

BELLSOUTH TELECOMMUNICATIONS, INC.

DESCRIPTION AND JUSTIFICATION

MUNICIPAL BUSINESS LICENSE TAX REVISION

TRANSMITTAL NO. 832

With this filing, BellSouth Telecommunications, Inc., (hereinafter "BellSouth"), is revising F.C.C. Tariff No. 1, Section 2, to remove the franchise fee of 4.10% for Atlanta, Georgia. This franchise fee is being removed until such time that billing issues related to the implementation of this fee has been investigated and resolved.

This transmittal is being filed on July 12, 2004, and is scheduled to become effective July 27, 2004.