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October 24, 2008

Marlene Dortch  
Office of the Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, SW  
Washington, DC 20554

**Re: Notification of Subscriber Transfer  
CC Docket No. 00-257**

Dear Madam Secretary:

AT&T Inc. ("AT&T"), on behalf of its affiliates, files this letter pursuant to Section 64.1120e of the Commission's Rules. This letter provides notification of the transfer of certain local exchange subscribers of Systems Plus Inc.(Systems Plus) to AT&T Oklahoma (AT&T).

Systems Plus was unable to continue providing its customers telecommunications service in the above-mentioned regions. To prevent disconnection of service for Systems Plus customers, AT&T began providing Systems Plus customers local telephone service, for an interim period. AT&T provided these customers notice that they must select an alternative provider of telecommunications service or their service will be disconnected. The affected customers will be disconnected from AT&T on November 24, 2008. AT&T certifies that it has complied with the obligations specified in the notice and any other applicable statutory and Commission requirements. A sample notification letter is attached hereto.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

/s/ David Grant