

For more information on Idearc worthless stock loss deduction computations click on: <http://denvertax.com/att-tax-basis>

Toby L. Gerber (SBT 07813700)  
Kristian W. Gluck (SBT 24038921)  
Ryan E. Manns (SBT 24041391)  
FULBRIGHT & JAWORSKI L.L.P.  
2200 Ross Avenue, Suite 2800  
Dallas, Texas 75201-2784  
Telephone: (214) 855-8000  
Facsimile: (214) 855-8200

Berry D. Spears (SBT 18893300)  
Anna Maria Mendez (SBT 24055960)  
FULBRIGHT & JAWORSKI L.L.P.  
600 Congress Avenue, Suite 2400  
Austin, Texas 78701-3271  
Telephone: (512) 474-5201  
Facsimile: (512) 536-4598

Counsel For The Debtors  
and Debtors-in-Possession

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

**IN RE:** §  
§ **CASE NO. 09-31828-11 (BJH)**  
**IDEARC INC., et al.,** §  
§ **(Chapter 11)**  
**Debtors.** § **(Jointly Administered)**

**NOTICE OF OCCURRENCE OF EFFECTIVE DATE  
UNDER FIRST AMENDED JOINT PLAN OF REORGANIZATION  
OF IDEARC INC., ET AL., DEBTORS (AS MODIFIED)**

PLEASE TAKE NOTICE THAT under Section 8.2 of the *First Amended Joint Plan of Reorganization of Idearc Inc., et al., Debtors (As Modified)* [Docket No. 1638] (the “Plan”) all conditions precedent to the occurrence of the Effective Date (as defined in the Plan) have been satisfied or waived and the Effective Date occurred on December 31, 2009.



Dated: December 31, 2009

Respectfully submitted,

Fulbright & Jaworski L.L.P.

/s/ Toby L. Gerber

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