

### SERVICE TAXES, FEES, SURCHARGES AND SURCREDITS REPORT:

| Service Type (includes features)       | Regulatory or Jurisdictional Entity (e.g., FCC, CPUC, BOE, IRS, etc.) | Name of Tax, Fee or Surcharge                  | Description                  | Current Rate and URL identifying the current rate** | Effective Date             | Purpose of the Fee or Surcharge   | Notes and Comments   | State Exempt : Yes or No                                       |
|--|---|--|------------------------------|---|----------------------------|---|--|--|
| Intrastate telecommunications services | CPUC  | California Advanced Service Fund Surcharge     | Telecommunications Surcharge | <a href="#">0.14%</a>                               | 1/1/2008                   | Provides grants to bridge the "digital divide" in unserved and underserved areas in the state.      | N/A  | No   |
| Intrastate telecommunications service  | BOE   | California Emergency Telephone Users Surcharge | Telecommunications Surcharge | <a href="#">0.5%</a>                                | 11/1/2004                  | To provide funding for the Emergency Telephone Service (911) in California.                         | N/A  | No   |
| Intrastate telecommunications service  | CPUC  | California High Cost Fund (A) Surcharge        | Telecommunications Surcharge | <a href="#">0.4%</a>                                | 1/1/2006                   | To provide rural locations with telecommunications services at affordable rates.                    | N/A  | No   |
| Intrastate telecommunications service  | CPUC  | California High Cost Fund (B) Surcharge        | Telecommunications Surcharge | <a href="#">0.3%</a>                                | 1/1/2006                   | To provide rural locations with telecommunications services at affordable rate.                     | N/A  | No   |
| Intrastate telecommunications service  | Varies by local jurisdiction  | Local 911 Fees                                 | Telecommunications Fee       | Varies by local tax ordinance.                      | Varies by local ordinance. | Local governments impose taxes on telecommunications providers to fund local emergency 911 service. | Information listed here is similar in form to publicly available CALNET 2 information. | Varies by local. State may be exempt upon receipt of Certifica |

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|--|---|--|------------------------------|---|----------------------------|--|--|--|
|  |   |  |                              |   |                            |  |  | te of Exemption.   |
| Intrastate telecommunications service  | Varies by local jurisdiction  | Local Utility Users Tax                    | Telecommunications Tax       | Varies by local ordinance                           | Varies by local ordinance. | To provide rural locations with telecommunications services at affordable rates.   | Information listed here is similar in form to publicly available CALNET 2 information. | Varies by local ordinance. State may be exempt upon receipt of Certificate of Exemption. |
| Intrastate telecommunications services | CPUC  | California Telecom Relay Systems Surcharge | Telecommunications Surcharge | <a href="#">0.2%</a>                                | 1/1/2006                   | Provide telecommunication services to constituents with disabilities.  | N/A  | No   |
| Intrastate telecommunications service  | CPUC  | California Teleconnect Fund                | Telecommunications Surcharge | <a href="#">0.59%</a>                               | 1/1/2006                   | To provide 50% discount on telecommunication services to schools, libraries, public health institutions and other community-based organizations. | N/A  | No   |
| Intrastate telecommunications service  | CPUC  | California Universal Lifeline              | Telecommunications Surcharge | <a href="#">1.15%</a>                               | 1/1/2006                   | To provide low-income households with discounted   | N/A  | No   |

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|---------------------------------------|---|---------------------------------|------------------------|---|----------------|--|--------------------|--------------------------|
|                                       |   | Surcharge                       |                        |   |                | local telephone service.   |                    |                          |
| Intrastate telecommunications service | Jive Communications   | State Local Recovery Fee        | Administrative Fee     | <a href="#">Up to, but will not exceed 2.0%</a>     | N/A            | Fee designed to recover costs associated with state and local regulatory and collection related expenses.  | N/A                | No                       |
| Intrastate telecommunications service | FCC   | Federal Universal Service Fund  | Telecommunications Fee | <a href="#">Up to, but will not exceed 15.1%</a>    | 7/1/2006       | Increase nationwide access to advanced telecommunications services to all consumers at reasonable rates.   | N/A                | No                       |
| Intrastate telecommunications service | FCC   | Federal TRS Fund                | Telecommunications Tax | <a href="#">1.053%</a>                              | 7/18/2008      | Telecommunications Relay Service (TRS) is a telephone service that allows person with hearing or speech disabilities to place and receive telephone calls. | N/A                | No                       |
| Intrastate telecommunications service | Jive Communications   | Federal Regulatory Recovery Fee | Administrative Fee     | <a href="#">Up to, but will not exceed 5.0%</a>     | N/A            | Fee designed to recover costs associated with federal regulatory and collection related expenses.  | N/A                | No                       |