
SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.18%	(C)(I)
Universal Lifeline Telephone Service (ULTS)	1.15%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

3.5 Pursuant to Resolution T-16901, all telecommunications carriers are required to apply CPUC mandated Public Program surcharge rates (excluding a. Universal Lifeline Telephone Service (ULTS) billings; b. charges to other certificated carriers for services that are to be resold; c. coin sent paid telephone calls (coin in box) and debit card calls; d. customer-specific contracts effective before 9/15/94; e. usage charges for coin-operated pay telephones; f. directory advertising; and g. one-way radio paging) and the CPUC Reimbursement Fee rate (excluding a. directory advertising and sales; b. terminal equipment sales; c. inter-utility sales) to intrastate services. For a list of the Public Program surcharges and Reimbursement Fee, and the amounts, please refer to the Pacific Bell (d.b.a. SBC California) tariffs.

Advice Letter No. 412

Issued by

Date Filed: June 25, 2007

Decision No. _____

Manager - Tariffs

Effective: July 1, 2007

Director - Regulatory Affairs

Resolution No. _____

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	1.15%	(C)(R)

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

3.5 Pursuant to Resolution T-16901, all telecommunications carriers are required to apply CPUC mandated Public Program surcharge rates (excluding a. Universal Lifeline Telephone Service (ULTS) billings; b. charges to other certificated carriers for services that are to be resold; c. coin sent paid telephone calls (coin in box) and debit card calls; d. customer-specific contracts effective before 9/15/94; e. usage charges for coin-operated pay telephones; f. directory advertising; and g. one-way radio paging) and the CPUC Reimbursement Fee rate (excluding a. directory advertising and sales; b. terminal equipment sales; c. inter-utility sales) to intrastate services. For a list of the Public Program surcharges and Reimbursement Fee, and the amounts, please refer to the Pacific Bell (d.b.a. SBC California) tariffs.

Advice Letter No. 411

Issued by

Date Filed: May 24, 2007

Decision No. _____

Manager - Tariffs

Effective: June 1, 2007

Director - Regulatory Affairs

Resolution No. _____

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	1.29%	(C)(I)

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

3.5 Pursuant to Resolution T-16901, all telecommunications carriers are required to apply CPUC mandated Public Program surcharge rates (excluding a. Universal Lifeline Telephone Service (ULTS) billings; b. charges to other certificated carriers for services that are to be resold; c. coin sent paid telephone calls (coin in box) and debit card calls; d. customer-specific contracts effective before 9/15/94; e. usage charges for coin-operated pay telephones; f. directory advertising; and g. one-way radio paging) and the CPUC Reimbursement Fee rate (excluding a. directory advertising and sales; b. terminal equipment sales; c. inter-utility sales) to intrastate services. For a list of the Public Program surcharges and Reimbursement Fee, and the amounts, please refer to the Pacific Bell (d.b.a. SBC California) tariffs.

Advice Letter No. 405

Issued by

Date Filed: December 23, 2005

Decision No. _____

Manager - Tariffs

Effective: January 1, 2006

Director - Regulatory Affairs

Resolution No. _____

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%
Universal Lifeline Telephone Service (ULTS)	1.1%

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3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

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SECTION 3 - TAXES AND SURCHARGES

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3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	1.1%	(C)(R)
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.17%	(C)(R)
CA High Cost Fund B (CHCF-B)	2.20%	
California Relay Service & Communications Devices Funds	.047%	
California Teleconnect Fund Surcharge	.00%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

Advice Letter No. 381

Issued by

Date Filed: January 21, 2004

Decision No. _____

Manager - Tariffs

Effective: January 26, 2004

Director - Regulatory Affairs

Resolution No. _____

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	1.1%	(C)(R)
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.17%	(C)(R)
CA High Cost Fund B (CHCF-B)	2.20%	
California Relay Service & Communications Devices Funds	.30%	(C)(I)
California Teleconnect Fund Surcharge	.00%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

Advice Letter No. 381

Issued by

Date Filed: January 30, 2004

Decision No. _____

Manager - Tariffs

Effective: February 4, 2004

Director - Regulatory Affairs

Resolution No. _____

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	1.1%	(C)(R)
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.17%	(C)(R)
CA High Cost Fund B (CHCF-B)	2.20%	
California Relay Service & Communications Devices Funds	.30%	(C)(I)
California Teleconnect Fund Surcharge	.00%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

