

Memorandum of Agreement

In the administration of Section 5.05C of the Labor Agreement between the parties pertaining to Excused Work Days, BellSouth Telecommunications, Inc. and the Communications Workers of America do agree to the following:

For employees in Finance Collections (specifically Huntsville Small Business Collections and Gastonia Large Business collections) one additional excused work day (for a total of 2 designated EWD's) in the 2007 calendar year may be designated by the Company. This additional day will be handled in accordance with the provisions of 5.05C.

**For the Communication
Workers of America**

By Judith R. Dennis

Date 11-17-06

**For BellSouth
Telecommunications**

By [Signature]

Date 11/27/06