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March 9, 2005

Beth Salak, Director
Competitive Markets and Enforcement
Attn: Tariff Section
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Dear Ms. Salak:

Pursuant to Florida Statute 364.051, we are filing revisions to our General Subscriber Service Tariff. Attached for filing with the Commission are the following tariff pages:

General Subscriber Service Tariff

- Section A2 - Second Revised Page 32.1
- Second Revised Page 32.2
- Twenty Seventh Revised Page 33
- Third Revised Page 35.6.8
- Second Revised Page 35.6.9

These revisions add a gift card option to the \$100 Cash Back Offer. Attachment A contains an Executive Summary of the program.

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

Yours very truly,



Regulatory Vice President

Attachments

Promotion Description

\$100 Cash Back or Gift Card Offer

Overview

The \$100 Cash Back Offer promotion began on December 27, 2004, and is scheduled to end on December 26, 2005. That promotion will be terminated early on March 23, 2005, and will be replaced by the \$100 Cash Back or Gift Card Offer. The \$100 Cash Back or Gift Card Offer promotion is scheduled to begin on March 24, 2005, and end on December 31, 2005. Services included in this promotion are:

- BellSouth® Complete Choice® plan (single or multiple lines)
- BellSouth® Area Plus® with Complete Choice® plan (single or multiple lines)
- BellSouth® PreferredPack® plan

Promotion Specifics

Customers returning to BellSouth and purchasing a qualifying local service product will be eligible to receive either \$100 cash back or a \$100 Visa® gift card.

Restrictions/Eligibility Requirements

- Customer must have at least one wire line local service or equivalent (wireless in lieu of wire line) with a provider other than BellSouth at a local service address within BellSouth territory. A new service qualifying for this promotion must be provisioned as a replacement for the existing wire line or equivalent service.
- Customer must request the qualifying service at the same address and in the same name as the existing service, unless customer is planning an imminent move from one address in BellSouth territory to another address in BellSouth territory within 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.
- Customer must have not had local service with BellSouth for at least ten (10) days prior to the new service connection date to be eligible.
- Customer must switch their local service to BellSouth and purchase any one of the following: Complete Choice plan, Complete Choice Two-Line Plan package, Complete Choice Three-Line Plan package, Area Plus with Complete Choice plan, Area Plus with Complete Choice Two-Line Plan package, Area Plus with Complete Choice Three-Line Plan package, or PreferredPack plan.
- Customer must place the order on or before December 31, 2005.
- Offer valid for only one (1) service line per local service address.
- Customer must place the order through a BellSouth business office or outbound telemarketing vendor or alternate channel.
- Customer must complete and mail a rebate coupon to a specified address by the date specified on the coupon in order to receive either the \$100 cash back or gift card.
- After customer completes the above requirements, he/she will receive either the \$100 cash back or gift card. If customer cancels or discontinues the qualifying service prior to fulfillment, he/she will be ineligible for the cash back or gift card offer.
- BellSouth reserves the right to discontinue or modify this promotion at any time without customer notice.
- Customer must have the eligible services on their new service (N) order to receive the promotional offer.
- Customer may not receive both the \$100 cash back and the \$100 gift card. If customer does not specify which reward he/she prefers, customer will receive the \$100 cash back.
- Offer may be combined with cash back offers or other promotional offers on the same services, 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.

All BellSouth marks contained herein are owned by BellSouth Intellectual Property Corporation. Visa is a registered trademark of Visa International Service Association.

A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion	Service	Charges Waived	Period Authority
BellSouth's Service Territory – From Central Office where services are available	\$100 Cash Back <i>or</i> Gift Card Offer	Customers returning to BellSouth and purchasing a Complete Choice family plan or PreferredPack plan will be <i>eligible to receive</i> \$100 cash back <i>or</i> a \$100 Visa® gift card.	3/24/05 to 12/31/05
		Restrictions and Eligibility Criteria:	(C)
		-- Customer must either not currently have local service with BellSouth or not have service with BellSouth on one or more of their existing lines, including the line on which the service qualifying for this promotion will be provisioned.	
		-- Customer must have local service or equivalent (wireless in lieu of wire-line) at the same local service address on one or more of their existing lines.	
		-- Customer must request service at the same address and in the same name, unless customer is planning an imminent move from one address in BellSouth territory to another address in BellSouth territory within thirty (30) days of responding to the offer. In the case of an imminent move, the BellSouth rep can offer the customer the promotion and place the order at the new address.	
		-- Customer must have not had local service with BellSouth at least ten (10) days prior to the new service connection date to be eligible.	
		-- The customer must switch their local service to BellSouth and purchase any one of the following: Complete Choice plan, Complete Choice Two-Line Plan package, Complete Choice Three-Line Plan package, Area Plus with Complete Choice plan, Area Plus with Complete Choice Two-Line Plan package, Area Plus with Complete Choice Three-Line Plan package, <i>or</i> PreferredPack plan.	(M)(T)
		-- Customer must have the eligible services on their new service order (N) in order to receive the promotional offer.	
		-- Offer valid for only one (1) service line at the intended local service address.	
		-- BellSouth reserves the right to discontinu or modify this promotion at any time without customer notice.	
		-- The customer must place the order on or before 12/31/05.	(C)
		-- The customer must place their order through a BellSouth business office or outbound telemarketing vendor or alternate channel.	(T)
		-- 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 <i>or</i> gift card.	(C)
		-- Once the customer completes the above requirements they will receive the \$100 cash back <i>or</i> gift card. If the customer cancels or discontinues the qualifying service prior to fulfillment, he will be ineligible for <i>this</i> offer.	(C)

