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By Electronic Filing Via ECFS

Marlene Dortch, Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

RE: *Petition of AT&T Inc. for Forbearance Under 47 U.S.C. § 160(c) From
Enforcement of Certain of the Commission's Accounting Rules, WC
Docket No. 07-21*

Dear Ms. Dortch:

On Tuesday April 22, 2008, I had telephone conversations with Ian Dillner, Legal Advisor to Chairman Martin, Dana Shaffer, Wireline Competition Bureau Chief, and Chris Moore, Legal Advisor to Commissioner Tate updating those parties on the debate which occurred on Monday April 21, 2008. The details of the arguments made in that debate are more fully set forth in the Ex Parte filing made by AT&T on Tuesday April 22, 2008. All of the statements made in those telephone conversations were consistent with the Comments and other filings made by AT&T in this proceeding.

Respectfully submitted,

/s/ Robert W. Quinn