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West Telecom Services, LLC

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LOCAL EXCHANGE AND INTEREXCHANGE TELECOMMUNICATIONS SERVICES

TELEPHONE SURCHARGE STATEMENT

A. Gross Revenue Tax Surcharge

The Gross Revenue Tax Surcharge rate to be charged is as follows:

<u>Period</u> <u>Surcharge</u> 06/30/01 - 01/01/02 <u>Surcharge</u> 2.5641%

B. Surcharge for State Gross Income and Gross Earnings Taxes

Local Utility Gross Revenue Taxes

<u>Locality</u> <u>Tax District Code</u> <u>Surcharge Percentage</u>

New York City - Manhattan 1002 .02234%

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Issued by:

Tariff Manager Lancaster, Texas 75146