



Jerry D. Hendrix
Vice President
Regulatory Relations

AT&T Florida
150 South Monroe St.
Suite 400
Tallahassee, FL 32301

T: 850-577-5550
F: 850-224-5073
Jerry.Hendrix@att.com
www.att.com

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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 and May 11, 2006 letters regarding mixed bundles and non-mixed bundle promotions, BellSouth offers its BellSouth Package Closer Coupon Promotion, which began January 6, 2006 and was extended to April 30, 2007 to include either \$30 cash-back, \$30 VISA® Card or \$30 gas card, and to exclude BellSouth PreferredPack from the eligible services included in this promotion.

Services Included in this Promotion:

1. BellSouth Complete Choice
2. BellSouth Area Plus with Complete Choice

PROMOTION SPECIFICS:

1. Customers who contact or are contacted by BellSouth and indicate a reluctance to place an order for Complete Choice or Area Plus with Complete Choice will be offered a \$30 cash back closer coupon.

PROMOTION RESTRICTIONS:

1. Customer must purchase Complete Choice, or Area Plus with Complete Choice to receive the cash back closer coupon.
2. Customer must complete and return coupon by the specified date to redeem.
3. Customer must be a Complete Choice or Area Plus with Complete Choice subscriber upon redemption in order to receive reward.
4. Offer valid through April 30, 2007.
5. Offer may be combined with cash back offers or other promotional offers on the same services, as much offers may be concurrently available from time to time, provided that the Company reserves the right to prohibit the combination of this promotion with any other promotion, at the Company's sole discretion.
6. If the customer cancels or discontinues their BellSouth service prior to fulfillment, they will be ineligible to receive the reward.
7. Offer valid for only one (1) service line at the intended local service address.
8. Offer may not be combined with Shoppers or Reacquisition offers.
9. BellSouth reserves the right to discontinue or modify this promotion at any time without notice.
10. This offer is not available for resale.



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

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President