

State of Arizona

Solicitation No: ADSP014-00004241
Carrier and Broadband Provider Services

October 29, 2014



Respectfully submitted by:

Chad Rohner
Lead Government Account Manager
20 E Thomas Rd
Phoenix, AZ 85012
602-512-2551
chad.rohner@centurylink.com

USE AND DISCLOSURE OF DATA

CenturyLink's proposal may contain CenturyLink trademarks, trade secrets, and other proprietary information. CenturyLink acknowledges that the proposal may be subject to disclosure in whole or in part under applicable freedom of information, open records, or sunshine laws and regulations (collectively, "FOI"). CenturyLink requests that customer provide CenturyLink with prompt notice of any intended FOI disclosures or post-execution FOI requests, citations to or copies of applicable FOI for review, and an appropriate opportunity to seek protection of CenturyLink confidential and proprietary information consistent with all applicable laws and regulations.

Legal Notice

CenturyLink Communications, LLC f/k/a Qwest Communications Company, LLC ("CenturyLink" or "Contractor") thanks you for the opportunity to respond to the Request for Proposal, Solicitation No. ADSP014-00004241 for Carrier and Broadband Provider Services (the "RFP") issued by the State of Arizona, State Procurement Office (the "State"). CenturyLink's response includes exceptions that are substantially similar to the terms and conditions of the existing CenturyLink Carrier Service Agreement, ADSP011-000402 (the "Existing Agreement"). CenturyLink looks forward to a mutually beneficial contract award and will fully cooperate in the seamless transition from the Existing Agreement to a new agreement.


CenturyLink Communications, LLC f/k/a Qwest Communications Company, LLC ("CenturyLink") provides interstate services according to Qwest's Rate and Service Schedule or intrastate services according to the applicable CenturyLink Tariff, service offering, CenturyLink ISS or other similar document in the subject state. CenturyLink CenturyLink also provides unregulated, internet-based services such as VOIP, iQ Networking™, Private Routed Network, Managed Firewall and Security - Virtual Private Networking (MFW-VPN), and Hosting Services.

Qwest Corporation ("QC") d/b/a CenturyLink QC ("CenturyLink") provides intrastate, intraLATA services and services for the carriage of interstate traffic according to the applicable CenturyLink QC Tariff, price guide, price list, catalog, CenturyLink QC RSS or other similar document.

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State of Arizona

	<h3>Offer and Acceptance</h3>	<p align="center">State of Arizona State Procurement Office 100 North 15th Avenue, Suite 201 Phoenix, Arizona 85007</p>
<p>Solicitation No: ADSP014-00004241</p> <p>Description: Carrier and Broadband Provider Service</p>		

OFFER


TO THE STATE OF ARIZONA:

The Undersigned hereby offers and agrees to furnish the material, service or construction in compliance with all terms, conditions, specifications and amendments in the Solicitation and any written exceptions in the offer. Signature also certifies Small Business status.

CenturyLink Communications, LLC FEI #04-6141739
Company Name

930 15th Street
Address:
Denver CO 80202
City: State: Zip:

Richard.Fernandez@centuryLink.com
Contact Email Address

DocuSigned by:

AB7411BE5DA349C...

Signature of Person Authorized to Sign Offer

John Griffin on behalf of Richard Fernandez
Printed Name

Director Offer Management
Title

Phone: 303-992-6940

Fax: 720-578-2712

By signature in the Offer section above, the Offeror certifies:

1. The submission of the Offer did not involve collusion or other anticompetitive practices.
2. The Offeror shall not discriminate against any employee or applicant for employment in violation of Federal Executive Order 11246, State Executive Order 2009-9 or A.R.S. §§ 41-1461 through 1465.
3. The Offeror has not given, offered to give, nor intends to give at any time hereafter any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant in connection with the submitted offer. Failure to provide a valid signature affirming the stipulations required by this clause shall result in rejection of the offer. Signing the offer with a false statement shall void the offer, any resulting contract and may be subject to legal remedies provided by law.
4. The Offeror certifies that the above referenced organization IS/ X IS NOT a small business with less than 100 employees or has gross revenues of \$4 million or less.

State of Arizona

ACCEPTANCE OF OFFER

The Offer is hereby accepted.

The Contractor is now bound to sell the materials or services listed by the attached contract and based upon the solicitation, including all terms, conditions, specifications, amendments, etc., and the Contractor's Offer as accepted by the State.

This Contract shall henceforth be referred to as Contract No.

_____.

The effective date of the Contract is _____.

The Contractor is cautioned not to commence any billable work or to provide any material or service under this contract until Contractor receives purchase order, contract release document or written notice to proceed.

State of Arizona

Awarded this

day of

20

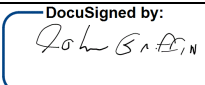

Procurement Officer

State of Arizona

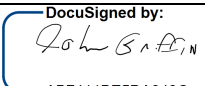

Acknowledgement of Solicitation Amendments

Solicitation Amendments shall be acknowledged electronically prior to the Offer due date and time. Failure to acknowledge all Solicitation Amendments may result in rejection of the Offer.

CenturyLink acknowledges the receipt of "Solicitation Amendment No. 1" on September 10, 2014, as well as "REVISED ADSP014-0004241 Carrier and Broadband Provider Services" and "REVISED Attachment II Pricing Structure".

ALL OTHER PROVISIONS OF THE CONTRACT SHALL REMAIN IN THEIR ENTIRETY.	
CONTRACTOR HEREBY ACKNOWLEDGES RECEIPT AND UNDERSTANDING OF THE ABOVE AMENDMENT.	THE ABOVE REFERENCED CONTRACT AMENDMENT IS HEREBY EXECUTED THIS DATE BY THE STATE.
DocuSigned by:  10/29/2014 <small>AB7411BE5DA349C...</small>	 9/10/14
SIGNATURE DATE John Griffin on behalf of Richard Fernandez, Director Offer Management PRINTED/TYPED NAME AND TITLE	SIGNATURE DATE Charlotte Righetti, CPPB, CTNS Senior Procurement Officer

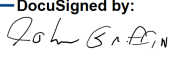

CenturyLink acknowledges the receipt of "Solicitation Amendment No. 2" on September 11, 2014, and "REVISED2 Attachment II Pricing Structure".

ALL OTHER PROVISIONS OF THE CONTRACT SHALL REMAIN IN THEIR ENTIRETY.	
CONTRACTOR HEREBY ACKNOWLEDGES RECEIPT AND UNDERSTANDING OF THE ABOVE AMENDMENT.	THE ABOVE REFERENCED CONTRACT AMENDMENT IS HEREBY EXECUTED THIS DATE BY THE STATE.
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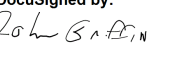



State of Arizona

CenturyLink acknowledges the receipt of "Solicitation Amendment No. 3" on September 19, 2014, as well as "REVISED2 ADSP014-00004241 Carrier and Broadband Provider Services" and "REVISED3 Attachment II Pricing Structure".

ALL OTHER PROVISIONS OF THE CONTRACT SHALL REMAIN IN THEIR ENTIRETY.	
CONTRACTOR HEREBY ACKNOWLEDGES RECEIPT AND UNDERSTANDING OF THE ABOVE AMENDMENT.	THE ABOVE REFERENCED CONTRACT AMENDMENT IS HEREBY EXECUTED THIS DATE BY THE STATE.
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SIGNATURE DATE John Griffin on behalf of Richard Fernandez, Director Offer Management PRINTED/TYPED NAME AND TITLE	SIGNATURE DATE Charlotte Righetti, CPPB, CTNS Senior Procurement Officer

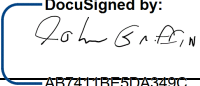

CenturyLink acknowledges the receipt of "Solicitation Amendment No. 4" on September 23, 2014 and "REVISED3 ADSP014-00004241 Carrier and Broadband Provider Services".

ALL OTHER PROVISIONS OF THE CONTRACT SHALL REMAIN IN THEIR ENTIRETY.	
CONTRACTOR HEREBY ACKNOWLEDGES RECEIPT AND UNDERSTANDING OF THE ABOVE AMENDMENT.	THE ABOVE REFERENCED CONTRACT AMENDMENT IS HEREBY EXECUTED THIS DATE BY THE STATE.
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SIGNATURE DATE John Griffin on behalf of Richard Fernandez, Director Offer Management PRINTED/TYPED NAME AND TITLE	SIGNATURE DATE Charlotte Righetti, CPPB, CTNS Senior Procurement Officer

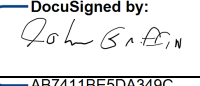



State of Arizona

CenturyLink acknowledges the receipt of "Solicitation Amendment No. 5" on September 26, 2014 and "REVISED4 ADSP014-00004241 Carrier and Broadband Provider Services".

ALL OTHER PROVISIONS OF THE CONTRACT SHALL REMAIN IN THEIR ENTIRETY.	
CONTRACTOR HEREBY ACKNOWLEDGES RECEIPT AND UNDERSTANDING OF THE ABOVE AMENDMENT.	THE ABOVE REFERENCED CONTRACT AMENDMENT IS HEREBY EXECUTED THIS DATE BY THE STATE.
DocuSigned by:  10/29/2014 <small>AB7411BE5DA349C...</small>	 9/26/14
SIGNATURE DATE John Griffin on behalf of Richard Fernandez, Director Offer Management PRINTED/TYPED NAME AND TITLE	SIGNATURE DATE Charlotte Righetti, CPPB, CTNS Senior Procurement Officer

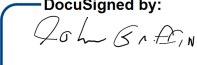

CenturyLink acknowledges the receipt of "Solicitation Amendment No. 6" on October 1, 2014, "REVISED5 ADSP014-00004241 Carrier and Broadband Provider Services" and "REVISED4 Attachment II Pricing Structure".

ALL OTHER PROVISIONS OF THE CONTRACT SHALL REMAIN IN THEIR ENTIRETY.	
CONTRACTOR HEREBY ACKNOWLEDGES RECEIPT AND UNDERSTANDING OF THE ABOVE AMENDMENT.	THE ABOVE REFERENCED CONTRACT AMENDMENT IS HEREBY EXECUTED THIS DATE BY THE STATE.
DocuSigned by:  10/29/2014 <small>AB7411BE5DA349C...</small>	 10/01/14
SIGNATURE DATE John Griffin on behalf of Richard Fernandez, Director Offer Management PRINTED/TYPED NAME AND TITLE	SIGNATURE DATE Charlotte Righetti, CPPB, CTNS Senior Procurement Officer

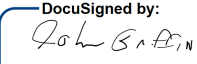



State of Arizona

CenturyLink acknowledges the receipt of "Solicitation Amendment No. 7" on October 7, 2014."

ALL OTHER PROVISIONS OF THE CONTRACT SHALL REMAIN IN THEIR ENTIRETY.	
CONTRACTOR HEREBY ACKNOWLEDGES RECEIPT AND UNDERSTANDING OF THE ABOVE AMENDMENT.	THE ABOVE REFERENCED CONTRACT AMENDMENT IS HEREBY EXECUTED THIS DATE BY THE STATE.
DocuSigned by:  10/29/2014 <small>AB7411BE5DA349C...</small>	 10/07/14
SIGNATURE DATE John Griffin on behalf of Richard Fernandez, Director Offer Management PRINTED/TYPED NAME AND TITLE	SIGNATURE DATE Charlotte Righetti, CPPB, CTNS Senior Procurement Officer

CenturyLink acknowledges the receipt of "Solicitation Amendment No. 8" on October 10, 2014."

ALL OTHER PROVISIONS OF THE CONTRACT SHALL REMAIN IN THEIR ENTIRETY.	
CONTRACTOR HEREBY ACKNOWLEDGES RECEIPT AND UNDERSTANDING OF THE ABOVE AMENDMENT.	THE ABOVE REFERENCED CONTRACT AMENDMENT IS HEREBY EXECUTED THIS DATE BY THE STATE.
DocuSigned by:  10/29/2014 <small>AB7411BE5DA349C...</small>	 10/10/14
SIGNATURE DATE John Griffin on behalf of Richard Fernandez, Director Offer Management PRINTED/TYPED NAME AND TITLE	SIGNATURE DATE Charlotte Righetti, CPPB, CTNS Senior Procurement Officer

Scope of Work

1. PURPOSE

The State desires to establish a Contract or Contract Set for Carrier and Broadband Provider Services as described herein. The State acknowledges that the telecommunication and broadband industries and its suppliers are changing rapidly and as such desires to allow flexibility to accommodate open-standards-based products and new technologies.

2. BACKGROUND

The State currently holds nine (9) contracts for Telecommunication Carrier Services. Within these contracts a customer is able to obtain carrier services through a limited technology base. It is the intent of the State to widen the technologies and related services that are available for purchase by all eligible State customers from both traditional telecommunication carriers as well as broadband service providers to better serve the State of Arizona as a whole.

This contract will be utilized by two specific customer bases:

Primary Customers: Defined as all State Agencies, Boards and Commissions. These customers are required to be compliant with AZNet standards. The executive branch of the State has outsourced the management of its telecommunications infrastructure from a fragmented agency-centric model to a new enterprise network. Under this structure the State government has consolidated the purchasing power of all Executive Branch Agencies. At the direction of the State, AZNet has aggregated executive branch purchasing across the State.

Other Customers: Defined as customers who have membership in the State Purchasing Cooperative (specifically, all Arizona political subdivisions including, counties, cities, school districts and special districts.) Membership is also available to all non-profit organizations, as well as State governments, the US Federal Government and Tribal Nations or any other consortium of entities eligible to purchase under this contract.

3. OBJECTIVES

3.1 The objectives of this Solicitation are:

- 3.1.1 Standardized Carrier Services Descriptions: To provide Carriers more detailed and standardized communication service product descriptions, purchasable within this contract. The intention is to make Provider offerings

more directly comparable with regard to functionality and specification as well as price.

- 3.1.2 Encourage Broader Participation: Encourage multiple Carriers and Broadband Providers to become contracted on a county-by-county basis so as to create robust and vital markets for multiple services throughout the State.
- 3.1.3 Harmonize with eRate: Allow contracts for eRate eligible purchasing. Align terms and product offerings in accordance with USAC's terms and approved products.
- 3.1.4 Strategic Infrastructure Investments: Encourage strategic investment by Carriers and Broadband Providers in building and expanding new high capacity (broadband) strategic infrastructure in Arizona counties and communities that currently have limited infrastructure capacity.

4. PRODUCT CATEGORIES

- 4.1 The following product categories are not exhaustive and are expected to evolve with emerging technologies and standards.
- 4.2 Standards and Quality of Service Guarantees.
 - 4.2.1 Current Standards and Standards Bodies: At a minimum, all product and service offerings listed below and within the Product Categories of Attachment II shall be compliant with applicable standards for the particular purchased product or service as required by the following standards setting bodies: Telcordia, ITU, ANSI, IEEE, IETF, FCC, NIST, CableLabs, Metro Ethernet Forum, and IP MPLS Forum.

CenturyLink respectfully requests the following clarification:

The compliance standards for CenturyLink services are specific to the services and compliance information is available by service at <http://www.centurylink.com/techpub/>.

Rationale: CenturyLink maintains a database of Standards and Standards Bodies by product. In effort to provide technical documentation for each of our products, we've provided the link for reference.

- 4.2.2 Quality of Service (QoS) Guarantees: Specific types of QoS guarantees that are required to be included as part of the purchase price of offered services as described in the General Requirements section of Attachment II, associated with each service category. These guarantees are further specified as appropriate on a product-by-product basis in Attachment II.

However, at a minimum, the following types of QoS guarantees shall be required by Bidder for every service category with stated Service Level Agreements (SLAs) appropriate to the specific product.

- Percentage of availability,
- Time to respond reported trouble,
- Time to repair reported trouble.

4.3 Desired Network Capabilities:

- 4.3.1 Scalability: The ability to increase delivery of service in number and/or size within a reasonable timeframe.
- 4.3.2 Survivability: The ability to continue to operate or quickly restore services in the face of unanticipated incidents, disasters, or catastrophes.
- 4.3.3 Redundancy: Having one or more circuits/systems available to sustain the operation of the service in case of failure of the main circuits/systems.
- 4.3.4 Diversity: Backbone network paths and infrastructure offered in such a way as to minimize the chance of a single point of failure.

CenturyLink respectfully replaces these sub-sections of 4.4 Category 1 with modified language.

4.4 CATEGORY 1: Dedicated Private Circuits and Networks (Leased Lines/Circuits, VPNs) requiring standards compliance.

4.4.1 Including but not limited to the following types of service:

4.4.1.1 Copper or Coaxial Analog Circuits:

- 4.4.1.1.1 Two Wire (POTS telephone line for voice or fax use)
- 4.4.1.1.2 Four wire (POTS telephone line for voice or fax use)
- 4.4.1.1.3 T1 (Channel bank termination up to 24 POTS lines)
- 4.4.1.1.4 T3 (Channel bank termination up to 72 POTS lines)

4.4.1.2 Digital TDM Circuits (Copper, Coax, ~~Microwave, and HFC Transport~~)

Rationale: CenturyLink does not offer these services.

4.4.1.2.1 DS0

4.4.1.2.2 DS1 (Data Transport or PBX Trunks, [CAS, or ISDN PRI])

4.4.1.2.3 ISDN (BRI, PRI)

4.4.1.2.4 DS3 (Data Transport)

4.4.1.3 SONET Circuits (Optical Fiber, ~~and/or Microwave Transport~~, and Fiber Terminal termination);

- 4.4.1.3.1 OC1
- 4.4.1.3.2 OC3
- 4.4.1.3.3 OC12
- 4.4.1.3.4 OC 24
- 4.4.1.3.5 OC 48
- 4.4.1.3.6 OC 192
- 4.4.1.3.7 OC 768

Rationale: CenturyLink does not offer these services.

- 4.4.1.4 Virtual Private Circuits and Networks: may be transported over the following types of physical media: Copper pairs, Coax, Fiber, DWDM, ~~Hybrid-Fiber/Coax (HFC)~~, or Microwave and terminated at the customer demarcation with the following types of access methods: 10/100/1000 Ethernet, ~~Cable Modem~~, DSL Modem or Fiber Terminal.

Rationale: CenturyLink does not offer these services.

- 4.4.1.4.1 Ethernet Virtual Connections (EVCs): Point-to-point, Hub and Spoke Service, Point to multi-point, Multi-point to Multi-point.
 - 4.4.1.4.1.1 Ethernet Private Line (EPL)
 - 4.4.1.4.1.2 Ethernet Virtual Private Line (EVPL)
 - 4.4.1.4.1.3 Ethernet Virtual LAN (E-LAN)
 - 4.4.1.4.1.4 Converged VoIP Services (Replicating Landline Voice Services over Metro Ethernet virtual networks and circuits and interoperable with the PSTN)
 - 4.4.1.4.1.5 Stand Alone VoIP Services over Metro Ethernet virtual circuits and E-LANs
 - 4.4.1.4.1.6 SIP Trunking over Metro Ethernet Virtual Circuits and E-LANs
- 4.4.1.4.2 MPLS-IP Virtual Network Services: Point-to-point, Hub and Spoke Service, Point to multi-point, Multi-point to Multi-point (Any-to-Any).
 - 4.4.1.4.2.1 MPLS Virtual Private Line Service (point-to-point)
 - 4.4.1.4.2.2 MPLS Virtual LAN service (multi-point to multi-point)

4.4.1.4.2.3 Converged VoIP Services (Replicating Landline Voice Services over MPLS networks and services and interoperable with the PSTN)

4.4.1.4.2.4 Stand Alone VoIP Services over MPLS virtual circuits and LANs

4.4.1.4.2.5 SIP Trunking over MPLS Virtual Circuits and E-LANs

CenturyLink respectfully requests to add the following language:

4.4.1.5 Additional Services:

CenturyLink offers additional services, including:

4.4.1.5.1 MPLS DS0 Port

4.4.1.5.2 MPLS Local Access

4.4.1.5.3 MOE (Metro Optical Ethernet) Tiered Port

Bandwidth Speeds

4.4.1.5.4 MOE EwET (Ethernet with Extended Transport

4.4.1.5.5 MOE Central Office Connect

4.4.1.5.6 MOE EVC (Ethernet Virtual Circuit)

4.4.1.5.7 MOE Protect Routing

4.4.1.5.8 MOE Optical Reconfiguration

4.4.1.5.9 ELA (Ethernet Local Access)

4.4.1.5.10 Geomax

4.4.1.5.11 SHNS (Self Healing Network Service)

4.4.1.5.12 SST (Synchronous Sonet Transport)

4.4.1.5.13 OWS Local and National (Optical Wave Service)

4.4.1.5.14 Fiber Plus Enterprise

4.4.1.5.15 National DSL Loop

4.4.1.5.16 PLT (Private Line Transport) Fixed and Variable
Mileage

4.4.1.5.17 PLT SHARP (Self Healing Alternate Route

Protection)

4.4.1.5.18 PLT Central Office Multiplexing

4.4.1.5.19 DSS Digital Switch Service (Channelized Voice
DS1)

4.4.1.5.20 UAS (Uniform Access Solution)

4.4.1.5.21 ISDN BRI (Basic Rate Interface)

4.4.1.5.22 MPLS Enhanced Port

4.4.1.5.23 E-Line

4.4.1.5.24 PLT Command-a-Link

Rationale: CenturyLink offers additional services.

- 4.5 CATEGORY 2: Voice Grade Services; Business phone “lines” shall be flexible, affordable and reliable. Carriers and Providers shall also provide options for call features. Phone “lines” can be provided as landline or VoIP services.

CenturyLink respectfully requests to add the following clarification to the language:

- 4.5.1 Basic telephone services: For Providers offering voice services, basic voice services shall include at a minimum: a “line” (Physical or Voice-over-Internet-Protocol (VoIP)) with an assigned telephone number and unlimited local calling with options for the following requested call features. Some of the features listed below, in section 4.5.3, must be enabled by the Provider; others may be enabled/disabled by the customer using Touch Tone commands, (Carrier provisioned or customer controlled). Local calling is defined as ~~calls originating and terminating within a LATA or equivalent geographic boundary~~ all destinations to which a dialed connection may be established over the PSTN without incurring a toll charge above and beyond the local rate and provided in each area in Arizona.

-	<u>EXCHANGE AREA/WIRE CENTER</u>
<u>EXCHANGE AREA</u>	<u>INCLUDED IN THE LOCAL CALLING AREA</u>
<u>Ashfork</u>	<u>Ash Fork, Cameron, Flagstaff, Munds Park and Williams</u>
<u>Bisbee</u>	<u>Bisbee, Douglas, Sierra Vista, Tombstone and (Elfrida)[1]</u>

State of Arizona

-	<u>EXCHANGE AREA/WIRE CENTER</u>
<u>Cameron</u>	<u>Cameron, Ash Fork, Flagstaff, Munds Park and Williams</u>
<u>Camp Verde</u>	<u>Camp Verde, Cottonwood and Sedona</u>
<u>Casa Grande</u>	<u>Casa Grande, Coolidge, Eloy, Florence and Maricopa</u>
<u>Chino Valley</u>	<u>Chino Valley, Humboldt, and Prescott; (Millsite)[1]</u>
<u>Coolidge</u>	<u>Coolidge, Casa Grande, Eloy, Florence and Maricopa</u>
<u>Coronado</u>	<u>Coronado, Green Valley, Marana, Robles, Tubac, Tucson and Vail</u>
<u>Cottonwood</u>	<u>Cottonwood, Camp Verde and Sedona</u>
<u>Douglas</u>	<u>Douglas, Bisbee, Sierra Vista, Tombstone and (Elfrida)[1]</u>
<u>Eloy</u>	<u>Eloy, Casa Grande, Coolidge, Florence and Maricopa</u>
<u>Flagstaff</u>	<u>Flagstaff, Ash Fork, Cameron, Munds Park and Williams</u>
<u>Florence</u>	<u>Florence, Casa Grande, Coolidge, Eloy and Maricopa</u>
<u>Globe</u>	<u>Globe, Miami and (San Carlos)[1]</u>
<u>Green Valley</u>	<u>Green Valley, Coronado, Marana, Robles, Tubac, Tucson and Vail</u>
<u>Humboldt</u>	<u>Humboldt, Chino Valley, Prescott; (Millsite)[1]</u>
<u>Joseph City</u>	<u>Joseph City and Winslow</u>
<u>Marana</u>	<u>Marana, Coronado, Green Valley, Robles, Tubac, Tucson and Vail</u>
<u>Maricopa</u>	<u>Maricopa, Casa Grande, Coolidge, Eloy, and Florence</u>
<u>Miami</u>	<u>Miami, Globe and (San Carlos)[1]</u>
<u>Munds Park</u>	<u>Munds Park, Ash Fork, Cameron, Flagstaff and Williams</u>
<u>Nogales</u>	<u>Nogales and Patagonia</u>
<u>Page</u>	<u>Page and Glen Canyon City</u>
<u>Patagonia</u>	<u>Patagonia and Nogales</u>

State of Arizona

-	<u>EXCHANGE AREA/WIRE CENTER</u>
<u>Phoenix Metropolitan</u>	<u>, Black Canyon, Buckeye, Cactus, Cave Creek, Chandler, Circle City, Coldwater, Deer Valley, Foothills, Fort McDowell, Gilbert, Glendale, Greenway, Higley, Laveen, Litchfield Park, Maryvale, McClintock, Mesa, Midrivers, New River, Pecos, Peoria, Phoenix, Pinnacle Peak, Queen Creek, Rio Verde, Scottsdale, Shea, Sunnyslope, Sunrise, Superstition, Tempe, Thunderbird, Tolleson, Whitetanks; (Lake Pleasant, Granite Mountain , Saddleback and South Lake Pleasant)[1]</u>
<u>Pima</u>	<u>Pima and Safford</u>
<u>Prescott</u>	<u>Prescott, Chino Valley, Humboldt; (Millsite)[1]</u>
<u>Robles</u>	<u>Robles, Coronado, Green Valley, Marana, Tubac, Tucson and Vail</u>
<u>Safford</u>	<u>Safford and Pima</u>
<u>Sedona</u>	<u>Sedona, Camp Verde and Cottonwood</u>
<u>Sierra Vista</u>	<u>Sierra Vista, Bisbee, Douglas, Tombstone and (Elfrida)[1]</u>
<u>Tombstone</u>	<u>Tombstone, Bisbee, Douglas, Sierra Vista and (Elfrida)[1]</u>
<u>Tubac</u>	<u>Tubac, Coronado, Green Valley, Marana, Robles, Tucson and Vail</u>
<u>Tucson</u>	<u>Tucson, Coronado, Green Valley, Marana, Robles, Tubac and Vail</u>
<u>Vail</u>	<u>Vail, Coronado, Green Valley, Marana, Robles Tubac and Tucson</u>
<u>Wellton</u>	<u>Wellton and Yuma</u>
<u>Wickenburg</u>	<u>Wickenburg, Yarnell and (Aguila)[1]</u>
<u>Williams</u>	<u>Williams, Ash Fork, Cameron, Flagstaff and Munds Park</u>
<u>Winslow</u>	<u>Winslow and Joseph City</u>
<u>Yarnell</u>	<u>Yarnell, Wickenburg and (Aguila)[1]</u>
<u>Yuma</u>	<u>Yuma and Wellton</u>
<u>[1] () denotes other company exchanges.</u>	

Rationale: CenturyLink has provided further definition to the local calling area and provided a list of the communities in Arizona and their respective local calling areas.

- 4.5.2 Number portability: Number portability shall be supported by telephone service Providers; allowing assigned numbers to be imported from other providers at the time of service activation and exported to other providers at the time of service termination using industry standard practices.
- 4.5.3 Basic telephone service optional features:
 - 4.5.3.1 Call Back or equivalent;
 - 4.5.3.2 Call Blocking or Selective Call Blocking;
 - 4.5.3.3 Call Forwarding (Busy; No Answer; Selective; To Multiple Lines, etc)
 - 4.5.3.4 Call Trace;
 - 4.5.3.5 Call Transfer;
 - 4.5.3.6 Call Waiting;
 - 4.5.3.7 Caller ID Name and Number;
 - 4.5.3.8 Distinctive Ringing Restricted Call Forwarding or equivalent;
 - 4.5.3.9 Feature Blocking;
 - 4.5.3.10 Line Hunting;
 - 4.5.3.11 Long Distance Blocking;
 - 4.5.3.12 Remote Access to Call Forwarding;
 - 4.5.3.13 Teleconferencing
 - 4.5.3.14 Three Way Calling;
 - 4.5.3.15 Voice Mail; and
 - 4.5.3.16 Other features that may not be listed above, or as emerge with technology.
- 4.5.4 Providers shall also make available the following voice services:

CenturyLink respectfully requests to add the following clarification to the language:

- 4.5.4.1 Customer specified Default Long Distance provider; with TDM or Analog voice services only. Not available with SIP or VoIP service.
CenturyLink defines circumstances where available.

Rationale: CenturyLink does not offer these services for SIP or VoIP Service.

- 4.5.4.2 Direct Inward Dialing Services (DID);
- 4.5.4.3 Domestic Long Distance and Global Long Distance access;
- 4.5.4.4 Foreign Exchange (FX) Services;

- 4.5.4.5 PBX ALI (Private Branch Exchange Automatic Location Identification); This is specific to a multiline telephone system (MLTS); Not available with SIP services.
CenturyLink defines circumstances where available.

Rationale: CenturyLink does not offer these services for SIP Service.

- 4.5.4.6 Teleconferencing Bridge Services (Audio Conferencing); and
4.5.4.7 Toll Free Services

CenturyLink respectfully requests to add the following language:

- 4.5.5 Additional Services:
CenturyLink offers additional services, including:
4.5.5.1 SIP Trunk;
4.5.5.2 SIP Remote DID
4.5.5.3 SIP REFER;
4.5.5.4 Business White Page Listing;
4.5.5.5 Managed Office;
4.5.5.6 Managed Enterprise;
4.5.5.7 Hosted VoIP;
4.5.5.8 Core Connect;
4.5.5.9 Fiber+ Enterprise
4.5.5.10 Basic Analog Line
4.5.5.11 Centrex

Rationale: CenturyLink offers additional services.

- 4.6 CATEGORY 3: WiFi Services. WiFi Access Services are eligible for purchase when the WiFi Access Points terminating the service at the customer premises are bundled with the Carrier or Broadband Provider's network access service for a private line or other network service. For such WiFi services the WiFi Access Points (and any required traffic aggregating routers located at the customer premises) shall be considered to be on the providers side of the provider's demark. The Provider of WiFi Access Service shall be responsible for all configuration and management of any equipment bundled with the service and necessary for its operation.

State of Arizona

Primary Customers who may purchase WiFi Access Services shall require the Provider to support a user log-in splash screen capability and to comply with all other State Security Policies in the implementation of the service. The State of Arizona has adopted National Institute Standards and Technology (NIST) standards for security. The State of Arizona Security Policies will be available after contract award. Additionally, WiFi Access Services shall not be configured to connect directly to the State network. It is recommended that Other Customers who may order this service require the Provider to follow the same security guidelines as AZNet.

Please note: Specifically not eligible under this contract is the purchase, installation, or operation of any WiFi equipment by the customer.

4.6.1 WiFi Access Services:

- 4.6.1.1 Single 802.11a/g/n Access Point with 6 to 30 Mbps access connection;
- 4.6.1.2 Single 802.11a/g/n/ac Access Point with 10 to 500 Mbps access connection;
- 4.6.1.3 Multiple 802.11a/g/n Access Points routed to a single access connection supporting up to 30 Mbps per Access Point;
- 4.6.1.4 Multiple 802.11a/g/n/ac Access Points routed to a single access connection supporting up to 500 Mbps per Access Point; and
- 4.6.1.5 Other services that may not be listed above, or as emerge with technology.

4.7 CATEGORY 4: Internet Access Services. These services may be bundled with transport or access services or provided separately for transport over private circuits and networks, or over Provider operated networks. Internet Access Services may also be bundled with Provider managed router services.

4.7.1 Feature functionality:

- 4.7.1.1 Symmetric
- 4.7.1.2 Asymmetric
- 4.7.1.3 Border Gateway Protocol (BGP)
- 4.7.1.4 Open Shortest Path First (OPSPF)
- 4.7.1.5 DNS Services
- 4.7.1.6 Carrier DHCP Addressing
- 4.7.1.7 Static IP Address
- 4.7.1.8 Private IP Address

- 4.7.1.9 Other features that may not be listed above, or as emerge with technology.
- 4.7.2 Providers may also make available the following Internet Security Services which may be bundled with Internet Access services or sold separately:
 - 4.7.2.1 Next Generation Firewall Services;
 - 4.7.2.2 Distributed Denial of Service Prevention (DDoS);
 - 4.7.2.3 Data Loss Prevention (DLP);
 - 4.7.2.4 Web Proxy Filtering;
 - 4.7.2.5 Content Filtering;

CenturyLink respectfully requests to add the following language:

- 4.7.2.6 Other Security Services that may not be listed above, or as emerge with technology.

4.7.2.6.1 Proactive and Reactive DDoS

4.7.2.6.2 Email Encryption

4.7.2.6.3 Email Defense

4.7.2.6.4 Perimeter Check and Vulnerability Scan

4.7.2.6.5 Network Based Security

4.7.2.6.5.1 VPN, IPS (Intrusion Prevention System),
IDS (Intrusion Detection System), DLP, Content
Filtering

4.7.2.6.6 Enhanced Cyber Security

Rationale: CenturyLink offers additional services.

4.8 CATEGORY 5: Fiber Services.

CenturyLink respectfully requests the following exception with respect to Fiber Services:

CenturyLink is willing to consider responding to the State's specific dark fiber service requests during the term of the Contract. If CenturyLink elects to bid or respond to any State dark fiber request, any pricing will be done on an ICB basis, and is subject to CenturyLink approval. Additional terms and conditions apply that will control over any of the terms and conditions in this Contract, including, but not limited to, restrictions on use or resale of any leased fiber and requirements for purchase of CenturyLink maintenance of the fiber, and will be subject to negotiation and subject to final approval by CenturyLink.

Fiber Services can be provided as:

State of Arizona

- 4.8.1 Leased dedicated conduits or micro-ducts within conduits (through which a customer can install and operate their own fiber and provide their electronics);
 - 4.8.2 Leased “Dark” Dedicated Fiber Cable (point-to-point or ring configuration, Fiber Optic Distribution Unit (FODU) demarcation, customer provides electronics);
 - 4.8.3 Leased “Dark” Fiber Strand Pairs on shared fiber cable (point-to-point or ring configuration, FODU demarcation, customer provides electronics);
 - 4.8.4 Leased Dense Wavelength Division Multiplexing (DWDM) wavelength(s) on shared fiber pairs (point-to-point or ring configuration, Optical FODU Demarcation, Customers provides electronics); and
- 4.9 Excluded Products and Services: The following products and services shall be excluded from a resultant Contract:
- 4.9.1 Building Wiring System (BWS, cabling and connection devices beyond the telecommunications demarcation);
 - 4.9.2 Mobile radio related products;
 - 4.9.3 Wireless Mobility Services (specifically, cell phone carrier services)
 - 4.9.4 Hardware and software for build-out of Buyer's campus networks (CPE); and
 - 4.9.5 9-1-1 Services;
 - 4.9.6 Integration Services; and
 - 4.9.7 All other products and services not specified herein.

5. EXPANDING GEOGRAPHIC AVAILABILITY FOR TARIFFED AND NON-TARIFFED CARRIER TELECOMMUNICATION SERVICES

- 5.1 Geographic availability of ILEC and CLEC telecommunication services may change for an ILEC or CLEC during the life of a resultant contract. As such, under a resultant Contract is limited to the areas included herein. Based on technological advances and/or expanded capabilities and infrastructure, the Contractor may add supplemental Geographic Areas to the Contract as new ILEC or CLEC service territories and/or service capabilities become available. The addition of new Geographic Areas under the Contract shall be the State's discretion.

6. BROADBAND EXPANSION PROVISION

The state seeks to encourage the building and expansion of new broadband infrastructure by encouraging Providers to work aggressively and strategically with communities and anchor institutions in those communities in underserved areas of the

State of Arizona

State to coordinate the aggregation of demand and the coordinated purchase of new and expanded high capacity broadband services especially in underserved rural communities and counties in the state.

6.1 To encourage provider investment in, and implementation of such new infrastructure, the State will consider the following within a resultant contract:

6.1.1 Special Terms: When services are purchased in connection with new infrastructure expansion by Carriers and/or Broadband Providers, Special Terms and Conditions can be considered for approval, as follows:

6.1.1.1 Longer-Term Contracts. After the initial 5 years base the contract can be extended for one (1) three (3) year term. At the expiration of that three (3) year term, the contract can be extended a final time for two (2) additional years, making the max life of a resultant contract 10 years.

6.1.1.2 Longer-Term Service Contracts. If a Carrier or Provider wishes to seek special terms for a Longer- Term Service Contract (greater than five (5) years) with a customer, to justify investment in new infrastructure expansion, they shall submit a business case to the State Procurement Office for review and possible acceptance.

CenturyLink respectfully requests to add the following language to 6.1.1.3:

6.1.1.3 Early-Termination Terms. If a Carrier or Provider wishes to seek special terms for early-termination, a business case shall be submitted to the State Procurement Office for review and possible acceptance.

Customers requiring Special Construction may incur any one or all of the following liabilities depending on the circumstances surrounding the Special Construction:

- Maximum Termination Liability (MTL)
- Nonrecurring Charge (NRC)
- Excess Recurring Monthly Charge (RMC)

Rationale: CenturyLink respectfully defines the early termination language in accordance to the Access Service Tariff No. 4 Section 5.1.3 Special Construction. Access Service Tariff No. 4 is available at http://www.centurylink.com/tariffs/az_qc_acc_t_no_4.pdf.

6.1.2 Non-Recurring Costs (NRC). NRC of new infrastructure construction can be amortized over the term of a service order by the allowance for an increase monthly recurring costs (MRC) for provided services beyond the awarded

price for service(s) that may utilize such new infrastructure. This amortization can be for all or a portion of the term of those specific contracted services provided that the total cost shall not increase beyond the sum of the regular bid price and the quoted NRC.

6.1.2.1 The State considers that providing broadband capacity, requiring new infrastructure construction, to a community shall be defined as having at least one Provider Point of Presence within a Census Designated Place or a geographic Cluster of Census Designated Places having 4,000 or more households, connected with fiber-optic or microwave back-haul transport capacity equal to or greater than 1 Mbps per household to a Point of Presence in a metropolitan area. If a Census Designated Place with a population less than 4,000 households is to be considered as served with broadband capacity the minimum connection capacity between at least one Point of Presence in the community and a Point of Presence in metropolitan areas shall be 1 Gbps. Exhibit A lists all the recommended Backhaul Bandwidth for Census Designated Places and logical Clusters of Places.

6.1.3 Consortia / Group Buying. Eligible 'Other Customers', as defined in Section 2, Background, are allowed to create new consortia with or without the participation of Primary Customers, also defined in Section 2, Background, to increase their buying power for services and to enhance the likelihood of new infrastructure investments being made by Carriers and Broadband Providers.

6.1.3.1 Billing of Consortium Projects. If Carriers or Broadband Providers accept an order from a consortium that has more than one customer (example: a school district, a city, a county, a fire district, and a non-profit) the Carrier or Broadband Provider must agree to bill every member of the consortium separately for each of their agreed portion of the cost.

6.2 To be considered for an award within the broadband expansion provision of a resultant contract the Offeror shall follow the specific instructions on how to respond to this section stated with Attachment I, Offeror Questionnaire.

CenturyLink respectfully requests to add the following language to 6.3:

6.3 Pricing. If a Carrier or Broadband Provider can provide a services within a County only after committing to the construction of new Infrastructure in that County that

would enable the delivery of said services the Carrier or Broadband Provider may request the negotiation of special terms and conditions for services that would utilize the new infrastructure in that County to justify their investment. In these cases the State acknowledges that pricing shall be negotiated.

Customers requiring Special Construction, may incur any one or all of the following liabilities depending on the circumstances surrounding the Special Construction:

- Maximum Termination Liability (MTL)
- Nonrecurring Charge (NRC)
- Excess Recurring Monthly Charge (RMC)

Rationale: CenturyLink respectfully defines the early termination language in accordance to the Access Service Tariff No. 4 Section 5.1.3 Special Construction. Access Service Tariff No. 4 is available at http://www.centurylink.com/tariffs/az_gc_acc_t_no_4.pdf.

- 6.4 Additional Expansion Proposals. If an infrastructure expansion opportunity arises in an area that was not originally identified to the State through the initial RFP process, the Contractor may submit a proposal to the State for review to be considered for the additional terms listed in 6.1.1.

7. SERVICE LEVEL GUARANTEES

7.1 Service Level Agreements (SLAs)

7.1.1 SLAs are required when establishing service for applicable products.

7.1.2 The customer shall negotiate SLAs directly with the carriers and providers when establishing requested service.

7.1.2.1 Once negotiated, the SLA shall be submitted the State Procurement Office for review and approval against the Terms and Conditions of a resultant contract.

7.1.3 Costs associated with more stringent guarantees then outlined below in section 7.2 may be added to a quote as a service premium.

7.1.3.1 The fixed rate MRC shall not be changed to reflect the premium associated with the SLAs rather it should be it's own monthly line item.

7.1.4 Carriers and Providers are required to monitor and report to customers monthly for agreed to Service Level Agreements performance and nonperformance.

CenturyLink respectfully replaces this section with alternative language.

State of Arizona

To be eligible for service credits, Customer must be in good standing with CenturyLink and current in its obligations. To receive service credits, Customer must contact their Account Team and submit the relevant trouble ticket information within 30 calendar days from the date when the relevant SLA Goal was not met. CenturyLink will determine the credits provided to the Customer by applying the applicable remedies set forth in the Product Catalogue for services that are not provided under the Federal Communications Corporation jurisdiction which receive credit under the applicable tariff.

Rationale: CenturyLink has clarified eligibility, process, and remedies under applicable tariffs.

CenturyLink respectfully requests the following modifications to the language in Section 7.2 Minimum Guarantees:

7.2 Minimum Guarantees:

7.2.1 Restore and Response defined:

7.2.1.1 Restore – Means a ‘full service restoration’.

7.2.1.2 Response – Means having a physical presence onsite.

7.2.2 Metro Areas defined:

7.2.2.1 Phoenix Metro, 50 mile radius of the Capital Mall circle

7.2.2.2 Tucson Metro, 50 mile radius of the University of Arizona

Rural Areas defined:

7.2.2.3 Yuma Metro, 25 mile radius of the Yuma County Court House

7.2.2.4 Flagstaff Metro, 25 mile radius of Coconino County Court House

7.2.2.5 Prescott Metro, 25 mile radius of Yavapai County Court House

7.2.2.6 Remaining communities within Arizona not listed above.

Rationale: CenturyLink recognizes Phoenix Metro and Tucson Metro as Arizona’s only metropolitan area based on population.

7.2.3 Restore and Response times:

7.2.3.1 Metro Areas:

7.2.3.1.1 Specific sites to be provided after contract award.

7.2.3.1.1.1 Full restoration shall be completed within
two (2) hours- of response arrival time

7.2.3.1.1.2 Response time shall provide a physical presence onsite with four (4) hours of travel time

Rationale: CenturyLink recognizes travel is required and has submitted clarification to define travel times based on regions.

7.2.3.2 Rural Areas:

7.2.3.2.1 Specific sites to be provided after contract award.

7.2.3.2.1.1 Full restoration shall be completed within four (4) hours- of response arrival time

7.2.3.2.1.2 Response time shall provide a physical presence onsite with eight (8) hours of travel time

Rationale: CenturyLink recognizes travel is required and has submitted clarification to define travel times based on regions.

7.2.3.3 If full restoration cannot be achieved within the above stated time frames, the customer shall be notified ~~immediately~~ upon discovery of such event that hinders restoration.

7.2.3.3.1 Every hour that service has not been restored the carrier or provider shall ~~be responsible for updating~~ have updates available for the customer of status on the restoration project.

Rationale: CenturyLink recognizes statuses are required and shall be provided proactively as well as upon request. CenturyLink provides dedicated Service Managers responsible for escalations and repair resolutions. Our Repair Centers are also updated to provide status if a customer calls regarding an open ticket.

7.2.4 Restore and Response penalties:

7.2.4.1 Every ~~45~~ 60 minutes that 'full service restoration' is not completed, beyond full restoration interval, the Contractor shall be charged a penalty of 5% of the monthly cost of the impacted service(s) ~~customer's monthly bill~~. This will be seen in the form of a credit against the billed amount. ~~at the end of the month~~.

Services provided under the Federal Communications Corporation jurisdiction will receive credits under the applicable tariff.

CenturyLink's product catalog SLA can be viewed at <http://www.centurylink.com/legal/sla.html>

Rationale: CenturyLink respectfully requests modification to restoral time frames and penalty to the monthly rate of services impacted in an outage. To accommodate State of Arizona TEM Provider, most CenturyLink invoices are consolidated.

7.2.4.2 If full restoration has not been completed within double the allowed time the customer will have the right to terminate services with that Carrier with no penalty.

7.2.4.2.1 Customer, at its discretion, can allow an exception to this within their negotiated SLA, based on agreed to terms by both parties, for allowances such as, but not limited to, force majeure.

7.2.5 Restore and Response tracking:

7.2.5.1 The two (2) or four (4) hour window shall start when the customer (AZNet, for the primary customer) calls the carrier directly, ~~and~~ opens a repair ticket- and carrier technician arrives within the stated travel time.

7.2.5.2 Once the service has been fully restored, the carrier shall ~~call~~ communicate to the customer and notify of completion.

Rationale: CenturyLink recognizes many customers routinely ask for email or text updates for repair updates. CenturyLink would like to accommodate customer's desired communication method as an acceptable option.

7.2.5.3 Once notified the customer shall confirm that service has been fully restored, within 24 hours, before the carrier closes the open repair ticket. Once this confirmation has been completed the window for restoration shall be closed and calculated for any applicable penalties excluding the time awaiting the customer confirmation. A new repair ticket will be initiated should the customer exceed 24 hours in providing confirmation.

Rationale: CenturyLink recognizes the benefits of defined timelines and expectations for our Customers as well as timeframes for our Repair Centers.

7.2.5.3.1 If the carrier or provider closes the repair ticket before confirmation has been provided by the customer and is required to open a new ticket, the restoration and

response time shall not be restarted, rather merged with the original outage notification.

CenturyLink respectfully requests the following clarification to 7.2.5.3.1:

Following the closure of an existing repair ticket, a new ticket will initiated and the response time is restarted.

CenturyLink respectfully requests that the State accept the following new Section 7.3:

7.3 Global Exclusions. The following exclusions apply to all Service categories for purposes of calculating compliance with SLAs. The SLAs will not apply, and a customer will not be entitled to receive a credit under an SLA, for any event that adversely impacts the Service that is caused by:

7.3.1 A Force Majeure Event. "Force Majeure Event" means an unforeseeable event beyond the reasonable control of that party, including without limitation: act of God, fire, explosion, lightning, hurricane, labor dispute, cable cuts by third parties, acts of terror, material shortages or unavailability, government laws or regulations, war or civil disorder, or failures of suppliers of goods and services.

7.3.2 The negligent acts or omissions of customer, its employees, other third-party contractors or agents not under the control of CenturyLink or customer's end users.

7.3.3 The failure or malfunction of customer equipment, applications or systems.

7.3.4 Customers failure to release a Service for testing or repair and continuing to use the Service on an impaired basis.

7.3.5 If the root cause is determined to be malicious in nature or from malware targeted against customer.

7.3.6 Scheduled Service maintenance, scheduled alteration or scheduled implementation if coordinated via approved change management processes.

7.3.7 CenturyLink's lack of access to the Customer premises where reasonably required to restore the Service.

8. PROCESS FOR ESTABLISHING SERVICES:

CenturyLink respectfully requests the following modification:

8.1 Establishing Service for State Agencies, Boards and Commissions exclusively, please reference Exhibit B for the State of Arizona WAN Strategy Diagram:

8.1.1 Quote Process. The most current version of 10.5 AZNet II – RFI Carrier Order Process Guide can be found at <https://aset.az.gov/aznet-ii-arizona-network>.

8.1.1.1 Customer is required to open a Request for Information (RFI) ticket for requested Carrier products and services

8.1.1.1.1 Within this request the Customer shall provide the 'AZ Service ID' found within Attachment II, Pricing Structure.

8.1.1.2 All Contractors awarded in geographical location are notified of an opportunity to provide a quote for requested products and services based on contract category.

8.1.1.3 Site Assessments:

8.1.1.3.1 Contractor will be notified at the time they are given the opportunity to quote that a site assessment is requested.

8.1.1.3.2 Site assessments shall be provided at no charge.

8.1.1.3.3 Contractor is able to waive the opportunity to walk the premises and still provide a quote, however, the quote shall not be revised if the Contractor waived their right to walk the site.

8.1.1.4 Providing the Quote:

8.1.1.4.1 Quote shall be in compliance with the Quote form provided by ASET-EIC.

CenturyLink respectfully requests the following clarification:

These quotes are valid for 45 days from the 'Quote Date' and all quotes will be verified by CenturyLink QCC order entry at the time a Service Order is submitted. The provided pricing is based on availability of the current LEC's infrastructure and the associated Special Access Tariff rate elements. Any special construction required will increase these charges and will be reflected in an updated Quote. CenturyLink QCC will charge an additional monthly recurring charge (MRC) for CPA (Customer Provided Access). This charge is in place for DS-0 through OC-192 services and needs to be applied to allow CenturyLink™ QCC to recoup costs associated with capital expenditures for entrance facilities.

State of Arizona

Rationale: CenturyLink leverages available infrastructure from regulated ILEC utilities within Arizona in order to provide a seamless network option for our customers. Where current infrastructure requires special constructions, the construction charges will be disclosed for customer acceptance.

8.1.1.4.2 NRC's quotes shall be ranges ~~firm fixed, ranges shall not be accepted.~~

Rationale: CenturyLink recognizes Customers actively consider diversity on conduit to provide Disaster Recovery options on the premises.

8.1.1.4.3 MRC quotes shall be firm fixed.

8.1.1.4.4 Contractor(s) are required to submit the resulting quote to ASET_EIC_Carrier@azdoa.gov by the requested due date and time of the original RFI.

8.1.1.4.5 Late quotes shall not be accepted.

8.1.1.5 ASET-EIC compiles received quotes and sends them to the requesting customer for evaluation.

8.1.2 Ordering Process. The most current version of 10.6 AZNet II – MAC Project Carrier Order Process Guide can be found at <https://aset.az.gov/aznet-ii-arizona-network>.

8.1.2.1 Customer reviews quote(s) provided to them by ASET-EIC.

8.1.2.1.1 Decision shall be based on the results of the RFI.

8.1.2.2 Customer opens a new move, add, change (MAC) ticket.

8.1.2.3 AZNet sends the order to the Selected Carrier.

8.1.2.4 Carrier sends e-mail confirmation to AZNet within 24 hours of receipt of the order.

CenturyLink respectfully replaces this section with alternative language.

8.1.2.4 Carrier sends e-mail and Customer Service Order (CSO) to AZNet for signature within 48 hours of receipt of the order. AZNet returns the signed CSO to CenturyLink initiating the order.

Rationale: CenturyLink has clarified the Ordering Process.

8.1.2.5 Depending on the product ordered the Carrier sends and e-mail to AZNet with applicable supporting information as follows:

8.1.2.5.1 Circuit Number;

CenturyLink respectfully replaces this section with alternative language.

8.1.2.5.1 Circuit Number; once assigned

Rationale: CenturyLink requests clarification that the Carrier Order Number and Due Date is typically available in advance of the Circuit Number, which is assigned when the circuit is designed.

8.1.2.5.2 Carrier Order Number; and

8.1.2.5.3 Due Date.

8.1.2.6 AZNet provides the supporting information to the AZNet Engineers and requesting Customer.

8.1.2.7 Carrier confirms that the product has been installed.

8.1.2.8 AZNet verifies with the AZNet Engineer and Customer that product was installed in compliance with the agreed upon project specifications.

8.2 Establishing Service for 'Other Customers':

As Eligible 'Other Customers' these customers are not required to follow the State of Arizona ASET requirements, nor are their networks and infrastructures managed by the State ASET department. As such, the customers may require the Contractor to assist in Order preparation by providing necessary product and services descriptions, operating parameters, and interface information. Contractor shall provide this assistance at no additional cost to the Customer.

8.2.1 Quote Process. Customers may request quotes for the specific products and/or services available under the Contract, through the issuance of a Contract Quote or Purchase Quote (Quote Request) to the Contractor. Quote Requests shall cite the Contract number and shall be limited to those products and/or services available under the Contract only.

Extra-contractual Products and Services Prohibited. Any attempt to use a Quote Request and/or any response thereto, to represent any products and/or services not specifically awarded and cited in the Contract as being included in the Contract is a violation of the Contract and the Arizona Procurement Code. Any such action is subject to the legal and contractual remedies available to the State, inclusive of but not limited to Contract termination for default, suspension and/or debarment of the Contractor.

