

BELLSOUTH TELECOMMUNICATIONS, INC.

DESCRIPTION AND JUSTIFICATION

MUNICIPAL BUSINESS LICENSE TAX REVISION

TRANSMITTAL NO. 873

With this filing, BellSouth Telecommunications, Inc., (hereinafter "BellSouth"), is revising Tariff F.C.C. No. 1, Section 2, General Regulations, to increase the South Carolina municipal business license tax, currently provided at a rate of .75%, to a rate of 1%. This filing also adds Cordova to the list of municipalities for which the tax applies. BellSouth will bill the municipal business license tax on interstate receipts in accordance with existing tariff regulations in Section 2.4.1(J).

This Transmittal is being filed on January 18, 2005, and is scheduled to become effective February 2, 2005.