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March 11, 2021

By email to shareholderproposals@sec.gov

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, NE
Washington, DC 20549

Re: AT&T Inc. – Stockholder Proposal Submitted by Eric F. Nusbaum

Ladies and Gentlemen:

Pursuant to Exchange Act Rule 14a-8(j), AT&T Inc. (“AT&T” or the “Company”) hereby notifies the Division of Corporation Finance of its intention to exclude a stockholder proposal (the “Proposal”) submitted by Eric F. Nussbaum (the “Proponent”) from AT&T’s proxy materials for its 2021 Annual Meeting of Stockholders (the “2021 Proxy Materials”), for the reason stated below. A copy of the full Proposal and related correspondence with the Proponent is attached to this letter as Exhibit A.

This letter, together with the Proposal and the related correspondence, are being submitted to the Staff of the Division of Corporation Finance (the “Staff”) via email in lieu of mailing paper copies. A copy of this letter and the attachments are being sent on this date to the Proponent. We respectfully remind the Proponent that if he elects to submit additional correspondence to the U.S. Securities and Exchange Commission (the “Commission”) or the Staff with respect to the Proposal, a copy of that correspondence should be furnished concurrently to the undersigned pursuant to Rule 14a-8(k).

Basis For Exclusion

We hereby respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2021 Proxy Materials pursuant to Rule 14a-8(e)(2) because the Proposal was received by the Company at its principal executive offices after the deadline for submitting stockholder proposals for inclusion in the Company’s 2021 Proxy Materials.

Background

As required by Rule 14a-5(e), the Company included in its 2020 proxy statement the deadline for receiving stockholder proposals submitted for inclusion in the Company’s 2021 Proxy Materials, calculated in the manner prescribed in Rule 14a-8(e) and Staff Legal Bulletin No. 14 (July 13, 2001)(“SLB 14”). Specifically, the following disclosure appeared on page 78 of the Company’s 2020 proxy statement:

Stockholder proposals intended to be included in the proxy materials for the 2021 Annual Meeting must be received by November 11, 2020. Such proposals should be sent in writing by courier or certified mail to the Senior Vice President-Assistant General Counsel and Secretary of AT&T at 208 S. Akard Street, Suite 2954, Dallas, Texas 75202. (emphasis added)

On March 10, 2021, 119 days after the Company's deadline for stockholder Proposals and after the Company commenced printing the annual report and proxy statement, the Company received the Proposal. The Proposal, postmarked March 5, 2021, was sent via mail and was addressed and delivered to the Company's principal executive offices at 208 S. Akard Street, Suite 2954, Dallas, Texas 75202. Accordingly, to the extent the Proposal is a stockholder proposal submitted pursuant to Rule 14a-8, we hereby request that the Staff concur with the Company's request to exclude the Proposal under Rule 14a-8(e)(2).

Analysis

The Proposal May Be Properly Excluded From The Company's 2021 Proxy Materials Pursuant To Rule 14a-8(e)(2) Because The Proposal Was Received By The Company At Its Principal Executive Offices After The Deadline For Submitting Stockholder Proposals For Inclusion In The Company's 2020 Proxy Statement

Under Rule 14a-8(f)(1) a company may exclude a stockholder proposal if the proponent fails to follow one of the eligibility or procedural requirements contained in Rule 14a-8. Ordinarily, a company may exclude a proposal on this basis only after it has timely notified the proponent of an eligibility or procedural problem and the proponent has timely failed to adequately correct the problem. However, as per Rule 14a-8(f)(1), a company "need not provide [the proponent] such notice of a deficiency if the deficiency cannot be remedied, *such as if [the proponent] fail[s] to submit a proposal by the company's properly determined deadline*" (emphasis added).

The Staff strictly construes the deadline for stockholder proposals under Rule 14a-8, permitting companies to exclude from proxy materials those proposals received at companies' principal executive offices after the deadline. *See, e.g., DTE Energy Co. (Sarah Moore) (Dec. 18, 2018)* (proposal received two days after company's deadline).