8.2.1.1 Quote Request Form. Quote shall include, at a minimum, the following information:

- 8.2.1.1.1 Date the quote was requested;
- 8.2.1.1.2 Quote Number;
- 8.2.1.1.3 E-Rate SPIN number, if requested;
- 8.2.1.1.4 Customer information, to the individual department, division or office as applicable;
- 8.2.1.1.5 Customer contact person;
- 8.2.1.1.6 Term of the Service, including Service start date, expiration date – if applicable, and installation date – if applicable;
- 8.2.1.1.7 Total cost to the Customer; and
- 8.2.1.1.8 A list or description specifying the quantity, type and special options and/or provisions of the Service to be provided.

8.2.2 Ordering Process.

- 8.2.2.1 Purchase Order Issued. Purchase Orders shall be in accordance with the requirements set forth herein.
- 8.2.2.2 Order Acknowledgement. Contractor shall acknowledge receipt of all Orders. Contractor shall notify the Customer, in writing or electronically, within two (2) days of Order receipt. Customers may accept verbal Order acknowledgment when time and circumstances require.
- 8.2.2.3 Order Acceptance. Contractor shall acknowledge acceptance of all Orders. Contractor shall notify the Customer, in writing or electronically, within five (5) days of Order receipt. Orders that are not accepted or not specifically rejected by the Contractor within the five (5) days shall be considered accepted. Customers may accept verbal order acceptance when time and circumstances require. Order acceptance shall include the reservation of all elements necessary to deploy the ordered and accepted products and services.
- 8.2.2.4 Order Notification. Contractor shall, prior to the Order start date, notify Customer, in written or electronically, information pertaining to the installation of the Order's products and services.

8.2.2.5 Order Implementation. Contractor shall be responsible for and shall minimize the impact of any transition between the Customer's incumbent service providers and the Contractor. Contractor shall inform the Customer of all Customer responsibilities throughout service implementation. In general, Order implementation shall not exceed ninety (90) days but shorter or longer timeframes may be negotiated between the Customer and the Contractor on a case by case basis. Contractor shall be responsible for all billing variations incurred during an unsuccessful service implementation. For example, new rates are not applied correctly or telephone numbers are not recognized in database, etc.

8.3 Additional Provisions regarding Service Establishment for both Primary and Other customers:

8.3.1 Major Service Implementations:

8.3.1.1 Inspection of all Major Services Implementations. A Major Services Implementation is defined as any Customers with ten (10) or more locations and / or ten (10) or more PVC's. Customer may appoint an Inspector(s) from time to time to serve as Customer's representative during, installation, testing, cutover, operation and maintenance of the Services (and its billing) and shall advise Contractor of same. Such inspection may extend to any part of the installation or operation of the Services. The Inspector shall not be permitted to modify in any way the provisions of the Contract, nor to delay the work by failing to complete the inspection with reasonable promptness. The Inspector shall not interfere with the Contractor's management of the work. Instructions given by the Inspector shall be respected and responded to by Contractor. Whenever required by the Inspector, Contractor shall furnish without additional charge, all tools, test equipment, and labor necessary to make an examination of the work completed or in progress or test the quality of the Services. If the Services, including its installation and operation, is found to be not in compliance with the Specifications, Contractor shall bear all expenses of such examination and of satisfactory correction of the deficiencies. After all Service installation and testing activities are completed, and upon delivery

of all required Service and testing documentation, Final Services Acceptance (FCA) shall be executed.

- 8.3.1.2 Acceptance Testing of all Major Services Implementation. Upon notification of completion of Contractor testing, Customer shall commence its Acceptance Testing Period of 30 calendar days for compliance with Services performance requirements. In the event of apparent failure to meet any performance requirements or standards during any Acceptance Testing Period, it is not required that one 30-day period expire in order for another Acceptance Testing Period to begin. Furthermore, if, during any Acceptance Testing Period, Customer identifies Service Affecting deficiencies, it shall be at Customer's option if another 30-day Acceptance Testing Period is required after Contractor satisfactorily corrects such deficiencies. Customer's standard of performance shall be met when the Services operates in conformance with the SLA requirements during its operational-use-time for a period of 30 consecutive calendar days from the commencement date of the Performance Period. If Customer identifies Service Affecting deficiencies, during the Performance Period, Customer shall promptly notify Contractor in writing of such deficiencies. Contractor shall correct these deficiencies in a timely and satisfactory manner and shall notify Customer in writing when deficiencies are corrected. Customer shall make every effort to assist Contractor in the resolution of all deficiencies but the responsibility ultimately resides with Contractor. Promptly upon successful completion of the Performance Period, Customer may notify Contractor in writing that the Performance Period is now complete. Contractor's receipt of Customer's letter shall prompt the execution of the Final Services Acceptance Document. If the Performance Period Acceptance Testing is not completed within 90 calendar days of the Contractor's CSO Initiation date, Customer shall have the option of terminating the CSO, without penalty or of authorizing Contractor in writing of an extension of the Performance Period deadline. Customer's option to terminate the CSO shall remain in effect until such time as successful completion of the service performance requirements is attained.

CenturyLink respectfully adds section 8.3.1.3 below:

8.3.1.3 Service Termination Notices. Customer's notice of termination for CenturyLink QCC Services must be sent via mail, facsimile or e mail to: CenturyLink, Attn.: GBM Disconnects, 112 Sixth St., Bristol, TN 37620, Fax: 866.887.6633, e-mail: GBMdisconnects@CenturyLink.com. Such termination is effective 30 days after CenturyLink's receipt of the notice, unless a longer period is otherwise required.

CenturyLink respectfully requests that the State accept the following new Section 8.3.1.4:

8.3.1.4. Acceptance of Major Service Implementations. If a customer does not provide written notice of deficiency or failure of a Major Service Implementation within 30 days of the turn-over or turn-up date of the Services to Customer, Customer will be deemed to have accepted the Major Service Implementation, and its related Services, upon the turn-over or turn-up date and Contractor may commence billing as of that date.

8.3.2 Order Modifications and Cancellations:

8.3.2.1 Modifications or Cancellations prior to Order Acceptance:

Customer may, at any time prior to Order acceptance, modify or cancel the Order, in whole, or in part. Customer shall have no liability for making such modifications or cancellations.

CenturyLink respectfully requests the following modifications to the language in Section 8.3.2.2:

8.3.2.2 Modifications or Cancellations after Order Acceptance:

Customer may modify or cancel an Order after Order acceptance. Contractors may modify Orders as authorized by the Customer. Modifications or cancellations shall be executed in writing or electronically. Any unauthorized modification or cancellation by Contractor shall constitute a material breach of the Contract and, at the Customer's option, cause the Order to be void. Customer liability for modifications or cancellation made after Offer acceptance shall be limited to the full cost of all non-recoverable expenses, including any special construction charges provided in an updated Quote, caused by the modification, not to exceed the non-recurring costs for products and services in the Order.

Customers may cancel an Order due to Contractor's failure to perform in accordance with the Order notification, and/or the service level agreements contained in the Contract. Cancellation for Contractor default shall limit Customer liability to the reoccurring and non-reoccurring costs already accepted and ~~in use by Customer~~ installed or completed.

Rationale: Where current infrastructure requires special constructions, the construction charges will be disclosed for customer acceptance. Customer liability for Cancellation reflects only the services installed or completed.

9. CONTRACT MANAGEMENT:

9.1 Performance Management. Contractor shall cooperate with the Procurement Officer in the administration of the Contract, to review performance indicators, to identify performance issues before, or promptly after, a problem occurs, and to address and resolve performance problems in a timely and responsible manner.

9.1.1 Annual and Semi-annual Meetings. Contractor shall, at least once annually and more frequently as required by the State, meet with the Procurement Officer and/or members of delegated representatives of the State's ASET-EIC department, to review Contractor performance against the terms, conditions and requirements of the Contract.

9.1.2 Issue and Problem Resolution. When an issue or problem requires notice and mitigation steps by the parties, the State and Contractor shall follow the same Dispute Resolution process as set forth herein. Depending on the severity of the issue or problem, the State may at its discretion, bypass the Dispute Resolution process herein and precede directly to the Remedies provisions of the Contract.

9.1.3 Responsibility Documentation. Contractor's past performance is a standard determinant of Offeror Responsibility in the award of Arizona State Contracts. Contractor performance, as documented in the Contract File, may positively or negatively effect future proposals submitted in response to solicitations conducted by the State of Arizona, its agencies, boards or commissions, as well as members of the State Purchasing Cooperative.

9.2 Broadband Expansion Management.

9.2.1 Annual and Semi-annual Meetings. Contractor shall, at least once annually and more frequently as required by the State, meet with the Procurement

Officer and/or members of delegated representatives of the State's ASET-Broadband department, to review Contractor performance against the terms, conditions and requirements of the Contract. Reviewing progress on plans of expansion originally submitted.

- 9.2.2 Service Maps. Contractors shall provide maps of their current and planned broadband infrastructure in KMZ or an equivalent digital format for counties in which they intend to offer services under this contract, such maps need to include physical layer fiber routes, including long haul, middle mile and last mile segments; points-of-presence, interconnection/peering points, central offices, and data centers; other access points such as: manholes, splice points, etc. Direct information with regard to served customers need not be included. These maps are to be updated on a semi-annual basis and submitted to the State Procurement Office.

CenturyLink respectfully takes exception to Section 9.2.2.

Homeland Security treats Telecommunications Services as critical infrastructure, and therefore CenturyLink treats KMZ maps and equivalent maps of its current and planned broadband infrastructure as confidential and proprietary information that are not subject to public disclosure. CenturyLink is willing to work with the State to provide information reasonably necessary related to CenturyLink's network for the State's planning purposes, however, the information provided will be subject to CenturyLink's prior approval on content and format, and will be subject to the parties reaching a mutually acceptable non-disclosure agreement.

- 9.2.3 Issue and Problem Resolution. When an issue or problem requires notice and mitigation steps by the parties, the State and Contractor shall follow the same Dispute Resolution process as set forth herein. Depending on the severity of the issue or problem, the State may at its discretion, bypass the Dispute Resolution process herein and precede directly to the Remedies provisions of the Contract.

10. E-RATE COMPLIANCE

In order to provide the services listed within an awarded contract to E-Rate eligible entities a Carrier or Provider shall obtain a Service Provider Identification Number (SPIN) from the Universal Service Administrative Company as part of their response to this solicitation. Failure to do so will result in a Carrier or Provider being excluded from bidding services to said eligible entities.

If a provider chooses not to obtain a SPIN they will not be disqualified from consideration for this reason alone.

10.1 The originating FCC Form 470 number for this RFP is **426480001240887**.

As required by federal law, providers of eligible services must comply with the Lowest Corresponding Price (LCP) rule:

a. 47 CFR § 54.500(f)

Lowest corresponding price is the lowest price that a service provider charges to non-residential customers who are similarly situated to a particular school, library, or library consortium for similar services. ("Similarly situated" means the "geographic service area" in which a service provider is seeking to serve customers with any of its E-rate services.)

b. 47 CFR § 54.511(b)

Providers of eligible services shall not charge schools, school districts, libraries, library consortia, or consortia including any of these entities a price above the lowest corresponding price for supported services, unless the Federal Communications Commission, with respect to interstate services or the state commission with respect to intrastate services, finds that the lowest corresponding price is not compensatory.

CenturyLink respectfully requests the following clarification:

In accord with FCC requirements, CenturyLink will charge you its lowest corresponding price for the eligible E-Rate supported services provided to you as an entity eligible to receive E-Rate supported services. The lowest corresponding price is the lowest price that CenturyLink charges to non-residential customers who are similarly situated to you for similar services, including quantity commitments, term commitments, and special features.

Rationale: CenturyLink respectfully submits clarifications regarding E-Rate.

The Billed Entity Applicant Reimbursement (BEAR) FCC Form 472 is filed by the applicant and approved by the service provider after the applicant has paid for services in full. The Service Provider Invoice (SPI) FCC Form 474 is filed by the service provider after the applicant has been billed for the non-discount portion of the cost of eligible services. Note: Applicants can choose their method of invoicing; service providers cannot force applicants to use a particular method.

CenturyLink respectfully requests the following clarification:

CenturyLink is happy to provide both methods of E-rate invoicing. CenturyLink will provide discounted billing upon the customer's receipt of a funding commitment decision letter, approved 486, CenturyLink data grid, and copy of item 21. This is required on an annual basis

and customers will be responsible for payment in full until discounts can begin. Note that as part of the recent E-rate Modernization Order, beginning funding Year 2015 the BEAR method is changing to a direct invoice and disbursement process by the applicant. Providers will no longer need to certify/approve those invoices.

Rationale: CenturyLink respectfully submits clarifications regarding E-Rate.

11. PRICING STRUCTURE

Providers shall only charge the pricing found within 'Attachment II, Pricing Structure', which shall be firm fixed pricing.

Providers are required to provide pricing as lowest corresponding price, which is defined as the lowest price that a service provider charges to non-residential customers, such as, schools, libraries, consortiums, and businesses who are similarly situated customers for similar services. "Similarly situated" means the "geographic service area" in which a service provider is seeking to serve customers.

CenturyLink respectfully requests the following clarification:

In accord with FCC requirements, CenturyLink will charge you its lowest corresponding price for the eligible E-Rate supported services provided to you as an entity eligible to receive E-Rate supported services. The lowest corresponding price is the lowest price that CenturyLink charges to non-residential customers who are similarly situated to you for similar services, including quantity commitments, term commitments, and special features.

Rationale: CenturyLink respectfully submits clarifications regarding E-Rate.

11.1 Category 1, Dedicated Private Circuits and Networks:

11.1.1 Pricing Structure: Prices for Private (physical and virtual) circuit and network services shall be based on the service access medium and capacity, the provisioned bandwidth for the access connection, and the guaranteed QoS parameters of the service. The following are examples of allowed pricing elements:

11.1.1.1 Non-Recurring Costs (NRC) for installing and activating the service at a specific location;

11.1.1.2 Extension NRC for extending the provider's transport medium to an off-net location;

11.1.1.3 Monthly lease for Demarcation equipment if not provided by customer unless the description in Attachment II for a particular Type Of Service requires that any equipment associated with the

service be bundled with the service and the cost to be included in the Monthly Recurring Cost (MRC);

11.1.1.4 Monthly Recurring Costs (MRC) for service at specified data rates with any required bundled equipment cost; and

11.1.1.5 MRC for any specific service level commitments not described in the product bid lists.

11.2 Category 2, Voice Grade Services:

11.2.1 Non-Recurring Costs (NRC) for installing and activating the service at a specific location;

11.2.1.1 Monthly Recurring Charge (MRC) for Voice Package:

11.2.1.1.1 Base voice service includes a local “line” with assigned local number and unlimited local calling.

11.2.1.1.2 Call feature packages including call features as selected by the Customer: 11.2.1.1.2.1 Base voice service with 1 include Call Feature;

11.2.1.1.2.2 Base voice service with bundled package of up to 5 Call Features;

11.2.1.1.2.3 Base voice service with bundled package of up to 10 Call Features;and

11.2.1.1.2.4 Base voice service with bundled package of 11 or more Call Features.

11.2.1.2 Long Distance Services:

11.2.1.2.1 Domestic: U.S. Long Distance rates shall be quotes as ICB on the following billing alternatives:

11.2.1.2.1.1 Flat Rate; and

11.2.1.2.1.2 Usage Based by 1/10th minute increments starting with called party answer.

11.2.1.2.2 Global: International Long Distance rates shall be quoted as ICB based on a country list provided by the Customer. Billing shall be based on the following alternatives:

11.2.1.2.2.1 Flat Rate by called country.; and

11.2.1.2.2.2 Usage Based by country called per 1/10th minute increments starting with called party answer.

11.2.1.3 Extension NRC for existing the provider's transport medium to an off-net location.

11.3 Category 3, WiFi Access Services:

11.3.1 Pricing for WiFi Access Services shall be based on, the provisioned bandwidth for the access connection, and the guaranteed QoS parameters of the service specified in the bid list. The following are examples of allowed pricing elements:

11.3.1.1 Non-Recurring Costs (NRC) for installing and activating the service per access point installed at a specific location;

11.3.1.2 Extension NRC for extending the provider's transport medium to an off-net location;

11.3.1.3 Monthly Recurring Costs (MRC) for transport service at specified data rates (including bundled Access Point(s) and any managed routers); and

11.3.1.4 MRC for any specific service level commitments not described in the product bid lists.

11.4 Category 4, Internet Access Services:

11.4.1 Pricing for Internet Access Services shall be based on the service access medium and capacity, the provisioned bandwidth for the access connection, and the guaranteed QoS parameters of the service. The following are examples of allowed pricing elements:

11.4.1.1 Non-Recurring Costs (NRC) for installing and activating the service at a specific location;

11.4.1.2 Extension NRC for extending the provider's transport medium to an off-net location;

11.4.1.3 Monthly cost for Demarcation equipment (such as cable, DSL modem, fiber termination panel, etc.) if not bundled with the service and included with the MRC. or if not provided by customer; and

11.4.1.4 Monthly Recurring Costs (MRC) for guarantee service at specified data rates and QoS/CoS levels.

11.5 Category 5, Fiber services

11.5.1 Pricing for Fiber Services shall be based on the capacity, distance of the circuit, and Guaranteed Availability and Service Restoration commitments,

as well as any bundled electronics on the Provider side of the demarcation. Examples of allowable charges are:

- 11.5.1.1 Non-Recurring Costs (NRC) for installing and activating the service at specific locations;
- 11.5.1.2 Extension NRC for extending the provider's transport medium to an off-net location;
- 11.5.1.3 Monthly lease for Demarcation equipment (such as fiber termination panel, FODUs etc.) if not bundled with the service and included with the MRC, or if not provided by customer; and
- 11.5.1.4 Monthly Recurring Costs (MRC) for guarantee service at specified data rates and QoS/CoS levels.

11.6 E-Rate Eligible Entities:

- 11.6.1 Specific only to E-Rate Eligible Entities, a Contractor may be required to quote the bundled rate pricing proposed within Attachment II, Pricing Structure, as a 'de-bundled' set of services separating Internet Access and transport services from managed router(s) and WiFi router service. If required to 'de-bundle' the pricing, the quoted price shall not exceed the pricing of the bundled rate proposed within Attachment II, pricing structure for the WiFi Access Service in question.

Special Terms and Conditions

1. TERM OF CONTRACT

The contract shall begin on July 1, 2015 and shall continue for a term of five (5) years, unless terminated in accordance to the terms of this contract.

2. CONTRACT TYPE (AS NEEDED)

The contract shall be on an as needed, if needed basis at Firm Fixed Price rates.

3. NON-EXCLUSIVE CONTRACT

This contract has been awarded with the understanding and agreement that it is for the sole convenience of the State of Arizona. The State reserves the right to obtain like goods or services from another source when necessary. Off-contract purchase authorization(s) may be approved by the State Procurement Office. Approvals shall be at the exclusive discretion of the State and shall be final. Off-contract procurement shall be consistent with the Arizona Procurement Code.

4. ELIGIBLE AGENCIES (Statewide)

This Contract shall be for the use of all State of Arizona departments, agencies, commissions and boards. In addition, eligible State Purchasing Cooperative members may participate at their discretion. In order to participate in this contract, a cooperative member shall have entered into a Cooperative Purchasing Agreement with the Department of Administration, State Procurement Office as required by Arizona Revised Statutes § 41-2632.

Membership in the State Purchasing Cooperative is available to all Arizona political subdivisions including cities, counties, school districts, and special districts. Membership is also available to all non-profit organizations, as well as State governments, the US Federal Government and Tribal Nations. Non-profit organizations are defined in

A.R.S. § 41-2631(4) as any nonprofit corporation as designated by the internal revenue service under section 501(c)(3) through 501(c)(6).

CenturyLink respectfully requests the following clarification:

All of the State of Arizona Departments, agencies, commissions and boards (aka Mandatory Customers) and any customers who are E-Rate Eligible Entities will be transitioned to this new contract and its pricing effective July 1st 2015. Eligible State Purchasing Cooperative members (aka Permissive Customers) will be subject to their existing CSOs under the CenturyLink Carrier Service Agreement, ADSP011-000402 (the "Existing Agreement"), until the Permissive Customers execute renewal CSOs or migrate to new services under this Contract.

5. ESTIMATED QUANTITIES (CONSIDERABLE)

The State anticipates considerable activity resulting from contract(s) that will be awarded as a result of this solicitation; however, no commitment of any kind is made concerning quantities actually acquired and that fact should be taken into consideration by each potential Contractor.

6. ADMINISTRATIVE FEE / USAGE REPORTS

6.1 Method of Assessment. At the completion of each quarter, the Contractor reviews all sales under their contract in preparation for submission of their Usage Report. The Contractor identifies all sales receipts transacted by members of the State Purchasing Cooperative and assesses one percent (1.0%) of this amount in their Usage Report. An updated list of State Purchasing Cooperative members may be found at: <https://spo.az.gov/state-purchasing-cooperative>. At its option, the State may expand or narrow the applicability of this fee. The State shall provide thirty (30) written notice prior to exercising or changing this option. The Contractor shall summarize all sales, along with all assessed Administrative Fee amounts within their Usage Report, including total amounts for the following:

6.2 Submission of Reports and Fees. Within thirty (30) days following the end of the quarter, the Contractor submits their Usage Report and if applicable, a check in the amount of one percent (1%) of their sales receipts from members of the State Purchasing Cooperative, to the Department of Administration, State Procurement Office. Contractors are required to use the State's current report templates unless you have authorization from your contract officer to use a different format. You need to complete Form 799, which is a cover letter that gives the totals of your transactions; and Form 801, which is an Excel spreadsheet that details your transactions. Sales to state agencies and the cooperative members are to be totaled separately. The most current forms can be downloaded at <https://spo.az.gov/statewide-contracts-administrative-fee>.

6.2.1 The submission schedule for Administrative Fees and Usage reports shall be as follows:

FY Q1, July through September	Due October 31
FY Q2, October through December	Due January 31
FY Q3, January through March	Due by April 30
FY Q4, April through June	Due by July 31

6.3 The Administrative Fee shall be a part of the Contractor's unit prices and is not to be charged directly to the customer in the form of a separate line item. Statewide

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contracts shall not have separate prices for State Agency customers and State Purchasing Cooperative customers.

- 6.4 Contractor's failure to remit administrative fees in a timely manner consistent with the contract's requirements may result in the State exercising any recourse available under the contract or as provided for by law.

CenturyLink respectfully requests the following clarification:

CenturyLink will comply except to the extent that USAC or the FCC advise that no providers may pay such fees back to an entity under E-rate program rules, such as Gift Rules or Prohibition of Free Services. CenturyLink understands that the issue is currently under review with USAC/FCC.

7. LICENSES

The Contractor shall maintain in current status all Federal, State and Local licenses and permits required for the operation of a business conducted by the Contractor.

CenturyLink respectfully requests the following clarification:

While CenturyLink, bidding under its affiliate, CenturyLink Communications, LLC f/k/a Qwest Communications Company, LLC ("QCC") does not hold an Arizona contractor's license under A.R.S. § 32-1121 et seq., CenturyLink Communications, LLC believes it is exempt from such licensing requirements because it is a public utility, as provided under A.R.S. §32-1121(A)(3). Indeed, CenturyLink Communications, LLC f/k/a Qwest Communications Company, LLC ("QCC") is a "public service corporation" regulated by the Arizona Corporation Commission, holding a Certificate of Convenience and Necessity to provide local exchange and long distance telecommunications services in the State of Arizona. The grant of authority is in A.C.C. Decision No. 68447, entered February 2, 2006.

8. SUBCONTRACTORS

Supplemental to the Subcontractor term in the Uniform Terms and Conditions, Contractor shall not enter into any Subcontract under this Contract, for the provision of supplies or performance of services under this Contract, without the advance written approval, by way of bilateral contract amendment, of the State Procurement Office. When requesting the Procurement Officer's approval, the Contractor shall list all new subcontractors, their contact information, certifications required of them, their Minority and Women Owned Enterprise status (cite any certifications use in determining such status) as well as the subcontractor's proposed responsibilities under the Contract. The Subcontractor's most current certificate of insurance shall be provided at this time as

well. With the request, Contractor shall certify that all Subcontracts incorporate by reference the terms and conditions of this Contract.

Wholesale/Inter-carrier Agreements shall not be considered as subcontractor relationships that need to be disclosed or approved by the State Procurement Office.

CenturyLink respectfully replaces this section with alternative language.

8. **Subcontractors.** With the exception of standard non-customer /project-specific subcontractors that provide support across Contractor's entire product offering and/or customer-base, Contractor shall not enter into any other Subcontract under this Contract for the performance of this contract without the advance written approval of the Procurement Officer. The Contractor shall clearly list any proposed subcontractors Team Members and the subcontractor's Team Member's proposed responsibilities. The Subcontract and agreements with Team Members shall incorporate by reference the terms and conditions of this Contract. "Team Member" means the entity, corporation or legal organization identified by Contractor as a Team Member which has a contract with Contractor to furnish Services under the terms of this Contract, directly to the State or other Mandatory or Permissive Customers, either wholly as described in this Contract, or in support of or as part of other Services provided hereunder, which is the responsibility of the Team Member, not of Contractor, but for which Contractor shall act as the point of contact. The terms and conditions of this Contract will be binding upon each Team Member. Wholesale/Inter-carrier Agreements shall not be considered as subcontractor relationships that need to be disclosed or approved by the State Procurement Office.

Rationale: CenturyLink may enlist the products and services of its vendors which are not specific to any one transaction or customer. In addition, CenturyLink will be entering into agreements with Team Members who are specifically identified in this bid proposal and others yet to be identified.

9. **PERFORMANCE BOND**

The Contractor shall be required to furnish an irrevocable security in the amount of \$1,000,000 payable to the State of Arizona, binding the Contractor to provide faithful performance of the contract. This shall be provided on an annual basis at the time of contract's annual anniversary.

Performance security shall be in the form of a performance bond, certified check or cashier's check. This security must be in the possession of the State Procurement Office within ten (10) calendar days from contract start date as defined in the Special Terms and Conditions Section 1. If the Contractor fails to execute the security document, as required, the Contractor may be found in default and contract terminated by the State. In case of default, the state reserves all rights to recover as provided by law.

10. NEW EQUIPMENT

All equipment, materials, parts and other components incorporated in the work or an item covered by this Contract shall be new, of the latest model and of the most suitable grade for the purpose intended. Any and all work under this Contract shall be performed in a skilled and workmanlike manner.

CenturyLink respectfully requests the following changes to the language:

All equipment, materials, parts and other components incorporated in the work or an item covered by this Contract shall be ~~new, of the latest model and of the most~~ suitable grade for the purpose intended. Any and all work under this Contract shall be performed in a skilled and workmanlike manner.

Rationale: CenturyLink respectfully requests to modify the language to reflect network management may include grooming or installing circuits on existing infrastructure devices, which would not be considered new, in order to meet or exceed network standards.

11. EMERGING TECHNOLOGIES

The telecommunication and broadband industries are changing rapidly and the types of services, technology, methods of deployment, and providers of product and services will likely change during the term of this Contract. The State seeks to ensure that Contracts can meet the shifting needs caused by these changes. If new services within the existing categories are identified the State at its option can add those new services within Attachment II via a bilateral contract amendment.

12. BROADBAND EXPANSION PROVISION

Contractors who are awarded the opportunity to provide new infrastructure expansion are eligible to receive consideration for the following additional terms:

- 12.1 Longer-Term Contracts. After the initial 5 years base the contract can be extended for one (1) three (3) year term. At the expiration of that three (3) year term, the contract can be extended a final time for two (2) additional years, making the max life of a resultant contract 10 years.
- 12.2 Longer-Term Service Contracts. If a Carrier or Provider wishes to seek special terms for a Longer-Term Service Contract (greater than five (5) years) with a customer, to justify investment in new infrastructure expansion, they shall submit a business case to the State Procurement Office for review and possible acceptance.
- 12.3 Early-Termination Terms. If a Carrier or Provider wishes to seek special terms for early-termination, a business case shall be submitted to the State Procurement Office for review and possible acceptance.

13. BRAND NAME

References made to items, identified by trade name, are intended to show kind and quality of products desired and is not intended to be restrictive or limit competition. The use of brand names or manufacturer's catalog references shall be constructed as quality level, method and type of performance and does not indicate that item cited is mandatory. The State reserves the right to determine what products are considered like or equal. Products substantially equivalent to those designated shall qualify for consideration.

14. WARRANTY

14.1 Liens. The Contractor warrants that the Materials supplied under this Contract are free of liens and shall remain free of liens.

14.2 Quality. Unless otherwise modified elsewhere in the terms and conditions, the Contractor warrants that, for one year after acceptance by the State, the Materials shall be:

- Of a quality to pass without objection in the trade under the Contract description;
- Fit for the intended purposes for which the Materials are used;
- Conform to the written promises or affirmations of fact made by the Contractor; and
- Fully compatible with the State's computer hardware and software environment.

14.3 Fitness. The Contractor warrants that any Materials supplied to the State shall fully conform to all requirements of the Contract and all representations of the Contractor, and shall be fit for all purposes and uses required by the Contract.

14.4 Inspection/Testing. The warranties set forth in subparagraphs 7.1 through 7.3 of this paragraph are not affected by inspection or testing of or payment for the Materials by the State.

14.5 Compliance with Applicable Laws. The Materials and services supplied under this Contract shall comply with all applicable Federal, state and local laws, and the Contractor shall maintain all applicable license and permit requirements.

Contractor represents and warrants to the State that Contractor has the skill and knowledge possessed by members of its trade or profession and Contractor will apply that skill and knowledge with care and diligence so Contractor and Contractor's employees and any authorized subcontractors shall perform the Services described in this Contract in accordance with the Statement of Work.

Contractor represents and warrants that the Materials provided through this Contract and Statement of Work shall be free of viruses, backdoors, worms, spyware, malware and other malicious code that will hamper performance of the Materials, collect unlawful personally identifiable information on users or prevent the Materials from performing as required under the terms and conditions of this Contract.

CenturyLink respectfully replaces this section with alternative language.

- 14. Warranty.** Any materials or Customer Premise Equipment (“CPE”) offered hereunder will be provided by Contactor as a pass-through provider under existing distributor arrangements with the CPE manufacturers. Contractor is not a manufacturer of equipment or materials; therefore, any warranties and other terms and conditions for such equipment or materials will be those provided by the manufacturer under its applicable warranty terms and conditions. Contractor may provide warranty support for the requested period however any warranty covering the materials or equipment would be from the manufacturer. Equipment including CPE is designed and engineered to meet the specifications and purposes established by the manufacturer in response to the market.

Rationale: CenturyLink is not the manufacturer of any equipment or materials proposed and/or provided under this Contract; therefore warranties provided by the manufacturer under its applicable warranty terms and conditions will be passed-through to the State. CenturyLink believes that any sale of CPE under this Contract will be limited by the provisions of Section 4.9 of the Scope of Work.

15. AUTHORIZATION FOR SERVICES

Authorization for purchase of services shall be made only upon the issuance of a Purchase Order that is signed by an authorized agent. The Purchase Order will indicate the contract number and the dollar amount of funds authorized. The Contractor shall only be authorized to perform services up to the amount on the Purchase Order. The State shall not have any legal obligation to pay for services in excess of the amount indicated on the Purchase Order. No further obligation for payment shall exist unless a) the Purchase Order is changed or modified with an official Change Order, and/or b) an additional Purchase Order is issued for purchase of services under this Contract.

CenturyLink respectfully requests the following clarification:

CenturyLink and the State use Customer Service Orders (“CSOs”) which are the same as “Purchase Order” used in this section.

16. EXTRA-CONTRACTUAL PRODUCTS AND SERVICES PROHIBITED

Any attempt to use an Order to represent any products and/or services not specifically awarded and cited in the Contract as being included in the Contract is a violation of the Contract and the Arizona Procurement Code. Any such action is subject to the legal and contractual remedies available to the State, inclusive of but not limited to Contract termination for default, suspension and/or debarment of the Contractor.

17. BILLING

Contractors will be doing business with Customers of dramatically different size and need. As such, different levels of complexity in billing may be required. An objective of this contract is to meet the various needs of different customers in standard electronic format. The State desires electronic billing be adopted where possible for any purchased services by any customer for services covered by this Contract.

17.1 Billing Detail**CenturyLink respectfully requests the following changes to the language:**

Invoices submitted for payment shall contain the same description detail as provided in the Quote Form, at a minimum, shall identify all products and services (e.g. circuit number, BTN, WTN), the unit price, units of quantity, extended price, service address or location of Service, and invoice total, for both paper and electronic media, at no additional charge. Additionally, the approved electronic media shall also include at a minimum; Call Detail Records identifying the actual originating phone extension (unless ANI not sent by customer for dedicated facilities), Discount Details, Tax Details, Feature Details, Other Fees and Surcharges details, approved Adjustment details, circuit detail at the CSR level, and USOC level invoice details. Invoice Identification Information. Invoice Identification Information (III) shall include at a minimum the following 16 data elements: 1) Vendor Name; 2) Vendor Account Number; 3) Invoice Date; 4) Total Invoice Amount; 5) Total Current Charges; 6) Vendor Remit Address; 7) Account-Level Late Fees; 8) Account Level Outstanding Balance; 9) Account Level Payment Received; 10) Account Level Miscellaneous Fees; 11) Point of Service ID (e.g., Circuit number, phone number, etc.); 12) Monthly Fees; 13) Usage-based Charges; 14) Feature Charges; 15) Taxes; and 16) Total Charges for Point of Service.

Rationale: CenturyLink will continue waiving our Green Fee, which is a fee billable when a customer requests a paper invoice.

17.2 Billing and Payment Data

Contractor shall provide basic billing data to all Ordering Entities that request it. This data shall include at a minimum Usage Statistics; Applicable Discount Details; Call Detail for LD at the actual originating extension level (unless ANI is not sent by Customer for dedicated facilities); Circuit Detail, when applicable, at the Customer Service Record (CSR) or equivalent level; Tax Details; Feature Details; Other Fees and Surcharges Details; Approved Adjustment Details; and Universal Service Order Code (USOC) level or equivalent Invoice Details. Ordering Entities may request this data at any point during the Term of Contract.

17.3 Billing SLA Affected Services

Contractor shall process invoices in accordance with the Billing and Payment Section of resultant Service Level Agreements. If, after the SLA is resolved the Customer owes the disputed amount in part or in whole to the Contractor, Contractor may assess overdue account charges up to a maximum rate of two-thirds of one percent per month on the outstanding balance.

17.4 Billing Disputes

Contractor and Customers shall use the following process in identifying and mitigating performance issues or problems associated with billing issues under the Contract. Contractor shall work with Customer, or their designee (which may be an approved Subcontractor), to automate the dispute process between Contractor and Customer. Contractor shall provide a responsibility matrix identifying representatives, their phone number and email address, for questions and resolution of issues, including escalation of unresolved disputes.

17.4.1 Billing Dispute Resolution

Failure by Customer to pay any portion of or the entire invoiced amount based on Contractor billing errors or disputed charges shall not constitute default under this Contract. Customer will pay undisputed portions of disputed or incorrect invoices where Customer can easily identify the undisputed portion. Payment of an amount less than the total amount due on all unpaid invoices shall be credited as directed by Customer. In no event shall Contractor apply any payment or portion thereof to any particular amount or item that is subject to any claim of error or dispute between the parties.

17.5 Billing Adjustments

CenturyLink respectfully requests the following changes to the language:

Revised invoices or billing adjustments shall apply only to Contractor's Services that can be verified by the Customer, and requests for such adjustments must be

submitted in writing to the Customer within 90 ~~60~~ days of Service invoice delivery; shall reference the original invoice in which the error was made, and contain sufficient level of detail to make a reasonable determination of fact. Billing Adjustments, once determined to be fact, shall be documented in writing on all forms of billing, paper and electronic, ~~in the next billing cycle~~ within 60 days.

Rationale: CenturyLink respectfully request the time frame be extended to 90 days to allow for additional time for Agencies to view invoices from the State of Arizona TEM Provider.

17.6 Billing Agent

Contractor may use an Agent (designated herein as a Subcontractor) to prepare and submit invoices and receive Customer payments, on behalf of, but in the Contractor's name. Contractor shall remain responsible for the accuracy and correctness of the invoices issued and payments collected by any billing Agent. If Contractor exercises this option, Contractor shall promptly notify Customer in writing of such arrangement for invoicing and collection, including name, mailing and street addresses, and telephone number for the firm and the individual person responsible for this function, and any changes thereto.

18. PAYMENT PROCEDURES

The State will not make payments to any Entity, Group or individual other than the Contractor with the Federal Employer Identification (FEI) Number identified in the Contract. Contractor invoices requesting payment to any Entity, Group or individual other than the contractually specified Contractor shall be returned to the Contractor for correction.

The Contractor shall review and insure that the invoices for services provided show the correct Contractor name prior to sending them for payment.

If the Contractor Name and FEI Number change, the Contractor must complete an "Assignment and Agreement" form transferring contract rights and responsibilities to the new Contractor. The State must indicate consent on the form. A written Contract Amendment must be signed by both parties and a new W-9 form must be submitted by the new Contractor and entered into the system prior to any payments being made to the new Contractor.

19. PRICING

19.1 Price Increase

Contractor prices accepted and subsequently awarded by a Contract shall remain in effect for a minimum of one (1) year. All written requests for price adjustments

made by the Contractor shall be submitted 60 to 90 days prior to the anniversary or contract renewal date.

The State will review any requested rate increase to determine whether such request is reasonable in relation to increased supplier or material costs. Contractor shall provide written justification for any price adjustment requested, including information contained in the Consumer Price Index or similar official cost analysis to support any requested price increase. The State shall determine whether the requested price increase or an alternate option is in the best interest of the State. Any price increase adjustment, if approved, will be effective upon execution of a written Contract amendment.

Contract release order/purchase orders placed before a price increase is authorized shall be delivered at the purchase order price. However, if the price should decrease between receipt of the order, and shipment of the order, the Contractor shall invoice at the new lowest discounted price. The awarded contract price shall remain the same throughout the term of the contract, to include all renewals.

19.2 Price Reduction

Price reductions may be submitted in writing to the State for consideration at any time during the contract period. The State at its own discretion may accept a price reduction.

In relation to recurring costs based on most favored term pricing, after 3 years of completed service customer may request a review of the contract to bring pricing into line with current market pricing.

CenturyLink respectfully requests the following changes to the second paragraph:

Delete the following sentence: "In relation to recurring costs based on most favored term pricing, after 3 years of completed service customer may request a review of the contract to bring pricing into line with current market pricing."

Rationale: CenturyLink will provide pricing in accordance with the requirements of this Contract, including any low cost provider requirements related to E-Rate Eligible Entities. None of the pricing is subject to a most favored term pricing or subject to review 3 years into this Contract.

Any price reductions requests that are accepted by the State will be acknowledged by the issuance and acceptance of a fully executed bilateral contract amendment. Any accepted price reduction shall be available to all customers who may utilize this contract.

19.3 Bulk Pricing:

In addition to decreasing contract pricing in accordance with Special Terms and Conditions, Section 19.2, Price Reduction, Contractor(s) may offer bulk pricing at any time during the Contract. Such pricing shall be at a MRC of at least 10% less than the current contract pricing for said service. The Bulk Pricing may be presented for consideration by the State in the form of tiered pricing as well.

If electing to exercise this provision the Contractor shall submit to the following to the State Procurement Office, Procurement Officer:

- A Formal request to consider an addition of Bulk Pricing for specified products.
- Product Identification, identifying the 'Arizona Service ID' as listed in Attachment II, Pricing Structure.
- The Bulk Pricing vs the existing contract pricing.

Approval of Bulk Pricing shall be in the form of a bilateral contract amendment. Bulk Pricing shall be available to all customers allowed to purchase under the Contract and available for the life of the Contract.

20. DATA SECURITY / SECURITY

20.1 Data Privacy/Security Incident Management.

Contractor and its agents shall cooperate and collaborate with appropriate State personnel to identify and respond to an information security or data privacy incident, including a security breach.

20.1.1 Threat of Security Breach

Contractor(s) agrees to notify the Customer's Chief Information Officer (CIO), the Customer's Chief Information Security Officer (CISO) and other key personnel as identified by the Customer of any perceived threats placing the supported infrastructure and/or applications in danger of breach of security. The speed of notice shall be at least commensurate with the level of threat, as perceived by the Contractor(s). Customer shall agree to provide contact information for the CIO, the CISO and key personnel to the Contractor if applicable.

20.1.2 Discovery of Security Breach

Contractor agrees to immediately notify the Customer's CIO, the CISO and key personnel as identified by the State of a discovered breach of security. Customer shall agree to provide contact information for the CIO, the CISO and key personnel to the Contractor if applicable.

20.2 Security Requirements for Contractor Personnel.

Each individual proposed to provide services through this contract agrees to security clearance and background check procedures, including fingerprinting, as defined by the Arizona Department of Administration in accordance with Arizona Revised Statutes §41-710. The results of the individual's background check procedures must meet all HIPAA and law enforcement requirements. Contractor is responsible for all costs to obtain security clearance for their consultants providing services through this contract. Contractor personnel, agents or sub-contractors that have administrative access to the State's networks may be subject to any additional security requirements of ADOA-ASET as may be required for the performance of the contract. The Contractor, its agents and sub-contractors shall provide documentation to ADOA-ASET confirming compliance with all such additional security requirements for performance of the contract. Additional security requirements include but are not limited to the following:

- 20.2.1 Identity and Address Verification – that verifies the individual is who he or she claims to be including verification of the candidate's present and previous addresses;
- 20.2.2 UNAX/confidentiality Training;
- 20.2.3 HIPAA Privacy and Security Training; and
- 20.2.4 Information Security Training.

CenturyLink respectfully requests the following changes to the first sentence:

To the extent permitted under Contractor's labor agreements, ~~E~~each individual proposed to provide services through this contract agrees to security clearance and background check procedures, including fingerprinting, as defined by the Arizona Department of Administration in accordance with Arizona Revised Statutes §41-710.

Rationale: CenturyLink agrees to comply with the State's internal rules and regulations for safety, security, and conduct, including background checks, subject to CenturyLink's existing labor agreements and employment policies requiring individual and/or labor union consent.

20.3 Information Access. The Contractor shall, where applicable, implement and/or use network management and maintenance applications and tools and appropriate fraud prevention and detection and encryption technologies. The Contractor and its employees, agents and Subcontractors shall comply with all policies and procedures of the individual Customer regarding data access, privacy and security, including those prohibiting or restricting remote access to the Customer's systems and data. The Customer shall authorize, and the Contractor shall issue, any necessary information-access mechanisms, including access IDs and passwords,

and the Contractor agrees that the same shall be used only by the personnel to whom they are issued. The Contractor shall provide to such personnel only such level of access as is minimally necessary to perform the tasks and functions for which such personnel are responsible. The Contractor shall from time-to-time, upon request from the Customer, but in the absence of any request from the Customer at least quarterly, provide the Customer with an updated list of the Contractor personnel having access to the Customer's systems, software, and data, and the level of such access. Computer data and software, including the Customer's Data, provided by the Customer or accessed (or accessible) by the Contractor personnel or the Contractor's Subcontractor personnel, shall be used by such personnel only in connection with the obligations provided hereunder, and shall not be commercially exploited by the Contractor or its Subcontractors in any manner whatsoever. Failure of the Contractor or the Contractor's Subcontractors to comply with the provisions of this Contract may result in the Customer restricting offending personnel from access to the Customer computer systems or the Customer Data or immediate termination of this Contract. It shall be the Contractor's obligation to maintain and ensure the confidentiality and security of the Customer Data in its possession or on its systems.

20.4 Information Disclosure. The Contractor shall establish and maintain procedures and controls that are acceptable to the State for the purpose of assuring that no information contained in its records or obtained from the state or from others in carrying out its functions under the contract shall be used or disclosed by it, its agents, officers, or employees, except as required to efficiently perform duties under the Contract. Persons requesting such information should be referred to the State. The Contractor also agrees that any information pertaining to individual persons shall not be divulged other than to employees or officers of the Contractor as needed for the performance of duties under the Contract, unless otherwise agreed to in writing by the State.

20.5 Building Access.

20.5.1 Contractor access to Customer facilities and resources shall be properly authorized by Customer personnel, based on business need and will be restricted to least possible privilege. Upon approval of access privileges, the Contractor shall maintain strict adherence to all policies, standards, and procedures. Policies / Standards, ADOA/ASET Policies / Procedures, and Arizona Revised Statutes (ARS) 28-447, 28-449, 28-450, 38-421, 13-2408, 13-2316, 41-770).

20.5.2 Failure of the Contractor, its agents or subcontractors to comply with policies, standards, and procedures including any person who commits an unlawful breach or harmful access (physical or virtual) will be subject to prosecution under all applicable state and / or federal laws. Any and all recovery or reconstruction costs or other liabilities associated with an unlawful breach or harmful access shall be paid by the Contractor.

21. SECTION 508 COMPLIANCE

Unless specifically authorized in the Contract, any electronic or information technology offered to the State of Arizona under this Contract shall comply with A.R.S. § 41-3531 and § 41-3532 and Section 508 of the Rehabilitation Act of 1973, which requires that employees and members of the public shall have access to and use of information technology that is comparable to the access and use by employees and members of the public who are not individuals with disabilities.

22. HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1996

The Contractor warrants that it is familiar with the requirements of HIPAA, as amended by the Health Information Technology for Economic and Clinical Health Act (HITECH Act) of 2009, and accompanying regulations and will comply with all applicable HIPAA requirements in the course of this Contract. Contractor warrants that it will cooperate with the State in the course of performance of the Contract so that both the State and the Contractor will be in compliance with HIPAA, including cooperation and coordination with the Arizona Strategic Enterprise Technology (ASET) Group, Statewide Information Security and Privacy Office (SISPO), Chief Privacy Officer and HIPAA Coordinator and other compliance officials required by HIPAA and its regulations. Contractor will sign any documents that are reasonably necessary to keep the State and Contractor in compliance with HIPAA, including but not limited to, business associate agreements.

If requested, the Contractor agrees to sign a "Pledge to Protect Confidential Information" and to abide by the statements addressing the creation, use and disclosure of confidential information, including information designated as protected health information and all other confidential or sensitive information as defined in policy. In addition, if requested, Contractor agrees to attend or participate in job related HIPAA training that is: (1) intended to make the Contractor proficient in HIPAA for purposes of performing the services required and (2) presented by a HIPAA Privacy Officer or other person or program knowledgeable and experienced in HIPAA and who has been approved by the ASET/SISPO Chief Privacy Officer and HIPAA Coordinator.

CenturyLink respectfully requests the following clarification:

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HIPAA. CenturyLink does not require or intend to access Customer data in its performance hereunder, including but not limited to any confidential health related information of Customer's clients, which may include group health plans, that constitutes Protected Health Information ("PHI"), as defined in 45 C.F. R. §160.103 under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA Rules"). To the extent that any exposure to PHI is incidental to CenturyLink's provision of Service and not meant for the purpose of accessing, managing the PHI or creating or manipulating the PHI, such exposure is allowable under 45 CFR 164.502(a)(1)(iii). However, to the extent that CenturyLink is required to access PHI in the course of providing Services to Customer and acts in the capacity of a Business Associate, the parties' obligations will be governed by this Contract.

Rationale: This Contract is for the provision of transport services to State customers. As such, CenturyLink will not have access to any PHI as a result of merely providing the communication services to any State customer.

23. FIRST PARTY LIMITATION OF LIABILITY

Contractor's liability for first party damages to the State arising from this Contract shall be limited to two (2) times the maximum-not-to-exceed amount of this Contract. The foregoing limitation of liability shall not apply to: (i) liability, including indemnification obligations, for third party claims, including but not limited to, infringement of third party intellectual property rights; (ii) claims covered by any specific provision of the Contract calling for liquidated damages or other amounts, including but not limited to, performance requirements; or (iii) costs or attorneys' fees that the State is entitled to recover as a prevailing party in any action.

CenturyLink respectfully replaces this section with alternative language.

Neither party, its affiliates, agents, nor contractors will be liable for any indirect, incidental, special, reliance, punitive, or consequential damages or for any lost profits or revenues or lost data or cost of cover relating to the services or this Contract, regardless of the legal theory under which such liability is asserted. Excluding Contractor's indemnification obligations for personal injury, property damage, or Intellectual Property infringement, Contractor's total aggregate liability arising from or related to this Contract will not exceed the total charges paid or payable by the State to Contractor under this Contract in the 12 months immediately preceding the occurrence of the event giving rise to the claim. Notwithstanding anything else in this Contract to the contrary, it is specifically understood and agreed that nothing contained in this Contract shall be construed as an express or implied waiver by the State of its governmental immunity granted under A.R.S. Title 12, Chapter 7, Article 2.

Rationale: CenturyLink requests that the State consider a limitation of liability that caps all consequential damages and that limits aggregate direct damages to 12 months of charges under the contract preceding the claim.

24. INDEMNIFICATION

Contractor shall indemnify, defend with counsel reasonably approved by the State, and hold harmless, the State, its departments, agencies, boards, commissions, universities, officers, agents and employees (collectively, the "Indemnatee") from and against any and all claims, actions, damages, costs (including attorneys' fees), and losses arising under this Contract, including, but not limited to, bodily injury or personal injury (including death) or loss or damage to tangible or intangible property, but excluding damages arising solely from the gross negligence or willful misconduct of the Indemnatee. This indemnification obligation includes any claim or amount arising out of, or recovered under, the Workers' Compensation Law or arising out of the failure of Contractor to comply with any federal, state or local law, statute, ordinance, rule, regulation or court decree. Contractor shall have control, subject to the reasonable approval of the State, of the defense of any action on such claim and all negotiations for its settlement or compromise, provided, however, that when substantial principles of government or public law are involved, or when involvement of the State is otherwise mandated by law, the State may elect, in its sole and absolute discretion, to participate in such action at its own expense with respect to attorneys' fees and costs, but not liability, and the State shall have the right to approve or disapprove any settlement, which approval shall not be unreasonably withheld or delayed. The State shall reasonably cooperate in its defense and any related settlement negotiations.

CenturyLink respectfully replaces this section with alternative language.

To the extent allowed by law, Contractor shall defend, indemnify, and hold harmless the State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees (hereinafter referred to as "Indemnatee") from and against any and all claims, actions, liabilities, damages, losses, or expenses (including court costs, attorneys' fees, and costs of claim processing, investigation and litigation) (hereinafter referred to as "Claims") for bodily injury or personal injury (including death), or loss or damage to tangible property caused, or alleged to be caused, in whole or in part, by the negligent or willful acts or omissions of Contractor or any of its owners, officers, directors, agents, employees or subcontractors. This indemnity includes any claim or amount arising out of, or recovered under, the Workers' Compensation Law to the extent of Contractor's negligence or arising out of the failure of such contractor to conform to any applicable federal, state or local law, statute, ordinance, rule, regulation or court decree. It is the specific intention of the parties that

the Indemnatee shall, in all instances, except for Claims arising to the extent of the negligent or willful acts or omissions of the Indemnatee, be indemnified by Contractor from and against any and all claims. It is agreed that Contractor will be responsible for primary loss investigation, defense and judgment costs where this indemnification is applicable. In consideration of the award of this contract, the Contractor agrees to waive all rights of subrogation against the State of Arizona, its officers, officials, agents and employees for losses arising from the work performed by the Contractor for the State of Arizona and to the extent caused by the negligent or willful act or omission of the Contractor. This indemnity shall not apply if the contractor or sub-contractor(s) is/are an agency, board, commission or university of the State of Arizona.

Rationale: CenturyLink requests that the State consider an indemnification provision limits CenturyLink indemnity to CenturyLink's negligence and that does not include loss of intangible property.

25. IP INDEMNIFICATION

Indemnification - Patent and Copyright. With respect solely to Materials provided or proposed by Contractor or Contractor's agents, employees, or subcontractors (each a "Contractor Party") for performance of this Contract, Contractor shall indemnify, defend and hold harmless the State, its departments, agencies, boards, commissions, universities, officers, agents and employees (collectively, the "Indemnatee"), against any third-party claims for liability, including, but not limited to, reasonable costs and expenses, including attorneys' fees, for infringement or violation of any patent, trademark, copyright or trade secret, by such Materials or the State's use thereof.

In addition, with respect to claims arising from computer hardware or software manufactured or developed solely by a third party, Contractor shall pass through to the State such indemnity rights as it receives from such third party (the "Third Party Obligation") and will cooperate in enforcing them; provided, however, that (i) if the third party manufacturer fails to honor the Third Party Obligation, or (ii) the Third Party Obligation is insufficient to fully indemnify the State, Contractor shall indemnify, defend and hold harmless the State against such claims in their entirety or for the balance of any liability not fully covered by the Third Party Obligation.

The State shall reasonably notify the Contractor of any claim for which Contractor may be liable under this section. If the Contractor is insured pursuant to A.R.S. § 41-621 and § 35-154, this section shall not apply. Contractor shall have control, subject to the reasonable approval of the State, of the defense of any action on such claim and all negotiations for its settlement or compromise, provided, however, that when substantial principles of government or public law are involved or when involvement of the State is

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otherwise mandated by law, the State may elect, in its sole and absolute discretion, to participate in such action at its own expense with respect to attorneys' fees and costs, but not liability, and the State shall have the right to approve or disapprove any settlement, which approval shall not be unreasonably withheld or delayed. The State shall reasonably cooperate in the defense and any related settlement negotiations.

