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April 30, 2007

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, AT&T Florida offers its Competitive Acquisition \$100 Reward promotion is scheduled to begin on 05/01/2007 and end on 6/30/2007.

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

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President



Promotion Description

Competitive Acquisition \$100 Reward #1392

Overview

The Competitive Acquisition \$100 Reward promotion is scheduled to begin on 05/01/2007 and end on 6/30/2007. Competitive Acquisition customers who are with another local service provider or are wireless substitutors will have a choice of either \$100 Target gift card, Visa card, or cash back when selecting BellSouth local service, purchasing BellSouth(R) Complete Choice(R) family plan or BellSouth(R) PreferredPack plan and BSLD Unlimited calling plan. The customer must select Bundle 36, 53 or 58. Offer will be available in AL, FL, GA, LA, KY, MS, NC, SC, and TN.

Promotion Specifics

Competitive Acquisition customers who are with another local service provider or are wireless substitutors who purchase Complete Choice or BellSouth Preferred Pack and BSLD Unlimited will be eligible for a \$100 Reward. The customer must be in BUN36, BUN53 or BUN58.

Promotion Restrictions/Eligibility Requirements

- 1. Customer must have at least one wireline local service or equivalent (wireless in lieu of wireline) with a provider other than BellSouth at a local service address with in the BellSouth territory.
- 2. The customer must select BellSouth as their local service provider.
- 3. Customer must request the qualifying service at the same address & in the same name as the existing service, unless customer is planning an imminent move from one address in BellSouth territory to another address within 30 days of responding to the offer. In the case of an imminent move, BellSouth can offer the customer the promotion & place the order at the new address.
- 4. This offer is not valid for out of region customers who are new to BellSouth.
- 5. This offer is not available to existing BellSouth customers.
- 6. Customer must not have had local service with BellSouth at least ten (10) days prior to the new service connection date.
- 7. BellSouth employees are not eligible for this offer.
- 8. Offer valid for only one (1) service line at the intended local service
- 9. Offer may be combined with cash back offers on other affiliates, or other promotional offers on the same service, as such offers may be concurrently available from time to time, provided that the Company reserves the right to prohibit the combination of this promotion with any other promotion, at the Company's sole discretion.
- 10. Customers may combine this offer with the service connection fee waiver promotion.
- 11. BellSouth reserves the right to discontinue or modify this promotion at any time without notice.
- 12. The customer must place the order on or before 6/30/2007.
- 13. Customer must have the eligible services on their new service order (N) in order to receive the promotional offer.
- 14. The customer must place the order through a BellSouth business office or outbound telemarketing vendor or alternate channels as indicated.
- 15. Customer must redeem online at www.att.com/bellsouthrewards once order is complete.
- 16. The customer must select his reward choice at time of redemption.
- 17. If the customer cancels or discontinues the qualifying service prior to reward fulfillment, he will be ineligible for the reward.
- 18. Customer must purchase a Competitive Acquisition (BUN 36, BUN 53 OR BUN 58).