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August 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 - Sixth Revised Page 33.6.1

These revisions extend the BellSouth Answers^{SM/™} \$125 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

BellSouth Answers^{TM/SM} \$125 Cash Back Promotion

Overview

The BellSouth Answers^{TM/SM} \$125 Cash Back promotion is scheduled to end August 31, 2005 and will be extended to September 30, 2005. This promotion offers cash back opportunities to residence customers who subscribe to the following services under certain conditions:

- Specific BellSouth[®] Long Distance Unlimited Plans
- BellSouth[®] FastAccess[®] (Ultra or Xtreme) service plans
- Cingular[®] wireless service plans priced over \$39.99
- DIRECTV[®] service

Promotion Specifics

Residence customers newly or currently subscribing to any wireline local exchange service and newly subscribing to specific domestic BellSouth Long Distance Unlimited Plan during the promotion period are eligible to receive a coupon redeemable for \$25.

Residence customers newly subscribing during the promotion period to a FastAccess plan (Ultra or Xtreme) and either DIRECTV service or specific Cingular Wireless plan priced at \$39.99 or more are eligible to receive a coupon redeemable for \$100.

Restrictions/Eligibility Requirements

1. Customer may only redeem a maximum of two (2) coupons for non-regulated products within the promotion period as follows: one (1) coupon for a qualifying domestic BSLD Unlimited plan, and one (1) coupon for a combination of a FastAccess Plan (Ultra or Xtreme), with either DIRECTV service or a qualifying Cingular Wireless plan.
2. Customer must place order for promotion eligible product(s) or service(s) between 05/01/05 and 09/30/05.
3. Customer order must be completed and/or billing begun prior to coupon redemption.
4. Customer must correctly fill out and mail the coupon(s) to the specified address by the specified postmark deadline to be eligible for cash back.
5. Customer must activate FastAccess, Cingular wireless, or DIRECTV service within 30 days of placing their order to qualify for the respective cash back coupon.
6. Cingular wireless, FastAccess, and/or BSLD services must be billed on the customers BellSouth bill to be eligible for the respective cash back coupon.
7. Customer must be a current subscriber to the promotion-eligible service at the time of coupon redemption.
8. An existing BSLD Plan customer who upgrades to domestic BSLD Unlimited within the promotion period and who otherwise qualifies is eligible to receive the cash back coupon.
9. Customer who upgrades from a BSLD PIC to domestic BSLD Unlimited within the promotion period and who otherwise qualifies is eligible to receive the cash back coupon.
10. Existing Cingular Wireless customer with combined billing who newly purchases a Cingular Wireless eligible plan within the promotion period is eligible for cash back for Cingular Wireless service under this cash back promotion providing the maximum allowable cash back coupon of one (1) for a combination of FastAccess (Ultra or Xtreme) with either DIRECTV service or a qualifying Cingular Wireless plan has not been met.
11. Customer need not purchase the combination of FastAccess service and either Cingular Wireless or DIRECTV services concurrently but both products must be newly purchased within the promotion period to be eligible for the \$100 cash back coupon.
12. Offer valid for only one (1) service line per account.
13. Customer that transfers a qualifying service from one address to another address is not eligible for the cash back offer on that service.

Promotion Description (Cont'd)

14. Customer that disconnects or deactivates BSLD Unlimited service, FastAccess service, Cingular wireless service or DIRECTV service during the promotion period then reconnects or reactivates the same service is not eligible for the cash back offer.
15. Existing Cingular Wireless customer with combined billing who changes or upgrades his existing wireless plan within the promotion period is not eligible for cash back for Cingular Wireless service under this cash back promotion.
16. BellSouth reserves the right to discontinue or modify this promotion at any time without customer notice.
17. Customer must be a new DIRECTV subscriber; existing DIRECTV customers who switch to DIRECTV provided through BellSouth are not eligible for the promotion.

