BELLSOUTH

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December 29, 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, the Alliance Gift Card Promotion is being offered effective January 1, 2007 to December 31, 2007.

Services Included in this Promotion:

1. Residential Local Exchange Service

PROMOTION SPECIFICS:

- 1. Alliance Partners (AllConnect and Whitefence) currently offer BellSouth service to Movers contacting them to connect utility services. If the customer declines to order BellSouth service at that time, the customer's information will be captured and placed on a direct mail leads list to receive this promotional offer.
- 2. The direct mail will have a call to action to place an order with BellSouth for phone service.
- 3. Customers responding to the direct mail by placing an N (new) or T (transfer) order will be eligible to receive a \$50 reward (cash or cash equivalent).
- 4. Coupon redemption process will be utilized to fulfill gift card eligibility. The direct mail will contain the coupon needed for reward redemption.

PROMOTION RESTICTIONS:

- 1. Customer must place a valid BellSouth phone number on their redeemed coupon in order to receive gift card.
- 2. All customers within the 9-state BellSouth footprint are eligible for this offer.

- 3. Customer must place their order via the designated toll-free number or the specified URL.
- 4. Customer must place an N (new) or T (transfer) order with BellSouth.
- 5. BellSouth reserves the right to discontinue this promotion at any time without notice.
- 6. Customer must place their order on or before December 31, 2007. . .
- 7. Coupon postmark deadline is 90 (ninety) calendar days from the order completion date to be eligible.
- 8. Offer may not be combined with any other cash back offers.
- 9. This offer is not available for resale.

Your consideration is appreciated.
Yours very truly,
Jerry D. Hendrix (mrs)

Regulatory Vice President