If Contractor believes at any time that any Materials provided or in use pursuant to this Contract infringe a third party's intellectual property rights, Contractor shall, at Contractor's sole cost and expense, and upon receipt of the State's prior written consent, which shall not be unreasonably withheld, (i) replace an infringing Material with a non-infringing Material; (ii) obtain for the State the right to continue to use the infringing Material; or (iii) modify the infringing Material to be non-infringing, provided that following any replacement or modification made pursuant to the foregoing, the Material continues to function in accordance with the Contract. Contractor's failure or inability to accomplish any of the foregoing shall be deemed a material breach of this Contract.

Notwithstanding the foregoing, Contractor shall not be liable for any claim for infringement based solely on any Indemnitee's:

- (i) modification of Materials provided by Contractor other than as contemplated by the Contract or the specifications of such Materials or as otherwise authorized or proposed in any way by Contractor or a Contractor Party;
- (ii) use of the Materials in a manner other than as contemplated by this Contract or the specifications of such Materials, or as otherwise authorized or proposed in any way by Contractor or a Contractor Party; or
- (iii) use of the Materials in combination, operation, or use with other products in a manner not contemplated by the Contract, or, the specifications of such Materials, or as otherwise authorized or proposed in any way by Contractor or a Contractor Party.

Contractor certifies, represents and warrants to the State that it has appropriate systems and controls in place to ensure that State funds will not be used in the performance of the Contract for the acquisition, operation or maintenance of Materials in violation of intellectual property laws.

CenturyLink respectfully requests the following changes to the first sentence of the second paragraph:

In addition, with respect to claims arising from computer hardware or software manufactured or developed solely by a third party, Contractor shall pass through to the State such indemnity

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rights as it receives from such third party (the "Third Party Obligation") and will cooperate in enforcing them; provided, however, that (i) if the third party manufacturer fails to honor the Third Party Obligation, or (ii) the Third Party Obligation is insufficient to fully indemnify the State, Contractor shall indemnify, defend and hold harmless the State against such claims in their entirety or for the balance of any liability not fully covered by the Third Party Obligation, and notwithstanding any contrary provisions, Contractor's damages for Third Party Obligations is subject to the direct damages cap in the Sec 23, First Party Limitation of Liability.

Rationale: CenturyLink requests that the State consider that the limitation of liability apply to CenturyLink's indemnification obligations for third party IP.

26. INTELLECTUAL PROPERTY

26.1 Ownership of Intellectual Property. Any and all intellectual property, including but not limited to copyright, invention, trademark, trade name, service mark, or trade secrets created or conceived solely pursuant to or as a result of this Contract and any related subcontract (collectively, the "Intellectual Property"), shall be work made for hire and the State shall be the owner of such Intellectual Property. The agency, department, division, board or commission of the State of Arizona requesting the issuance of this Contract shall own (for and on behalf of the State) the entire right, title and interest to the Intellectual Property throughout the world. Software and other Materials developed or otherwise obtained by or for Contractor or its affiliates independently of this Contract ("Independent Materials") do not constitute Intellectual Property. If Contractor creates derivative works of Independent Materials, then the elements of such derivative works created pursuant to this Contract shall constitute Intellectual Property owned by the State. Contractor shall notify the State, within thirty (30) days, of the creation of any Intellectual Property by it or its subcontractor(s). Contractor, on behalf of itself and any subcontractor(s), agrees to execute any and all document(s) necessary to assure ownership of the Intellectual Property vests in the State and shall take no affirmative actions that might have the effect of vesting all or part of the Intellectual Property in any entity other than the State. The Intellectual Property shall not be disclosed by Contractor or its subcontractor(s) to any entity not the State without the express written authorization of the agency, department, division, board or commission of the State of Arizona requesting the issuance of this Contract.

Notwithstanding the foregoing, if the State elects, in its sole and absolute discretion, to relinquish its ownership interest in any or all of the Intellectual Property, the State shall have the rights to use, modify, reproduce, release, perform, display, sublicense or disclose such Intellectual Property within State

government and operations without restriction for any activity in which the State is a party (collectively, "Government Purpose Rights").

CenturyLink respectfully requests the following clarification to section 26. Intellectual Property:

As proposed, the commercial services and products offered hereunder are not considered works-made - for - hire and, therefore, this provision is not applicable or appropriate to CenturyLink.

Rationale: CenturyLink is proposing commercially available services on a use basis and no work product or new intellectual property will be created for the State.

27. SURVIVAL OF RIGHTS AND OBLIGATIONS AFTER CONTRACT EXPIRATION OR TERMINATION

27.1 Contractor's Representations and Warranties. All representations and warranties made by the Contractor under this Contract shall survive the expiration or termination hereof. In addition the parties hereto acknowledge that pursuant to A.R.S. § 12-510, except as provided in A.R.S. § 12-529, the State is not subject to or barred by any limitations of actions prescribed in A.R.S. Title 12, Chapter 5.

27.2 Purchase Orders. The Contractor shall, in accordance with all terms and conditions of the Contract, fully perform and shall be obligated to comply with all purchase orders received by the Contractor prior to the expiration or termination hereof, unless otherwise directed in writing by the Procurement Officer including, without limitation, all purchase orders received prior to, but not fully performed and satisfied at the expiration or termination of, this Contract.

28. INSURANCE REQUIREMENTS

Contractor and subcontractors shall procure and maintain until all of their obligations have been discharged, including any warranty periods under this Contract, are satisfied, insurance against claims for injury to persons or damage to property which may arise from or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees or subcontractors.

The insurance requirements herein are minimum requirements for this Contract and in no way limit the indemnity covenants contained in this Contract. The State of Arizona in no way warrants that the minimum limits contained herein are sufficient to protect the Contractor from liabilities that might arise out of the performance of the work under this contract by the Contractor, its agents, representatives, employees or subcontractors, and Contractor is free to purchase additional insurance.

CenturyLink respectfully requests the following modifications to the language in Section 28. INSURANCE REQUIREMENTS:

28.1 MINIMUM SCOPE AND LIMITS OF INSURANCE: Contractor shall provide coverage with limits of liability not less than those stated below.

28.1.1 Commercial General Liability – Occurrence Form

Policy shall include bodily injury, property damage, personal and advertising injury and broad form contractual liability coverage.

- | | |
|---|-------------|
| • General Aggregate | \$5,000,000 |
| • Products – Completed Operations Aggregate | \$1,000,000 |
| • Personal and Advertising Injury | \$1,000,000 |
| • Damage to Rented Premises | \$ 50,000 |
| • Each Occurrence | \$1,000,000 |

28.1.1.1 The policy shall be endorsed (Blanket Endorsements are ~~not~~ acceptable) to include the following additional insured language: “The State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees ~~shall be named as additional insureds with respect to liability arising out of the activities performed by or on behalf of the Contractor.~~” Such additional insured shall be covered to the full limits of liability purchased by the Contractor, even if those limits of liability are in excess of those required by this Contract.

28.1.1.2 Policy shall contain a waiver of subrogation endorsement **(Blanket Endorsements are ~~not~~ acceptable)** in favor of the State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees for losses arising from work performed by or on behalf of the Contractor.

Rationale: A company of our size has to use blanket additional insured endorsements and they provide no less protection to the State of AZ. . CenturyLink respectfully requests blanket endorsements remain acceptable to the State of Arizona, as previously approved under ADSPO14-079526.

28.1.2 Business Automobile Liability

Bodily Injury and Property Damage for any owned, hired, and/or non-owned vehicles used in the performance of this Contract.

- | | |
|-------------------------------|-------------|
| • Combined Single Limit (CSL) | \$1,000,000 |
|-------------------------------|-------------|

28.1.2.1 The policy shall be endorsed (Blanket Endorsements are ~~not~~ acceptable) to include the following additional insured language: "The State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees ~~shall be named as additional insureds with respect to liability arising out of the activities performed by or on behalf of the Contractor, involving automobiles owned, leased, hired or borrowed by the Contractor.~~" Such additional insured shall be covered to the full limits of liability purchased by the Contractor, even if those limits of liability are in excess of those required by this Contract.

28.1.2.2 Policy shall contain a waiver of subrogation endorsement **(Blanket Endorsements are ~~not~~ acceptable)** in favor of the "State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees" for losses arising from work performed by or on behalf of the Contractor.

28.1.3 Worker's Compensation and Employers' Liability

• Workers' Compensation	Statutory
• Employers' Liability	
Each Accident	\$1,000,000
Disease – Each Employee	\$1,000,000
Disease – Policy Limit	\$1,000,000

28.1.3.1 Policy shall contain a waiver of subrogation endorsement (Blanket Endorsements are ~~not~~ acceptable) in favor of the "State of Arizona, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees" for losses arising from work performed by or on behalf of the Contractor.

28.1.3.2 This requirement shall not apply to: Separately, EACH contractor or subcontractor exempt under A.R.S. § 23-901, AND when such contractor or subcontractor executes the appropriate waiver (Sole Proprietor/Independent Contractor) form.

28.1.4 Technology Errors & Omissions Insurance, Network Security (Cyber) and Privacy Liability

CenturyLink respectfully replaces this section with the following clarifications:

- Each Claim \$ 2,000,000
- Annual Aggregate \$ 2,000,000

28.1.4.1 Such insurance shall cover any and all errors, omissions, or negligent acts in the delivery of products, services, and/or licensed programs under this contract. . Such insurance shall include but not limited to coverage for third party claims and losses with respect to network risks (such as data breaches, unauthorized access or use, ID theft, theft of data) and invasion of privacy regardless of the type of media involved in the loss of private information, crisis management and identity theft response costs – includes breach notification costs, credit monitoring, defense and claims expenses, regulatory defense costs plus fines and penalties, computer program and electronic data restoration expenses coverage (data asset protection), network business interruption, computer fraud coverage.

Rationale: CenturyLink does not maintain a separate network security and privacy policy, but these claims are covered under the Errors and Omissions policy maintained by CenturyLink.

28.1.4.2 In the event that the Tech E&O insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.

~~28.1.5 Network Security (Cyber) and Privacy Liability (If applicable to service to be provided by the Contractor)~~

- ~~• Each Claim \$ 2,000,000~~
- ~~• Annual Aggregate \$ 2,000,000~~

~~28.1.5.1 Such insurance shall include but not limited to coverage for third party claims and losses with respect to network risks (such as data breaches, unauthorized access or use, ID theft, theft of data) and invasion of privacy regardless of the type of media involved in the loss of private information, crisis management and identity theft response costs – includes breach notification costs, credit remediation and credit monitoring, defense and claims expenses, regulatory defense costs plus fines and penalties, cyber extortion,~~

~~computer program and electronic data restoration expenses coverage (data asset protection), network business interruption, computer fraud coverage, funds transfer fund~~

~~28.1.5.2 In the event that the Network Security and Privacy Liability insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.~~

28.2 **ADDITIONAL INSURANCE REQUIREMENTS:** The policies shall include, or be endorsed **(Blanket Endorsements are ~~not~~ acceptable)** to include, the following provisions:

28.2.1 The Contractor's policies shall stipulate that the insurance afforded the contractor shall be primary insurance and that any insurance carried by the Department, and its agents, officials, employees or the State of Arizona shall be excess and not contributory insurance, as provided by A.R.S. § 41-621 (E).

28.2.2 Coverage provided by the Contractor shall not be limited to the liability assumed under the indemnification provisions of this Contract.

Rationale: CenturyLink respectfully requests blanket endorsements remain acceptable to the State of Arizona, as previously approved under ADSPO14-079526.

28.3 **NOTICE OF CANCELLATION:** With the exception of (~~40~~12) days~~s~~ notice of cancellation for non-payment of premium, any changes material to compliance with this contract in the insurance policies above shall require (30) days written notice to the State of Arizona. Such notice shall be sent directly to Charlotte Righetti, CPPB 100 N 15th Ave, Suite 201, Phoenix AZ 85007 and shall be sent by certified mail, return receipt requested.

Rationale: CenturyLink requests an additional 2 day period to provide notice of non-payment of premium.

28.4 **ACCEPTABILITY OF INSURERS:** Contractors insurance shall be placed with companies licensed in the State of Arizona or hold approved non-admitted status on the Arizona Department of Insurance List of Qualified Unauthorized Insurers. Insurers shall have an "A.M. Best" rating of not less than A- VII. The State of

Arizona in no way warrants that the above-required minimum insurer rating is sufficient to protect the Contractor from potential insurer insolvency.

- 28.5 VERIFICATION OF COVERAGE: Contractor shall furnish the State of Arizona with certificates of insurance (ACORD form or equivalent approved by the State of Arizona) as required by this Contract. The certificates for each insurance policy are to be signed by an authorized representative.

All certificates and endorsements (Blanket Endorsements are ~~not~~ acceptable) are to be received and approved by the State of Arizona before work commences. Each insurance policy required by this Contract must be in effect at or prior to commencement of work under this Contract and remain in effect for the duration of the project. Failure to maintain the insurance policies as required by this Contract, or to provide evidence of renewal, is a material breach of contract.

All certificates required by this Contract shall be sent directly to Charlotte Righetti, CPPB 100 N 15th Ave, Suite 201, Phoenix AZ 85007. The State of Arizona project/contract number and project description shall be noted on the certificate of insurance. The State of Arizona reserves the right to require complete copies of all insurance policies required by this Contract ~~at any time~~ where required by law pursuant to discovery proceedings under a filed claim.

Rationale: CenturyLink requests that the reason for providing insurance policies be limited to situations where the policy must be provided in a discovery proceeding under a filed claim.

28.6 SUBCONTRACTORS:

CenturyLink respectfully requests the following changes to the language:

Contractors' certificate(s) shall include all subcontractors as insured under its policies or Contractor shall furnish to the State of Arizona separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be ~~subject to the minimum requirements identified above~~ appropriate for the types of products and/or services they are providing.

Rationale: CenturyLink requests clarification for coverages to be relevant and appropriate for the products and/or services provided by each Subcontractor.

28.7 APPROVAL: Any modification or variation from the insurance requirements in this Contract shall be made by the contracting agency in consultation with the Department of Administration, Risk Management Division. Such action will not require a formal Contract amendment, but may be made by administrative action.

State of Arizona

28.8 **EXCEPTIONS:** In the event the Contractor or sub-contractor(s) is/are a public entity, then the Insurance Requirements shall not apply. Such public entity shall provide a Certificate of Self-Insurance. If the contractor or sub-contractor(s) is/are a State of Arizona agency, board, commission, or university, none of the above shall apply.

29. MARKET ACQUISITIONS

In the event a Contractor acquires a market within a geographical region which they were not originally awarded, the Contractor may request an amendment to its contract to include pricing of services for this newly acquired market. Documentation of the acquisition must be provided in order for the State to consider, at its option, this addition, via a bilateral contract amendment.

30. CUSTOMER SERVICE ORDERS (CSO's)

Contractors and Customers may enter into Customer Service Order Agreements for services covered within resultant contracts of this Solicitation. Agreement shall only be valid if the Customer has the legal authority to enter into these types of agreements without going through a competitive process. Additional Terms and Conditions found within a Contractors CSO shall not become part of the State of Arizona's Master Contract.

31. NON-RECURRING COSTS (NRC)

Providers are required to quote NRC for services provided within their awarded County(ies) and Categories as outlined within Attachment II, Pricing Structure. In the event that a Contractor elects to quote a Customer an additional NRC, over and above the listed NRC within Attachment II, the Contractor shall comply with the following:

- The reason for the 'Extension' NRC is based on extending the Provider's transport medium to an off-net location;

CenturyLink respectfully replaces this section with alternative language.

- The reason for the 'Extension' NRC is based on extending the Provider's transport medium to an off-net location; and does not apply to Special Construction Charges.

Rationale: CenturyLink will recognize Special Construction, beyond product Non Recurring Charges, which will be invested to deliver services.

- 'Extension' NRC should not exceed six (6) times the firm fixed monthly recurring cost (MRC) for the service in question; and
- No more than 20% of the requested quotes submitted within a one year period, for the service in question, shall have an Extension NRC.

Final acceptance of the Extension NRC is at the sole option of the customer. Customer reserves the right to negotiate the proposed Extension NRC. Extension NRC shall not be permitted in lieu of or in connection with a Contractors Broadband Expansion Projects.

CenturyLink respectfully requests the addition of a new Section 32 Security:

32. SECURITY

CenturyLink has adopted and implemented, and will maintain, a corporate information security program designed to protect State information, materials and data accessed and possessed by CenturyLink from loss, misuse and unauthorized access or disclosure. Such program includes formal information security policies and procedures. The CenturyLink information security program is subject to reasonable changes by CenturyLink from time to time. CenturyLink's standard service offerings do not include managed security services such as encryption, intrusion detection, monitoring or managed firewall. State is responsible for selecting and using the level of security protection needed for all State data stored or transmitted via the Service and using reasonable information security practices, including those relating to the encryption of data. CenturyLink will not be deemed to have accessed, received, or be in the possession of Customer Confidential Information solely by virtue of the fact that State transmits, receives, accesses or stores such information through its use of CenturyLink's Services. CENTURYLINK MAKES NO WARRANTIES OR REPRESENTATIONS THAT ANY SERVICE WILL BE FREE FROM LOSS OR LIABILITY ARISING OUT OF HACKING OR SIMILAR MALICIOUS ACTIVITY, OR ANY ACT OR OMISSION OF THE STATE.

Rationale: CenturyLink does not provide transport services that are described under this RFP response with warranties regarding data security. Customers are responsible for selecting the appropriate level of security for data while in transport.

CenturyLink respectfully requests the addition of a new Section 33. Regulatory Filings:

33. Regulatory Filings.

33.1 Filing Concurrence. CenturyLink may be required to submit this Contract and pricing attachments, and any subsequent addenda for Service to certain regulatory agencies for approval because the rates or certain other terms are being offered on an individual case basis ("ICB"). Although the general terms and conditions of this Contract are effective on the Contract effective date, those service-specific rates and/or terms, and conditions that require filing with or approval by regulatory agencies ("ICB Terms") will not become effective for a given jurisdiction until the

filing and approval requirements for that jurisdiction are fulfilled. Service will be offered in accordance with the applicable Tariff until the ICB terms become effective. If Customer receives reduced pricing under a pricing attachment and a regulatory agency later invalidates the ICB Terms after they became effective, Customer will pay CenturyLink any difference in the amounts listed in the applicable Tariff for the Service and the amounts Customer was charged for the Service. When approved by the regulatory agencies, Customer may add additional quantities of Services under the same terms and conditions with no further filing required. In the event a regulatory agency does not approve the ICB Terms, the parties will enter into good faith negotiations to mutually resolve the failure to receive the necessary approval. The subject addenda containing the ICB Terms will remain in effect in all other jurisdictions. Each addenda will explain which rates or terms are ICB.

33.2 Rates: The rates for any CenturyLink Service provided will be those in effect at the time the Service is installed and CenturyLink Services will renew at the rate and for the term specified in the applicable Tariff, RSS, or this Contract.

33.3 Conflicts Provision. If Services are provided pursuant to a Tariff, RSS, or ISS, the order of precedence will apply in the following descending order of control: Tariff, this Contract, RSS, ISS, and if applicable, CenturyLink Tech Pubs.

33.4 Changes. CenturyLink may amend, change, or withdraw the Tariffs, RSS, ISS or AUP, with such updated Tariffs, RSS, ISS or AUP effective upon posting or upon fulfillment of any necessary regulatory requirements.

33.5 Definitions.

“ISS” means CenturyLink’s Information Services Schedule incorporated by this reference and posted at: http://www.centurylink.com/tariffs/qcc_info_services.pdf.

“RSS” means as applicable CenturyLink QCC’s Rates and Services Schedules incorporated by this reference and posted at http://www.centurylink.com/tariffs/fcc_clc_ixc_rss_no_2.pdf for CenturyLink QCC’s International RSS and at http://www.centurylink.com/tariffs/fcc_clc_ixc_rss_no_3.pdf for CenturyLink QCC’s Interstate RSS, and at http://www.centurylink.com/tariffs/fcc_qc_acc_rss_no_1.pdf for CenturyLink QC’s Interstate RSS.

“Tariff” includes as applicable: CenturyLink QCC or CenturyLink QC FCC #1state tariffs, price lists, price schedules, administrative guidelines, catalogs, and rate and term

State of Arizona

schedules incorporated by this reference and posted at <http://www.centurylink.com/tariffs>.

“Tech Pub” means the technical publication specific to each CenturyLink service, all of which are located at <http://www.centurylink.com/techpub/>.

Rationale: CenturyLink provides certain local and interstate services under filed Tariffs and is required by law to provide services under filed tariffs. If awarded, CenturyLink will comply with tariff requirements as provided under applicable law.

Uniform Terms and Conditions

1. Definition of Terms

As used in this Solicitation and any resulting Contract, the terms listed below are defined as follows:

- 1.1 *"Attachment"* means any item the Solicitation requires the Offeror to submit as part of the Offer.
- 1.2 *"Contract"* means the combination of the Solicitation, including the Uniform and Special Instructions to Offerors, the Uniform and Special Terms and Conditions, and the Specifications and Statement of Scope of Work; the Offer and any Best and Final Offers; and any Solicitation Amendments or Contract Amendments.
- 1.3 *"Contract Amendment"* means a written document signed by the Procurement Officer that is issued for the purpose of making changes in the Contract.
- 1.4 *"Contractor"* means any person who has a Contract with the State.
- 1.5 *"Days"* means calendar days unless otherwise specified.
- 1.6 *"Exhibit"* means any item labeled as an Exhibit in the Solicitation or placed in the Exhibits section of the Solicitation.
- 1.7 *"Gratuity"* means a payment, loan, subscription, advance, deposit of money, services, or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value is received.
- 1.8 *"Materials"* means all property, including equipment, supplies, printing, insurance and leases of property but does not include land, a permanent interest in land or real property or leasing space.
- 1.9 *"Procurement Officer"* means the person, or his or her designee, duly authorized by the State to enter into and administer Contracts and make written determinations with respect to the Contract.
- 1.10 *"Services"* means the furnishing of labor, time or effort by a contractor or subcontractor which does not involve the delivery of a specific end product other than required reports and performance, but does not include employment agreements or collective bargaining agreements.
- 1.11 *"Subcontract"* means any Contract, express or implied, between the Contractor and another party or between a subcontractor and another party delegating or assigning, in whole or in part, the making or furnishing of any material or any service required for the performance of the Contract.

State of Arizona

1.12 “*State*” means the State of Arizona and Department or Agency of the State that executes the Contract.

1.13 “*State Fiscal Year*” means the period beginning with July 1 and ending June 30.

2. Contract Interpretation

2.1 Arizona Law. The Arizona law applies to this Contract including, where applicable, the Uniform Commercial Code as adopted by the State of Arizona and the Arizona Procurement Code, Arizona Revised Statutes (A.R.S.) Title 41, Chapter 23, and its implementing rules, Arizona Administrative Code (A.A.C.) Title 2, Chapter 7.

2.2 Implied Contract Terms. Each provision of law and any terms required by law to be in this Contract are a part of this Contract as if fully stated in it.

2.3 Contract Order of Precedence. In the event of a conflict in the provisions of the Contract, as accepted by the State and as they may be amended, the following shall prevail in the order set forth below:

2.3.1 Special Terms and Conditions;

2.3.2 Uniform Terms and Conditions;

2.3.3 Statement or Scope of Work;

2.3.4 Specifications;

2.3.5 Attachments;

2.3.6 Exhibits;

2.3.7 Documents referenced or included in the Solicitation.

2.4 Relationship of Parties. The Contractor under this Contract is an independent Contractor. Neither party to this Contract shall be deemed to be the employee or agent of the other party to the Contract.

2.5 Severability. The provisions of this Contract are severable. Any term or condition deemed illegal or invalid shall not affect any other term or condition of the Contract.

2.6 No Parole Evidence. This Contract is intended by the parties as a final and complete expression of their agreement. No course of prior dealings between the parties and no usage of the trade shall supplement or explain any terms used in this document and no other understanding either oral or in writing shall be binding.

2.7 No Waiver. Either party's failure to insist on strict performance of any term or condition of the Contract shall not be deemed a waiver of that term or condition even if the party accepting or acquiescing in the nonconforming performance knows of the nature of the performance and fails to object to it.

3. Contract Administration and Operation

State of Arizona

- 3.1 Records. Under A.R.S. § 35-214 and § 35-215, the Contractor shall retain and shall contractually require each subcontractor to retain all data and other “records” relating to the acquisition and performance of the Contract for a period of five years after the completion of the Contract. All records shall be subject to inspection and audit by the State at reasonable times. Upon request, the Contractor shall produce a legible copy of any or all such records.

CenturyLink respectfully requests the following changes to the language:

Records. Under A.R.S. § 35-214 and § 35-215, the Contractor shall retain and shall contractually require each subcontractor to retain all data and other “records” relating to the acquisition and performance of the Contract for a period of five years after the completion of the Contract. All records shall be subject to inspection and audit by the State at reasonable times. Upon request, the Contractor shall produce a legible copy of any or all such records. Such inspection and audit will include those records directly relating to this Contract and may not include proprietary network information (“CPNI”) of customers not purchasing under this Contract, which information Contractor is required to protect under federal law and regulation.

Rational: CPNI must be excluded from disclosure as required by federal regulation.

- 3.2 Non-Discrimination. The Contractor shall comply with State Executive Order No. 2009-09 and all other applicable Federal and State laws, rules and regulations, including the Americans with Disabilities Act.
- 3.3 Audit. Pursuant to ARS § 35-214, at any time during the term of this Contract and five (5) years thereafter, the Contractor’s or any subcontractor’s books and records shall be subject to audit by the State and, where applicable, the Federal Government, to the extent that the books and records relate to the performance of the Contract or Subcontract.
- 3.4 Facilities Inspection and Materials Testing. The Contractor agrees to permit access to its facilities, subcontractor facilities and the Contractor’s processes or services, at reasonable times for inspection of the facilities or materials covered under this Contract. The State shall also have the right to test, at its own cost, the materials to be supplied under this Contract. Neither inspection of the Contractor’s facilities nor materials testing shall constitute final acceptance of the materials or services. If the State determines non- compliance of the materials, the Contractor shall be responsible for the payment of all costs incurred by the State for testing and inspection.

CenturyLink respectfully requests the following changes to the language:

Facilities Inspection and Materials Testing. The Contractor agrees to permit access to its facilities, subcontractor facilities and the Contractor's processes or services, at reasonable times for inspection of the facilities or materials covered under this Contract. For security purposes, the inspector must be escorted by a Contractor employee when inspecting any Contractor-owned facilities, and by a Team Member employee when inspecting any facilities owned by a Team Member. The State shall also have the right to test, at its own cost, the materials to be supplied under this Contract. Neither inspection of the Contractor's facilities nor materials testing shall constitute final acceptance of the materials or services. If the State determines non-compliance of the materials, the Contractor shall be responsible for the payment of all costs incurred by the State for testing and inspection.

Rationale: For the protection of State and other network customers, such inspection must conform to the applicable security procedures at each of CenturyLink's facilities.

- 3.5 Notices. Notices to the Contractor required by this Contract shall be made by the State to the person indicated on the Offer and Acceptance form submitted by the Contractor unless otherwise stated in the Contract. Notices to the State required by the Contract shall be made by the Contractor to the Solicitation Contact Person indicated on the Solicitation cover sheet, unless otherwise stated in the Contract. An authorized Procurement Officer and an authorized Contractor representative may change their respective person to whom notice shall be given by written notice to the other and an amendment to the Contract shall not be necessary.
- 3.6 Advertising, Publishing and Promotion of Contract. The Contractor shall not use, advertise or promote information for commercial benefit concerning this Contract without the prior written approval of the Procurement Officer.
- 3.7 Property of the State. Any materials, including reports, computer programs and other deliverables, created under this Contract are the sole property of the State. The Contractor is not entitled to a patent or copyright on those materials and may not transfer the patent or copyright to anyone else. The Contractor shall not use or release these materials without the prior written consent of the State.

CenturyLink respectfully requests the following clarification to section 3.7 Property of the State:

To the extent Contractor develops or creates project or State-specific reports or other documentation such as, but not limited to, diagrams, specifications, usage profiles or statistics, the State may take ownership of the State-specific data contained therein. However, Contractor retains ownership of any tools, systems,

designs, applications, report format/template, or other intellectual property used or created by Contractor to provide the subject data.

- 3.8 Ownership of Intellectual Property. Any and all intellectual property, including but not limited to copyright, invention, trademark, trade name, service mark, and/or trade secrets created or conceived pursuant to or as a result of this contract and any related subcontract ("Intellectual Property"), shall be work made for hire and the State shall be considered the creator of such Intellectual Property. The agency, department, division, board or commission of the State of Arizona requesting the issuance of this contract shall own (for and on behalf of the State) the entire right, title and interest to the Intellectual Property throughout the world. Contractor shall notify the State, within thirty (30) days, of the creation of any Intellectual Property by it or its subcontractor(s). Contractor, on behalf of itself and any subcontractor(s), agrees to execute any and all document(s) necessary to assure ownership of the Intellectual Property vests in the State and shall take no affirmative actions that might have the effect of vesting all or part of the Intellectual Property in any entity other than the State. The Intellectual Property shall not be disclosed by contractor or its subcontractor(s) to any entity not the State without the express written authorization of the agency, department, division, board or commission of the State of Arizona requesting the issuance of this contract.
- 3.9 Federal Immigration and Nationality Act. The contractor shall comply with all federal, state and local immigration laws and regulations relating to the immigration status of their employees during the term of the contract. Further, the contractor shall flow down this requirement to all subcontractors utilized during the term of the contract. The State shall retain the right to perform random audits of contractor and subcontractor records or to inspect papers of any employee thereof to ensure compliance. Should the State determine that the contractor and/or any subcontractors be found noncompliant, the State may pursue all remedies allowed by law, including, but not limited to; suspension of work, termination of the contract for default and suspension and/or debarment of the contractor.
- 3.10 E-Verify Requirements. In accordance with A.R.S. § 41-4401, Contractor warrants compliance with all Federal immigration laws and regulations relating to employees and warrants its compliance with Section A.R.S. § 23-214, Subsection A.
- 3.11 Offshore Performance of Work Prohibited.
Any services that are described in the specifications or scope of work that directly serve the State of Arizona or its clients and involve access to secure or sensitive data or personal client data shall be performed within the defined territories of the United States.

State of Arizona

Unless specifically stated otherwise in the specifications, this paragraph does not apply to indirect or 'overhead' services, redundant back-up services or services that are incidental to the performance of the contract. This provision applies to work performed by subcontractors at all tiers.

CenturyLink respectfully requests the following clarification to section 3.11 Offshore Performance of Work Prohibited:

CenturyLink may perform certain ancillary ticket initiation and troubleshooting services related to locally provided services offshore. CenturyLink considers these administrative services indirect.

Rationale: CenturyLink has defined ancillary functions with any potential offshore work that could be performed.

4. Costs and Payments

- 4.1 Payments. Payments shall comply with the requirements of A.R.S. Titles 35 and 41, Net 30 days. Upon receipt and acceptance of goods or services, the Contractor shall submit a complete and accurate invoice for payment from the State within thirty (30) days.
- 4.2 Delivery. Unless stated otherwise in the Contract, all prices shall be F.O.B. Destination and shall include all freight delivery and unloading at the destination.
- 4.3 Applicable Taxes.
 - 4.3.1 Payment of Taxes. The Contractor shall be responsible for paying all applicable taxes.
 - 4.3.2 State and Local Transaction Privilege Taxes. The State of Arizona is subject to all applicable state and local transaction privilege taxes. Transaction privilege taxes apply to the sale and are the responsibility of the seller to remit. Failure to collect such taxes from the buyer does not relieve the seller from its obligation to remit taxes.
 - 4.3.3 Tax Indemnification. Contractor and all subcontractors shall pay all Federal, state and local taxes applicable to its operation and any persons employed by the Contractor. Contractor shall, and require all subcontractors to hold the State harmless from any responsibility for taxes, damages and interest, if applicable, contributions required under Federal, and/or state and local laws and regulations and any other costs including transaction privilege taxes, unemployment compensation insurance, Social Security and Worker's Compensation.

State of Arizona

- 4.3.4 IRS W9 Form. In order to receive payment the Contractor shall have a current I.R.S. W9 Form on file with the State of Arizona, unless not required by law.
- 4.4 Availability of Funds for the Next State fiscal year. Funds may not presently be available for performance under this Contract beyond the current state fiscal year. No legal liability on the part of the State for any payment may arise under this Contract beyond the current state fiscal year until funds are made available for performance of this Contract.
- 4.5 Availability of Funds for the current State fiscal year. Should the State Legislature enter back into session and reduce the appropriations or for any reason and these goods or services are not funded, the State may take any of the following actions:
- 4.5.1 Accept a decrease in price offered by the contractor;
 - 4.5.2 Cancel the Contract; or
 - 4.5.3 Cancel the contract and re-solicit the requirements.

5. Contract Changes

- 5.1 Amendments. This Contract is issued under the authority of the Procurement Officer who signed this Contract. The Contract may be modified only through a Contract Amendment within the scope of the Contract. Changes to the Contract, including the addition of work or materials, the revision of payment terms, or the substitution of work or materials, directed by a person who is not specifically authorized by the procurement officer in writing or made unilaterally by the Contractor are violations of the Contract and of applicable law. Such changes, including unauthorized written Contract Amendments shall be void and without effect, and the Contractor shall not be entitled to any claim under this Contract based on those changes.

CenturyLink respectfully requests the following changes to the language:

- 5.1 Amendments. This Contract is issued under the authority of the Procurement Officer who signed this Contract. The Contract may be modified only through a Contract Amendment within the scope of the Contract. Changes to the Contract, including the addition of work or materials, the revision of payment terms, or the substitution of work or materials, directed by a person who is not specifically authorized by the procurement officer in writing or made unilaterally by the Contractor are violations of the Contract and of applicable law. Such changes, including unauthorized written Contract Amendments shall be void and without effect, and the Contractor shall not be entitled to any claim under this Contract based on those changes, except for modifications to FCC Tariff No. 1.

Rationale: Under federal law, the tariff, as may be modified from time to time, will govern those federally-regulated telecommunication services purchased by the State from CenturyLink.

5.2 Subcontracts. The Contractor shall not enter into any Subcontract under this Contract for the performance of this contract without the advance written approval of the Procurement Officer. The Contractor shall clearly list any proposed subcontractors and the subcontractor's proposed responsibilities. The Subcontract shall incorporate by reference the terms and conditions of this Contract.

5.3 Assignment and Delegation. The Contractor shall not assign any right nor delegate any duty under this Contract without the prior written approval of the Procurement Officer. The State shall not unreasonably withhold approval.

6. Risk and Liability

6.1 Risk of Loss: The Contractor shall bear all loss of conforming material covered under this Contract until received by authorized personnel at the location designated in the purchase order or Contract. Mere receipt does not constitute final acceptance. The risk of loss for nonconforming materials shall remain with the Contractor regardless of receipt.

6.2 Indemnification

6.2.1 Contractor/Vendor Indemnification (Not Public Agency) The parties to this contract agree that the State of Arizona, its departments, agencies, boards and commissions shall be indemnified and held harmless by the contractor for the vicarious liability of the State as a result of entering into this contract. However, the parties further agree that the State of Arizona, its departments, agencies, boards and commissions shall be responsible for its own negligence. Each party to this contract is responsible for its own negligence.

6.2.2 Public Agency Language Only Each party (as 'indemnitor') agrees to indemnify, defend, and hold harmless the other party (as 'indemnitee') from and against any and all claims, losses, liability, costs, or expenses (including reasonable attorney's fees) (hereinafter collectively referred to as 'claims') arising out of bodily injury of any person (including death) or property damage but only to the extent that such claims which result in vicarious/derivative liability to the indemnitee, are caused by the act, omission, negligence, misconduct, or other fault of the indemnitor, its officers, officials, agents, employees, or volunteers."

6.3 Indemnification - Patent and Copyright. The Contractor shall indemnify and hold harmless the State against any liability, including costs and expenses, for

infringement of any patent, trademark or copyright arising out of Contract performance or use by the State of materials furnished or work performed under this Contract. The State shall reasonably notify the Contractor of any claim for which it may be liable under this paragraph. If the contractor is insured pursuant to A.R.S. § 41-621 and § 35-154, this section shall not apply.

6.4 Force Majeure.

6.4.1 Except for payment of sums due, neither party shall be liable to the other nor deemed in default under this Contract if and to the extent that such party's performance of this Contract is prevented by reason of force majeure. The term "force majeure" means an occurrence that is beyond the control of the party affected and occurs without its fault or negligence. Without limiting the foregoing, force majeure includes acts of God; acts of the public enemy; war; riots; strikes; mobilization; labor disputes; civil disorders; fire; flood; lockouts; injunctions-intervention-acts; or failures or refusals to act by government authority; and other similar occurrences beyond the control of the party declaring force majeure which such party is unable to prevent by exercising reasonable diligence.

CenturyLink respectfully requests the following changes to the language:

6.4.1 Except for payment of sums due, neither party shall be liable to the other nor deemed in default under this Contract if and to the extent that such party's performance of this Contract is prevented by reason of force majeure. The term "force majeure" means an occurrence that is beyond the control of the party affected and occurs without its fault or negligence, and which such party is unable to prevent by exercising reasonable diligence. Without limiting the foregoing, force majeure includes acts of God; acts of the public enemy; war; riots; strikes; mobilization; labor disputes; civil disorders; fire; flood; lockouts; injunctions-intervention-acts; or failures or refusals to act by government authority; and other similar occurrences beyond the control of the party declaring force majeure which such party is unable to prevent by exercising reasonable diligence.

Rationale: As mutually agreed in the Existing Agreement, each party is responsible for exercising reasonable diligence.

6.4.2 Force Majeure shall not include the following occurrences:

6.4.2.1 Late delivery of equipment or materials caused by congestion at a manufacturer's plant or elsewhere, or an oversold condition of the market;

- 6.4.2.2 Late performance by a subcontractor unless the delay arises out of a force majeure occurrence in accordance with this force majeure term and condition; or
- 6.4.2.3 Inability of either the Contractor or any subcontractor to acquire or maintain any required insurance, bonds, licenses or permits.
- 6.4.3 If either party is delayed at any time in the progress of the work by force majeure, the delayed party shall notify the other party in writing of such delay, as soon as is practicable and no later than the following working day, of the commencement thereof and shall specify the causes of such delay in such notice. Such notice shall be delivered or mailed certified-return receipt and shall make a specific reference to this article, thereby invoking its provisions. The delayed party shall cause such delay to cease as soon as practicable and shall notify the other party in writing when it has done so. The time of completion shall be extended by Contract Amendment for a period of time equal to the time that results or effects of such delay prevent the delayed party from performing in accordance with this Contract.
- 6.4.4 Any delay or failure in performance by either party hereto shall not constitute default hereunder or give rise to any claim for damages or loss of anticipated profits if, and to the extent that such delay or failure is caused by force majeure.
- 6.5 Third Party Antitrust Violations. The Contractor assigns to the State any claim for overcharges resulting from antitrust violations to the extent that those violations concern materials or services supplied by third parties to the Contractor, toward fulfillment of this Contract.

7. Warranties

- 7.1 Liens. The Contractor warrants that the materials supplied under this Contract are free of liens and shall remain free of liens.
- 7.2 Quality. Unless otherwise modified elsewhere in these terms and conditions, the Contractor warrants that, for one year after acceptance by the State of the materials, they shall be:
 - 7.2.1 Of a quality to pass without objection in the trade under the Contract description;
 - 7.2.2 Fit for the intended purposes for which the materials are used;
 - 7.2.3 Within the variations permitted by the Contract and are of even kind, quantity, and quality within each unit and among all units;

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- 7.2.4 Adequately contained, packaged and marked as the Contract may require; and
- 7.2.5 Conform to the written promises or affirmations of fact made by the Contractor.
- 7.3 Fitness. The Contractor warrants that any material supplied to the State shall fully conform to all requirements of the Contract and all representations of the Contractor, and shall be fit for all purposes and uses required by the Contract.
- 7.4 Inspection/Testing. The warranties set forth in subparagraphs 7.1 through 7.3 of this paragraph are not affected by inspection or testing of or payment for the materials by the State.
- 7.5 Compliance With Applicable Laws. The materials and services supplied under this Contract shall comply with all applicable Federal, state and local laws, and the Contractor shall maintain all applicable license and permit requirements.
- 7.6 Survival of Rights and Obligations after Contract Expiration or Termination.
 - 7.6.1 Contractor's Representations and Warranties. All representations and warranties made by the Contractor under this Contract shall survive the expiration or termination hereof. In addition, the parties hereto acknowledge that pursuant to A.R.S. § 12-510, except as provided in A.R.S. § 12- 529, the State is not subject to or barred by any limitations of actions prescribed in A.R.S., Title 12, Chapter 5.
 - 7.6.2 Purchase Orders. The Contractor shall, in accordance with all terms and conditions of the Contract, fully perform and shall be obligated to comply with all purchase orders received by the Contractor prior to the expiration or termination hereof, unless otherwise directed in writing by the Procurement Officer, including, without limitation, all purchase orders received prior to but not fully performed and satisfied at the expiration or termination of this Contract.

8. State's Contractual Remedies

- 8.1 Right to Assurance. If the State in good faith has reason to believe that the Contractor does not intend to, or is unable to perform or continue performing under this Contract, the Procurement Officer may demand in writing that the Contractor give a written assurance of intent to perform. Failure by the Contractor to provide written assurance within the number of Days specified in the demand may, at the State's option, be the basis for terminating the Contract under the Uniform Terms and Conditions or other rights and remedies available by law or provided by the contract.

8.2 Stop Work Order.

8.2.1 The State may, at any time, by written order to the Contractor, require the Contractor to stop all or any part, of the work called for by this Contract for period(s) of days indicated by the State after the order is delivered to the Contractor. The order shall be specifically identified as a stop work order issued under this clause. Upon receipt of the order, the Contractor shall immediately comply with its terms and take all reasonable steps to minimize the incurrence of costs allocable to the work covered by the order during the period of work stoppage.

8.2.2 If a stop work order issued under this clause is canceled or the period of the order or any extension expires, the Contractor shall resume work. The Procurement Officer shall make an equitable adjustment in the delivery schedule or Contract price, or both, and the Contract shall be amended in writing accordingly.

8.3 Non-exclusive Remedies. The rights and the remedies of the State under this Contract are not exclusive.

8.4 Nonconforming Tender. Materials or services supplied under this Contract shall fully comply with the Contract. The delivery of materials or services or a portion of the materials or services that do not fully comply constitutes a breach of contract. On delivery of nonconforming materials or services, the State may terminate the Contract for default under applicable termination clauses in the Contract, exercise any of its rights and remedies under the Uniform Commercial Code, or pursue any other right or remedy available to it.

CenturyLink respectfully requests the following changes to the language:

8.4 Nonconforming Tender. Materials or services supplied under this Contract shall fully comply with the Contract. The delivery of materials or services or a portion of the materials or services that do not **fully materially** comply **which non-compliance is not cured within 30 days of written notification, will** constitutes a breach of contract. ~~On delivery of nonconforming materials or services, and~~ the State may terminate the Contract for default under applicable termination clauses in the Contract, exercise any of its rights and remedies under the Uniform Commercial Code, or pursue any other right or remedy available to it.

Rationale: The State's termination right should be limited to material compliance and CenturyLink should have an opportunity to correct any non-compliance prior to termination.

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- 8.5 Right of Offset. The State shall be entitled to offset against any sums due the Contractor, any expenses or costs incurred by the State, or damages assessed by the State concerning the Contractor's non- conforming performance or failure to perform the Contract, including expenses, costs and damages described in the Uniform Terms and Conditions.

CenturyLink respectfully requests the following changes to the language:

- 8.5 Right of Offset. Subject to the restrictions set forth immediately below, ~~the~~ State shall be entitled to offset against any sums due the Contractor, any expenses or costs incurred by the State, or damages assessed by the State concerning the Contractor's non- conforming performance or failure to perform the Contract, including expenses, costs and damages described in the Uniform Terms and Conditions.

Although Contractor will be the single point of contact for services provided by Contractor and Team Members, and will monitor and assist in facilitating compliance by Team Members with terms and conditions of this Contract by Team Members, off-sets may only be made against the party providing the affected service. Rights of offset against Contractor would apply only to charges for services directly provided by Contractor, and not to charges for services provided by Team Members. An off-set may be made against the charges for services provided by that Team Member but not against services provided by other Team Members. Section 271 of the Communications Act of 1934, as amended, governs, in part, this provision and Contractor's and Team Members' respective financial responsibilities under this Contract.

Rationale: Certain federal laws and regulations prohibit CenturyLink from accepting financial responsibility for Team Members and others. In order to comply with all federal requirements, off-set rights may only be made against the party providing the affected service.

9. Contract Termination

- 9.1 Cancellation for Conflict of Interest. Pursuant to A.R.S. § 38-511, the State may cancel this Contract within three (3) years after Contract execution without penalty or further obligation if any person significantly involved in initiating, negotiating, securing, drafting or creating the Contract on behalf of the State is or becomes at any time while the Contract or an extension of the Contract is in effect an employee of or a consultant to any other party to this Contract with respect to the subject matter of the Contract. The cancellation shall be effective when the Contractor receives written notice of the cancellation unless the notice specifies a later time. If

the Contractor is a political subdivision of the State, it may also cancel this Contract as provided in A.R.S. § 38-511.

- 9.2 Gratuities. The State may, by written notice, terminate this Contract, in whole or in part, if the State determines that employment or a Gratuity was offered or made by the Contractor or a representative of the Contractor to any officer or employee of the State for the purpose of influencing the outcome of the procurement or securing the Contract, an amendment to the Contract, or favorable treatment concerning the Contract, including the making of any determination or decision about contract performance. The State, in addition to any other rights or remedies, shall be entitled to recover exemplary damages in the amount of three times the value of the Gratuity offered by the Contractor.
- 9.3 Suspension or Debarment. The State may, by written notice to the Contractor, immediately terminate this Contract if the State determines that the Contractor has been debarred, suspended or otherwise lawfully prohibited from participating in any public procurement activity, including but not limited to, being disapproved as a subcontractor of any public procurement unit or other governmental body. Submittal of an offer or execution of a contract shall attest that the contractor is not currently suspended or debarred. If the contractor becomes suspended or debarred, the contractor shall immediately notify the State.
- 9.4 Termination for Convenience. The State reserves the right to terminate the Contract, in whole or in part at any time when in the best interest of the State, without penalty or recourse. Upon receipt of the written notice, the Contractor shall stop all work, as directed in the notice, notify all subcontractors of the effective date of the termination and minimize all further costs to the State. In the event of termination under this paragraph, all documents, data and reports prepared by the Contractor under the Contract shall become the property of and be delivered to the State upon demand. The Contractor shall be entitled to receive just and equitable compensation for work in progress, work completed and materials accepted before the effective date of the termination. The cost principles and procedures provided in A.A.C. R2-7-701 shall apply.

CenturyLink respectfully requests the following modifications changes to the language:

- 9.4 Termination for Convenience. The State reserves the right to terminate the Contract, in whole or in part at any time when in the best interest of the State, without penalty or recourse except as set forth below. Upon receipt of the written notice, the Contractor shall stop all work, as directed in the notice, notify all subcontractors of the effective date of the termination and minimize all further costs

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to the State. In the event of termination under this paragraph and to the extent considered work-made-for-hire, ~~all~~ documents, data and reports ~~prepared~~ created by the Contractor under the Contract shall become the property of and be delivered to the State upon demand. The Contractor shall be entitled to receive just and equitable compensation for work in progress, work completed and materials accepted before the effective date of the termination. The cost principles and procedures provided in A.A.C. R2-7-701 shall apply.

If any QC FCC-regulated interstate service is terminated for convenience, then termination liability as set forth in the applicable FCC tariff shall apply.

Rationale: This requirement needs to be limited to work made for hire. In addition, for QC interstate services governed by a tariff, the termination provisions of the applicable federal tariff will apply.

9.5 Termination for Default.

CenturyLink respectfully requests the following changes to the language in Section 9.5 Termination for Default, Subsections 9.5.1, 9.5.2, and 9.5.3:

9.5.1 *In addition to the rights reserved in the contract*, the State may terminate the Contract in whole or in part due to the failure of the Contractor to comply with any material term or condition of the Contract, ~~to acquire and maintain all required insurance policies, bonds, licenses and permits, or to make satisfactory progress in performing the Contract.~~ The Procurement Officer shall provide written notice to Contractor of the State's intent to terminate with a description of the alleged material breach; after which, Contractor shall have thirty (30) days in which to cure the breach ~~termination and the reasons for it to the Contractor.~~

Rationale: The State's termination right should be limited to material non-compliance and should include a right to cure so that CenturyLink will have an opportunity to correct any non-compliance prior to termination.

9.5.2 Upon termination under this paragraph and to the extent considered works-made-for-hire, ~~all~~ goods, materials, documents, data and reports ~~prepared~~ created by the Contractor under the Contract shall become the property of and be delivered to the State on demand.

Rationale: To be consistent with the other provisions of this Contract, only works made for hire should become property of the State upon termination.

9.5.3 ~~The State may, upon termination of this Contract, procure, on terms and in the manner that it deems appropriate, materials or services to replace those under this Contract. The Contractor shall be liable to the State for any~~

~~excess costs incurred by the State in procuring materials or services in substitution for those due from the Contractor. In the event of a material breach by Contractor with respect to a particular product or service under this Contract, which breach is not cured within the 30-day cure period, Contractor shall be liable to the State for costs of cover incurred by State in procuring a replacement product or service.~~

Rationale: CenturyLink can agree to cost of cover after the 30-day cure period, so long as the State agrees to mitigate those costs and the replacement products or services are substantially similar to those provided by CenturyLink.

9.6 Continuation of Performance Through Termination. The Contractor shall continue to perform, in accordance with the requirements of the Contract, up to the date of termination, as directed in the termination notice.

10. Contract Claims

All contract claims or controversies under this Contract shall be resolved according to A.R.S. Title 41, Chapter 23, Article 9, and rules adopted thereunder.

11. Arbitration

The parties to this Contract agree to resolve all disputes arising out of or relating to this contract through arbitration, after exhausting applicable administrative review, to the extent required by A.R.S. § 12-1518, except as may be required by other applicable statutes (Title 41).

12. Comments Welcome

The State Procurement Office periodically reviews the Uniform Terms and Conditions and welcomes any comments you may have. Please submit your comments to: State Procurement Administrator, State Procurement Office, 100 North 15th Avenue, Suite 201, Phoenix, Arizona, 85007.

Special Instructions to Offerors

1. PRE-OFFER CONFERENCE:

A Pre-Offer Conference will be held at the time and place indicated in the solicitation's 'Pre-Bid Conference' field as found within the State's e-Procurement system, ProcureAZ (<https://procure.az.gov>); attendance is not required. The purpose of the conference will be to clarify the contents of the solicitation in order to prevent any misunderstanding of the State of Arizona's position. Any doubt as to the requirements of the solicitation or any apparent omission or discrepancy should be presented to the State at the conference. The State of Arizona will then determine the appropriate action necessary, if any, and issue a written amendment to the solicitation if required. Oral statements or instructions will not constitute an amendment to the solicitation.

Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, or this document in an alternative format, by contacting the State Procurement Office. Requests should be made as early as possible to allow sufficient time to arrange for accommodation.

2. INQUIRIES:

Any question related to this Request for Proposal shall be submitted utilizing the "Q&A" tab within ProcureAZ. The Offeror shall not contact or ask questions of the department for which the requirement is being procured.

3. PREPARATION OF PROPOSAL:

A responsive, responsible Offeror shall submit the following:

- 3.1 Offer and Acceptance. Offers shall include a signed Offer and Acceptance Form. The Offer and Acceptance Form shall be signed with an original signature by the person signing the Offer, and shall be submitted electronically with the submitted bid no later than the Offer due date and time. Failure to return an Offer and Acceptance Form may result in rejection of the offer.
- 3.2 Acknowledgement of Solicitation Amendments. Solicitation Amendments shall be acknowledged electronically prior to the Offer due date and time. Failure to acknowledge all Solicitation Amendments may result in rejection of the Offer.
- 3.3 Offer Forms: Offers shall include the following Offer Forms, completed accurately, in the format provided and according to any instructions contained within the form. Failure to follow Offer Form Instructions may result in rejection of Offer.
 - 3.3.1 Offer and Acceptance Form (completed and signed)
 - 3.3.2 Attachment I – Offeror Questionnaire
 - 3.3.3 Attachment II – Pricing Structure

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3.4 Price Submission. Offers shall submit their pricing as follows, failure to complete ProcureAZ and Attachments as follows may result in Offeror(s) submission being deemed non-responsive:

3.4.1 *ProcureAZ*: Offerors shall enter 1 in the unit cost of lines one (1) through five (5), based on categories in which they wish to be considered for award, within ProcureAZ, as a zero, or leaving these lines blank, will result in a no bid for that category.

3.4.2 *Attachment II*: Offerors shall submit pricing based on the counties which they currently service, based on product categories as defined within the attachment.

