

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application for)	
Approval of the Transfer of Control of)	
Alltel Missouri, Inc. and the Transfer of)	Case No. TM-2006-0272
Alltel Communications, Inc. Interexchange)	
Service Customer Base.)	

UNANIMOUS STIPULATION AND AGREEMENT

COME NOW Alltel Missouri, Inc., Alltel Communications, Inc., Alltel Holding Corp., Alltel Holding Corporate Services, Inc. and Valor Communications Group, Inc. ("Valor") (hereafter referred to collectively as "Applicants"), the Staff of the Missouri Public Service Commission ("Staff") and the Office of the Public Counsel ("OPC") (collectively referred to as "Signatory Parties"), by and through their respective counsel, and pursuant to 4 CSR 240-2.115, submit the following Stipulation and Agreement which, if approved by the Missouri Public Service Commission ("Commission"), will dispose of all issues in this proceeding:

PROCEDURAL HISTORY

On December 22, 2005, Applicants jointly filed their Application with the Commission initiating the above-captioned proceeding. The Applicants seek approval of the Commission for the transfer of control of Alltel Missouri, Inc.¹ from Alltel Corporation to Alltel Holding Corp. Applicants also have requested authority to transfer the resale interexchange service customer base of Alltel Communications, Inc.² to Alltel Holding Corporate Services, Inc. ("AHCSI"). These two transfers are components of the

¹ The Missouri incumbent local exchange carrier holding a certificate under Case No. TA-88-44.

² This entity is authorized to provide interexchange telecommunications services under Case No. TA-97-41 and to provide additional interexchange telecommunications services under Case No. TA-99-53.

overall transaction outlined in the Application, whereby Alltel Corporation is separating its incumbent local exchange and interexchange services businesses (the “wireline business”) from its wireless business, and merging the wireline business with Valor. Contemporaneous with the filing of the subject Application, AHCSI filed a separate application with the Commission for a certificate of service authority to provide interexchange telecommunications services, pursuant to 4 CSR 240-3.510, and that matter was assigned Case No. XA-2006-0271.³ On January 23, 2006, Applicants filed their First Supplement to Application, wherein the Applicants sought approval of the Commission for Alltel Missouri, Inc. to execute the Guarantees and Liens described therein; however, Applicants have advised the Staff and OPC that Alltel Missouri, Inc. no longer will be required to execute such Guarantees and Liens and, accordingly, approval of the Commission for the execution of the Guarantees and Liens is no longer required or sought herein.

On December 28, 2005, the Commission issued its Order Directing Filing requesting the Staff to address certain issues raised in the Application. Subsequently, on January 19, 2006, the Commission issued an Order Setting Date to Submit Requests to Intervene and Prehearing Conference. On January 27, 2006, the Staff filed its Response to Order Directing Filing and Status Report (herein referred to as “Staff Response”). No applications to intervene were filed in this proceeding and, in accordance with the Commission’s January 19 Order, a Prehearing Conference was held on February 8, 2006. On February 16, 2006, the Signatory Parties filed a proposed procedural schedule, which was adopted by the Commission’s Order issued on February 17, 2006. On February 16,

³ By its Order Approving Interexchange and Nonswitched Local Exchange Certificate of Service Authority issued February 24, 2006, effective March 6, 2006, in Case No. XA-2006-0271, the Commission granted AHCSI its requested service authority and classified the company and its services as competitive.

2006, the Applicants filed the Direct Testimony of Jeffery Gardner and Gregg L. Richey. Rebuttal Testimony of Staff Witnesses William L. Voight, Mick S. Johnson and Matthew J. Barnes was filed on March 8, 2006. The Office of the Public Counsel's Response to Application also was filed on March 8, 2006.

As a result of meetings and discussions between the Applicants, the Staff and OPC concerning the above-described transactions, the Signatory Parties respectfully offer the following stipulations and agreements to resolve all issues that are the subject of this proceeding.

1. DESCRIPTION OF THE TRANSACTIONS

Currently, Alltel Missouri, Inc., Alltel Communications, Inc., Alltel Holding Corp. and Alltel Holding Corporate Services, Inc. are all subsidiaries of Alltel Corporation. Alltel Missouri, Inc., is a Missouri corporation; all of the other applicants are Delaware corporations.

