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PUBLIC SERVICE
COMMISSION

Mr. Jeff Derouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, KY 40602

Re: Notice of Conversion of BellSouth Corporation to BellSouth, LLC

Dear Mr. Derouen:

This is to inform the Commission that, on or about May 31, 2015, BellSouth Corporation (the sole owner of BellSouth Telecommunications, LLC d/b/a AT&T Kentucky or AT&T Southeast) will, pursuant to Section 14-2-1109.1 of the Georgia Business Corporation Code and Section 14-11-212 of the Georgia Limited Liability Company Act, convert to a limited liability company with the name BellSouth LLC. For the reasons explained below, no Commission action is required.

BellSouth Corporation is not certificated by the Commission, and it does not offer any regulated services in Kentucky. This conversion, therefore, will be entirely transparent to customers of AT&T Kentucky and AT&T Southeast, it will not result in the transfer of any of the authority this Commission has granted AT&T Kentucky or AT&T Southeast, and it will not result in a change in name or form of corporate organization of AT&T Kentucky or AT&T Southeast.

Finally, as there is no transfer or acquisition of direct or ultimate ownership or control of AT&T Kentucky or its assets,¹ no Commission approval is required under KRS 278.020(5) or (6).

Thank you for your attention to this matter.

¹ None of BellSouth Corporation's rights, privileges, immunities, franchises, powers, property or any other interest is deemed to have been conveyed, transferred, or assigned for any purpose by reason of this conversion. See Ga. Code Ann. §14-11-212(c)(5). Moreover, the conversion does not constitute a dissolution of BellSouth Corporation *Id.*, §14-11-212(d). Instead, it "shall constitute a continuation of the existence" of BellSouth Corporation as a limited liability company, and BellSouth LLC "shall for all purposes be deemed to be the same entity as [BellSouth Corporation]." *Id.*