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Marshall M. Criser III
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September 16, 2004

Ms. Beth Salak
Director Of Competitive Markets and Enforcement
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Dear Ms. Salak:

The purpose of this filing is to introduce a special promotion that BellSouth plans to begin on October 1, 2004 and end on December 29, 2004. Qualifying subscribers will be eligible for the 4Q04 BellSouth SBS MegaLink Promotion. Attached is a description of the promotion specifics and restrictions. Also attached for filing with the Commission are the following pages of BellSouth's General Subscriber Services and Private Line Services Tariffs:

General Subscriber Services Tariff

A2.10 - Original Page 33.73
- Original Page 33.74

Private Line Services Tariff

B2.7 - Original Page 71.64
- Original Page 71.65

Please acknowledge receipt of this tariff by signing and returning the second copy of this letter.

Yours very truly,

Marshall M. Criser III (mrs)

Regulatory Vice President

Attachment(s)

4Q04 BellSouth SBS MegaLink Promotion

(FL2004-173)

OVERVIEW OF PROMOTION:

In accordance with the appropriate section of the General Subscriber Services Tariff and/or the Private Line Services Tariff, BellSouth plans the following promotion that will begin on or after October 1, 2004 and end on December 29, 2004. This promotion offers new and existing Business Subscribers who sign term election agreements waived non-recurring charges. Complete details of this promotion are outlined below.

Services Included in this Promotion:

1. BellSouth MegaLink service
2. BellSouth MegaLink Channel service

PROMOTION SPECIFICS:

1. This promotion is available to new and existing Business Subscribers who meet all the eligibility requirements for this promotion defined below.
2. Subscribers currently spending less than three thousand dollars (\$3,000) monthly for BellSouth local services must purchase a new Point-to-Point BellSouth MegaLink or Channelized MegaLink circuit by signing a twenty-four (24) month or greater term election agreement between October 1, 2004 and December 29, 2004 in order to participate in this promotion. Following this promotion window, Subscribers are not allowed to enroll in this promotion or to receive promotion rewards.
3. Subscribers who purchase BellSouth MegaLink service or BellSouth MegaLink Channel service by signing a twenty-four (24) month or greater term election agreement will receive the following benefit(s):
 - a. Subscribers will receive a waiver of the non-recurring charges mentioned below.
4. The waiver of non-recurring charges applies to the following: Digital Local Channel, Inter-Office Channel, Voice Equivalent Channels, Feature Activation and NAR's, and Service Establishment and Premise Visit.
5. Existing Channelized MegaLink or Point-to-Point Subscribers who purchase additional circuits at the time of renewal of their contract will also be eligible for this promotion.
6. Promotion rewards will appear as a credit in the Other Charges & Credits section of the Subscriber's bill in a subsequent billing period, usually within one (1) to two (2) billing cycles.

PROMOTION RESTRICTIONS/ELIGIBILITY REQUIREMENTS:

1. Unless otherwise specified, BellSouth will not combine this promotion with any other promotion, program or Contract Service Arrangement offered by BellSouth.
2. BellSouth MegaLink service Subscribers are not eligible to participate in the Key Customer reward program or Simple Savings program.
3. This promotion is only available to Subscribers where BellSouth offers service and where facilities are available.
4. Applicable taxes and fees will be based on the full tariff price of all products and services, and no taxes or fees will be added to the amount of any reward under this promotion.
5. There is a limit of one reward on the same account, at the same address, and in the same name.
6. Existing contracts may not be re-negotiated in order to receive this promotion unless the Subscriber is within six (6) months or less of their current contract expiration.
7. BellSouth reserves the right to modify this promotion at any time following any required Commission notice. Notice of such changes to participants will be included in standard promotion communications, including, but not limited to, letters, emails, or faxes.
8. BellSouth reserves the right to terminate this promotion at any time following any required Commission notice.
9. In the event the Subscriber terminates the term election agreement, the Subscriber must pay to BellSouth a charge for the number of months remaining on such agreed upon term. This termination charge will appear on the Subscriber's final bill as a charge in the Other Charges & Credits section. Payment of the termination charge does not release the Subscriber from other previous amounts owed to BellSouth. In addition, the Subscriber shall reimburse all rewards received under this 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	4Q04 BellSouth SBS MegaLink	--BellSouth plans the following promotion that begins October 1, 2004 and ends December 29, 2004. This promotion offers new and existing Subscribers who sign term election agreements waived non-recurring installation charges. Complete details of this promotion are outlined below.	10/01/04 to 12/29/04
-- From Central Offices where services are available	Promotion		
		PROMOTION SPECIFICS:	
		-- This promotion is available to new and existing business Subscribers who meet all the eligibility requirements for this promotion defined below.	
		--Subscribers currently spending less than three thousand dollars (\$3,000) monthly for BellSouth local services must purchase a new Point-to-Point BellSouth MegaLink or Channelized MegaLink circuit by signing a term agreement between October 1, 2004 and December 29, 2004 in order to participate in this promotion. Following this promotion window, Subscribers are not allowed to enroll in this promotion or receive promotion rewards. This promotion is available for resale for the duration of this enrollment period.	
		-- Subscribers who purchase BellSouth MegaLink service or BellSouth MegaLink Channel service by signing a twenty-four (24) month or greater term agreement will receive the following benefit(s):	
		- Subscribers will receive a waiver of the non-recurring installation charges mentioned below.	
		-- The waiver of non-recurring installation charges applies to the following: Digital Local Channel, Inter-Office Channel, Voice Equivalent Channels, Feature Activation, and Network Access Registers (NARs).	
		-- Existing Channelized MegaLink or Point-to-Point Subscribers who purchase additional circuits at the time of renewal of their contract will also be eligible for this promotion.	
		-- Promotion rewards will appear as a credit in the Other Charges & Credits section of the Subscriber's bill in a subsequent billing period, usually within one (1) to two (2) billing cycles.	
		PROMOTION RESTRICTIONS:	
		-- Unless otherwise specified, BellSouth will not combine this promotion with any other promotion, program or Contract Service Arrangement offered by BellSouth.	
		-- BellSouth MegaLink service Subscribers are not eligible to participate in the Key Customer reward program or Simple Savings program.	
		-- This promotion is only available to customers where BellSouth offers service and where facilities are available.	
		-- Applicable taxes and fees will be based on the full retail price of all products and services. No taxes or fees will be added to the amount of any reward under this program.	
		-- There is a limit of one reward on the same account, at the same address, and in the same name.	

ISSUED: September 16, 2004
 BY: Joseph P. Lacher, President -FL
 Miami, Florida

EFFECTIVE: October 1, 2004

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	4Q04 BellSouth SBS MegaLink	PROMOTION RESTRICTIONS: (Cont'd)	10/01/04 to 12/29/04
-- From Central Offices where services are available	Promotion (Cont'd)	--Existing contracts may not be re-negotiated in order to receive this promotion unless the Subscriber is within six (6) months or less of current contract expiration. -- BellSouth reserves the right to modify this promotion at any time following any required Commission notice. Notice of such changes to participants will be included in standard promotion communications, including but not limited to letters, emails, or faxes. -- BellSouth reserves the right to terminate this promotion at any time following any required Commission notice. -- Should the Subscriber terminate the service purchased under this agreement before the term expires for reasons other than BellSouth's material breach, the Subscriber shall reimburse BellSouth for the installation charges that were waived for the affected services as part of this promotion and shall pay any other applicable termination charges as described in A2.4.10 of BellSouth's Tariff. This charge will appear on the Subscriber's final bill as a charge in the Other Charges & Credits section.	(N) (N) (N) (N)

B2. REGULATIONS

B2.7 Special Promotions (Cont'd)

B2.7.2 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	4Q04 BellSouth SBS MegaLink	--BellSouth plans the following promotion that begins October 1, 2004 and ends December 29, 2004. This promotion offers new and existing Subscribers who sign term election agreements waived non-recurring installation charges. Complete details of this promotion are outlined below.	10/01/04 to 12/29/04
-- From Central Offices where services are available	Promotion		
		PROMOTION SPECIFICS:	
		-- This promotion is available to new and existing business Subscribers who meet all the eligibility requirements for this promotion defined below.	
		--Subscribers currently spending less than three thousand dollars (\$3,000) monthly for BellSouth local services must purchase a new Point-to-Point BellSouth MegaLink or Channelized MegaLink circuit by signing a term agreement between October 1, 2004 and December 29, 2004 in order to participate in this promotion. Following this promotion window, Subscribers are not allowed to enroll in this promotion or receive promotion rewards. This promotion is available for resale for the duration of this enrollment period.	
		-- Subscribers who purchase BellSouth MegaLink service or BellSouth MegaLink Channel service by signing a twenty-four (24) month or greater term agreement will receive the following benefits:	
		- Subscribers will receive a waiver of the non-recurring installation charges mentioned below.	
		-- The waiver of non-recurring installation charges applies to the following: Digital Local Channel, Inter-Office Channel, Voice Equivalent Channels, Feature Activation, and Network Access Registers (NARs).	
		-- Existing Channelized MegaLink or Point-to-Point Subscribers who purchase additional circuits at the time of renewal of their contract will also be eligible for this promotion.	
		-- Promotion rewards will appear as a credit in the Other Charges & Credits section of the Subscriber's bill in a subsequent billing period, usually within one (1) to two (2) billing cycles.	
		PROMOTION RESTRICTIONS:	
		-- Unless otherwise specified, BellSouth will not combine this promotion with any other promotion, program or Contract Service Arrangement offered by BellSouth.	
		-- BellSouth MegaLink service Subscribers are not eligible to participate in the Key Customer reward program or Simple Savings program.	
		-- This promotion is only available to customers where BellSouth offers service and where facilities are available.	
		-- Applicable taxes and fees will be based on the full retail price of all products and services. No taxes or fees will be added to the amount of any reward under this program.	
		-- There is a limit of one reward on the same account, at the same address, and in the same name.	