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	BellSouth Answers \$125 Cash Back Promotion	Residence customers newly or currently subscribing to local exchange service are eligible to receive a coupon redeemable for \$25 cash back if they order a BellSouth Long Distance Unlimited plan. Further, residence customers are eligible to receive a coupon redeemable for \$100 cash back if they order BellSouth FastAccess service (Ultra or Extreme) and either DIRECTV® service priced not less than \$39.99 or a Cingular wireless plan priced not less than \$39.99.	05/01/2005 to 09/30/2005 (C)
		Restrictions and Eligibility Criteria	
		--Customers may only redeem a maximum of two (2) coupons for non-regulated products within the promotion period as follows: one (1) coupon for a qualifying domestic BSLD Unlimited plan and one (1) coupon for a combination of a FastAccess service (Ultra or Extreme) with either a qualifying DIRECTV service or a qualifying Cingular wireless plan.	
		--Customer must place the order for promotion-eligible service(s) between 05/01/05 and 09/30/05.	(C)
		--Customer order must be completed and/or billing begun prior to coupon redemption.	
		--Customers must correctly fill out and mail the coupon(s) to the specified address by the specified postmark deadline to be eligible for cash back.	
		--Customer must activate FastAccess, Cingular wireless, or DIRECTV service within 30 days of placing their order to qualify for the respective cash back coupon.	
		--Cingular wireless, FastAccess, and/or BSLD services must be billed on the customers BellSouth bill to be eligible for the respective cash back coupon.	
		--Customer must be a current subscriber to the promotion-eligible service at the time of coupon redemption.	
		--Existing BSLD plan customers who upgrade to domestic BSLD Unlimited within the promotion period and who otherwise qualify are eligible to receive the cash back coupon.	
		--Customers who upgrade from a BSLD PIC to domestic BSLD Unlimited within the promotion period and who otherwise qualify are eligible to receive the cash back coupon.	
		--Existing Cingular wireless customers with combined billing who newly purchase a Cingular wireless eligible plan within the promotion period are eligible for cash back for Cingular wireless under this promotion providing the maximum allowable cash back coupon of one (1) for a combination of FastAccess (Ultra or Xtreme) with either DIRECTV service or a qualifying Cingular wireless plan has not been met.	
		--Customers need not purchase the combination of FastAccess service and either DIRECTV or Cingular wireless service concurrently, but both products must be newly purchased within the promotion period to be eligible for the \$100 cash back coupon.	
		--Offer valid for only one (1) service line per account.	
		--Customers that transfer a qualifying service from one address to another address are not eligible for the cash back offer on that service.	
		--Customers that disconnect or deactivate their BSLD Unlimited service, FastAccess service, Cingular wireless service or DIRECTV service during the promotion period then reconnect or reactivate the same service are not eligible for the cash back offer.	
		--Existing Cingular wireless customers with combined billing who change or upgrade their existing wireless plan during the promotion period are not eligible for the wireless cash back offer.	
		--BellSouth reserves the right to discontinue or modify this promotion at any time without customer notice.	
		--Customer must be a new DIRECTV subscriber; existing DIRECTV customers who switch to DIRECTV provided through BellSouth are not eligible for the promotion.	

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	BellSouth Answers \$125 Cash Back Promotion	Residence customers newly or currently subscribing to local exchange service are eligible to receive a coupon redeemable for \$25 cash back if they order a BellSouth Long Distance Unlimited plan. Further, residence customers are eligible to receive a coupon redeemable for \$100 cash back if they order BellSouth FastAccess service (Ultra or Extreme) and either DIRECTV® service priced not less than \$39.99 or a Cingular wireless plan priced not less than \$39.99.	05/01/2005 to 08/09/31 09/30/2005
		Restrictions and Eligibility Criteria	
		--Customers may only redeem a maximum of two (2) coupons for non-regulated products within the promotion period as follows: one (1) coupon for a qualifying domestic BSLD Unlimited plan and one (1) coupon for a combination of a FastAccess service (Ultra or Extreme) with either a qualifying DIRECTV service or a qualifying Cingular wireless plan.	(E)
		--Customer must place the order for promotion-eligible service(s) between 05/01/05 and 08/09/31 09/30/05.	(C)
		--Customer order must be completed and/or billing begun prior to coupon redemption.	
		--Customers must correctly fill out and mail the coupon(s) to the specified address by the specified postmark deadline to be eligible for cash back.	
		--Customer must activate FastAccess, Cingular wireless, or DIRECTV service within 30 days of placing their order to qualify for the respective cash back coupon.	
		--Cingular wireless, FastAccess, and/or BSLD services must be billed on the customers BellSouth bill to be eligible for the respective cash back coupon.	
		--Customer must be a current subscriber to the promotion-eligible service at the time of coupon redemption.	
		--Existing BSLD plan customers who upgrade to domestic BSLD Unlimited within the promotion period and who otherwise qualify are eligible to receive the cash back coupon.	
		--Customers who upgrade from a BSLD PIC to domestic BSLD Unlimited within the promotion period and who otherwise qualify are eligible to receive the cash back coupon.	
		--Existing Cingular wireless customers with combined billing who newly purchase a Cingular wireless eligible plan within the promotion period are eligible for cash back for Cingular wireless under this promotion providing the maximum allowable cash back coupon of one (1) for a combination of FastAccess (Ultra or Xtreme) with either DIRECTV service or a qualifying Cingular wireless plan has not been met.	(E)
		--Customers need not purchase the combination of FastAccess service and either DIRECTV or Cingular wireless service concurrently, but both products must be newly purchased within the promotion period to be eligible for the \$100 cash back coupon.	(E)
		--Offer valid for only one (1) service line per account.	
		--Customers that transfer a qualifying service from one address to another address are not eligible for the cash back offer on that service.	
		--Customers that disconnect or deactivate their BSLD Unlimited service, FastAccess service, Cingular wireless service or DIRECTV service during the promotion period then reconnect or reactivate the same service are not eligible for the cash back offer.	
		-(DELETED)	(E)
		--Existing Cingular wireless customers with combined billing who change or upgrade their existing wireless plan during the promotion period are not eligible for the wireless cash back offer.	
		--BellSouth reserves the right to discontinue or modify this promotion at any time without customer notice.	
		--Customer must be a new DIRECTV subscriber; existing DIRECTV customers who switch to DIRECTV provided through BellSouth are not eligible for the promotion.	(E)