



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

May 6, 2019

Stacey S. Maris
Assistant General Counsel
AT&T Inc.
One AT&T Plaza
208 S. Akard Street
Dallas, TX 75202

Re: AT&T Inc.
Registration Statement on Form S-4
Filed on May 2, 2019
File No. 333-231171

Dear Ms. Maris:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance
Office of Telecommunications

cc: Patrick Brown