ISSUED: September 16, 2004
 BY: Joseph P. Lacher, President -FL
 Miami, Florida

EFFECTIVE: October 1, 2004

B2. REGULATIONS

B2.7 Special Promotions (Cont'd)

B2.7.2 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	4Q04 BellSouth SBS MegaLink	PROMOTION RESTRICTIONS: (Cont'd)	10/01/04
-- From Central Offices where services are available	Promotion (Cont'd)	--Existing contracts may not be re-negotiated in order to receive this promotion unless the Subscriber is within six (6) months or less of current contract expiration.	to 12/29/04
		-- BellSouth reserves the right to modify this promotion at any time following any required Commission notice. Notice of such changes to participants will be included in standard promotion communications, including but not limited to letters, emails, or faxes.	
		-- BellSouth reserves the right to terminate this promotion at any time following any required Commission notice.	
		-- Should the Subscriber terminate the service purchased under this agreement before the term expires for reasons other than BellSouth's material breach, the Subscriber shall reimburse BellSouth for the installation charges that were waived for the affected services as part of this promotion and shall pay any other applicable termination charges as described in A2.4.10 of BellSouth's Tariff. This charge will appear on the Subscriber's final bill as a charge in the Other Charges & Credits section.	

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)

<u>Area of Promotion</u>	<u>Service</u>	<u>Charges Waived</u>	<u>Period Authority</u>
BellSouth's Service Territory	4Q04 BellSouth SBS MegaLink Promotion	--BellSouth plans the following promotion that begins October 1, 2004 and ends December 29, 2004. This promotion offers new and existing Subscribers who sign term election agreements waived non-recurring installation charges. Complete details of this promotion are outlined below.	10/01/04 to 12/29/04
-- From Central Offices where services are available		<u>PROMOTION SPECIFICS:</u>	
		-- This promotion is available to new and existing business Subscribers who meet all the eligibility requirements for this promotion defined below.	
		--Subscribers currently spending less than three thousand dollars (\$3,000) monthly for BellSouth local services must purchase a new Point-to-Point BellSouth MegaLink or Channelized MegaLink circuit by signing a term agreement between October 1, 2004 and December 29, 2004 in order to participate in this promotion. Following this promotion window, Subscribers are not allowed to enroll in this promotion or receive promotion rewards. This promotion is available for resale for the duration of this enrollment period.	
		-- Subscribers who purchase BellSouth MegaLink service or BellSouth MegaLink Channel service by signing a twenty-four (24) month or greater term agreement will receive the following benefit(s):	
		- Subscribers will receive a waiver of the non-recurring installation charges mentioned below.	
		-- The waiver of non-recurring installation charges applies to the following: Digital Local Channel, Inter-Office Channel, Voice Equivalent Channels, Feature Activation, and Network Access Registers (NARs).	
		-- Existing Channelized MegaLink or Point-to-Point Subscribers who purchase additional circuits at the time of renewal of their contract will also be eligible for this promotion.	
		-- Promotion rewards will appear as a credit in the Other Charges & Credits section of the Subscriber's bill in a subsequent billing period, usually within one (1) to two (2) billing cycles.	
		<u>PROMOTION RESTRICTIONS:</u>	
		-- Unless otherwise specified, BellSouth will not combine this promotion with any other promotion, program or Contract Service Arrangement offered by BellSouth.	
		-- BellSouth MegaLink service Subscribers are not eligible to participate in the Key Customer reward program or Simple Savings program.	
		-- This promotion is only available to customers where BellSouth offers service and where facilities are available.	
		-- Applicable taxes and fees will be based on the full retail price of all products and services. No taxes or fees will be added to the amount of any reward under this program.	
		-- There is a limit of one reward on the same account, at the same address, and in the same name.	

