
BELLSOUTH

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January 17, 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 and May 11, 2006 letters regarding mixed bundles and non-mixed bundle promotions, and Florida Statute 364.057, Experimental and transitional rates and services, BellSouth offers its GA Tech Graduate \$50 Target Gift Card Offer promotion which is scheduled to begin on 1/18/2007 and end on 4/30/2007. The College graduates will receive in their graduation packet, a call to action to place an order for BellSouth telephone service. College graduates responding to the offer by placing an N or T will be eligible to receive a \$50 Target gift card. In order to receive the gift card, the customer will be required to fill out and a mail in a coupon.

The coupon redemption process will be utilized to fulfill gift card eligibility. The packet insert will contain the coupon the customer must complete and return to receive the \$50 reward. Georgia Tech students graduating in December 2006 will be used for the trial. The packet will be mailed to the graduates in late January or early February.

Promotion Specifics

Each Georgia Tech December 2006 graduate will receive in their graduation packet, a call to action to place an order for BellSouth phone service. Customers responding to the offer by placing an N or T for 2 Pack or higher class of service will be eligible to receive a \$50 Target gift card. In order to receive the gift card, customer will be required to fill out and a mail in a coupon.

Promotion Restrictions/Eligibility Requirements

1. Customer must place an N or T order for BellSouth 2 Pack or higher class of service.
2. Customer must be a December 2006 Georgia Tech graduate.
3. Customer must place their N or T order for service between 1/18/2007 and 4/30/2007.
4. Customer must be a current subscriber to the promotion eligible service at the time of reward redemption.

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5. BellSouth reserves the right to discontinue or modify this promotion including modification of choice of reward at any time without customer notice.
 6. Customer's order must be complete and or billing begun prior to reward redemption.
 7. Customer may redeem a maximum of one (1) reward during the promotional period.
 8. Offer valid for one (1) local service account per service address.
 9. Customer must correctly redeem the coupon within 90 calendar days from order completion date to the specified address to be to be eligible for the offer.
 10. Offer may not be combined with Reacquisition \$100 Cash Back, Reacquisition \$50 Cash Back, Reacquisition Service Connection Waiver, Consumer Packages \$30 Closer Coupon, Alliance Partner \$50 Target offer, FP&L \$25 Visa offer, SFD \$50 Home Depot gift card or the MDU \$50 Cash Back offers.
 11. Offer may be combined with any mass or closer coupon in the market at the time the order is placed except the Consumer Package \$30 Closer Coupon offer.
 12. Coupon postmark deadline is 90 calendar days from the order completion date.
 13. Customers disconnecting or deactivating their service during the promotional period and then reconnecting or reactivating the service at the same location are not eligible for the promotion .
 14. Offer is available in all 9 states.
 15. Customer must place a valid BellSouth telephone number on their redeemed coupon in order to receive the reward.
 16. Order must be placed through a designated 800 number or specified URL.

Your consideration is appreciated.

Yours very truly,

Jerry D. Hendrix (mrs)