3.4.2.1 Within Attachment II Offerors shall fill in the data within the appropriate cells as follows:

3.4.2.1.1 Provider Service ID (Carrier or Provider Product/Service Internal Identification Number)

3.4.2.1.2 Feature Description

3.4.2.1.3 Feature Restrictions, Limitations and Additional Information

3.4.2.2 Within Attachment II Offerors shall fill in the applicable Non-Recurring Costs as well as Recurring Costs per month, if either is applicable. If they are not applicable, Offeror shall place and NA within that cell.

3.4.2.3 Cells only need to be filled out, regarding pricing, for counties in which the Offeror is wishing to be considered for award.

3.4.2.4 Additional Services For Consideration 'Tab'. If an Offeror is presenting to the State additional Services for consideration, as a new standard offered product within Attachment II, which was not originally requested within the Scope of Work Section 4, this is the Tab within Attachment II that the Offeror shall utilize. The Offeror shall fill out the tab as the instructions indicate listed within this Tab of Attachment II.

The intention of this tab is to identify industry standard services that may have been unintentionally omitted by the state, services listed within this tab shall not be proprietary services to a single Offeror.

3.5 Contract Payment Terms. Offerors shall indicate the prompt payment terms that they will offer to the State (for example: 2/10 Net 30; 2/15 Net 30, etc.) At a

minimum, Offeror's payment terms shall comply with the requirements of A.R.S. Titles 35 and 41, Net 30 days.

4. SUBMISSION OF OFFER

- 4.1 ProcureAZ Offer Submission, Due Date and Time. Offers in response to this solicitation shall be submitted within the State's eProcurement system, PROCUREAZ (<https://procure.az.gov>). Please be advised that utilizing ProcureAZ requires a certain level of technical competency that should be considered when selecting staff to work in the system. The successful submission of your offer in ProcureAZ is critical in order for the State to receive and evaluate your offer. Therefore, particular focus should be placed on the selection of staff given the responsibility for submitting your offer in ProcureAZ. Offers shall be received before the date/time listed in the solicitation's 'Bid Opening Date' field. Offers submitted outside PROCUREAZ, or those that are received after the date/time stated in the 'Bid Opening Date' field, shall be rejected. Questions in this regard shall be directed to the Procurement Officer or to the PROCUREAZ Help Desk (procure@azdoa.gov or 602-542-7600).
- 4.2 Responsibility, Responsiveness and Acceptability. In accordance with A.R.S. 41-2534(G), A.A.C. R2-7-330 and R2-7-354, State shall consider, at a minimum, the following in determining Offerors' responsibility, as well, as the proposal's responsiveness and acceptability for contract award.
- 4.2.1 Whether the Offeror has had a contract within the last five (5) years that was terminated for cause due to breach or similar failure to comply with the terms of the contract;
- 4.2.2 Whether the Offeror's record of performance includes factual evidence of failure to satisfy the terms of the Offeror's agreements with any party to a contract. Factual evidence may consist of documented vendor performance reports, customer complaints and/or negative references;
- 4.2.3 Whether the Offeror is legally qualified to contract with the State and the Offeror's financial, business, personnel, or other resources, including subcontractors;
- 4.2.3.1 Legally qualified includes if the vendor or if key personnel have been debarred, suspended or otherwise lawfully prohibited from participating in any public procurement activity, including but not limited to, being disapproved as a subcontractor of any public procurement unit or other governmental body.

- 4.2.4 Whether the Offeror promptly supplied all requested information concerning its responsibility;
- 4.2.5 Whether the Offer was sufficient to permit evaluation by the State, in accordance with the evaluation criteria identified in this Solicitation or other necessary offer components. Necessary offer components include: attachments, documents or forms to be submitted with the offer, an indication of the intent to be bound, reasonable or acceptable approach to perform the Scope of Work, acknowledged Solicitation Amendments, references to include experience verification, adequacy of financial/business/personal or other resources to include a performance bond and stability including subcontractors and any other data specifically requested in the Solicitation;
- 4.2.6 Whether the Offer was in conformance with the requirements contained in the Scope of Work, Terms and Conditions, and Instructions for the Solicitation including its Amendments and all documents incorporated by reference;
- 4.2.7 Whether the Offer limits the rights of the State;
- 4.2.8 Whether the Offer includes or is subject to unreasonable conditions, to include conditions upon the State necessary for successful Contract performance. The State shall be the sole determiner as to the reasonableness of a condition;
- 4.2.9 Whether the Offer materially changes the contents set forth in the Solicitation, which includes the Scope of Work, Terms and Conditions, or Instructions; and,
- 4.2.10 Whether the Offeror provides misleading or inaccurate information.
- 4.3 Proposal Content: The Offeror shall make a firm commitment to provide services as required and proposed. The material contained in your proposal should be relevant to the service requirements stated in the solicitation and submitted in a sequence that reflects the scope of work portion of this document and information relevant to the designated evaluation criteria as stated herein. Failure to include the requested information may have a negative impact on the evaluation of the Offeror's proposal.
- 4.4 Electronic Documents. The Solicitation document is provided in an electronic format. Any unidentified alteration or modification to any Solicitation documents, to any attachments, exhibits, forms, charts or illustrations contained herein shall be

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null and void. In those instances where modifications are identified, the original document published by the State shall take precedence. As provided in the Solicitation Instructions, Offerors are responsible for clearly identifying any and all changes or modifications to any Solicitation documents upon submission to the State.

- 4.5 Acceptable Formats. Offer electronic files shall be submitted in a format acceptable to the State. Acceptable formats include .DOC and .DOCX (Microsoft Word), .XLS and .XLSX (Microsoft Excel), .PPT and .PPTX (Microsoft PowerPoint) and .PDF (Adobe Acrobat). Other file formats may also be acceptable, including .ZIP, .MDB, .MDBX, .MPP, MPPX, .VSD, .JPG, .GIF, .BMP and KMZ. Offerors wishing to submit files in these or other formats shall submit an inquiry to the Procurement Officer.
- 4.6 Confidential Information. If a person believes that any portion of a proposal, bid, offer, specification, protest or correspondence contains information that should be withheld, then the Procurement Officer shall be so advised in writing (Price is not confidential and will not be withheld). Such material shall be identified as confidential wherever it appears. The State, pursuant to A.C.R.R. R2-7-104, shall review all requests for confidentiality and provide a written determination. If the confidential request is denied, such information shall be disclosed as public information, unless the person utilizes the 'Protest' provision as noted in §41- 2611 through §41-2616.

5. EVALUATION

In accordance with the Arizona Procurement Code 41-2534, awards shall be made to the responsible Offeror(s) whose proposal is determined in writing to be the most advantageous to the State based upon the evaluation criteria listed below. The evaluation factors are listed in their relative order of importance.

Exceptions to the Terms and Conditions, as stated in the Special Instructions Section 4.2.6, will impact an Offeror's susceptibility for award.

- Cost;
- Method of Approach (Methodology); and
- Capacity of Offeror.

6. OPENING

Proposals received by the correct time and date will be opened and the name of each Offeror will be publically available. Proposals will not be subject to public inspection until after contract award.

7. CLARIFICATIONS

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Upon receipt and opening of proposals submitted in response to this solicitation, the State may request oral or written clarifications, including demonstrations or questions and answers, for the sole purpose of information gathering or of eliminating minor informalities or correcting nonjudgmental mistakes in proposals. Clarifications shall not otherwise afford the Offerors the opportunity to alter or change its proposal.

8. DISCUSSIONS

In accordance with A.R.S. 41-2534, after the initial receipt of proposals, the State may conduct discussions with those Offerors who submit proposals determined by the State to be reasonably susceptible of being selected for award.

9. FINAL PROPOSAL REVISIONS

If discussions are conducted, the State shall issue a written request for Final Proposal Revisions. The request shall set forth the date, time and place for the submission of Final Proposal Revisions. Final Proposal Revisions shall be requested only once; unless the State makes a determination that it is advantageous to conduct further discussions.

10. CONTRACT AWARD

Award of a contract(s) will be made to the most responsive and responsible Offeror(s) whose proposal is determined to be the most advantageous to the State based on the evaluation criteria set forth in the solicitation.

11. PUBLIC RECORD

All Proposals submitted in response to this Request For Proposal shall become the property of the State and shall become a matter of Public Record available for review, subsequent to the award notification, as provided for by the Arizona Procurement Code.

Uniform Instructions to Offerors

1. Definition of Terms

As used in these Instructions, the terms listed below are defined as follows:

- 1.1 *"Attachment"* means any item the Solicitation requires an Offeror to submit as part of the Offer.
- 1.2 *"Best and Final Offer"* means a revision to an Offer submitted after negotiations are completed that contains the Offeror's most favorable terms for price, service, and products to be delivered. Sometimes referred to as a Final Proposal Revision.
- 1.3 *"Contract"* means the combination of the Solicitation, including the Uniform and Special Terms and Conditions, and the Specifications and Statement or Scope of Work; the Offer, any Clarifications, and any Best and Final Offers; and any Solicitation Amendments or Contract Amendments.
- 1.4 *"Contract Amendment"* means a written document signed by the Procurement Officer issued for the purpose of making changes in the Contract.
- 1.5 *"Contractor"* means any person who has a Contract with a state governmental unit.
- 1.6 *"Day"* means calendar days unless otherwise specified.
- 1.7 *"eProcurement (Electronic Procurement)"* means conducting all or some of the procurement function over the Internet. Point, click, buy and ship Internet technology is replacing paper-based procurement and supply management business processes. Elements of eProcurement also include Invitation for Bids, Request for Proposals, and Request for Quotations.
- 1.8 *"Exhibit"* means any document or object labeled as an Exhibit in the Solicitation or placed in the Exhibits section of the Solicitation.
- 1.9 *"Offer"* means a response to a solicitation.
- 1.10 *"Offeror"* means a person who responds to a Solicitation.
- 1.11 *"Person"* means any corporation, business, individual, union, committee, club, or other organization or group of individuals.
- 1.12 *"Procurement Officer"* means the person, or his or her designee, duly authorized by the State to enter into and administer Contracts and make written determinations with respect to the Contract.
- 1.13 *"Solicitation"* means an Invitation for Bids ("IFB"), a Request for Technical Offers, a Request for Proposals ("RFP"), a Request for Quotations ("RFQ"), or any other

invitation or request issued by the purchasing agency to invite a person to submit an offer.

1.14 "*Solicitation Amendment*" means a change to the Solicitation issued by the Procurement Officer.

1.15 "*Subcontract*" means any Contract, express or implied, between the Contractor and another party or between a subcontractor and another party delegating or assigning, in whole or in part, the making or furnishing of any material or any service required for the performance of the Contract.

1.16 "*State*" means the State of Arizona and Department or Agency of the State that executes the Contract.

2. **Inquiries**

2.1 Duty to Examine. It is the responsibility of each Offeror to examine the entire Solicitation, seek clarification in writing (inquiries), and examine its Offer for accuracy before submitting an Offer. Lack of care in preparing an Offer shall not be grounds for modifying or withdrawing the Offer after the Offer due date and time.

2.2 Solicitation Contact Person. Any inquiry related to a Solicitation, including any requests for or inquiries regarding standards referenced in the Solicitation shall be directed solely to the Procurement Officer.

2.3 Submission of Inquiries. All inquiries related to the Solicitation are required to be submitted in the State's eProcurement system. All responses to inquiries will be answered in the State's eProcurement system. Any inquiry related to the Solicitation should reference the appropriate solicitation page and paragraph number. Offerors are prohibited from contacting any State employee other than the Procurement Officer concerning the procurement while the solicitation and evaluation are in process.

2.4 Timeliness. Any inquiry or exception to the Solicitation shall be submitted as soon as possible and should be submitted at least seven days before the Offer due date and time for review and determination by the State. Failure to do so may result in the inquiry not being considered for a Solicitation Amendment.

2.5 No Right to Rely on Verbal or Electronic Mail Responses. An Offeror shall not rely on verbal or electronic mail responses to inquiries. A verbal or electronic mail reply to an inquiry does not constitute a modification of the solicitation.

2.6 Solicitation Amendments. The Solicitation shall only be modified by a Solicitation Amendment.

- 2.7 Pre-Offer Conference. If a pre-Offer conference has been scheduled under the Solicitation, the date, time and location shall appear in the State's eProcurement system. Offerors should raise any questions about the Solicitation at that time. An Offeror may not rely on any verbal responses to questions at the conference. Material issues raised at the conference that result in changes to the Solicitation shall be answered solely through a Solicitation Amendment.
- 2.8 Persons With Disabilities. Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting the Procurement Officer. Requests shall be made as early as possible to allow time to arrange the accommodation.

3. Offer Preparation

- 3.1 Electronic Documents. The Solicitation is provided in an electronic format. Offerors are responsible for clearly identifying any and all changes or modifications to any Solicitation documents upon submission to the State's eProcurement system. Any unidentified alteration or modification to any Solicitation, attachments, exhibits, forms, charts or illustrations contained herein shall be null and void. Offeror's electronic files shall be submitted in a format acceptable to the State. Acceptable formats include .doc and .docx (Microsoft Word), .xls and .xlsx (Microsoft Excel), .ppt and .pptx (Microsoft PowerPoint) and .pdf (Adobe Acrobat). Offerors wishing to submit files in any other format shall submit an inquiry to the Procurement Officer.
- 3.2 Evidence of Intent to be Bound. The Offer and Acceptance form within the Solicitation shall be submitted with the Offer in the State's eProcurement system and shall include a signature by a person authorized to sign the Offer. The signature shall signify the Offeror's intent to be bound by the Offer and the terms of the Solicitation and that the information provided is true, accurate and complete. Failure to submit verifiable evidence of an intent to be bound, such as a signature, shall result in rejection of the Offer.
- 3.3 Exceptions to Terms and Conditions. All exceptions included with the Offer shall be submitted in the State's eProcurement system in a clearly identified separate section of the Offer in which the Offeror clearly identifies the specific paragraphs of the Solicitation where the exceptions occur. Any exceptions not included in such a section shall be without force and effect in any resulting Contract unless such exception is specifically accepted by the Procurement Officer in a written statement. The Offeror's preprinted or standard terms will not be considered by the State as a part of any resulting Contract.

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- 3.3.1 Invitation for Bids. An Offer that takes exception to a material requirement of any part of the Solicitation, including terms and conditions, shall be rejected.
- 3.3.2 Request for Proposals. All exceptions that are contained in the Offer may negatively impact an Offeror's susceptibility for award. An Offer that takes exception to any material requirement of the solicitation may be rejected.
- 3.4 Subcontracts. Offeror shall clearly list any proposed subcontractors and the subcontractor's proposed responsibilities in the Offer.
- 3.5 Cost of Offer Preparation. The State will not reimburse any Offeror the cost of responding to a Solicitation.
- 3.6 Federal Excise Tax. The State is exempt from certain Federal Excise Tax on manufactured goods. Exemption Certificates will be provided by the State.
- 3.7 Provision of Tax Identification Numbers. Offerors are required to provide their Arizona Transaction Privilege Tax Number and/or Federal Tax Identification number in the space provided on the Offer and Acceptance form.
- 3.7.1 Employee Identification. Offeror agrees to provide an employee identification number or social security number to the State for the purposes of reporting to appropriate taxing authorities, monies paid by the State under this Contract. If the federal identifier of the Offeror is a social security number, this number is being requested solely for tax reporting purposes and will be shared only with appropriate state and federal officials. This submission is mandatory under 26 U.S.C. § 6041A.
- 3.8 Identification of Taxes in Offer. The State is subject to all applicable state and local transaction privilege taxes. All applicable taxes shall be identified as a separate item offered in the Solicitation. When applicable, the tax rate and amount shall be identified on the price sheet.

CenturyLink Service Taxes have been provided as Exhibit F.

- 3.9 Disclosure. If the person submitting this Offer has been debarred, suspended or otherwise lawfully precluded from participating in any public procurement activity, including being disapproved as a subcontractor with any federal, state or local government, or if any such preclusion from participation from any public procurement activity is currently pending, the Offeror shall fully explain the circumstances relating to the preclusion or proposed preclusion in the Offer. The Offeror shall set forth the name and address of the governmental unit, the effective date of the suspension or debarment, the duration of the suspension or debarment,

and the relevant circumstances relating to the suspension or debarment. If suspension or debarment is currently pending, a detailed description of all relevant circumstances including the details enumerated above shall be provided.

- 3.10 Delivery. Unless stated otherwise in the Solicitation, all prices shall be F.O.B. Destination and shall include all freight, delivery and unloading at the destination(s).
- 3.11 Federal Immigration and Nationality Act. By signing of the Offer, the Offeror warrants that both it and all proposed subcontractors are in compliance with federal immigration laws and regulations (FINA) relating to the immigration status of their employees. The State may, at its sole discretion require evidence of compliance during the evaluation process. Should the State request evidence of compliance, the Offeror shall have five days from receipt of the request to supply adequate information. Failure to comply with this instruction or failure to supply requested information within the timeframe specified shall result in the Offer not being considered for contract award.
- 3.12 Offshore Performance of Work Prohibited. Any services that are described in the specifications or scope of work that directly serve the State or its clients and involve access to secure or sensitive data or personal client data shall be performed within the defined territories of the United States. Unless specifically stated otherwise in the specifications, this paragraph does not apply to indirect or 'overhead' services, redundant back-up services or services that are incidental to the performance of the contract. This provision applies to work performed by subcontractors at all tiers. Offerors shall declare all anticipated offshore services in the Offer.

4. Submission of Offer

- 4.1 Offer Submission, Due Date and Time. Offerors responding to a Solicitation must submit the Offer electronically through the State's eProcurement system. Offers shall be received before the due date and time stated in the solicitation. Offers submitted outside of the State's eProcurement system or those that are received after the due date and time shall be rejected.
- 4.2 Offer and Acceptance. Offers shall include a signed Offer and Acceptance form. The Offer and Acceptance form shall be signed with a signature by the person authorized to sign the Offer, and shall be submitted in the State's eProcurement system with the Offer no later than the Solicitation due date and time. Failure to return an Offer and Acceptance form may result in rejection of the Offer.

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- 4.3 Solicitation Amendments. A Solicitation Amendment shall be acknowledged in the State's eProcurement system no later than the Offer due date and time. Failure to acknowledge a Solicitation Amendment may result in rejection of the Offer.
- 4.4 Offer Amendment or Withdrawal. An Offer may not be amended or withdrawn after the Offer due date and time except as otherwise provided under applicable law.
- 4.5 Confidential Information. If an Offeror believes that any portion of an Offer, protest, or correspondence contains a trade secret or other proprietary information, the Offeror shall clearly designate the trade secret and other proprietary information, using the term "confidential." An Offeror shall provide a statement detailing the reasons why the information should not be disclosed including the specific harm or prejudice that may arise upon disclosure. The Procurement Officer shall review all requests for confidentiality and provide a written determination. Until a written determination is made, a Procurement Officer shall not disclose information designated as confidential except to those individuals deemed to have a legitimate State interest. In the event the Procurement Officer denies the request for confidentiality, the Offeror may appeal the determination to the State Procurement Administrator within the time specified in the written determination. Contract terms and conditions, pricing, and information generally available to the public are not considered confidential information.
- 4.6 Public Record. All Offers submitted and opened are public records and must be retained by the State for six years. Offers shall be open and available to public inspection through the State's eProcurement system after Contract award, except for such Offers deemed to be confidential by the State.
- 4.7 Non-collusion, Employment, and Services. By signing the Offer and Acceptance form or other official contract form, the Offeror certifies that:
- 4.7.1 The Offeror did not engage in collusion or other anti-competitive practices in connection with the preparation or submission of its Offer; and
- 4.7.2 The Offeror does not discriminate against any employee or applicant for employment or person to whom it provides services because of race, color, religion, sex, national origin, or disability, and that it complies with an applicable federal, state and local laws and executive orders regarding employment.

5. Evaluation

- 5.1 Unit Price Prevails. In the case of discrepancy between the unit price or rate and the extension of that unit price or rate, the unit price or rate shall govern.

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- 5.2 Taxes. If the products and/or services specified require transaction privilege or use taxes, they shall be described and itemized separately on the Offer. Arizona transaction privilege and use taxes shall not be considered for evaluation.
- 5.3 Prompt Payment Discount. Prompt payment discounts of thirty (30) days or more set forth in an Offer shall be deducted from the Offer for the purpose of evaluating that price.
- 5.4 Late Offers. An Offer submitted after the exact Offer due date and time shall be rejected.
- 5.5 Disqualifications. An Offeror (including each of its principals) who is currently debarred, suspended or otherwise lawfully prohibited from any public procurement activity shall have its Offer rejected.
- 5.6 Offer Acceptance Period. An Offeror submitting an Offer under the Solicitation shall hold its Offer open for the number of days from the Offer due date that is stated in the Solicitation. If the Solicitation does not specifically state a number of days for Offer acceptance, the number of days shall be one hundred twenty (120). If a Best and Final Offer is requested pursuant to a Request for Proposals, an Offeror shall hold its Offer open for one hundred twenty (120) days from the Best and Final Offer due date.
- 5.7 Waiver and Rejection Rights. Notwithstanding any other provision of the Solicitation, the State reserves the right to:
- 5.7.1 Waive any minor informality;
 - 5.7.2 Reject any and all Offers or portions thereof; or
 - 5.7.3 Cancel the Solicitation.

6. Award

- 6.1 Number of Types of Awards. The State reserves the right to make multiple awards or to award a Contract by individual line items or alternatives, by group of line items or alternatives, or to make an aggregate award, or regional awards, whichever is most advantageous to the State.
- 6.2 Contract Inception. An Offer does not constitute a Contract nor does it confer any rights on the Offeror to the award of a Contract. A Contract is not created until the Offer is accepted in writing by the Procurement Officer's signature on the Offer and Acceptance form. A notice of award or of the intent to award shall not constitute acceptance of the Offer.

State of Arizona

6.3 Effective Date. The effective date of the Contract shall be the date that the Procurement Officer signs the Offer and Acceptance form or other official contract form, unless another date is specifically stated in the Contract.

7. **Protests**

A protest shall comply with and be resolved according to Arizona Revised Statutes Title 41, Chapter 23, Article 9 and rules adopted thereunder. Protests shall be in writing and be filed with both the Procurement Officer of the purchasing agency and with the State Procurement Administrator. A protest of the Solicitation shall be received by the Procurement Officer before the Offer due date. A protest of a proposed award or of an award shall be filed within ten (10) days after the Procurement Officer makes the procurement file available for public inspection. A protest shall include:

1. The name, address, email address and telephone number of the interested party;
2. The signature of the interested party or its representative;
3. Identification of the purchasing agency and the Solicitation or Contract number;
4. A detailed statement of the legal and factual grounds of the protest including copies of relevant documents; and
5. The form of relief requested.

8. **Comments Welcome**

The State Procurement Office periodically reviews the Uniform Instructions to Offerors and welcomes any comments you may have. Please submit your comments to: State Procurement Administrator, State Procurement Office, 100 North 15th Avenue, Suite 201, Phoenix, Arizona, 85007.

Attachment I, Offeror Questionnaire

1. Cost Proposal:

- 1.1 **Scenarios.** Offerors are required to select and describe, as requested, all of the following scenarios for which they have provided firm fixed pricing for services described within Attachment II, failure to do so may result in an Offeror being deemed non responsive. Each scenario has intentionally been left without a service address as well as a county, as to not hinder an Offeror from responding based on the areas in which they provide service. Offerors are to state within their response to each scenario which county they are going to provide the service for within the Scenario so that it can be cross referenced with Attachment II.

Each scenario response shall have the following data provided:

- County to provide the scenario service;
- Corresponding Arizona Service ID as identified within Attachment II;
- MRC, if applicable to the service requested within the scenarios chosen; and
- NRC, if applicable to the service requested within the scenarios chosen.

1.1.1 Scenario One: Analog Line

Service requested: One (1) analog voice line with three features (transfer, call forward, and caller ID). Include cost to extend past demarcation point to customer provided location.

County:	Maricopa		
Arizona Service ID:	No service ID. On Additional Services Tab		
Services	Quantity	60 Mo Contract (MRC)	60-Mo Install Chrg (NRC)
Analog Voice Line with transfer, call forward and caller ID. Including demarc extension			
Choice Business (analog voice line with 3 features) PGOQL	1	\$ 17.43	\$ 42.50
Transfer	1		
Call Forward	1		
Caller ID	1		
Demarc Extension with 30 min charge	1	\$ -	\$ 85.00
TOTAL		\$ 17.43	\$ 127.50

* Extend past Demarc: Time and material charges \$25.00 premise visit \$60.00 1st 30 minutes and \$30.00 for each additional 15 minutes.

1.1.2 Scenario Two: Metro Ethernet.

Service requested: Metro Ethernet for 20Mbps Access with minimum 2Mbps CoS/QoS.

County:	Maricopa		
Arizona Service ID:	AZCN – 00344 and AZCN-00378		
Services	Quantity	60 Mo Contract (MRC)	60-Mo Install Chrg (NRC)
20 Mbps Intrastate Metro Ethernet with 5 Mbps of QoS			
20Mbps/100Mbps port	1	\$ 54.72	\$ 600.00
5Mbps QoS	1	\$ 35.00	\$ -
TOTAL		\$ 89.72	*Waived

1) Metro Ethernet/100 Mbps Port NRC waived if service maintained for 12 consecutive Months

1.1.3 Scenario Three: MPLS or equivalent

Service requested: MPLS or equivalent, Bandwidth 3Mbps. Include cost to extend past demarcation point.

County:	Maricopa		
Arizona Service ID:	AZCN-00164		
Services	Quantity	60 Mo Contract (MRC)	60-Mo Install Chrg (NRC)
MPLS 3 Mbps			
MPLS Private Port 3 Mbps (1) with Local Access 3 Mbps 2XDS1	1	\$ 722.78	\$ 828.00
Demarc Extension	2		\$ 552.00
TOTAL		\$ 722.78	\$ 1,380.00

1) MPLS Port NRC waived if service maintained for 12 consecutive Months.

2) NRC to extend demarc is \$276.00 per each DS1 Local Loop.

1.1.4 Scenario Four: PBX ALI

Service requested: PBX ALI added to existing DID ranges (XXX)XXX-5780 thru 5999 And (XXX)XXX-7000 thru 9999. That is a total of 3,220 DID's.

County:	Maricopa		
Arizona Service ID:	AZVS-00148 from Additional Services tab		
Services	Quantity	60 Mo Contract (MRC)	60-Mo Install Chrg (NRC)
PBX ALI with 3200 DID's			
PBX ALI (\$73.63 per 1000 DID numbers)	4	\$ 294.52	\$ 1,010.68
TOTAL		\$ 294.52	\$ 1,010.68

1.1.5 Scenario Five: MPLS with Ethernet Port service or equivalent

Service requested: MPLS Transport w/ Ethernet Port service at minimum line rate of 150 Mbps

County:	Maricopa		
Arizona Service ID:	AZCN-00079		
Services	Quantity	60 Mo Contract (MRC)	60-Mo Install Chrg (NRC)
MPLS 200 Mbps			
MPLS Port 200 Mbps and Local Access 200 Mbps	1	\$ 3,906.57	\$ 1,200.00
TOTAL		\$ 3,906.57	\$ 1,200.00

1) MPLS Port NRC waived if service maintained for 12 consecutive Months.

1.1.6 Scenario Six: Stand Alone Internet Access service

Service requested: Stand Alone Internet Access with bandwidth of 50 Mbps download and 10 Mbps upload (must be provided with bundled DSL modem or Cable modem)

County:	Maricopa		
Arizona Service ID:	AZIA-00006		
Services	Quantity	60 Mo Contract (MRC)	60-Mo Install Chrg (NRC)
DSL 55 Mbps / 20 Mbps			
DSL 55 Mbps / 20 Mbps	1	\$ 439.00	\$ 99.00
DSL Modem	1	\$ -	\$ 99.00
TOTAL		\$ 439.00	\$ 198.00

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- Internet access delivered by CenturyLink's HSI (ADSL) network.
- Subject to availability. Loop qualification required. Price includes basic office (no E-mail)

1.1.7 Scenario Seven: High Speed Internet Access service

Service requested: High speed Internet Access service from Internet Point-of-Presence to customer location with bandwidth of 1Gbps. (Describe the transport and access service proposed)

County:	Maricopa		
Arizona Service ID:	AZIA-00045		
Services	Quantity	60 Mo Contract (MRC)	60-Mo Install Chrg (NRC)
High speed Internet Access service from Internet Point-of-Presence to customer location with bandwidth of 1Gbps			
1 Gbps Ethernet Port and 1 Gbps Ethernet Loop	1	\$ 5,239..53	\$ 4,000.00
TOTAL		\$ 5,239.53	\$ 4,000.00

1.1.8 Scenario Eight: Managed WiFi Access-Point service

Service requested: Managed WiFi Access-Point service with 100 Mbps Download and 10 Mbps upload "Best Efforts" Internet connection

County:	Maricopa		
Arizona Service ID:	AZWF-00010		
Services	Quantity	60 Mo Contract (MRC)	60-Mo Install Chrg (NRC)
Managed WiFi Access-Point service with 100 Mbps Download and 20 Mbps upload "Best Efforts" Internet connection			
Wi-Fi 100 Mbps download and 20 Mbps up	1	ICB	ICB
TOTAL		ICB	ICB

1.1.9 Scenario Nine: PRI

Service requested: Service requested: Two (2) PRI that will terminate on existing DS3 with 20 DID, 2B Call Transfer, N1-2, and 10 digit dialing. Include cost to extend past demarcation point.

County:	Maricopa		
Arizona Service ID:	AZCN-00472 and AZVS-00039 from Additional Services tab		
Services	Quantity	60 Mo Contract (MRC)	60-Mo Install Chrg (NRC)
PRI ISDN			
PRI ISDN (per Facility) riding higher facility DS3 (1)	2	\$ 598.00	\$ 512.00
2B Call Transfer (Month to Month per facility)	2	\$ 50.00	\$ 200.00
20 DID block	5	\$ 15.00	\$ 20.00
Demarc extension (2)	2	\$ -	\$ 552.00
TOTAL		\$ 663.00	\$ 1,284.00

- 1) PRI ISDN (per Facility) waived if service maintained for 12 consecutive Months.
- 2) NRC to extend demarc is \$276.00 per each DS1 Local Loop

1.1.10 Scenario Ten: Fiber Lease service:

Service requested: Lease of one dedicated pair of dark fiber, configured as a ring comprised a set of point-to-point routes, This ring will consist of 5 locations; the provider's point-of-presence (PoP) [location, A] and four customer locations (B,C,D,E). Locations A to B are connected by two 1-mile physically diverse routes of existing fiber. Location B to C, C to D, D to E, and E to B are each 5 mile point-to-point routes. Assume that all routes except A to B will require new fiber construction. Provide estimated conceptual Lease NRC and Lease and Maintenance MRCs and desired contract terms to be negotiated. Conceptual pricing shall include any provider assumptions with regard to demand aggregation Note fiber services are assumed by the state to be offered under Infrastructure expansion terms.

County:	Maricopa		
Arizona Service ID:	AZFS-00003		
Services	Quantity	60 Mo Contract (MRC)	60-Mo Install Chrg (NRC)
Lease of one dedicated pair of dark fiber, configured as a ring comprised a set of point-to-point routes, This ring will consist of 5 locations; the provider's point-of-presence (PoP) [location, A] and four customer locations (B,C,D,E). Locations A to B are connected by two 1-mile physically diverse routes of existing fiber. Location B to C, C to D, D to E, and E to B are each 5 mile point-to-point routes. Assume that all routes except A to B will require new fiber construction.			
Locations A to B are connected by two 1-mile physically diverse routes	2	ICB	ICB
Location B to C 5 mile route	1	ICB	ICB
Location C to D 5 mile route	1	ICB	ICB
Location D to E 5 mile route	1	ICB	ICB
TOTAL		ICB	ICB

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- 1.1.11 **Scenario Eleven:** Regional transport network. Provide estimated conceptual Lease NRC and Lease and Maintenance MRCs and desired contract terms to be negotiated. Conceptual pricing shall include any provider assumptions with regard to demand aggregation.

Service requested: Three Node Off-Net MPLS Ethernet Port Network Bundled with VPN Access, Managed Router and MPLS Transport Service at Minimum Line Rate of 10 Gbps between each node. Each Node and its managed router is located at a customer location in a separate community. Each community is separated from the nearest other community by an average distance of 30 miles.

County:	Maricopa		
Arizona Service ID:	AZCN-00263		
Services	Quantity	60 Mo Contract (MRC)	60-Mo Install Chrg (NRC)
Regional transport network. Three Node Off-Net MPLS Ethernet Port Network Bundled with VPN Access, Managed Router and MPLS Transport Service at Minimum Line Rate of 10 Gbps between each node. Each Node and its managed router is located at a customer location in a separate community. Each community is separated from the nearest other community by an average distance of 30 miles.			
10 Gbps MPLS with VPN Access	1	ICB	ICB
10 Gbps MPLS with VPN Access	1	ICB	ICB
10 Gbps MPLS with VPN Access	1	ICB	ICB
TOTAL		ICB	ICB

2. **Method of Approach:** The Offeror shall provide a narrative response to each question that demonstrates the understanding of the Scope of Work and describes your company's overall method of approach for providing the services stated in this solicitation. Within the Offeror's response, the narrative shall include:

CenturyLink offers one of the most robust, complete, and value-based WAN product portfolios designed to address and accelerate the State's network convergence requirements.

CenturyLink is the industry's fastest growing Ethernet provider, delivering best-in-class connectivity you can count on. Our capabilities are extensive, including:

- 430,000 miles of fiber across the globe
- Connected into our 55 global data centers plus another 170+ third-party data centers
- Security strong enough for the Federal government

State of Arizona

- 40,000 + buildings already on the network
- 100 Gbps capabilities
- Scalability and Survivability options
- Redundancy and Diversity solutions

2.1 E-Rate. Offeror shall provide the following information in response to this Request for Proposal to be considered for future business with E-Rate Eligible Entities. If Offeror is choosing not to do business with E-Rate Eligible Entities for the duration on a resultant contract, please state that in lieu of providing the number requested below.

Service Provider Identification Number (SPIN): 143005231 & 143001157

CenturyLink has 2 SPIN numbers for services that would be ordered by customers from this solicitation - 143005231 and 143001157.

In accord with FCC requirements, CenturyLink will charge its lowest corresponding price for the eligible E-Rate supported services provided to you as an entity eligible to receive E-Rate supported services. The lowest corresponding price is the lowest price that CenturyLink charges to non-residential customers who are similarly situated to a particular school, library, or library consortium for similar services, including quantity commitments, term commitments, and special features.

CenturyLink will work with eligible applicants to support them in their request for reimbursement by either the BEAR or discount billing method. CenturyLink provides the eligible entities support through a dedicated billing group. The Schools and Libraries Funding Program Addendum, provided as Exhibit C, sets forth CenturyLink's agreement with eligible customers concerning the requirements under the program and our responsibilities concerning reimbursements.

2.2 Categories to be offered by County. Offeror shall confirm in writing, utilizing the table provided below, which of the five (5) categories they want to be considered for award. Within each cell please state one of the following responses:

2.2.1 Yes. Meaning that the Offeror will provide this selected category to the entire county.

2.2.2 Yes w/exception. Meaning that the Offeror will only provide this selected category to certain cities. If this is a chosen response by the Offeror shall complete the table in section 2.3.

2.2.3 No Bid. Meaning that the Offeror will not provide this selected category within the specific county.

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County	Category 1 Circuits & Networks	Category 2 Voice Services	Category 3 WiFi	Category 4 Internet Services	Category 5 Fiber Services
Apache County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Cochise County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Coconino County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Gila County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Graham County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Greenlee County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
La Paz County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Maricopa County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Mohave County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Navajo County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Pima County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Pinal County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Santa Cruz County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Yavapai County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception
Yuma County	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception	Yes w/exception

2.3 Excluded Cities Serviced by County. Offeror shall confirm in writing, utilizing the table provided below, which jurisdictions cannot be services within a specific county in which they have selected to be considered for award in the above table.

County	Specific jurisdiction excluded
Apache County	St. Johns, Eagar, Springerville, Alpine, Burnside, Chinle, Cancho, Cornfields, Cottonwood, Del Muerto, Dennehosto, Fort Defiance, Ganado, Greer, Houck, Klagetoh, Lukachukai, Lupton, Many Farms, McNary, Nazlini, Nutrioso, Oak Springs, Red Mesa, Red Rock, Rock Point, Rough Rock, Round Rock, St. Michaels, Sanders, Sawmill, Sehili, Steamboat, Teec Nos Pos, Toyey, Tsailie, Vernon, Wide Ruins, Window Rock
Cochise County	Benson, Bisbee, Douglas, Sierra Vista, Tombstone, Wilcox, Huachuca City, Bowie, Dragoon, Elfrida, McNeal, Mescal, Miracle Valley, Naco, Palominas, Pirtleville, Sierra Vista Southeast, St. David, San Simon, Sunizona, Whetstone
Coconino County	Flagstaff, Page, Sedona, Williams, Fredonia, Bitter Springs, Cameron, Doney Park, Fort Valley, Grand Canyon Village, Katchina Village, Kaibab, Kaibito, Lechee, Leupp, Moenkopi, Mountainaire, Munds Park, Parks, Supai, Tolani Lake, Tonalea, Tusayan, Tuba City, Vale, Winslow West

State of Arizona

County	Specific jurisdiction excluded
Gila County	Globe, Hayden, Miami, Payson, Star Valley, Winkelman, Bear Flat, Beaver Valley, Canyon Day, Carrizo, Cedar Creek, Central Heights - Midland City, Christopher Creek, Claypool, Copper Hill, Cutter, Deer Creek, Dripping Springs, East Globe, East Verde Estates, El Capitan, Flowing Springs, Freedom Acres, Geronimo Estates, Gisela, Haigler Creek, Hunter Creek, Icehouse Canyon, Jakes Corner, Kohls Ranch, Mead Ranch, Mesa Del Caballo, Oxbow Estates, Peridot, Pinal, Pine, Rock House, Roosevelt, Round Valley, Rye, San Carlos, Six Shooter Canyon, Strawberry, Tonto Basin, Top-of-the-World, Washington Park, Wheatfields, Whispering Pines, Young.
Graham County	Safford, Pima, Thatcher, Bryce, Bylas, Catus Flats, Central, Fort Thomas, Peridot, San Jose, Solomon, Swift Trail Junction
Greenlee County	Clifton, Duncan, Franklin, Morenci, York
La Paz County	Parker, Quartzite, Alamo Lake, Blue Water, Bouse, Brenda, Cibola, Cienega Springs, Ehrenberg, La Paz Valley, Parker Strip, Poston, Salome, Sunwest, Utting, Vicksburg, Wenden
Maricopa County	Avondale, Buckeye, Chandler, El Mirage, Glendale, Goodyear, Litchfield Park, Mesa, Peoria, Phoenix, Scottsdale, Surprise, Tempe, Tolleson, Care Free, Cave Creek, Fountain Hills, Gila Bend, Gilbert, Guadalupe, Paradise Valley, Queen Creek, Wickenburg, Youngtown, Aguila, Anthem, Arlington, Citrus Park, Gila Crossing, Kaka, Komatke, Maricopa Colony, Morristown, New River, Rio Verde, St. Johns, Sun City, Sun City West, Sun Lakes, Theba, Tonopah, Wintersburg, Wittman
Mohave County	Bullhead City, Kingman, Lake Havasu City, Colorado City, Anteras, Arizona Village, Beaver Dam, Cane Beds, Centennial Park, Chloride, Clacks Canyon, Crozier, Crystal Beach, Desert Hills, Dolan Springs, Fort Mohave, Golden Shores, Golden Valley, Grand Canyon West, Hackberry, Kaibab, Katherine, Lazy Y U, Littlefield, McConico, Meadview, Mesquite Creek, Moccasin, Mohave Valley, Mojave Ranch Estates, New Kingman-Butler, Oatman, Peach Prings, Pine Lake, Pinion Pines, Scenic, SoHi, Topock, Truxton, Valentine, Valle Vista, Walnut Creek, White Hills, Wikieup, Willow Valley, Yucca
Navajo County	Holbrook, Show Low, Winslow, Pinetop-Lakeside, Snowflake, Taylor, Chilchinbito, Cibecue, Clay Springs, Dilkon, East Fork, First Mesa, Fort Apache, Greasewood, Hard Rock, Heber-Overgaard, Hondah, Hotvilla-Bacavi, Indian Wells, Jeddito, Joseph City, Kayenta, Keams Canyon, Kykotsmobi Village, Lake of the Woods, Linden, Low Mountain, McNary, North Fork, Oljato-Monument Valley, Pinedale, Pinetop Country Club, Pinon, Rainbow City, Seba Dalkai, Second Mesa, Seven Mile, Shongopovi, Shonto, Sun Valley, Tees Toh, Turkey Creek, Wagon Wheel, White Mountain Lake, Whitecone, Whiteriver, Winslow West, Woodruff
Pima County	South Tucson, Tucson, Marana, Oro Valley, Sahuarita, Ajo, Ak Chin, Ali Chuck, Ali Chuckson, Ali Molina, Anegam, Arivaca, Arivaca Junction, Avra Valley, Casas Adobes, Catalina, Catalina Foothills, Chiawuli Tak, Charco, Comobabi, Corona de Tucson, Cowlic, Drexel Heights, Elephant Head, Flowing Wells, Green Valley, Gu Oidak, Haivana Nakya, Ko Vaya, Little Town, Maish Vaya, Nelson, Nolic, Picture Rocks, Pimaco Two, Pisinemo, Rillito, Rincon Valley, San Miguel, Santa Rosa, Sells, South Komelik, Summerhaven, Summit, Tanque Verde, Three Points, Topawa, Tucson Estates, Vail, Valencia West, Ventana, Wahak Hotrontk, Why, Willow Canyon
Pinal County	Apache Junction, Casa Grande, Coolidge, Eloy, Maricopa, Florence, Kearny, Mammoth, Marana, Queen Creek, Superior, Winkelman, Ak-Chin Village, Arizona City, Blackwater, Catus Forest, Campo Bonita, Casa Blanca, Chuichu, Dudleyville, Gold Canyon, Goodyear Village, Kohatk, Lower Santan Village, Oracle, Picacho, Queen Valley, Red Rock, Sacate Village, Sacaton, Sacaton Flats Village, Saddlebrooke, San Manuel, Santa Cruz, San Tan Valley, Stanfield, Stotonic Village, Sweet Water Village, Tat Momoli, Top-of-the-World, Upper Santan Village, Vaiva Vo, Wet Camp Village

State of Arizona

County	Specific jurisdiction excluded
Santa Cruz County	Nogales, Patagonia, Amado, Beyerville, Elgin, Kino Springs, Rio Rico, Sonoita, Tubac, Tumacacori-Cameron
Yavapai County	Cottonwood, Peoria, Prescott, Sedona, Cap Verde, Clarkedale, Chino Valley, Dewey-Humboldt, Jerome, Prescott Valley, Wickenburg, Ash Fork, Bagdad, Black Canyon City, Congress, Cordes Lakes, Lake Montezuma, Mayer, Paulden, Peeples Valley, Seligman, Spring Valley, Verde Village, Village of Oak Creek, Wilhoit, Williamson, Yarnell
Yuma County	San Luis, Somerton, Yuma, Wellton, Avenue B and C, Aztec, Buckshot, Dateland, Donovan Estates, Drysdale, El Prado Estate, Fortuna Foothills, Gadsden, Martinez Lake, Orange Grove Mobile Manor, Padre Rachitos, Rancho Mesa Verde, Tacna, Wall Lane, Wellton Hills

- In every city in every in every county there will be exceptions on an individual case basis by end user (customer) address.

2.4 Compliance to Requested Services by Category: Any exceptions taken but not documented as instructed below will be deemed invalid and will not be considered.

The Offeror has read, understands and shall comply with all Services requested within Section 4 of the Scope of Work within this Request for Proposal. Offerors that accept the States requests shall check YES to clearly indicate their acceptance. Offerors who take exceptions shall check NO, and clearly indicate the exception according to the instructions below.

- ☐ **YES**, I acknowledge that I have read and understand the requested services to be provided within each category in which my firm is bidding, my Firm shall comply by providing all with in any resultant contract.
- ☒ **NO**, I acknowledge that I have read and understand the requested services to be provided within each category in which my firm is bidding, my Firm shall comply with the exceptions listed below.

Exceptions (If checked NO)

2.4.1 Offerors that take exception to any requested services shall justify their exception as well as propose alternate language for the State's consideration. Exceptions shall be within a separate document appropriately titled "Service Exceptions" and contain the paragraph number from the Scope of Work, rationale for exception and the proposed alternate language. Additional pages may be added as long as all exceptions are submitted as one document. Any exceptions not contained and submitted on this form or attached document shall not be reviewed or contained in any resultant contract.

2.4.2 Please note that exceptions taken to the Requirements described in the Scope of Work, the Instructions, or the Terms and Conditions of this solicitation may negatively affect the final evaluation score of the Offer. Both the number of exceptions and the severity of the exceptions can affect your score and may result in your Offer deemed non-responsive for this solicitation.

2.5 Expanding Geographic Availability for Tariffed and Non-Tariffed carrier telecommunication Services. Offerors who are registered CLEC's shall identify their strategy for establishing agreements with ILEC's in areas open to competition as defined by the Arizona Corporation Commission necessary to provide end- to-end service in these area. Agreements shall be in effect at Contract award, if not already in place. If Offeror is not a CLEC, please state so as your Firm's response to this question.

CenturyLink is the LEC.

2.6 Broadband Expansion. If your Firm is not wishing to participate in the Broadband expansion portion of a resultant contract, please state that as your response to this question. If your Firm wants to be considered for award within this provision please respond to the following questions accordingly.

2.6.1 Offeror shall provide their five (5) year plan for building new broadband infrastructure to and within regions or communities in which the Provider currently has no or insufficient broadband infrastructure and for which they intend to provide services under this contract.

2.6.1.1 At a minimum the plan shall include the following information:

2.6.1.1.1 Scope of Work.

Install fiber core infrastructure to Northern Arizona in order to increase broadband to additional markets, including Wickenburg, Ashfork, Yarnell, Prescott Southwest and Flagstaff. This additional investment in core infrastructure in Arizona will provide fiber diversity to the Northern Arizona communities along with providing the means for future broadband deployments and offering Northern Arizona redundant and diverse services. Additionally, this build will provide Yarnell, currently served via copper infrastructure, with fiber based services.

Throughout the State of Arizona, CenturyLink has expanded fiber to an excess of 800 sites, expanding CenturyLink's High Speed Internet footprint as well as offering increase broadband speeds. These sites make up an investment in excess of \$45 million between 2012 and YTD in 2014.

In 2013, CenturyLink launched deploying Fiber to the Home, an investment providing Single Family Units and Multi-Dwelling Units broadband speeds qualifying for bandwidth speeds of up

State of Arizona

to 100M and 1G in some serving areas. This investment provides the baseline architecture to provide communities higher speeds and services as technology advances become available. The Fiber to the Home deployments represent an investment in excess of \$20M throughout the State of Arizona between 2013 and YTD in 2014.

Future deployments of broadband infrastructure are reviewed by CenturyLink on an annual basis to determine market demand, economic viability and infrastructure requirements.

1.6.1.1.2 Key Personnel, with contact information.

Chad Rohner
CenturyLink Government Account Manager
602 512-2551
Chad.Rohner@CenturyLink.com

Chad Colby
CenturyLink Government Account Manager
602 512-2529
Chad.Colby@CenturyLink.com

1.6.1.1.3 Responsibilities of Contractor and Customer.

- CenturyLink will conduct field visits to determine construction method, class of plant and necessary footages.
- CenturyLink will design construction project, secure the necessary resources to conduct the construction.
- CenturyLink will obtain the necessary permits and right of ways from Arizona Department of Transportation, State Land, Bureau of Land Management, US Forestry Services, respective county permits, local municipal permits, and private land right of ways.
- CenturyLink will conduct the necessary archeological, environmental, biological studies.
- CenturyLink will complete the work in two major phases:
 - Wickenburg to Prescott Southwest
 - Chino Valley to Ashfork
- CenturyLink will splice fiber and make ready for service.

1.6.1.1.4 Time Line.

- | | |
|--|--------|
| • Permitting | 4Q2015 |
| • Wickenburg north 10 miles of fiber to wire center boundary | 1Q2015 |
| • Wickenburg wire center boundary to Yarnell to Prescott Southwest | 2Q2020 |
| • Chino Valley to Ashfork | 2Q2020 |

1.6.1.1.5 Installation Cost, broken down by time and material.

- | | |
|--------------|-----------|
| • Permitting | \$ 75,000 |
|--------------|-----------|

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• Wickenburg north 10 miles of fiber to wire center boundary	\$1,500,000
• Install new equipment in Wickenburg	\$ 100,000
• Wickenburg wire center boundary to Yarnell 24 miles of fiber	\$1,860,000
• Install new equipment in Yarnell	\$ 270,000
• Yarnell wire center to Prescott Southwest 11 miles of fiber	\$ 852,500
• Install new equipment in Chino Valley	\$ 30,000
• Chino Valley to Ashfork 24 miles of fiber	\$1,860,000
• Install new equipment in Ashfork	\$ 180,000

1.6.1.1.6 Final Acceptance, service switched on date.

June 30, 2020

2.6.2 Offeror shall provide detailed maps of their current and planned broadband infrastructure in KMZ or an equivalent digital format for counties in which they intend to offer services under this contract, such maps need not include served buildings or any direct or indirect information with regard to served customers.

The following network maps have been provided as Exhibit D:

- IP/MPLS Networking
- CenturyLink Optical Wavelength Network
- CenturyLink 100G Network

CenturyLink treats KMZ maps and equivalent maps of its current and planned broadband infrastructure as confidential and proprietary information that are not subject to public disclosure. CenturyLink is willing to work with the State to provide information reasonably necessary related to CenturyLink's network for the State's planning purposes, however, the information provided will be subject to CenturyLink's prior approval on content and format, and will be subject to the parties reaching a mutually acceptable non-disclosure agreement.

2.6.3 Submit to semi-annual meetings. Offeror shall state their compliance to having semi-annual meetings with the State Procurement Office and the ASET-Broadband department to provide assurance that commercially reasonable progress has been accomplished against their submitted infrastructure plans.

CenturyLink understands participation will include semi-annual meetings, providing progress on CenturyLink's broadband expansion, with the State Procurement Office and the ASET-Broadband department.

3. **Capacity of Offeror:** The Offeror shall provide a narrative response that describes their ability to provide all services stated in this solicitation. Within the Offeror's response, the narrative shall include at a minimum:

State of Arizona

3.1 Overall Company Information. Provide the following as requested:

3.1.1 Brief overview of business operations, including the Company's Mission and Philosophy Statement;

CenturyLink is the third largest telecommunications company in the United States and is recognized as a leader in the network services market by technology industry analyst firms. The Company is a global leader in cloud infrastructure and hosted IT solutions for enterprise customers. CenturyLink provides data, voice and managed services in local, national and select international markets through its high-quality advanced fiber optic network and multiple data centers for businesses and consumers. The company also offers advanced entertainment services under the CenturyLink® Prism™ TV and DIRECTV brands. Headquartered in Monroe, La., CenturyLink is an S&P 500 company and is included among the Fortune 500 list of America's largest corporations.

Mission

CenturyLink's mission, to "be recognized as the first choice to serve the total communications needs of our communities," means that CenturyLink must set the standards by which customers in our communities measure the industry. We will lead by setting and exceeding the highest standards for excellence in business ethics as well as for technology and customer service.

Vision

Improve lives, strengthen businesses, and connect communities by delivering advanced technologies and solutions with honest and personal service.

