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March 7, 2014

David Foster, Chief **Utilities Division** Tennessee Regulatory Authority 500 Deaderick St., Fourth Floor Nashville, TN 37242

RE:

dPi Teleconnect, LLC a/k/a Unity Telecom

Docket No. 08-00025

Dear Mr. Foster,

This is in response to your letter of February 18, 2014 regarding the above-captioned company.

AT&T Tennessee is not currently billing this company for any services or facilities in Tennessee.

Please contact me if you need any additional information.

Paul Sturso

Sincerely,