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**BellSouth Interconnection Services**

675 West Peachtree Street  
Atlanta, Georgia 30375

**Carrier Notification  
SN91085214**

Date: October 24, 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) – State of Kentucky to Exempt Resellers from State Sales Tax Effective January 1, 2006

As a result of legislative action, effective January 1, 2006, all resellers of telecommunications services in Kentucky will be eligible for exemption from state sales tax. The exemption from Kentucky schools tax remains unchanged. Kentucky state sales tax law requires BellSouth to retain a copy of the Resale Certificate, 51A105, for exemption from state sales tax. This certificate must be filed in the same name that appears on the BellSouth account. The certificate is available from the Kentucky Department of Revenue Web site at:

<http://revenue.ky.gov/NR/rdonlyres/C823226E-961F-4790-9FBC-734319C10B64/0/51A105.pdf>

It is imperative that BellSouth receive your certificate by December 31, 2005. BellSouth will not extend exemption status to any company that has not submitted this certificate, and thus will continue billing Kentucky state sales tax until the certificate is received.

Please return the completed certificate by December 31, 2005, to the address below. A fax number has also been provided for your convenience.

BellSouth Billing, Inc.  
Tax Section – Kentucky  
23rd Floor Section A-3  
600 North 19th Street  
Birmingham, Alabama 35203  
Fax No. – 866.215.7034

Thank you for your cooperation in this matter. Please contact Carl Matzke, at 205.321.3971, with any questions.

Sincerely,

**ORIGINAL SIGNED BY KRISTEN E. SHORE**

Kristen E. Shore – Director  
BellSouth Interconnection Services