



Patrick Doherty
Director – Access Regulatory Affairs
Four AT&T Plaza
Room 1921
Dallas, Texas 75202

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May 8, 2008

Transmittal No. 1135

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
Washington, D.C. 20554

Attention: Wireline Competition Bureau

The accompanying tariff material, issued by BellSouth Telecommunications, Inc. (BellSouth) and bearing Tariff F.C.C. No. 1, is sent to you for publication in compliance with Sections 61.49, 61.55, 61.58(c), and 69.727 of the Commission's Rules and the requirements of the Communications Act of 1934, as amended. This filing is being submitted on one day's notice in compliance with Section 61.58(c) of the Commission's Rules and the requirements of the Communications Act of 1934, as amended.

This filing, under authority of special permission No. 08-009, scheduled to become effective May 9, 2008, consists of tariff pages as indicated on the following Check Sheets:

Tariff F.C.C. No.
1

Check Sheet Revision No.
922nd Revised Page 1
26th Revised Page 9.0.5.2.1

With this filing, BellSouth is introducing Contract Offer No. 54 – DS1 and DS3 Service Offer, an access discount plan for which concurrent subscription is required to the following Access Tariffs: Ameritech Operating Companies (Ameritech) Tariff F.C.C. No. 2, Contract Offer No. 180; Pacific Bell Telephone Company (PBTC) Tariff F.C.C. No. 1, Contract Offer No. 141; The Southern New England Telephone (SNET) Tariff F.C.C. No. 39, Contract Offer No. 37; Southwestern Bell Telephone Company (SWBT) Tariff F.C.C. No. 73, Contract Offer No. 154; and BellSouth Telecommunications, Inc. (BellSouth) Tariff F.C.C. No. 1, Contract Offer No. 54.

Contract Offer No. 54 requires eligible Customers to comply with a Minimum Annual Revenue Commitment (MARC), as described in Section 25.57.4(C). The MARC includes recurring revenues from all Contributory Services purchased from the Qualified Companies eligible under this Contract Offer and the concurrently purchased Contract Offers. Contributory Services include both Contributory Subject Services, as listed in Section 25.57.3(A), and Contributory Non-Subject Services, as described in Section 25.57.3(B). Contributory Non-Subject Services are not eligible for credits or other incentives provided under this Contract Offer. All Contributory Services must be purchased through the AT&T wholesale sales channel.

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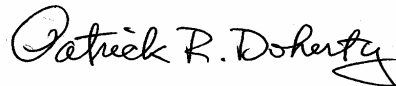
Contract Offer No. 54 is available for subscription from May 9, 2008 through June 9, 2008. This Contract Offer is not renewable.

In accordance with Section 61.14, this transmittal letter and associated attachments are being filed electronically today via the Federal Communications Commission's Electronic Tariff Filing System (ETFS) in compliance with the electronic filing procedures.

Payment in the amount of \$775.00 has been electronically transmitted to the U.S. Bank in St. Louis, Missouri, in accordance with the fee program procedures. The Form 159 is being transmitted electronically via ETFS as a proprietary document. These actions have been committed on the date established as the issued (filed) date as reflected above.

Personal or facsimile service petitions against this Transmittal, as required under Section 1.773(a)(4) of the Commission's Rules, should be sent to Linda Quarles, Associate Director - Tariff Administration, 3535 Colonnade Parkway North, Room E3D1, Birmingham, Alabama 35243, facsimile number (214) 858-0639. All other correspondence and inquiries concerning this Transmittal should be addressed to Anisa A. Latif, Associate Director-Federal Regulatory, 1120 20th St., 10th Floor, Washington, D.C. 20036, facsimile number (202) 457-3071.

Sincerely,

A handwritten signature in black ink, reading "Patrick R. Doherty". The signature is written in a cursive style with a large, stylized "P" and a long, sweeping underline.

Attachments:

Transmittal Letter

Tariff Pages