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January 14, 2011

Beth Salak, Director
Competitive Markets and Enforcement
Attn: Tariff Section
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Dear Ms. Salak:

Pursuant to Florida Statute 364.051, attached for filing with the Commission is the following page of the General Subscriber Service Tariff:

General Subscriber Service Tariff
Section A2 - Ninth Revised Page 32.4

The purpose of this filing is to provide for the All For Less Promotion. This Special Promotion will begin January 17, 2011 and end December 31, 2011.

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

Your consideration and approval will be appreciated.

Yours very truly,

Regulatory Vice President
Attachments

Promotion Description All For Less

Overview

The All For Less promotion is scheduled to begin on 01/17/2011 and end on 12/31/2011.

This promotion ("Program") provides a \$35 per line effective rate for Complete Choice® for Business package charges if the customer also subscribes to the following long distance plan: Business Unlimited Flex Plan; and one of the following Internet Services: FastAccess® Business DSL, FastAccess Business DSL Plus, Fast Access Business DSL 6.0 download speed or AT&T U-verse High Speed Internet Business Edition. As an alternative to Internet Service, Customer may purchase new Wireless Service to be eligible for promotional benefits. The Subscriber must agree to a 12-month or 24-month All for Less Service Agreement. The 12-month term will automatically renew for two additional term(s) of the same term length as the expiring term.

The promotion is available to business customers in AT&T Alabama, AT&T Florida, AT&T Georgia, AT&T Kentucky, AT&T Louisiana, AT&T Mississippi, AT&T North Carolina, AT&T South Carolina, and AT&T Tennessee who purchase all required services. Promotion is limited to 500 lines per customer for the sum of all contracts and for all subsidiaries.

Promotion Specifics

Rewards:

- \$35 per line effective rate for Complete Choice for Business package charges

The Subscriber must agree to a 12-month or 24-month All for Less Service Agreement. Unless the Subscriber notifies AT&T of its intent not to renew the 12-month term for another like term under the Program at least 30 days prior to expiration, then upon expiration of the initial term, the Subscriber Agreement shall automatically renew for another term for two consecutive, separate terms. AT&T will provide written and/or verbal reminders to the Subscriber of the Subscriber Agreement expiration date and the automatic renewal provision beginning approximately 180 days prior to its expiration depending upon the Subscriber's billing cycle. If the Subscriber does not renew the Subscriber Agreement for another term or at the expiration of the renewed term, the Subscriber agrees to pay full month to month charges under the then effective AT&T "Service Descriptions & Price Lists" or BellSouth applicable tariffs or such other governing document as may be designated by AT&T for this plan, as the case may be, for services. The 24-month term agreement will not auto-renew.

Subscribers who participate in the Program will not be billed for line connection charges associated with the service order for the duration of the term. This will include the Line Connection Charge (first and additional lines). Subscribers coming from a Reseller will not be billed for any change of service charges.

In the event that a Subscriber terminates the Program or any one component service prior to the expiration date of the Agreement, then the Agreement will cancel, and the Subscriber agrees to pay Complete Choice for Business early termination fees equal to \$20 multiplied by the number of months remaining in the term. Termination charges will appear on the Subscriber's final bill or a subsequent bill as a charge in the OC&C section(s). Payment of this charge does not release the Subscriber from other previous amounts owed to AT&T.

Promotion Restrictions

Offer may not be combined with Complete Choice for Business Term plan discounts.

Promotion is only allowed on single location accounts. Billed to Number (BTN) arrangements are not allowed. Customers with existing billing arrangements with their local accounts must remove the BTN arrangement to participate in the All For Less promotion.

Promotion is limited to 500 lines per customer for the sum of all contracts and for all subsidiaries.

A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

- A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion Service	Charges Waived	Period Authority	
<u>(DELETED)</u>	<p>Service Connection Charge Waiver</p> <p>Service Connection Charges may be waived for competitive acquisition customers who subscribe to Complete Choice Plan, Preferred Pack Plan, 2 Pack Plan or basic service plus two (2) non-zero rated features. Residential customers who are currently not subscribing to AT&T for local service may be eligible for this offer.</p> <p>—Customer must have at least one (1) wireline local service or equivalent (wireless in lieu of wireline) with a provider other than AT&T at a local service address within AT&T territory.</p> <p>—The customer must select AT&T as their local service provider.</p> <p>—Customer must request the qualifying service at the same address and in the same name as the existing service, unless customer is planning an imminent move from an address in AT&T territory to another address within thirty (30) days of responding to the offer. In the case of an imminent move, AT&T may offer the customer the promotion and place the order at the new address.</p> <p>—This offer is not valid for out of region customers who are new to AT&T.</p> <p>—This offer is not available to existing AT&T customers.</p> <p>—Customer must not have had local service with AT&T within ten (10) days prior to the new service connection date.</p> <p>—AT&T employees are not eligible for this offer.</p> <p>—Offer valid for only one (1) service line at the intended local service address.</p> <p>—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.</p> <p>—AT&T reserves the right to discontinue or modify this promotion at any time without notice.</p> <p>—The customer must place the order on or before December 21, 2008.</p> <p>—Customer must have the eligible services on their new service order in order to receive the promotional offer.</p> <p>—The customer must place the order through an AT&T business office, outbound telemarketing vendor or alternate channels as indicated.</p>	<p>01/01/2008 to 12/21/2008</p>	<p>(D) (C)</p>
AT&T Florida Service Territory – From Central Office where services are available	<p>All For Less</p> <p>This promotion (“Program”) provides a \$35 per line effective rate for Complete Choice for Business package charges if the customer also subscribes to the following long distance plan: Business Unlimited Flex Plan; and one of the following Internet Services: FastAccess Business DSL, FastAccess Business DSL Plus, Fast Access Business DSL 6.0 download speed or AT&T U-verse High Speed Internet Business Edition. As an alternative to Internet Service, Customer may purchase</p>	<p>01/17/2011 to 12/31/2011</p>	<p>(N)</p>

new Wireless Service to be eligible for promotional benefits. The Subscriber must agree to a 12-month or 24-month All for Less Service Agreement. The 12-month term will automatically renew for two (2) additional term(s) of the same term length as the expiring term.

