



Patrick Doherty
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May 22, 2008

Transmittal No. 1138

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. 08-011, scheduled to become effective May 23, 2008, consists of tariff pages as indicated on the following Check Sheets:

Tariff F.C.C. No.
1

Check Sheet Revision No.
923rd Revised Page 1
27th Revised Page 9.0.5.2.1

With this filing, BellSouth is introducing Contract Offer No. 55 – Special Access 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. 181; Southwestern Bell Telephone Company (SWBT) Tariff F.C.C. No. 73, Contract Offer No. 155; and BellSouth Telecommunications, Inc. (BellSouth) Tariff F.C.C. No. 1, Contract Offer No. 55.

The Customer must meet the Eligibility Criteria set forth in Section 25.58.3 and must comply with all Terms and Conditions of this Contract Offer. Contract Offer No. 55 requires that the Customer meet DS1 and DS3 Volume Commitments for each year of the Term Period, as described in 25.58.5. If the Customer does not meet the Volume Commitments, the Customer will be subject to Shortfall Charges, as set forth in Section 25.58.6, and/or Termination Liability Charges, as set forth in Section 25.58.10. This Contract Offer No. 55 is available for subscription from May 23, 2008 through June 23, 2008. This offer is not renewable.

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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 stylized "P" and "D".

Attachments:

Transmittal Letter

Tariff Pages