

**BELLSOUTH**

**Letter of Comment No: 3**  
**File Reference: 1099-001**  
**Date Received:**

July 19, 2004

Technical Director  
Financial Accounting Standards Board  
401 Merritt 7  
P.O. Box 5116  
Norwalk, Connecticut 06856-5116

File Reference No. 1099-001

BellSouth Corporation is a Fortune 100 communications company headquartered in Atlanta, Georgia, and a parent Company of Cingular Wireless, the nation's second largest voice and data provider. We are pleased to have the opportunity to comment on the proposed Financial Interpretation *Accounting for Conditional Asset Retirement Obligation, an interpretation of FASB Statement No. 143*. However, given the complexity of this matter, the comment period provided by the interpretation does not allow sufficient time for a thorough evaluation.

Accordingly, we respectfully request the staff to extend the comment deadline by an additional 60 days to allow adequate time for companies to review the implications of the interpretation.

Thank you again for the opportunity to participate in the standard setting process by expressing our views. Please do not hesitate to contact me at (404) 249-3035 if you wish to discuss this request.

Sincerely,

/s/ Raymond E. Winborne, Jr.

Raymond E. Winborne, Jr.  
Assistant Vice President - Controller