

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, DC 20554

In the Matter of)	
)	
AT&T Inc.)	WCB/Pricing File No. 06-18
Petition for Waiver of Section 61.42(g) of the)	
Commission's Rules)	

COMMENTS OF SPRINT NEXTEL CORPORATION

Sprint Nextel Corporation, pursuant to the Public Notice released on April 11, 2006 (DA 06-837) hereby respectfully submits its opposition to the above-captioned Petition for Waiver filed by AT&T Inc. AT&T has requested that it be allowed to exclude its True IP to PSTN ("TIPToP") service from any price cap basket in the upcoming 2006 annual access tariff filing on the grounds that TIPToP is "an innovative service" that "does not fit squarely within either the traffic sensitive or trunking [price cap] basket" (Petition, p. 3).

AT&T's petition for waiver of Section 61.42(g) of the Rules should be denied. The AT&T ILECs retain market power in the provision of switched access services, including TIPToP, and allowing AT&T to provide this service outside of the light regulatory oversight afforded by price caps provides an opportunity for discriminatory or otherwise anti-competitive pricing. Careful scrutiny of the TIPToP offering is particularly warranted because AT&T currently has "only one customer for the service[,]" which is an affiliate" (Petition, p. 3).

AT&T asserts that TIPToP is a hybrid switching and trunking service that should not be forced into a basket "that may or may not ultimately be the best fit" (*id.*).

However, the issue of which price cap basket TIPToP can be most appropriately assigned has been before the Commission at least since November 2004, when the service was first tariffed, and it is not clear when the matter will be resolved. Rather than keeping TIPToP totally outside of price caps for an indefinite period of time, AT&T should be required to allocate TIPToP revenues between the trunking and switching baskets on some reasonable and fully explained basis subject to Commission approval. Should the Commission ultimately decide that TIPToP should be treated in a different manner, AT&T could then be allowed to adjust its price cap calculations accordingly.

Respectfully submitted,

SPRINT NEXTEL CORPORATION

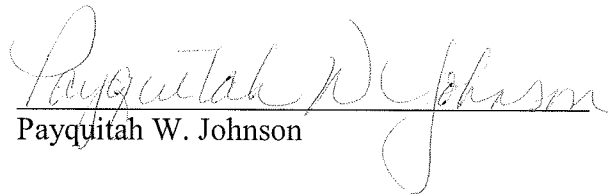


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April 21, 2006

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing **Comments of Sprint Nextel Corporation** was delivered by electronic mail, or First Class, postage prepaid, U.S. Mail on this 21st day of April 2006 to the below-listed parties.


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