

FISCHER & DORITY
PROFESSIONAL CORPORATION

James M. Fischer
Larry W. DORITY

Attorneys at Law
Regulatory & Governmental Consultants

101 Madison, Suite 400
Jefferson City, MO 65101
Telephone: (573) 636-6758
Fax: (573) 636-0383

September 17, 2008

VIA EFIS

Colleen M. Dale
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
200 Madison Street, Suite 100
Jefferson City, Missouri 65101

Re: Windstream Missouri, Inc.
Revised Tariff Sheets
Tariff File No. _____

Dear Ms. Dale:

Windstream Missouri, Inc. ("Windstream") respectfully submits for filing with the Commission the enclosed revised tariff sheets to reflect the Missouri Statutory and Regulatory Waivers opted into by Windstream this date, pursuant to "Windstream Missouri, Inc's Notice of Election For Waiver of Commission Rules and Statutes" filed under separate cover in accordance with Section 392.420, RSMo., as amended by HB 1779.

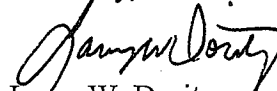
Please find enclosed the following revised tariff sheets which reflect Issued and Effective Dates of September 17, 2008, and October 17, 2008, respectively:

WINDSTREAM MISSOURI, INC.
P.S.C. MISSOURI NO. 2

TABLE OF CONTENTS: Fourth Revised Sheet 2 Cancels Third Revised Sheet 2
SECTION 36: Second Revised Sheet 1 Cancels Original Sheet 1

Should you have any questions concerning this filing, please contact Mike Gately at (501) 748-5284, Stephanie Marsh at (501) 748-7897, or the undersigned. Thank you.

Sincerely,



Larry W. DORITY

Enclosures

cc: Office of the Public Counsel

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36. MISSOURI STATUTORY AND REGULATORY WAIVERS

(T)

36.1 Rules

(N)

4 CSR 240-3.550(4) and (5)(A) – Telecommunications Company Records and Reports Requirements

4 CSR 240-32.060 – Telecommunications Service – Engineering and Maintenance

4 CSR 240-32.070 – Quality of Service

4 CSR 240-32.080 – Service Objectives and Surveillance Levels

4 CSR 240-33.040 – (with the exception of subsection (4), which shall remain in effect) – Billing and Payments Standards for Residential Customers

4 CSR 240-33.045 – Requiring Clear Identifications and Placement of Separately Identified Charges on Customer Bills

36.2 Statutes

Section 392.210 RSMo, Sub. 2 – System of Accounts

Section 392.240 RSMo, Sub.1 – Election of Directors

Section 392.270 RSMo – Valuation of Property

Section 392.280 RSMo – Depreciation

Section 392.290 RSMo – Right to Issue Stocks, Bonds and Notes

Section 392.300 RSMo – Transfer of Property

Section 392.310 RSMo – Approval of Issuance of Stocks, Bonds, etc.

Section 392.320 RSMo – Certificate of Approval for Dividends

Section 392.330 RSMo – Account for Disposition of Proceeds

Section 392.340 RSMo – Reorganization

(N)