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April 26, 2007

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

Dear Ms. Salak:

Pursuant to Florida Statute 364.051, enclosed is a package to revise AT&T Small Business Essentials.

General Subscriber Service Tariff

Section A2 - 1st Revised Page 35.6.64.2

The issue and effective dates for this tariff package are April 26, 2007 and May 11, 2007, respectively.

Acknowledgment, date of receipt and authority number of this filing are requested.

Your consideration and approval will be appreciated.

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President

Attachments

Promotion Description

AT&T Small Business Essentials Promotion #1386

Overview

The AT&T Small Business Essentials Promotion is scheduled to begin on 04/01/2007 and end on 12/31/2007. This promotion ("Program") is an offering available to new or existing AT&T business line customers and provides that subscribers can trial BellSouth Long Distance, Inc. d/b/a AT&T Long Distance service and FastAccess Business DSL Lite service. Subscribers must have or purchase one (1) local service business line, subscribe to a new AT&T Long Distance Business Preferred Rate plan or AT&T Long Distance Business Preferred Rate Plus plan, subscribe to new FastAccess Business DSL Lite service, and sign the 12 month Multi-Service Program Agreement associated with this Program.

Promotion Specifics

- New or existing one (1) local service business line Subscribers only; Subscribers must have or purchase a business line class of service (1FB or 1FB equivalent). The business line may be stand alone or in a Complete Choice® for Business package. Trunks are not eligible to participate.
 - Subscriber must be a new AT&T Long Distance subscriber purchasing the AT&T Long Distance Business Preferred Rate Plan or the AT&T Long Distance Business Preferred Rate Plus Plan.
 - Subscriber must be a new FastAccess Business DSL customer purchasing FastAccess Business DSL Lite service only.
 - Subscriber must sign the 12-month Multi-Service Program Agreement associated with this offer to receive the rewards.
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- The rewards will be applied in three (3) separate components.
 1. A 25% reward based upon Subscriber's monthly AT&T charges for the one (1) business line (1FB or 1FB equivalent) under the GSST A tariff or the Service Agreements, Service Descriptions and Price Lists in detariffed or deregulated jurisdictions, as the case may be.
 2. A reward for three consecutive months of the monthly recurring charge (MRC) for the AT&T Long Distance Business Preferred Rate Plan or the AT&T Long Distance Business Preferred Rate Plus Plan, and up to 200 minutes of use (domestic) per month at no charge for the three (3) month trial period.
 3. A reward for three consecutive months of the MRC for the FastAccess Business DSL Lite service; and, after the 3 month trial period, the Subscriber will receive a \$20 reward for FastAccess Business DSL Lite service.

Component Service - Monthly Reward:

One (1) Local Business Line - 25%

AT&T Long Distance Business Preferred Rate plan MRC and usage charges -or- AT&T Long Distance Business Preferred Rate Plus plan MRC and usage charges -

3 Month Trial • Monthly MRC reward for three consecutive months; plus up to 200 minutes of use (domestic) per month at no charge for the 3 month trial.

FastAccess® Business DSL Lite MRC - 3 Month Trial

- Monthly MRC reward for three consecutive months
- After the 3 month trial period, \$20 per month reward

- The rewards will appear as a credit in the Rewards and Discounts section of the AT&T local and local toll charges portion of the Subscriber's bill in the states of Alabama, Kentucky, Mississippi, South Carolina and Tennessee; the Rewards and Discounts section of the AT&T Regulated Local and Local Toll Charges portion of the Subscriber's bill in the states of Florida, Georgia, Louisiana and North Carolina; the Other Charges and Credits (OC&C) section of the AT&T Long Distance portion of the Subscriber's bill; and the Customized Billing Plan section of the Internet Services

section of the Subscriber's bill. The reward will appear in either the current or a subsequent billing period, usually within one or two billing cycles.

- In addition to the rewards, NEW AT&T local service Subscribers who participate in the Program will not be billed for line connection charge associated with the service order for the one local business line. For Subscribers coming from a Reseller where there is no line connection charge, they will not be billed for any change of service charges.

