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Re: *AT&T's Objections to Proposed Tariff Revisions of Citizens Utilities Rural Company, Inc.; Docket No. T-01954B-11-0452*

Dear Sir or Madam:

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