



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 26, 2017

Mr. John J. Stephens
Senior Executive Vice President
and Chief Financial Officer
AT&T Inc.
208 S. Akard St.
Dallas, TX 75202

Re: AT&T Inc.
Form 10-K for the Year Ended December 31, 2016
Filed February 17, 2017
File No. 001-08610

Dear Mr. Stephens:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Carlos Pacheco for

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications