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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, we are filing revisions to our General Subscriber Service Tariff. Attached for filing with the Commission is the following tariff page:

General Subscriber Service Tariff

Section A2 - Twenty Sixth Revised Page 33

These revisions extend the Shoppers Cash Back promotion. 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

Shoppers Cash Back Extension

Overview

The Shoppers Cash Back promotion began May 15, 2004, and was scheduled to end December 31, 2004. The Company will extend the end date of this promotion until December 31, 2005.

Promotion Specifics

New or existing 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.

Existing 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 below.

Restrictions/Eligibility Requirements

1. This Cash Back offer is limited to 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.
2. 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.
3. A new customer must place a qualifying order on or before December 31, 2005.
4. Offer valid for only one (1) service line at the qualifying local service address.
5. The customer must fill out a coupon and mail the coupon to a specified address by a specified date to receive the cash or merchandise.
6. If the customer cancels or discontinues the qualifying service prior to fulfillment, they will be ineligible for the cash back offer.
7. 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.
8. This offer cannot be combined with reacquisition cash back offers.
9. BellSouth reserves the right to discontinue or modify this promotion at any time without customer notice.

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	
(DELETED)				(D)
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. 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 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.	05/15/04 to 12/31/05	(C)

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	
(DELETED) BellSouth's Service Territory⁺ From Central Offices where Payphone Service Provider (PSP) service is available	PSP with Reward Plan	Nonrecurring and one month's recurring will be waived for each line added on a 2-year Reward Plan agreement.	01/15/02 to 07/31/02	(D)
		Restrictions and Eligibility Criteria:		(N)
		— Must be party to 2-year PSP Reward Plan contract		
		— Must have at least 200 PTAS lines with BellSouth at end of promotion		
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 <u>12/31/054</u>	(NC)
		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.		(N)
		Restrictions and Eligibility Criteria:		(N)
		-- This Cash Back offer is limited to residence customers subscribing to or ordering one of the following services:		(N)
		a. the PreferredPack plan,		(N)
		b. any of the Complete Choice plans, or		(N)
		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.		(N)
		-- 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.		(N)
		-- A new customer must place a qualifying order on or before <u>12/31/20054</u> .		(NC)
		-- Offer valid for only one (1) service line at the qualifying local service address.		(N)
		-- 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.		(N)
		-- If the customer cancels or discontinues the qualifying service prior to fulfillment, they will be ineligible for the cash back or merchandise offer.		(N)
		-- 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.		(N)
		-- This offer cannot be combined with reacquisition \$100 Cash Back offers, \$25 Gift Card offers, or offers that waive activation fees.		(N)
		-- BellSouth reserves the right to discontinue or modify this promotion at any time without customer notice.		(N)

Note 1: — Customer may elect to participate only once during each promotion