

BELLSOUTH TELECOMMUNICATIONS, INC.

DESCRIPTION AND JUSTIFICATION

MUNICIPAL BUSINESS LICENSE TAX REVISION

TRANSMITTAL NO. 1054

With this filing, BellSouth Telecommunications, Inc., (hereinafter “BellSouth”), is revising Tariff F.C.C. No. 1, Section 2, General Regulations, to modify the list of jurisdictions for which the South Carolina municipal business license tax of 1% applies in accordance with existing tariff regulations in Section 2.4.1(J). The list is being modified to implement the 1% tax for the Rowesville jurisdiction to be effective March 1, 2007.

This Transmittal is being filed on February 14, 2007, and is scheduled to become effective March 1, 2007.