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Flexenet Inc.

Statement of Gross Revenue Surcharges

Pursuant to Order Issued August 26, 1998, in Case 98-M-0489

I. New York State Surcharge*

Gross Revenue Tax Surcharge

2.94%

II. <u>MTA Surcharge</u>*

0.6%

2.41%

III. New York City Surcharge*

* These surcharges are not applicable to services provided for resale to telecommunications companies possessing Certificate of Public Convenience and Necessity from the New York State Public Service Commission, or designated as eligible for a sale-for-resale exclusion from the New York State Department of Taxation and Finance. Instead, carriers obtaining services for resale will pay the following surcharges:

New York State Surcharge .3764% MTA Surcharge .1277%

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