BellSouth Telecommunications, Inc. 150 South Monroe Street Suite 400 Tallahassee, Florida 32301

Jerry.hendrix@bellsouth.com

August 31, 2006

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 and May 11, 2006 letters regarding mixed bundles and nonmixed bundle promotions, BellSouth is extending its Business Shoppers Reward Promotion that originally became effective on May 1, 2006, and ends on August 31, 2006, to April 30, 2007.

The Business Shoppers Reward Promotion offers subscribers who contact or are contacted by Bellsouth must request information on local exchange service for comparison with competitive offers, or otherwise if necessary for the customer to purchase a Complete Choice for Business Line package and sign a local service term election agreement from BellSouth. The Business Shoppers Promotion will offer subscribers a one-time non-recurring one hundred dollar (\$100.00) coupon redeemable for debit card, gift card or check.

Your consideration is appreciated.

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President

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BELLSOUTH

Jerry D. Hendrix Vice President Regulatory Relations

Phone: (850) 577-5550 Fax (850) 222-8640

PROMOTION DESCRIPTION

BellSouth Business Shoppers Promotion

PROMOTION OVERVIEW

In accordance with the special promotions section of the General Subscriber Services Tariff, BellSouth plans to extend The Business Shoppers Promotion, which ended August 31, 2006, to April 30, 2007. The Business Shoppers Promotion will offer subscribers a one-time non-recurring one hundred dollar (\$100.00) coupon redeemable for debit card, gift card or check. To be eligible for the coupon, the subscribers who contact or are contacted by BellSouth must request information on local exchange service for comparison with competitive offers, or otherwise if necessary for the customer to purchase a Complete Choice for Business Line package and sign a local service term election agreement from BellSouth.

PROMOTION SPECIFICS:

- 1. Available only to new (acquisition/reacquisition) BellSouth business customers subscribing to a Complete Choice for Business Line Package and signing a local service term election agreement from BellSouth.
- 2. Subscribers that request information on local exchange service for comparison with competitive offers, or otherwise if necessary for the customer to agree to purchase a Complete Choice for Business Line package and sign a local service term election agreement.
- 3. Reward: one time, non-recurring one hundred dollar (\$100.00) coupon redeemable for debit card, gift card or check (with the initial order) per main billing account to add BellSouth local exchange service.
- 4. All Subscribers who ask or otherwise qualify shall receive a coupon.
- 5. The Subscriber must fill out the coupon and redeem it for debit card, gift card or check by October 31, 2006. Redemption can be made via: Mail Online, BellSouth/VIPGift, www.bellsouthoffer.vipgift.com, P.O. Box 4494, Chattanooga, TN 37405
- 6. The reward will be a one-time debit card, gift card or check mailed and made payable to the Subscriber's business approximately six to eight (6-8) weeks after the coupon has been returned by the subscriber and fulfilled by BellSouth.
- 7. Applicable taxes and fees will be based on the full tariff price of all products and services, and no taxes or fees will be added to the amount of any reward under this program.

PROMOTION RESTRICTIONS/ELIGIBILTY REQUIREMENTS:

- 1. BellSouth reserves the right to terminate this promotion at any time; provided, however, that Subscribers participating in the program will continue to receive this promotion.
- 2. This promotion may not be used concurrently with any previous or existing local exchange service term election agreement programs, unless otherwise stated; provided however Subscriber may participate concurrently in the BellSouth Complete Choice for Business Term Plan, BellSouth Simple Savings Program, or the BellSouth Complete Choice for Business Elite Promotion. In addition, the subscriber may participate in the BellSouth Welcoming Rewards Program and the "3 for 3" Reward Promotion (if Subscriber meets those eligibility requirements).
- 3. Subscribers participating in a CSA are not eligible to participate in this promotion.

- 4. Participation in the Promotion begins on the date BellSouth becomes the Subscriber's local service provider.
- 5. Subscribers with aggregate annual billing, per state of BellSouth services exceeding \$65,000 at the time of enrollment, are not eligible to participate in this promotion.
- 6. All Subscribers who "shop" as provided above shall receive a coupon.
- 7. Subscriber understands that their participation constitutes the Subscriber's company enrollment in the BellSouth Business Shopper's Promotion under this Program and the applicable tariffs; the Subscriber must have authority to commit their company to the Program.
- 8. Customer must be a current BellSouth retail local exchange customer at time of coupon redemption.