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April 5, 2011

Washington Utilities and Transportation Commission  
Attn: Records Center  
PO Box 47250  
Olympia WA 98504-7250

Re: Informational Notice for Transfer of Control for BellSouth Long Distance Inc.

Dear Records Center:

BellSouth Long Distance Inc. dba AT&T Long Distance Service ("BSLD") hereby provides this informational notice regarding two internal corporate transactions that will affect its parent corporation. BSLD understands that no approval is required by the Washington Utilities and Transportation Commission ("Commission") for the transactions described herein. Nevertheless, BSLD is providing the Commission with information regarding the transactions in order to keep the Commission apprised of BSLD's operations in the state.

BSLD is a registered competitive telecommunications provider in Washington. The transactions described herein are purely internal corporate transactions that are being undertaken for the purpose of reorganizing and simplifying the current corporate structure of AT&T. The transactions will not require any change to BSLD's existing certificate of authority. BSLD will continue to operate under the same name following the transactions. Further, the transactions will be transparent to the customer.

BSLD is currently an indirect wholly-owned subsidiary of AT&T Inc. and will continue to be an indirect wholly-owned subsidiary of AT&T after the two transactions. In the first transaction BellSouth Corporation ("BSC") will transfer ownership and control of BSLD to another BSC subsidiary, BellSouth Mobile Data, Inc. ("BSMD"). In the second transaction, BSC will transfer ownership and control of BSMD to AT&T Inc. ("AT&T"), the ultimate corporate parent. The transactions are expected to be implemented on or about July 1, 2011. Attached as Exhibit 1 are current and revised organization charts for BSLD.

If you have any questions regarding this informational notice or would like additional information, please contact me at (425) 580-8112.

Sincerely,

*Cindy J. Manheim by Dal with permission*  
Cindy J. Manheim

Attachment

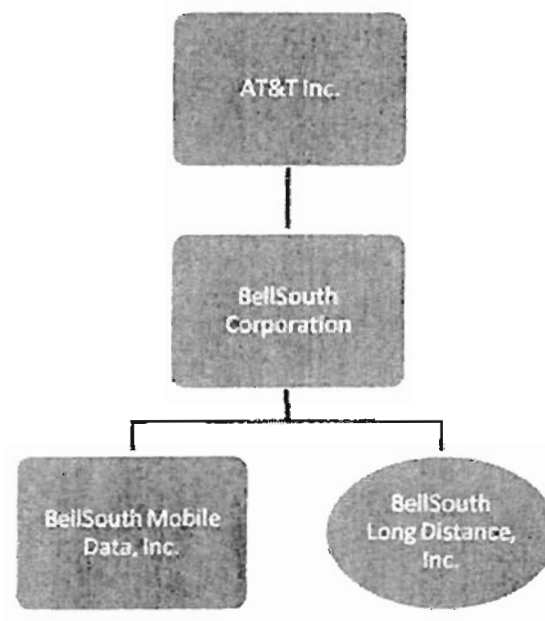
cc: Sharyn Bate - [sbate@utc.wa.gov](mailto:sbate@utc.wa.gov)

# EXHIBIT 1

Slide 1

Current situation:

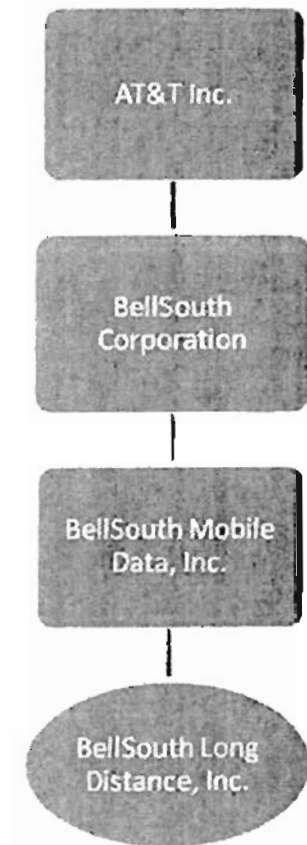
**BellSouth Long Distance, Inc., and BellSouth Mobile Data, Inc., are wholly-owned subsidiaries of BellSouth Corporation, which is a wholly-owned subsidiary of AT&T Inc.**



Slide 2

**First Transaction:**

**BellSouth Corporation will transfer 100% of its stock in BellSouth Long Distance, Inc., to BellSouth Mobile Data, Inc. BellSouth Long Distance, Inc., will then be a wholly-owned subsidiary of BellSouth Mobile Data, Inc.**



Slide 3

**Second Transaction:**

**BellSouth Corporation will transfer 100% of its stock in BellSouth Mobile Data, Inc., to AT&T Inc. BellSouth Corporation and BellSouth Mobile Data, Inc. will then be wholly-owned subsidiaries of AT&T Inc. BellSouth Long Distance, Inc. will remain a wholly-owned subsidiary of BellSouth Mobile Data, Inc.**

