



Patrick Doherty
Director – Access Regulatory Affairs
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FRN: 0007-1713-58

This filing is being made on a streamlined basis on 15 days notice under Section 204(a) (3) of the Communications Act.

February 7, 2008

Transmittal No. 1123

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. (hereinafter BellSouth) and bearing Tariff F.C.C. No. 2, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

This filing, scheduled to become effective February 22, 2008, consists of the tariff pages as indicated on the following check sheets:

Tariff F.C.C. No.
2

Check Sheet Revision No.
178th Revised Page 1

With this filing, BellSouth is revising its Tariff F.C.C. No. 2, to recover the cost associated with special construction necessary to provide interstate service for a customer location.

Supporting information discussed under Section 61.49 of the Commission's Rules, to the extent applicable, is included with this filing in the attached Description and Justification.

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 US 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.

Wireline Competition Bureau

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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, Birmingham, Alabama 35242, facsimile number (214) 858-0639. All other correspondence and inquiries concerning this Transmittal should be addressed to Debra L. Clemens, Associate Director-Federal Regulatory, (202) 457-3066, 1120 20th Street, N.W., Suite 1000, Washington, D.C. 20036.

Sincerely,

A handwritten signature in cursive script, reading "Patrick R. Doherty". The signature is written in dark ink and is positioned below the "Sincerely," text.

Attachments:

Transmittal Letter

Tariff Pages

Description and Justification