

BELLSOUTH

BellSouth Telecommunications, Inc.

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May 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 letter regarding mixed bundles, BellSouth will offer its 3 for 3 Reward Promotion beginning May 2, 2006 through August 31, 2006.

The 3 for 3 Reward Promotion will offer subscribers that are under any type of term agreement or contract with another local exchange provider, a one-time, non-recurring check for \$300.00 when subscribing to local exchange service with BellSouth.

Your consideration is appreciated.

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President

PROMOTION DESCRIPTION
BellSouth 3 for 3 Reward Promotion Extension

PROMOTION OVERVIEW

In accordance with the appropriate section of the General Subscriber Services Tariff, BellSouth plans the following promotion. BellSouth 3 For 3 Reward Promotion is available to new (acquisition/reacquisition) BellSouth business subscribers located in the BellSouth region in all states. The 3 for 3 Reward Promotion will offer subscribers that are under any type of term agreement or contract with another local exchange provider, a one-time, non-recurring check for \$300.00 when subscribing to local exchange service with BellSouth. This promotion begins May 2, 2006 and ends August 31, 2006.

PROMOTION SPECIFICS:

1. Available to new (acquisition/reacquisition) BellSouth business customers subscribing to local exchange service that have an existing term agreement or contract with another local exchange provider.
2. Subscriber must purchase a minimum of three (3) lines per new location to be eligible.
3. Subscriber must sign the thirty-six (36) month "3 for 3" Reward Promotion Agreement.
4. Subscriber is not required to switch any service to BellSouth to participate.
5. Reward: one time, non-recurring \$300.00 check will be earned when Subscriber purchases BellSouth local exchange service.
6. The reward will be a check made payable to the Subscriber's business and mailed in approximately six to eight (6-8) weeks.
7. Applicable taxes and fees will be based on the full tariff price of all products and services, and no taxes or fees will be added to the amount of any reward under this program.
8. In the event the Subscriber terminates service or decreases below three (3) business lines at such location during the thirty-six (36) month term, the Subscriber must pay to BellSouth the three hundred dollar (\$300.00) reward received. This termination charge will appear on the Subscriber's bill as a charge in the OC&C section.

PROMOTION RESTRICTIONS/ELIGIBILITY REQUIREMENTS:

1. BellSouth reserves the right to terminate this promotion at any time.
2. Subscriber must sign a thirty-six (36) month term election agreement under the BellSouth Simple Savings Promotion, or the BellSouth Complete Choice for Business Term Plan or the BellSouth Complete Choice for Business Elite Promotion (where available).
3. Subscriber may participate concurrently with the BellSouth Welcoming Rewards Program and the BellSouth Business Shoppers Promotion.
4. Subscribers with aggregate annual billing, per state of BellSouth services exceeding \$65,000 at the time of enrollment, are not eligible to participate in this promotion.
5. Subscriber understands that their participation constitutes the Subscriber's company enrollment in the "3 for 3" Promotion under this Program and the applicable tariffs; the signatory must have authority to commit the Subscriber to the Program.

6. Subscribers participating in a CSA are NOT eligible to participate in this promotion.
7. No BTN arrangements are allowed with this promotion.
8. Subscriber and BellSouth acknowledge and agree that to the extent the services to which Subscriber subscribes under this Agreement are deregulated or detariffed, all references to “BellSouth’s General Subscriber Services Tariff,” “BellSouth Tariffs,” “BellSouth’s lawfully filed tariffs,” or any other references to BellSouth’s tariffs on file with the appropriate regulatory authority shall be deemed references to agreed contract terms and conditions identical to those set forth in the applicable tariff for services subscribed by Subscriber as such tariffs existed as of the effective date of deregulation or detariffing. Such tariffed terms and conditions are incorporated by reference as if fully included herein. To the extent there exists a conflict between the terms set forth herein and those incorporated by reference, the terms set forth herein shall control.
9. This promotion is not available for resale.