Alltel Missouri, Inc. and Alltel Communications, Inc., together with Alltel's other subsidiaries, currently provide wireless, long distance, internet, broadband, directory publishing, telecommunications equipment and local communications services in numerous states. As of June 30, 2005, Alltel Missouri, Inc. and its ILEC affiliates served approximately 3.0 million local access lines in fifteen states, including 69,224 access lines in this state. Alltel Communications, Inc. currently provides long distance service in 49 states. Valor Communications Group, Inc. is a Delaware corporation and is the owner of local exchange operating companies that, as of June 30, 2005, provide local exchange service to approximately 530,000 access lines in four states.

As fully set forth in the Application, First Supplement to Application, the Staff Response and the Prefiled Testimony, the overall transaction involves a series of finite transactions, including:

- a. Transfer of stock of Alltel Missouri, Inc. from Alltel Corporation to Alltel Holding Corp.;
- b. Transfer of interexchange service customer base (assets) of Alltel Communications, Inc. to Alltel Holding Corporate Services, Inc.⁴;
- c. Transfer of ownership of Alltel Holding Corp. from Alltel Corporation to Alltel Corporation's shareholders; and
- d. Merger between Alltel Holding Corp. and Valor Communications Group (creating the "New Holding Company").

At the conclusion of the overall transaction, the existing incumbent local exchange service provider (now known as Alltel Missouri, Inc.) will have the "New Holding Company" as its new corporate parent.⁵ The same will be true for the newly certificated interexchange carrier Alltel Holding Corporate Services, Inc.⁶ At that time, Alltel Missouri, Inc. and Alltel Holding Corporate Services, Inc. will change their names to differentiate themselves from their former corporate parent. To make this document as clear as possible, the corporate entities now known as Alltel Missouri, Inc. and Alltel Holding Corporate Services, Inc. are referred to as "Alltel Missouri, Inc." and "Alltel Holding Corporate Services, Inc. (or AHCSI)" in this document.

⁴ Alltel Communications, Inc. also has a certificate of service authority to provide basic local telecommunications services in Missouri ("CLEC business") pursuant to the Commission's Report and Order issued in Case No. TA-99-298. However, the CLEC business is not a part of, nor impacted by, the subject Application.

⁵ On April 10, 2006, company officials announced that Windstream Corporation will be the name of the "New Holding Company."

⁶ The new name of AHCSI is Windstream Communications, Inc.

2. STIPULATIONS AS TO JURISDICTION AND CERTAIN WAIVER OF RULES

A. Jurisdiction

The Signatory Parties stipulate that the Commission has jurisdiction to review the following components of the transaction, as requested by the Applicants herein:

- a. Transfer of stock of Alltel Missouri, Inc. to Alltel Holding Corp., founded upon Section 392.300.2, RSMo. 2000 and Commission Rule 4 CSR 240-3.535; and
- b. Transfer of interexchange service customer base (assets) of Alltel Communications, Inc. to Alltel Holding Corporate Services, Inc., founded upon Section 392.300.1, RSMo. 2000 and Commission Rule 4 CSR 240-3.520.

The Signatory Parties stipulate and agree that the Commission does not have jurisdiction over the following components of the transaction:

- a. Transfer of ownership of Alltel Holding Corp. from Alltel Corporation to Alltel Corporation's shareholders (Section 392.300.2; *In the Matter of the Merger of SBC Communications, Inc. and Ameritech Corporation*, Case No. TM-99-76, 7 Mo.P.S.C.3d 529 (Oct. 1998)); nor
- b. Merger between Alltel Holding Corp. and Valor Communications Group (*Id.*).

B. Waiver of 4 CSR 240-3.535(1)(A)

The Signatory Parties stipulate that the request for the waiver of Rule 3.535(1)(A) is for good cause pursuant to 4 CSR 240-3.015 and that the waiver should be granted. This rule requires an application for authority to acquire the stock of a public utility include a statement of the offer to purchase the stock of the public utility or a copy of any agreement entered with shareholders to purchase stock. Because the transfer of ownership of Alltel Missouri, Inc. from Alltel Corporation to Alltel Holding Corp. will

occur by an inter-company transfer, there will be no "purchase" of stock as contemplated in Rule 3.535(A). Instead, the transfer of stock will occur pursuant to the terms of a Distribution Agreement. Alltel Corporation has filed the Distribution Agreement with the Securities and Exchange Commission ("SEC") and copies of the document have been provided to the Staff and OPC.

