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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, BellSouth offers its \$100 Cash Back, Visa® Card, or Target® Card Offer promotion which will begin 3/13/2007 and ends on 4/30/2007.

Overview

The \$100 Cash Back, Visa® Card, or Target® Card Offer promotion is scheduled to begin on 3/13/2007 and end on 4/30/2007. Competitive Acquisition customers who are with another local service provider or are wireless subtitutors will have a choice of either \$100 Cash Back, Visa® Card, or Target® Card when selecting BellSouth® local service and purchasing BellSouth® Complete Choice® family plan or BellSouth® PreferredPack plan.

Promotion Specifics

Competitive Acquisition customers who are with another local service provider or are wireless subtitutors who purchase a Competitive Acquisition Bundle (BUN36, BUN39, BUN40, BUN53, or BUN58) will be eligible to choose between one of the following: \$100 Cash Back, Visa® Card, or Target® Card. Upon receipt of the redemption coupon the customer will indicate which reward they prefer.

Promotion Restrictions/Eligibility Requirements

1. Customer must have at least one wireline local service or equivalent (wireless in lieu of wireline) with a provider other than BellSouth® at a local service address with in the BellSouth® territory.
2. The customer must select BellSouth® as their local service provider.
3. Customer must request the qualifying service at the same address & in the same name as the existing service, unless customer is planning an imminent move from one address in BellSouth® territory to another address within thirty (30) days of responding to the offer. In the case of an imminent move, BellSouth® can offer the customer the promotion and place the order at the new address.
4. This offer is not valid for out of region customers who are new to BellSouth®.
5. This offer is not available to existing BellSouth® customers.
6. Customer must not have had local service with BellSouth® at least ten (10) days prior to the new service connection date.
7. BellSouth employees are not eligible for this offer.
8. Offer valid for only one (1) service line at the intended local service.



9. 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.
10. Customers may combine this offer with the service connection fee waiver promotion.
11. BellSouth reserves the right to discontinue or modify this promotion at any time without notice.
12. The customer must place the order on or before 4/30/2007.
13. Customer must have the eligible services on their new service order (N) in order to receive the promotional offer.
14. The customer must place the order through a BellSouth® business office or outbound telemarketing vendor or alternate channels as indicated.
15. Customer is eligible for one (1) Competitive Acquisition cash back promotion per twelve (12) months.
16. The customer must fill out a coupon and mail the coupon to a specified address by a specified date in order to receive the \$100 Cash Back, Visa® Card, or Target® Card.
17. The customer must select his reward choice (\$100 Cash Back, Visa® Card, or Target® Card) on his redemption coupon. In the event the customer does not select a reward, or selects multiple rewards, the customer will receive the \$100 Cash Back reward.
18. If the customer cancels or discontinues the qualifying service prior to reward fulfillment, he will be ineligible for the reward.
19. The customer must purchase one (1) of the following bundles: BUN36, BUN39, BUN40, BUN 53 or BUN58.

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

Yours very truly,

Jerry D. Hendrix (mrs)

Regulatory Vice President