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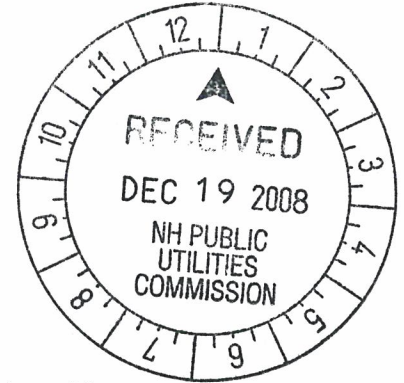
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**CONFIDENTIAL
MATERIAL
IN COMM FILE**

December 18, 2008

VIA OVERNIGHT MAIL AND ELECTRONIC MAIL

Debra Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301



RE: Docket No. 06-067, Bay Ring Petition for Investigation into Verizon New Hampshire's Practice of Imposing Access Charges, Including Carrier Common Line (CCL) Access Charges, on Calls Which Originate on BayRing's Network and Terminate on Wireless Carriers' Networks

Dear Ms. Howland:

Pursuant to the letter from Staff Attorney, Lynn Fabrizio, to you, dated November 5, 2008, in this docket, enclosed for filing by AT&T Corp., please find an original and six (6) copies of:

AT&T PHASE 2 BRIEF; and
AT&T's calculation of disputed carrier common line charges

In addition, I have also enclosed a disk that contains an electronic file in Excel format showing AT&T's calculation of disputed carrier common line charges. The disk and paper copies of the calculations are enclosed in a separate envelope marked "Confidential."

AT&T requests that the paper and electronic copies of AT&T's calculation of disputed carrier common line charges be treated as confidential pursuant to RSA 378:43 and the confidential treatment already provided to AT&T's earlier estimate of disputed charges in this docket, in accordance with Staff Attorney Fabrizio's recommendation in footnote 1 of her November 5, 2008, letter to you.

If you have any questions regarding this matter, please contact me at the address or e-mail above. Thank you.

Sincerely,

Jay E. Gruber

Enclosures

cc: Service List (*Electronic Only*)