

BELLSOUTH TELECOMMUNICATIONS, INC.
DESCRIPTION AND JUSTIFICATION
MUNICIPAL BUSINESS LICENSE TAX REVISION
TRANSMITTAL NO. 1126

With this filing, BellSouth Telecommunications, Inc., (hereinafter “BellSouth”), is revising Tariff F.C.C. No. 1, Section 2, General Regulations, to modify the list of jurisdictions for which the South Carolina municipal business license tax of 1% applies in accordance with existing tariff regulations in Section 2.4.1(J). This list is being modified to add the Liberty jurisdiction, whose franchise agreement is expiring on February 28, 2008, therefore the tax applies per Section 58-9-2260(A)(2) of the South Carolina Telecommunications Act of 1999.

This Transmittal is being filed on February 15, 2008, and is scheduled to become effective March 1, 2008.