



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 20, 2008

Ms. Sharilyn S. Gasaway  
Chief Financial Officer  
Alltel Corporation  
One Allied Drive  
Little Rock, AK 72202

**RE: Alltel Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 20, 2008**  
**File No. 001-04996**

Dear Ms. Gasaway:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Larry Spigel  
Assistant Director