
BELLSOUTH

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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, the SFD Gift Card Offer is extended from January 1, 2007 to April 30, 2007.

PROMOTION SPECIFICS:

Customers moving into a targeted development will be sent marketing collateral with a coupon that can be redeemed for a \$50 gift card (not redeemable for cash). The customer must first establish service with BellSouth prior to redemption of the coupon. Service can be established via online, a designated 800 number or by contacting a BellSouth representative in a BellSouth Call Center. After establishing service, the customer must complete the coupon and include their new telephone number before redeeming. Customers establishing service in a non-targeted SFD location may receive a coupon for fulfillment upon demand.

PROMOTION RESTRICTIONS:

1. Offer available only to customers establishing service (N or T order) in a newly constructed SFD, town home, or condominium.
2. Customers returning to BellSouth from a competitor must not have had local service with BellSouth at least ten (10) days prior to the new service connection date.
3. The customer must place the order by April 30, 2007.
4. Offer valid for only one (1) service line per local service address.
5. The customer must place their order through a BellSouth business office or outbound telemarketing vendor or the alternative channel indicated on the direct mail piece or collateral provided.

6. BellSouth reserves the right to discontinue or modify this promotion at any time without notice.

7. Offer may not be combined with Reacquisition \$100 Cash Back offer or Reacquisition or \$50 Shoppers Cash Back or Service Connection Waiver.

8. Offer may be combined with cash back offers or other promotional offers on the same services, as such offers may be concurrently available from time to time, provided that the Company reserves the right to prohibit the combination of these promotions with any other promotions at the Company's sole discretion.

9. This offer is not available for resale.

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice Preseident