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October 24, 2007

*Via Fax: (202) 772-9205*  
Kathleen Krebs, Special Counsel  
Division of Corporation Finance  
Securities and Exchange Commission  
Washington, D.C. 20549

Re: AT&T Inc.  
Definitive Schedule 14A  
Filed March 22, 2007  
File NO. 1-08610

Dear Ms. Krebs:

As we discussed on October 23, 2007, we will respond to your letter, dated September 27, 2007, relating to your review of AT&T's 2007 Proxy Statement on or before November 15, 2007.

If you have any questions, please call me.

Sincerely,

A handwritten signature in black ink, appearing to read "W. Wirtz".