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July 14, 2008

Darlene Standley  
Utilities Division Chief  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

RE: U-Dial of Tennessee, Inc.  
Docket No. 03-00379

Dear Ms. Standley,

This is in response to your letter of July 8, 2008 concerning the above-captioned company.

At this time, AT&T is not providing any facilities, UNEs or resold lines to U-Dial of Tennessee, Inc., in the state of Tennessee.

Please contact me if you need any additional information.

Sincerely,

Paul Stinson