Ethics & Compliance

CenturyLink's commitment to ethical and responsible corporate conduct is reflected in our Code of Conduct and Unifying Principles — fairness, honesty and integrity, commitment to excellence, positive attitude, respect, faith and perseverance. These Unifying Principles represent the philosophy and values upon which CenturyLink conducts business and serves the communities in which we work and live. Additional information on Ethics and Compliance is contained on our corporate website at the following address:

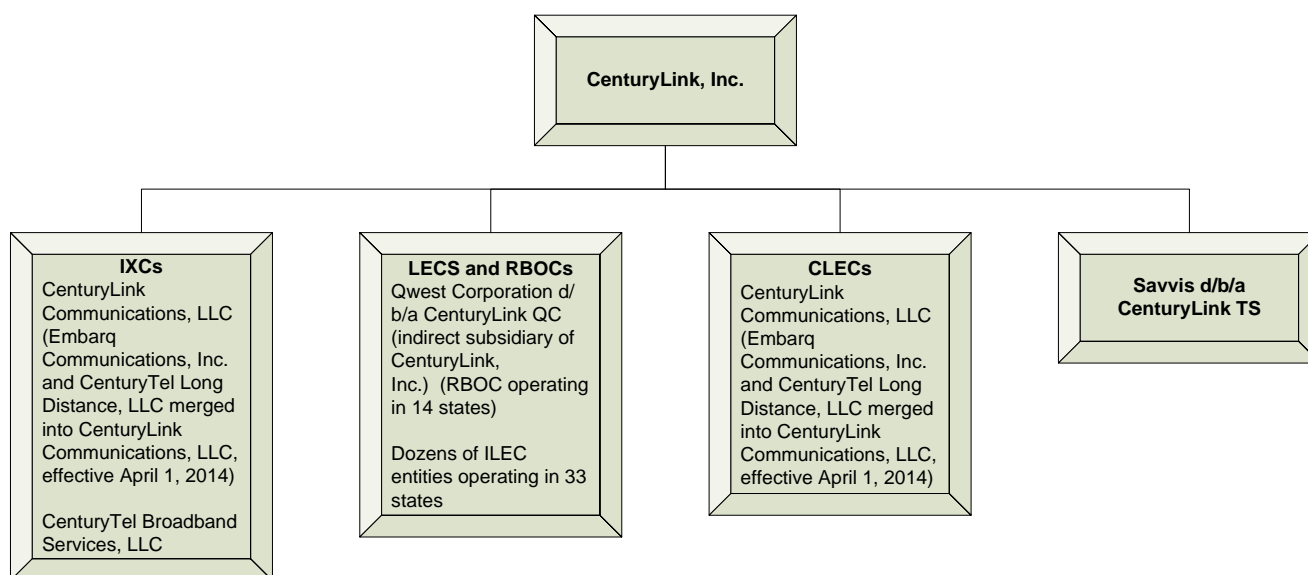
<http://www.centurylink.com/Pages/AboutUs/Governance/ethics.jsp>

3.1.2 Date Company was established;

CenturyLink's origin dates back to 1930; the date of incorporation for CenturyLink, Inc. was April 30, 1968.

3.1.3 Ownership (public, partnership, subsidiary, etc.);

CenturyLink, Inc. is the publicly traded parent company of the CenturyLink operating companies and trades on the NYSE under the symbol "CTL". Please reference the Corporate Organization Chart below:



3.1.4 Location in where the Offeror is incorporated;

CenturyLink is incorporated in the State of Louisiana and has its headquarters in Monroe, LA.

3.1.5 Office location(s) responsible for performance of contract;

The performance contact for the State of Arizona Telecommunications and Broadband Provider Services Contract will be:

Chad Rohner
State of Arizona Account Manager
20 E Thomas Rd
Phoenix, AZ 85012

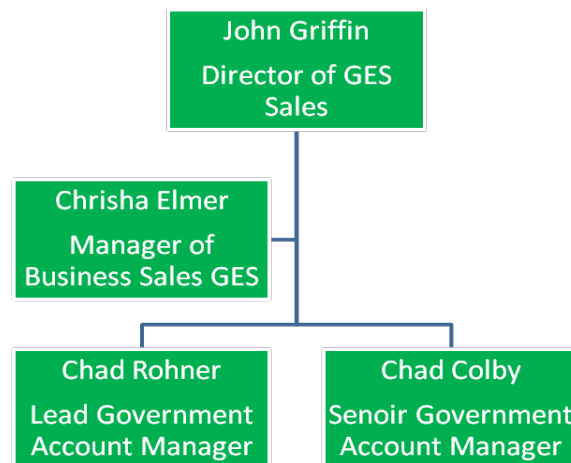
3.1.6 Offeror's organizational chart relevant to this RFP, including contact information for the individual who is responsible for any clarifications or discussions regarding the submitted response;

The contact for any clarifications or discussions regarding the submitted response will be:

Chad Rohner
State of Arizona Account Manager
20 E Thomas Rd
Phoenix, AZ 85012
Phone: 602-512-2551
Email: chad.rohner@centurylink.com

State of Arizona

Chad Colby
State of Arizona Account Manager
20 E Thomas Rd
Phoenix, AZ 85012
Phone: 602-512-2529
Email: chad.colby@centurylink.com



- 3.1.7 Offeror shall document the number of the firm's technical staff members dedicated to new development verses those assigned to support of existing applications.

CenturyLink technical staff members are vast across the company's Global operations. Within the State of Arizona, we have more than 1316 staff which hold a technical title and are employed to support, maintain, and deploy the CenturyLink network infrastructure for our clients. CenturyLink utilizes technical resources to evaluate, develop, and deploy business solution using technology.

Below are samples of certifications of the individuals within the company:

State of Arizona

- | | |
|---|--|
| ▪ Certificate in Project and Program Management | ▪ Program Management - PMP |
| ▪ Checkpoint - CCSA | ▪ Red Hat - RHCE |
| ▪ Checkpoint - CCSE | ▪ Red Hat - RHCT |
| ▪ Cisco - CCDA | ▪ Security - CEH |
| ▪ Cisco - CCDP | ▪ Security - CISA |
| ▪ Cisco - CCIE | ▪ Security - CISM |
| ▪ Cisco - CCNA | ▪ Security - CISSP |
| ▪ Cisco - CCNP | ▪ Security - ECSA |
| ▪ CompTIA -A+ | ▪ Security - GIAC Security Essentials Certification (GSEC) |
| ▪ CompTIA -Network+ | ▪ Security Leadership - GSLC |
| ▪ IBM - AIX | ▪ Security Penetration Testing - LPT |
| ▪ ITIL - Foundations | ▪ Solaris - SCSA (Solaris 8) |
| ▪ Microsoft - MCSE | ▪ Solaris - Solaris 7 Administrator |
| ▪ Microsoft - MS Server 2000 | ▪ Sun - Sun Certified NetAdmin |
| ▪ Microsoft - MS Windows 2000 | ▪ Sun - Sun Certified SysAdmin |
| ▪ Microsoft MCP | ▪ Sun - Sun Enterprise Certification |
| ▪ Microsoft MCSE+I | ▪ Veritas Netbackup |
| ▪ Oracle - OCP - Database | ▪ Veritas Volume Manager and File System |
| ▪ Oracle Certified Support Engineer - OCSE | |

3.1.8 A Statement of whether, in the last ten (10) years, the Offeror has filed (or had filed against it) any bankruptcy or insolvency proceeding, whether voluntary or involuntary, or undergone the appointment of a receiver, trustee, or assignee for the benefit of creditors, and if so, an explanation providing relevant details;

CenturyLink has not filed any bankruptcy or insolvency proceeding pursuant to Chapter 11 or Chapter 7 of the United States Bankruptcy Code, or any applicable state law of comparable effect.

3.1.9 A Statement of whether there are any pending Securities Exchange Commission investigations involving the Offeror, and if such are pending or in progress, an explanation providing relevant details and an attached opinion of counsel as to whether the pending investigation(s) may impair the Offeror's performance in a Contract under this RFP;

Please see the most recent Form 10-Q filed by Qwest Communications International, Inc. ("QCII"), which can be found under investor relations at http://phx.corporate-ir.net/phoenix.zhtml?c=112635&p=irolqwestsec&secCat01.2_rs=1&secCat01.2_rc=10&control_symbol= . The 10-Q contains, among other things, QCII's financial statements and a description of various pending lawsuits. CenturyLink does not currently anticipate that any pending litigation will materially affect its ability to provide you services.

3.1.10 A Statement documenting all open or pending litigation initiated by the Offeror or where the Offeror is a defendant or party in an litigation that may have a material impact on Offeror's ability to deliver the contracted services;

State of Arizona

None: Due to size of CenturyLink, various suits, proceedings, and claims typical for an enterprise business can be pending against CenturyLink at any one time. While it is not possible to determine the ultimate disposition and resolution of any suits, proceedings or claims, and whether they are consistent with CenturyLink's position, CenturyLink expects the outcome of such proceedings, individually or in aggregate, will not have a materially adverse effect on the financial condition or results of CenturyLink operations or its business segments; nor negatively affect its ability to provide the services proposed.

As a public corporation, CenturyLink is required to fully disclose material data and relevant information that may influence investment decisions to all investors at the same time. CenturyLink does not provide detailed information on litigation except through its securities filings. Please refer to CenturyLink's Annual Report on Form 10-K, available on <http://www.centurylink.com/> for a description of certain litigation or claims.

3.1.11 A Statement documenting all open or pending litigation initiated by the Offeror or where the Offeror is a defendant or party in an litigation with a public sector client; and

Due to size of CenturyLink, various suits, proceedings, and claims typical for an enterprise business can be pending against CenturyLink at any one time. While it is not possible to determine the ultimate disposition and resolution of any suits, proceedings or claims, and whether they are consistent with CenturyLink's position, CenturyLink expects the outcome of such proceedings, individually or in aggregate, will not have a materially adverse effect on the financial condition or results of CenturyLink operations or its business segments; nor negatively affect its ability to provide the services proposed.

As a public corporation, CenturyLink is required to fully disclose material data and relevant information that may influence investment decisions to all investors at the same time. CenturyLink does not provide detailed information on litigation except through its securities filings. Please refer to CenturyLink's Annual Report on Form 10-K, available on <http://www.centurylink.com/> for a description of certain litigation or claims.

3.1.12 Full disclosure of any public sector contracts terminated for cause or convenience in the past five (5) years.

This question is extremely broad and would require disclosure of information that is confidential and beyond the scope of this RFP. Despite CenturyLink's reasonable efforts to avoid disputes, the sheer volume of contracts entered into by CenturyLink dictates that CenturyLink is occasionally involved in contract disputes. CenturyLink is not aware of any disputes or relevant defaults at the time of this response that will have a material negative impact on our ability to provide the services proposed.

State of Arizona

- 3.2 Audited Financials. Offeror shall provide the last two years of audited or reviewed financial Statements either has hard copy uploaded PDF documents within ProcureAZ at time of submittal or Offeror shall provide the web address where the audited financials can be located.

CenturyLink's financial information, including our most recent annual report, 10-K, and quarterly filings can be found at:

<http://ir.centurylink.com/GenPage.aspx?IID=4057179&GKP=1073744853>.

- 3.3 Subcontracting. If any part of the Offeror's business is subcontracted please identify as requested below
- 3.3.1 Offeror shall list each subcontractor's name, location, type of service to be provided, and the certifications they possess.
- 3.3.2 A description of how the Offeror will monitor and evaluate subcontractor performance; an
- 3.3.3 The length of the contractual relationship with each proposed subcontractor and provide details of future term dates of such contracts.

CenturyLink conducts Quality Business Reviews (QBR) which are a periodic structured review (audit) of a vendor's operation. Areas of focus include Service Excellence, Business Competency, Technical Competency and Contracts and Costs. Some but not all may include sales support, order management, product shipment, product defects, installation support, maintenance support and product life cycle.

CenturyLink has no plans on discontinuing our relationship with any of the vendors listed below.

Subcontractor Name & Contract Date	Location	Service to Perform	Certifications
Aspen Technologies 2012	Tempe, AZ	Conduit Builds / Entrance Facilities	Systimax, Panduit, Siemon, Avaya, Leviton, Hubbel
Desert Datacom, Inc. 2007	Tucson, AZ	Conduit Builds / Entrance Facilities	Panduit, Leviton, Siemon, Valcom certified installers.
Valley Communications Systems, Inc. 2007	Scottsdale, AZ	Conduit Builds / Entrance Facilities	AZ ROC 108238 CR67 BICSI RCDD

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Subcontractor Name & Contract Date	Location	Service to Perform	Certifications
Pauley Construction Inc. 2007	Phoenix, AZ	Conduit Builds / Entrance Facilities	ROC License A-Gen Engineering, ROC License A-17 Electrical & Transmission Lines, ROC License-KE Telecommunications, ROC License CR67 Low Voltage Communications.
CEI, Inc. 2006	Albuquerque, NM Gilbert, AZ	Conduit Builds / Entrance Facilities/Backboards/Grounding/ Electrical/Fire stopping/UTP & Fiber Demarc Extensions	Kaf Certified UTP/Fiber Installer – Leviton, AMP & Panduit. Panduit grounding certified. Hilti- Fire Stop Certification. RCDD & BICSI ITS certified Fluke DTX1800 certified Fluke AirMagnet certified ADTRAN WLAN certified
Team Fishel 2007	Phoenix Metroplex, Tucson Metroplex, Prescott, Flagstaff, Yuma, and the State of Arizona	Conduit Builds / Entrance Facilities Fiber placement, Fiber Termanations, Fiber Testing	Corning, Prysmian/Draka, FOA, Sherman Reilly, Fujikura,
Kearney Electric Inc. 2007	Phoenix, AZ	Conduit Builds / Entrance Facilities	AZ Contractors License C11-069979
Vector USA 2011	Phoenix, AZ	Conduit Builds / Entrance Facilities	DUNS No.: 19-536-8774 ● CAGE Code: 3F3M5 ● CCR, ORCA & WAWF Registered Mohave Educational Services Contract # 11D-VECT-0722 State of Arizona Network Equipment and Services Contract # ADSP012-024627

3.4 Current Customer Base. The State intends to conduct reference checks for client references provided by Offerors. It may, at its sole discretion, contact additional clients not presented as references. Offers shall provide at least three (3) client references that replicate or mirror the requirements of this RFP. All references shall be for engagements

received and completed within the last five (5) years. The following information shall be provided for references using the table structure:

Reference Information	Client One	Client Two	Client Three
Organization Name	State of Colorado Office of Information Technologies	Alhambra Elementary School District	Catalina Foothills Unified School District
Type of Contract Product and Services Delivered	IQ, Ethernet, WAVE, Managed Services, CPE, Cloud/Hosting	Q, Ethernet, CPE, PRI, POTs, Private Line, Long Distance	IQ, Ethernet, MOE, PRI, 1FB and Long Distance
Contact Name, Mailing Address, Phone Number and E-mail Address	Mary Lou LaCouture, 601 E 18 th Ave., Suite 250, Denver, CO 80203, 303-764-7734, MaryLou.Lacouture@state.co.us	Dr. Nan Williams, Director of Technology, 4510 N. 37 th Ave, Phoenix, AZ 85019, 602 336 2953, nanwilliams@alhambraesd.org	Joshua Shoffner Director of Educational Technology Catalina Foothills School District, 2101 E River Rd, Tucson, AZ 85718 (520) 209-7511 jshoffner@cfsd16.org
Contract State and End Date	9/1/2018	Arizona, 9/15/2015	Awarded July 1, 2014 / June 30, 2019
Contract Value	\$96,000	\$1,500,000	\$1,110,000

Attachment II, Pricing Structure

Please note: This Attachment, "Attachment II, Pricing Structure", is a separate document found within ProcureAZ as an .xls document.

CenturyLink has included Attachment II, Pricing Structure, with our online proposal submission.

Exhibit A, Backhaul Bandwidth for Census Designated Places

Exhibit A -
Backhaul Bandwidth for Census Designated Places

This Exhibit describes the State's minimum recommended back-haul desired for each Community or Community Area for each County in the State. Community Areas are defined those Communities whose boundaries are within at least one mile of the boundaries of another Community. The recommended minimum backhaul into a Community or Area to support residential broadband service is based on a potential market of 10% of the households in a Community or Area times 6 Mbps of minimum bandwidth per potentially served household.

From time to time the State intends to provide qualified Providers and Customers additional recommendations minimum backhaul bandwidth recommendations for Communities and Community Areas including for: Student, government entity, public safety, and business users of bandwidth. The purpose of this is to assist in defining sufficient demand aggregation in communities to justify investments in expanded bandwidth delivery infrastructure.

The State recognizes that in many Communities and Areas these minimum recommendations have already been significantly exceeded but in many Communities and Areas this minimal capacity is still lacking.

APACHE	Community or Community Area	Households	Population	Sq. Miles	Recommended Minimum Bandwidth To Community Or Area
	EAGAR	2045	4885	11.2	
	SPRINGERVILLE	954	1961	11.7	
	EAGAR AREA	2999	6846	22.9	1.8 Gbps
	CHINLE	1483	4518	16.1	0.9 Gbps
	WINDOW ROCK	938	2712	5.3	
	ST. MICHAELS	518	1443	3.8	
	WINDOW ROCK AREA	1456	4155	9.1	0.9 Gbps
	ST. JOHNS	1476	3480	26.1	0.9 Gbps
	FORT DEFIANCE	1250	3624	6.1	0.8 Gbps
	LUKACHUKAI	674	1701	22.0	0.5 Gbps
	MANY FARMS	491	1348	8.2	0.3 Gbps
	GANADO	445	1210	9.2	0.3 Gbps
	HOUCK	385	1024	42.5	0.3 Gbps
	TSAILE AREA	346	1205	6.0	0.3 Gbps
	DENNEHOTSO	264	746	10.0	0.2 Gbps
	ROUND ROCK	260	789	14.3	0.2 Gbps
	TEEC NOS POS	258	730	14.3	0.2 Gbps

SAWMILL	243	748	5.8	0.2 Gbps
SANDERS	242	630	2.4	0.2 Gbps
ALPINE	205	145	0.6	0.2 Gbps
ROCK POINT	205	642	14.2	0.2 Gbps
RED MESA	202	480	12.8	0.2 Gbps
BURNSIDE	174	537	9.3	0.2 Gbps
GREER	167	41	0.5	0.2 Gbps
ROUGH ROCK	160	414	12.8	0.1 Gbps
NAZLINI	136	489	7.5	0.1 Gbps
MCNARY	136	528	5.6	0.1 Gbps
DEL MUERTO	103	329	1.0	0.1 Gbps
STEAMBOAT	92	284	2.4	0.1 Gbps
KLAGETOH	71	242	0.3	0.1 Gbps
COTTONWOOD	66	226	0.1	0.1 Gbps
RED ROCK	64	169	1.2	0.1 Gbps
CORNFIELDS	62	255	0.4	0.1 Gbps
VERNON	61	122	0.6	0.1 Gbps
TSAILE AREA	52	135	0.7	0.1 Gbps
CONCHO	36	38	0.5	0.1 Gbps
NUTRIOSIO	30	26	0.3	0.1 Gbps
WIDE RUINS	24	176	0.4	0.1 Gbps
OAK SPRINGS	21	63	0.2	0.1 Gbps
LUPTON	8	25	0.4	0.1 Gbps
TOYEI	6	13	0.3	0.1 Gbps

COCHISE

SIERRA VISTA	18742	43888	152.4	
SIERRA VISTA SOUTHEAST	6394	14797	110.8	
WHETSTONE	1163	2617	11.9	
HUACHUCA	920	1853	2.8	
MIRACLE VALLEY	287	644	0.6	
PALOMINAS	107	212	1.9	
SIERRA VISTA AREA	27613	64011	280.5	16.6 Gbps
DOUGLAS	5652	17378	10.0	3.4 Gbps
BISBEE	3284	5575	5.2	2 Gbps
BENSON	2941	5105	41.4	1.8 Gbps
WILLCOX	1659	3757	6.3	1 Gbps
TOMBSTONE	864	1380	4.3	0.6 Gbps
MESCAL	853	1812	4.9	0.6 Gbps
ST. DAVID	804	1699	5.3	0.5 Gbps
PIRTLEVILLE	631	1744	1.9	0.4 Gbps
NACO	334	1046	3.3	0.3 Gbps

BOWIE	256	449	1.7	0.2 Gbps
ELFRIDA	243	459	3.8	0.2 Gbps
SUNIZONA	206	281	8.5	0.2 Gbps
SAN SIMON	127	165	0.7	0.1 Gbps
MCNEAL	116	238	3.8	0.1 Gbps
DRAGOON	115	209	1.8	0.1 Gbps

COCONINO

FLAGSTAFF	26254	65870	63.9	
DONEY PARK	1896	5395	14.9	
KACHINA VILLAGE	1469	2622	1.2	
MOUNTAINAIRE	621	1119	10.2	
FORT VALLEY	371	779	7.6	
FLAGSTAFF AREA	30611	75785	97.9	18.4 Gbps
PAGE	2787	7247	16.6	
LECHEE	359	1443	16.6	
PAGE AREA	3146	8690	33.2	1.9 Gbps
MUNDS PARK	3019	631	22.3	1.9 Gbps
WILLIAMS	1426	3023	43.8	
PARKS	1288	1188	172.3	
WILLIAMS AREA	2714	4211	216.0	1.7 Gbps
TUBA	2465	8611	9.0	1.5 Gbps
GRAND CANYON VILLAGE	858	2004	13.4	0.6 Gbps
VALLE	583	832	243.8	0.4 Gbps
FREDONIA	578	1314	7.3	0.4 Gbps
KAIBITO	413	1522	15.9	0.3 Gbps
TUSAYAN	289	558	8.9	0.2 Gbps
CAMERON	285	885	18.7	0.2 Gbps
MOENKOPI	284	964	1.5	0.2 Gbps
LEUPP	255	951	13.6	0.2 Gbps
TONALEA	132	549	9.9	0.1 Gbps
BITTER SPRINGS	130	452	8.0	0.1 Gbps
TOLANI LAKE	98	280	0.4	0.1 Gbps
SUPAI	49	208	1.7	0.1 Gbps

GILA

PAYSON	8958	15301	19.5
STAR VALLEY	1531	2310	36.1
MESA DEL CABALLO	406	765	0.3
ROUND VALLEY	227	487	4.8
BEAVER VALLEY	225	231	1.5
TONTO VILLAGE	215	256	0.3
WASHINGTON PARK	206	70	2.6
WHISPERING PINES	188	148	0.4
EAST VERDE ESTATES	165	170	2.5
OXBOW ESTATES	141	217	0.5
KOHL'S RANCH	127	46	1.2
MEAD RANCH	108	38	0.6
BEAR FLAT	54	18	0.2

FREEDOM ACRES	51	84	1.8	
FLOWING SPRINGS	39	42	1.7	
PAYSON AREA	12641	20183	74.0	7.6 Gbps
GLOBE	3386	7532	18.2	
CENTRAL HEIGHTS-MIDLAND	1191	2534	1.9	
MIAMI	973	1837	0.9	
CLAYPOOL	750	1538	1.2	
SIX SHOOTER CANYON	469	1019	2.9	
WHEATFIELDS	465	785	8.1	
ICEHOUSE CANYON	298	677	4.9	
PINAL	199	439	0.4	
COPPER HILL	63	108	7.3	
EAST GLOBE	61	226	3.4	
CUTTER	21	74	0.8	
GLOBE AREA	7876	16769	50.1	4.8 Gbps
PINE	2588	1963	32.4	
STRAWBERRY	1293	961	9.5	
GERONIMO ESTATES	122	60	1.3	
PINE AREA	4003	2984	43.2	2.5 Gbps
TONTO BASIN	1383	1424	31.3	0.9 Gbps
SAN CARLOS	998	4038	8.6	
PERIDOT	362	1350	5.2	
SAN CARLOS AREA	1360	5388	13.7	0.9 Gbps
YOUNG	667	666	47.8	0.5 Gbps
GISELA	331	570	2.9	
DEER CREEK	129	216	1.7	
RYE	63	77	0.5	
GISELA AREA	523	863	5.1	0.4 Gbps
CHRISTOPHER CREEK	388	156	3.0	
HUNTER CREEK	111	48	2.2	
CHRISTOPHER CREEK AREA	499	204	5.2	0.3 Gbps
HAYDEN	301	662	1.3	
WINKELMAN	163	353	0.8	
HAYDEN AREA	464	1015	2.0	0.3 Gbps
CANYON DAY	310	1209	5.1	0.2 Gbps
TOP-OF-THE-WORLD	173	231	6.1	0.2 Gbps
DRIPPING SPRINGS	121	235	6.7	0.1 Gbps
CEDAR CREEK	97	318	17.0	0.1 Gbps
JAKES CORNER	81	76	1.4	0.1 Gbps
HAIGLER CREEK	46	19	1.6	0.1 Gbps
ROOSEVELT	43	28	3.1	0.1 Gbps
ROCK HOUSE	42	50	0.6	0.1 Gbps
CARRIZO	40	127	9.0	0.1 Gbps
EL CAPITAN	33	37	6.1	0.1 Gbps
GRAHAM				
SAFFORD	3908	9566	8.6	
THATCHER	1840	4865	6.7	
PIMA	870	2387	5.9	
SWIFT TRAIL JUNCTION	679	2935	3.7	

CACTUS FLATS	595	1518	6.2	
SAN JOSE	211	506	4.2	
CENTRAL	209	645	1.9	
SOLOMON	171	426	0.2	
BRYCE	60	175	0.8	
SAFFORD AREA	8543	23023	38.3	5.2 Gbps
BYLAS	491	1962	4.4	0.3 Gbps
FORT THOMAS	206	374	8.7	0.2 Gbps
GRENLEE				
CLIFTON	1580	3311	14.8	1 Gbps
MORENCI	792	1489	1.0	0.5 Gbps
DUNCAN	398	696	2.2	0.3 Gbps
YORK	336	557	1.9	0.3 Gbps
FRANKLIN	51	92	1.0	0.1 Gbps
LAPAZ				
CIENEGA SPRINGS	2291	1798	3.9	
PARKER STRIP	1387	662	4.2	
PARKER	1098	3083	22.0	
BLUEWATER	669	725	2.4	
CIENEGA SPRINGS AREA	5445	6268	32.4	3.3 Gbps
QUARTZSITE	3378	3677	36.8	
LA PAZ VALLEY	695	699	29.4	
QUARTZSITE AREA	4073	4376	66.1	2.5 Gbps
BOUSE	914	996	136.4	
BRENDA	725	676	6.9	
VICKSBURG	687	597	143.1	
UTTING	103	126	26.5	
BOUSE AREA	2429	2395	312.8	1.5 Gbps
SALOME	1078	1530	33.4	0.7 Gbps
EHRENBERG	948	1470	12.2	0.6 Gbps
WENDEN	416	728	15.0	0.3 Gbps
CIBOLA	307	250	20.2	0.2 Gbps
POSTON	85	285	1.4	0.1 Gbps
ALAMO LAKE	31	25	46.6	0.1 Gbps
SUNWEST	31	15	24.3	0.1 Gbps
MARICOPA				
PHOENIX	590149	1445632	517.7	
SCOTTSDALE	124001	217385	184.3	
GLENDALE	90505	226721	60.1	
TEMPE	73462	161719	40.2	
SURPRISE	52586	117517	105.8	
SUN	28169	37499	14.5	
AVONDALE	27001	76238	45.6	
SUN WEST	18218	24535	10.9	
BUCKEYE	18207	50876	375.3	
FOUNTAIN HILLS	13167	22489	20.4	
EL MIRAGE	11326	31797	10.1	
ANTHEM	8801	21700	8.0	
NEW RIVER	6273	14952	55.7	

PARADISE VALLEY	5643	12820	15.5	
YOUNG	2831	6156	1.5	
LITCHFIELD PARK	2716	5476	3.3	
CAVE CREEK	2579	5015	37.9	
CAREFREE	2251	3363	8.8	
TOLLESON	2169	6545	5.7	
CITRUS PARK	1385	4028	5.8	
GUADALUPE	1376	5523	0.8	
GILA BEND	943	1922	55.4	
WITTMANN	301	763	1.0	
KOMATKE	246	821	2.2	
MARICOPA COLONY	201	709	5.6	
GILA CROSSING	141	621	0.9	
ARLINGTON	99	194	2.3	
PHOENIX METRO AREA	1084746	2503016	1595.4	650.9 Gbps
MESA	201173	439041	137.0	
CHANDLER	94404	236123	64.5	
GILBERT	74907	208453	68.1	
SUN LAKES	10028	13975	5.3	
QUEEN CREEK	8557	26361	28.1	
MESA METRO AREA	389069	923953	302.9	233.5 Gbps
PEORIA	64818	154065	177.9	38.9 Gbps
GOODYEAR	25027	65275	191.4	15.1 Gbps
WICKENBURG	3619	6363	18.8	2.2 Gbps
RIO VERDE	1647	1811	5.1	1 Gbps
AGUILA	304	798	1.6	0.2 Gbps
WINTERSBURG	173	136	0.5	0.2 Gbps
MORRIS	139	227	0.8	0.1 Gbps
ST. JOHNS	139	476	2.3	0.1 Gbps
KAKA	57	141	0.3	0.1 Gbps
THEBA	49	158	0.6	0.1 Gbps
TONOPAH	30	60	1.4	0.1 Gbps
MOHAVE				
LAKE HAVASU	32327	52527	44.6	
DESERT HILLS	1847	2245	4.9	
CRYSTAL BEACH	171	279	0.3	
LAKE HAVASU AREA	34345	55051	49.8	20.7 Gbps
BULLHEAD	23464	39540	60.3	
FORT MOHAVE	7179	14364	16.7	
WILLOW VALLEY	1326	1062	5.0	
MOHAVE VALLEY	1300	2616	14.1	
ARIZONA VILLAGE	531	946	1.6	
MESQUITE CREEK	240	416	1.0	
KATHERINE	158	103	4.6	
MOJAVE RANCH ESTATES	21	52	0.8	
BULLHEAD AREA	34219	59099	104.1	20.6 Gbps
KINGMAN	12724	28068	34.9	
NEW KINGMAN-BUTLER	5863	12134	5.0	
GOLDEN VALLEY	4342	8370	78.9	
WALNUT CREEK	251	562	1.5	
SO-HI	242	477	0.9	

LAZY Y U	194	428	15.7	
PINION PINES	102	186	1.5	
CLACKS CANYON	83	173	3.3	
MCCONNICO	56	70	6.6	
KINGMAN AREA	23857	50468	148.2	14.4 Gbps
BEAVER DAM	1202	1962	8.4	
SCENIC	779	1643	16.5	
LITTLEFIELD	153	308	12.0	
BEAVER DAM AREA	2134	3913	36.9	1.3 Gbps
GOLDEN SHORES	1637	2047	8.2	1 Gbps
DOLAN SPRINGS	1556	2033	58.2	1 Gbps
MEADVIEW	1373	1224	31.1	0.9 Gbps
VALLE VISTA	936	1659	12.0	
ANTARES	95	126	0.7	
VALLE VISTA AREA	1031	1785	12.7	0.7 Gbps
COLORADO	599	4821	10.3	
CENTENNIAL PARK	225	1264	2.2	
CANE BEDS	168	448	8.3	
COLORADO AREA	992	6533	20.8	0.6 Gbps
PEACH SPRINGS	334	1090	7.9	0.3 Gbps
WHITE HILLS	290	323	52.0	0.2 Gbps
CHLORIDE	245	271	1.5	0.2 Gbps
PINE LAKE	156	138	1.7	0.1 Gbps
OATMAN	112	135	0.2	0.1 Gbps
WIKIEUP	103	133	4.4	0.1 Gbps
YUCCA	98	126	2.2	0.1 Gbps
KAIBAB	52	124	6.5	
MOCCASIN	37	89	0.8	
KAIBAB AREA	89	213	7.2	0.1 Gbps
TRUXTON	73	134	3.8	0.1 Gbps
HACKBERRY	45	68	17.6	
VALENTINE	14	38	1.6	
CROZIER	11	14	1.1	
HACKBERRY AREA	70	120	20.3	0.1 Gbps
TOPOCK	31	10	0.3	0.1 Gbps
GRAND CANYON WEST	19	2	17.6	0.1 Gbps

NAVAJO

SHOW LOW	7722	10660	41.2	
PINETOP COUNTRY CLUB	3789	1794	6.8	
PINETOP-LAKESIDE	3451	4282	11.4	
LAKE OF THE WOODS	2859	4094	4.1	
SNOWFLAKE	2074	5590	33.6	
WHITE MOUNTAIN LAKE	1772	2205	24.2	
LINDEN	1468	2597	30.5	
TAYLOR	1464	4112	32.7	
WAGON WHEEL	1163	1652	3.1	
WHITERIVER	1072	4104	15.8	
NORTH FORK	396	1417	61.6	
HONDAH	286	812	12.3	

RAINBOW	226	968	2.2	
SEVEN MILE	176	707	2.3	
EAST FORK	170	699	1.9	
TURKEY CREEK	77	294	0.8	
FORT APACHE	53	143	1.2	
SHOW LOW AREA	28218	46130	285.4	17 Gbps
HEBER-OVERGAARD	3593	2822	6.9	2.2 Gbps
WINSLOW	3362	9655	12.3	
WINSLOW WEST	173	438	17.9	
WINSLOW AREA	3535	10093	30.19	2.2 Gbps
HOLBROOK	1881	5053	17.4	1.2 Gbps
KAYENTA	1602	5189	13.2	1 Gbps
FIRST MESA	555	1555	15.7	
SECOND MESA	325	962	40.1	
SHONGOPOVI	240	831	1.6	
KEAMS CANYON	142	304	16.6	
JEDDITO	115	293	5.4	
FIRST MESA AREA	1377	3945	79.5	0.9 Gbps
JOSEPH	547	1386	7.4	0.4 Gbps
CIBECUE	455	1713	6.0	0.3 Gbps
DILKON	361	1184	16.6	0.3 Gbps
PINON	338	904	6.5	0.3 Gbps
HOTEVILLA-BACAVI	412	957	11.8	
KYKOTSMOVI VILLAGE	328	746	16.9	
HOTEVILLA-BACAVI AREA	740	1703	28.67	0.5 Gbps
PINEDALE	332	487	9.7	0.2 Gbps
WHITECONE	300	817	45.1	0.2 Gbps
LOW MOUNTAIN	260	757	36.9	0.2 Gbps
CHILCHINBITO	228	506	23.8	0.2 Gbps
SHONTO	205	591	4.6	0.2 Gbps
GREASEWOOD	181	547	5.4	0.2 Gbps
CLAY SPRINGS	164	401	2.8	0.1 Gbps
SUN VALLEY	150	316	31.6	0.1 Gbps
TEES TOH	149	448	17.0	0.1 Gbps
WOODRUFF	85	191	5.8	0.1 Gbps
INDIAN WELLS	75	255	10.4	0.1 Gbps
SEBA DALKAI	57	136	15.1	0.1 Gbps
OLJATO-MONUMENT VALI	46	154	12.4	0.1 Gbps
HARD ROCK	41	94	5.9	0.1 Gbps

Pima

TUCSON	229762	520116	226.9
CASAS ADOBES	30364	66795	26.9
CATALINA FOOTHILLS	27211	50796	42.1
ORO VALLEY	20340	41011	35.6
GREEN VALLEY	17322	21391	32.2
MARANA	14726	34961	122.1
SAHUARITA	10615	25259	31.0

DREXEL HEIGHTS	9684	27749	20.2	
FLOWING WELLS	7505	16419	4.0	
TANQUE VERDE	7340	16901	33.0	
TUCSON ESTATES	6152	12192	13.0	
PICTURE ROCKS	4177	9563	70.8	
VAIL	3754	10208	22.6	
CATALINA	3290	7569	14.1	
VALENCIA WEST	3206	9355	10.4	
AVRA VALLEY	2487	6050	22.2	
CORONA DE TUCSON	2165	5675	6.1	
SOUTH TUCSON	2137	5652	1.0	
RINCON VALLEY	2044	5139	27.8	
SUMMIT	1708	5372	4.5	
ARIVACA JUNCTION	388	1090	2.9	
LITTLE	277	873	0.1	
ELEPHANT HEAD	253	612	7.4	
AMADO	207	295	5.3	
NELSON	100	259	0.4	
RILLITO	50	97	0.1	
TUCSON METRO AREA	407264	901399	782.7	244.4 Gbps
THREE POINTS	2487	5581	46.4	1.5 Gbps
AJO	2175	3304	33.3	1.4 Gbps
SELLS	736	2495	9.5	0.5 Gbps
ARIVACA	492	695	27.8	0.3 Gbps
PIMACO TWO	313	682	4.5	0.2 Gbps
SUMMERHAVEN	259	40	4.5	0.2 Gbps
SANTA ROSA	223	628	6.5	0.2 Gbps
WHY	177	167	9.0	0.2 Gbps
TOPAWA	135	299	5.2	0.1 Gbps
PISINEMO	116	321	2.3	0.1 Gbps
ALI CHUKSON	55	132	2.1	
ALI MOLINA	30	71	0.8	
CHIAWULI TAK	21	78	2.4	
ALICHUKSON AREA	106	281	5.3	0.1 Gbps
GU OIDAK	91	188	7.1	0.1 Gbps
SAN MIGUEL	79	197	5.7	0.1 Gbps
WILLOW CANYON	68	1	0.3	0.1 Gbps
SOUTH KOMELIK	65	111	3.9	0.1 Gbps
ALI CHUK	60	161	1.4	0.1 Gbps
MAISH VAYA	59	158	4.2	0.1 Gbps
WAHAK HOTRONTK	46	114	1.5	0.1 Gbps
ANEGAM	43	151	2.3	0.1 Gbps
COWLIC	41	135	0.8	0.1 Gbps
HAIVANA NAKYA	39	96	1.9	0.1 Gbps
VENTANA	29	49	1.0	0.1 Gbps
CHARCO	26	52	0.9	0.1 Gbps
KO VAYA	16	46	1.1	0.1 Gbps

NOLIC	15	37	0.5	0.1 Gbps
AK CHIN	11	30	0.5	0.1 Gbps
COMOBABI	5	8	1.2	0.1 Gbps

PINAL

<i>SAN TAN VALLEY</i>	<i>29417</i>	<i>81321</i>	<i>35.8</i>	
<i>APACHE JUNCTION</i>	<i>22564</i>	<i>35840</i>	<i>35.0</i>	
<i>CASA GRANDE</i>	<i>22400</i>	<i>48571</i>	<i>109.6</i>	
<i>MARICOPA</i>	<i>17240</i>	<i>43482</i>	<i>47.5</i>	
<i>GOLD CANYON</i>	<i>6874</i>	<i>10159</i>	<i>22.4</i>	
<i>FLORENCE</i>	<i>5224</i>	<i>25536</i>	<i>52.5</i>	
<i>ARIZONA</i>	<i>5064</i>	<i>10475</i>	<i>6.2</i>	
<i>COOLIDGE</i>	<i>4796</i>	<i>11825</i>	<i>56.5</i>	
<i>ELOY</i>	<i>3691</i>	<i>16631</i>	<i>111.5</i>	
<i>SACATON</i>	<i>671</i>	<i>2672</i>	<i>8.1</i>	
<i>CASA BLANCA</i>	<i>388</i>	<i>1388</i>	<i>15.8</i>	
<i>BLACKWATER</i>	<i>332</i>	<i>1062</i>	<i>17.9</i>	
<i>CACTUS FOREST</i>	<i>287</i>	<i>594</i>	<i>2.7</i>	
<i>AK-CHIN VILLAGE</i>	<i>256</i>	<i>862</i>	<i>10.6</i>	
<i>PICACHO</i>	<i>185</i>	<i>471</i>	<i>6.4</i>	
<i>STOTONIC VILLAGE</i>	<i>181</i>	<i>659</i>	<i>5.0</i>	
<i>SACATON FLATS VILLAGE</i>	<i>168</i>	<i>541</i>	<i>6.2</i>	
<i>UPPER SANTAN VILLAGE</i>	<i>136</i>	<i>495</i>	<i>7.1</i>	
<i>GOODYEAR VILLAGE</i>	<i>121</i>	<i>457</i>	<i>3.4</i>	
<i>LOWER SANTAN VILLAGE</i>	<i>103</i>	<i>374</i>	<i>4.2</i>	
<i>CHUICHU</i>	<i>96</i>	<i>269</i>	<i>6.9</i>	
<i>WET CAMP VILLAGE</i>	<i>76</i>	<i>229</i>	<i>4.4</i>	
<i>SACATE VILLAGE</i>	<i>50</i>	<i>169</i>	<i>3.5</i>	
<i>SWEET WATER VILLAGE</i>	<i>26</i>	<i>83</i>	<i>0.8</i>	
SAN TAN VALLEY AREA	120346	294165	579.7	72.3 Gbps
SADDLEBROOKE	5671	9614	29.3	3.5 Gbps
<i>ORACLE</i>	<i>1772</i>	<i>3686</i>	<i>16.4</i>	
<i>SAN MANUEL</i>	<i>1541</i>	<i>3551</i>	<i>20.7</i>	
<i>CAMPO BONITO</i>	<i>48</i>	<i>74</i>	<i>4.0</i>	
ORACLE AREA	3361	7311	41.1	2.1 Gbps
SUPERIOR	1465	2837	1.9	0.9 Gbps
KEARNY	878	1950	2.8	0.6 Gbps
RED ROCK	786	2169	47.3	0.5 Gbps
MAMMOTH	635	1426	1.0	0.4 Gbps
QUEEN VALLEY	621	788	9.7	0.4 Gbps
DUDLEYVILLE	423	959	6.7	0.3 Gbps
STANFIELD	222	740	3.9	0.2 Gbps
VAIVA VO	29	128	0.5	0.1 Gbps
KOHATK	15	27	0.1	0.1 Gbps
SANTA CRUZ	13	37	1.6	0.1 Gbps
TAT MOMOLI	9	10	0.9	0.1 Gbps

SANTA CRUZ

<i>RIO RICO</i>	<i>6356</i>	<i>18962</i>	<i>62.4</i>	
<i>TUBAC</i>	<i>1067</i>	<i>1191</i>	<i>10.8</i>	
<i>TUMACACORI-CARMEN</i>	<i>187</i>	<i>393</i>	<i>2.0</i>	

RIO RICO AREA	7610	20546	75.1	4.6 Gbps
NOGALES	7260	20837	20.8	
BEYERVILLE	55	177	0.3	
NOGALES AREA	7315	21014	21.2	4.4 Gbps
PATAGONIA	576	913	1.3	0.4 Gbps
SONOITA	462	818	10.6	0.3 Gbps
ELGIN	85	161	5.9	0.1 Gbps
KINO SPRINGS	65	136	0.3	0.1 Gbps

YAVAPAI

PRESCOTT	22159	39843	41.6	
PRESCOTT VALLEY	17494	38822	38.6	
CHINO VALLEY	4967	10817	63.4	
WILLIAMSON	2779	5438	56.9	
PAULDEN	2268	5231	57.0	
DEWEY-HUMBOLDT	1888	3894	18.6	
CORDES LAKES	1463	2633	10.8	
MAYER	849	1497	20.1	
SPRING VALLEY	629	1148	10.6	
PRESCOTT AREA	54496	109323	317.6	32.7 Gbps
COTTONWOOD	5866	11265	16.4	
VERDE VILLAGE	4989	11605	7.0	
CAMP VERDE	4726	10873	43.1	
LAKE MONTEZUMA	2334	4706	12.0	
CLARKDALE	2059	4097	10.6	
JEROME	290	444	0.9	
COTTONWOOD AREA	20264	42990	90.0	12.2 Gbps
SEDONA	6367	10031	19.2	3.9 Gbps
VILLAGE OF OAK CREEK (BI	4076	6147	5.3	2.5 Gbps
CORNVILLE	1695	3280	13.2	1.1 Gbps
BLACK CANYON	1563	2837	24.3	1 Gbps
CONGRESS	1226	1975	37.7	0.8 Gbps
YARNELL	597	649	8.8	
PEEPLER VALLEY	338	428	15.1	
YARNELL AREA	935	1077	24.0	0.6 Gbps
BAGDAD	838	1876	8.0	0.6 Gbps
WILHOIT	483	868	15.7	0.3 Gbps
SELIGMAN	292	445	6.4	0.2 Gbps
ASH FORK	218	396	2.3	0.2 Gbps

YUMA

YUMA AREA	38626	93064	120.7	
YUMA AREA	21642	26265	40.2	
YUMA AREA	6525	25505	32.2	
YUMA AREA	4052	14287	7.3	
YUMA AREA	2081	2882	29.0	
YUMA AREA	1968	4176	0.7	
YUMA AREA	394	1508	0.1	
YUMA AREA	225	678	2.0	
YUMA AREA	199	504	1.0	

YUMA AREA	174	594	0.1	
YUMA AREA	162	625	0.1	
YUMA AREA	131	258	0.6	
YUMA AREA	115	415	0.4	
YUMA AREA	84	272	0.2	
YUMA AREA	46	171	0.3	
YUMA AREA	76424	171204	234.9	45.9 Gbps
MARTINEZ LAKE	510	798	9.2	0.4 Gbps
TACNA	291	602	1.9	0.2 Gbps
DATELAND	221	416	22.1	
AZTEC	24	47	6.2	
DATELAND AREA	245	463	28.3	0.2 Gbps
BUCKSHOT	75	153	0.3	0.1 Gbps

Exhibit B, State of Arizona WAN Strategy Diagram

Arizona Multi-Agency Network Logical MPLS WAN Strategy

The scope of this diagram is to illustrate high level data WAN strategy, not VoIP strategy.

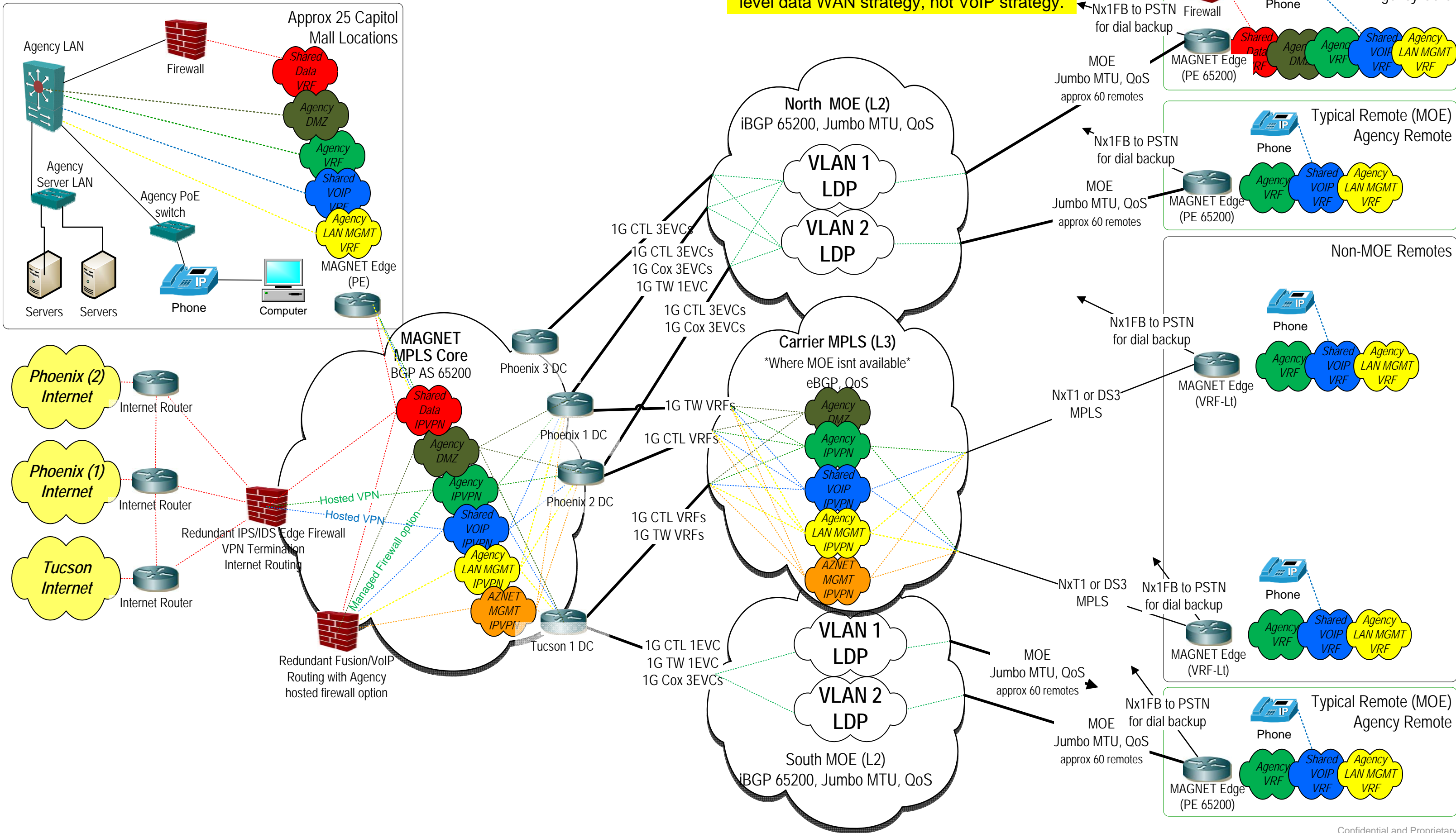


Exhibit C, Schools and Libraries Funding Program Addendum

SCHOOLS AND LIBRARIES FUNDING PROGRAM ADDENDUM

CenturyLink and Customer are entering into an Agreement for the provision of certain telecommunications services, equipment or both ("Service"). The Service may be eligible for discounts or other benefits under the Universal Service Fund Schools and Libraries Program established by the Telecommunications Act of 1996 ("E-Rate Program") and administered by the Universal Service Administrative Company ("USAC") or other administrative body designated by the Federal Communications Commission ("FCC"), or under state or local corollaries to the E-Rate Program (collectively, "Support"). This Addendum is an integral part of the Agreement and is binding when acknowledged by Customer or when Customer receives Service.

- 1. EFFECTIVE DATE OF AGREEMENT.** The Term of the Agreement will begin according to the following option selected by Customer:

_____ Option 1.	The Term will begin as stated in the Agreement. Customer is requesting Support, but agrees that it will obtain Service and be liable for payment regardless of whether it receives Support.
_____ Option 2.	The Term will begin on July 1, 2014. Customer is requesting Support, but agrees that it will obtain Service and be liable for payment regardless of whether it receives Support.
_____ Option 3.	The Term will begin on the last date on which both parties have signed the Agreement <u>and</u> CenturyLink has received USAC's Funding Commitment Decision Letter or a similar written commitment of Support from a state or local program administrator ("Other Funding Source"). But if CenturyLink receives USAC's Funding Commitment Decision Letter or a commitment from an Other Funding Source before July 1, 2014, the effective date of the Agreement will be July 1, 2014. Customer will be responsible for payment for Service throughout the remainder of the Term and for any amounts not covered by the Support, irrespective of the availability of Support for future years.
_____ Option 4.	The Term will begin on the last date on which both parties have signed the Agreement. Customer affirms that it is not currently requesting Support for Service. The remainder of this Addendum will not apply to the Agreement if Customer selects Option 4. If Customer subsequently chooses to request Support for Service, Customer will contact CenturyLink to make appropriate arrangements.

If Customer does not indicate an affirmative choice above, CenturyLink will treat the Agreement as if Customer selected Option 4.

- 2. APPLICATIONS FOR SUPPORT.** Following execution of the Agreement and if Customer chooses to seek Support for Service, Customer will take the following steps to request Support depending on the source of such funds.
- A. USAC.** Customer will take appropriate steps to ensure that USAC receives a Form 471 application (or its successor form) and any other necessary documentation to request Support for Service. For Service provided in multiple years, Customer will submit subsequent Forms 471 to request Support. Customer will promptly provide CenturyLink with a copy of its Funding Commitment Decision Letter and all other relevant documentation requested by CenturyLink. Customer will abide by all FCC and USAC rules and obligations for receipt of Support, including but not limited to submission of Form 486 (or its successor form) confirming receipt of Service.
 - B. Other Funding Sources.** If desired, Customer will take all necessary steps to request Support from Other Funding Sources. Customer will promptly notify CenturyLink in writing of its receipt of a Support commitment from Other Funding Sources, and will include a copy of its application and

Other Funding Source documentation in such notice to CenturyLink. **Customer will abide by all Other Funding Source rules and obligations for receipt of Support.**

3. RECEIPT OF SUPPORT.

- A. USAC.** Customer will pay, in full, all invoices issued by CenturyLink prior to CenturyLink's receipt of notification from USAC of Customer's Form 486 filing and CenturyLink's receipt of the service worksheet. Upon notification, CenturyLink will apply discounts or reimburse Customer according to the Funding Commitment Decision Letter, Form 486 for Service delivered, and CenturyLink worksheet delineating the associated accounts. CenturyLink may require Customer to seek USAC reimbursement via Form 472 if Customer has not received its USAC Funding Commitment Decision Letter by December 31 of the funding year. All discounts or reimbursements will be retroactive to the date authorized by USAC's funding year. CenturyLink will either apply a credit to Customer's account or provide Customer with a check or credit corresponding to USAC's Support commitment as calculated after providing Service.
- B. Other Funding Sources.** Customer will pay, in full, all invoices issued by CenturyLink prior to CenturyLink's receipt of notification from the Other Funding Source acknowledging Customer's receipt of Service. Upon notification, CenturyLink will apply discounts or reimburse Customer for Service delivered under the terms of the Agreement and corresponding to the Other Funding Source acknowledgement. These discounts or reimbursements will be retroactive to the date authorized by the Other Funding Source funding year. CenturyLink may apply a credit to Customer's account or provide Customer with a check corresponding to the Other Funding Source's Support commitment as calculated after providing Service.

4. FAILURE TO OBTAIN SUPPORT.

- A.** If, for any reason other than CenturyLink's material failure to deliver Service under the terms of the Agreement, the FCC, USAC or Other Funding Sources fail to reimburse CenturyLink for Service, or if the FCC, USAC or Other Funding Sources reclaim any portion of Support paid to CenturyLink on Customer's behalf, then Customer will reimburse CenturyLink for these amounts.
- B.** While CenturyLink will use commercially reasonable efforts to assist Customer in requesting Support, CenturyLink is not responsible for Customer's compliance with FCC, USAC or Other Funding Source rules and regulations, Customer's applications for Support, or any decisions or actions by the FCC, USAC or Other Funding Sources with respect to Customer.

