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May 31, 2007

Chairman Sara Kyle  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, Tennessee

Dear Chairman Kyle:

07-00145

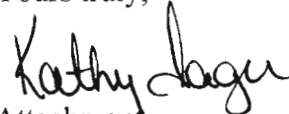
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SUBJECT: PROPRIETARY INFORMATION ENCLOSED – Filing of 2006 Price Regulation Computation

Enclosed is AT&T's computation of the 2006 Price Regulation Index. Prices included in this filing are as of December 1, 2006. The GDPPI factor is based on Table C1, GDP and the other Major NIPA Aggregates (Percent change from preceding period, Chain-type price index, Gross Domestic Product).

Please call me at 214-4150 if you desire additional information. Please note that the data contained in this filing is proprietary and is being provided subject to proprietary agreement.

Yours truly,

  
Attachment