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March 23, 2011

**VIA OVERNIGHT MAIL**

Mr. Jeff Derouen  
Executive Director  
Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, KY 40602-0615

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PUBLIC SERVICE  
COMMISSION

Re: Notice of the Conversion of BellSouth Telecommunications, Inc.  
to BellSouth Telecommunications, LLC

Dear Mr. Derouen:

This letter is to notify the Kentucky Public Service Commission that BellSouth Telecommunications, Inc. ("BellSouth"), intends to elect to become a limited liability company effective on or about July 1, 2011. BellSouth is a corporation organized under Georgia law and provides local exchange telecommunications services in designated areas in Kentucky.<sup>1</sup>

Georgia law allows corporations to elect to become limited liability companies by filing a certificate of conversion with the Georgia Secretary of State.<sup>2</sup> Once the filing is made, the new limited liability entity is deemed to be the same entity as the entity making the election.<sup>3</sup>

Upon such an election becoming effective:

the existence of the limited liability company so formed *shall be deemed to have commenced on the date the entity making the election [BellSouth] commenced its existence* in the jurisdiction in which such entity [BellSouth] was first created, formed, incorporated, or otherwise came into being; . . .

(5) The limited liability company formed by such election shall thereupon and thereafter *possess all of the rights, privileges, immunities, franchises, and powers* of the entity making the election [BellSouth]; all *property*, real, personal, and mixed, all contract rights, and all debts due to such entity,

<sup>1</sup> In Kentucky, BellSouth operates under the doing business as ("d/b/a") designations AT&T Kentucky and AT&T Southeast. See Letter dated December 29, 2006, to Beth O'Donnell, Executive Director, Kentucky Public Service Commission, from the undersigned notifying the Commission of these designations.

<sup>2</sup> See Ga. Code Ann. §14-11-212(a), (b)

<sup>3</sup> Ga. Code Ann. § 14-11-212(d)

as well as all other choses in action, and each and every other interest of or belonging to or due to the entity making the election [BellSouth] shall be taken and deemed to be vested in the limited liability company formed by such election *without further act or deed* and the title to any real estate, or any interest therein, vested in the entity making the election shall not revert or be in any way impaired by reason of such election; and *none of such items shall be deemed to have been conveyed, transferred, or assigned by reason of such election for any purpose*; and

(6) The limited liability company formed by such election shall thereupon and thereafter be *responsible and liable for all the liabilities and obligations* of the entity making the election [BellSouth], and any claim existing or action or proceeding pending by or against such entity [BellSouth] may be prosecuted as if such election had not become effective. *Neither the rights of creditors nor any liens upon the property of the entity making such election [BellSouth] shall be impaired by such election.*<sup>4</sup>

BellSouth, therefore, notifies the Commission that effective on or about July 1, 2011, all of BellSouth's property, powers, franchises, and privileges will be possessed by BellSouth Telecommunications, LLC, and BellSouth Telecommunications, LLC, will become responsible and liable for all the liabilities and obligations of BellSouth.<sup>5</sup> To the extent that BellSouth is subject to any Commission rules, regulations, and orders as of the effective date of this conversion, BellSouth Telecommunications, LLC, will be subject to those same rules, regulations, and orders. In the near future, BellSouth Telecommunications, LLC, will make any tariff filings that are necessary or appropriate to reflect this conversion.

Finally, this conversion will be transparent to customers. As BellSouth Telecommunications, Inc. did, BellSouth Telecommunications, LLC, will operate under the Commission-approved "d/b/a" designations AT&T Kentucky and AT&T Southeast.

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<sup>4</sup> *Id.*, §14-11-212(c)(1), (5), and (6) (emphases added).

<sup>5</sup> Since there is no transfer or acquisition of ownership or control of BellSouth or its assets, no Commission approval is required under KRS 278.020(5) or (6). As explained above, none of BellSouth'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. Ga. Code Ann. §14-11-212(c)(5). Moreover, the conversion does not constitute a dissolution of BellSouth. *Id.*, §14-11-212(d). Instead, it "shall constitute a continuation of the existence" of BellSouth as a limited liability company, and BellSouth Telecommunications, LLC "shall for all purposes be deemed to be the same entity as [BellSouth]." *Id.*

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BellSouth Telecommunications, LLC, will operate pursuant to the same tariffs, guidebooks, and agreements immediately after the conversion as BellSouth Telecommunications, Inc. did immediately before the conversion. The same personnel who managed these services immediately before the conversion will manage them immediately after the conversion, and the same network that provided the services immediately before the conversion will provide them immediately after the conversion.

The address of BellSouth Telecommunications, Inc. and the company contact information on file with the Commission will be the same for BellSouth Telecommunications, LLC.

Thank you for your attention to this matter. Should the Commission or the Commission Staff have any questions please feel free to contact me.

Sincerely,



Mary K. Keyer