- For FastAccess service, any non-recurring activation charges, professional installation charges and charges for customer premises equipment shall continue to apply and are not rewarded or waived under the Program.

- For AT&T Long Distance Business Preferred Rate or Business Preferred Rate Plus plans, any additional feature non-recurring charges shall continue to apply and are not rewarded or waived under the Program.

- For AT&T Long Distance Business Preferred Rate plan or Business Preferred Rate Plus plan, international usage charges (or minutes) are not rewarded under the Program.

- Participation in the Program begins on the date the Subscriber commits to the Agreement and AT&T accepts by completing Subscriber's service order (unless voided by AT&T). Depending upon the Subscriber's billing cycle, the term may begin in the current month or the month following, or the billing cycle that AT&T completes the Subscriber's service order.

- In the event that the activation of FastAccess is delayed for the FastAccess® Business DSL Lite service and billing for that service is delayed, then rewards will apply on the first bill following activation and will end on the expiration date of the Agreement.

- Termination:

- In the event the Subscriber terminates any component service of the Program within the first three (3) months of service, the Agreement is terminated and the Subscriber shall pay a termination charge of \$3 multiplied by the number of months remaining on the term for the local business line component of the Program.

- In the event the Subscriber terminates any component service of the Program after the first three (3) months of service, the Agreement is terminated and the Subscriber shall repay all rewards received during the first three (3) months for the selected AT&T Long Distance calling plan and the FastAccess Business DSL Lite and the termination charge of \$3 multiplied by the number of months remaining on the term for the local business line component of the Program.

- Termination charges will appear on the Subscriber's final bill or a subsequent bill as a charge in the OC&C section(s). Payment of this charge does not release the Subscriber from other previous amounts owed to AT&T.

- The three month trial portion of the offer is only for the selected AT&T Long Distance plan and the FastAccess Business DSL Lite service. Customers signing the Program Agreement will not have the three month trial for the local line and must maintain that line for the length of the term.

- Rewards will only apply to one (1) business line, the AT&T Long Distance Business Preferred Rate Plan or the AT&T Long Distance Business Preferred Rate Plus Plan and the FastAccess Business DSL Lite service.

- If during the term of the Program the Subscriber chooses to add an additional line, upgrade the selected AT&T Long Distance plan, or upgrade the FastAccess Business DSL service, the Customer must migrate to another Small Business Program Agreement.

- Unless the Subscriber notifies AT&T in writing of its intent not to renew for another like term under the Program at least 60 days prior to expiration, then upon expiration of the initial term, the Subscriber Agreement shall automatically renew for another term for up to two consecutive, separate terms. AT&T will provide written and/or verbal reminders to the Subscriber of the Subscriber Agreement expiration date and the automatic renewal provision beginning approximately 180 days prior to its expiration depending upon the Subscriber's billing cycle. If the Subscriber does not renew the Subscriber Agreement for another term or at the expiration of the renewed term, the Subscriber agrees to pay full month to month charges under the then effective BellSouth "Service Descriptions & Price Lists" or BellSouth applicable tariffs, as the case may be, for services.

- Applicable taxes and fees will be based on the full published 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/Eligibility Requirements

