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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 plans to extend its offer of the limited Special Promotional Gift Card Program to new Link-Up/Lifeline customers. Specifically, those customers who place an order for new service between March 1, 2007 and May 31, 2007, meet the eligibility requirements for the Lifeline and Link-up Programs, and participate in the Link-up Program, will be sent a fifteen dollar (\$15) gift card. Existing BellSouth Lifeline customers are not eligible for this Gift Card.

This Special Program began December 4, 2006 and will be extended through May 31, 2007.

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

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President