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

Re: Docket No. UT-110617
Informational Notice for Transfer of Control for BellSouth Long Distance Inc.

Dear Records Center:

On April 5, 2011, BellSouth Long Distance Inc. dba AT&T Long Distance Service ("BSLD") provided notice regarding two internal corporate transactions concerning BSLD's parent company. This letter is to confirm that the transactions described in the April 5, 2011 letter were effective on July 1, 2011. Prior to the transactions, BSLD was an indirect wholly-owned subsidiary of AT&T Inc. and it remains so following the completion of the transactions. In the first transaction BellSouth Corporation ("BSC") contributed its ownership interest in BSLD to BellSouth Mobile Data, Inc. ("BSMD"). In the second transaction, BSC distributed its ownership interest in BSMD to AT&T Inc. ("AT&T"), resulting in BSMD becoming a direct subsidiary of AT&T and BSLD becoming a direct subsidiary of BSMD.

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

Sincerely,

Cindy J. Manheim by Doc with permission
Cindy J. Manheim

cc: Kristen Russell