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April 19, 2007

VIA HAND DELIVERY

Hon. Sara Kyle, Chairman  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37238

Re: *Tennessee Rural Independent Coalition Petition for Suspension and  
Modification Pursuant to 47 USC § 251(f)(2)*  
Docket No. 06-00228

Dear Chairman Kyle:

Consistent with the letter submitted to you on April 12, 2007, by counsel for Verizon Wireless, I am filing an original of Cingular Wireless' *Interim Rate Accounting*.

A copy of this filing is being provided to counsel of record. If you have any questions or require additional information, please let me know.

Very truly yours,

A large, stylized handwritten signature in black ink, appearing to be "Guy M. Hicks".

Guy M. Hicks

GMH:ch

cc: Mark Ashby, Esquire  
Cingular Wireless

**BEFORE THE  
TENNESSEE REGULATORY AUTHORITY**

**In the Matter of:**

**Tennessee Rural Independent  
Coalition Petition for Suspension  
and Modification Pursuant to 47  
U.S.C. Section 251(f)(2)**

**Docket No. 06-00228**

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**INTERIM RATE ACCOUNTING FOR CINGULAR WIRELESS<sup>1</sup>**

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New Cingular Wireless PCS, LLC a subsidiary of AT&T Mobility LLC, d/b/a Cingular Wireless, (“Cingular”) respectfully responds to the Authority’s request for an interim rate accounting per the procedural schedule adopted in this proceeding dated February 26, 2007. As a general response, Cingular does not pay invoices for usage received from companies with which it does not have interconnection agreements. However it establishes an accrual at the time such an invoice for usage is received. Generally, the accruals will be for the full billed amount of the usage charges – not as an admission that such charges are correct, but for accounting purposes. If Cingular is not invoiced by a carrier, then generally Cingular will not establish an accrual. Regarding the specific carriers involved in this cause, Cingular responds as follows:

1. Ardmore Telephone Company – Cingular has received no bills from Ardmore and has made no accrual.

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<sup>1</sup> On December 29, 2006, AT&T Inc. and BellSouth Corporation, the parent companies of Cingular Wireless LLC, merged and subsequently renamed Cingular Wireless LLC as AT&T Mobility LLC. Cingular Wireless is now a d/b/a of AT&T Mobility LLC a wholly owned subsidiary of AT&T Inc.

2. Ben Lomand Rural Telephone Coop, Inc. – Cingular and Ben Lomand have reached agreement to settle all reciprocal compensation billing disputes.

3. Bledsoe Telephone Cooperative, Inc. – Cingular has received no bills from Bledsoe and has made no accrual.

4. CenturyTel Companies (Claiborne, Adamsville and Ooltewah-Collegedale) – Cingular has a current interconnection agreement with these three companies and has paid all bills received. Cingular has given notice to terminate this agreement and intends that the replacement interconnection agreement conform to the terms and rates established in Docket No. 03-00585.

5. TDS Companies<sup>2</sup>

- a. Concord – Cingular has received bills that appear to be at a rate above the interim rate established by the TRA. Cingular has not paid the bills and has made accruals.
- b. Humphreys – Cingular has received bills that appear to be at a rate above the interim rate established by the TRA. Cingular has not paid the bills and has made accruals.
- c. Tennessee Telephone – Cingular has received bills that appear to be at a rate above the interim rate established by the TRA. Cingular has not paid the bills and has made accruals.
- d. Tellico – Cingular has received bills that appear to be at a rate above the interim rate established by the TRA. Cingular has not paid the bills and has made accruals.

6. Dekalb Telephone Cooperative – Cingular has received bills from Dekalb. Cingular believes Dekalb has billed at the rate of 1.5 cents per MOU, a rate above the interim rate established by the TRA. With no interconnection agreement with this company, those bills were disputed, and Cingular established accruals.

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<sup>2</sup> Cingular has recently reached agreement with these companies that the TRA-ordered interim rates will apply retroactively and going forward until this agreement is replaced by final TRA-ordered interconnection agreements. The paid amounts will then be trued up. The interim agreement is effective when signed, and is currently being circulated for signature.

7. Highland Telephone Cooperative – Cingular has an interconnection agreement with Highland and has paid all bills received for traffic exchanged through direct interconnection trunks. Cingular has given notice to terminate this agreement and intends that the replacement interconnection agreement conform to the terms and rates established in Docket No. 03-00585. Cingular has received no bills for traffic exchanged indirectly, and Cingular has made no accrual for such traffic.

8. Telephone Electronic Corporation Companies<sup>3</sup>:

- a. Crocket – Cingular has received bills at what appears to be a rate of 1.5 cents per MOU, a rate above the interim rate established by the TRA. Cingular has not paid the bills and has made accruals.
- b. Peoples – Cingular has received bills at what appears to be a rate of 1.5 cents per MOU, a rate above the interim rate established by the TRA. Cingular has not paid the bills and has made accruals.
- c. West Tenn. – Cingular has received bills at what appears to be a rate of 1.5 cents per MOU, a rate above the interim rate established by the TRA.. Cingular has not paid the bills and has made accruals.

9. Loretto Telephone Company – Cingular has received no bills and made no accrual.

10. Millington Telephone Company – Cingular received usage bills from Millington, through August 2006, that appear to be at a rate above the interim rate established by the TRA. With no interconnection agreement with this company, those bills were disputed, and Cingular established accruals. No other usage bills have been received, and no further accrual has been made.

11. North Central Telephone Cooperative – Cingular has received bills at what appears to be a rate of 1.5 cents per MOU, a rate above the interim rate established by the TRA.

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<sup>3</sup> With no interconnection agreement with these companies, those bills were disputed, and Cingular established accruals.

With no interconnection agreement with this company, those bills were disputed, and Cingular established accruals. The bills have not been paid.

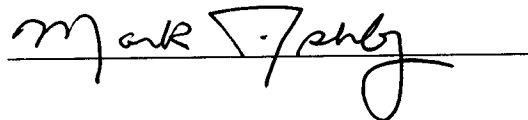
12. Twin Lakes Telephone Cooperative Corporation – Cingular has entered into an interim arrangement with Twin Lakes, subject to true-up (to the final TELRIC-based rate established by the TRA for Twin Lakes), and has made payments pursuant to that interim agreement. Cingular has given notice to terminate this interim arrangement, such termination to apply when final rates and terms are established in Docket No. 03-00585. The replacement permanent interconnection agreement will contain those rates and terms established in Docket No. 03-00585.

13. United Telephone Company – Cingular has received no billing from United and has made no accrual.

14. Yorkville – It appears that West Kentucky Telephone Company has taken over the Yorkville billing. The Yorkville bills appear to be at a rate above the interim rate established by the TRA. With no interconnection agreement with this company, those bills were disputed, and Cingular established accruals.

Pending the establishment of final, TELRIC-based rates for each of the above carriers, Cingular has not invoiced any carriers. Cingular reserves its right to invoice each of the above carriers for all traffic exchanged and payments due during the pendency of the proceeding to establish permanent, TELRIC-based rates for each carrier, including the previously negotiated intraMTA traffic ratio and interMTA factor.

Respectfully submitted April 12, 2007.

A handwritten signature in black ink, appearing to read "Mark D. Ashby", is written over a horizontal line.

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## CERTIFICATE OF SERVICE

I hereby certify that on April 19, 2007, a copy of the foregoing document was served on the following, via the method indicated:

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