PSC NY No. 11--COMMUNICATIONS

Verizon New York Inc.

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ACCESS SERVICE

Statement of Metropolitan Commuter Transportation District Tax (MTA Tax) Surcharges

The MTA Tax Surcharge rates are as follows:

 Period
 Surcharge

 Services Provided
 All Other

 For Resale*
 Services

 October 1, 1998
 .1%
 .7%

Issued: August 1, 2001

Effective: September 1, 2001

By Sandra Dilorio Thorn, General Counsel 1095 Avenue of the Americas, New York, N.Y. 10036

^{*} To qualify for this rate, resellers must either be included in the list of resellers that the New York State Department of Taxation and Finance publishes called "Publication 41, Treatment of Sales for Resale Under Sec. 186(e) of the Tax Law", or must possess a copy of its Certificate of Public Convenience and Necessity obtained from the New York State Public Service Commission.