- Rewards apply only to a business line class of service of AT&T total billed charges within a state, not across states, to the AT&T Long Distance Business Preferred Rate Plan or AT&T Long Distance Business Preferred Rate Plus Plan, and FastAccess Business DSL Lite service as provided under the Program.
- No spending with respect to any one component service shall be eligible for the benefits associated with any other component service.
- No BTN arrangements are allowed with this Program.
- Subscribers participating in BellSouth Business Volume and Term plans, Contract Service Arrangements (CSAs), BellSouth® Complete Choice® for Business Term Plan, BellSouth Complete Choice® for Business Elite promotion, BellSouth Complete Choice® for Business Plus Rewards promotion, BellSouth Complete Choice® for Business Plus promotion, BellSouth Backup Line Offer, Penny Promo, FastAccess Internet Answers promotion, FastAccess Competitive Broadband promotion, FastAccess Small Office Solutions promotion, FastAccess Internet Answers Lite promotion, BellSouth 3 for 3 Reward promotion, BellSouth Shoppers Reward promotion, Solution Plus promotion, Hunting Program, Simple Solutions promotion, Simple Savings promotion, BellSouth Deluxe Rewards promotion, BellSouth CCB Enhanced Answers promotion, BellSouth Bundle Incentive promotion, BellSouth Renewal Incentive promotion, BellSouth Encore Bonus promotion, BellSouth Just The Lines promotion, BellSouth Additional Line offer, BellSouth Core New offer, BellSouth It's Your Number promotion, BellSouth Simply 20(SM) Promotion, BellSouth Simply 30SM Promotion, BellSouth Total Business Package, BellSouth Welcoming Rewards Promotion or any BellSouth Key Customer Program (where available) are not eligible to participate in this program.
- AT&T reserves the right to terminate this Program at any time; provided, however, that Subscribers participating in the Program will continue to receive this promotion for the remaining term of their Small Business Essentials Multi-Service Term Agreement.
- In tariffed states, the Agreement is subject to and controlled by the provisions of BellSouth's lawfully filed tariffs and this Agreement, including any changes therein as may be made from time to time; in detariffed or deregulated states, this Program and the Agreement is controlled by the terms set forth in the Agreement.
- Subscriber and AT&T acknowledge and agree that to the extent the services to which Subscriber subscribes under this Agreement are deregulated or detariffed, all references to "BellSouth's General Subscriber Services Tariff," "BellSouth tariffs," "BellSouth's lawfully filed tariffs," or any other references to BellSouth's tariffs on file with the appropriate regulatory authority shall be deemed references to agreed contract terms and conditions identical to those set forth in the applicable tariff for services subscribed by Subscriber as such tariffs existed as of the effective date of deregulation or detariffing. Such tariffed term and conditions are incorporated by reference as if fully included herein.

A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

- A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion	Service	Description	Period Authority
AT&T's Service Territory – From Central Office where services are available	Small Business Essentials (Cont'd)	Rules and Regulations (Cont'd)	(N)
		--Rewards will only apply to one (1) business line, the AT&T Long Distance Business Preferred Rate Plan or the AT&T Long Distance Business Preferred Rate Plus Plan and the FastAccess Business DSL Lite service.	(N)
		--If during the term of the Program the Subscriber chooses to add an additional line, upgrade the selected AT&T Long Distance plan, or upgrade the FastAccess Business DSL service, the Customer must migrate to another Small Business Program Agreement.	(N)
		--Unless the Subscriber notifies AT&T in writing of its intent not to renew for another like term under the Program at least 60 (sixty) days prior to expiration, then upon expiration of the initial term, the Subscriber Agreement shall automatically renew for another term for <u>up to</u> two consecutive, separate terms. AT&T will provide written and/or verbal reminders to the Subscriber of the Subscriber Agreement expiration date and the automatic renewal provision beginning approximately 180 days prior to its expiration depending upon the Subscriber's billing cycle. If the Subscriber does not renew the Subscriber Agreement for another term or at the expiration of the renewed term, the Subscriber agrees to pay full month to month charges under the then effective BellSouth "Service Descriptions & Price Lists" or BellSouth applicable tariffs, as the case may be, for services.	(N)(C)
		--Applicable taxes and fees will be based on the full published price of all products and services, and no taxes or fees will be added to the amount of any reward under this program.	(N)
		--Rewards apply only to a business line class of service of AT&T total billed charges within a state, not across states, to the AT&T Long Distance Business Preferred Rate Plan or AT&T Long Distance Business Preferred Rate Plus Plan, and FastAccess Business DSL Lite service as provided under the Program.	(N)
		--No spending with respect to any one component service shall be eligible for the benefits associated with any other component service.	(N)
		--Subscribers participating in BellSouth Business Volume and Term plans, Contract Service Arrangements (CSAs), BellSouth® Complete Choice® for Business Term Plan, BellSouth Complete Choice® for Business Elite promotion, BellSouth Complete Choice® for Business Plus Rewards promotion, BellSouth Complete Choice® for Business Plus promotion, BellSouth Backup Line Offer, Penny Promo, FastAccess Internet Answers promotion, FastAccess Competitive Broadband promotion, FastAccess Small Office Solutions promotion, FastAccess Internet Answers Lite promotion, BellSouth 3 for 3 Reward promotion, BellSouth Shoppers Reward promotion, Solution Plus promotion, Hunting Program, Simple Solutions promotion, Simple Savings promotion, BellSouth Deluxe Rewards promotion, BellSouth CCB Enhanced Answers promotion, BellSouth Bundle Incentive promotion, BellSouth Renewal Incentive promotion, BellSouth Encore Bonus promotion, BellSouth Just The Lines promotion, BellSouth Additional Line offer, BellSouth Core New offer, BellSouth It's Your Number promotion, BellSouth Simply 20(SM) Promotion, BellSouth Simply 30SM Promotion, BellSouth Total Business Package, BellSouth Welcoming Rewards Promotion or any BellSouth Key Customer Program (where available) are not eligible to participate in this program.	(N)