3. APPLICANTS' FILING REQUIREMENTS FOR THE TRANSACTION

Upon or before the closing of the transfer of control and the transfer of the resale interexchange customer base described in the Application, Alltel Missouri, Inc. and Alltel Holding Corporate Services, Inc. shall file with the Commission all necessary name changes in accordance with Commission Rules 4 CSR 240-2.060(5) and 4 CSR 240-3.545(20) to effectuate the transition and the adoption of the underlying tariffs.

4. CONTINUATION OF OPERATIONS

The Signatory Parties stipulate that Alltel Missouri, Inc. has the requisite managerial, technical and financial capability to provide adequate service and that after the transfer of control as described herein, Applicants have provided sufficient representations and the record contains sufficient evidence to demonstrate that it will continue to provide service of the same or greater quality, and the Signatory Parties further stipulate that after the change in ownership of its stock, Alltel Missouri, Inc. will continue to possess the necessary technical, financial and managerial resources and abilities to provide quality telecommunications services, including basic local telecommunications services.

The Signatory Parties also stipulate that Alltel Holding Corporate Services, Inc. has the requisite managerial, technical and financial capability to continue providing the

interexchange and non-switched local services of the same or greater quality that Alltel Communications, Inc. does today.

A. Continuance of Certificates

The Signatory Parties stipulate that all certificates of service authority held by Alltel Missouri, Inc.; Alltel Communications, Inc.; and Alltel Holding Corporate Services, Inc. should remain fully effective as of the date of closing of the transfer of control described in the Application.

B Tariffs

The Signatory Parties stipulate that Alltel Missouri, Inc.'s and Alltel Communications, Inc.'s tariffs, reflecting the rates, rules, regulations, terms and conditions, and the services they offer, shall remain fully effective on the date of closing of the transfer of control and transfer of the interexchange service customer base described in the Application and shall continue in effect until changed or modified as provided by law. Upon or prior to the closing of the transfer of control and transfer of the interexchange service customer base described in the Application, Alltel Missouri, Inc. and Alltel Holding Corporate Services, Inc. will make all necessary tariff submittals and adoptions to effectuate the transition. Said tariffs shall contain all rates, terms, and conditions of all retail, wholesale, business, and residential services, now provided to all existing and new customers except as otherwise expressly authorized by law.

C. Price Cap Status

The Signatory Parties stipulate that upon the closing of the transfer of control described in the Application, Alltel Missouri, Inc. will continue in the same manner as a price cap company pursuant to Section 392.245 RSMo. (Supp. 2005) and pursuant to the

Commission's October 4, 2005 *Order Acknowledging Election to be Price Cap Regulated and Closing Case* in Case No. IO-2006-0112. Section 392.245(8) RSMo. (Supp. 2005) permits price cap companies to rebalance exchange rates under specific conditions, and Alltel Missouri, Inc. may seek to rebalance its exchange rates under this statute, but no Signatory Party by agreeing to this Stipulation and Agreement waives its right to challenge such rebalancing before the Commission. The Company shall provide OPC with copies of all documents relating to a cost study associated with such rebalancing that are provided to the Commission Staff, at the same time those documents are made available to the Staff.

D. Conditions

Applicants agree to the following conditions for the transaction:

a. Transparency

1. On the day after its separation from Alltel Corporation, Alltel Missouri, Inc. will continue to offer the same full range of products and services to existing customers that it offered the day prior to separation, at the same prices, and under the same terms and conditions, subject to the ability of any regulated telecommunications company to modify or discontinue its offerings through the appropriate processes. On the day after its separation from Alltel Corporation, Alltel Holding Corporate Services, Inc. will continue to offer the same full range of interexchange and non-switched local products and services to existing Alltel Communications, Inc. customers that Alltel Communications, Inc. offered the day prior to separation, at the same prices, and under the same terms and conditions, subject to the ability of any regulated telecommunications company to modify or discontinue its offerings through the appropriate processes.