The promotion is available to business customers in AT&T Florida who purchase all required services. Promotion is limited to 500 lines per customer for the sum of all contracts and for all subsidiaries.

Promotion Specifics

Rewards: \$35 per line effective rate for Complete Choice for Business package charges.

The Subscriber must agree to a 12-month or 24-month All for Less Service Agreement. Unless the Subscriber notifies AT&T of its intent not to renew the 12-month term for another like term under the Program at least 30 days prior to expiration, then upon expiration of the initial term, the Subscriber Agreement shall automatically renew for another term for two (2) consecutive, separate terms. AT&T will provide written and/or verbal reminders to the Subscriber of the Subscriber Agreement expiration date and the automatic renewal provision beginning approximately 180 days prior to its expiration depending upon the Subscriber's billing cycle. If the Subscriber does not renew the Subscriber Agreement for another term or at the expiration of the renewed term, the Subscriber agrees to pay full month to month charges under the then effective AT&T "Service Descriptions & Price Lists" or BellSouth applicable tariffs or such other governing document as may be designated by AT&T for this plan, as the case may be, for services. The 24-month term agreement will not auto-renew.

Subscribers who participate in the Program will not be billed for line connection charges associated with the service order for the duration of the term. This will include the Line Connection Charge (first and additional lines). Subscribers coming from a Reseller will not be billed for any change of service charges.

In the event that a Subscriber terminates the Program or any one (1) component service prior to the expiration date of the Agreement, then the Agreement will cancel, and the Subscriber agrees to pay Complete Choice for Business early termination fees equal to \$20 multiplied by the number of months remaining in the term. Termination charges will appear on the Subscriber's final bill or a subsequent bill as a charge in the OC&C section(s). Payment of this charge does not release the Subscriber from other previous amounts owed to AT&T.

Promotion Restrictions

Offer may not be combined with Complete Choice for Business Term plan discounts.

Promotion is only allowed on single location accounts. Billed to Number (BTN) arrangements are not allowed. Customers with existing billing arrangements with their local accounts must remove the BTN arrangement to participate in the All For Less promotion.

Promotion is limited to 500 lines per customer for the sum of all contracts and for all subsidiaries.

A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion	Service	Charges Waived	Period Authority
(DELETED)			
AT&T Florida Service Territory – From Central Office where services are available	All For Less	This promotion (“Program”) provides a \$35 per line effective rate for Complete Choice for Business package charges if the customer also subscribes to the following long distance plan: Business Unlimited Flex Plan; and one of the following Internet Services: FastAccess Business DSL, FastAccess Business DSL Plus, FastAccess Business DSL 6.0 download speed or AT&T U-verse High Speed Internet Business Edition. As an alternative to Internet Service, Customer may purchase new Wireless Service to be eligible for promotional benefits. The Subscriber must agree to a 12-month or 24-month All for Less Service Agreement. The 12-month term will automatically renew for two (2) additional term(s) of the same term length as the expiring term.	01/17/2011 to 12/31/2011
		The promotion is available to business customers in AT&T Florida who purchase all required services. Promotion is limited to 500 lines per customer for the sum of all contracts and for all subsidiaries.	(N)
		Promotion Specifics	(N)
		Rewards: \$35 per line effective rate for Complete Choice for Business package charges.	(N)
		The Subscriber must agree to a 12-month or 24-month All for Less Service Agreement. Unless the Subscriber notifies AT&T of its intent not to renew the 12-month term for another like term under the Program at least 30 days prior to expiration, then upon expiration of the initial term, the Subscriber Agreement shall automatically renew for another term for two (2) consecutive, separate terms. AT&T will provide written and/or verbal reminders to the Subscriber of the Subscriber Agreement expiration date and the automatic renewal provision beginning approximately 180 days prior to its expiration depending upon the Subscriber’s billing cycle. If the Subscriber does not renew the Subscriber Agreement for another term or at the expiration of the renewed term, the Subscriber agrees to pay full month to month charges under the then effective AT&T “Service Descriptions & Price Lists” or BellSouth applicable tariffs or such other governing document as may be designated by AT&T for this plan, as the case may be, for services. The 24-month term agreement will not auto-renew.	(N)
		Subscribers who participate in the Program will not be billed for line connection charges associated with the service order for the duration of the term. This will include the Line Connection Charge (first and additional lines). Subscribers coming from a Reseller will not be billed for any change of service charges.	(N)
		In the event that a Subscriber terminates the Program or any one (1) component service prior to the expiration date of the Agreement, then the Agreement will cancel, and the Subscriber agrees to pay Complete Choice for Business early termination fees equal to \$20 multiplied by the number of months remaining in the term. Termination charges will appear on the Subscriber’s final bill or a subsequent bill as a charge in the OC&C section(s). Payment of this charge does not release the Subscriber from other previous amounts owed to AT&T.	(N)
		Promotion Restrictions	(N)
		Offer may not be combined with Complete Choice for Business Term plan discounts.	(N)
		Promotion is only allowed on single location accounts. Billed to Number (BTN) arrangements are not allowed. Customers with existing billing arrangements with their local accounts must remove the BTN arrangement to participate in the All For Less promotion.	(N)
		Promotion is limited to 500 lines per customer for the sum of all contracts and for all subsidiaries.	(N)