

ISSUED: JANUARY 7, 2013

EFFECTIVE: JANUARY 22, 2013

ACCESS SERVICE
2 - General Regulations (Cont'd)

2.4 Payment Arrangements and Credit Allowances (Cont'd)

2.4.1 Payment of Rates, Charges and Deposits (Cont'd)

(I) (Cont'd)

- This payment arrangement is not available for Daily Program Audio (a.k.a. BellSouth SPA Program Audio) and Daily Video (a.k.a. BellSouth SPA Video).
- If the customer fails to make any of the payments on the payment due date as set forth in 2.4.1(B)(3)(a) preceding, late payment charges as specified in 2.4.1(B)(3)(b) preceding will apply.

(J) When utility or telecommunications assessments, franchise fees, or privilege, license, occupational, excise, or other similar taxes or fees, based on interstate receipts are imposed by certain taxing jurisdictions upon the Telephone Company, the amounts of such taxes or fees will be billed to Customers in such a taxing jurisdiction on a prorated basis except where such Customers are exempt from the tax. The amount of charge that is prorated to each Customer's bill is determined by the interstate telecommunications services provided to and billed to a Customer service location in such a taxing jurisdiction with the aggregate of such charges equal to the amount of the tax or fee imposed upon or passed on to the Telephone Company. The taxing jurisdictions in which the charges will be applicable are:

<u>Jurisdiction</u>	<u>Tax Factors</u>
State of Kentucky (Gross Revenues Tax Surcharge)	1.31%

South Carolina municipalities listed below	1%
Aiken	
Allendale	
Anderson	
Arcadia Lakes	
Bamberg	
Barnwell	
Batesburg/Leesville	
Belton	
Bennettsville	
Blacksburg	
Blackville	
Blenheim	
Blythewood	
Burnettown	
Calhoun Falls	
Camden	
Carlisle	
Cayce	
Central	
Central Pacolet	
Chapin	

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