2. New and existing long distance customers of Alltel Holding Corporate Services, Inc. will be provided services pursuant to Alltel Communications, Inc.'s Commission-approved MoPSC No. 1 tariff, adopted by AHCSI. After Separation, Alltel Missouri, Inc. customers subscribed to an interexchange carrier other than Alltel Communications, Inc. (either interLATA or interLATA) will remain customers of their selected long distance provider. Alltel Missouri, Inc. customers not subscribed to an interexchange carrier (commonly referred to as no-PIC) will be unaffected by the transaction. The transaction will have no impact on customers' ability to reach interexchange carriers on a dial-around basis.

3. Alltel Missouri, Inc. customers subscribed to Alltel Communications, Inc. as their presubscribed interexchange carrier on the day of closing will become customers of the newly certificated AHCSI at closing. Customers will not be assessed any charges for the transfer.

4. Alltel Missouri, Inc. basic local telecommunications service customers will remain customers of Alltel Missouri, Inc. after the Transfer.

5. All Exchange Access services offered by Alltel Missouri, Inc. will continue to be offered by Alltel Missouri, Inc. after the Transfer.

6. The transfer of the interexchange service customer base from Alltel Communications, Inc. to AHCSI will be completed in accordance with FCC and Missouri rules, including 4 CSR 240-33.150(4) [Changes in Subscriber Carrier Selections as a Result of Merger or Consolidation or the Sale, Assignment, Lease or Transfer of Assets] and 4 CSR 240-33.150(6)(E) [Procedures for Lifting Preferred Carrier Freezes]. Transfer of these customers will not take place until all required customer notices have been

provided, and the notices will include an opportunity for customers to choose another long distance carrier if they do not desire service from AHCSI. AHCSI hereby agrees to file its customer notice of the transfer to the case file of this case at least four weeks in advance of sending such notice to customers. The notice shall state that the customer may make one change in long distance carriers during the 30 days after the transfer of customers to AHCSI at no cost to the customer. Interested parties will have ten days to object to the form of the notice.

7. Upon actual transfer of the customers from Alltel Communications, Inc. to AHCSI, Alltel Missouri, Inc. hereby agrees that it will waive residential PIC change charges for 30 days to allow residential consumers a one-time opportunity to subscribe to a long distance provider other than AHCSI without incurring a PIC change charge. AHCSI and Alltel Missouri, Inc hereby agree that AHCSI will not introduce a Missouri instate access recovery fee or a like fee with the same purpose for a period of two years after the separation of Alltel Missouri, Inc. from Alltel Corporation.

b. Interconnection Agreements

This transaction will have no impact on the terms of any existing interconnection agreements or Alltel Missouri, Inc.'s obligations under state and federal laws regarding interconnection. The requirements of Section 252 shall be applicable to Alltel Missouri, Inc. and any open issues pertaining to a request to Alltel Missouri, Inc. for interconnection service shall continue uninterrupted pursuant to Section 252(b)(1).

c. Service Quality

1. Alltel Missouri, Inc. commits that it will continue to employ sufficient technical and managerial resources to thoroughly and adequately meet the Commission's

Quality of Service objectives. Alltel Missouri, Inc. will continue to fund technology investments through capital expenditures. Alltel Missouri, Inc. further commits that it will continue to employ sufficient employees to thoroughly and adequately respond to all Commission requests pertaining to service related issues.

2. A. Alltel Missouri, Inc hereby agrees that if Alltel Missouri, Inc.'s state-wide quality of service quarterly results reach a surveillance level for any category, then the company shall submit quality of service results on a monthly basis rather than a quarterly basis. Monthly reports shall continue until the company's quality of service results for all categories are no longer in a surveillance level for a given quarter. This condition shall apply for the company's first four quarterly reports submitted to the Commission following the Transfer. In addition, Alltel Missouri, Inc. will provide a copy of its quarterly quality of service reports (and monthly reports, if they become necessary) on a highly confidential basis to the Office of Public Counsel.

B. Although Alltel Missouri, Inc.'s quality of service quarterly results are above surveillance level, the Staff has identified a recent trend in the increase of held orders. Alltel Missouri, Inc. hereby agrees to investigate this trend and advise the Commission Staff and OPC of the cause and identify what action the Company will take to improve performance on held orders.

d. Finance Conditions

1. The Signatory Parties jointly recommend that, in approving the subject Application, the Commission's Order should make no findings or conclusions regarding the value of this transaction for ratemaking purposes and that the Signatory Parties

reserve their rights to consider the ratemaking treatment to be afforded these transactions and their result in cost of capital in any later proceeding.

