

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: WINDSTREAM NEBRASKA, INC., f/k/a ALLTEL NEBRASKA, INC.	DOCKET NO. TF-07-85 (TCU-98-16)
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**ORDER RECOGNIZING CORPORATE NAME CHANGE, APPROVING TARIFF,
AND ISSUING AMENDED CERTIFICATE**

(Issued July 3, 2007)

On April 11, 2007, Alltel Nebraska, Inc. (Alltel), filed with the Utilities Board (Board) a notice of corporate name change from Alltel to Windstream Nebraska, Inc. (Windstream). Also on April 11, 2007, Windstream filed a proposed replacement tariff reflecting the corporate name change and accurately reflecting the exchanges in which Windstream intends to provide local service. The proposed tariff has been identified as TF-07-85.

The Board will recognize the change in the corporate name of Alltel Nebraska, Inc., to Windstream Nebraska, Inc. The Board has also reviewed the proposed replacement tariff and finds it substantially complies with Board rules regarding tariffs and can be approved. The Board will issue an amended certificate concurrently with this order reflecting the corporate name change.

IT IS THEREFORE ORDERED:

1. Pursuant to the filing of April 11, 2007, in this matter, the Board recognizes the corporate name change from Alltel Nebraska, Inc., to Windstream Nebraska, Inc.

2. The proposed replacement tariff, identified as TF-07-85, filed by Windstream Nebraska, Inc., on April 11, 2007, is approved, effective upon the issuance of this order.

3. Amended Certificate No. 0161 is being issued concurrently with this order. Under this amended certificate, Windstream Nebraska, Inc., will be allowed to provide local exchange service in Iowa as shown by its tariffs as currently and subsequently approved.

UTILITIES BOARD

/s/ John R. Norris

/s/ Curtis W. Stamp

ATTEST:

/s/ Margaret Munson
Executive Secretary, Deputy

/s/ Krista K. Tanner

Dated at Des Moines, Iowa, this 3rd day of July, 2007.