5. TITLE TO EQUIPMENT. Any equipment for which Customer is not applying for Priority 2 Support under the E-Rate Program, and is used in the provision of Services under the Agreement, is the property of CenturyLink. Customer neither owns nor will acquire any right of ownership to any such CenturyLink-provided equipment. Upon termination or expiration of the Agreement, Customer will surrender and immediately return the CenturyLink-provided equipment to CenturyLink or will provide CenturyLink access to reclaim such equipment.

6. PRECEDENCE AND INTERPRETATION. The terms and conditions of this Addendum take precedence over all conflicting terms and conditions in the Agreement. All other terms and conditions of the Agreement remain unchanged.

Acknowledged this ____ day of _____, 20__.

Signature

Print Name

Title

Exhibit D, CenturyLink Network Maps

CenturyLink 100G Network



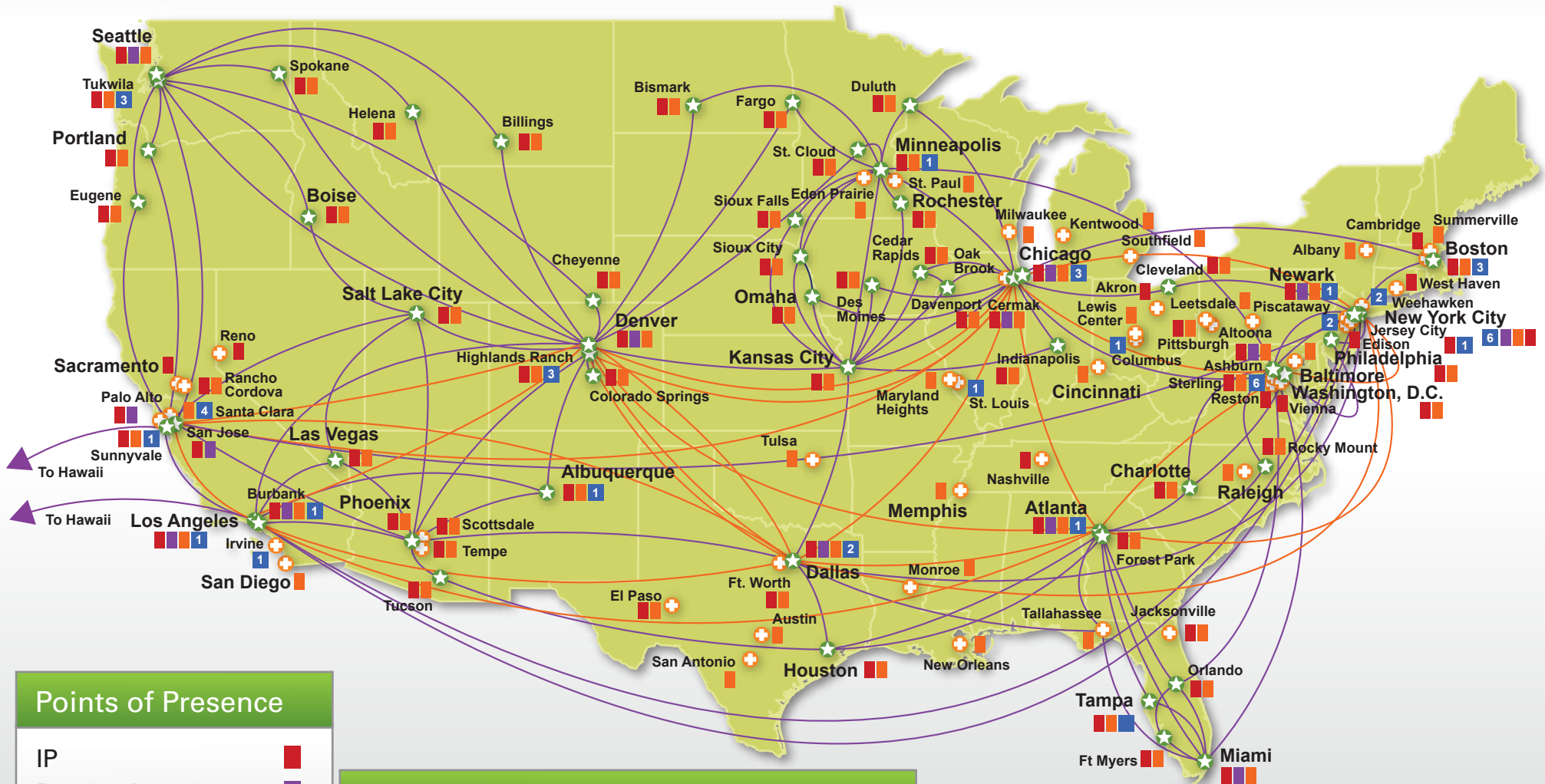
Circuit Definitions

100G



CenturyLink®
Business

IP/MPLS Networking



Points of Presence

IP ■
 Peering Location ■
 MPLS/VPLS Node ■
 Data Center ■

Backbone POP ★
 Access POP +

Circuit Definitions

100GigE —	OC-192 —
10GigE —	OC-48 —
1GigE —	OC-12 —

CenturyLink Optical Wavelength Network



Circuit Definitions

Wave Route



CenturyLink®
Business

Exhibit E, CenturyLink Service Exceptions

Please note: This Exhibit, "Exhibit E ADSP0140004241 CenturyLink Clarifications (Exceptions)", is a separate document found within ProcureAZ as a PDF document.

Exhibit F, CenturyLink Service Taxes

CENTURYLINK SERVICE TAXES**ALL TAXES/SURCHARGES ARE SUBJECT TO CHANGE WITHOUT PRIOR NOTICE**

PRODUCT	CALC	State Sales % of			Telecom Relay Svc Fund %	Fed'l Universal Svc Fund %	State 911 per line	AZ Universal Svc Fund per line	Regulatory Surcharge % of monthly rate (state assessment)	Federal Excise Tax
		monthly rate	County %	City %						
DSS T1	ICB	5.6%	(see county)	(see city)	1.10%	ICB	ICB	ICB	0.19%	3.00%
DSS per trunk	\$ 6.07	5.6%	(see county)	(see city)	ICB	14.9000%	\$ 0.20	\$ 0.01	0.19%	3.00%
PRI T1	\$ 30.35	5.6%	(see county)	(see city)	1.10%	14.9000%	\$ 0.20	\$ 0.01	0.19%	3.00%
PRI per trunk	ICB	5.6%	(see county)	(see city)	1.10%	ICB	\$ 0.20	\$ 0.01	0.19%	3.00%
PS/ALI	ICB	5.6%	(see county)	(see city)	ICB	ICB	ICB	ICB	0.19%	3.00%
CAMA trunks	ICB	5.6%	(see county)	(see city)	1.10%	ICB	\$ 0.20	\$ 0.01	0.19%	3.00%
1FB per line	\$ 6.07	5.6%	(see county)	(see city)	1.10%	14.9000%	\$ 0.20	\$ 0.01	0.19%	3.00%
Business Line Plus	\$ 6.07	5.6%	(see county)	(see city)	1.10%	14.9000%	\$ 0.20	\$ 0.01	0.19%	3.00%
Centrex 21 per line	\$ 6.07	5.6%	(see county)	(see city)	1.10%	14.9000%	\$ 0.20	\$ 0.01	0.19%	3.00%
ATM	ICB	5.6%	ICB	ICB	ICB	ICB	ICB	ICB	0.19%	3.00%
QMOE	ICB	5.6%	ICB	ICB	ICB	ICB	ICB	ICB	0.19%	3.00%
Frame Relay	ICB	5.6%	ICB	ICB	ICB	ICB	ICB	ICB	0.19%	3.00%
SHNS	ICB	5.6%	(see county)	(see city)	ICB	ICB	ICB	ICB	0.19%	3.00%
SST	ICB	5.6%	(see county)	(see city)	ICB	ICB	ICB	ICB	0.19%	3.00%

Federal Excise Tax Exemption Status Will Prevail
Applicable Sales Tax May Vary By Product And/Or Jurisdiction
Products Listed Above Are The Most Common.
All Taxes and Sur-charges are on BILL section of account
CALC is on CSR of account

County Tax rates:

APACHE	0.500%
COCHISE	0.500%
COCONINO	1.125%
GILA	1.000%
GRAHAM	0.500%
GREENLEE	0.500%
LA PAZ	1.000%
MARICOPA	0.700%
MOHAVE	0.250%
NAVAJO	0.500%
PIMA	0.500%

PINAL	1.000%
SANTA CRUZ	1.000%
YAVAPAI	0.750%
YUMA	1.100%

	Base Minimum Amt.	Base Maximum Amt.	Tax Rate %
City Sales Tax:			
APACHE JUNCTION	0.00	99999999.99	3.2000%
AVONDALE	0.00	99999999.99	2.5000%
BENSON	0.00	5000.00	2.5000%
BENSON	5000.01	99999999.99	1.0000%
BISBEE	0.00	99999999.99	2.5000%
BUCKEYE	0.00	99999999.99	4.0000%
BULLHEAD CITY	0.00	99999999.99	2.0000%
CAMP VERDE	0.00	99999999.99	2.0000%
CAREFREE	0.00	99999999.99	3.0000%
CASA GRANDE	0.00	5000.00	2.0000%
CASA GRANDE	5000.01	99999999.99	1.5000%
CAVE CREEK	0.00	99999999.99	3.0000%
CHANDLER	0.00	99999999.99	2.7500%
CHINO VALLEY	0.00	99999999.99	3.0000%
CLARKDALE	0.00	99999999.99	3.0000%
CLIFTON	0.00	10000.00	3.0000%
CLIFTON	0.00	99999999.99	2.0000%
COLORADO CITY	0.00	99999999.99	2.0000%
COOLIDGE	0.00	99999999.99	5.0000%
COTTONWOOD	0.00	99999999.99	3.0000%
DEWEY-HUMBOLDT	0.00	99999999.99	2.0000%
DOUGLAS	0.00	10000.00	2.8000%
DOUGLAS	10000.01	99999999.99	1.8000%
DUNCAN	0.00	99999999.99	2.0000%
EAGAR	0.00	1000.00	3.0000%
EAGAR	1000.01	99999999.99	2.0000%
EL MIRAGE	0.00	99999999.99	3.0000%
ELOY	0.00	6000.00	3.0000%
ELOY	6001.00	99999999.00	1.5000%
FLAGSTAFF	0.00	99999999.99	3.7210%
FLORENCE	0.00	99999999.99	4.0000%
FOUNTAIN HILLS	0.00	99999999.99	2.6000%
FREDONIA	0.00	99999999.99	4.0000%
GILA BEND	0.00	1200.00	3.5000%
GILA BEND	1200.01	99999999.99	3.5000%
GILA RIVER INDIAN	0.00	99999999.99	1.5000%
GILA RIVER RESERVATION	0.00	99999999.99	1.5000%

GILBERT	0.00	999999999.99	1.5000%
GLENDALE	0.00	999999999.99	5.4000%
GLOBE	0.00	999999999.99	2.0000%
GOODYEAR	0.00	1999.99	2.5000%
GOODYEAR	2000.00	999999999.99	2.5000%
GUADALUPE	0.00	999999999.99	3.0000%
HAYDEN	0.00	999999999.99	3.0000%
HOLBROOK	0.00	999999999.99	3.0000%
HUACHUCA CITY	0.00	999999999.99	1.5000%
JEROME	0.00	999999999.99	3.5000%
KEARNY	0.00	999999999.99	3.0000%
KINGMAN	0.00	999999999.99	2.0000%
LAKE HAVASU CITY	0.00	999999999.99	2.0000%
LITCHFIELD PARK	0.00	999999999.99	2.8000%
MAMMOTH	0.00	999999999.99	2.0000%
MARANA	0.00	999999999.99	4.0000%
MARICOPA	0.00	999999999.99	2.0000%
MESA	0.00	999999999.99	1.7500%
MIAMI	0.00	999999999.99	6.0000%
NOGALES	0.00	999999999.99	4.0000%
ORO VALLEY	0.00	999999999.99	2.0000%
PAGE	0.00	3000.00	3.0000%
PAGE	3000.01	999999999.99	2.0000%
PARADISE VALLEY	0.00	999999999.99	1.6500%
PARKER	0.00	2500.00	2.0000%
PARKER	2500.01	999999999.99	2.0000%
PATAGONIA	0.00	999999999.99	3.0000%
PAYSON	0.00	999999999.99	2.1200%
PEORIA	0.00	999999999.99	1.8000%
PHOENIX	0.00	999999999.99	4.7000%
PIMA	0.00	999999999.99	2.0000%
PINETOP-LAKESIDE	0.00	999999999.99	2.5000%
PRESCOTT	0.00	999999999.99	2.0000%
PRESCOTT VALLEY	0.00	999999999.99	2.3300%
QUARTZSITE	0.00	10000.00	2.5000%
QUARTZSITE	10000.01	999999999.99	1.0000%
QUEEN CREEK	0.00	999999999.99	2.2500%
SAFFORD	0.00	4999.99	2.5000%
SAFFORD	5000.00	999999999.99	1.0000%
SAHUARITA	0.00	999999999.99	2.0000%
SALT RIVER PIMA-MARICOPA R	0.00	999999999.99	1.4000%
SAN LUIS	0.00	999999999.99	4.0000%
SCOTTSDALE	0.00	999999999.99	1.6500%
SEDONA	0.00	999999999.99	3.0000%
SHOW LOW	0.00	999999999.99	2.0000%

SIERRA VISTA	0.00	999999999.99	2.0000%
SNOWFLAKE	0.00	999999999.99	2.0000%
SOMERTON	0.00	999999999.99	3.3000%
SOUTH TUCSON	0.00	999999999.99	2.5000%
SPRINGERVILLE	0.00	1000.00	3.0000%
SPRINGERVILLE	1000.01	999999999.99	2.0000%
ST JOHNS	0.00	999999999.99	2.0000%
SUPERIOR	0.00	999999999.99	2.0000%
SURPRISE	0.00	5000.00	2.2000%
SURPRISE	5000.01	999999999.99	2.2000%
TAYLOR	0.00	999999999.99	2.0000%
TEMPE	0.00	999999999.99	2.0000%
THATCHER	0.00	4999.99	2.0000%
THATCHER	5000.00	999999999.99	1.0000%
TOLLESON	0.00	999999999.99	2.5000%
TOMBSTONE	0.00	999999999.99	2.5000%
TUCSON	0.00	999999999.99	7.5000%
WELLTON	0.00	999999999.99	2.5000%
WICKENBURG	0.00	999999999.99	3.0000%
WILLCOX	0.00	1249.99	3.0000%
WILLCOX	1250.00	999999999.99	2.0000%
WILLIAMS	0.00	999999999.99	3.0000%
WINKELMAN	0.00	999999999.99	3.5000%
WINSLOW	0.00	1000.00	3.0000%
WINSLOW	1000.01	999999999.99	1.0000%
YAVAPAI PRESCOTT RESERVAT	0.00	999999999.99	1.0000%
YOUNGTOWN	0.00	999999999.99	3.0000%
YUMA	0.00	25000.00	1.7000%
YUMA	25000.01	999999999.99	0.0000%



Arizona and Federal Taxes/Surcharges by product:
(All taxes/surcharges are subject to change without prior notice.)

Jurisdiction	Authority Level	Tax Type Desc.	%/Surcharge Rate	Taxable	Product
AZ	State/Local	Sales	5.6% to 12.2%	Y	<i>Private Line</i>
AZ	State	USF	0.4033%	Y	
Fed	Fed	Fed Excise	3.00%	N	
Fed	Fed	Fed USF	14.90%	Y	
Fed	Fed	FedTRS/Admin	1.10%	Y	
AZ	State/Local	Sales	5.6% to 12.2%	Y	<i>Toll/Outbound</i>
AZ	State	USF	0.4033%	Y	
Fed	Fed	Fed Excise	3.00%	Y	
Fed	Fed	Fed USF	14.90%	Y	
Fed	Fed	FedTRS/Admin	1.10%	Y	
AZ	State/Local	Sales	5.6% to 12.2%	Y	<i>8XX TOLL FREE</i>
AZ	State	USF	0.4033%	Y	
Fed	Fed	Fed Excise	3.00%	Y	
Fed	Fed	Fed USF	14.90%	Y	
Fed	Fed	FedTRS/Admin	1.10%	Y	
AZ	State/Local	Sales	5.6% to 12.2%	N	<i>Internet</i>
AZ	State	USF	0.4033%	N	
Fed	Fed	Fed Excise	3.00%	N	
Fed	Fed	Fed USF	14.90%	N	
Fed	Fed	FedTRS/Admin	1.10%	N	
AZ	State/Local	Sales	5.6% to 12.2%	Y	<i>Subscription/Admin Fees</i>
Fed	Fed	Fed Excise	3.00%	Y	
Fed	Fed	Fed USF	14.90%	N	

Fed	Fed	FedTRS/Admin	1.10%	N	
AZ	State/Local	Sales	5.6% to 12.2%	Y	<i>Access Charges</i>
Fed	Fed	Fed Excise	3.00%	Y	
Fed	Fed	Fed USF	14.90%	N	
Fed	Fed	FedTRS/Admin	1.10%	N	
AZ	State/Local	Sales	5.6% to 12.2%	Y	<i>Installation & Repair</i>
AZ	State	USF	0.4033%	Y	
Fed	Fed	Fed Excise	3.00%	N	
Fed	Fed	Fed USF	14.90%	N	
Fed	Fed	FedTRS/Admin	1.10%	N	
AZ	State/Local	Sales	5.6% to 12.2%	Y	<i>Equipment Rental</i>
Fed	Fed	Fed Excise	3.00%	N	
Fed	Fed	Fed USF	14.90%	N	
Fed	Fed	FedTRS/Admin	1.10%	N	
AZ	State/Local	Sales	5.6% to 12.2%	Y	<i>Equipment & Other Charges</i>
Fed	Fed	Fed Excise	3.00%	N	
Fed	Fed	Fed USF	14.90%	N	
Fed	Fed	FedTRS/Admin	1.10%	N	

The following information is in regards to VoIP:

Jurisdiction	Authority Level	Tax Type Desc.	/Surcharge Rate	Local Loop	Access
				36% of MRC	18% of MRC
AZ	State/Local	Sales	5.6% to 12.2%	Y	N
AZ	State	USF	0.4033%	Y	N
Fed	Fed	Fed Excise	3.00%	N	N
Fed	Fed	Fed USF	14.90%	Y	N
Fed	Fed	FedTRS/Admin	1.10%	Y	N

FEDERAL EXCISE TAX EXEMPTIONS STATUS WILL PREVAIL

Service Index	
Service	Go To...
8XX services	8xx
Access Charges	Access Charges
Audio Conferencing	Audioconf
ATM	Private Line
CPE	Equip Sales & Rents
Directory Assistance	Toll_Outbound
Enhanced Services - Firewall, Virus Scan, Intrusion Detection	Private Line
Equipment Sales and Rents	Equip Sales & Rents
Equipment Rental	Rent and Lease of Real Property
Frame	Private Line
Installation & Repair	Installation & Repair
Integrated Access	Integ Access
Internet Access	Internet
Interstate Access	Private Line
Interstate/Intrastate Local Loop	Private Line
Interstate/Intrastate Private Line	Private Line
Interstate/Intrastate Transport	Private Line
IQ Port	Internet
IQ Port with Loop	IQ port_Loop
Labor	Services_Retail
Link Encryption	Private Line
Material	Equip Sales & Rents
Outbound calling	Toll_Outbound
Professional Services	Professional Services
Sub & Admin Fees	Sub & Admin Fees
TEDS	Toll_Outbound
Toll	Toll_Outbound
VoIP	VoIP
VPN	VPN
VPN Port, SIA Port, Prem Port, RA Management	VPN
Web Hosting (Power, Cage Rack Rental, etc)	Web Hosting

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to iQ PORT and LOOP charges.

As of 10/01/2014

The taxability of iQ PORT/LOOP services is contingent upon their port type, and potential VoIP usage (QVUR).

The taxability depends on the specific usage of the service, portions of the total charges may considered taxable as private communications, VoIP, and/or internet access.

Please filter on the Port Type to view a basic illustration of the taxes/surcharges that may be billed.

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Intra	Inter	Tax Treatment	Port Type
AK	State	USF	9.20%	Y	N	PL	Private (no VolP)
AK	State	PUC	1.714%	Y	N	PL	Private (no VolP)
AK	Local	Sales	0% to 7.0%	Y	Y	PL	Private (no VolP)
AL	State	Utility Users	6.00%	Y	Y	PL	Private (no VolP)
AR	State/Local	Sales	6% - 11.5%	Y	N	PL	Private (no VolP)
AR	State	High Cost Fund	5.000%	Y	N	PL	Private (no VolP)
AZ	State/Local	Sales	5.6% to 13.2%	Y	N	PL	Private (no VolP)
AZ	State	USF	0.3458%	Y	N	PL	Private (no VolP)
CA	State	911 tax	0.750%	N	N	PL	Private (no VolP)
CA	State	CA High Cost Fund B	0.000%	Y	N	PL	Private (no VolP)
CA	State	TRS (CTF)	0.9300%	Y	N	PL	Private (no VolP)
CA	State	USF (ULTS)	1.150%	Y	N	PL	Private (no VolP)
CA	State	PUC	0.180%	Y	N	PL	Private (no VolP)
CA	State	DEAF (Telecom & Relay)	0.200%	Y	N	PL	Private (no VolP)
CA	State	CA Advanced Service Fund	0.464%	Y	N	PL	Private (no VolP)
CA	Local	Communication Users' Tax	0% - 10.0%	Y	Y	PL	Private (no VolP)
CO	State	USF	2.600%	Y	N	PL	Private (no VolP)
CO	State/Local	Sales	2.9% - 11.4%	Y	N	PL	Private (no VolP)
CT	State/Local	Sales	6.350%	Y	Y	PL	Private (no VolP)
CT	State	TRS	0.06000%	Y	Y	PL	Private (no VolP)
DC	State	Utility Users	11.000%	Y	N	PL	Private (no VolP)
DC	State	USF	0.0000%	Y	N	PL	Private (no VolP)
DE	State	Excise	5.000%	Y	N	PL	Private (no VolP)
FL	Local	Communication Serv	0% - 7.10%	Y	Y	PL	Private (no VolP)
FL	State	Communication Serv	9.170%	Y	Y	PL	Private (no VolP)
GA	State/Local	None	0.000%	N/A	N/A	PL	Private (no VolP)
GU	N/A	N/A	N/A	N/A	N/A	PL	Private (no VolP)
HI	State	Gross Receipts	5.885%	Y	N	PL	Private (no VolP)
HI	State	Special Tax	0.500%	Y	N	PL	Private (no VolP)
HI	State	TRS	0.120%	Y	N	PL	Private (no VolP)
HI	State	Sales	4.160%	N	N	PL	Private (no VolP)
IA	State/Local	Sales	6% - 8%	Y	N	PL	Private (no VolP)
ID	State	USF	\$0.0060	N	N	PL	Private (no VolP)
IL	State	Gross Receipts	0.50%	Y	Y	PL	Private (no VolP)
IL	State	PUC	0.10%	Y	N	PL	Private (no VolP)

IL	State	USF	1.0290% Y	N	PL	Private (no VolP)
IL	Local	Excise	0% - 13.0% Y	Y	PL	Private (no VolP)
IN	State	Sales	7.00% Y	N	PL	Private (no VolP)
IN	State	USF	0.520% Y	N	PL	Private (no VolP)
KS	State/Local	Sales	6.30% - 11.5% Y	N	PL	Private (no VolP)
KS	State	USF	6.05% Y	N	PL	Private (no VolP)
KY	State	Sales	6.00% Y	Y	PL	Private (no VolP)
KY	State	Gross Receipts	1.317% Y	Y	PL	Private (no VolP)
KY	Local	Utility Gross Receipts Licen	0% - 3.0% Y	N	PL	Private (no VolP)
LA	State/Local	Sales	4.0% - 13.99% Y	Y	PL	Private (no VolP)
LA	State	USF	1.799% Y	N	PL	Private (no VolP)
MA	State	Sales	6.25% Y	Y	PL	Private (no VolP)
MD	State	Sales	6.00% N	N	PL	Private (no VolP)
MD	State	Gross Receipts	2.00% Y	Y	PL	Private (no VolP)
MD	Local	Utility Users	0% to 8.0% Y	Y	PL	Private (no VolP)
ME	State	Service Tax	5.00% Y	N	PL	Private (no VolP)
ME	State	Excise	0.70% Y	N	PL	Private (no VolP)
ME	State	USF	1.51% Y	N	PL	Private (no VolP)
ME	State	ConnectME Fund	0.25% Y	N	PL	Private (no VolP)
MI	State	Sales	6.00% Y	N	PL	Private (no VolP)
MI	Local	Utility Users	5.00% Y	N	PL	Private (no VolP)
MN	State/Local	Sales	6.875% - 7.0% Y	Y	PL	Private (no VolP)
MO	State/Local	Sales	4.225% - 11% Y	N	PL	Private (no VolP)
MO	State	USF	0.10% Y	N	PL	Private (no VolP)
MO	Local	License	0.0-10.0% N	N	PL	Private (no VolP)
MS	State/Local	Sales	7.0% - 7.25% Y	Y	PL	Private (no VolP)
MS	State	PUC	0.164% Y	N	PL	Private (no VolP)
MT	State	Gross Receipts	0.10% Y	N	PL	Private (no VolP)
MT	State	Excise	3.75% Y	Y	PL	Private (no VolP)
MT	State	PUC	0.20% Y	N	PL	Private (no VolP)
NC	State/Local	Sales	7.00% Y	Y	PL	Private (no VolP)
ND	State/Local	Sales	5.0-7.0% Y	N	PL	Private (no VolP)
ND	State/Local	Gross Receipts	2.50% Y	Y	PL	Private (no VolP)
NE	State/Local	Sales	5.5% - 7.0% Y	N	PL	Private (no VolP)
NE	State	USF	6.95% Y	N	PL	Private (no VolP)
NE	Local	Bus & Occupation	0% - 5.0% Y	N	PL	Private (no VolP)
NH	State	Utility Users	7.00% Y	Y	PL	Private (no VolP)
NJ	State	Sales	7.00% Y	Y	PL	Private (no VolP)
NM	State/Local	Sales	5.0 - 6.88% Y	N	PL	Private (no VolP)
NM	State	Interstate Gross Receipts	4.25% N	N	PL	Private (no VolP)
NM	State	TRS	0.33% Y	N	PL	Private (no VolP)
NM	State	USF	3.45% Y	N	PL	Private (no VolP)
NV	State	USF	0.100% Y	N	PL	Private (no VolP)
NV	Local	Gross Receipts	0.0 - 5.0% Y	N	PL	Private (no VolP)

NV	Local	License	0.0 - 1.0% Y	N	PL	Private (no VolP)
NY	State/Local	Sales	4.0 - 9.5% Y	N	PL	Private (no VolP)
NY	State	Excise	2.50% Y	Y	PL	Private (no VolP)
NY	Local	Excise	0.00 - 2.35% Y	N	PL	Private (no VolP)
NY	Local	MCTD	0% - 0.595% Y	N	PL	Private (no VolP)
OH	State/Local	Sales	5.75 - 7.0% Y	Y	PL	Private (no VolP)
OK	State/Local	Sales	4.5 - 10.5% Y	N	PL	Private (no VolP)
OK	State	USF	0.64% Y	N	PL	Private (no VolP)
OK	State	High Cost Fund	\$.005/minute N	N	PL	Private (no VolP)
OR	State	PUC	0.2500% Y	N	PL	Private (no VolP)
OR	State	USF	8.05% Y	N	PL	Private (no VolP)
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y	PL	Private (no VolP)
OR	Local	License	0.0 - 7.0% Y	Y	PL	Private (no VolP)
PA	State/Local	Sales	6.0 - 8.0% Y	Y	PL	Private (no VolP)
PA	State	Gross Receipts Inter	5.00% N	Y	PL	Private (no VolP)
PA	State	Gross Receipts Intra	5.00% Y	N	PL	Private (no VolP)
PR	State	Gross Receipts	0.25% Y	Y	PL	Private (no VolP)
PR	City	Municipal Tax	0.50% Y	Y	PL	Private (no VolP)
PR	State/Local	Sales	6.0 - 7.0% Y	Y	PL	Private (no VolP)
PR	TBD	Import Excise	6.60% TBD	TBD	PL	Private (no VolP)
RI	State	Sales	7.00% Y	Y	PL	Private (no VolP)
RI	State	Gross Receipts	5.00% Y	Y	PL	Private (no VolP)
SC	State	USF	2.5992% Y	Y	PL	Private (no VolP)
SC	Local	License	0.00 - 1.0% Y	Y	PL	Private (no VolP)
SD	State/Local	Sales	4.0 - 9.0% Y	Y	PL	Private (no VolP)
TN	State	Sales	7.0 - 9.5% Y	Y	PL	Private (no VolP)
TX	State/Local	Sales	6.25 - 8.75% Y	Y	PL	Private (no VolP)
TX	State	911	0.00% Y	N	PL	Private (no VolP)
TX	State	Poison	0.00% NA	NA	PL	Private (no VolP)
TX	State	Telecom Infrstr	0.00% Y	Y	PL	Private (no VolP)
TX	State	PUC	0.167% Y	N	PL	Private (no VolP)
TX	State	USF	4.30% Y	N	PL	Private (no VolP)
TX	Local	PUC	0.0 - 13.11% Y	Y	PL	Private (no VolP)
TX	Local	District	0.0 - 1.0% Y	N	PL	Private (no VolP)
UT	State/Local	Sales	4.70 - 9.0% Y	N	PL	Private (no VolP)
UT	State	USF	1.00% Y	N	PL	Private (no VolP)
UT	Local	License	0.0 - 4.0% Y	N	PL	Private (no VolP)
VA	State	PUC	0.10% Y	N	PL	Private (no VolP)
VA	State	Sales	5.00% Y	Y	PL	Private (no VolP)
VA	State	Non-stat Gross Receipts	0.50% Y	Y	PL	Private (no VolP)
VI	State	Excise	0.00% N	N	PL	Private (no VolP)
VT	State/Local	Sales	6.0-7.0% N	N	PL	Private (no VolP)
VT	State	USF	1.80% Y	Y	PL	Private (no VolP)
WA	State/Local	Sales	6.5 - 10.9% Y	Y	PL	Private (no VolP)
WA	Local	Utility Users	0.0- 8.0% Y	N	PL	Private (no VolP)

WI	State/Local	Sales	5.0 - 6.1% Y	Y	PL	Private (no VoIP)
WI	State	Remainder Assessment	0.187% Y	Y	PL	Private (no VoIP)
WI	State	TEACH-UW-DPI	0.123% Y	N	PL	Private (no VoIP)
WI	State	USF	0.03199% Y	N	PL	Private (no VoIP)
WV	--	--	NA	NA	PL	Private (no VoIP)
WY	State/Local	Sales	4.0 - 6.0% Y	N	PL	Private (no VoIP)
WY	State	USF	1.00% Y	N	PL	Private (no VoIP)
Fed	Fed	Fed Excise	0.00% N	N	PL	Private (no VoIP)
Fed	Fed	Fed USF	16.10% Y	Y	PL	Private (no VoIP)
Fed	Fed	Fed Telecom Relay Service	1.422% Y	Y	PL	Private (no VoIP)
Fed	Fed	Federal Regulatory Recovery	0.361% Y	Y	PL	Private (no VoIP)
Fed	Fed	Property Tax Recovery	0.660% Y	Y	PL	Private (no VoIP)
AK	State	USF	9.20% Y	N	VoIP	Private (with VoIP)
AK	State	PUC	1.714% Y	N	VoIP	Private (with VoIP)
AK	Local	Sales	0% to 7.0% Y	Y	VoIP	Private (with VoIP)
AL	State	Utility Users	6.00% Y	Y	VoIP	Private (with VoIP)
AL	Local	911 tax	\$1.54 to 4.35 per mo per line N	N	VoIP	Private (with VoIP)
AR	State/Local	Sales	6% - 11.5% Y	Y	VoIP	Private (with VoIP)
AR	State	High Cost Fund	4.200% Y	N	VoIP	Private (with VoIP)
AR	State	911 tax	\$.65 per mo per line N	N	VoIP	Private (with VoIP)
AZ	State/Local	Sales	5.6% to 13.2% Y	N	VoIP	Private (with VoIP)
AZ	State	USF	0.3458% Y	N	VoIP	Private (with VoIP)
AZ	State	911 tax	\$.20 per month per line N	N	VoIP	Private (with VoIP)
CA	State	911 tax	0.750% Y	N	VoIP	Private (with VoIP)
CA	State	CA High Cost Fund B	0.000% Y	N	VoIP	Private (with VoIP)
CA	State	TRS (CTF)	0.079% Y	N	VoIP	Private (with VoIP)
CA	State	USF (ULTS)	1.150% Y	N	VoIP	Private (with VoIP)
CA	State	PUC	0.180% Y	N	VoIP	Private (with VoIP)
CA	State	DEAF (Telecom & Relay)	0.200% Y	N	VoIP	Private (with VoIP)
CA	State	CA Advanced Service Fund	0.464% N	N	VoIP	Private (with VoIP)
CA	Local	Communication Users' Tax	0% - 10.0% Y	Y	VoIP	Private (with VoIP)
CA	Local	911 tax	\$1.49 to 2.75 per mo per line N	N	VoIP	Private (with VoIP)
CO	State	USF	2.600% Y	N	VoIP	Private (with VoIP)
CO	State/Local	Sales	2.9% - 11.4% Y	N	VoIP	Private (with VoIP)
CO	Local	911 tax	\$0.43 to 1.50 per mo per line N	N	VoIP	Private (with VoIP)
CT	State/Local	Sales	6.000% Y	Y	VoIP	Private (with VoIP)
CT	State	TRS	0.06000% Y	Y	VoIP	Private (with VoIP)
CT	State	911 tax	\$.09 to \$.47 per line progressive schedule N	N	VoIP	Private (with VoIP)
DC	State	Utility Users	11.000% Y	Y	VoIP	Private (with VoIP)
DC	State	USF	0.0000% Y	N	VoIP	Private (with VoIP)
DC	State	911 tax	\$0.760 N	N	VoIP	Private (with VoIP)
DE	State	Excise	5.000% Y	N	VoIP	Private (with VoIP)
FL	Local	Communication Serv	0% - 7.10% Y	Y	VoIP	Private (with VoIP)
FL	State	Communication Serv	9.170% Y	Y	VoIP	Private (with VoIP)
GA	State/Local	None	0.000% N/A	N/A	VoIP	Private (with VoIP)

GA	Local	911 tax	\$1.50 per mo per line	N	N	VoIP	Private (with VoIP)
GU	N/A	N/A	N/A N/A	N/A	N/A	VoIP	Private (with VoIP)
HI	State	Gross Receipts	5.885% Y	N	N	VoIP	Private (with VoIP)
HI	State	Special Tax	0.500% Y	N	N	VoIP	Private (with VoIP)
HI	State	TRS	0.120% Y	N	N	VoIP	Private (with VoIP)
HI	State	Sales	4.160% N	Y	N	VoIP	Private (with VoIP)
IA	State/Local	Sales	6% - 8% Y	N	N	VoIP	Private (with VoIP)
ID	State	USF	\$0.0060 Y	N	N	VoIP	Private (with VoIP)
ID	Local	911 tax	up to \$1.25 per mo per line	N	N	VoIP	Private (with VoIP)
IL	State	Gross Receipts	0.50% Y	Y	N	VoIP	Private (with VoIP)
IL	State	PUC	0.10% Y	N	N	VoIP	Private (with VoIP)
IL	State	USF	0.9359% Y	N	N	VoIP	Private (with VoIP)
IL	Local	Excise	0% - 13.0% Y	Y	N	VoIP	Private (with VoIP)
IL	State	TRS	\$0.08 per month per line	Y	N	VoIP	Private (with VoIP)
IL	Local	911 tax	up to \$3.00 per month per line	N	N	VoIP	Private (with VoIP)
IN	State	Sales	7.00% Y	N	N	VoIP	Private (with VoIP)
IN	State	USF	0.520% Y	N	N	VoIP	Private (with VoIP)
IN	State	911 tax	\$0.90 per month per line	N	N	VoIP	Private (with VoIP)
KS	State/Local	Sales	6.30% - 11.5% Y	N	N	VoIP	Private (with VoIP)
KS	State	USF	6.05% Y	N	N	VoIP	Private (with VoIP)
KS	State	911 tax	\$0.53 per mo per line	N	N	VoIP	Private (with VoIP)
KS	Local	911 tax	up to \$0.75 per mo per line	N	N	VoIP	Private (with VoIP)
KY	State	Sales	6.00% Y	N	N	VoIP	Private (with VoIP)
KY	State	Gross Receipts	1.317% Y	Y	N	VoIP	Private (with VoIP)
KY	Local	Utility Gross Receipts					
KY	Local	License Tax (Dist. Tax)	0% - 3.0% Y	N	N	VoIP	Private (with VoIP)
LA	State/Local	Sales	4.0% - 13.99% Y	N	N	VoIP	Private (with VoIP)
LA	State	USF	1.799% Y	N	N	VoIP	Private (with VoIP)
MA	State	Sales	6.25% Y	Y	N	VoIP	Private (with VoIP)
MA	State	911 tax	\$0.75 per mo	N	N	VoIP	Private (with VoIP)
MD	State	Sales	6.00% N	N	N	VoIP	Private (with VoIP)
MD	State	Gross Receipts	2.00% Y	Y	N	VoIP	Private (with VoIP)
MD	Local	Utility Users	0% to 8.0% N	N	N	VoIP	Private (with VoIP)
MD	State	911 tax	\$0.25 per mo per bill	N	N	VoIP	Private (with VoIP)
MD	Local	911 tax	\$0.75 per mo per bill	N	N	VoIP	Private (with VoIP)
ME	State	Service Tax	5.00% Y	N	N	VoIP	Private (with VoIP)
ME	State	Excise	0.70% Y	N	N	VoIP	Private (with VoIP)
ME	State	USF	1.51% Y	N	N	VoIP	Private (with VoIP)
ME	State	ConnectME Fund	0.25% Y	N	N	VoIP	Private (with VoIP)
ME	State	911 tax	\$0.37 per mo per line max 25 lines	N	N	VoIP	Private (with VoIP)
MI	State	Sales	6.00% Y	N	N	VoIP	Private (with VoIP)
MI	Local	Utility Users	5.00% Y	N	N	VoIP	Private (with VoIP)
MI	State	911 tax	\$0.19 per line, max 10 then per every 10 lines	N	N	VoIP	Private (with VoIP)

			up to \$3.00 per line, max 10 then per every 10				
MI	Local	911 tax	lines N	N	VoIP	Private (with VoIP)	
MN	State/Local	Sales	6.50% - 7.0% Y	Y	VoIP	Private (with VoIP)	
MN	State	911 tax	\$.80 per month Y	N	VoIP	Private (with VoIP)	
MN	State	TAP	\$0.03 per mo per line N	N	VoIP	Private (with VoIP)	
MN	State	TAM	\$0.06 per mo per line N	N	VoIP	Private (with VoIP)	
MO	State/Local	Sales	4.225% - 11% Y	N	VoIP	Private (with VoIP)	
MO	State	USF	0.17% Y	N	VoIP	Private (with VoIP)	
MO	State	STRS	\$0.08 per mo per line up to 100 lines Y	N	VoIP	Private (with VoIP)	
MO	Local	License	0.0-10.0% N	N	VoIP	Private (with VoIP)	
MS	State/Local	Sales	7.0% - 7.25% Y	N	VoIP	Private (with VoIP)	
MS	State	PUC	0.164% Y	N	VoIP	Private (with VoIP)	
MT	State	Gross Receipts	0.11% Y	N	VoIP	Private (with VoIP)	
MT	State	Excise	3.75% Y	Y	VoIP	Private (with VoIP)	
MT	State	PUC	0.42% Y	N	VoIP	Private (with VoIP)	
MT	State	911 tax	\$1.00 per month per subscriber N	N	VoIP	Private (with VoIP)	
MT	State	STRS	\$0.10 per mo per line N	N	VoIP	Private (with VoIP)	
NC	State/Local	Sales	7.00% Y	Y	VoIP	Private (with VoIP)	
NC	State	911 tax	\$0.70 per mo per line N	N	VoIP	Private (with VoIP)	
ND	State/Local	Sales	5.0-7.0% Y	N	VoIP	Private (with VoIP)	
ND	State/Local	Gross Receipts	2.50% Y	Y	VoIP	Private (with VoIP)	
ND	Local	911 tax	up to 2% N	N	VoIP	Private (with VoIP)	
ND	Local	911 tax	up to \$1.00 per mo per line N	N	VoIP	Private (with VoIP)	
NE	State/Local	Sales	5.5% - 7.0% Y	N	VoIP	Private (with VoIP)	
NE	State	USF	6.95% Y	N	VoIP	Private (with VoIP)	
NE	Local	Bus & Occupation	0% - 5.0% Y	N	VoIP	Private (with VoIP)	
NE	State	911 tax	\$0.50 per mo per line N	N	VoIP	Private (with VoIP)	
NE	State	STRS	\$0.02 per mo per line N	N	VoIP	Private (with VoIP)	
NH	State	Utility Users	7.00% Y	Y	VoIP	Private (with VoIP)	
NH	State	911 tax	\$0.57 per mo per line, max 25 lines N	N	VoIP	Private (with VoIP)	
NJ	State	Sales	7.00% Y	Y	VoIP	Private (with VoIP)	
NJ	State	911 tax	\$0.90 per mo per line N	N	VoIP	Private (with VoIP)	
NM	State	USF	3.45% Y	N	VoIP	Private (with VoIP)	
NM	State/Local	Sales	5.0 - 6.88% Y	N	VoIP	Private (with VoIP)	
NM	State	Interstate Gross Receipts	4.25% N	Y	VoIP	Private (with VoIP)	
NM	State	TRS	0.33% Y	N	VoIP	Private (with VoIP)	
NV	State	USF	0.100% Y	N	VoIP	Private (with VoIP)	
NV	Local	Gross Receipts	0.0 - 5.0% Y	N	VoIP	Private (with VoIP)	
NV	Local	License	0.0 - 1.0% N	N	VoIP	Private (with VoIP)	
NY	State/Local	Sales	4.0 - 9.5% Y	N	VoIP	Private (with VoIP)	
NY	State	Excise	2.50% Y	Y	VoIP	Private (with VoIP)	
NY	Local	Excise	0.00 - 2.35% Y	N	VoIP	Private (with VoIP)	
NY	Local	MCTD	0% - 0.595% Y	Y	VoIP	Private (with VoIP)	
NY	Local	911 tax	up to \$1.00 per mo per line up to 75 lines Y	N	VoIP	Private (with VoIP)	

OH	State/Local	Sales	5.75 - 7.0% Y	Y	VoIP	Private (with VoIP)
OK	State/Local	Sales	4.5 - 10.5% Y	Y	VoIP	Private (with VoIP)
OK	State	USF	0.64% Y	N	VoIP	Private (with VoIP)
OK	Local	911 tax	up to \$0.50 per mo per line N	N	VoIP	Private (with VoIP)
OK	State	OK HCF	\$0.0285 Y	N	VoIP	Private (with VoIP)
OR	State	PUC	0.2500% Y	N	VoIP	Private (with VoIP)
OR	State	USF	8.05% Y	N	VoIP	Private (with VoIP)
OR	State	911 tax	\$0.75 per mo per line N	N	VoIP	Private (with VoIP)
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y	VoIP	Private (with VoIP)
OR	Local	License	0.0 - 7.0% Y	Y	VoIP	Private (with VoIP)
PA	State/Local	Sales	6.0 - 8.0% Y	Y	VoIP	Private (with VoIP)
PA	State	Gross Receipts Inter	5.00% N	Y	VoIP	Private (with VoIP)
PA	State	Gross Receipts Intra	5.00% Y	N	VoIP	Private (with VoIP)
PA	State	911 tax	up to \$1.00 per mo per line based on schedule N	N	VoIP	Private (with VoIP)
PR	State	Gross Receipts	0.25% Y	Y	VoIP	Private (with VoIP)
PR	City	Municipal Tax	0.50% Y	Y	VoIP	Private (with VoIP)
PR	State/Local	Sales	6.0 - 7.0% Y	Y	VoIP	Private (with VoIP)
PR	State	911 tax	up to \$1.00 per mo per line Y	Y	VoIP	Private (with VoIP)
PR	TBD	Import Excise	6.60% TBD	TBD	VoIP	Private (with VoIP)
RI	State	Sales	7.00% Y	Y	VoIP	Private (with VoIP)
RI	State	Gross Receipts	5.00% Y	Y	VoIP	Private (with VoIP)
RI	State	911 tax	\$1.00 per mo per line N	N	VoIP	Private (with VoIP)
RI	State	GIS	\$0.26 per mo per line N	N	VoIP	Private (with VoIP)
SC	State	USF	2.4860% Y	Y	VoIP	Private (with VoIP)
SC	Local	License	0.00 - 1.0% Y	Y	VoIP	Private (with VoIP)
SD	State/Local	Sales	4.0 - 9.0% N	N	VoIP	Private (with VoIP)
SD	State	911 tax	\$1.25 per mo per line N	N	VoIP	Private (with VoIP)
TN	State	Sales	7.0 - 9.5% Y	Y	VoIP	Private (with VoIP)
TN	State	911 tax	\$1.00 per mo per line N	N	VoIP	Private (with VoIP)
TN	Local	911 tax	up to \$3.00 per mo per line N	N	VoIP	Private (with VoIP)
TX	State/Local	Sales	6.25 - 8.75% Y	Y	VoIP	Private (with VoIP)
TX	State	911	\$0.06 per mo per line Y	N	VoIP	Private (with VoIP)
TX	State	Poison	0.00% NA	NA	VoIP	Private (with VoIP)
TX	State	Telecom Infrstr	1.25% Y	Y	VoIP	Private (with VoIP)
TX	State	PUC	0.167% Y	N	VoIP	Private (with VoIP)
TX	State	USF	4.30% Y	N	VoIP	Private (with VoIP)
TX	Local	PUC	0.0 - 13.11% N	N	VoIP	Private (with VoIP)
TX	Local	District	0.0 - 1.0% N	N	VoIP	Private (with VoIP)
TX	Local	911 tax	up to \$0.50 per mo per line N	N	VoIP	Private (with VoIP)
UT	State/Local	Sales	4.70 - 9.0% Y	N	VoIP	Private (with VoIP)
UT	State	USF	1.00% Y	N	VoIP	Private (with VoIP)
UT	State	911 tax	\$.09 per line N	N	VoIP	Private (with VoIP)
UT	Local	911 tax	up to \$0.61 per mo per line N	N	VoIP	Private (with VoIP)
UT	State	Poison control	\$0.06 per mo per line N	N	VoIP	Private (with VoIP)

UT	State	Poison control	0.07% N	N	VoIP	Private (with VoIP)
UT	Local	License	0.0 - 4.0% Y	N	VoIP	Private (with VoIP)
VA	State	PUC	0.10% Y	N	VoIP	Private (with VoIP)
VA	State	Sales	5.00% Y	Y	VoIP	Private (with VoIP)
VA	State	Non-stat Gross Receipts	0.50% Y	Y	VoIP	Private (with VoIP)
VA	State	911 tax	\$0.75 per mo per line N	N	VoIP	Private (with VoIP)
		VA Public Right of Way Use				
VA	Local	Fee	\$0.089 per line N	N	VoIP	Private (with VoIP)
VI	State	Excise	4.20% N	N	VoIP	Private (with VoIP)
VT	State/Local	Sales	6.0-7.0% Y	Y	VoIP	Private (with VoIP)
VT	State	USF	1.82% Y	Y	VoIP	Private (with VoIP)
WA	State/Local	Sales	6.5 - 10.9% Y	Y	VoIP	Private (with VoIP)
WA	Local	Utility Users	0.0- 8.0% Y	N	VoIP	Private (with VoIP)
WI	State/Local	Sales	5.0 - 6.1% Y	Y	VoIP	Private (with VoIP)
WI	State	Remainder Assessment	0.187% Y	Y	VoIP	Private (with VoIP)
WI	State	TEACH-UW-DPI	0.123% Y	N	VoIP	Private (with VoIP)
WI	State	USF	0.03199% Y	N	VoIP	Private (with VoIP)
WI	State	911 tax	\$0.75 per mo first 10 lines then \$0.075 per line N	N	VoIP	Private (with VoIP)
WV	County	911 tax	up to \$3.75 per mo per line N	N	VoIP	Private (with VoIP)
WY	State/Local	Sales	4.0 - 6.0% Y	N	VoIP	Private (with VoIP)
WY	State	USF	1.00% Y	N	VoIP	Private (with VoIP)
WY	Local	911 tax	up to \$.75 per mo per line N	N	VoIP	Private (with VoIP)
Fed	Fed	Fed Excise	0.00% Y	Y	VoIP	Private (with VoIP)
Fed	Fed	Fed USF	15.70% N	Y	VoIP	Private (with VoIP)
Fed	Fed	Fed Telecom Relay Service	1.422% N	Y	VoIP	Private (with VoIP)
Fed	Fed	Federal Regulatory Recovery	0.361% N	Y	VoIP	Private (with VoIP)
Fed	Fed	Property Tax Recovery	0.660% N	Y	VoIP	Private (with VoIP)
AK	State	USF	9.20% Y	N	PL	Enhanced (no VoIP)
AK	State	PUC	1.714% Y	N	PL	Enhanced (no VoIP)
AK	Local	Sales	0% to 7.0% Y	Y	PL	Enhanced (no VoIP)
AL	State	Utility Users	6.00% Y	Y	PL	Enhanced (no VoIP)
AR	State/Local	Sales	6% - 11.5% Y	N	PL	Enhanced (no VoIP)
AR	State	High Cost Fund	4.200% Y	N	PL	Enhanced (no VoIP)
AZ	State/Local	Sales	5.6% to 13.2% Y	N	PL	Enhanced (no VoIP)
AZ	State	USF	0.3458% Y	N	PL	Enhanced (no VoIP)
CA	State	911 tax	0.750% N	N	PL	Enhanced (no VoIP)
CA	State	CA High Cost Fund B	0.000% Y	N	PL	Enhanced (no VoIP)
CA	State	TRS (CTF)	0.079% Y	N	PL	Enhanced (no VoIP)
CA	State	USF (ULTS)	1.150% Y	N	PL	Enhanced (no VoIP)
CA	State	PUC	0.180% Y	N	PL	Enhanced (no VoIP)
CA	State	CA Advanced Service Fund	0.464% Y	N	PL	Enhanced (no VoIP)
CA	State	DEAF (Telecom & Relay)	0.200% Y	N	PL	Enhanced (no VoIP)
CA	Local	Communication Users' Tax	0% - 10.0% Y	Y	PL	Enhanced (no VoIP)
CO	State	USF	2.600% Y	N	PL	Enhanced (no VoIP)
CO	State/Local	Sales	2.9% - 11.4% Y	N	PL	Enhanced (no VoIP)

CT	State/Local	Sales	6.000% Y	Y	PL	Enhanced (no VoIP)
CT	State	TRS	0.06000% Y	Y	PL	Enhanced (no VoIP)
DC	State	Utility Users	11.000% Y	N	PL	Enhanced (no VoIP)
DC	State	USF	0.0000% Y	N	PL	Enhanced (no VoIP)
DE	State	Excise	5.000% Y	N	PL	Enhanced (no VoIP)
FL	Local	Communication Serv	0% - 7.10% Y	Y	PL	Enhanced (no VoIP)
FL	State	Communication Serv	9.170% Y	Y	PL	Enhanced (no VoIP)
GA	State/Local	None	0.000% N/A	N/A	PL	Enhanced (no VoIP)
GU	N/A	N/A	N/A N/A	N/A	PL	Enhanced (no VoIP)
HI	State	Gross Receipts	5.885% Y	N	PL	Enhanced (no VoIP)
HI	State	Special Tax	0.500% Y	N	PL	Enhanced (no VoIP)
HI	State	TRS	0.120% Y	N	PL	Enhanced (no VoIP)
HI	State	Sales	4.160% N	N	PL	Enhanced (no VoIP)
IA	State/Local	Sales	6% - 8% Y	N	PL	Enhanced (no VoIP)
ID	State	USF	\$0.0060 N	N	PL	Enhanced (no VoIP)
IL	State	Gross Receipts	0.50% Y	Y	PL	Enhanced (no VoIP)
IL	State	PUC	0.10% Y	N	PL	Enhanced (no VoIP)
IL	State	USF	0.9359% Y	N	PL	Enhanced (no VoIP)
IL	Local	Excise	0% - 13.0% Y	Y	PL	Enhanced (no VoIP)
IN	State	Sales	7.00% Y	N	PL	Enhanced (no VoIP)
IN	State	USF	0.520% Y	N	PL	Enhanced (no VoIP)
KS	State/Local	Sales	6.30% - 11.5% Y	N	PL	Enhanced (no VoIP)
KS	State	USF	6.05% Y	N	PL	Enhanced (no VoIP)
KY	State	Sales	6.00% Y	Y	PL	Enhanced (no VoIP)
KY	State	Gross Receipts	1.317% Y	Y	PL	Enhanced (no VoIP)
KY	Local	Utility Gross Receipts Licen	0% - 3.0% Y	N	PL	Enhanced (no VoIP)
LA	State/Local	Sales	4.0% - 13.99% Y	Y	PL	Enhanced (no VoIP)
LA	State	USF	1.799% Y	N	PL	Enhanced (no VoIP)
MA	State	Sales	6.25% Y	Y	PL	Enhanced (no VoIP)
MD	State	Sales	6.00% N	N	PL	Enhanced (no VoIP)
MD	State	Gross Receipts	2.00% Y	Y	PL	Enhanced (no VoIP)
MD	Local	Utility Users	0% to 8.0% Y	Y	PL	Enhanced (no VoIP)
ME	State	Service Tax	5.00% Y	N	PL	Enhanced (no VoIP)
ME	State	Excise	0.70% Y	N	PL	Enhanced (no VoIP)
ME	State	USF	1.51% Y	N	PL	Enhanced (no VoIP)
ME	State	ConnectME Fund	0.25% Y	N	PL	Enhanced (no VoIP)
MI	State	Sales	6.00% Y	N	PL	Enhanced (no VoIP)
MI	Local	Utility Users	5.00% Y	N	PL	Enhanced (no VoIP)
MN	State/Local	Sales	6.875% - 7.0% Y	Y	PL	Enhanced (no VoIP)
MO	State/Local	Sales	4.225% - 11% Y	N	PL	Enhanced (no VoIP)
MO	State	USF	0.17% Y	N	PL	Enhanced (no VoIP)
MO	Local	License	0.0-10.0% N	N	PL	Enhanced (no VoIP)
MS	State/Local	Sales	7.0% - 7.25% Y	Y	PL	Enhanced (no VoIP)
MS	State	PUC	0.164% Y	N	PL	Enhanced (no VoIP)

