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. (C)

(D)
(D)

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 AT&T California tariffs. (N)
(N)