

ALLTEL Communications

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May 6, 2004

Mr. Magalie Roman Salas, Secretary
Federal Communications Commission
Washington, D.C. 20554

ATTN: Common Carrier Bureau

Dear Mr. Salas:

This is the Cover Letter for the KIN Network, Inc. Tariff F.C.C. No. 1 Base Document representing all tariff changes that became effective as of the last day of the month of March. This filing is being made under F.C.C. Special Permission No. 04-033.

This Base Document is filed under FRN: 0004-9660-65.

Please address any inquiries concerning this letter to the attention of Chris Cranford, ALLTEL, One Allied Drive, Little Rock, AR 72203; phone number (501)905-6856; Internet address: christopher.l.cranford@ALLTEL.com.