MT	State	Gross Receipts	0.11% Y	N	PL	Enhanced (no VolP)
MT	State	Excise	3.75% Y	Y	PL	Enhanced (no VolP)
MT	State	PUC	0.42% Y	N	PL	Enhanced (no VolP)
NC	State/Local	Sales	8.00% Y	Y	PL	Enhanced (no VolP)
ND	State/Local	Sales	5.0-7.0% Y	N	PL	Enhanced (no VolP)
ND	State/Local	Gross Receipts	2.50% Y	Y	PL	Enhanced (no VolP)
NE	State/Local	Sales	5.5% - 7.0% Y	N	PL	Enhanced (no VolP)
NE	State	USF	6.95% Y	N	PL	Enhanced (no VolP)
NE	Local	Bus & Occupation	0% - 5.0% Y	N	PL	Enhanced (no VolP)
NH	State	Utility Users	7.00% Y	Y	PL	Enhanced (no VolP)
NJ	State	Sales	7.00% Y	Y	PL	Enhanced (no VolP)
NM	State/Local	Sales	5.0 - 6.88% Y	N	PL	Enhanced (no VolP)
NM	State	Interstate Gross Receipts	4.25% N	N	PL	Enhanced (no VolP)
NM	State	TRS	0.33% Y	N	PL	Enhanced (no VolP)
NM	State	USF	3.45% Y	N	PL	Enhanced (no VolP)
NV	State	USF	0.100% Y	N	PL	Enhanced (no VolP)
NV	Local	Gross Receipts	0.0 - 5.0% Y	N	PL	Enhanced (no VolP)
NV	Local	License	0.0 - 1.0% Y	N	PL	Enhanced (no VolP)
NY	State/Local	Sales	4.0 - 9.5% Y	N	PL	Enhanced (no VolP)
NY	State	Excise	2.50% Y	Y	PL	Enhanced (no VolP)
NY	Local	Excise	0.00 - 2.35% Y	N	PL	Enhanced (no VolP)
NY	Local	MCTD	0% - 0.595% Y	N	PL	Enhanced (no VolP)
OH	State/Local	Sales	5.75 - 7.0% Y	Y	PL	Enhanced (no VolP)
OK	State/Local	Sales	4.5 - 10.5% Y	N	PL	Enhanced (no VolP)
OK	State	USF	0.64% Y	N	PL	Enhanced (no VolP)
OK	State	High Cost Fund	\$.005/minute N	N	PL	Enhanced (no VolP)
OR	State	PUC	0.2500% Y	N	PL	Enhanced (no VolP)
OR	State	USF	8.05% Y	N	PL	Enhanced (no VolP)
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y	PL	Enhanced (no VolP)
OR	Local	License	0.0 - 7.0% Y	Y	PL	Enhanced (no VolP)
PA	State/Local	Sales	6.0 - 8.0% Y	Y	PL	Enhanced (no VolP)
PA	State	Gross Receipts Inter	5.00% N	Y	PL	Enhanced (no VolP)
PA	State	Gross Receipts Intra	5.00% Y	N	PL	Enhanced (no VolP)
PR	State	Gross Receipts	0.25% Y	Y	PL	Enhanced (no VolP)
PR	City	Municipal Tax	0.50% Y	Y	PL	Enhanced (no VolP)
PR	State/Local	Sales	6.0 - 7.0% Y	Y	PL	Enhanced (no VolP)
PR	TBD	Import Excise	6.60% TBD	TBD	PL	Enhanced (no VolP)
RI	State	Sales	7.00% Y	Y	PL	Enhanced (no VolP)
RI	State	Gross Receipts	5.00% Y	Y	PL	Enhanced (no VolP)
SC	State	USF	2.4860% Y	Y	PL	Enhanced (no VolP)
SC	Local	License	0.00 - 1.0% Y	Y	PL	Enhanced (no VolP)
SD	State/Local	Sales	4.0 - 9.0% Y	Y	PL	Enhanced (no VolP)
TN	State	Sales	7.0 - 9.5% Y	Y	PL	Enhanced (no VolP)
TX	State/Local	Sales	6.25 - 8.75% Y	Y	PL	Enhanced (no VolP)

TX	State	911	0.00% Y	N	PL	Enhanced (no VoIP)
TX	State	Poison	0.00% NA	NA	PL	Enhanced (no VoIP)
TX	State	Telecom Infrstr	1.25% Y	Y	PL	Enhanced (no VoIP)
TX	State	PUC	0.167% Y	N	PL	Enhanced (no VoIP)
TX	State	USF	4.30% Y	N	PL	Enhanced (no VoIP)
TX	Local	PUC	0.0 - 13.11% Y	Y	PL	Enhanced (no VoIP)
TX	Local	District	0.0 - 1.0% Y	N	PL	Enhanced (no VoIP)
UT	State/Local	Sales	4.70 - 9.0% Y	N	PL	Enhanced (no VoIP)
UT	State	USF	1.00% Y	N	PL	Enhanced (no VoIP)
UT	Local	License	0.0 - 4.0% Y	N	PL	Enhanced (no VoIP)
VA	State	PUC	0.10% Y	N	PL	Enhanced (no VoIP)
VA	State	Sales	5.00% Y	Y	PL	Enhanced (no VoIP)
VA	State	Non-stat Gross Receipts	0.50% Y	Y	PL	Enhanced (no VoIP)
VI	State	Excise	0.00% N	N	PL	Enhanced (no VoIP)
VT	State/Local	Sales	6.0-7.0% N	N	PL	Enhanced (no VoIP)
VT	State	USF	1.82% Y	Y	PL	Enhanced (no VoIP)
WA	State/Local	Sales	6.5 - 10.9% Y	Y	PL	Enhanced (no VoIP)
WA	Local	Utility Users	0.0- 8.0% Y	N	PL	Enhanced (no VoIP)
WI	State/Local	Sales	5.0 - 6.1% Y	Y	PL	Enhanced (no VoIP)
WI	State	Remainder Assessment	0.187% Y	Y	PL	Enhanced (no VoIP)
WI	State	TEACH-UW-DPI	0.123% Y	N	PL	Enhanced (no VoIP)
WI	State	USF	0.03199% Y	N	PL	Enhanced (no VoIP)
WV	--	--	NA	NA	PL	Enhanced (no VoIP)
WY	State/Local	Sales	4.0 - 6.0% Y	N	PL	Enhanced (no VoIP)
WY	State	USF	1.00% Y	N	PL	Enhanced (no VoIP)
Fed	Fed	Fed Excise	0.00% N	N	PL	Enhanced (no VoIP)
Fed	Fed	Fed USF	15.70% Y	Y	PL	Enhanced (no VoIP)
Fed	Fed	Fed Telecom Relay Service	1.422% Y	Y	PL	Enhanced (no VoIP)
Fed	Fed	Federal Regulatory Recovery	0.361% Y	Y	PL	Enhanced (no VoIP)
Fed	Fed	Property Tax Recovery	0.660% Y	Y	PL	Enhanced (no VoIP)
AK	State	USF	9.20% Y	N	VoIP	Enhanced (with VoIP)
AK	State	PUC	1.714% Y	N	VoIP	Enhanced (with VoIP)
AK	Local	Sales	0% to 7.0% Y	Y	VoIP	Enhanced (with VoIP)
AL	State	Utility Users	6.00% Y	Y	VoIP	Enhanced (with VoIP)
AL	Local	911 tax	\$1.54 to 4.35 per mo per line	N	VoIP	Enhanced (with VoIP)
AR	State/Local	Sales	6% - 11.5% Y	Y	VoIP	Enhanced (with VoIP)
AR	State	High Cost Fund	4.200% Y	N	VoIP	Enhanced (with VoIP)
AR	State	911 tax	\$.65 per mo per line	N	VoIP	Enhanced (with VoIP)
AZ	State/Local	Sales	5.6% to 13.2% Y	N	VoIP	Enhanced (with VoIP)
AZ	State	USF	0.3458% Y	N	VoIP	Enhanced (with VoIP)
AZ	State	911 tax	\$.20 per month per line	N	VoIP	Enhanced (with VoIP)
CA	State	911 tax	0.750% Y	N	VoIP	Enhanced (with VoIP)
CA	State	CA High Cost Fund B	0.000% Y	N	VoIP	Enhanced (with VoIP)
CA	State	TRS (CTF)	0.079% Y	N	VoIP	Enhanced (with VoIP)
CA	State	USF (ULTS)	1.150% Y	N	VoIP	Enhanced (with VoIP)

CA	State	PUC	0.180% Y	N	VoIP	Enhanced (with VoIP)
CA	State	CA Advanced Service Fund	0.464% N	N	VoIP	Enhanced (with VoIP)
CA	State	DEAF (Telecom & Relay)	0.200% Y	N	VoIP	Enhanced (with VoIP)
CA	Local	Communication Users' Tax	0% - 10.0% Y	Y	VoIP	Enhanced (with VoIP)
CA	Local	911 tax	\$1.49 to 2.75 per mo per line N	N	VoIP	Enhanced (with VoIP)
CO	State	USF	2.600% Y	N	VoIP	Enhanced (with VoIP)
CO	State/Local	Sales	2.9% - 11.4% Y	N	VoIP	Enhanced (with VoIP)
CO	Local	911 tax	\$0.43 to 1.50 per mo per line N	N	VoIP	Enhanced (with VoIP)
CT	State/Local	Sales	6.000% Y	Y	VoIP	Enhanced (with VoIP)
CT	State	TRS	0.06000% Y	Y	VoIP	Enhanced (with VoIP)
CT	State	911 tax	\$0.09 to \$0.47 per line progressive schedule N	N	VoIP	Enhanced (with VoIP)
DC	State	Utility Users	11.000% Y	Y	VoIP	Enhanced (with VoIP)
DC	State	USF	0.0000% Y	N	VoIP	Enhanced (with VoIP)
DC	State	911 tax	\$0.760 N	N	VoIP	Enhanced (with VoIP)
DE	State	Excise	5.000% Y	N	VoIP	Enhanced (with VoIP)
FL	Local	Communication Serv	0% - 7.10% Y	Y	VoIP	Enhanced (with VoIP)
FL	State	Communication Serv	9.170% Y	Y	VoIP	Enhanced (with VoIP)
GA	State/Local	None	0.000% N/A	N/A	VoIP	Enhanced (with VoIP)
GA	Local	911 tax	\$1.50 per mo per line N	N	VoIP	Enhanced (with VoIP)
GU	N/A	N/A	N/A N/A	N/A	VoIP	Enhanced (with VoIP)
HI	State	Gross Receipts	5.885% Y	N	VoIP	Enhanced (with VoIP)
HI	State	Special Tax	0.500% Y	N	VoIP	Enhanced (with VoIP)
HI	State	TRS	0.120% Y	N	VoIP	Enhanced (with VoIP)
HI	State	Sales	4.160% N	Y	VoIP	Enhanced (with VoIP)
IA	State/Local	Sales	6% - 8% Y	N	VoIP	Enhanced (with VoIP)
ID	State	USF	\$0.0060 Y	N	VoIP	Enhanced (with VoIP)
ID	Local	911 tax	up to \$1.25 per mo per line N	N	VoIP	Enhanced (with VoIP)
IL	State	Gross Receipts	0.50% Y	Y	VoIP	Enhanced (with VoIP)
IL	State	PUC	0.10% Y	N	VoIP	Enhanced (with VoIP)
IL	State	USF	0.9359% Y	N	VoIP	Enhanced (with VoIP)
IL	State	TRS	\$0.08 per month per line Y	Y	VoIP	Enhanced (with VoIP)
IL	Local	Excise	0% - 13.0% Y	Y	VoIP	Enhanced (with VoIP)
IL	Local	911 tax	up to \$3.00 per month per line N	N	VoIP	Enhanced (with VoIP)
IN	State	Sales	7.00% Y	N	VoIP	Enhanced (with VoIP)
IN	State	USF	0.520% Y	N	VoIP	Enhanced (with VoIP)
IN	State	911 tax	\$0.90 per month per line N	N	VoIP	Enhanced (with VoIP)
KS	State/Local	Sales	6.30% - 11.5% Y	N	VoIP	Enhanced (with VoIP)
KS	State	USF	6.05% Y	N	VoIP	Enhanced (with VoIP)
KS	State	911 tax	\$0.53 per mo per line N	N	VoIP	Enhanced (with VoIP)
KS	Local	911 tax	up to \$0.75 per mo per line N	N	VoIP	Enhanced (with VoIP)
KY	State	Sales	6.00% Y	N	VoIP	Enhanced (with VoIP)
KY	State	Gross Receipts	1.317% Y	Y	VoIP	Enhanced (with VoIP)
		Utility Gross Receipts				
KY	Local	License Tax (Dist. Tax)	0% - 3.0% Y	N	VoIP	Enhanced (with VoIP)

LA	State/Local	Sales	4.0% - 13.99% Y	N	VoIP	Enhanced (with VoIP)
LA	State	USF	1.799% Y	N	VoIP	Enhanced (with VoIP)
MA	State	Sales	6.25% Y	Y	VoIP	Enhanced (with VoIP)
MA	State	911 tax	\$0.75 per mo N	N	VoIP	Enhanced (with VoIP)
MD	State	Sales	6.00% N	N	VoIP	Enhanced (with VoIP)
MD	State	Gross Receipts	2.00% Y	Y	VoIP	Enhanced (with VoIP)
MD	Local	Utility Users	0% to 8.0% N	N	VoIP	Enhanced (with VoIP)
MD	State	911 tax	\$0.25 per mo per bill N	N	VoIP	Enhanced (with VoIP)
MD	Local	911 tax	\$0.75 per mo per bill N	N	VoIP	Enhanced (with VoIP)
ME	State	Service Tax	5.00% Y	N	VoIP	Enhanced (with VoIP)
ME	State	Excise	0.70% Y	N	VoIP	Enhanced (with VoIP)
ME	State	USF	1.51% Y	N	VoIP	Enhanced (with VoIP)
ME	State	ConnectME Fund	0.25% Y	N	VoIP	Enhanced (with VoIP)
ME	State	911 tax	\$0.37 per mo per line max 25 lines N	N	VoIP	Enhanced (with VoIP)
MI	State	Sales	6.00% Y	N	VoIP	Enhanced (with VoIP)
MI	Local	Utility Users	5.00% Y	N	VoIP	Enhanced (with VoIP)
MI	State	911 tax	\$0.19 per line, max 10 then per every 10 lines N up to \$3.00 per line, max 10 then per every 10	N	VoIP	Enhanced (with VoIP)
MI	Local	911 tax	lines N	N	VoIP	Enhanced (with VoIP)
MN	State/Local	Sales	6.50% - 7.0% Y	Y	VoIP	Enhanced (with VoIP)
MN	State	911 tax	\$.80 per month Y	N	VoIP	Enhanced (with VoIP)
MN	State	TAP	\$0.03 per mo per line N	N	VoIP	Enhanced (with VoIP)
MN	State	TAM	\$0.06 per mo per line N	N	VoIP	Enhanced (with VoIP)
MO	State/Local	Sales	4.225% - 11% Y	N	VoIP	Enhanced (with VoIP)
MO	State	USF	0.17% Y	N	VoIP	Enhanced (with VoIP)
MO	State	STRS	\$0.08 per mo per line up to 100 lines Y	N	VoIP	Enhanced (with VoIP)
MO	Local	License	0.0-10.0% N	N	VoIP	Enhanced (with VoIP)
MS	State/Local	Sales	7.0% - 7.25% Y	N	VoIP	Enhanced (with VoIP)
MS	State	PUC	0.164% Y	N	VoIP	Enhanced (with VoIP)
MT	State	Gross Receipts	0.11% Y	N	VoIP	Enhanced (with VoIP)
MT	State	Excise	3.75% Y	Y	VoIP	Enhanced (with VoIP)
MT	State	PUC	0.42% Y	N	VoIP	Enhanced (with VoIP)
MT	State	911 tax	\$1.00 per month per subscriber N	N	VoIP	Enhanced (with VoIP)
MT	State	STRS	\$0.10 per mo per line N	N	VoIP	Enhanced (with VoIP)
NC	State/Local	Sales	7.00% Y	Y	VoIP	Enhanced (with VoIP)
NC	State	911 tax	\$0.70 per mo per line N	N	VoIP	Enhanced (with VoIP)
ND	State/Local	Sales	5.0-7.0% Y	N	VoIP	Enhanced (with VoIP)
ND	State/Local	Gross Receipts	2.50% Y	Y	VoIP	Enhanced (with VoIP)
ND	Local	911 tax	up to 2% N	N	VoIP	Enhanced (with VoIP)
ND	Local	911 tax	up to \$1.00 per mo per line N	N	VoIP	Enhanced (with VoIP)
NE	State/Local	Sales	5.5% - 7.0% Y	N	VoIP	Enhanced (with VoIP)
NE	State	USF	6.95% Y	N	VoIP	Enhanced (with VoIP)
NE	Local	Bus & Occupation	0% - 5.0% Y	N	VoIP	Enhanced (with VoIP)

NE	State	911 tax	\$0.50 per mo per line	N	N	VoIP	Enhanced (with VoIP)
NE	State	STRS	\$0.02 per mo per line	N	N	VoIP	Enhanced (with VoIP)
NH	State	Utility Users	7.00%	Y	Y	VoIP	Enhanced (with VoIP)
NH	State	911 tax	\$0.57 per mo per line, max 25 lines	N	N	VoIP	Enhanced (with VoIP)
NJ	State	Sales	7.00%	Y	Y	VoIP	Enhanced (with VoIP)
NJ	State	911 tax	\$0.90 per mo per line	N	N	VoIP	Enhanced (with VoIP)
NM	State	USF	3.45%	Y	N	VoIP	Enhanced (with VoIP)
NM	State/Local	Sales	5.0 - 6.88%	Y	N	VoIP	Enhanced (with VoIP)
NM	State	Interstate Gross Receipts	4.25%	N	Y	VoIP	Enhanced (with VoIP)
NM	State	TRS	0.33%	Y	N	VoIP	Enhanced (with VoIP)
NV	State	USF	0.100%	Y	N	VoIP	Enhanced (with VoIP)
NV	Local	Gross Receipts	0.0 - 5.0%	Y	N	VoIP	Enhanced (with VoIP)
NV	Local	License	0.0 - 1.0%	N	N	VoIP	Enhanced (with VoIP)
NY	State/Local	Sales	4.0 - 9.5%	Y	N	VoIP	Enhanced (with VoIP)
NY	State	Excise	2.50%	Y	Y	VoIP	Enhanced (with VoIP)
NY	Local	Excise	0.00 - 2.35%	Y	N	VoIP	Enhanced (with VoIP)
NY	Local	MCTD	0% - 0.595%	Y	Y	VoIP	Enhanced (with VoIP)
NY	Local	911 tax	up to \$1.00 per mo per line up to 75 lines	Y	N	VoIP	Enhanced (with VoIP)
OH	State/Local	Sales	5.75 - 7.0%	Y	Y	VoIP	Enhanced (with VoIP)
OK	State/Local	Sales	4.5 - 10.5%	Y	Y	VoIP	Enhanced (with VoIP)
OK	State	USF	0.64%	Y	N	VoIP	Enhanced (with VoIP)
OK	Local	911 tax	up to \$0.50 per mo per line	N	N	VoIP	Enhanced (with VoIP)
OK	State	OK HCF	\$0.0285	Y	N	VoIP	Enhanced (with VoIP)
OR	State	PUC	0.2500%	Y	N	VoIP	Enhanced (with VoIP)
OR	State	USF	8.05%	Y	N	VoIP	Enhanced (with VoIP)
OR	State	911 tax	\$0.75 per mo per line	N	N	VoIP	Enhanced (with VoIP)
OR	Local	Gross Receipts	0.0 - 2.0%	Y	Y	VoIP	Enhanced (with VoIP)
OR	Local	License	0.0 - 7.0%	Y	Y	VoIP	Enhanced (with VoIP)
PA	State/Local	Sales	6.0 - 8.0%	Y	Y	VoIP	Enhanced (with VoIP)
PA	State	Gross Receipts Inter	5.00%	N	Y	VoIP	Enhanced (with VoIP)
PA	State	Gross Receipts Intra	5.00%	Y	N	VoIP	Enhanced (with VoIP)
PA	State	911 tax	up to \$1.00 per mo per line based on schedule	N	N	VoIP	Enhanced (with VoIP)
PR	State	Gross Receipts	0.25%	Y	Y	VoIP	Enhanced (with VoIP)
PR	City	Municipal Tax	0.50%	Y	Y	VoIP	Enhanced (with VoIP)
PR	State	911 tax	up to \$1.00 per mo per line	Y	Y	VoIP	Enhanced (with VoIP)
PR	State/Local	Sales	6.0 - 7.0%	Y	Y	VoIP	Enhanced (with VoIP)
PR	TBD	Import Excise	6.60%	TBD	TBD	VoIP	Enhanced (with VoIP)
RI	State	Sales	7.00%	Y	Y	VoIP	Enhanced (with VoIP)
RI	State	Gross Receipts	5.00%	Y	Y	VoIP	Enhanced (with VoIP)
RI	State	911 tax	\$1.00 per mo per line	N	N	VoIP	Enhanced (with VoIP)
RI	State	GIS	\$0.26 per mo per line	N	N	VoIP	Enhanced (with VoIP)
SC	State	USF	2.4860%	Y	Y	VoIP	Enhanced (with VoIP)
SC	Local	License	0.00 - 1.0%	Y	Y	VoIP	Enhanced (with VoIP)
SD	State/Local	Sales	4.0 - 9.0%	N	N	VoIP	Enhanced (with VoIP)

SD	State	911 tax	\$1.25 per mo per line	N	N	VoIP	Enhanced (with VoIP)
TN	State	Sales	7.0 - 9.5%	Y	Y	VoIP	Enhanced (with VoIP)
TN	State	911 tax	\$1.00 per mo per line	N	N	VoIP	Enhanced (with VoIP)
TN	Local	911 tax	up to \$3.00 per mo per line	N	N	VoIP	Enhanced (with VoIP)
TX	State/Local	Sales	6.25 - 8.75%	Y	Y	VoIP	Enhanced (with VoIP)
TX	State	911	\$0.06 per mo per line	Y	N	VoIP	Enhanced (with VoIP)
TX	State	Poison	0.00%	NA	NA	VoIP	Enhanced (with VoIP)
TX	State	Telecom Infrstr	1.25%	Y	Y	VoIP	Enhanced (with VoIP)
TX	State	PUC	0.167%	Y	N	VoIP	Enhanced (with VoIP)
TX	State	USF	4.30%	Y	N	VoIP	Enhanced (with VoIP)
TX	Local	PUC	0.0 - 13.11%	N	N	VoIP	Enhanced (with VoIP)
TX	Local	District	0.0 - 1.0%	N	N	VoIP	Enhanced (with VoIP)
TX	Local	911 tax	up to \$0.50 per mo per line	N	N	VoIP	Enhanced (with VoIP)
UT	State/Local	Sales	4.70 - 9.0%	Y	N	VoIP	Enhanced (with VoIP)
UT	State	USF	1.00%	Y	N	VoIP	Enhanced (with VoIP)
UT	State	911 tax	\$0.09 per line	N	N	VoIP	Enhanced (with VoIP)
UT	Local	911 tax	up to \$0.61 per mo per line	N	N	VoIP	Enhanced (with VoIP)
UT	State	Poison control	\$0.06 per mo per line	N	N	VoIP	Enhanced (with VoIP)
UT	State	Poison control	0.07%	N	N	VoIP	Enhanced (with VoIP)
UT	Local	License	0.0 - 4.0%	Y	N	VoIP	Enhanced (with VoIP)
VA	State	PUC	0.10%	Y	N	VoIP	Enhanced (with VoIP)
VA	State	Sales	5.00%	Y	Y	VoIP	Enhanced (with VoIP)
VA	State	Non-stat Gross Receipts	0.50%	Y	Y	VoIP	Enhanced (with VoIP)
VA	State	911 tax	\$0.75 per mo per line	N	N	VoIP	Enhanced (with VoIP)
VA	Local	VA Public Right of Way Use Fee	\$0.089 per line	N	N	VoIP	Enhanced (with VoIP)
VI	State	Excise	4.20%	N	N	VoIP	Enhanced (with VoIP)
VT	State/Local	Sales	6.0-7.0%	Y	Y	VoIP	Enhanced (with VoIP)
VT	State	USF	1.82%	Y	Y	VoIP	Enhanced (with VoIP)
WA	State/Local	Sales	6.5 - 10.9%	Y	Y	VoIP	Enhanced (with VoIP)
WA	Local	Utility Users	0.0- 8.0%	Y	N	VoIP	Enhanced (with VoIP)
WI	State/Local	Sales	5.0 - 6.1%	Y	Y	VoIP	Enhanced (with VoIP)
WI	State	Remainder Assessment	0.187%	Y	Y	VoIP	Enhanced (with VoIP)
WI	State	TEACH-UW-DPI	0.123%	Y	N	VoIP	Enhanced (with VoIP)
WI	State	USF	0.03199%	Y	N	VoIP	Enhanced (with VoIP)
WI	State	911 tax	\$0.75 per mo first 10 lines then \$0.075 per line	N	N	VoIP	Enhanced (with VoIP)
WV	County	911 tax	up to \$3.75 per mo per line	N	N	VoIP	Enhanced (with VoIP)
WY	State/Local	Sales	4.0 - 6.0%	Y	N	VoIP	Enhanced (with VoIP)
WY	State	USF	1.00%	Y	N	VoIP	Enhanced (with VoIP)
WY	Local	911 tax	up to \$.75 per mo per line	N	N	VoIP	Enhanced (with VoIP)
Fed	Fed	Fed Excise	0.00%	Y	Y	VoIP	Enhanced (with VoIP)
Fed	Fed	Fed USF	15.70%	N	Y	VoIP	Enhanced (with VoIP)
Fed	Fed	Fed Telecom Relay Service	1.422%	N	Y	VoIP	Enhanced (with VoIP)
Fed	Fed	Federal Regulatory Recovery	0.361%	N	Y	VoIP	Enhanced (with VoIP)
Fed	Fed	Property Tax Recovery	0.660%	N	Y	VoIP	Enhanced (with VoIP)

AK	State	USF	9.20% N	N	Internet Access	Internet (no VoIP)
AK	State	PUC	1.714% N	N	Internet Access	Internet (no VoIP)
AK	Local	Sales	0% to 7.0% N	N	Internet Access	Internet (no VoIP)
AL	State	Utility Users	6.00% N	N	Internet Access	Internet (no VoIP)
AR	State/Local	Sales	6% - 11.5% N	N	Internet Access	Internet (no VoIP)
AR	State	High Cost Fund	4.200% N	N	Internet Access	Internet (no VoIP)
AZ	State/Local	Sales	5.6% to 13.2% N	N	Internet Access	Internet (no VoIP)
AZ	State	USF	0.3458% N	N	Internet Access	Internet (no VoIP)
CA	State	911 tax	0.750% N	N	Internet Access	Internet (no VoIP)
CA	State	CA High Cost Fund B	0.000% N	N	Internet Access	Internet (no VoIP)
CA	State	TRS (CTF)	0.079% N	N	Internet Access	Internet (no VoIP)
CA	State	USF (ULTS)	1.150% N	N	Internet Access	Internet (no VoIP)
CA	State	PUC	0.180% N	N	Internet Access	Internet (no VoIP)
CA	State	DEAF (Telecom & Relay)	0.200% N	N	Internet Access	Internet (no VoIP)
CA	State	CA Advanced Service Fund	0.464% N	N	Internet Access	Internet (no VoIP)
CA	Local	Communication Users' Tax	0% - 10.0% N	N	Internet Access	Internet (no VoIP)
CO	State	USF	2.600% N	N	Internet Access	Internet (no VoIP)
CO	State/Local	Sales	2.9% - 11.4% N	N	Internet Access	Internet (no VoIP)
CT	State/Local	Sales	6.000% N	N	Internet Access	Internet (no VoIP)
CT	State	TRS	0.06000% N	N	Internet Access	Internet (no VoIP)
DC	State	Utility Users	11.000% N	N	Internet Access	Internet (no VoIP)
DC	State	USF	0.0000% N	N	Internet Access	Internet (no VoIP)
DE	State	Excise	5.000% N	N	Internet Access	Internet (no VoIP)
FL	Local	Communication Serv	0% - 7.10% N	N	Internet Access	Internet (no VoIP)
FL	State	Communication Serv	9.170% N	N	Internet Access	Internet (no VoIP)
GA	State/Local	None	0.000% N/A	N/A	Internet Access	Internet (no VoIP)
GU	N/A	N/A	N/A N/A	N/A	Internet Access	Internet (no VoIP)
HI	State	Gross Receipts	5.885% N	N	Internet Access	Internet (no VoIP)
HI	State	Special Tax	0.500% N	N	Internet Access	Internet (no VoIP)
HI	State	TRS	0.120% N	N	Internet Access	Internet (no VoIP)
HI	State	Sales	4.160% N	N	Internet Access	Internet (no VoIP)
IA	State/Local	Sales	6% - 8% N	N	Internet Access	Internet (no VoIP)
ID	State	USF	\$0.0060 N	N	Internet Access	Internet (no VoIP)
IL	State	Gross Receipts	0.50% N	N	Internet Access	Internet (no VoIP)
IL	State	PUC	0.10% N	N	Internet Access	Internet (no VoIP)
IL	State	USF	0.9359% N	N	Internet Access	Internet (no VoIP)
IL	Local	Excise	0% - 13.0% N	N	Internet Access	Internet (no VoIP)
IN	State	Sales	7.00% N	N	Internet Access	Internet (no VoIP)
IN	State	USF	0.520% N	N	Internet Access	Internet (no VoIP)
KS	State/Local	Sales	6.30% - 11.5% N	N	Internet Access	Internet (no VoIP)
KS	State	USF	6.05% N	N	Internet Access	Internet (no VoIP)
KY	State	Sales	6.00% N	N	Internet Access	Internet (no VoIP)
KY	State	Gross Receipts	1.317% N	N	Internet Access	Internet (no VoIP)
KY	Local	Utility Gross Receipts Licen:	0% - 3.0% N	N	Internet Access	Internet (no VoIP)

LA	State/Local	Sales	4.0% - 13.99% N	N	Internet Access	Internet (no VoIP)
LA	State	USF	1.799% N	N	Internet Access	Internet (no VoIP)
MA	State	Sales	6.25% N	N	Internet Access	Internet (no VoIP)
MD	State	Sales	6.00% N	N	Internet Access	Internet (no VoIP)
MD	State	Gross Receipts	2.00% N	N	Internet Access	Internet (no VoIP)
MD	Local	Utility Users	0% to 8.0% N	N	Internet Access	Internet (no VoIP)
ME	State	Service Tax	5.00% N	N	Internet Access	Internet (no VoIP)
ME	State	Excise	0.70% N	N	Internet Access	Internet (no VoIP)
ME	State	USF	1.51% N	N	Internet Access	Internet (no VoIP)
ME	State	ConnectME Fund	0.25% N	N	Internet Access	Internet (no VoIP)
MI	State	Sales	6.00% N	N	Internet Access	Internet (no VoIP)
MI	Local	Utility Users	5.00% N	N	Internet Access	Internet (no VoIP)
MN	State/Local	Sales	6.875% - 7.0% N	N	Internet Access	Internet (no VoIP)
MO	State/Local	Sales	4.225% - 11% N	N	Internet Access	Internet (no VoIP)
MO	State	USF	0.17% N	N	Internet Access	Internet (no VoIP)
MO	Local	License	0.0-10.0% N	N	Internet Access	Internet (no VoIP)
MS	State/Local	Sales	7.0% - 7.25% N	N	Internet Access	Internet (no VoIP)
MS	State	PUC	0.164% N	N	Internet Access	Internet (no VoIP)
MT	State	Gross Receipts	0.11% N	N	Internet Access	Internet (no VoIP)
MT	State	Excise	3.75% N	N	Internet Access	Internet (no VoIP)
MT	State	PUC	0.42% N	N	Internet Access	Internet (no VoIP)
NC	State	Sales	8.00% N	N	Internet Access	Internet (no VoIP)
ND	State/Local	Sales	5.0-7.0% Y	Y	Internet Access	Internet (no VoIP)
ND	State/Local	Gross Receipts	2.50% N	N	Internet Access	Internet (no VoIP)
NE	State/Local	Sales	5.5% - 7.0% N	N	Internet Access	Internet (no VoIP)
NE	State	USF	6.95% N	N	Internet Access	Internet (no VoIP)
NE	Local	Bus & Occupation	0% - 5.0% N	N	Internet Access	Internet (no VoIP)
NH	State	Utility Users	7.00% N	N	Internet Access	Internet (no VoIP)
NJ	State	Sales	7.00% N	N	Internet Access	Internet (no VoIP)
NM	State/Local	Sales	5.0 - 6.88% Y	Y	Internet Access	Internet (no VoIP)
NM	State	Interstate Gross Receipts	4.25% N	N	Internet Access	Internet (no VoIP)
NM	State	TRS	0.33% N	N	Internet Access	Internet (no VoIP)
NM	State	USF	3.45% N	N	Internet Access	Internet (no VoIP)
NV	State	USF	0.100% N	N	Internet Access	Internet (no VoIP)
NV	Local	Gross Receipts	0.0 - 5.0% N	N	Internet Access	Internet (no VoIP)
NV	Local	License	0.0 - 1.0% N	N	Internet Access	Internet (no VoIP)
NY	State/Local	Sales	4.0 - 9.5% N	N	Internet Access	Internet (no VoIP)
NY	State	Excise	2.50% N	N	Internet Access	Internet (no VoIP)
NY	Local	Excise	0.00 - 2.35% N	N	Internet Access	Internet (no VoIP)
NY	Local	MCTD	0% - 0.595% N	N	Internet Access	Internet (no VoIP)
OH	State/Local	Sales	5.75 - 7.0% Y	Y	Internet Access	Internet (no VoIP)
OK	State/Local	Sales	4.5 - 10.5% N	N	Internet Access	Internet (no VoIP)
OK	State	USF	0.64% N	N	Internet Access	Internet (no VoIP)
OK	State	High Cost Fund	\$.005/minute N	N	Internet Access	Internet (no VoIP)

OR	State	PUC	0.2500% N	N	Internet Access	Internet (no VoIP)
OR	State	USF	8.05% N	N	Internet Access	Internet (no VoIP)
OR	Local	Gross Receipts	0.0 - 2.0% N	N	Internet Access	Internet (no VoIP)
OR	Local	License	0.0 - 7.0% N	N	Internet Access	Internet (no VoIP)
PA	State/Local	Sales	6.0 - 8.0% N	N	Internet Access	Internet (no VoIP)
PA	State	Gross Receipts Inter	5.00% N	N	Internet Access	Internet (no VoIP)
PA	State	Gross Receipts Intra	5.00% N	N	Internet Access	Internet (no VoIP)
PR	State	Gross Receipts	0.25% N	N	Internet Access	Internet (no VoIP)
PR	City	Municipal Tax	0.50% N	N	Internet Access	Internet (no VoIP)
PR	State/Local	Sales	6.0 - 7.0% Y	Y	Internet Access	Internet (no VoIP)
PR	TBD	Import Excise	6.60% TBD	TBD	Internet Access	Internet (no VoIP)
RI	State	Sales	7.00% N	N	Internet Access	Internet (no VoIP)
RI	State	Gross Receipts	5.00% N	N	Internet Access	Internet (no VoIP)
SC	State	USF	2.4860% N	N	Internet Access	Internet (no VoIP)
SC	Local	License	0.00 - 1.0% N	N	Internet Access	Internet (no VoIP)
SD	State/Local	Sales	4.0 - 9.0% Y	Y	Internet Access	Internet (no VoIP)
TN	State	Sales	7.0 - 9.5% N	N	Internet Access	Internet (no VoIP)
TX	State/Local	Sales	6.25 - 8.75% Y	Y	Internet Access	Internet (no VoIP)
TX	State	911	0.00% N	N	Internet Access	Internet (no VoIP)
TX	State	Poison	0.00% NA	NA	Internet Access	Internet (no VoIP)
TX	State	Telecom Infrstr	1.25% N	N	Internet Access	Internet (no VoIP)
TX	State	PUC	0.167% N	N	Internet Access	Internet (no VoIP)
TX	State	USF	4.30% N	N	Internet Access	Internet (no VoIP)
TX	Local	PUC	0.0 - 13.11% N	N	Internet Access	Internet (no VoIP)
TX	Local	District	0.0 - 1.0% Y	Y	Internet Access	Internet (no VoIP)
UT	State/Local	Sales	4.70 - 9.0% N	N	Internet Access	Internet (no VoIP)
UT	State	USF	1.00% N	N	Internet Access	Internet (no VoIP)
UT	Local	License	0.0 - 4.0% N	N	Internet Access	Internet (no VoIP)
VA	State	PUC	0.10% N	N	Internet Access	Internet (no VoIP)
VA	State	Sales	5.00% N	N	Internet Access	Internet (no VoIP)
VA	State	Non-stat Gross Receipts	0.50% N	N	Internet Access	Internet (no VoIP)
VI	State	Excise	0.00% N	N	Internet Access	Internet (no VoIP)
VT	State/Local	Sales	6.0-7.0% N	N	Internet Access	Internet (no VoIP)
VT	State	USF	1.82% N	N	Internet Access	Internet (no VoIP)
WA	State/Local	Sales	6.5 - 10.9% N	N	Internet Access	Internet (no VoIP)
WA	Local	Utility Users	0.0- 8.0% N	N	Internet Access	Internet (no VoIP)
WI	State/Local	Sales	5.0 - 6.1% Y	N	Internet Access	Internet (no VoIP)
WI	State	Remainder Assessment	0.187% N	N	Internet Access	Internet (no VoIP)
WI	State	TEACH-UW-DPI	0.123% N	N	Internet Access	Internet (no VoIP)
WI	State	USF	0.03199% N	N	Internet Access	Internet (no VoIP)
WV	--	--	NA	NA	Internet Access	Internet (no VoIP)
WY	State/Local	Sales	4.0 - 6.0% N	N	Internet Access	Internet (no VoIP)
WY	State	USF	1.00% N	N	Internet Access	Internet (no VoIP)
Fed	Fed	Fed Excise	0.00% N	N	Internet Access	Internet (no VoIP)
Fed	Fed	Fed USF	15.70% N	N	Internet Access	Internet (no VoIP)

Fed	Fed	Fed Telecom Relay Service	1.422% N	N	Internet Access	Internet (no VoIP)
Fed	Fed	Federal Regulatory Recovery	0.361% N	N	Internet Access	Internet (no VoIP)
Fed	Fed	Property Tax Recovery	0.660% N	N	Internet Access	Internet (no VoIP)
AK	State	USF	9.20% N	N	Internet Access	Internet (with VoIP)
AK	State	PUC	1.714% N	N	Internet Access	Internet (with VoIP)
AK	Local	Sales	0% to 7.0% N	N	Internet Access	Internet (with VoIP)
AL	State	Utility Users	6.00% N	N	Internet Access	Internet (with VoIP)
AR	State/Local	Sales	6% - 11.5% N	N	Internet Access	Internet (with VoIP)
AR	State	High Cost Fund	4.200% N	N	Internet Access	Internet (with VoIP)
AZ	State/Local	Sales	5.6% to 13.2% N	N	Internet Access	Internet (with VoIP)
AZ	State	USF	0.3458% N	N	Internet Access	Internet (with VoIP)
CA	State	911 tax	0.750% N	N	Internet Access	Internet (with VoIP)
CA	State	CA High Cost Fund B	0.000% N	N	Internet Access	Internet (with VoIP)
CA	State	TRS (CTF)	0.079% N	N	Internet Access	Internet (with VoIP)
CA	State	USF (ULTS)	1.150% N	N	Internet Access	Internet (with VoIP)
CA	State	PUC	0.180% N	N	Internet Access	Internet (with VoIP)
CA	State	DEAF (Telecom & Relay)	0.200% N	N	Internet Access	Internet (with VoIP)
CA	State	CA Advanced Service Fund	0.464% N	N	Internet Access	Internet (with VoIP)
CA	Local	Communication Users' Tax	0% - 10.0% N	N	Internet Access	Internet (with VoIP)
CO	State	USF	2.600% N	N	Internet Access	Internet (with VoIP)
CO	State/Local	Sales	2.9% - 11.4% N	N	Internet Access	Internet (with VoIP)
CT	State/Local	Sales	6.000% N	N	Internet Access	Internet (with VoIP)
CT	State	TRS	0.06000% N	N	Internet Access	Internet (with VoIP)
DC	State	Utility Users	11.000% N	N	Internet Access	Internet (with VoIP)
DC	State	USF	0.0000% N	N	Internet Access	Internet (with VoIP)
DE	State	Excise	5.000% N	N	Internet Access	Internet (with VoIP)
FL	Local	Communication Serv	0% - 7.10% N	N	Internet Access	Internet (with VoIP)
FL	State	Communication Serv	9.170% N	N	Internet Access	Internet (with VoIP)
GA	State/Local	None	0.000% N/A	N/A	Internet Access	Internet (with VoIP)
GU	N/A	N/A	N/A N/A	N/A	Internet Access	Internet (with VoIP)
HI	State	Gross Receipts	5.885% N	N	Internet Access	Internet (with VoIP)
HI	State	Special Tax	0.500% N	N	Internet Access	Internet (with VoIP)
HI	State	TRS	0.120% N	N	Internet Access	Internet (with VoIP)
HI	State	Sales	4.160% N	N	Internet Access	Internet (with VoIP)
IA	State/Local	Sales	6% - 8% N	N	Internet Access	Internet (with VoIP)
ID	State	USF	\$0.0060 N	N	Internet Access	Internet (with VoIP)
IL	State	Gross Receipts	0.50% N	N	Internet Access	Internet (with VoIP)
IL	State	PUC	0.10% N	N	Internet Access	Internet (with VoIP)
IL	State	USF	0.9359% N	N	Internet Access	Internet (with VoIP)
IL	Local	Excise	0% - 13.0% N	N	Internet Access	Internet (with VoIP)
IN	State	Sales	7.00% N	N	Internet Access	Internet (with VoIP)
IN	State	USF	0.520% N	N	Internet Access	Internet (with VoIP)
KS	State/Local	Sales	6.30% - 11.5% N	N	Internet Access	Internet (with VoIP)
KS	State	USF	6.05% N	N	Internet Access	Internet (with VoIP)

KY	State	Sales	6.00% N	N	Internet Access	Internet (with VoIP)
KY	State	Gross Receipts	1.317% N	N	Internet Access	Internet (with VoIP)
KY	Local	Utility Gross Receipts License	0% - 3.0% N	N	Internet Access	Internet (with VoIP)
LA	State/Local	Sales	4.0% - 13.99% N	N	Internet Access	Internet (with VoIP)
LA	State	USF	1.799% N	N	Internet Access	Internet (with VoIP)
MA	State	Sales	6.25% N	N	Internet Access	Internet (with VoIP)
MD	State	Sales	6.00% N	N	Internet Access	Internet (with VoIP)
MD	State	Gross Receipts	2.00% N	N	Internet Access	Internet (with VoIP)
MD	Local	Utility Users	0% to 8.0% N	N	Internet Access	Internet (with VoIP)
ME	State	Service Tax	5.00% N	N	Internet Access	Internet (with VoIP)
ME	State	Excise	0.70% N	N	Internet Access	Internet (with VoIP)
ME	State	USF	1.51% N	N	Internet Access	Internet (with VoIP)
ME	State	ConnectME Fund	0.25% N	N	Internet Access	Internet (with VoIP)
MI	State	Sales	6.00% N	N	Internet Access	Internet (with VoIP)
MI	Local	Utility Users	5.00% N	N	Internet Access	Internet (with VoIP)
MN	State/Local	Sales	6.875% - 7.0% N	N	Internet Access	Internet (with VoIP)
MO	State/Local	Sales	4.225% - 11% N	N	Internet Access	Internet (with VoIP)
MO	State	USF	0.17% N	N	Internet Access	Internet (with VoIP)
MO	Local	License	0.0-10.0% N	N	Internet Access	Internet (with VoIP)
MS	State/Local	Sales	7.0% - 7.25% N	N	Internet Access	Internet (with VoIP)
MS	State	PUC	0.164% N	N	Internet Access	Internet (with VoIP)
MT	State	Gross Receipts	0.11% N	N	Internet Access	Internet (with VoIP)
MT	State	Excise	3.75% N	N	Internet Access	Internet (with VoIP)
MT	State	PUC	0.42% N	N	Internet Access	Internet (with VoIP)
NC	State	Sales	8.00% N	N	Internet Access	Internet (with VoIP)
ND	State/Local	Sales	5.0-7.0% Y	Y	Internet Access	Internet (with VoIP)
ND	State/Local	Gross Receipts	2.50% N	N	Internet Access	Internet (with VoIP)
NE	State/Local	Sales	5.5% - 7.0% N	N	Internet Access	Internet (with VoIP)
NE	State	USF	6.95% N	N	Internet Access	Internet (with VoIP)
NE	Local	Bus & Occupation	0% - 5.0% N	N	Internet Access	Internet (with VoIP)
NH	State	Utility Users	7.00% N	N	Internet Access	Internet (with VoIP)
NJ	State	Sales	7.00% N	N	Internet Access	Internet (with VoIP)
NM	State/Local	Sales	5.0 - 6.88% Y	Y	Internet Access	Internet (with VoIP)
NM	State	Interstate Gross Receipts	4.25% N	N	Internet Access	Internet (with VoIP)
NM	State	TRS	0.33% N	N	Internet Access	Internet (with VoIP)
NM	State	USF	3.45% N	N	Internet Access	Internet (with VoIP)
NV	State	USF	0.100% N	N	Internet Access	Internet (with VoIP)
NV	Local	Gross Receipts	0.0 - 5.0% N	N	Internet Access	Internet (with VoIP)
NV	Local	License	0.0 - 1.0% N	N	Internet Access	Internet (with VoIP)
NY	State/Local	Sales	4.0 - 9.5% N	N	Internet Access	Internet (with VoIP)
NY	State	Excise	2.50% N	N	Internet Access	Internet (with VoIP)
NY	Local	Excise	0.00 - 2.35% N	N	Internet Access	Internet (with VoIP)
NY	Local	MCTD	0% - 0.595% N	N	Internet Access	Internet (with VoIP)
OH	State/Local	Sales	5.75 - 7.0% Y	Y	Internet Access	Internet (with VoIP)

OK	State/Local	Sales	4.5 - 10.5% N	N	Internet Access	Internet (with VoIP)
OK	State	USF	0.64% N	N	Internet Access	Internet (with VoIP)
OK	State	High Cost Fund	\$.005/minute N	N	Internet Access	Internet (with VoIP)
OR	State	PUC	0.2500% N	N	Internet Access	Internet (with VoIP)
OR	State	USF	8.05% N	N	Internet Access	Internet (with VoIP)
OR	Local	Gross Receipts	0.0 - 2.0% N	N	Internet Access	Internet (with VoIP)
OR	Local	License	0.0 - 7.0% N	N	Internet Access	Internet (with VoIP)
PA	State/Local	Sales	6.0 - 8.0% N	N	Internet Access	Internet (with VoIP)
PA	State	Gross Receipts Inter	5.00% N	N	Internet Access	Internet (with VoIP)
PA	State	Gross Receipts Intra	5.00% N	N	Internet Access	Internet (with VoIP)
PR	State	Gross Receipts	0.25% N	N	Internet Access	Internet (with VoIP)
PR	City	Municipal Tax	0.50% N	N	Internet Access	Internet (with VoIP)
PR	State	911 tax	up to \$1.00 per mo per line Y	Y	Internet Access	Internet (with VoIP)
PR	State/Local	Sales	6.0 - 7.0% Y	Y	Internet Access	Internet (with VoIP)
PR	TBD	Import Excise	6.60% TBD	TBD	Internet Access	Internet (with VoIP)
RI	State	Sales	7.00% N	N	Internet Access	Internet (with VoIP)
RI	State	Gross Receipts	5.00% N	N	Internet Access	Internet (with VoIP)
SC	State	USF	2.4860% N	N	Internet Access	Internet (with VoIP)
SC	Local	License	0.00 - 1.0% N	N	Internet Access	Internet (with VoIP)
SD	State/Local	Sales	4.0 - 9.0% Y	Y	Internet Access	Internet (with VoIP)
TN	State	Sales	7.0 - 9.5% N	N	Internet Access	Internet (with VoIP)
TX	State/Local	Sales	6.25 - 8.75% Y	Y	Internet Access	Internet (with VoIP)
TX	State	911	\$0.06 per mo per line N	N	Internet Access	Internet (with VoIP)
TX	State	Poison	0.00% NA	NA	Internet Access	Internet (with VoIP)
TX	State	Telecom Infrstr	1.25% N	N	Internet Access	Internet (with VoIP)
TX	State	PUC	0.167% N	N	Internet Access	Internet (with VoIP)
TX	State	USF	4.30% N	N	Internet Access	Internet (with VoIP)
TX	Local	PUC	0.0 - 13.11% N	N	Internet Access	Internet (with VoIP)
TX	Local	District	0.0 - 1.0% Y	Y	Internet Access	Internet (with VoIP)
UT	State/Local	Sales	4.70 - 9.0% N	N	Internet Access	Internet (with VoIP)
UT	State	USF	1.00% N	N	Internet Access	Internet (with VoIP)
UT	Local	License	0.0 - 4.0% N	N	Internet Access	Internet (with VoIP)
VA	State	PUC	0.10% N	N	Internet Access	Internet (with VoIP)
VA	State	Sales	5.00% N	N	Internet Access	Internet (with VoIP)
VA	State	Non-stat Gross Receipts	0.50% N	N	Internet Access	Internet (with VoIP)
VI	State	Excise	0.00% N	N	Internet Access	Internet (with VoIP)
VT	State/Local	Sales	6.0-7.0% N	N	Internet Access	Internet (with VoIP)
VT	State	USF	1.82% N	N	Internet Access	Internet (with VoIP)
WA	State/Local	Sales	6.5 - 10.9% N	N	Internet Access	Internet (with VoIP)
WA	Local	Utility Users	0.0- 8.0% N	N	Internet Access	Internet (with VoIP)
WI	State/Local	Sales	5.0 - 6.1% Y	N	Internet Access	Internet (with VoIP)
WI	State	Remainder Assessment	0.187% N	N	Internet Access	Internet (with VoIP)
WI	State	TEACH-UW-DPI	0.123% N	N	Internet Access	Internet (with VoIP)
WI	State	USF	0.03199% N	N	Internet Access	Internet (with VoIP)
WV	--	--	NA	NA	Internet Access	Internet (with VoIP)