2. Within 30 days after the close of the transactions, Alltel Missouri, Inc. shall file with the Commission all then final terms and conditions on this financing as described in the Application including, but not limited to the following: the aggregate principal amount to be sold or borrowed, price information, estimated expenses, loan or indenture agreement concerning each issuance.

3. Alltel Missouri, Inc. shall file with the Commission Staff and the Office of the Public Counsel any credit rating agency reports issued within 30 days after the close of the transaction concerning debt issuances by the New Holding Company associated with this transaction.

4. In the event that at least two out of the three credit rating agencies do not assign an investment grade corporate credit rating to the New Holding Company within 30 days after the close of the transaction, the New Holding Company and Alltel Missouri, Inc. agree to the following safeguards to ensure customers receive safe and adequate service at just and reasonable rates. (Voight Rebuttal Testimony, p. 5).

1) As set forth in Section 4, C (*supra*), Alltel Missouri, Inc. will continue to operate as a price cap company pursuant to Section 392.245, RSMo. (Supp. 2005). Alltel Missouri, Inc. further agrees that it shall not petition the Commission for rate relief pursuant to the provisions of Section 392.246, RSMo. (Supp. 2005) on the basis of financial impacts resulting from the assignment of a non-investment grade corporate credit rating to the New Holding Company.

2) As set forth in Section 4, D, a (transparency) and c (service quality), *supra*, on the day after its separation from Alltel Corporation, Alltel Missouri, Inc. will continue to offer the same full range of products and services to existing customers that it offered the day prior to separation, at the same prices, under the same terms and conditions, subject to the ability of any regulated telecommunications company to modify or discontinue its offerings through the appropriate processes. Alltel Missouri, Inc. commits that it will continue to employ sufficient technical, managerial and financial resources to thoroughly and adequately meet the Commission's Quality of Service objectives and, indeed, has committed to the specific monitoring conditions set forth in Section 4, D, c, 2 herein.

3) Alltel Missouri, Inc. will generate sufficient cash flows to fund technology investments through capital expenditures, and the Alltel Missouri, Inc. commits to continue to invest in new technologies designed to bring the benefits of broadband capabilities to its customers in its service areas. Alltel Missouri, Inc. will expend the appropriate amount of capital expenditures to extend the availability of broadband to at least 50% of its Missouri customer base by December 31, 2006; at least 65% of its Missouri customer base by December 31, 2007 and at least 80% of its Missouri customer base by December 31, 2008.

4) Alltel Missouri, Inc. shall provide to the Commission Staff and the Office of the Public Counsel the information that was provided to bond rating agencies by New Holding Company at the time of transfer. Alltel Missouri, Inc. shall provide information to the Staff showing that, the rating notwithstanding, New Holding Company's primary financial metrics (such as EBITDA interest coverage, debt-to-EBITDA and Total Debt to

Total Capital) presented to major bond rating agencies at the time of the transfer were substantially the same as those contained in the Application filed with the Commission on December 22, 2005, as updated by the prefiled testimony of Jeffery Gardner;

5) Alltel Missouri, Inc. shall provide the Commission Staff and the Office of the Public Counsel, no later than thirty (30) days after creation/receipt, all written correspondence with and reports of the credit rating agency(ies) that have assigned a corporate credit rating to the New Holding Company, until such time as the New Holding Company has two investment grade corporate credit ratings.

6) The New Holding Company currently anticipates that its corporate credit rating will at least be consistent with the average corporate credit rating of the rural local exchange industry, which as of July 5, 2005, had an average Standard and Poor's corporate credit rating of BB.⁷ If the average corporate credit rating of the rural local exchange industry changes, then such new average corporate credit rating shall become the benchmark that triggers the following conditions in this paragraph. Until such time as the New Holding Company has two investment grade corporate credit ratings, if the New Holding Company's corporate credit rating should fall below the average corporate credit rating for the rural local exchange industry, then Alltel Missouri, Inc. shall be required to demonstrate to the Commission that this event was not caused by the financial risk of the New Holding Company. If Alltel Missouri, Inc. cannot demonstrate that this downgrade was due to factors other than the financial risk of the New Holding Company, then it must demonstrate to the Commission that the downgrade will not affect Alltel Missouri,

⁷ As reflected in the Standard & Poor's "CreditStats: Local Exchange Carriers" publication dated August 11, 2005. The Signatory Parties agree that such publication, as updated, shall constitute the source document for purposes of this paragraph.

