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May 17, 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 is the following tariff page:

General Subscriber Service Tariff

Section A2 - Second Revised Page 32.3

These revisions introduce the VoIP Trial 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

VoIP Trial Cash Back

Overview

The VoIP Trial Cash Back promotion is scheduled to begin June 1, 2005 and end August 31, 2005. This promotion offers cash back opportunities to residence customers who subscribe to the following services under certain conditions:

- BellSouth® Complete Choice® plan or BellSouth® PreferredPack® plan
- BellSouth® FastAccess® (Ultra or Xtreme) service plans
- DIRECTV® service

Promotion Specifics

Residence customers in the Jacksonville area newly or currently subscribing to the Complete Choice plan or the PreferredPack plan and newly subscribing during the promotion period to a FastAccess plan (Ultra or Xtreme) and DIRECTV service are eligible to receive \$100 Cash Back after redemption of a coupon. The same customers newly subscribing to DIRECTV service in addition to a FastAccess plan (Ultra or Xtreme) are eligible to receive an additional \$50 Cash Back.

Restrictions/Eligibility Requirements

1. Customer must reside in the Jacksonville Market to be eligible for this market-specific cash back offer.
2. Offer available to targeted customers who receive notification of the offer and on demand to eligible customers in eligible market who did not receive notification of the offer.
3. Offer is available only to customers newly subscribing to FastAccess service (Ultra or Xtreme) or FastAccess service (Ultra or Xtreme) and DIRECTV service. Existing DIRECTV customers who switch to DIRECTV provided through BellSouth are not eligible for the additional \$50 Cash Back.
4. 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 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.
5. The customer must have or subscribe to one of the following landline plans:
 - Complete Choice plan
 - Complete Choice Two-Line Plan package
 - Complete Choice Three-Line Plan package
 - Preferred Pack plan
6. The customer must place the order on or before 8/31/05.
7. Offer valid for only one (1) service line at the intended local service address.
8. The customer must place their order through a BellSouth business office or outbound telemarketing vendor or alternate channel.
9. The customer must fill out a coupon and mail the coupon to a specified address by a specified date. Customer must also include a copy of a recent bill from their Cable provider (not to be less recent than January of 2005) proving subscription to Cable TV or Cable Modem service in order to receive the cash back. The billing address for the Cable bill must match the billing address for the telephone service.
10. If the customer cancels or discontinues the qualifying service prior to fulfillment of their coupon, he/she will be ineligible for the cash back offer.
11. Offer may not be combined with cash back offers or gift card offers on the same services, as such offers may be concurrently available.
12. 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 (DELETED)	Service	Charges Waived	Period Authority	
The offer is available in the following exchanges: Baldwin, Fernandina Beach, Green Cove Springs, Jacksonville, Jacksonville Beach, Keystone Heights, Maxville, Middleburg, Orange Park, Ponte Vedra Beach, St. Augustine, St. Johns	VoIP Trial Cash Back	Residence customers newly or currently subscribing to the Complete Choice plan or the PreferredPack plan and newly subscribing during the promotion period to a FastAccess plan (Ultra or Xtreme) are eligible to receive \$100 Cash Back. The same customers newly subscribing to DIRECTV® service in addition to a FastAccess plan (Ultra or Xtreme) are eligible to receive an additional \$50 Cash Back.	06/01/05 to 08/31/05	(N)
		Restrictions and Eligibility Criteria		(N)
		--Customer must reside in one of the specified exchanges to be eligible for this market-specific cash back offer.		(N)
		--Offer available to targeted customers who receive notification of the offer and on demand to eligible customers in eligible exchanges who did not receive notification of the offer.		(N)
		--Offer is available only to customers newly subscribing to FastAccess service (Ultra or Xtreme) or FastAccess service (Ultra or Xtreme) and DIRECTV service. Existing DIRECTV customers who switch to DIRECTV provided through BellSouth are not eligible for the additional \$50 Cash Back.		(N)
		--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 30 days of responding to the offer. In the case of an imminent move, the BellSouth representative can offer the customer the promotion and place the order at the new address.		(N)
		--The customer must have or subscribe to one of the following landline plans: Complete Choice plan, Complete Choice Two-Line Plan package, Complete Choice Three-Line Plan package or PreferredPack plan		(N)
		--The customer must place the order on or before 8/31/05.		(N)
		--Offer valid for only one (1) service line at the intended local service address.		(N)
		--The customer must place their order through a BellSouth business office or outbound telemarketing vendor or alternate channel.		(N)
		--The customer must fill out a coupon and mail the coupon to a specified address by a specified date. Customer must also include a copy of a recent bill from their Cable provider (not to be less recent than January of 2005) proving subscription to Cable Modem or Cable TV in order to receive the cash back. The billing address for the Cable bill must match the billing address for the telephone service.		(N)
		--If the customer cancels or discontinues the qualifying service prior to fulfillment of their coupon, he/she will be ineligible for the cash back offer.		(N)
		--Offer may not be combined with cash back offers or gift card offers on the same services, as such offers may be concurrently available.		(N)
		--BellSouth reserves the right to discontinue or modify this promotion at any time without notice.		(N)

