WYATT, TARRANT & COMBS, LLP

Lexington Financial Center
250 West Main Street, Suite 1600
Lexington, Kentucky 40507-1746
859.233.2012
Fax: 859.259.0649

Noelle M. Holladay
859.288.7633
nholladay@wyattfirm.com

March 31, 2004

Mr. Thomas M. Dorman
Executive Director
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602

RE: Review of Federal Communications Commission's Triennial Review Order Regarding Unbundled Requirements for Individual Network Elements, Case No. 2003-00379

Dear Mr. Dorman:

Enclosed please find the Reply Testimony of Jeffrey W. Reynolds being filed by ALLTEL in the above-referenced case. ALLTEL is filing these materials electronically, and is also filing an original and four (4) paper copies with the Commission. Please file-stamp the extra copy and return it to me in the self-addressed, pre-stamped envelope I have enclosed for your convenience.

I hereby attest that the documents attached to this electronic filing are true and correct representations of the original documents.

In lieu of serving printed copies of the above-referenced documents to each of the parties of record, ALLTEL has sent each Party of Record a letter informing the Party of this filing. The letter directs the Party to access such documents on the Commission's website, or to contact the undersigned for a printed copy if desired. A copy of this letter is attached for the Commission's reference.

Thank you for your cooperation in this matter. Please do not hesitate to contact me with any questions you may have.

WYATT, TARRANT & COMBS, LLP

Sincerely,

WYATT, TARRANT & COMBS, LLP

Noelle M. Holladay

Noelle M. Holladay

Enclosures

Reply Testimony of Jeffrey W. Reynolds (original and 4 copies)

cc: Parties on Service List (w/o enclosures)
James T. Meister
James H. Newberry, Jr.

WYATT, TARRANT & COMBS, LLP

Lexington Financial Center
250 West Main Street, Suite 1600
Lexington, Kentucky 40507-1746
859.233.2012
Fax: 859.259.0649

Noelle M. Holladay
859.288.7633
nholladay@wyattfirm.com

March 31, 2004

Parties of Record in Case No. 2003-00379

RE: Review of Federal Communications Commission's Triennial Review Order Regarding Unbundled Requirements for Individual Network Elements, Case No. 2003-00379

Dear Party:

The purpose of this letter is to notify you that ALLTEL electronically filed today the Reply Testimony of Jeffrey W. Reynolds. In lieu of serving printed copies of the above-referenced document to each of the party of record, each party is directed to access such document on the Commission's website, or to contact the undersigned attorney for a printed copy if desired.

Thank you for your cooperation in this matter. Please do not hesitate to contact me with any questions you may have.

Sincerely,

WYATT, TARRANT & COMBS, LLP

Noelle M. Holladay

Noelle M. Holladay

cc: Thomas Dorman

30318415.0