

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application	)	Application No. C-3591
of ALLTEL Systems of the	)	
Midwest, Inc. ("ALLTEL IXC")	)	
of Lincoln, seeking to change its	)	GRANTED
name to Windstream Systems	)	
of the Midwest, Inc.	)	Entered: June 27, 2006

BY THE COMMISSION:

On May 8, 2006, an application was filed by ALLTEL Systems of the Midwest, Inc. ("ALLTEL IXC") of Lincoln, seeking authority to change its name to Windstream Systems of the Midwest, Inc. Notice of the application was published in The Daily Record, Omaha, Nebraska, on May 15, 2006. No protests were filed; therefore, we process this application pursuant to the Commission's Rule of Modified Procedure.

O P I N I O N     A N D     F I N D I N G S

ALLTEL IXC is a corporation existing under the laws of the state of Nebraska with its principal offices located at 1440 M Street, Lincoln, Nebraska 68508. ALLTEL IXC provides interexchange or toll telecommunications services in the state of Nebraska. ALLTEL IXC operates pursuant to a certificate of public convenience and necessity issued by this commission and is subject to the jurisdiction of this Commission. ALLTEL IXC is a wholly owned subsidiary of ALLTEL Communications Holdings of the Midwest, Inc.

In the present application, ALLTEL IXC requests that the Commission enter an order approving the adoption by ALLTEL IXC of the name "Windstream Systems of the Midwest, Inc." in connection with its offering of telecommunications services as a common carrier in the state of Nebraska. ALLTEL IXC has received authority from the Secretary of State to use the new name. The adoption of the new name will have no effect on the rates, terms or conditions of ALLTEL IXC's provision of telecommunications services to its customers, or any other change in ALLTEL IXC's business activities, which are subject to the jurisdiction of the Commission. Based on all the evidence adduced, the Commission is of the opinion the application is in the public interest and should be granted.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-3591 be, and it is hereby, granted and the request of ALLTEL Systems of the Midwest, Inc. ("ALLTEL IXC") to change its name to Windstream Systems of the Midwest, Inc. is approved.

IT IS FURTHER ORDERED that the applicant file an updated tariff reflecting the change in name within 30 days of the date of this order.

MADE AND ENTERED at Lincoln, Nebraska, this 27th day of June, 2006.

COMMISSIONERS CONCURRING: NEBRASKA PUBLIC SERVICE COMMISSION

Chairman

ATTEST:

Deputy Director