



DIVISION OF  
CORPORATION FINANCE

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

July 8, 2014

Via E-mail

Mr. Tony Thomas  
Chief Financial Officer  
Windstream Holdings, Inc.  
4001 Rodney Parham Road  
Little Rock, Arkansas 72212

**Re: Windstream Holdings, Inc. and Windstream Corporation  
Form 10-K for the Year Ended December 31, 2013  
Filed February 27, 2014  
File Nos. 001-32422 and 001-36093**

Dear Mr. Thomas:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director