Material appearing on this page previously appeared on page(s) 32.2 of this section.

All BellSouth marks contained herein and as set forth in the trademarks and service marks section of this Tariff are owned by BellSouth Intellectual Property Corporation.
 Visa is registered trademark of Visa International Service Association.

BELLSOUTH
 TELECOMMUNICATIONS, INC.
 FLORIDA
 ISSUED: March 9, 2005
 BY: Joseph P. Lacher, President -FL
 Miami, Florida

GENERAL SUBSCRIBER SERVICE TARIFF

Second Revised Page 32.2
 Cancels First Revised Page 32.2
 EFFECTIVE: March 24, 2005

A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion	Service	Charges Waived	Period Authority	
BellSouth's Service Territory -- From Central Office where services are available	\$100 Cash Back <i>or</i> Gift Card Offer (Cont'd)	-- Offer may be combined with cash back offers or other promotional offers on the same services, 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.	3/24/05 to 12/31/05	(C)
		-- Customer may not receive both the \$100 cash back and the \$100 gift card. If customer does not specify which reward he/she prefers, customer will receive the \$100 cash back.		(M) (N)

Material previously appearing on this page now appears on page(s) 32.1 of this section.

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A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

A. The following promotions are approved by the Commission: (Cont'd)

Area of Promotion	Service	Charges Waived	Period
BellSouth's service territory from central offices where services are available	Shoppers Cash Back for Complete Choice plans, PreferredPack plan, flat rate lines	New or existing residence customers who contact BellSouth and request information on local service or bundle prices for comparison with competitive offers and indicate a reluctance to place an order during the call will be offered a coupon redeemable for up to \$50 Cash Back or up to \$50 in merchandise as an incentive to close the sale.	05/15/04 to 12/31/05

Existing residence customers who contact BellSouth to downgrade or disconnect their service will be offered a coupon redeemable for up to \$50 Cash Back or up to \$50 in merchandise if they agree to extend their service at a level that satisfies the criteria specified following.

Restrictions and Eligibility Criteria:

- This Cash Back offer is limited to residence customers subscribing to or ordering one of the following services:
 - a. the PreferredPack plan,
 - b. any of the Complete Choice plans, or
 - c. flat rate individual line service with at least one vertical feature and at least one of the following services: a BellSouth Long Distance plan, a BellSouth internet access plan or a Cingular wireless plan.
- Customer must have the eligible services on their new service order (N) or must maintain their current services on their existing account to receive a redeemable coupon.
- A new customer must place a qualifying order on or before 12/31/05.
- Offer valid for only one (1) service line at the qualifying local service address.
- The customer must fill out a coupon and mail the coupon to a specified address by a specified date to receive up to \$50 cash back or merchandise.
- If the customer cancels or discontinues the qualifying service prior to fulfillment, they will be ineligible for the cash back or merchandise offer.
- This offer may be combined with other cash back or promotional offers on the same services, 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.
- This offer cannot be combined with reacquisition \$100 Cash Back or Gift Card offers, \$25 Gift Card offers, or offers that waive activation fees.
- BellSouth reserves the right to discontinue or modify this promotion at any time without customer notice.

(T)

A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion	Service	Description	Period Authority
BellSouth's Service Territory – From Central Office where services are available	USPS Target® Card Offer	BellSouth USPS Target Card Offer is available for customers ordering or transferring service with BellSouth. Customers will be advised to place their BellSouth order via a website. Customers purchasing BellSouth service (N or T order) via an online ordering system will receive a Target Gift Card valued at twenty-five dollars (\$25.00).	10/28/04 to 4/30/05 (T)
Rules And Regulations			
--Orders must be placed via an online tool (listed in collateral).			
--Orders placed via eStore or the Consumer Large Team will not be eligible for this offer.			
--Orders must be placed on or by April 30, 2005.			
--Offer is limited to one (1) eligible line per customer.			
--Offer may not be combined with Reacquisition \$100 Cash Back <i>or Gift Card</i> offer or the Reacquisition \$25 VIP Gift Card or Reacquisition \$25 Visa® Gift Card or \$50 Shoppers Cash Back or Service Connections Waiver. (T)			
--BellSouth reserves the right to modify this promotion at any time following any required Commission notice.			

