



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

Mail Stop 3720

March 22, 2010

Anthony W. Thomas
Chief Financial Officer
Windstream Corporation
4001 Rodney Parham Road
Little Rock, Arkansas 72212

RE: Windstream Corporation
Form 10-K for the year ended December 31, 2009
Filed February 24, 2010
Preliminary Proxy Statement
Filed March 10, 2010
File No. 1-32422

Dear Mr. Thomas:

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

Sincerely,

/s
Larry Spigel
Assistant Director