BELLSOUTH

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December 1, 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 plans to offer a limited Special Promotional Gift Card Program to new Link-Up/Lifeline customers. Specifically, those customers who place an order for new service between December 4, 2006 and February 28, 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 will begin December 4, 2006 and end February 28, 2007.

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President