



(D) of Regulation S-K Item 304 (a)(1)(v).

The accountant's report of Andersen on the consolidated financial statements of ALLTEL and its subsidiaries as of and for the years ended December 31, 2001 and 2000 did not contain any adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope, or accounting principles. A letter from Andersen is attached hereto as Exhibit 16.1.

During the two fiscal years ended December 31, 2001, and the subsequent interim period through May 7, 2002, PricewaterhouseCoopers LLP has not been consulted by ALLTEL, or by anyone on ALLTEL's behalf, regarding either the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the financial statements of ALLTEL.

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits

(a) Not Applicable.

(b) Not Applicable.

(c) Exhibits.

16.1 Letter of Arthur Andersen LLP regarding change in certifying accountant.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

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ALLTEL CORPORATION

(Registrant)

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By: /s/ Jeffery R. Gardner

Jeffery R. Gardner

Senior Vice President - Chief Financial Officer

(Principal Financial Officer)

May 8, 2002

EXHIBIT INDEX

Exhibit

<u>Number</u>	Description of Exhibits
16.1	Letter of Arthur Andersen LLP regarding change in certifying accountant.

