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AZ CORP COMMISSION
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Arizona Corporation Commission
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MAY 05 2005

Brian McNeil, Executive Secretary
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

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Re: SBC Telecom, Inc.'s and SBC Long Distance, Inc.'s Application for Approval of Corporate Reorganization
Docket Nos. T-03346A-04-0911 and T-03811A-04-0911

Dear Mr. McNeil:

On December 17, 2004, SBC Telecom, Inc. ("SBC Telecom") and SBC Long Distance, Inc. ("SBC Long Distance") filed their Joint Application for Approval of Corporate Reorganization. The Commission approved the Application on May 3, 2005 ("Decision").

The purpose of this filing is to notify the Arizona Corporation Commission that the corporate reorganization was completed on May 4, 2005. The name for the new company is SBC Long Distance, LLC, d/b/a SBC Long Distance.

SBC Telecom has transferred its assets, liabilities and all operations to SBC Long Distance, LLC including its voice and data switches, customer contracts/service orders, real estate leases, receivables and employees. SBC Long Distance is assuming the interconnection agreements, 911 plans, arrangements with ILEC's for including customers in their directory assistance and directory data bases. SBC Telecom customers have been notified of this change. SBC Long Distance, LLC is now providing local exchange and access service to SBC Telecom customers.

The Decision ordered that SBC Long Distance, LLC file new tariffs within 10 days of the effective date of the Decision. In paragraph 25(c) of the Decision, the Commission further ordered that the letters accompanying the filing of the new tariffs need to certify that the new tariffs are identical to the existing tariffs, except for the name change. Enclosed with this filing are the four (4) new tariffs of SBC Long Distance, LLC, along with the corresponding advice letters for these tariffs. The advice letters contain the certification language ordered by the Commission.

In paragraph 25(g) of the Decision, the Commission ordered that SBC Long Distance, LLC file a performance bond in the amount of \$10,000.00 within 60 days of the effective date of the Decision. Enclosed is a rider to performance bond no. 104467254, which is already of file with the Commission. This bond rider increases the existing bond amount from \$125,000 to \$235,000 to meet the bond requirements ordered by the Commission in Docket No. T-03346A-03-0844 (ordering a performance bond in the amount of \$125,000), in Docket No. T-03346A-04-0413 (ordering a performance bond in the amount of \$100,000) and in this Decision in Docket Nos. T-03346A-04-0911 and T-03811A-04-0911 (ordering a performance bond in the amount of \$10,000). This bond rider also changes the principal name on the bond from SBC Long Distance, Inc. to SBC Long Distance, LLC d/b/a SBC Long Distance.

Should you have any questions regarding this matter, please feel free to contact either me or Norman W. Descoteaux, SBC Long Distance, 5850 W. Las Positas Blvd., Pleasanton, CA 94588, who may be reached via telephone at (925) 468-6209, via fax at (707) 435-6640, or via e-mail at nd1639@camail.sbc.com.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Lane". The signature is written in a cursive, flowing style.

Gary Lane, Esq.

Counsel for:

SBC Long Distance, LLC d/b/a SBC Long Distance

cc: Norm Descoteaux