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Sharon Mullin
Director
External Affairs



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Sharon.Mullin@att.com

Arizona Corporation Commission

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ARIZONA CORPORATION COMMISSION
DOCKET CONTROL
Docket Control
Arizona Corporation Commission
1200 W. Washington St.
Phoenix, AZ 85007

Re: *AT&T's Objections to Proposed Tariff Revisions of Citizens Telecommunications Company of the White Mountains, Inc. d/b/a Frontier Communications of the White Mountains; Docket No. T-03214A-11-0451*

Dear Sir or Madam:

This letter responds to the May 9, 2012 letter submitted by Frontier Communications, on behalf of Citizens Telecommunications Company of the White Mountains ("White Mountains"), 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 White Mountains' own network IP format. AT&T surmised that the reason for this omission could be that White Mountains does not currently provide retail VoIP services, a fact that White Mountains confirmed in its May 9 letter. However, even though it does not currently provide VoIP services, White Mountains should still revise the tariff to include calculation of a company PVU factor that will account for calls that originate or terminate from White Mountains' 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 Citizens Telecommunications Company of the White Mountains to revise and refile its tariff to address this issue.

Very truly yours,

AT&T

Sharon Mullin

by Seth Dauteriv, w/permission

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

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this 17th day of May, 2012