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But other analysts expressed disappointment that the cost-cutting move would not result in even greater earnings growth.

Mr. Gross said he had hoped that a cost savings of \$ 450 million would result in even greater growth than the 20 % annual earnings increase AT&T has told analysts it expects in the future .

AT&T said the special retirement option will increase fourth-quarter expenses.

But the company said the amount can't be determined until it knows how many managers opt to retire.

Figure 1 illustrates a dependency parse tree for the sentence: "For the nine months, AT&T said net income was \$ 1.99 billion, or \$ 1.85 a share, up 19 % from \$ 1.67 billion, or \$ 1.56 a share." The tree structure shows the hierarchical organization of the sentence, with nodes representing grammatical functions such as *subj* (subject), *adv* (adverb), *cop* (copula), *pred* (predicate), *advmod* (adverb modifier), *nmod* (noun modifier), *pobj* (prepositional object), *appos* (appositive), and *pobj* (prepositional object). The tree is rooted at the top with the node *advmod* (advmod) and branches down to the words of the sentence, showing the relationships between them.

Revenue gained 3.1 % to \$ 26.81 billion from \$ 26 billion .

In composite trading yesterday on the New York Stock Exchange , AT&T shares closed at \$ 43.375 , up 87.5 cents .