

BELLSOUTH TELECOMMUNICATIONS, INC.

DESCRIPTION AND JUSTIFICATION

TERMS AND CONDITIONS TAX REVISIONS

TRANSMITTAL NO. 893

With this filing, BellSouth Telecommunications, Inc., (hereinafter "BellSouth"), is revising Tariff F.C.C. No. 1, Section 2, General Regulations, to add a 3% franchise fee applicable to interstate customer receipts in Atlanta and Macon, Georgia. BellSouth will bill the franchise fee on interstate receipts in accordance with existing tariff regulations in Section 2.4.1(J).

This Transmittal is being filed on April 15, 2005, and is scheduled to become effective April 30, 2005.