

**BELLSOUTH LONG DISTANCE, INC.**

d/b/a AT&amp;T Long Distance Service

N.Y. DPS Tariff No. 4 - Telephone

Effective Date: April 3, 2011

Section 2

Leaf No. 28

Revision: 0

Superseding Revision:

**SECTION 2 - RULES AND REGULATIONS****2.19 Telephone Surcharges****2.19.1 General**

In addition to the rates and charges applicable according to the rules and regulations of this Tariff, various surcharges apply to the customer's monthly bill statement as outlined in 2.7.2 and 2.7.3 below. If there are surcharge rates applicable to a particular city, village, town or county tax district or other jurisdictional taxing entity, the rate will be listed in the Price List.

**2.19.2 Surcharge For State Gross Income and Gross Earnings Taxes**

A monthly surcharge to recover the additional expense related to the State Gross Income and Gross Earnings Taxes applies to the recurring and nonrecurring rates and charges for all intrastate service except returned check charges, late payment charges and rates for local coin calls. The applicable Gross Revenue Surcharge rates are shown on the Price List. Any changes to these rates will be filed on 15 days' notice to customers and the Commission, and as directed by the Commission. Whenever the state levies a new tax on the Company's gross revenues, repeals such a tax, or changes the rate of such a tax, the Commission may approve new surcharge factors, and the Company will file revised a surcharge as directed or approved by the Commission.

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Carol Paulsen, Director Regulatory  
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