
BELLSOUTH

BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

jerry.hendrix@bellsouth.com

Jerry D. Hendrix
Vice President
Regulatory & External Affairs

Phone: (850) 577-5550
Fax (850) 224-5073

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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 BellSouth's March 10, 2006 and May 11, 2006 letters regarding mixed bundles and non-mixed bundle promotions, the Win Over Wireless promotion is effective 1/1/2007 to 4/30/2007. To receive \$100 cash back coupon, customer must agree to a new or have an existing 24-month or greater BellSouth local exchange term agreement. Customer must be a new Cingular activation and must indicate that they are currently with another wireless service provider (excludes Cingular) and print the name of the current service provider in space provided on the redemption coupon.

PROMOTION SPECIFICS:

Customers who purchase Cingular Wireless with a Cingular 12 or 24 month contract, and are with another wireless carrier, will receive \$100 if they also agree to a new or have an existing 24 month or greater BellSouth local exchange agreement. Customer must fill out coupon, including adding name of current wireless provider, and return to Parago for redemption. Cingular Wireless must be active at time of coupon redemption. New BellSouth local exchange term agreement must be on account at time of coupon redemption. Account will be monitored monthly for term agreement activity. If local exchange term agreement is removed from the account prior to 12 months, the reward must be repaid to BellSouth, in addition to any termination charges that apply.

PROMOTION RESTRICTIONS:

1. Customer must meet Cingular credit and coverage eligibility.

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2. Cannot be stacked with Shoppers Reward offer.
 3. Customer must purchase a SBS offered Cingular wireless plan and equipment, and activate the Cingular service.
 4. Requires 12 or 24-month Cingular contract and activation of Cingular service.
 5. Must be new or existing SBS local exchange customer.
 6. Excludes SBS customers who are currently under a BellSouth local exchange term agreement.
 7. Customer must agree to a new or have an existing BellSouth local exchange term agreement with 24 months or greater after agreeing to a Cingular 12 or 24 month contract for a new Cingular activation.
 8. Limited to 1 offer per account.
 9. Customer must purchase in accordance to SBS credit card policy.
 10. Combined billing of Cingular charges to SBS billing required.
 11. Customer must indicate that they are currently with another wireless service provider (excludes Cingular) and print the name of the current service provider on redemption coupon.
 12. In the event customer terminates the local exchange agreement, customer must refund the reward under this program in addition to any termination charges owed for agreement.
 13. Subscribers with aggregate annual billing per state of BellSouth local exchange services exceeding \$65,000 (equates to an average \$5400 per month) at the time of enrollment are not eligible to participate in this \$100 cash back coupon promotion.
 14. This offer is not available for resale.

Your consideration is appreciated.

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President