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May 26, 2006

Mark R. Ove (502) 209-1

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HAND DELIVERED

Beth O' Donnell Executive Director Public Service Commission 211 Sower Boulevard Frankfort, KY 40601-8294

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P.S.C. Case No. 2004-00534

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MAY 2 6 2006

PUBLIC SERVICE COMMISSION

Dear Ms. O'Donnell:

Re:

Enclosed please find the written acknowledgement of Jeffery Gardner, President and Chief Executive Officer of Windstream Communications agreeing on behalf of Windstream to be bound by each of the conditions set forth in the Commission's May 23, 2006 Order in this matter.

The written acknowledgement bearing Mr. Gardner's original signature will be filed upon its receipt.

Sincerely yours,

Mark R. Overstreet

& HARBISO

Enclosure

cc:

Amy E. Dougherty Counsel of Record

KE242:000KE:14184:1:FRANKFORT

COUNTY OF <u>PULASK</u>;)
STATE OF ARKANSAS)

<u>ACKNOWLEDGMENT</u>

Before me, the Undersigned Authority, on this 25th day of May 2006, personally appeared Jeffery Gardner, who, upon being by me duly sworn on oath deposed and stated as follows:

My name is Jeffery Gardner, and I am the President and Chief Executive Officer of Windstream Corporation, which is the entity resulting from the merger of Alltel Corporation's separated wireline business and Valor Communications Group, Inc. In this capacity, I am authorized to issue this Acknowledgement on behalf of the Joint Applicants in the matter of the Application for Approval of the Transfer of Control of Alltel Kentucky, Inc. and Kentucky Alltel, Inc. (Case No. 2005-00534). In compliance with the Commission's Order on May 23, 2006 in the referenced proceeding, Joint Applicants hereby acknowledge their agreement to be bound by each of the conditions set forth in the Order.

Further, Affiant sayeth not.

President and CEO - Windstream Communications

SWORN AND SUBSCRIBED TO BEFORE me this 25th day of May 2006, to certify which witness my hand.

Notary Publ

My Commission Expires:

Sytanten (2011

My Comm. Expires SEPT. 1, 2011