A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

- A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion	Service	Description	Period Authority
AT&T's Service Territory – From Central Office where services are available	Small Business Essentials (Cont'd)	<p>Rules and Regulations (Cont'd)</p> <p>--Rewards will only apply to one (1) business line, the AT&T Long Distance Business Preferred Rate Plan or the AT&T Long Distance Business Preferred Rate Plus Plan and the FastAccess Business DSL Lite service.</p> <p>--If during the term of the Program the Subscriber chooses to add an additional line, upgrade the selected AT&T Long Distance plan, or upgrade the FastAccess Business DSL service, the Customer must migrate to another Small Business Program Agreement.</p> <p>--Unless the Subscriber notifies AT&T in writing of its intent not to renew for another like term under the Program at least 60 (sixty) days prior to expiration, then upon expiration of the initial term, the Subscriber Agreement shall automatically renew for another term for <i>up to</i> two consecutive, separate terms. AT&T will provide written and/or verbal reminders to the Subscriber of the Subscriber Agreement expiration date and the automatic renewal provision beginning approximately 180 days prior to its expiration depending upon the Subscriber's billing cycle. If the Subscriber does not renew the Subscriber Agreement for another term or at the expiration of the renewed term, the Subscriber agrees to pay full month to month charges under the then effective BellSouth "Service Descriptions & Price Lists" or BellSouth applicable tariffs, as the case may be, for services.</p> <p>--Applicable taxes and fees will be based on the full published price of all products and services, and no taxes or fees will be added to the amount of any reward under this program.</p> <p>--Rewards apply only to a business line class of service of AT&T total billed charges within a state, not across states, to the AT&T Long Distance Business Preferred Rate Plan or AT&T Long Distance Business Preferred Rate Plus Plan, and FastAccess Business DSL Lite service as provided under the Program.</p> <p>--No spending with respect to any one component service shall be eligible for the benefits associated with any other component service.</p> <p>--Subscribers participating in BellSouth Business Volume and Term plans, Contract Service Arrangements (CSAs), BellSouth® Complete Choice® for Business Term Plan, BellSouth Complete Choice® for Business Elite promotion, BellSouth Complete Choice® for Business Plus Rewards promotion, BellSouth Complete Choice® for Business Plus promotion, BellSouth Backup Line Offer, Penny Promo, FastAccess Internet Answers promotion, FastAccess Competitive Broadband promotion, FastAccess Small Office Solutions promotion, FastAccess Internet Answers Lite promotion, BellSouth 3 for 3 Reward promotion, BellSouth Shoppers Reward promotion, Solution Plus promotion, Hunting Program, Simple Solutions promotion, Simple Savings promotion, BellSouth Deluxe Rewards promotion, BellSouth CCB Enhanced Answers promotion, BellSouth Bundle Incentive promotion, BellSouth Renewal Incentive promotion, BellSouth Encore Bonus promotion, BellSouth Just The Lines promotion, BellSouth Additional Line offer, BellSouth Core New offer, BellSouth It's Your Number promotion, BellSouth Simply 20(SM) Promotion, BellSouth Simply 30SM Promotion, BellSouth Total Business Package, BellSouth Welcoming Rewards Promotion or any BellSouth Key Customer Program (where available) are not eligible to participate in this program.</p>	(C)