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December 17, 2004

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, enclosed is a package filing for SFD Gift Card Offer. The issue and effective dates for this tariff package are December 17, 2004 and January 1, 2005, respectively.

General Subscriber Service Tariff

Section A2

- First Revised Page 35.6.9

Acknowledgment, date of receipt and authority number of this filing are requested. Your consideration and approval will be appreciated.

Yours very truly,

Marshall M. Criser III mrs

Regulatory Vice President

Attachments

Promotion Description

SFD Gift Card Offer Extension

Proposed Promotion

BellSouth SFD Gift Card Offer, which began July 15, 2004 and ends December 31, 2004, is extended from January 1, 2005 to December 31, 2005. Customers moving into targeted, newly constructed Single Family Dwellings, Townhomes or Condominiums will receive collateral redeemable for a gift card valued at fifty-dollars (\$50.00). The gift card will not be redeemable for cash.

Promotion Specifics

1. Extended from January 1, 2005 to December 31, 2005.
2. Targeted at customers who purchase newly constructed SFDs (Single Family Dwellings) in contracted communities.
3. 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.
4. 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.
5. Customers establishing service in non-targeted SFD locations may receive a coupon for fulfillment upon demand.

Restrictions/Eligibility Requirements

1. Offer available only to customers establishing service (N or T order) in a newly constructed SFD.
2. Customers returning to BellSouth must not have had local service with BellSouth at least ten (10) days prior to the new service connection date.
3. The customer must place the order on or before December 31, 2005.
4. Offer valid for only one (1) service line per local service address.
5. Customer is limited to one (1) gift card coupon per twelve (12) month period.
6. 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.
7. Offer may not be combined with Reacquisition \$100 Cash Back offer or Reacquisition \$25 VIP Gift Card or Reacquisition \$25 Visa Gift Card or \$50 Shoppers Cash Back or Service Connection Waiver.
8. 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

Tariff Filing Package Number: FL 2004-128

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. Rules And Regulations	07/15/04 to 12/31/05
		--Offer begins July 15, 2004 and ends December 31, 2005 .	(C)
		--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 .	(C)
		--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 offer or Reacquisition \$25 VIP Gift Card or Reacquisition \$25 Visa Gift Card or \$50 Shoppers Cash Back or Service Connection Waiver.	
		--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.	

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 (N)(C)
		Rules And Regulations	to 12/31/04 <u>12/31/05</u> (N)
		--Offer begins July 15, 2004 and ends December 31, 2004 <u>December 31, 2005</u> .	(N)(C)
		--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.	(N)
		--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.	(N)
		--Customers establishing service in non-targeted SFD locations may receive a coupon for fulfillment upon demand	(N)
		--Offer available only to customers establishing service (N or T order) in a newly constructed SFD.	(N)
		--Customers returning to BellSouth must not have had local service with BellSouth at least ten (10) days prior to the new service connection date.	(N)
		--The customer must place the order on or before December 31, 2004 <u>December 31, 2005</u> .	(N)(C)
		--Offer valid for only one (1) service line per local service address.	(N)
		--Customer is limited to one (1) gift card coupon per twelve (12) month period.	(N)
		--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.	(N)
		--Offer may not be combined with Reacquisition \$100 Cash Back offer or Reacquisition \$25 VIP Gift Card or Reacquisition \$25 Visa Gift Card or \$50 Shoppers Cash Back or Service Connection Waiver.	(N)
		--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.	(N)
		--BellSouth reserves the right to discontinue or modify this promotion at any time without notice.	(N)