



BellSouth Business Markets

675 West Peachtree Street
Atlanta, Georgia 30375

**Carrier Notification
SN91086282**

Date: December 15, 2006

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. This Certificate is separate and apart from the one issued for sales and use tax, and is used only for the tax-exempt purchases of communications services that are to be resold. Each active dealer will receive a new Certificate each year from the Florida Department of Revenue. This Certificate must be filed with BellSouth in the name as it appears on the BellSouth account at the end of every year in order to maintain exemption status. For more information regarding the Certificate, please refer to the Florida Department of Revenue Web site at:

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

All existing Certificates will expire on December 31, 2006; therefore, BellSouth must receive your annual renewal of the Certificate no later than February 28, 2007. On March 1, 2007, 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 February 28, 2007, 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 – (866) 215-7034

Please contact Carl Matzke at (205) 321-3971 with any questions.

Sincerely,

Original signed by Kristen E. Shore
Kristen E. Shore – Director
BellSouth Business Markets