

MORRISON & FOERSTER LLP

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August 2, 2000

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Hand Delivery

Federal Communications Commission
1270 Fairfield Road
Gettysburg, Pennsylvania 17325-7245

To the Staff of the Commission:

On behalf of ALLTEL Corporation ("ALLTEL"), we are enclosing for filing the following FCC Forms 602 for ALLTEL and its subsidiaries and affiliates:

- ALLTEL Communications, Inc.
 - 360" Communications Company
 - 360" Communications Company of Nevada L.P.
- ALLTEL Wireless Holdings, LLC
- Empire Cellular, Inc.
- New York NewCo Subsidiary, Inc.

Please date stamp the enclosed duplicate copies as received and return them in the enclosed, self-addressed envelope.

Any questions respecting this filing should be addressed to the undersigned counsel at the above address or (202) 887-1 5 10.

Respectfully submitted,



Cristina Chou Pauze
Counsel for ALLTEL Corporation

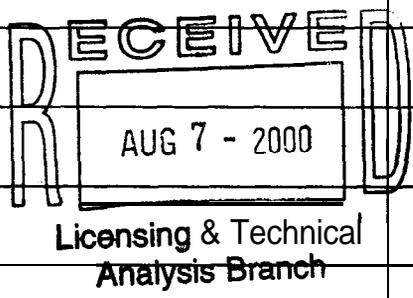


Enclosures

Applicant/Licensee Information

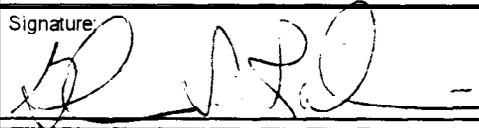
1) First Name (if individual)	MI:	Last Name:	Suffix
2) Applicant Name (if entity): New York NewCoSubsidiary, Inc.		3) Applicant TIN 	

Related FCC Regulated Businesses of Applicant/Licensee

4a) Name and address of all FCC Regulated Businesses owned by Applicant/Licensee (use additional sheets, if necessary)	4b) Principal Business:	4c) TIN:	4d) Percent of Interest Held
Florida RSA #1B (Naples) Limited Partnership One Allied Drive, Little Rock, AR 72202	Telecommunications		49.6% GP Interest 12% LP Interest
Ohio RSA #3 Limited Partnership One Allied Drive, Little Rock, AR 72202	Telecommunications		25% GP Interest 50% LP Interest
			

Signature

5) Typed or Printed Name of Party Authorized to Sign

First Name:	MI:	Last Name:	Suffix:
Glenn	S.	Rabin	Esq.
Title: <i>Assistant Vice President - for legal fees affairs</i>			
Signature: 			Date: July 31, 2000

Failure To Sign This Application May Result In Dismissal Of The Application And Forfeiture Of Any Fees Paid

WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 16, Section 1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, Section 312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, Section 503).