

ALLTEL COMMUNICATIONS

One Allied Drive
P.O. Box 2177
Little Rock, AR 72202

501-905-8000



July 23, 2002

Commonwealth of Kentucky
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602

Dear Mr. Feldman:

As per our telephone conversation, enclosed is the Gross Revenue Assessment for Telespectrum Inc. The name of this company changed to ALLTEL Communications, Inc., and the tax liability for this company is included on the ALLTEL Communications, Inc. statement. Please let me know when this situation has been corrected. (My email address is deanna.moats@alltel.com.)

041100300 (INACTIVE)

Sincerely,

Deanna Moats

Deanna Moats
External Reporting

44451184 (Active)

Enclosures