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March 17, 2009

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

RE: Cost Plus Communications, LLC
Docket No. 06-00306

Dear Ms. Standley,

This is in response to your letter of March 9, 2009 regarding the above-captioned company.

AT&T Tennessee is not currently providing any resold lines or any other facilities or services to Cost Plus Communications, LLC.

Please contact me if you need any additional information.

Sincerely,