
BellSouth Interconnection Services

675 West Peachtree Street
Atlanta, Georgia 30375

**Carrier Notification
SN91085001**

Date: January 14, 2005

To: Competitive Local Exchange Carriers (CLEC), Interexchange Carriers (IXC),
Wireless Service Providers (WSP), Data Service Providers (DSP) and
Payphone Service Providers (PSP)

Subject: CLECs, IXCs, WSPs, DSPs and PSPs – (Billing) – Final Notice of Tax Exemption
Expiration for the State of Florida

This is to advise that the state of Florida requires an annual renewal of its Resale Certificate DR-700015 (Certificate), for exemption from communications services tax. Additionally, the Certificate should be filed in the name as it appears on the BellSouth account. According to the Florida Department of Revenue's Web site at:

<http://sun6.dms.state.fl.us/dor/taxes/cst.html>

The Communications Services Tax has its own annual Resale Certificate that is separate and apart from the one issued for sales and use tax. This Certificate is used only for the tax-exempt purchases of communications services that are to be resold. Each active dealer will receive a new Resale Certificate each year, usually in January.

All existing Certificates expired on December 31, 2004. It is imperative that BellSouth receive your annual renewal of the Certificate no later than March 31, 2005. On April 1, 2005, BellSouth will remove exemption status from any company that has not renewed its Certificate and will begin billing all applicable Florida taxes. If your company no longer qualifies for an exemption, please respond in writing to the BellSouth address listed below.

Please return the completed Florida Annual Resale Certificate for Communications Services Tax form, DR-700015, by March 31, 2005, to the address below. A fax number has also been provided for your convenience.

BellSouth Billing, Inc.
Tax Section - Florida
23rd Floor Section B-3
600 North 19th Street
Birmingham, Alabama 35203
Fax (205) 989-3489

Thank you for your cooperation in this matter. Please contact Carl Matzke at (205) 321-3971, with any questions.

Sincerely,

ORIGINAL SIGNED BY JERRY HENDRIX

Jerry Hendrix – Assistant Vice President
BellSouth Interconnection Services