

BELLSOUTH TELECOMMUNICATIONS, INC.

DESCRIPTION AND JUSTIFICATION

TRANSMITTAL NO. 1171

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 Easley and Wellford jurisdictions, whose franchise agreement is expiring on March 31, 2009. The tax will become effective in these jurisdictions April 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 March 16, 2009, and is scheduled to become effective March 31, 2009.