ISSUED: ~~August 5, 2004~~ May 17, 2005

EFFECTIVE: ~~August 20, 2004~~ June 1, 2005

BY: ~~Joseph P. Lacher~~ Marshall M. Criser III, President -FL
Miami, Florida

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
(DELETED) h's Service Territory From Central Office where services are available	BellSouth \$25 Gift Card 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 from another provider. 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 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 ninety-one (91) days	A \$25 gift card will be given to eligible residential customers who return to BellSouth and purchase BellSouth Complete Choice service or BellSouth Preferred Pack plan and who have not been customers of BellSouth for ninety-one (91) or more days. The customer must place their order through a BellSouth business office or outbound telemarketing vendor or alternate channels. The customer must fill out a coupon and mail the coupon to a specified address by a specified date in order to receive the gift card. Once the customer completes the above requirements they will receive the gift card. If the customer cancels or discontinues the qualifying service prior to fulfillment, he will be ineligible for the gift card. 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 order (N) in order to receive the promotional offer. 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.	01/02/04 to 08/20/04 (E)

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Miami, Florida

prior to the new service connection date or must have never been a BellSouth customer and currently have service with another provider.

--The customer must switch their local service to BellSouth and purchase any one of the following:
BellSouth Complete Choice plan or
BellSouth PreferredPack plan.

--The customer must place the order on or before ~~08/20/04~~.

--Offer valid for only one (1) service line at the intended local service address.

<u>The offer is available in the following exchanges:</u> <u>Baldwin, Fernandina Beach, Green Cove Springs, Jacksonville, Jacksonville Beach, Keystone Heights, Maxville, Middleburg, Orange Park, Ponte Vedra Beach, St. Augustine, St. Johns</u>	<u>VoIP Trial Cash Back Residence customers newly or currently subscribing to the Complete Choice plan or the PreferredPack plan and newly subscribing during the promotion period to a FastAccess plan (Ultra or Xtreme) are eligible to receive \$100 Cash Back. The same customers newly subscribing to DIRECTV® service in addition to a FastAccess plan (Ultra or Xtreme) are eligible to receive an additional \$50 Cash Back.</u>	<u>06/01/05</u>	<u>(N)</u>
	<u>Restrictions and Eligibility Criteria</u>		<u>(N)</u>
	<u>--Customer must reside in one of the specified exchanges to be eligible for this market-specific cash back offer.</u>		<u>(N)</u>
	<u>--Offer available to targeted customers who receive notification of the offer and on demand to eligible customers in eligible exchanges who did not receive notification of the offer.</u>		<u>(N)</u>
	<u>--Offer is available only to customers newly subscribing to FastAccess service (Ultra or Xtreme) or FastAccess service (Ultra or Xtreme) and DIRECTV service. Existing DIRECTV customers who switch to DIRECTV provided through BellSouth are not eligible for the additional \$50 Cash Back.</u>		<u>(N)</u>
	<u>--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 30 days of responding to the offer. In the case of an imminent move, the BellSouth representative can offer the customer the promotion and place the order at the new address.</u>		<u>(N)</u>
	<u>--The customer must have or subscribe to one of the following landline plans:</u>		<u>(N)</u>
	<u>Complete Choice plan.</u>		
	<u>Complete Choice Two-Line Plan package.</u>		
	<u>Complete Choice Three-Line Plan package or PreferredPack plan</u>		
	<u>--The customer must place the order on or before 8/31/05.</u>		<u>(N)</u>
	<u>--Offer valid for only one (1) service line at the intended local service address.</u>		<u>(N)</u>
	<u>--The customer must place their order through a BellSouth business office or outbound telemarketing vendor or alternate channel.</u>		<u>(N)</u>

BELLSOUTH
TELECOMMUNICATIONS, INC.
FLORIDA

GENERAL SUBSCRIBER SERVICE TARIFF

~~First~~ Second Revised Page 32.3
Cancels ~~Original~~ First Revised Page 32.3

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--The customer must fill out a coupon and mail the coupon to a specified address by a specified date. Customer must also include a copy of a recent bill from their Cable provider (not to be less recent than January of 2005) proving subscription to Cable Modem or Cable TV in order to receive the cash back. The billing address for the Cable bill must match the billing address for the telephone service.

(N)

(N)

--If the customer cancels or discontinues the qualifying service prior to fulfillment of their coupon, he/she will be ineligible for the cash back offer.

(N)

--Offer may not be combined with cash back offers or gift card offers on the same services, as such offers may be concurrently available.

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