



Dan Foley
General Attorney and
Assistant General Counsel

AT&T Services, Inc.
645 E. Plumb Lane, B132
P.O. Box 11010
Reno, NV 89520

Telecom
Consumers
T: 775.333.4321
M: 775.544.0847
F: 775.333.2175
dan.foley@att.com

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IDAHO PUBLIC
UTILITIES COMMISSION

March 27, 2007

Idaho Public Utilities Commission
P O Box 83720
Boise, ID 83720-0074

Re: SBC Long Distance, LLC d/b/a SBC Long Distance and AT&T Long Distance
5130 Hacienda Blvd., Dublin, CA 94568

CPCN No. 426

Notice of Intent Not to Offer Local Exchange Service and Withdrawal of Local
Exchange Tariff

To the Commission:

By this letter, SBC Long Distance, LLC d/b/a SBC Long Distance and AT&T Long
Distance ("SBC LD") notifies the Commission of its intention not to offer local
exchange services in the state of Idaho although it is authorized to do so.

The history of SBC LD's authorization as a competitive local exchange carrier in Idaho
is as follows:

- On May 11, 2004, Southwestern Bell Communications Services, Inc., d/b/a SBC Long Distance was granted a Certification of Public Convenience and Necessity ("CPCN") to provide resold and facilities-based local exchange and exchange access services in Idaho. See Order No. 29495 and CPCN No. 426 issued in Case No. SBC-T-04-1.
- On November 8, 2004, Southwestern Bell Communications Services, Inc., notified the Commission of a change of its name to SBC Long Distance, Inc.
- On November 23, 2004, Southwestern Bell Communications Services, Inc. notified the Commission of a corporate reorganization, which included the conversion of SBC Long Distance, Inc. to a limited liability company to be known as SBC Long Distance, LLC.
- On May 23, 2005, the Commission issued its First Amended Certificate, No. 426, to reflect the conversion of the company to a limited liability company.

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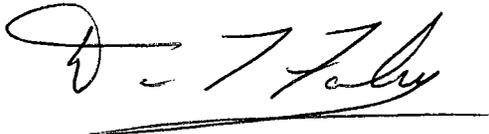
- On December 19, 2005, SBC LD notified the Commission of its new d/b/a "AT&T Long Distance."

SBC LD's intention not to offer local exchange service in Idaho is due to business reasons. SBC LD has not provided local exchange service to any customers in Idaho pursuant to its CPCN CLEC authorization referenced above. Thus, there are no customers to notify. SBC LD hereby withdraws its Idaho P.U.C. Price List for local exchange services (labeled "Idaho PUC Price List No. 8") in its entirety.

This notice not to offer service is limited to its local exchange service. SBC LD provides and will continue to provide interexchange services.¹ Therefore, SBC LD requests that its interexchange carrier authorization and SBC LD's Idaho P.U.C. IXC Price List (labeled "Idaho P.U.C. No. 9") remain in place.

Please feel free to contact me at (775) 333-4321 should you have any questions.

Very truly yours,

A handwritten signature in black ink, appearing to read "Dan Foley", written over a horizontal line.

Dan Foley

¹ The Commission granted SBC LD the authority to provide interexchange service on May 1, 1997.