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AZ CORP COMMISSION  
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Arizona Corporation Commission  
DOCKETED

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**OVERNIGHT DELIVERY**

Docket Control  
Arizona Corporation Commission  
1200 W. Washington St.  
Phoenix, AZ 85007

DOCKETED BY 

Re: *AT&T's Objections to Proposed Tariff Revisions of Navajo Communications Company, Inc.; Docket No. T-02115A-11-0449*

Dear Sir or Madam:

This letter responds to the May 9, 2012 letter submitted by Frontier Communications, on behalf of Navajo Communications Company ("Navajo"), concerning the proposed tariff revisions at issue in this docket.

As explained in AT&T's March 21, 2012 comment, the proposed tariff fails to address traffic that originates or terminates in Navajo's own network IP format. AT&T surmised that the reason for this omission could be that Navajo does not currently provide retail VoIP services, a fact that Navajo confirmed in its May 9 letter. However, even though it does not currently provide VoIP services, Navajo should still revise the tariff to include calculation of a company PVU factor that will account for calls that originate or terminate from Navajo's own end user customers in the event that the company provides VoIP-based end-user services in the future. Other carriers that do not currently provide retail VoIP services have included such provisions in their Arizona tariffs. See Qwest/CenturyLink revised tariffs, filed May 3, 2012, Docket No. T-01051B-11-0448.

Accordingly, AT&T respectfully requests that the Arizona Corporation Commission order Navajo Communications Company to revise and refile its tariff to address this issue.

Very truly yours,

AT&T

  
by Seth Dauterail, w/permission

By: Sharon Mullin  
Director  
AT&T Services, Inc.

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This 17<sup>th</sup> day of May, 2012