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)

<u>Area of Promotion</u>	<u>Service</u>	<u>Charges Waived</u>	<u>Period Authority</u>
BellSouth's Service Territory	4Q04 BellSouth SBS MegaLink	<u>PROMOTION RESTRICTIONS: (Cont'd)</u>	10/01/04
-- From Central Offices where services are available	<u>Promotion (Cont'd)</u>	--Existing contracts may not be re-negotiated in order to receive this promotion unless the Subscriber is within six (6) months or less of current contract expiration.	to 12/29/04
		-- BellSouth reserves the right to modify this promotion at any time following any required Commission notice. Notice of such changes to participants will be included in standard promotion communications, including but not limited to letters, emails, or faxes.	
		-- BellSouth reserves the right to terminate this promotion at any time following any required Commission notice.	
		-- Should the Subscriber terminate the service purchased under this agreement before the term expires for reasons other than BellSouth's material breach, the Subscriber shall reimburse BellSouth for the installation charges that were waived for the affected services as part of this promotion and shall pay any other applicable termination charges as described in A2.4.10 of BellSouth's Tariff. This charge will appear on the Subscriber's final bill as a charge in the Other Charges & Credits section.	

B2. REGULATIONS

B2.7 Special Promotions (Cont'd)

B2.7.2 Descriptions (Cont'd)

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

<u>Area of Promotion</u>	<u>Service</u>	<u>Charges Waived</u>	<u>Period Authority</u>
BellSouth's Service Territory	4Q04 BellSouth SBS MegaLink	--BellSouth plans the following promotion that begins October 1, 2004 and ends December 29, 2004. This promotion offers new and existing Subscribers who sign term election agreements waived non-recurring installation charges. Complete details of this promotion are outlined below.	10/01/04 to 12/29/04
-- From Central Offices where services are available	<u>Promotion</u>		
		<u>PROMOTION SPECIFICS:</u>	
		-- This promotion is available to new and existing business Subscribers who meet all the eligibility requirements for this promotion defined below.	
		--Subscribers currently spending less than three thousand dollars (\$3,000) monthly for BellSouth local services must purchase a new Point-to-Point BellSouth MegaLink or Channelized MegaLink circuit by signing a term agreement between October 1, 2004 and December 29, 2004 in order to participate in this promotion. Following this promotion window, Subscribers are not allowed to enroll in this promotion or receive promotion rewards. This promotion is available for resale for the duration of this enrollment period.	
		-- Subscribers who purchase BellSouth MegaLink service or BellSouth MegaLink Channel service by signing a twenty-four (24) month or greater term agreement will receive the following benefits:	
		- Subscribers will receive a waiver of the non-recurring installation charges mentioned below.	
		-- The waiver of non-recurring installation charges applies to the following: Digital Local Channel, Inter-Office Channel, Voice Equivalent Channels, Feature Activation, and Network Access Registers (NARs).	
		-- Existing Channelized MegaLink or Point-to-Point Subscribers who purchase additional circuits at the time of renewal of their contract will also be eligible for this promotion.	
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		-- Unless otherwise specified, BellSouth will not combine this promotion with any other promotion, program or Contract Service Arrangement offered by BellSouth.	
		-- BellSouth MegaLink service Subscribers are not eligible to participate in the Key Customer reward program or Simple Savings program.	
		-- This promotion is only available to customers where BellSouth offers service and where facilities are available.	
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		-- There is a limit of one reward on the same account, at the same address, and in the same name.	

B2. REGULATIONS

B2.7 Special Promotions (Cont'd)

B2.7.2 Descriptions (Cont'd)

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

<u>Area of Promotion</u>	<u>Service</u>	<u>Charges Waived</u>	<u>Period Authority</u>
BellSouth's Service Territory	4Q04 BellSouth SBS MegaLink	<u>PROMOTION RESTRICTIONS: (Cont'd)</u>	10/01/04
-- From Central Offices where services are available	<u>Promotion (Cont'd)</u>	--Existing contracts may not be re-negotiated in order to receive this promotion unless the Subscriber is within six (6) months or less of current contract expiration.	to 12/29/04
		-- BellSouth reserves the right to modify this promotion at any time following any required Commission notice. Notice of such changes to participants will be included in standard promotion communications, including but not limited to letters, emails, or faxes.	
		-- BellSouth reserves the right to terminate this promotion at any time following any required Commission notice.	
		-- Should the Subscriber terminate the service purchased under this agreement before the term expires for reasons other than BellSouth's material breach, the Subscriber shall reimburse BellSouth for the installation charges that were waived for the affected services as part of this promotion and shall pay any other applicable termination charges as described in A2.4.10 of BellSouth's Tariff. This charge will appear on the Subscriber's final bill as a charge in the Other Charges & Credits section.	