



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 3, 2009

Mr. Brent Whittington
Executive Vice President and Chief Financial Officer
Windstream Corporation
4001 Rodney Parham Road
Little Rock, AR 72212

Re: Windstream Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 19, 2009

Form 10-Q for the Quarterly Period Ended March 31, 2009
File No. 1-32422

Dear Mr. Whittington:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director