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April 9, 2010

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

filed electronically in docket office on 04/09/10

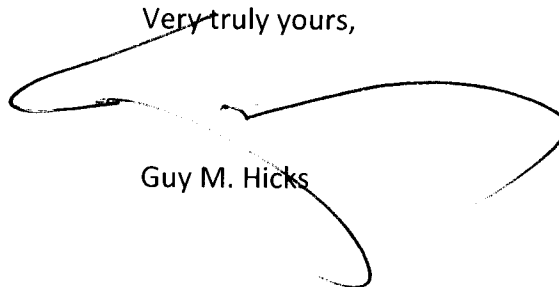
Re: *BellSouth Telecommunications, Inc. dba AT&T Southeast dba AT&T Tennessee vs.
Image Access, Inc. dba New Phone*
Docket No. 10-00006

Dear Chairman Kyle:

Enclosed for filing in the referenced dockets are the original and four copies of
AT&T's *Response to New Phone's Answer/Counterclaim*.

Copies have been provided to counsel of record.

Very truly yours,



Guy M. Hicks

BEFORE THE TENNESSEE REGULATORY AUTHORITY
Nashville, Tennessee

In Re: *BellSouth Telecommunications, Inc. dba AT&T Southeast dba AT&T Tennessee vs.*
 Image Access, Inc. dba New Phone
 Docket No. 10-00006

AT&T TENNESSEE’S RESPONSE TO NEWPHONE’S ANSWER/COUNTERCLAIM

BellSouth Telecommunications, Inc. d/b/a AT&T Southeast d/b/a AT&T Tennessee (“AT&T Tennessee”) respectfully submits this Response to the Answer and Counter-Claim (“Answer/Counterclaim”) filed by Image Access, Inc. d/b/a NewPhone (“NewPhone”) on or about February 25, 2010.

1. Any allegation in the Answer/Counterclaim to which a response is required of AT&T Tennessee is denied unless expressly and explicitly admitted herein.

2. The allegations in the “Defenses” section of the Answer/Counterclaim (at pages 1-4) require no response from AT&T Tennessee. Without waiving the foregoing, AT&T Tennessee denies: that any of the affirmative defenses alleged by NewPhone are valid; that it has violated any provision of law; and that NewPhone is entitled to attorneys’ fees. Moreover, for the reasons set forth in AT&T Tennessee’s Response to Motions to Dismiss and/or Stay, AT&T Tennessee objects to NewPhone’s requests, in Paragraphs 2-4 (at pages 1-3) of its Answer/Counterclaim, that the Authority dismiss AT&T Tennessee’s Complaint or delay these proceedings, and AT&T Tennessee denies that NewPhone is entitled to anything it requests in those paragraphs.

3. The allegations in the “Answer” section of the Answer/Counterclaim (at pages 4-8) require no response from AT&T Tennessee. Without waiving the foregoing, AT&T

Tennessee denies NewPhone's assertions, in Paragraphs 15-16 (at page 7), that it does not claim any credits under referral marketing promotions.

RESPONSE TO COUNTERCLAIM

4. AT&T Tennessee admits the allegations in Paragraph 1 of the Counterclaim (at page 7 of the Answer/Counterclaim).

5. AT&T Tennessee denies the allegations in Paragraph 2 of the Counterclaim (at pages 7-8 of the Answer/Counterclaim).

6. To the extent the allegations in Paragraph 3 of the Counterclaim (at pages 8-9 of the Answer/Counterclaim) require a response from AT&T Tennessee, they are denied.

7. To the extent the allegations in Paragraph 4 of the Counterclaim (at pages 9-10 of the Answer/Counterclaim) require a response from AT&T Tennessee, they are denied.

8. AT&T Tennessee denies the allegations in Paragraph 5 of the Counterclaim (at page 10 of the Answer/Counterclaim).

9. AT&T Tennessee denies that NewPhone is entitled to any of the relief it seeks in its Answer/Counterclaim, including without limitation the relief sought in the "wherefore" clause at pages 10-11.

AFFIRMATIVE DEFENSES

10. NewPhone's Counterclaim fails to state a cause of action upon which relief can be granted.

11. NewPhone's Counterclaim is barred, in whole or in part, by the doctrines of unclean hands, laches, forbearance, waiver, and/or estoppel.

13. NewPhone's Counterclaim is barred, in whole or in part, by the applicable statute of limitations and/or the applicable "dispute" provisions of the parties' interconnection agreement(s), including without limitation provisions addressing the presentment, pursuit, escalation, and preservation of billing disputes.

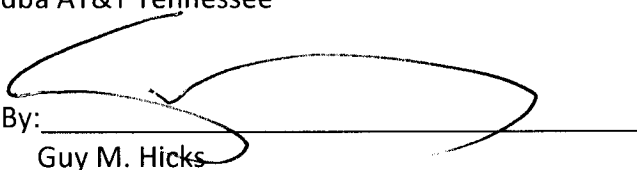
14. NewPhone's Counterclaim is barred, in whole or in part, by NewPhone's failure to mitigate any damages allegedly sustained.

15. To the extent the Authority awards NewPhone any relief with regard to its Counterclaim (and it should not), such relief should be only prospective in nature.

WHEREFORE, AT&T Tennessee respectfully requests that the Authority enter an Order denying all relief sought by NewPhone, dismissing its Counterclaim, and granting such further relief as the Authority deems appropriate.

Respectfully submitted,

BELLSOUTH TELECOMMUNICATIONS, INC.
dba AT&T Tennessee

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CERTIFICATE OF SERVICE

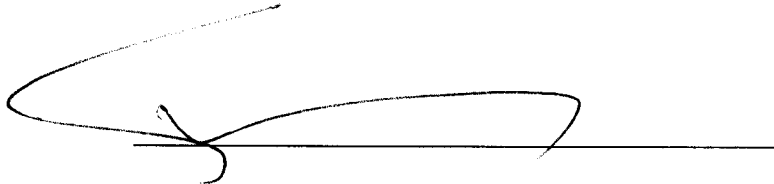
I hereby certify that on April 9, 2010, a copy of the foregoing document was served on the following, via the method indicated:

- ☐ Hand
- ☐ Mail
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- ☒ Overnight
- ☒ Electronic

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A handwritten signature in black ink, consisting of a large, stylized 'P' followed by a horizontal line and a small flourish.