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Beth Salak, Director
Competitive Markets and Enforcement
Attn: Tariff Section
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Dear Ms. Salak:

Pursuant to BellSouth's March 10, 2006 letter regarding mixed bundles, BellSouth plans its Phonetastic CPE Offer from May 2, 2006 to August 31, 2006. New and existing SBS inbound channel subscribers that purchase new or additional lines and phone sets from a specified portfolio selection will receive free shipping on the equipment, and a one-time bill credit towards the purchase of equipment for fifty-dollars (\$50), seventy-five dollars (\$75) or one-hundred dollars (\$100) based on the number of lines added.

Your consideration and approval will be appreciated.

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President

Program Description

Phonetastic CPE Offer (FL 2006-020)

OVERVIEW OF PROMOTION:

In accordance with the special promotions section of the General Subscriber Services Tariff, BellSouth plans its Phonetastic CPE Offer from May 2, 2006 to August 31, 2006. New and existing SBS inbound channel subscribers that purchase new or additional lines and phone sets from a specified portfolio selection will receive free shipping on the equipment, and a one-time bill credit towards the purchase of equipment for fifty-dollars (\$50), seventy-five dollars (\$75) or one-hundred dollars (\$100) based on the number of lines added.

Services included:

1. 1FB or equivalent.
2. Corded: PT390 (Single line), 9417CW (2-line), 420 (4-line).
3. Cordless: 271 (Single line), 2652 (Single line expandable), 2603 (additional handset for the 2652), 373 (2-line expandable), 371 (add'l handset for 373).
4. Hands-Free: CT12 (Single line handset/headset).

PROMOTION SPECIFICS:

1. New and existing SBS inbound channel subscribers that purchase new or additional lines and phone sets from a specified portfolio selection will receive free shipping on the equipment, and a one-time bill credit towards the purchase of equipment for fifty-dollars (\$50), seventy-five dollars, (\$75) or one-hundred dollars (\$100) based on the number of lines added.
2. One (1) line + CPE = fifty dollars (\$50) reward.
Two (2) lines + CPE = seventy-five dollars (\$75) reward.
Three (3) or more lines + CPE = one hundred dollars (\$100) reward.

PROMOTION RESTRICTIONS/ELIGIBILITY REQUIREMENTS:

1. This offer is stackable with the SBS 3T Additional Lines and Welcoming Rewards offers.
2. This offer is restricted to the SBS inbound channel customers only.
3. This offer excludes FL Rate Groups 1-4 (when stacked with the 3T Additional Lines Promotion).
4. This offer excludes the purchase of any CPE that is not designated as part of the selected portfolio mentioned above.
5. Subscribers can only qualify for the offer one time per main billing account for the duration of the offer.

6. Subscribers must maintain their landline service for a minimum of 6 months, or they will be billed for the reward received.
7. The maximum reward amount per main billing account is fifty-dollars (\$50), seventy-five dollars (\$75), or one-hundred dollars (\$100) based on the number of lines added, one (1), two (2), or three (3) respectively.
8. Out of region Customers are eligible for this offer; however, equipment must ship to a local billing or service address.
9. Orders must be placed by offer end date.
10. This promotion is not available for resale.