



December 1, 2006

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Re: AT&T Inc. and BellSouth Corporation Applications for Approval of Transfer of Control, WC Docket No. 06-74

Dear Ms. Dortch,

Yesterday, the undersigned discussed Yahoo! Inc.'s position on Net Neutrality and the above-captioned proceeding with Michelle Carey, Senior Legal Advisor to Chairman Kevin J. Martin; Scott M. Deutchman, Legal Advisor to Commissioner Michael J. Copps; Scott Bergman, Legal Advisor to Jonathan S. Adelstein; and Ian Dillner, Legal Advisor to Commissioner Deborah Taylor Tate. On behalf of Yahoo!, I reiterated our support for meaningful and enforceable Net Neutrality protections. To be effective, however, they must apply to all broadband Internet access providers, not just AT&T. For this reason, Yahoo! does not seek additional Net Neutrality conditions in this proceeding beyond the commitments that AT&T has already made. Yahoo! continues to support adoption of generally applicable Net Neutrality protections in order to preserve innovation, competition and openness on the Internet.

Sincerely,

James W. Hedlund
Director, Communications Policy

cc: Michelle Carey
Scott Deutchman
Scott Bergman
Ian Dillner

