

ALLTEL CORPORATION

P.O. Box 2177
Little Rock, AR 72203

501-905-8000

Francis X. Frantz
Executive Vice President
and Secretary

501-905-8111

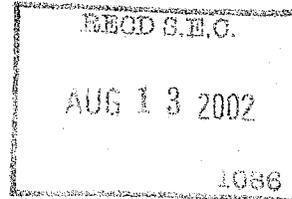
ALLTEL

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AUG 13 2002

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August 12, 2002



VIA HAND DELIVERY

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Re: ALLTEL Corporation (File No. 1-4996)
SEC Order No. 4-460 Requiring the Filing of Sworn Statements

Dear Mr. Katz:

On behalf of Scott T. Ford, the Chief Executive Officer of ALLTEL Corporation, and Jeffery R. Gardner, the Chief Financial Officer of ALLTEL Corporation, I am delivering herewith the sworn statements required by Securities and Exchange Commission Order No. 4-460.

Please acknowledge receipt of this letter and the accompanying statements by file stamping the enclosed copy of this letter and returning it to the undersigned in the enclosed envelope.

Sincerely,

A handwritten signature in cursive script that reads "Francis X. Frantz".

Francis X. Frantz

Enclosures

cc: Scott T. Ford
Jeffery R. Gardner

STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND
PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES
RELATING TO EXCHANGE ACT FILINGS

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I, Jeffery R. Gardner, Chief Financial Officer of ALLTEL Corporation, state and attest that:

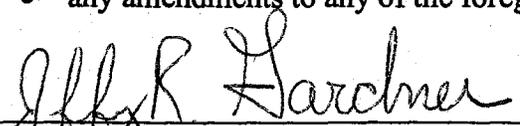
(1) To the best of my knowledge, based upon a review of the covered reports of ALLTEL Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

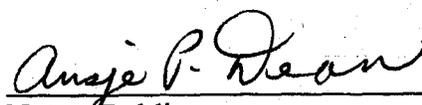
(2) I have reviewed the contents of this statement with the audit committee of the board of directors of ALLTEL Corporation.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- The Annual Report on Form 10-K of ALLTEL Corporation for the year ended December 31, 2001;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of ALLTEL Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


Jeffery R. Gardner
August 12, 2002

Subscribed and sworn to
before me this 12th day of
August 2002.


Notary Public

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My Commission Expires: 3-15-11

