

BELLSOUTH TELECOMMUNICATIONS, INC.

DESCRIPTION AND JUSTIFICATION

TRANSMITTAL NO. 1166

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 Six Mile jurisdiction, whose franchise agreement is expiring on January 31, 2009. The tax will become effective February 1, 2009. The tax applies per Section 58-9-2260(A)(2) of the South Carolina Telecommunications Act of 1999.

This Transmittal is being filed on January 16, 2009, and is scheduled to become effective January 31, 2008.