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IDAHO PUBLIC
UTILITIES COMMISSION

May 16, 2005

Jean Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington
Boise, Idaho 83702

Re: Notification of Consummation of Internal Corporate Reorganization of Long Distance, Inc., and Conversion of SBC Long Distance, Inc. to a Limited Liability Company

Dear Ms. Jewell:

On May 5, 2005, a letter was filed by our legal counsel, Eric Fishman of Holland & Knight LLP, advising the Commission that the internal corporate reorganization described in the letters to the Commission dated November 17, 2004 and February 14, 2005 had been completed. As a part of this corporate reorganization, SBC Long Distance converted from a corporation to a limited liability company.

In the May 5th letter, we informed the Commission that SBC Long Distance had filed to revise its registration to transact business in the State of Idaho to reflect its conversion to a limited liability company, and that SBC Long Distance would provide the Commission with a copy of its amended registration upon its issuance by the Idaho Secretary of State.

Enclosed is a copy of the Registration of Foreign Limited Liability Company issued to SBC Long Distance, LLC by the Idaho Secretary of State.

As previously requested in the May 5th letter, SBC Long Distance respectfully requests the Commission to issue a revised certificate in the name of SBC Long Distance, LLC d/b/a SBC Long Distance, to the extent such action is required, to reflect this legal name change.

Should the Commission have any questions regarding this matter, please feel free to contact me directly.

Sincerely,

Norman W. Descoteaux
Associate Director – Regulatory
Tel: (925) 468-6209

Attachments
Registration of Foreign Limited Liability Company

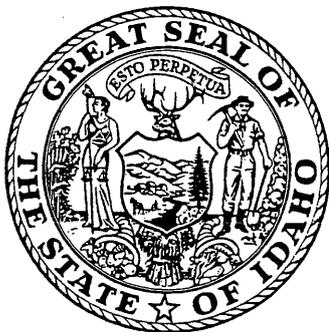
State of Idaho

Office of the Secretary of State

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that I am the custodian of the limited liability company records of this State.

I FURTHER CERTIFY That the annexed is a full, true and complete duplicate of the application for registration of foreign limited liability company of **SBC LONG DISTANCE, LLC**, a DELAWARE limited liability company, received and filed in this office on 6 May 2005 under the file number W 39100 , including any amendments filed thereto, as appears of record in this office as of this date.

Dated: 6 May 2005



Ben Yursa

SECRETARY OF STATE

By *Christina L*

Delaware

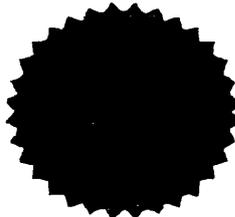
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The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "SBC LONG DISTANCE, LLC" IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE TWENTY-NINTH DAY OF APRIL, A.D. 2005.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL REPORTS HAVE BEEN FILED TO DATE.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE BEEN PAID TO DATE.



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Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 3846773

DATE: 04-29-05