

Jerry D. Hendrix Vice President Regulatory Relations

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April 27, 2007

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 BellSouth Select Complete Choice for Business Bonus promotion starting May 1, 2007 extending through December 31, 2007.

BellSouth Select customers who purchase a new Compete Choice for Business package during the promotional timeframe will earn BellSouth Select bonus points.

Your consideration is appreciated.

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President



Promotion Description

BellSouth Select Complete Choice for Business Bonus

Overview

The BellSouth Select Complete Choice for Business Bonus promotion is scheduled to begin on May 1, 2007 and end on December 31, 2007. BellSouth Select customers who purchase a new Compete Choice for Business package during the promotional timeframe will earn BellSouth Select bonus points.

Promotion Specifics

Program Eligibility:

- Available to existing and new BellSouth Select customers. New BellSouth Select customers must meet BST eligibility requirements between \$100 and \$3500 in BST spending per month.
- Any new or existing BellSouth Select customer that meets all eligibility requirements during the promotional period will be eligible for the rewards.

Program Elements:

- BellSouth Select members who purchase a new Complete Choice for Business package will receive a bonus reward of 1000 BellSouth Select points.
- If the customer keeps the Complete Choice for Business package for a continuous 90-day period, the customer will receive an additional bonus reward of 2000 BellSouth Select points.
- Point reward will be applied to BellSouth Select customer point balance four to six weeks after purchase and meeting the 90-day period.
- Select point balance can be checked on BellSouth Select Website (www.bellsouthselectbusiness.com), by calling BellSouth Select Service Center (800.290.3333), or through the quarterly balance statement.
- All BellSouth Select points awarded for this promotion shall be redeemable consistent with the conditions of the BellSouth Select Business program.

Promotion Restrictions/Eligibility Requirements

Program Restrictions:

- One reward per customer account.
- Customers with any local term agreement are not eligible for the reward.
- Subject to obtaining any required regulatory approval, BellSouth Select reserves the right to terminate this program at any time.