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OPEX COMMUNICATIONS, INC. D/B/A OPEX COMMUNICATIONS D/B/A TCI LONG DISTANCE NY PSC No. 1 Telephone

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ATTACHMENT A

THE GROSS REVENUE TAX SURCHARGE RATES ARE AS FOLLOWS:

PERIOD Gross Revenue Tax
Surcharge

January 1, 1997 and beyond

3.6%

APPLICABLE MTA TAX RATES

As described in the following paragraph, a surcharge of .73% to recover the additional expense related to the Temporary Metropolitan Transportation Business Tax Surcharge applies to recurring and non-recurring and usage rates and charges for all intrastate services.

The surcharge is applicable to service furnished from the following counties:

New York City Counties

Bronx County

Kings County

New York County

New York County

Queens County

Staten Island County

Dutchess County

Nassau County

Orange County

Putnam County

Rockland County

Suffolk County

Westchester County

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