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December 30, 2010

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, the Company will offer the Paperless Bill and Autopay Incentive starting January 1, 2011 extending through June 27, 2011.

During this period, residential customers who sign up for paperless billing will be eligible to receive a \$10 Visa Reward. Additionally, during this period, residential customers who sign up for autopay with a bank account (echeck) will be eligible to receive a \$10 Visa Reward. The autopay incentive will not be provided to customers who sign up for autopay with a credit card. The customer must remain with paperless billing and/or autopay for a minimum of 90 days in order to receive the reward(s). There is a maximum reward of \$20 per account.

Your consideration is appreciated.

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President

Attachments