All BellSouth marks contained herein and as set forth in the trademarks and service marks section of this Tariff are owned by BellSouth Intellectual Property Corporation.
 Target is registered trademark of Dayton-Hudson Brands.
 Visa is registered trademark of Visa International Service Association.

A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion	Service	Charges Waived	Period Authority
BellSouth's Service Territory – From Central Office where services are available	SFD Gift Card Offer	Customers moving into contracted, newly constructed SFDs (Single Family Dwellings) will receive collateral that will include a coupon redeemable for a gift card valued at fifty-dollars (\$50.00). The gift card will not be redeemable for cash.	07/15/04 to 12/31/05

Rules And Regulations

--Offer begins July 15, 2004 and ends December 31, 2005.

--Customers receive collateral from the SFD sales offices with instructions to place their order via an online tool or to an 800 number to BellSouth.

--To redeem the coupon, the customer must first establish service with BellSouth via online ordering tool or designated 800 number or by contacting a BellSouth representative in a BellSouth call center. After establishing service, the customer must enter their new telephone number onto their coupon before redeeming.

--Customers establishing service in non-targeted SFD locations may receive a coupon for fulfillment upon demand

--Offer available only to customers establishing service (N or T order) in a newly constructed SFD.

--Customers returning to BellSouth must not have had local service with BellSouth at least ten (10) days prior to the new service connection date.

--The customer must place the order on or before December 31, 2005.

--Offer valid for only one (1) service line per local service address.

--Customer is limited to one (1) gift card coupon per twelve (12) month period.

--The customer must place their order through a BellSouth business office or outbound telemarketing vendor or the alternative channel indicated on the direct mail piece or collateral provided.

--Offer may not be combined with Reacquisition \$100 Cash Back *or Gift Card* offer or Reacquisition \$25 VIP Gift Card or Reacquisition \$25 Visa® Gift Card or \$50 Shoppers Cash Back or Service Connection Waiver.

(T)

--Offer may be combined with cash back offers or other promotional offers on the same services, as such offers may be concurrently available from time to time, provided that the Company reserves the right to prohibit the combination of these promotions with any other promotions at the Company's sole discretion.

--BellSouth reserves the right to discontinue or modify this promotion at any time without notice.

ISSUED: ~~December 10, 2004~~ March 9, 2005
BY: Joseph P. Lacher, President -FL
Miami, Florida

EFFECTIVE: ~~December 27, 2004~~ March 24, 2005

A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion	Service	Charges Waived	Period Authority
BellSouth's Service Territory - From Central Office where services are available	\$100 Cash Back <u>or Gift Card</u> Offer	-\$100 cash back will be given to e Customers returning to BellSouth and purchasing a BellSouth-Complete Choice family plan or BellSouth-PreferredPack plan <u>will be eligible to receive \$100 cash back or a \$100 Visa® gift card.</u>	12/24/05 to 12/31/05 (C)
		<u>Restrictions and Eligibility Criteria:</u>	(N)
		-- Customer must either not currently have local service with BellSouth or not have service with BellSouth on one or more of their existing lines, including the line on which the service qualifying for this promotion will be provisioned.	(E)
		-- Customer must have local service or equivalent (wireless in lieu of wire-line) at the same local service address on one or more of their existing lines.	
		-- Customer must request service at the same address and in the same name, unless customer is planning an imminent move from one address in BellSouth territory to another address in BellSouth territory within thirty (30) days of responding to the offer. In the case of an imminent move, the BellSouth rep can offer the customer the promotion and place the order at the new address.	
		-- Customer must have not had local service with BellSouth at least ten (10) days prior to the new service connection date to be eligible.	
		<u>-- The customer must switch their local service to BellSouth and purchase any one of the following: Complete Choice plan, Complete Choice Two-Line Plan package, Complete Choice Three-Line Plan package, Area Plus with Complete Choice plan, Area Plus with Complete Choice Two-Line Plan package, Area Plus with Complete Choice Three-Line Plan package, or PreferredPack plan.</u>	(M)(T)
		-- Customer must have the eligible services on their new service order (N) in order to receive the promotional offer.	
		-- Offer valid for only one (1) service line at the intended local service address.	
		-- BellSouth reserves the right to discontinue or modify this promotion at any time without customer notice.	
		-- The customer must place the order on or before <u>12/26/05</u> .	(C)
		-- The customer must place their order through a BellSouth business office or outbound telemarketing vendor or alternate channels as indicated .	(T)
		-- 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 <u>or gift card</u> .	(C)
		-- Once the customer completes the above requirements they will receive the \$100 cash back <u>or gift card</u> . If the customer cancels or discontinues the qualifying service prior to fulfillment, he will be ineligible for the cash back <u>this</u> offer.	(C)

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Visa is registered trademark of Visa International Service Association.

