Brian Benison
Director
Federal Regulatory

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April 1, 2011

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

RE: WC Docket No. 05-68, Regulation of Prepaid Calling Card Services Quarterly Certification for October – December, 2010

Dear Ms. Dortch:

In accordance with 47 C.F.R §64.5001(c), AT&T Corp. (AT&T) hereby submits its quarterly certification for prepaid calling card services.

Please call me if you have any questions.

Sincerely,

/s/ Brian Benison

Attachment

cc: Albert Lewis
Pamela Arluk

CERTIFICATION OF JAMES F. DIONNE
PURSUANT TO 47 C.F.R. § 64.5001(c)

James F. Dionne declares as follows:

A. My name is James F. Dionne. My title is Executive Director-Accounting. I am Chief Financial Officer for each of the various AT&T Communications interexchange carrier entities and am an officer of AT&T Corp. I am authorized to provide this certification on behalf of AT&T Corp. ("AT&T Communications"), as required by the above-referenced regulation. My current office address is One AT&T Way, Bedminster, New Jersey 07921. My financial regulatory organization is responsible for maintaining the books and records for each of the domestic AT&T Corp. regulated legal entities, and for preparing and filing required reports with, and making the appropriate regulatory payments to, the Federal Communications Commission ("FCC"), the Universal Service Administrative Company, and each of the state public utility regulatory commissions.

B. In accordance with 47 C.F.R. § 64.5001(c), adopted by the FCC on June 1, 2006, AT&T Communications reports the following information with regard to prepaid calling card services provided by AT&T Communications during the calendar quarter ended December 31, 2010:

(1) Percentage of prepaid calling card minutes by jurisdiction:

a. Intrastate: 15%

b. Interstate: 68%

c. International: 17%

(2) Percentage of total prepaid calling card service revenue (excluding revenue from prepaid calling cards sold by, to, or pursuant to contract with the Department of Defense (DoD) or a DoD entity) attributable to interstate and international calls: 70.4%.

(3) AT&T Communications will be making the required contribution to the federal Universal Service Fund based on the information reported in (2) above;

(4) During the fourth quarter 2010, AT&T Communications purchased transport services for use in the provision of prepaid calling card services. The percentage of interstate use (PIU) report to the transport provider for the fourth quarter 2010 was provided by the 45th day of the quarter in accordance with Section 64.5001(a).

C. I certify under penalty of perjury that the foregoing is true and correct.

Executed this 31st day of March, 2011.