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June 15, 2015

Carlotta Stauffer, Commission Clerk
Office of the Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

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

Dear Ms. Stauffer:

Pursuant to Section 364.33, Florida Statutes, BellSouth Telecommunications, LLC d/b/a AT&T Florida and AT&T Southeast informs the Commission that, on or about May 31, 2015, BellSouth Corporation (the sole owner of BellSouth Telecommunications, LLC d/b/a AT&T Florida or AT&T Southeast), 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, converted to a limited liability company with the name BellSouth, LLC.

BellSouth Corporation does not offer any regulated services in Florida and is not required to have a certificate of authority issued by the Commission. This conversion, therefore, will be entirely transparent to customers of AT&T Florida and AT&T Southeast. The conversion will not result in the transfer of any control of BellSouth Telecommunications, LLC, nor will it affect any of the certificates of necessity or authority held by BellSouth Telecommunications. The conversion will not result in any name change or form of corporate organization of BellSouth Telecommunications, LLC d/b/a AT&T Florida or AT&T Southeast.

Thank you for your attention to this matter.

Sincerely,

s/Tracy W. Hatch

Tracy W. Hatch

cc: Elise R. McCabe