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SMS/800, Inc.

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**Maureen Callan**  
**Point of Contact**  
**SMS/800, Inc.**

**March 5, 2008**

**Transmittal No. 32**

**Marlene H. Dortch**  
**Secretary**  
**Federal Communications Commission**  
**445 12<sup>th</sup> Street, S.W.**  
**Room TW-B204**  
**Washington, D.C. 20554**

**Attention: Wireline Competition Bureau**

The accompanying tariff material, issued by the Bell Operating Companies: AT&T Inc., Qwest Corporation, and Verizon Communications, Inc. is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This material, scheduled to become effective March 20, 2008, consists of revised tariff pages as indicated on the following revised check sheet.

**Tariff F.C.C. No.**

**1**

**Check Sheet No.**

**32nd Revised Page 1**

With this filing, the Bell Operating Companies (BOCs) propose to make text changes to the Payment Arrangement section of the tariff. Specifically, the name of the entity and address to which payment is remitted, and the bank account to which wire and ACH payments can be submitted are changed in conformance with the recent change in operations from the SMS/800 Management Team to SMS/800, Inc. SMS/800 customers have been informed of this change and payments made via check to the "SMS/800 Management Team" will continue to be accepted. Further, both the old and new bank accounts, and the old physical address, will be operational for a period of time to minimize any inconvenience for SMS/800 customers.

Supporting material pursuant to § 61.38 of the Federal Communications Commission's Rules and Regulations is submitted herewith.

In accordance with § 61.14(b)(2)(ii), Transmittal No. 32, the Federal Communications Commission Form 159, and the filing fee have been submitted electronically to the Commission.

As Point of Contact for SMS/800, Inc., the group that administers this tariff on behalf of the Bell Operating Companies, please address all personal or facsimile service of petitions against this Transmittal, as required under § 1.773(a)(4) of the Commissions' Rules, to Maureen Callan at the above address, facsimile number (732) 336-3295. Any other correspondence or inquiries concerning this filing should be addressed to Maureen Callan at the same address.

Patrick Doherty  
Director – Access Regulatory  
AT&T Inc.

Thomas Caldwell  
Vice President – Local and Voice Services  
Verizon Communications Inc.

Susan S. Henson  
Staff Advocate Public Policy  
Qwest Corporation

Attachments:

Tariff Pages  
Description and Justification