

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 Service	CPUC	California Advanced Service Fund Surcharge	Telecommunications Surcharge	0.0%	1/1/2008	Provides grants to bridge the “digital divide” in un-served and underserved areas of the state.	N/A	No
Intrastate Telecommunications Service	BOE	California Emergency Telephone Users Surcharge	Telecommunications Surcharge	0.75%	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	0.35%	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	0.0%	1/1/2006	To provide rural locations with telecommunications services at affordable rates	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 CALNET2 information	Varies by local ordinance. State may be exempt upon receipt of Certificate of Exemption

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Intrastate Telecommunications Service	Varies by Local Jurisdiction	Local Utility Users Tax	Telecommunications Tax	Varies by local tax 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 CALNET2 information	Varies by local. State may be exempt upon receipt of Certificate of Exemption
Intrastate Telecommunications Service	CPUC	California Telecom Relay Systems Surcharge	Telecommunications Surcharge	0.5%	1/1/2006	To provide telecommunications services to constituents with disabilities	N/A	No
Intrastate Telecommunications Service	CPUC	California Teleconnect fund	Telecommunications Surcharge	1.08%	1/1/2006	To provide 50% discount on telecommunications services to schools, libraries, public health institutions and other community-based organizations	N/A	No
Intrastate Telecommunications Service	CPUC	California Universal Lifeline	Telecommunications Surcharge	4.75%	1/1/2006	To provide low-income households with discounted local telephone service	N/A	No
Intrastate Telecommunications Service	Jive Communications	State Local Recovery Fee	Administrative Fee	Up to, but will not exceed 2.0%	N/A	Fee designated to recover costs associated with state and local regulatory and collection-related expenses.	N/A	No

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Intrastate Telecommunications Service	FCC	Federal Universal Service Fund	Telecommunications Fee	Up to, but will not exceed 18.8%	7/1/2006	To 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	2.289%	7/18/2008	Telecommunications Relay Service (TRS) is a telephone service that allows persons 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	Up to, but will not exceed 5.0%	NA	Fee designed to recover costs associated with federal regulatory and collection-related expenses	N/A	No