Inc.'s continued quality of service to its Missouri customers and that the downgrade will not cause an increase in the rates charged to its Missouri customers or cause a reduction in the investment in basic and advanced telecommunications services. In the event that Alltel Missouri, Inc. is unable to demonstrate the aforementioned items, then the New Holding Company shall take the necessary financial action to restore its credit rating within three months or such other reasonable time if Alltel Missouri, Inc. can demonstrate that three months is unreasonable.

5. STIPULATION AS TO THE PUBLIC INTEREST

Based upon the Application, the evidence and comments filed in the record, and this stipulation and agreement and the conditions therein, the Signatory Parties stipulate and agree that the transactions described in the Application of December 22, 2005 are not detrimental to the public interest, as provided in Rules 4 CSR 240-3.535(1)(C) and 4 CSR 240-3.520(2)(D).

6. STIPULATION AS TO RECOMMENDATION

The Signatory Parties recommend that the Commission issue an Order that: (1) finds that: (a) the proposed transfer of Alltel Missouri, Inc. stock to Alltel Holding Corp. from Alltel Corporation is not detrimental to the public interest; (b) the transfer of the interexchange service customer base of Alltel Communications, Inc. to Alltel Holding Corporate Services, Inc. is not detrimental to the public interest; (c) this Commission does not have jurisdiction over the transfer of ownership of Alltel Holding Corp. from Alltel Corporation to Alltel Corporation's shareholders, nor the merger between Alltel Holding Corp. and Valor Communications Group; and (2) approves the transfers as

described in the Application, subject to the terms and conditions of this Stipulation and Agreement.

7. ADDITIONAL TERMS

This Stipulation and Agreement has resulted from extensive negotiations among the Signatory Parties and the terms hereof are interdependent. In the event that the Commission does not approve this Stipulation and Agreement in its entirety, it shall become null and void and none of the Signatory Parties shall be bound by any of the agreements or provisions hereof. If the Commission accepts the specific terms of this Stipulation and Agreement, the Signatory Parties waive, with respect to the issues resolved herein, their respective rights to present testimony and to cross-examine witnesses pursuant to Section 536.070(2) RSMo 2000, and to present oral argument or written briefs pursuant to Section 536.080.1; their respective rights to the reading of the transcript by the Commission pursuant to Section 536.080.2; and their respective rights to judicial review pursuant to Section 386.510. The parties agree to cooperate with each other in presenting this Stipulation and Agreement to the Commission for approval, and will take no action, direct or indirect, in opposition to approval of this Stipulation and Agreement. The Staff shall file suggestions or a memorandum in support of this Stipulation and Agreement and the other Signatory Parties shall have the right to file responsive suggestions. The Staff shall also have the right to provide, at any agenda meeting at which this Stipulation and Agreement is noticed to be considered by the Commission, whatever oral explanation the Commission requests, provided that the Staff shall, to the extent reasonably practicable, provide the other parties with advance notice of when the Staff shall respond to the Commission's request for such explanation once

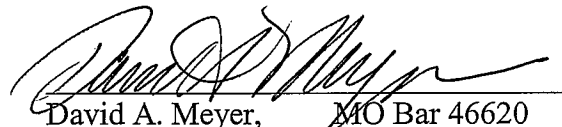
such explanation is required from the Staff. Staff's oral explanation shall be subject to public disclosure, except to the extent it refers to matters that are privileged or protected from disclosure pursuant to any Protective Order issued in this case.

Respectfully submitted,



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MISSOURI PUBLIC SERVICE COMMISSION

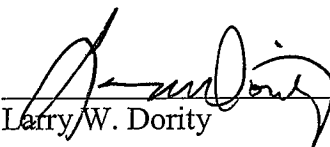
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 13th day of April, 2006, a copy of the above and foregoing Stipulation and Agreement was served via electronic mail to all parties of record.


Larry W. Dority