

BELLSOUTH TELECOMMUNICATIONS, INC.

DESCRIPTION AND JUSTIFICATION

GENERAL REGULATIONS

TRANSMITTAL NO. 887

With this filing, BellSouth Telecommunications, Inc., (hereinafter "BellSouth") modifies the terms and conditions pertaining to the BellSouth Transport Savings Plan (TSP) in Section 2 of its F.C.C. Tariff No. 1.

Transmittal No. 887 is being filed on March 31, 2005 and is scheduled to become effective on April 15, 2005.

This filing is being made in accordance with the Commission's Order in AT&T v. BellSouth Telecommunications, Inc. (EB-04-MD-010) to terminate the BellSouth TSP and its associated credits effective June 9, 2005.