ISSUED: ~~December 10, 2004~~ March 9, 2005
BY: Joseph P. Lacher, President -FL
Miami, Florida

EFFECTIVE: ~~December 27, 2004~~ March 24, 2005

A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion	Service	Charges Waived	Period Authority	
BellSouth's Service Territory - From Central Office where services are available	\$100 Cash Back or <u>Gift Card</u> Offer (Cont'd)	-- Offer may be combined with cash back offers or other promotional offers on the same services, 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.	12/24/05 to <u>12/26/05</u>	(C)
	-- The customer must switch their local service to BellSouth and purchase any one of the following: BellSouth Complete Choice plan; BellSouth Complete Choice Two-Line Plan package; BellSouth Complete Choice Three-Line Plan package, Area Plus with BellSouth Complete Choice plan, Area Plus Two-Line Plan package with BellSouth Complete Choice, Area Plus Three-Line Plan package with BellSouth Complete Choice, BellSouth PreferredPack plan; BellSouth PreferredPack plan for Voicemail.	-- Customer may not receive both the \$100 cash back and the \$100 gift card. If customer does not specify which reward he/she prefers, customer will receive the \$100 cash back.		(M) (N)

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A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion	Service	Description	Period Authority
BellSouth's Service Territory – From Central Office where services are available	USPS Target® Card Offer	BellSouth USPS Target® Card Offer is available for customers ordering or transferring service with BellSouth. Customers will be advised to place their BellSouth order via a website. Customers purchasing BellSouth service (N or T order) via an online ordering system will receive a Target® Gift Card valued at twenty-five dollars (\$25.00).	10/28/04 (E) to 4/30/05
Rules And Regulations			
--Orders must be placed via an online tool (listed in collateral).			
--Orders placed via eStore or the Consumer Large Team will not be eligible for this offer.			
--Orders must be placed on or by April 30, 2005. (E)			
--Offer is limited to one (1) eligible line per customer.			
--Offer may not be combined with Reacquisition \$100 Cash Back <u>or Gift Card</u> offer or the Reacquisition \$25 VIP Gift Card or Reacquisition \$25 Visa® Gift Card or \$50 Shoppers Cash Back or Service Connections Waiver. (D)			
--BellSouth reserves the right to modify this promotion at any time following any required Commission notice.			

A2. GENERAL REGULATIONS

A2.10 Special Promotions (Cont'd)

A2.10.2 Descriptions (Cont'd)

A. The following promotions are on file with the Commission: (Cont'd)

Area of Promotion	Service	Charges Waived	Period Authority	
BellSouth's Service Territory - From Central Office where services are available	SFD Gift Card Offer	Customers moving into contracted, newly constructed SFDs (Single Family Dwellings) will receive collateral that will include a coupon redeemable for a gift card valued at fifty-dollars (\$50.00). The gift card will not be redeemable for cash.	07/15/04 to 12/31/05	(E)
		Rules And Regulations		
		--Offer begins July 15, 2004 and ends December 31, 2005.		(E)
		--Customers receive collateral from the SFD sales offices with instructions to place their order via an online tool or to an 800 number to BellSouth.		
		--To redeem the coupon, the customer must first establish service with BellSouth via online ordering tool or designated 800 number or by contacting a BellSouth representative in a BellSouth call center. After establishing service, the customer must enter their new telephone number onto their coupon before redeeming.		
		--Customers establishing service in non-targeted SFD locations may receive a coupon for fulfillment upon demand		
		--Offer available only to customers establishing service (N or T order) in a newly constructed SFD.		
		--Customers returning to BellSouth must not have had local service with BellSouth at least ten (10) days prior to the new service connection date.		
		--The customer must place the order on or before December 31, 2005.		(E)
		--Offer valid for only one (1) service line per local service address.		
		--Customer is limited to one (1) gift card coupon per twelve (12) month period.		
		--The customer must place their order through a BellSouth business office or outbound telemarketing vendor or the alternative channel indicated on the direct mail piece or collateral provided.		
		--Offer may not be combined with Reacquisition \$100 Cash Back <i>or Gift Card</i> offer or Reacquisition \$25 VIP Gift Card or Reacquisition \$25 Visa® Gift Card or \$50 Shoppers Cash Back or Service Connection Waiver.		(I)
		--Offer may be combined with cash back offers or other promotional offers on the same services, as such offers may be concurrently available from time to time, provided that the Company reserves the right to prohibit the combination of these promotions with any other promotions at the Company's sole discretion.		
		--BellSouth reserves the right to discontinue or modify this promotion at any time without notice.		