

BELLSOUTH TELECOMMUNICATIONS, INC.

DESCRIPTION AND JUSTIFICATION

MUNICIPAL BUSINESS LICENSE TAX REVISION

TRANSMITTAL NO. 836

With this filing, BellSouth Telecommunications, Inc., (hereinafter “BellSouth”), is revising Tariff F.C.C. No. 1, Section 2, General Regulations, to add the municipal business license tax at a rate of .75% applicable to interstate customer receipts in Ridgeville, South Carolina. BellSouth will bill the municipal business license tax on interstate receipts in accordance with existing tariff regulations in Section 2.4.1(J).

Transmittal No. 836 is being filed on July 16, 2004, and is scheduled to become effective July 31, 2004.