

BELLSOUTH

BellSouth Telecommunications, Inc.

150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

Jerry.hendrix@bellsouth.com

Jerry D. Hendrix

Vice President
Regulatory Relations

Phone: (850) 577-5550
Fax (850) 222-8640

September 28, 2006

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 offering its Alliance Gift Card Promotion effective September 29, 2006, to December 31, 2006.

The Alliance gift card is available to customers who respond to an email and/or direct mail as a result of initially declining to order Bellsouth service when initially contacted by Alliance Partner offering Bellsouth service. The customer must place a new or transfer order to be eligible to receive a \$50 reward.

Your consideration is appreciated.

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President

Alliance Gift Card Promotion

FL 2006-1121

OVERVIEW OF PROMOTION:

In accordance with the special promotions section of the General Subscriber Services Tariff, the Alliance Gift Card Promotion is scheduled to begin on 9/29/2006 and end 12/31/2006.

Services Included in this Promotion:

1. Residential Local Exchange Service

PROMOTION SPECIFICS:

1. Alliance Partners (AllConnect and Whitefence) currently offer BellSouth service to Movers contacting them to connect utility services. If the customer declines to order BellSouth service at that time, the customer's information will be captured and the customer will be sent an email and/or direct mail...
2. The email/direct mail will have a call to action to place an order with BellSouth for phone service.
3. Customers responding to the email or direct mail by placing an N (new) or T (transfer) order will be eligible to receive a \$50 reward (cash or cash equivalent).
4. Coupon redemption process will be utilized to fulfill gift card eligibility. The direct mail will contain the coupon needed for reward redemption.

PROMOTION RESTRICTIONS:

1. Customer must place a valid BellSouth phone number on their redeemed coupon in order to receive gift card.
2. All customers within the 9-state BellSouth footprint are eligible for this offer.
3. Customer must place their order via the designated toll-free number or the specified URL.
4. Customer must place an N (new) or T (transfer) order with BellSouth.
5. BellSouth reserves the right to discontinue this promotion at any time without notice.
6. Customer must place their order on or before 12/31/06.
7. Coupon postmark deadline is 90 (ninety) calendar days from the order completion date to be eligible.
8. Offer may not be combined with any other cash back offers.
9. This offer is not available for resale.