



Edward E. Whitacre Jr.
Chairman and
Chief Executive Officer

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EXHIBIT C

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March 4, 2006

Mr. F. Duane Ackerman
Chairman of the Board and
Chief Executive Officer
BellSouth Corporation
1155 Peachtree Street
Atlanta, Georgia 30309

Dear Duane:

Congratulations on our successful conclusion of negotiations for the merger of AT&T Inc. and BellSouth. As we have discussed before, this merger will create a stronger national and global competitor, better positioned to provide the new technologies and services demanded by our customers and enhance competition in BellSouth's traditional service territory.

In the light of the needs and requirements of AT&T Inc. and its subsidiaries, the value we attach to a high quality workforce, and the experience and skills of the management and employees of BellSouth, I want to assure you that we intend to broadly utilize the services of the management and employees of BellSouth following the closing of the Merger. I also want to emphasize that AT&T Inc. is committed to providing an advanced telecommunications network offering high quality services, continued high quality employment opportunities and to retaining BellSouth's historic position as a prominent corporate citizen, contributing to the residents and overall economy of the states served by BellSouth. As an indication of our mutual commitment to these goals, following the consummation of this merger, AT&T Inc. will:

- (i) maintain Atlanta as AT&T Inc.'s regional telco headquarters and maintain state headquarters in each of BellSouth's traditional nine-state area. We will also maintain Cingular's headquarters in Atlanta, subject to change in the future, only after an affirmative decision by our Board that doing so is in the best interests of our combined shareholders;
- (ii) continue BellSouth's historic levels of charitable contributions and community activities, including the continued funding of charitable activities throughout BellSouth's nine-state area as has previously been provided through the BellSouth Foundation;
- (iii) continue to support economic development and education in BellSouth's traditional nine-state area; and
- (iv) support BellSouth's traditional nine-state area with access to R&D, new technology, products and services developed by AT&T Inc.'s Labs.

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Duane, I appreciate the efforts of you and your team in bringing about the successful conclusion of these negotiations. We look forward to the opportunity to work with the outstanding employees of BellSouth and to serving BellSouth's customers for a long time into the future.

Very truly yours,

A handwritten signature in black ink, appearing to read "Edward E. Whitacre Jr.", written in a cursive style.

Edward E. Whitacre Jr.
Chairman and Chief Executive Officer