

BELLSOUTH TELECOMMUNICATIONS, INC.
 BY: Operations Manager - Pricing
 29G57, 675 W. Peachtree St., N.E.
 Atlanta, Georgia 30375
 ISSUED: MARCH 30, 2007

TARIFF F.C.C. NO. 1
 883RD REVISED PAGE 1
 CANCELS 882ND REVISED PAGE 1

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The Title Page and Pages 1 to 29-48 inclusive of this tariff are effective as of the date shown.

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4	178th	9.0.5.4	1st	27.6	6th
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6	101st	14	7th	27.7.1.3	Original
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7.1	1st	17	16th	28	6th
8	51st	18	17th	29	8th
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 * New or Revised Page

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25 – CONTRACT TARIFFS (CONT'D)

25.47 Contract Tariff No. 044 - Price Flex MARC and Discount Freeze Option¹ (N)

25.47.1 General Regulations

Contract Offer No. 44 - The Price Flex MARC and Discount Freeze Option permits the modification of certain contract offers set forth in BellSouth Telecommunications, Inc. (BellSouth) Tariff No. 1, Section 25, that contain Minimum Annual Revenue Commitments (MARCs), and were in effect as of December 29, 2006. This Contract Offer is available to Customers that meet the Eligibility Criteria specified below.

This Contract Offer implements the following commitment of the Telephone Company (Special Access Commitment 11):

"Within 14 days of the Merger Closing Date, the AT&T/BellSouth ILECs will give notice to customers of AT&T/BellSouth with interstate pricing flexibility contracts that provide for a MARC that varies over the life of the contract that, within 45 days of such notice, customers may elect to freeze, for the remaining term of such pricing flexibility contract, the MARC in effect as of the Merger Closing Date, provided that the customer also freezes, for the remaining term of such pricing flexibility contract, the contract discount rate (or specified rate if the contract sets forth specific rates rather than discounts off of referenced tariffed rates) in effect as of the Merger Closing Date."

Merger Closing Date, for purposes of this Contract Offer, shall be December 29, 2006.

25.47.2 Eligibility Criteria

The Customer must meet the following eligibility criteria to subscribe to this Contract Offer:

- (A) As of December 29, 2006, the Customer must have subscribed to one or more pricing flexibility contract offers in BellSouth FCC Tariff No. 1, Section 25, and such contract offer(s) must include a MARC that varies over the Term Period(s) of the contract offer(s); and
- (B) Within 45 days after receiving notice from the Telephone Company regarding Special Access Commitment 11, the Customer must have elected to freeze the MARC and discount rate (or specified rate if the contract offer sets forth specific rates rather than discounts from referenced tariff rates) in effect as of December 29, 2006.

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25 – CONTRACT TARIFFS (CONT'D)

25.47 Contract Tariff No. 044 - Price Flex MARC and Discount Freeze Option¹ (N)
(Cont'd)

25.47.3 Terms and Conditions

- (A) Within thirty (30) days of the effective date of this Contract Offer, the Customer must submit a Letter of Subscription (LOS) to the Telephone Company, which must identify each pricing flexibility contract offer for which the Customer elects to freeze its MARC and discount rate (or specified rate).
- (B) Notwithstanding any provision of any contract offer that provides for a MARC which varies over the Term Period of such Contract Offer, the MARC and discount rate (or specified rate) shall remain fixed for the remainder of the Term Period of such Contract Offer at the levels in effect as of December 29, 2006.
- (C) The Telephone Company shall make such billing adjustments as may be necessary to implement Section 25.47.3(B) of this Contract Offer.
- (D) This Contract Offer shall not affect the interpretation or application of any provision of any contract offer that affects the MARC only incidentally or indirectly, such as Merger and Acquisition provisions that require recalculation or adjustment of the MARC to take into account the effects of a merger or acquisition of or by the Customer.
- (E) The Customer shall comply with all terms and conditions applicable to the service subject to this Contract Offer, including those of any underlying contract offer or any otherwise applicable tariff. Any violation of such a contract offer or tariff shall be deemed a violation of this Contract Offer.
- (F) The rates, terms and conditions applicable to the Customer's service shall not be affected by this Contract Offer except as expressly provided.

¹All material on this page is new.