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February 8, 2007

BY HAND DELIVERY

Ms. Blanca Bayó, Director The Commission Clerk and Administrative Services Room 110, Easley Building Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0866

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Re:

AT&T's Response to Staff's Audit of AT&T's Regulatory Assessment

Fee Audit Filings for 2002 – 2004 Audit Control No. 05-244-2-1

Dear Ms. Bayó:

Please find enclosed AT&T Communications of the Southern States, LLC and TCG South Florida's (collectively "ATY&T") Response to the Florida Public Service Commission's Audit Report of AT&T's Regulatory Assessment Fee Returns for 2002 and 2004,

Please note that AT&T considers the information contained in AT&T's Response to the RAF Audit Report to be proprietary and confidential and requests that the attachment be treated as confidential for as long as the information is held by the Commission. AT&T's Response with the Attachments is being filed separately with the Clerk's office. The information in this report details AT&T's responses to the findings in the Staff's RAF Audit Report. In accordance with Rule 25.22-006, Florida Administrative Code, AT&T claims that the attached Regulatory Assessment filings as confidential proprietary business information. Because the Response to Audit Report is confidential in its entirety, no redacted copies are being provided.

If you have any questions regarding this filing, please do not hesitate to call me at (850) 425-6360 or Sonia Daniels at (404) 810-8488.

Sincerely,

Tracy Hatch

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TO: Tracy W. Hutch FROM: T. Howy, Division of the Commission Clerk & Administrative Services RE: Acknowledgment of Receipt of Confidential Filing
01346-07
This will acknowledge receipt of a CONFIDENTIAL DOCUMENT filed in Docket
No. OTOOO or (if filed in an undocketed matter) concerning
Audit 05-244-2-1, and
filed on behalf of ATAT / Hetch The
document will be maintained in locked storage.
Any questions regarding this matter should be directed to Marguerite Lockard at (850) 413-6770.

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