

### 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