



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

May 11, 2009

Jeffery R. Gardner
President and Chief Executive Officer
Windstream Corporation
4001 Rodney Parham Road
Little Rock, Arkansas 72212

**Re: Windstream Corporation
Definitive Proxy Statement
Filed March 23, 2009
File No. 001-32422**

Dear Mr. Gardner:

We have completed our review of your proxy statement and have no further comments at this time.

Sincerely,
/s

Larry Spigel
Assistant Director