



Windstream Holdings II, LLC
4005 North Rodney Parham Road
Little Rock, Arkansas 72212

February 11, 2025

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Technology
100 F. Street N.E.
Washington, D.C. 20549
Attn: Edwin Kim

**Windstream Parent, Inc.
Registration Statement on Form S-4/A
(File No. 333-281068)**

Dear Mr. Kim:

With respect to the above-referenced registration statement (the “Registration Statement”), and pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, Windstream Parent, Inc., a Delaware corporation (the “Registrant”), hereby respectfully requests that the U.S. Securities and Exchange Commission accelerate the effective date of the Registration Statement, so that it is declared effective at 4:00 p.m. (Eastern Time) on February 12, 2025 or as soon as practicable thereafter or at such later time as the Registrant or its counsel may orally request via telephone call to the staff of the U.S. Securities and Exchange Commission.

Please contact our counsel, Debevoise & Plimpton LLP, by calling Benjamin R. Pedersen at (212) 909-6121 or Steven J. Slutzky at (212) 909-6036, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

WINDSTREAM PARENT, INC.

By: /s/ Drew Smith

Name: Drew Smith

Title: Chief Financial Officer and Treasurer

cc: Inessa Kessman
Robert Littlepage
Jan Woo
U.S. Securities and Exchange Commission

Kristi M. Moody
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Windstream Parent, Inc.

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