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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 AT&T Florida's March 10, 2006 and May 11, 2006 letters regarding mixed bundles and non-mixed bundle promotions, the SFD Gift Card offer is scheduled to begin on 05/01/2007 and end on 12/31/2007.

Your consideration and approval will be appreciated.

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President

Attachments



Promotion Description

SFD Gift Card Offer #1379

Overview

The SFD Gift Card Offer promotion is scheduled to begin on 5/1/2007 and end on 12/31/2007. Customers moving into targeted newly constructed single family dwellings (SFD), town homes, or condos will receive collateral that will include a coupon redeemable for a gift card. The gift card is not redeemable for cash.

Promotion Specifics

Customers moving into a targeted development will be given collateral with coupon that can be redeemed for a \$25 or \$50 gift card (note not redeemable for cash). The customer must establish new service with BellSouth prior to redemption of the coupon. Service can be established online, via 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 purchasing 2 (two) services qualify for a \$25 gift card. Customers purchasing 3 (three) services qualify for a \$50 gift card. Customers establishing service in a non-targeted SFD location may receive a coupon for fulfillment upon demand.

Promotion Restrictions/Eligibility Requirements

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 10 (ten) days prior to the new service connection date.
3. The customer must place the order between 5/1/2007 and 6/30/2007.
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 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. Customers purchasing 2 (two) services qualify for a \$25 gift card.
10. Customers purchasing 3 (three) services or more qualify for a \$50 gift card.
11. This offer is not available for resale.