Here, the Proposal was received at the Company's principal executive offices on March 10, 2021, **119 days** after the Company's properly calculated and noticed deadline of November 11, 2020 for stockholder proposals submitted for inclusion in the Company's 2021 Proxy Materials. Accordingly, the Proposal is properly excludable from the Company's 2021 Proxy Materials because it was not received at the Company's principal executive offices within the time frame required under Rule 14a-8(e)(2).

* * *

U.S. Securities and Exchange Commission

March 11, 2021

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We respectfully request that the Staff concur that the Proposal may properly be omitted from the Company's 2021 Proxy Materials on the basis of Rule 14a-8(e)(2). Correspondence regarding this letter should be sent to me at ww0118@att.com. If I can be of further assistance in this matter, please do not hesitate to contact me at (214) 757-3344.

Sincerely,

Wayne Wirtz

Attachments:

Exhibit A

cc: Eric F. Nusbaum

EXHIBIT A

FISMA

March 5, 2021

Office of the Secretary of AT & T Corporation
AT & T Corporation
208 S. Akard Street – Suite 2954
Dallas, TX 75202

Re: Enclosed submission for consideration by Shareholders of AT & T Corporation 2021 Annual Meeting

Dear Sir or Madam:

My name is Eric F. Nusbaum and I am the beneficial owner of 2,602 shares of AT & T common stock.

I am submitting the enclosed resolution for consideration by the shareholders of the corporation at the upcoming 2021 Annual Meeting in April.

Please acknowledge the receipt of this resolution by emailing me at: info@wheelwrightconsultants.com. Please also use this address if you have questions about the enclosed submission or if changes need to be made to it to make it acceptable for presentation at this year's annual meeting of the corporation.

With best regards,



Eric F. Nusbaum, Ph.D., CHA
Stockholder

Enc.: Corporate Resolution on Political Contributions

Resolution for Consideration by AT & T stockholders at April 2021 Annual Meeting

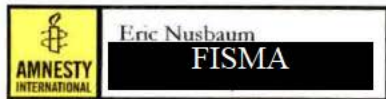
From 1797 to January 6, 2021, the peaceful transition of power from an existing administration to its elected successor was a defining attribute of representative democracy and a hallmark of the electoral process in the United States of America. That tradition was shattered by the repeated false claims of a sitting President of the United States of wide-spread election fraud and irregularities in the 2020 Presidential Election, claims that were repeatedly echoed by multiple elected officials, political party officials, and print, broadcast, and e-media personalities, commentators and posters.

On multiple occasions and in multiple jurisdictions the substance of these lies about election fraud and irregularities was rejected by state and local officials who oversaw the election and by multiple state and federal courts.

Regrettably, despite statements from multiple state and federal election officials who characterized the 2020 Presidential Election as one of the most secure in the history of the United States and the nearly unanimous rejection of these falsehoods by courts, the repetition of the lies has undermined the belief and faith in the electoral process in the minds of many American citizens. This lack of faith ultimately led to the unprecedented attack on the United States Capitol building on January 6, 2021 which resulted in the loss of at least five lives and more than \$500 million dollars of damage to the Capitol itself. Restoring faith in the electoral process is a necessary step in repairing and strengthening our democracy and one which deserves the support of all citizens and corporations doing business in the United States of America as a stable political environment is a necessary foundation of a stable business environment.

Resolved, that the shareholders of AT & T Incorporated direct the Board of Directors and Management to establish permanent policies that prevent any future company political donations being made to individual political candidates, political parties, or political action committees that in the past have voted to or advocated the overturning of an election that had been certified by the duly constituted local, state or national electoral officials. Be it furthermore resolved that the company will not provide political donations to any individual political candidate, political party, or political action committee that in the future will not agree to abide by the results of any election results certified by duly constituted election officials at all levels, local, state, or national or which advocates overturning any certified electoral results.

Submitted by: Eric F. Nusbaum, Ph.D., CHA:



Eric Nusbaum
FISMA

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AT&T CORPORATION
208 S. AKARD ST. - SUITE 2954
DALLAS, TX 75202

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