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, BellSouth is extending its \$50 MDU Closer Coupon promotion to be effective January 1, 2007 to April 30, 2007.

Customers placing an N or T order, and who order a 1FR+1 (local line plus a vertical feature) or higher class of service when they establish service at an apartment that participates in the BCT (BellSouth Community Technology) program may be eligible for \$50 cash back. The services Included in this Promotion are the 1FR and Vertical Features.

When new residents visit properties that are participating in the BCT (BellSouth) program, leasing agents will educate the customers that they could be eligible to receive \$50 cash back when they lease an apartment and sign up for BellSouth services (1FR+1 or higher class of service required).

This offer is exclusive for the contracted MDUs that participate in the BCT program.

Only customers placing an N or T order are qualified for this promotion when leasing an apartment in a contracted MDU property

The offer is available only to customers signing up for service in an MDU with whom BellSouth has a contract. The offer is valid for only one (1) service line per local service address. The customer must place their order through the specified sales channel. BellSouth reserves the right to discontinue or modify this promotion at any time without notice.

The 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. This offer is not available for resale.
Your consideration is appreciated.
Yours very truly,
Jerry D. Hendrix (mrs)