Advice Letter No. 381

Issued by

Date Filed: January 30, 2004

Decision No. _____

Manager - Tariffs

Effective: February 4, 2004

Director - Regulatory Affairs

Resolution No. _____

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

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CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	1.1%	(C)(R)
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.17%	(C)(R)
CA High Cost Fund B (CHCF-B)	2.20%	
California Relay Service & Communications Devices Funds	.047%	
California Teleconnect Fund Surcharge	.00%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

Advice Letter No. 381

Issued by

Date Filed: January 7, 2004

Decision No. _____

Manager - Tariffs

Effective: January 14, 2004

Director - Regulatory Affairs

Resolution No. _____

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	1.2%	(C)(I)
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.21%	
CA High Cost Fund B (CHCF-B)	2.20%	
California Relay Service & Communications Devices Funds	.047%	
California Teleconnect Fund Surcharge	.00%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

Advice Letter No. 372

Issued by

Date Filed: August 27, 2003

Decision No. _____

R. Jeffrey Whittaker

Effective: September 1, 2003

Director - Regulatory Affairs

Resolution No. _____

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	.00%	
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.21%	
CA High Cost Fund B (CHCF-B)	2.20%	
California Relay Service & Communications Devices Funds	.047%	(C)(R)
California Teleconnect Fund Surcharge	.00%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

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CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	.00%	
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.21%	(C)(R)
CA High Cost Fund B (CHCF-B)	2.20%	
California Relay Service & Communications Devices Funds	.30%	
California Teleconnect Fund Surcharge	.00%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

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CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	.00%	
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.36%	
CA High Cost Fund B (CHCF-B)	2.20%	(C)(I)
California Relay Service & Communications Devices Funds	.30%	
California Teleconnect Fund Surcharge	.00%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	.00%	(C)(R)
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.36%	
CA High Cost Fund B (CHCF-B)	1.42%	
California Relay Service & Communications Devices Funds	.30%	
California Teleconnect Fund Surcharge	.00%	(C)(R)

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

Advice Letter No. 341

Issued by

Date Filed: December 26, 2002

Decision No. _____

Donald R. Fowler

Effective: January 1, 2003

Director - Tariffs

Resolution No. T-16688

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	1.45%	
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.36%	
CA High Cost Fund B (CHCF-B)	1.42%	
California Relay Service & Communications Devices Funds	.30%	(C)(R)
California Teleconnect Fund Surcharge	.30%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

SECTION 3 - TAXES AND SURCHARGES

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3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	1.45%	
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.36%	(C)(I)
CA High Cost Fund B (CHCF-B)	1.42%	(C)(R)
California Relay Service & Communications Devices Funds	.48%	
California Teleconnect Fund Surcharge	.30%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

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Advice Letter No. 325

Issued by

Date Filed: June 26, 2002

Decision No. _____

Donald R. Fowler

Effective: July 1, 2002

Director - Tariffs

Resolution No. _____

SECTION 3 - TAXES AND SURCHARGES

3.1 Service may be subject to state and/or local taxes at the prevailing rates if service originates and terminates in the state of California. Taxes are not included in the rates and charges listed herein.

3.2 Customer is responsible for payment of any sales, use, gross receipts, excess, access or other local, state and Federal taxes, charges or surcharges (however, designated) excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of network services, including but not limited to the following:

CPUC Reimbursement Fee	.11%	
Universal Lifeline Telephone Service (ULTS)	1.45%	
CA High Cost Fund (CHCF)	.00%	
CA High Cost Fund A (CHCF-A)	.30%	(C)(I)
CA High Cost Fund B (CHCF-B)	1.47%	
California Relay Service & Communications Devices Funds	.48%	
California Teleconnect Fund Surcharge	.30%	

3.3 Prepaid calling service may be subject to state and/or local taxes at the prevailing rates, if prepaid calling service originates and terminates in the state of California. Taxes are included in the rates and charges listed herein for prepaid calling service.

3.4 Prepaid calling service tariffed rate does not include Federal excise tax or state and local tax, which are required by law to be paid at the point of sale. The tariffed rate does include state and local taxes, which are required by law to be paid on usage of the underlying telecommunication service when that service originates and terminates within a particular tax jurisdiction.

* Issued in compliance with Resolutions listed below and applicable to charges accrued on or after January 1, 2002. (T)

Advice Letter No. 309

Issued by

Date Filed: December 14, 2001

Decision No. _____

Donald R. Fowler

Effective: January 1, 2002

Director - Tariffs

Resolution No. T-16589