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**BellSouth Interconnection Services**

675 West Peachtree Street  
Atlanta, Georgia 30375

**Carrier Notification  
SN91083969**

Date: February 5, 2004

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 the state of Florida requires an annual renewal of its Resale Certificate, DR-700015 for exemption from communications services tax. Additionally, the DR-700015 certificate should be filed in the name as it appears on the BellSouth account. According to the Florida Department of Revenue 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 DR-700015 certificates expired on December 31, 2003. On April 1, 2004, BellSouth will remove your exemption status; therefore, it is imperative that BellSouth receive the annual renewal of the DR-700015 certificate no later than March 31, 2004. If you no longer qualify 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 to the address below.

BellSouth Billing, Inc.  
Tax Section - Florida  
23rd Floor Section B-3  
600 North 19th Street  
Birmingham, Alabama 35203  
FAX – 205.321.3434

As stated above, if the DR-700015 certificate is not received by March 31, 2004, BellSouth will begin billing all applicable Florida taxes. A fax number has been provided for your convenience.

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