

AT&T INC.
Form 8-K
October 23, 2007

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, DC 20549

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934**

Date of report (Date of earliest event reported) October 23, 2007

AT&T INC.

(Exact Name of Registrant as Specified in Charter)

<u>Delaware</u>	<u>1-8610</u>	<u>43-1301883</u>
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

<u>175 E. Houston, San Antonio,</u>	<u>78205</u>
<u>Texas</u>	
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code (210) 821-4105

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240-14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-

Items 2.02 Results of Operations and Financial Condition.

The registrant announced on October 23, 2007, its results of operations for the third quarter of 2007. The text of the press release and accompanying financial information are attached as exhibits and incorporated herein by reference.

To assist investors, pro forma revenues reflecting current customer and segment classifications may be found at www.att.com/gen/investor-relations. These classifications will continue to be adjusted to reflect current management of customer relationships.

Item 9.01 Financial Statements and Exhibits.

The following exhibits are furnished as part of this report:

(c) Exhibits

99.1 Press release dated October 23, 2007 reporting financial results for the third quarter ended September 30, 2007.

99.2 AT&T Inc. selected financial statements and operating data.

99.3 Discussion of OIBDA and Free Cash Flow.

Signature

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AT&T INC.

Date: October 23, 2007 By: /s/ John J. Stephens
John J. Stephens
Senior Vice President and Controller