WY	State/Local	Sales	4.0 - 6.0%	N	N	Internet Access	Internet (with VoIP)
WY	State	USF	1.00%	N	N	Internet Access	Internet (with VoIP)
Fed	Fed	Fed Excise	0.00%	N	N	Internet Access	Internet (with VoIP)
Fed	Fed	Fed USF	15.70%	N	N	Internet Access	Internet (with VoIP)
Fed	Fed	Fed Telecom Relay Service	1.422%	N	N	Internet Access	Internet (with VoIP)
Fed	Fed	Federal Regulatory Recovery	0.361%	N	N	Internet Access	Internet (with VoIP)
Fed	Fed	Property Tax Recovery	0.660%	N	N	Internet Access	Internet (with VoIP)
AK	State	USF	9.20%	Y	N	VoIP	Internet (with VoIP)
AK	State	PUC	1.714%	Y	N	VoIP	Internet (with VoIP)
AK	Local	Sales	0% to 7.0%	Y	Y	VoIP	Internet (with VoIP)
AL	State	Utility Users	6.00%	Y	Y	VoIP	Internet (with VoIP)
AL	Local	911 tax	\$1.54 to 4.35 per mo per line	N	N	VoIP	Internet (with VoIP)
AR	State/Local	Sales	6% - 11.5%	Y	Y	VoIP	Internet (with VoIP)
AR	State	High Cost Fund	4.200%	Y	N	VoIP	Internet (with VoIP)
AR	State	911 tax	\$.65 per mo per line	N	N	VoIP	Internet (with VoIP)
AZ	State/Local	Sales	5.6% to 13.2%	Y	N	VoIP	Internet (with VoIP)
AZ	State	USF	0.3458%	Y	N	VoIP	Internet (with VoIP)
AZ	State	911 tax	\$.20 per month per line	N	N	VoIP	Internet (with VoIP)
CA	State	911 tax	0.750%	Y	N	VoIP	Internet (with VoIP)
CA	State	CA High Cost Fund B	0.000%	Y	N	VoIP	Internet (with VoIP)
CA	State	TRS (CTF)	0.079%	Y	N	VoIP	Internet (with VoIP)
CA	State	USF (ULTS)	1.150%	Y	N	VoIP	Internet (with VoIP)
CA	State	PUC	0.180%	Y	N	VoIP	Internet (with VoIP)
CA	State	DEAF (Telecom & Relay)	0.200%	Y	N	VoIP	Internet (with VoIP)
CA	State	CA Advanced Service Fund	0.464%	N	N	VoIP	Internet (with VoIP)
CA	Local	Communication Users' Tax	0% - 10.0%	Y	Y	VoIP	Internet (with VoIP)
CA	Local	911 tax	\$1.49 to 2.75 per mo per line	N	N	VoIP	Internet (with VoIP)
CO	State	USF	2.600%	Y	N	VoIP	Internet (with VoIP)
CO	State/Local	Sales	2.9% - 11.4%	Y	N	VoIP	Internet (with VoIP)
CO	Local	911 tax	\$0.43 to 1.50 per mo per line	N	N	VoIP	Internet (with VoIP)
CT	State/Local	Sales	6.000%	Y	Y	VoIP	Internet (with VoIP)
CT	State	TRS	0.06000%	Y	Y	VoIP	Internet (with VoIP)
CT	State	911 tax	\$.09 to \$.47 per line progressive schedule	N	N	VoIP	Internet (with VoIP)
DC	State	Utility Users	11.000%	Y	Y	VoIP	Internet (with VoIP)
DC	State	USF	0.0000%	Y	N	VoIP	Internet (with VoIP)
DC	State	911 tax	\$0.760	N	N	VoIP	Internet (with VoIP)
DE	State	Excise	5.000%	Y	N	VoIP	Internet (with VoIP)
FL	Local	Communication Serv	0% - 7.10%	Y	Y	VoIP	Internet (with VoIP)
FL	State	Communication Serv	9.170%	Y	Y	VoIP	Internet (with VoIP)
GA	State/Local	None	0.000%	N/A	N/A	VoIP	Internet (with VoIP)
GA	Local	911 tax	\$1.50 per mo per line	N	N	VoIP	Internet (with VoIP)
GU	N/A	N/A	N/A N/A	N/A	N/A	VoIP	Internet (with VoIP)
HI	State	Gross Receipts	5.885%	Y	N	VoIP	Internet (with VoIP)
HI	State	Special Tax	0.500%	Y	N	VoIP	Internet (with VoIP)
HI	State	TRS	0.120%	Y	N	VoIP	Internet (with VoIP)

HI	State	Sales	4.160% N	Y	VoIP	Internet (with VoIP)
IA	State/Local	Sales	6% - 8% Y	N	VoIP	Internet (with VoIP)
ID	State	USF	\$0.0060 Y	N	VoIP	Internet (with VoIP)
ID	Local	911 tax	up to \$1.25 per mo per line N	N	VoIP	Internet (with VoIP)
IL	State	Gross Receipts	0.50% Y	Y	VoIP	Internet (with VoIP)
IL	State	PUC	0.10% Y	N	VoIP	Internet (with VoIP)
IL	State	USF	0.9359% Y	N	VoIP	Internet (with VoIP)
IL	State	TRS	\$0.08 per month per line Y	Y	VoIP	Internet (with VoIP)
IL	Local	Excise	0% - 13.0% Y	Y	VoIP	Internet (with VoIP)
IL	Local	911 tax	up to \$3.00 per month per line N	N	VoIP	Internet (with VoIP)
IN	State	Sales	7.00% Y	N	VoIP	Internet (with VoIP)
IN	State	USF	0.520% Y	N	VoIP	Internet (with VoIP)
IN	State	911 tax	\$0.90 per month per line N	N	VoIP	Internet (with VoIP)
KS	State/Local	Sales	6.30% - 11.5% Y	N	VoIP	Internet (with VoIP)
KS	State	USF	6.05% Y	N	VoIP	Internet (with VoIP)
KS	State	911 tax	\$0.53 per mo per line N	N	VoIP	Internet (with VoIP)
KS	Local	911 tax	up to \$0.75 per mo per line N	N	VoIP	Internet (with VoIP)
KY	State	Sales	6.00% Y	N	VoIP	Internet (with VoIP)
KY	State	Gross Receipts	1.317% Y	Y	VoIP	Internet (with VoIP)
		Utility Gross Receipts				
KY	Local	License Tax (Dist. Tax)	0% - 3.0% Y	N	VoIP	Internet (with VoIP)
LA	State/Local	Sales	4.0% - 13.99% Y	N	VoIP	Internet (with VoIP)
LA	State	USF	1.799% Y	N	VoIP	Internet (with VoIP)
MA	State	Sales	6.25% Y	Y	VoIP	Internet (with VoIP)
MA	State	911 tax	\$0.75 per mo N	N	VoIP	Internet (with VoIP)
MD	State	Sales	6.00% N	N	VoIP	Internet (with VoIP)
MD	State	Gross Receipts	2.00% Y	Y	VoIP	Internet (with VoIP)
MD	Local	Utility Users	0% to 8.0% N	N	VoIP	Internet (with VoIP)
MD	State	911 tax	\$0.25 per mo per bill N	N	VoIP	Internet (with VoIP)
MD	Local	911 tax	\$0.75 per mo per bill N	N	VoIP	Internet (with VoIP)
ME	State	Service Tax	5.00% Y	N	VoIP	Internet (with VoIP)
ME	State	Excise	0.70% Y	N	VoIP	Internet (with VoIP)
ME	State	USF	1.51% Y	N	VoIP	Internet (with VoIP)
ME	State	ConnectME Fund	0.25% Y	N	VoIP	Internet (with VoIP)
ME	State	911 tax	\$0.37 per mo per line max 25 lines N	N	VoIP	Internet (with VoIP)
MI	State	Sales	6.00% Y	N	VoIP	Internet (with VoIP)
MI	Local	Utility Users	5.00% Y	N	VoIP	Internet (with VoIP)
MI	State	911 tax	\$0.19 per line, max 10 then per every 10 lines N up to \$3.00 per line, max 10 then per every 10	N	VoIP	Internet (with VoIP)
MI	Local	911 tax	lines N	N	VoIP	Internet (with VoIP)
MN	State/Local	Sales	6.50% - 7.0% Y	Y	VoIP	Internet (with VoIP)
MN	State	911 tax	\$0.80 per month Y	N	VoIP	Internet (with VoIP)
MN	State	TAP	\$0.03 per mo per line N	N	VoIP	Internet (with VoIP)

MN	State	TAM	\$0.06 per mo per line	N	N	VoIP	Internet (with VoIP)
MO	State/Local	Sales	4.225% - 11%	Y	N	VoIP	Internet (with VoIP)
MO	State	USF	0.17%	Y	N	VoIP	Internet (with VoIP)
MO	State	STRS	\$0.08 per mo per line up to 100 lines	Y	N	VoIP	Internet (with VoIP)
MO	Local	License	0.0-10.0%	N	N	VoIP	Internet (with VoIP)
MS	State/Local	Sales	7.0% - 7.25%	Y	N	VoIP	Internet (with VoIP)
MS	State	PUC	0.164%	Y	N	VoIP	Internet (with VoIP)
MT	State	Gross Receipts	0.11%	Y	N	VoIP	Internet (with VoIP)
MT	State	Excise	3.75%	Y	Y	VoIP	Internet (with VoIP)
MT	State	PUC	0.42%	Y	N	VoIP	Internet (with VoIP)
MT	State	911 tax	\$1.00 per month per subscriber	N	N	VoIP	Internet (with VoIP)
MT	State	STRS	\$0.10 per mo per line	N	N	VoIP	Internet (with VoIP)
NC	State/Local	Sales	7.00%	Y	Y	VoIP	Internet (with VoIP)
NC	State	911 tax	\$0.70 per mo per line	N	N	VoIP	Internet (with VoIP)
ND	State/Local	Sales	5.0-7.0%	Y	N	VoIP	Internet (with VoIP)
ND	State/Local	Gross Receipts	2.50%	Y	Y	VoIP	Internet (with VoIP)
ND	Local	911 tax	up to 2%	N	N	VoIP	Internet (with VoIP)
ND	Local	911 tax	up to \$1.00 per mo per line	N	N	VoIP	Internet (with VoIP)
NE	State/Local	Sales	5.5% - 7.0%	Y	N	VoIP	Internet (with VoIP)
NE	State	USF	6.95%	Y	N	VoIP	Internet (with VoIP)
NE	Local	Bus & Occupation	0% - 5.0%	Y	N	VoIP	Internet (with VoIP)
NE	State	911 tax	\$0.50 per mo per line	N	N	VoIP	Internet (with VoIP)
NE	State	STRS	\$0.02 per mo per line	N	N	VoIP	Internet (with VoIP)
NH	State	Utility Users	7.00%	N	Y	VoIP	Internet (with VoIP)
NH	State	911 tax	\$0.57 per mo per line, max 25 lines	N	N	VoIP	Internet (with VoIP)
NJ	State	Sales	7.00%	Y	Y	VoIP	Internet (with VoIP)
NJ	State	911 tax	\$0.90 per mo per line	N	N	VoIP	Internet (with VoIP)
NM	State	USF	3.45%	Y	N	VoIP	Internet (with VoIP)
NM	State/Local	Sales	5.0 - 6.88%	Y	N	VoIP	Internet (with VoIP)
NM	State	Interstate Gross Receipts	4.25%	N	Y	VoIP	Internet (with VoIP)
NM	State	TRS	0.33%	Y	N	VoIP	Internet (with VoIP)
NV	State	USF	0.100%	Y	N	VoIP	Internet (with VoIP)
NV	Local	Gross Receipts	0.0 - 5.0%	Y	N	VoIP	Internet (with VoIP)
NV	Local	License	0.0 - 1.0%	N	N	VoIP	Internet (with VoIP)
NY	State/Local	Sales	4.0 - 9.5%	Y	N	VoIP	Internet (with VoIP)
NY	State	Excise	2.50%	Y	Y	VoIP	Internet (with VoIP)
NY	Local	Excise	0.00 - 2.35%	Y	N	VoIP	Internet (with VoIP)
NY	Local	MCTD	0% - 0.595%	Y	Y	VoIP	Internet (with VoIP)
NY	Local	911 tax	up to \$1.00 per mo per line up to 75 lines	Y	N	VoIP	Internet (with VoIP)
OH	State/Local	Sales	5.75 - 7.0%	Y	Y	VoIP	Internet (with VoIP)
OK	State/Local	Sales	4.5 - 10.5%	Y	Y	VoIP	Internet (with VoIP)
OK	State	USF	0.64%	Y	N	VoIP	Internet (with VoIP)
OK	Local	911 tax	up to \$0.50 per mo per line	N	N	VoIP	Internet (with VoIP)
OK	State	OK HCF	\$0.0285	Y	N	VoIP	Internet (with VoIP)

OR	State	PUC	0.2500% Y	N	VoIP	Internet (with VoIP)
OR	State	USF	8.05% Y	N	VoIP	Internet (with VoIP)
OR	State	911 tax	\$0.75 per mo per line N	N	VoIP	Internet (with VoIP)
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y	VoIP	Internet (with VoIP)
OR	Local	License	0.0 - 7.0% Y	Y	VoIP	Internet (with VoIP)
PA	State/Local	Sales	6.0 - 8.0% Y	Y	VoIP	Internet (with VoIP)
PA	State	Gross Receipts Inter	5.00% N	Y	VoIP	Internet (with VoIP)
PA	State	Gross Receipts Intra	5.00% Y	N	VoIP	Internet (with VoIP)
PA	State	911 tax	up to \$1.00 per mo per line based on schedule N	N	VoIP	Internet (with VoIP)
PR	State	Gross Receipts	0.25% Y	Y	VoIP	Internet (with VoIP)
PR	City	Municipal Tax	0.50% Y	Y	VoIP	Internet (with VoIP)
PR	State	911 tax	up to \$1.00 per mo per line Y	Y	VoIP	Internet (with VoIP)
PR	State/Local	Sales	6.0 - 7.0% Y	Y	VoIP	Internet (with VoIP)
PR	TBD	Import Excise	6.60% TBD	TBD	VoIP	Internet (with VoIP)
RI	State	Sales	7.00% Y	Y	VoIP	Internet (with VoIP)
RI	State	Gross Receipts	5.00% Y	Y	VoIP	Internet (with VoIP)
RI	State	911 tax	\$1.00 per mo per line N	N	VoIP	Internet (with VoIP)
RI	State	GIS	\$0.26 per mo per line N	N	VoIP	Internet (with VoIP)
SC	State	USF	2.4860% Y	Y	VoIP	Internet (with VoIP)
SC	Local	License	0.00 - 1.0% Y	Y	VoIP	Internet (with VoIP)
SD	State/Local	Sales	4.0 - 9.0% N	N	VoIP	Internet (with VoIP)
SD	State	911 tax	\$1.25 per mo per line N	N	VoIP	Internet (with VoIP)
TN	State	Sales	7.0 - 9.5% Y	Y	VoIP	Internet (with VoIP)
TN	State	911 tax	\$1.00 per mo per line N	N	VoIP	Internet (with VoIP)
TN	Local	911 tax	up to \$3.00 per mo per line N	N	VoIP	Internet (with VoIP)
TX	State/Local	Sales	6.25 - 8.75% Y	Y	VoIP	Internet (with VoIP)
TX	State	911	\$0.06 per mo per line Y	N	VoIP	Internet (with VoIP)
TX	State	Poison	0.00% NA	NA	VoIP	Internet (with VoIP)
TX	State	Telecom Infrstr	1.25% Y	Y	VoIP	Internet (with VoIP)
TX	State	PUC	0.167% Y	N	VoIP	Internet (with VoIP)
TX	State	USF	4.30% Y	N	VoIP	Internet (with VoIP)
TX	Local	PUC	0.0 - 13.11% N	N	VoIP	Internet (with VoIP)
TX	Local	District	0.0 - 1.0% N	N	VoIP	Internet (with VoIP)
TX	Local	911 tax	up to \$0.50 per mo per line N	N	VoIP	Internet (with VoIP)
UT	State/Local	Sales	4.70 - 9.0% Y	N	VoIP	Internet (with VoIP)
UT	State	USF	1.00% Y	N	VoIP	Internet (with VoIP)
UT	State	911 tax	\$0.09 per line N	N	VoIP	Internet (with VoIP)
UT	Local	911 tax	up to \$0.61 per mo per line N	N	VoIP	Internet (with VoIP)
UT	State	Poison control	\$0.06 per mo per line N	N	VoIP	Internet (with VoIP)
UT	State	Poison control	0.07% N	N	VoIP	Internet (with VoIP)
UT	Local	License	0.0 - 4.0% Y	N	VoIP	Internet (with VoIP)
VA	State	PUC	0.10% Y	N	VoIP	Internet (with VoIP)
VA	State	Sales	5.00% Y	Y	VoIP	Internet (with VoIP)
VA	State	Non-stat Gross Receipts	0.50% Y	Y	VoIP	Internet (with VoIP)

VA	State	911 tax	\$0.75 per mo per line	N	N	VoIP	Internet (with VoIP)
		VA Public Right of Way Use					
VA	Local	Fee	\$.089 per line	N	N	VoIP	Internet (with VoIP)
VI	State	Excise	4.20%	N	N	VoIP	Internet (with VoIP)
VT	State/Local	Sales	6.0-7.0%	Y	Y	VoIP	Internet (with VoIP)
VT	State	USF	1.82%	Y	Y	VoIP	Internet (with VoIP)
WA	State/Local	Sales	6.5 - 10.9%	Y	Y	VoIP	Internet (with VoIP)
WA	Local	Utility Users	0.0- 8.0%	Y	N	VoIP	Internet (with VoIP)
WI	State/Local	Sales	5.0 - 6.1%	Y	Y	VoIP	Internet (with VoIP)
WI	State	Remainder Assessment	0.187%	Y	Y	VoIP	Internet (with VoIP)
WI	State	TEACH-UW-DPI	0.123%	Y	N	VoIP	Internet (with VoIP)
WI	State	USF	0.03199%	Y	N	VoIP	Internet (with VoIP)
WI	State	911 tax	\$0.75 per mo first 10 lines then \$0.075 per line	N	N	VoIP	Internet (with VoIP)
WV	County	911 tax	up to \$3.75 per mo per line	N	N	VoIP	Internet (with VoIP)
WY	State/Local	Sales	4.0 - 6.0%	Y	N	VoIP	Internet (with VoIP)
WY	State	USF	1.00%	Y	N	VoIP	Internet (with VoIP)
WY	Local	911 tax	up to \$.75 per mo per line	N	N	VoIP	Internet (with VoIP)
Fed	Fed	Fed Excise	0.00%	Y	Y	VoIP	Internet (with VoIP)
Fed	Fed	Fed USF	15.70%	N	Y	VoIP	Internet (with VoIP)
Fed	Fed	Fed Telecom Relay Service	1.422%	N	Y	VoIP	Internet (with VoIP)
Fed	Fed	Federal Regulatory Recovery	0.361%	N	Y	VoIP	Internet (with VoIP)
Fed	Fed	Property Tax Recovery	0.660%	N	Y	VoIP	Internet (with VoIP)
AK	State	USF	9.20%	Y	N	PL	Enhanced (with VoIP)
AK	State	PUC	1.714%	Y	N	PL	Enhanced (with VoIP)
AK	Local	Sales	0% to 7.0%	Y	Y	PL	Enhanced (with VoIP)
AL	State	Utility Users	6.00%	Y	Y	PL	Enhanced (with VoIP)
AR	State/Local	Sales	6% - 11.5%	Y	N	PL	Enhanced (with VoIP)
AR	State	High Cost Fund	4.200%	Y	N	PL	Enhanced (with VoIP)
AZ	State/Local	Sales	5.6% to 13.2%	Y	N	PL	Enhanced (with VoIP)
AZ	State	USF	0.3458%	Y	N	PL	Enhanced (with VoIP)
CA	State	911 tax	0.750%	N	N	PL	Enhanced (with VoIP)
CA	State	CA High Cost Fund B	0.000%	Y	N	PL	Enhanced (with VoIP)
CA	State	TRS (CTF)	0.079%	Y	N	PL	Enhanced (with VoIP)
CA	State	USF (ULTS)	1.150%	Y	N	PL	Enhanced (with VoIP)
CA	State	PUC	0.180%	Y	N	PL	Enhanced (with VoIP)
CA	State	DEAF (Telecom & Relay)	0.200%	Y	N	PL	Enhanced (with VoIP)
CA	State	CA Advanced Service Fund	0.464%	Y	N	PL	Enhanced (with VoIP)
CA	Local	Communication Users' Tax	0% - 10.0%	Y	Y	PL	Enhanced (with VoIP)
CO	State	USF	2.600%	Y	N	PL	Enhanced (with VoIP)
CO	State/Local	Sales	2.9% - 11.4%	Y	N	PL	Enhanced (with VoIP)
CT	State/Local	Sales	6.000%	Y	Y	PL	Enhanced (with VoIP)
CT	State	TRS	0.06000%	Y	Y	PL	Enhanced (with VoIP)
DC	State	Utility Users	11.000%	Y	N	PL	Enhanced (with VoIP)
DC	State	USF	0.0000%	Y	N	PL	Enhanced (with VoIP)
DE	State	Excise	5.000%	Y	N	PL	Enhanced (with VoIP)

FL	Local	Communication Serv	0% - 7.10% Y	Y	PL	Enhanced (with VoIP)
FL	State	Communication Serv	9.170% Y	Y	PL	Enhanced (with VoIP)
GA	State/Local	None	0.000% N/A	N/A	PL	Enhanced (with VoIP)
GU	N/A	N/A	N/A N/A	N/A	PL	Enhanced (with VoIP)
HI	State	Gross Receipts	5.885% Y	N	PL	Enhanced (with VoIP)
HI	State	Special Tax	0.500% Y	N	PL	Enhanced (with VoIP)
HI	State	TRS	0.120% Y	N	PL	Enhanced (with VoIP)
HI	State	Sales	4.160% N	N	PL	Enhanced (with VoIP)
IA	State/Local	Sales	6% - 8% Y	N	PL	Enhanced (with VoIP)
ID	State	USF	\$0.0060 N	N	PL	Enhanced (with VoIP)
IL	State	Gross Receipts	0.50% Y	Y	PL	Enhanced (with VoIP)
IL	State	PUC	0.10% Y	N	PL	Enhanced (with VoIP)
IL	State	USF	0.9359% Y	N	PL	Enhanced (with VoIP)
IL	Local	Excise	0% - 13.0% Y	Y	PL	Enhanced (with VoIP)
IN	State	Sales	7.00% Y	N	PL	Enhanced (with VoIP)
IN	State	USF	0.520% Y	N	PL	Enhanced (with VoIP)
KS	State/Local	Sales	6.30% - 11.5% Y	N	PL	Enhanced (with VoIP)
KS	State	USF	6.05% Y	N	PL	Enhanced (with VoIP)
KY	State	Sales	6.00% Y	Y	PL	Enhanced (with VoIP)
KY	State	Gross Receipts	1.317% Y	Y	PL	Enhanced (with VoIP)
KY	Local	Utility Gross Receipts Licen	0% - 3.0% Y	N	PL	Enhanced (with VoIP)
LA	State/Local	Sales	4.0% - 13.99% Y	Y	PL	Enhanced (with VoIP)
LA	State	USF	1.799% Y	N	PL	Enhanced (with VoIP)
MA	State	Sales	6.25% Y	Y	PL	Enhanced (with VoIP)
MD	State	Sales	6.00% N	N	PL	Enhanced (with VoIP)
MD	State	Gross Receipts	2.00% Y	Y	PL	Enhanced (with VoIP)
MD	Local	Utility Users	0% to 8.0% Y	Y	PL	Enhanced (with VoIP)
ME	State	Service Tax	5.00% Y	N	PL	Enhanced (with VoIP)
ME	State	Excise	0.70% Y	N	PL	Enhanced (with VoIP)
ME	State	USF	1.51% Y	N	PL	Enhanced (with VoIP)
ME	State	ConnectME Fund	0.25% Y	N	PL	Enhanced (with VoIP)
MI	State	Sales	6.00% Y	N	PL	Enhanced (with VoIP)
MI	Local	Utility Users	5.00% Y	N	PL	Enhanced (with VoIP)
MN	State/Local	Sales	6.875% - 7.0% Y	Y	PL	Enhanced (with VoIP)
MO	State/Local	Sales	4.225% - 11% Y	N	PL	Enhanced (with VoIP)
MO	State	USF	0.17% Y	N	PL	Enhanced (with VoIP)
MO	Local	License	0.0-10.0% N	N	PL	Enhanced (with VoIP)
MS	State/Local	Sales	7.0% - 7.25% Y	Y	PL	Enhanced (with VoIP)
MS	State	PUC	0.164% Y	N	PL	Enhanced (with VoIP)
MT	State	Gross Receipts	0.11% Y	N	PL	Enhanced (with VoIP)
MT	State	Excise	3.75% Y	Y	PL	Enhanced (with VoIP)
MT	State	PUC	0.42% Y	N	PL	Enhanced (with VoIP)
NC	State/Local	Sales	8.00% Y	Y	PL	Enhanced (with VoIP)
ND	State/Local	Sales	5.0-7.0% Y	N	PL	Enhanced (with VoIP)

ND	State/Local	Gross Receipts	2.50% Y	Y	PL	Enhanced (with VoIP)
NE	State/Local	Sales	5.5% - 7.0% Y	N	PL	Enhanced (with VoIP)
NE	State	USF	6.95% Y	N	PL	Enhanced (with VoIP)
NE	Local	Bus & Occupation	0% - 5.0% Y	N	PL	Enhanced (with VoIP)
NH	State	Utility Users	7.00% Y	Y	PL	Enhanced (with VoIP)
NJ	State	Sales	7.00% Y	Y	PL	Enhanced (with VoIP)
NM	State/Local	Sales	5.0 - 6.88% Y	N	PL	Enhanced (with VoIP)
NM	State	Interstate Gross Receipts	4.25% N	N	PL	Enhanced (with VoIP)
NM	State	TRS	0.33% Y	N	PL	Enhanced (with VoIP)
NM	State	USF	3.45% Y	N	PL	Enhanced (with VoIP)
NV	State	USF	0.100% Y	N	PL	Enhanced (with VoIP)
NV	Local	Gross Receipts	0.0 - 5.0% Y	N	PL	Enhanced (with VoIP)
NV	Local	License	0.0 - 1.0% Y	N	PL	Enhanced (with VoIP)
NY	State/Local	Sales	4.0 - 9.5% Y	N	PL	Enhanced (with VoIP)
NY	State	Excise	2.50% Y	Y	PL	Enhanced (with VoIP)
NY	Local	Excise	0.00 - 2.35% Y	N	PL	Enhanced (with VoIP)
NY	Local	MCTD	0% - 0.595% Y	N	PL	Enhanced (with VoIP)
OH	State/Local	Sales	5.75 - 7.0% Y	Y	PL	Enhanced (with VoIP)
OK	State/Local	Sales	4.5 - 10.5% Y	N	PL	Enhanced (with VoIP)
OK	State	USF	0.64% Y	N	PL	Enhanced (with VoIP)
OK	State	High Cost Fund	\$.005/minute N	N	PL	Enhanced (with VoIP)
OR	State	PUC	0.2500% Y	N	PL	Enhanced (with VoIP)
OR	State	USF	8.05% Y	N	PL	Enhanced (with VoIP)
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y	PL	Enhanced (with VoIP)
OR	Local	License	0.0 - 7.0% Y	Y	PL	Enhanced (with VoIP)
PA	State/Local	Sales	6.0 - 8.0% Y	Y	PL	Enhanced (with VoIP)
PA	State	Gross Receipts Inter	5.00% N	Y	PL	Enhanced (with VoIP)
PA	State	Gross Receipts Intra	5.00% Y	N	PL	Enhanced (with VoIP)
PR	State	Gross Receipts	0.25% Y	Y	PL	Enhanced (with VoIP)
PR	City	Municipal Tax	0.50% Y	Y	PL	Enhanced (with VoIP)
PR	State/Local	Sales	6.0 - 7.0% Y	Y	PL	Enhanced (with VoIP)
PR	TBD	Import Excise	6.60% TBD	TBD	PL	Enhanced (with VoIP)
RI	State	Sales	7.00% Y	Y	PL	Enhanced (with VoIP)
RI	State	Gross Receipts	5.00% Y	Y	PL	Enhanced (with VoIP)
SC	State	USF	2.4860% Y	Y	PL	Enhanced (with VoIP)
SC	Local	License	0.00 - 1.0% Y	Y	PL	Enhanced (with VoIP)
SD	State/Local	Sales	4.0 - 9.0% Y	Y	PL	Enhanced (with VoIP)
TN	State	Sales	7.0 - 9.5% Y	Y	PL	Enhanced (with VoIP)
TX	State/Local	Sales	6.25 - 8.75% Y	Y	PL	Enhanced (with VoIP)
TX	State	911	\$0.06 per mo per line Y	N	PL	Enhanced (with VoIP)
TX	State	Poison	0.00% NA	NA	PL	Enhanced (with VoIP)
TX	State	Telecom Infrstr	1.25% Y	Y	PL	Enhanced (with VoIP)
TX	State	PUC	0.167% Y	N	PL	Enhanced (with VoIP)
TX	State	USF	4.30% Y	N	PL	Enhanced (with VoIP)
TX	Local	PUC	0.0 - 13.11% Y	Y	PL	Enhanced (with VoIP)

TX	Local	District	0.0 - 1.0% Y	N	PL	Enhanced (with VoIP)
UT	State/Local	Sales	4.70 - 9.0% Y	N	PL	Enhanced (with VoIP)
UT	State	USF	1.00% Y	N	PL	Enhanced (with VoIP)
UT	Local	License	0.0 - 4.0% Y	N	PL	Enhanced (with VoIP)
VA	State	PUC	0.10% Y	N	PL	Enhanced (with VoIP)
VA	State	Sales	5.00% Y	Y	PL	Enhanced (with VoIP)
VA	State	Non-stat Gross Receipts	0.50% Y	Y	PL	Enhanced (with VoIP)
VI	State	Excise	0.00% N	N	PL	Enhanced (with VoIP)
VT	State/Local	Sales	6.0-7.0% N	N	PL	Enhanced (with VoIP)
VT	State	USF	1.82% Y	Y	PL	Enhanced (with VoIP)
WA	State/Local	Sales	6.5 - 10.9% Y	Y	PL	Enhanced (with VoIP)
WA	Local	Utility Users	0.0- 8.0% Y	N	PL	Enhanced (with VoIP)
WI	State/Local	Sales	5.0 - 6.1% Y	Y	PL	Enhanced (with VoIP)
WI	State	Remainder Assessment	0.187% Y	Y	PL	Enhanced (with VoIP)
WI	State	TEACH-UW-DPI	0.123% Y	N	PL	Enhanced (with VoIP)
WI	State	USF	0.03199% Y	N	PL	Enhanced (with VoIP)
WV	--	--	NA	NA	PL	Enhanced (with VoIP)
WY	State/Local	Sales	4.0 - 6.0% Y	N	PL	Enhanced (with VoIP)
WY	State	USF	1.00% Y	N	PL	Enhanced (with VoIP)
Fed	Fed	Fed Excise	0.00% N	N	PL	Enhanced (with VoIP)
Fed	Fed	Fed USF	15.70% Y	Y	PL	Enhanced (with VoIP)
Fed	Fed	Fed Telecom Relay Service	1.422% Y	Y	PL	Enhanced (with VoIP)
Fed	Fed	Federal Regulatory Recovery	0.361% Y	Y	PL	Enhanced (with VoIP)
Fed	Fed	Property Tax Recovery	0.660% Y	Y	PL	Enhanced (with VoIP)
AK	State	USF	9.20% Y	N	PL	Private (with VoIP)
AK	State	PUC	1.714% Y	N	PL	Private (with VoIP)
AK	Local	Sales	0% to 7.0% Y	Y	PL	Private (with VoIP)
AL	State	Utility Users	6.00% Y	Y	PL	Private (with VoIP)
AR	State/Local	Sales	6% - 11.5% Y	N	PL	Private (with VoIP)
AR	State	High Cost Fund	4.200% Y	N	PL	Private (with VoIP)
AZ	State/Local	Sales	5.6% to 13.2% Y	N	PL	Private (with VoIP)
AZ	State	USF	0.3458% Y	N	PL	Private (with VoIP)
CA	State	911 tax	0.750% N	N	PL	Private (with VoIP)
CA	State	CA High Cost Fund B	0.000% Y	N	PL	Private (with VoIP)
CA	State	TRS (CTF)	0.079% Y	N	PL	Private (with VoIP)
CA	State	USF (ULTS)	1.150% Y	N	PL	Private (with VoIP)
CA	State	PUC	0.180% Y	N	PL	Private (with VoIP)
CA	State	DEAF (Telecom & Relay)	0.200% Y	N	PL	Private (with VoIP)
CA	State	CA Advanced Service Fund	0.464% Y	N	PL	Private (with VoIP)
CA	Local	Communication Users' Tax	0% - 10.0% Y	Y	PL	Private (with VoIP)
CO	State	USF	2.600% Y	N	PL	Private (with VoIP)
CO	State/Local	Sales	2.9% - 11.4% Y	N	PL	Private (with VoIP)
CT	State/Local	Sales	6.000% Y	Y	PL	Private (with VoIP)
CT	State	TRS	0.06000% Y	Y	PL	Private (with VoIP)
DC	State	Utility Users	11.000% Y	N	PL	Private (with VoIP)

DC	State	USF	0.0000% Y	N	PL	Private (with VoIP)
DE	State	Excise	5.000% Y	N	PL	Private (with VoIP)
FL	Local	Communication Serv	0% - 7.10% Y	Y	PL	Private (with VoIP)
FL	State	Communication Serv	9.170% Y	Y	PL	Private (with VoIP)
GA	State/Local	None	0.000% N/A	N/A	PL	Private (with VoIP)
GU	N/A	N/A	N/A N/A	N/A	PL	Private (with VoIP)
HI	State	Gross Receipts	5.885% Y	N	PL	Private (with VoIP)
HI	State	Special Tax	0.500% Y	N	PL	Private (with VoIP)
HI	State	TRS	0.120% Y	N	PL	Private (with VoIP)
HI	State	Sales	4.160% N	N	PL	Private (with VoIP)
IA	State/Local	Sales	6% - 8% Y	N	PL	Private (with VoIP)
ID	State	USF	\$0.0060 N	N	PL	Private (with VoIP)
IL	State	Gross Receipts	0.50% Y	Y	PL	Private (with VoIP)
IL	State	PUC	0.10% Y	N	PL	Private (with VoIP)
IL	State	USF	0.9359% Y	N	PL	Private (with VoIP)
IL	State	TRS	\$0.08 per month per line Y	Y	PL	Private (with VoIP)
IL	Local	Excise	0% - 13.0% Y	Y	PL	Private (with VoIP)
IN	State	Sales	7.00% Y	N	PL	Private (with VoIP)
IN	State	USF	0.520% Y	N	PL	Private (with VoIP)
KS	State/Local	Sales	6.30% - 11.5% Y	N	PL	Private (with VoIP)
KS	State	USF	6.05% Y	N	PL	Private (with VoIP)
KY	State	Sales	6.00% Y	Y	PL	Private (with VoIP)
KY	State	Gross Receipts	1.317% Y	Y	PL	Private (with VoIP)
KY	Local	Utility Gross Receipts Licen	0% - 3.0% Y	N	PL	Private (with VoIP)
LA	State/Local	Sales	4.0% - 13.99% Y	Y	PL	Private (with VoIP)
LA	State	USF	1.799% Y	N	PL	Private (with VoIP)
MA	State	Sales	6.25% Y	Y	PL	Private (with VoIP)
MD	State	Sales	6.00% N	N	PL	Private (with VoIP)
MD	State	Gross Receipts	2.00% Y	Y	PL	Private (with VoIP)
MD	Local	Utility Users	0% to 8.0% Y	Y	PL	Private (with VoIP)
ME	State	Service Tax	5.00% Y	N	PL	Private (with VoIP)
ME	State	Excise	0.70% Y	N	PL	Private (with VoIP)
ME	State	USF	1.51% Y	N	PL	Private (with VoIP)
ME	State	ConnectME Fund	0.25% Y	N	PL	Private (with VoIP)
MI	State	Sales	6.00% Y	N	PL	Private (with VoIP)
MI	Local	Utility Users	5.00% Y	N	PL	Private (with VoIP)
MN	State/Local	Sales	6.875% - 7.0% Y	Y	PL	Private (with VoIP)
MO	State/Local	Sales	4.225% - 11% Y	N	PL	Private (with VoIP)
MO	State	USF	0.17% Y	N	PL	Private (with VoIP)
MO	Local	License	0.0-10.0% N	N	PL	Private (with VoIP)
MS	State/Local	Sales	7.0% - 7.25% Y	Y	PL	Private (with VoIP)
MS	State	PUC	0.164% Y	N	PL	Private (with VoIP)
MT	State	Gross Receipts	0.11% Y	N	PL	Private (with VoIP)
MT	State	Excise	3.75% Y	Y	PL	Private (with VoIP)

MT	State	PUC	0.42% Y	N	PL	Private (with VoIP)
NC	State/Local	Sales	8.00% Y	Y	PL	Private (with VoIP)
ND	State/Local	Sales	5.0-7.0% Y	N	PL	Private (with VoIP)
ND	State/Local	Gross Receipts	2.50% Y	Y	PL	Private (with VoIP)
NE	State/Local	Sales	5.5% - 7.0% Y	N	PL	Private (with VoIP)
NE	State	USF	6.95% Y	N	PL	Private (with VoIP)
NE	Local	Bus & Occupation	0% - 5.0% Y	N	PL	Private (with VoIP)
NH	State	Utility Users	7.00% Y	Y	PL	Private (with VoIP)
NJ	State	Sales	7.00% Y	Y	PL	Private (with VoIP)
NM	State/Local	Sales	5.0 - 6.88% Y	N	PL	Private (with VoIP)
NM	State	Interstate Gross Receipts	4.25% N	N	PL	Private (with VoIP)
NM	State	TRS	0.33% Y	N	PL	Private (with VoIP)
NM	State	USF	3.45% Y	N	PL	Private (with VoIP)
NV	State	USF	0.100% Y	N	PL	Private (with VoIP)
NV	Local	Gross Receipts	0.0 - 5.0% Y	N	PL	Private (with VoIP)
NV	Local	License	0.0 - 1.0% Y	N	PL	Private (with VoIP)
NY	State/Local	Sales	4.0 - 9.5% Y	N	PL	Private (with VoIP)
NY	State	Excise	2.50% Y	Y	PL	Private (with VoIP)
NY	Local	Excise	0.00 - 2.35% Y	N	PL	Private (with VoIP)
NY	Local	MCTD	0% - 0.595% Y	N	PL	Private (with VoIP)
OH	State/Local	Sales	5.75 - 7.0% Y	Y	PL	Private (with VoIP)
OK	State/Local	Sales	4.5 - 10.5% Y	N	PL	Private (with VoIP)
OK	State	USF	0.64% Y	N	PL	Private (with VoIP)
OK	State	High Cost Fund	\$.005/minute N	N	PL	Private (with VoIP)
OR	State	PUC	0.2500% Y	N	PL	Private (with VoIP)
OR	State	USF	8.05% Y	N	PL	Private (with VoIP)
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y	PL	Private (with VoIP)
OR	Local	License	0.0 - 7.0% Y	Y	PL	Private (with VoIP)
PA	State/Local	Sales	6.0 - 8.0% Y	Y	PL	Private (with VoIP)
PA	State	Gross Receipts Inter	5.00% N	Y	PL	Private (with VoIP)
PA	State	Gross Receipts Intra	5.00% Y	N	PL	Private (with VoIP)
PR	State	Gross Receipts	0.25% Y	Y	PL	Private (with VoIP)
PR	City	Municipal Tax	0.50% Y	Y	PL	Private (with VoIP)
PR	State/Local	Sales	6.0 - 7.0% Y	Y	PL	Private (with VoIP)
PR	State	911 tax	up to \$1.00 per mo per line Y	Y	PL	Private (with VoIP)
PR	TBD	Import Excise	6.60% TBD	TBD	PL	Private (with VoIP)
RI	State	Sales	7.00% Y	Y	PL	Private (with VoIP)
RI	State	Gross Receipts	5.00% Y	Y	PL	Private (with VoIP)
SC	State	USF	2.4860% Y	Y	PL	Private (with VoIP)
SC	Local	License	0.00 - 1.0% Y	Y	PL	Private (with VoIP)
SD	State/Local	Sales	4.0 - 9.0% Y	Y	PL	Private (with VoIP)
TN	State	Sales	7.0 - 9.5% Y	Y	PL	Private (with VoIP)
TX	State/Local	Sales	6.25 - 8.75% Y	Y	PL	Private (with VoIP)
TX	State	911	\$0.06 per mo per line Y	N	PL	Private (with VoIP)

TX	State	Poison	0.00% NA	NA	PL	Private (with VoIP)
TX	State	Telecom Infrstr	1.25% Y	Y	PL	Private (with VoIP)
TX	State	PUC	0.167% Y	N	PL	Private (with VoIP)
TX	State	USF	4.30% Y	N	PL	Private (with VoIP)
TX	Local	PUC	0.0 - 13.11% Y	Y	PL	Private (with VoIP)
TX	Local	District	0.0 - 1.0% Y	N	PL	Private (with VoIP)
UT	State/Local	Sales	4.70 - 9.0% Y	N	PL	Private (with VoIP)
UT	State	USF	1.00% Y	N	PL	Private (with VoIP)
UT	Local	License	0.0 - 4.0% Y	N	PL	Private (with VoIP)
VA	State	PUC	0.10% Y	N	PL	Private (with VoIP)
VA	State	Sales	5.00% Y	Y	PL	Private (with VoIP)
VA	State	Non-stat Gross Receipts	0.50% Y	Y	PL	Private (with VoIP)
VI	State	Excise	0.00% N	N	PL	Private (with VoIP)
VT	State/Local	Sales	6.0-7.0% N	N	PL	Private (with VoIP)
VT	State	USF	1.82% Y	Y	PL	Private (with VoIP)
WA	State/Local	Sales	6.5 - 10.9% Y	Y	PL	Private (with VoIP)
WA	Local	Utility Users	0.0- 8.0% Y	N	PL	Private (with VoIP)
WI	State/Local	Sales	5.0 - 6.1% Y	Y	PL	Private (with VoIP)
WI	State	Remainder Assessment	0.187% Y	Y	PL	Private (with VoIP)
WI	State	TEACH-UW-DPI	0.123% Y	N	PL	Private (with VoIP)
WI	State	USF	0.03199% Y	N	PL	Private (with VoIP)
WV	--	--	NA	NA	PL	Private (with VoIP)
WY	State/Local	Sales	4.0 - 6.0% Y	N	PL	Private (with VoIP)
WY	State	USF	1.00% Y	N	PL	Private (with VoIP)
Fed	Fed	Fed Excise	0.00% N	N	PL	Private (with VoIP)
Fed	Fed	Fed USF	15.70% Y	Y	PL	Private (with VoIP)
Fed	Fed	Fed Telecom Relay Service	1.422% Y	Y	PL	Private (with VoIP)
Fed	Fed	Federal Regulatory Recovery	0.361% Y	Y	PL	Private (with VoIP)
Fed	Fed	Property Tax Recovery	0.660% Y	Y	PL	Private (with VoIP)

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to MPLS

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Loop	Port
AK	State	USF	9.20%	Y	N
AK	State	PUC	1.714%	Y	N
AK	Local	Sales	0% to 7.0%	Y	Y
AL	State	Utility Users	6.00%	Y	Y
AR	State/Local	Sales	6% - 11.5%	Y	Y
AR	State	High Cost Fund	5.000%	Y	N
AZ	State/Local	Sales	5.6% to 13.2%	Y	Y
AZ	State	USF	0.3458%	Y	N
CA	State	CA High Cost Fund B	0.000%	Y	N
CA	State	TRS (CTF)	0.9300%	Y	N
CA	State	USF (ULTS)	1.150%	Y	N
CA	State	PUC	0.180%	Y	N
CA	State	DEAF (Telecom & Relay)	0.200%	Y	N
CA	State	CA Advanced Service Fund	0.464%	Y	N
CA	Local	Communication Users' Tax	0% - 10.0%	Y	Y
CO	State	USF	2.600%	Y	N
CO	State/Local	Sales	2.9% - 11.4%	Y	Y
CT	State/Local	Sales	6.350%	Y	Y
CT	State	TRS	0.06000%	Y	N
DC	State	Utility Users	11.000%	Y	Y
DC	State	USF	0.0000%	Y	Y
DE	State	Excise	5.000%	Y	Y
FL	Local	Communication Serv	0% - 7.10%	Y	Y
FL	State	Communication Serv	9.170%	Y	Y
HI	State	Gross Receipts	5.885%	Y	Y
HI	State	Special Tax	0.500%	Y	Y
HI	State	TRS	0.120%	Y	N
IA	State/Local	Sales	6% - 8%	Y	Y
IL	State	Gross Receipts	0.50%	Y	Y
IL	State	PUC	0.10%	Y	N
IL	State	USF	1.0290%	Y	N
IL	Local	Excise	0% - 13.0%	Y	Y
IN	State	Sales	7.00%	Y	Y
IN	State	USF	0.520%	Y	N
KS	State/Local	Sales	6.30% - 11.5%	Y	Y
KS	State	USF	6.05%	Y	N
KY	State	Sales	6.00%	Y	Y
KY	State	Gross Receipts	1.317%	Y	Y
KY	Local	Utility Gross Receipts License Tax (Dist. Tax)	0% - 3.0%	Y	Y
LA	State/Local	Sales	4.0% - 13.99%	Y	Y
LA	State	USF	1.799%	Y	N
MA	State	Sales	6.25%	Y	Y
MD	State	Gross Receipts	2.00%	Y	Y
MD	Local	Utility Users	0% to 8.0%	Y	Y
ME	State	Service Tax	5.00%	Y	N
ME	State	Excise	0.70%	Y	Y
ME	State	USF	1.51%	Y	N
ME	State	ConnectME Fund	0.25%	Y	N
MI	State	Sales	6.00%	Y	Y

MI	Local	Utility Users	5.00% Y	Y
MN	State/Local	Sales	6.875% - 7.0% Y	Y
MO	State/Local	Sales	4.225% - 11% Y	Y
MO	State	USF	0.17% Y	N
MS	State/Local	Sales	7.0% - 7.25% Y	Y
MS	State	PUC	0.164% Y	N
MT	State	Gross Receipts	0.10% Y	N
MT	State	Excise	3.75% Y	Y
MT	State	PUC	0.20% Y	N
NC	State/Local	Sales	7.00% Y	Y
ND	State/Local	Sales	5.0-7.0% Y	Y
ND	State/Local	Gross Receipts	2.50% Y	Y
NE	State/Local	Sales	5.5% - 7.0% Y	Y
NE	State	USF	6.95% Y	N
NE	Local	Bus & Occupation	0% - 5.0% Y	Y
NH	State	Utility Users	7.00% Y	Y
NJ	State	Sales	7.00% Y	Y
NM	State/Local	Sales	5.0 - 6.88% Y	Y
NM	State	TRS	0.33% Y	N
NM	State	USF	3.45% Y	N
NV	State	USF	0.100% Y	N
NV	Local	Gross Receipts	0.0 - 5.0% Y	Y
NV	Local	License	0.0 - 1.0% Y	Y
NY	State/Local	Sales	4.0 - 9.5% Y	Y
NY	State	Excise	2.50% Y	Y
NY	Local	Excise	0.00 - 2.35% Y	Y
NY	Local	MCTD	0% - 0.595% Y	Y
OH	State/Local	Sales	5.75 - 7.0% Y	Y
OK	State/Local	Sales	4.5 - 10.5% Y	Y
OK	State	USF	0.64% Y	N
OR	State	PUC	0.2500% Y	N
OR	State	USF	8.05% Y	N
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y
OR	Local	License	0.0 - 7.0% Y	Y
PA	State/Local	Sales	6.0 - 8.0% Y	Y
PA	State	Gross Receipts Intra	5.00% Y	Y
PR	State	Gross Receipts	0.25% Y	Y
PR	City	Municipal Tax	0.50% Y	Y
PR	State/Local	Sales	6.0 - 7.0% Y	Y
RI	State	Sales	7.00% Y	Y
RI	State	Gross Receipts	5.00% Y	Y
SC	State	USF	2.5992% Y	N
SC	Local	License	0.00 - 1.0% Y	Y
SD	State/Local	Sales	4.0 - 9.0% Y	Y
TN	State	Sales	7.0 - 9.5% Y	Y
TX	State/Local	Sales	6.25 - 8.75% Y	Y
TX	State	PUC	0.167% Y	Y
TX	State	USF	4.30% Y	N
TX	Local	PUC	0.0 - 13.11% Y	Y
TX	Local	District	0.0 - 1.0% Y	Y
UT	State/Local	Sales	4.70 - 9.0% Y	Y
UT	State	USF	1.00% Y	N
UT	Local	License	0.0 - 4.0% Y	Y
VA	State	PUC	0.10% Y	Y

VA	State	Sales	5.00% Y	Y
VA	State	Non-stat Gross Receipts	0.50% Y	Y
VT	State	USF	1.82% Y	N
WA	State/Local	Sales	6.5 - 10.9% Y	Y
WA	Local	Utility Users	0.0- 8.0% Y	Y
WI	State/Local	Sales	5.0 - 6.1% Y	Y
WI	State	Remainder Assessment	0.187% Y	N
WI	State	TEACH-UW-DPI	0.123% Y	N
WI	State	USF	0.03199% Y	N
WY	State/Local	Sales	4.0 - 6.0% Y	Y
WY	State	USF	1.00% Y	N
Fed	Fed	Fed USF	16.10% Y	N
Fed	Fed	Fed Telecom Relay Service	1.422% Y	N
Fed	Fed	Federal Regulatory Recovery	0.361% Y	N
Fed	Fed	Property Tax Recovery	0.660% Y	N

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to private line, ATM and frame type services.

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Intra	Inter
AK	State	USF	9.20%	Y	N
AK	State	PUC	1.714%	Y	N
AK	Local	Sales	0% to 7.0%	Y	Y
AL	State	Utility Users	6.00%	Y	Y
AR	State/Local	Sales	6% - 11.5%	Y	N
AR	State	High Cost Fund	5.000%	Y	N
AZ	State/Local	Sales	5.6% to 13.2%	Y	N
AZ	State	USF	0.3458%	Y	N
CA	State	911 tax	0.750%	N	N
CA	State	CA High Cost Fund B	0.000%	Y	N
CA	State	TRS (CTF)	0.9300%	Y	N
CA	State	USF (ULTS)	1.150%	Y	N
CA	State	PUC	0.180%	Y	N
CA	State	DEAF (Telecom & Relay)	0.200%	Y	N
CA	State	CA High Cost Fund A	0.180%	Y	N
CA	State	CA Advanced Services Fund	0.464%	Y	N
CA	Local	Communication Users' Tax	0% - 10.0%	Y	Y
CO	State	USF	2.600%	Y	N
CO	State/Local	Sales	2.9% - 11.4%	Y	N
CT	State/Local	Sales	6.350%	Y	Y
CT	State	TRS	0.06000%	Y	Y
DC	State	Utility Users	11.000%	Y	Y
DC	State	USF	0.0000%	Y	N
DE	State	Excise	5.000%	Y	N
FL	Local	Communication Serv	0% - 7.10%	Y	Y
FL	State	Communication Serv	9.170%	Y	Y
GA	State/Local	None	0.000%	N/A	N/A
GU	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	Y	N
HI	State	Special Tax	0.500%	Y	N
HI	State	TRS	0.120%	Y	N
HI	State	Sales	4.160%	N	Y
IA	State/Local	Sales	6% - 8%	Y	N

ID	State	USF	\$0.0060	N	N
IL	State	Gross Receipts	0.50%	Y	Y
IL	State	PUC	0.10%	Y	N
IL	State	USF	1.0290%	Y	N
IL	Local	Excise	0% - 13.0%	Y	Y
IL	Local	Utility	0%-7%	Y	Y
IN	State	Sales	7.00%	Y	N
IN	State	USF	0.520%	Y	N
KS	State/Local	Sales	6.30% - 11.5%	Y	N
KS	State	USF	6.05%	Y	N
KY	State	Sales	6.00%	Y	N
KY	State	Gross Receipts	1.317%	Y	Y
KY	Local	Utility Gross Receipts License Tax (Dist. Tax)	0% - 3.0%	Y	N
LA	State/Local	Sales	4.0% - 13.99%	Y	N
LA	State	USF	1.799%	Y	N
MA	State	Sales	6.25%	Y	Y
MD	State	Sales	6.00%	N	N
MD	State	Gross Receipts	2.00%	Y	Y
MD	Local	Utility Users	0% to 8.0%	Y	Y
ME	State	Service Tax	5.00%	Y	N
ME	State	Excise	0.70%	Y	N
ME	State	USF	1.51%	Y	N
ME	State	ConnectME Fund	0.25%	Y	N
MI	State	Sales	6.00%	Y	N
MI	Local	Utility Users	5.00%	Y	N
MN	State/Local	Sales	6.875% - 7.0%	Y	Y
MO	State/Local	Sales	4.225% - 11%	Y	N
MO	State	USF	0.10%	Y	N
MO	Local	License	0.0-10.0%	Y	N
MS	State/Local	Sales	7.0% - 7.25%	Y	Y
MS	State	PUC	0.164%	Y	N
MT	State	Gross Receipts	0.10%	Y	N
MT	State	Excise	3.75%	Y	Y
MT	State	PUC	0.20%	Y	N
NC	State/Local	Sales	7.00%	Y	Y
ND	State/Local	Sales	5.0-7.0%	Y	N

ND	State/Local	Gross Receipts	2.50% Y	Y
NE	State/Local	Sales	5.5% - 7.0% Y	N
NE	State	USF	6.95% Y	N
NE	Local	Bus & Occupation	0% - 5.0% Y	N
NH	State	Utility Users	7.00% Y	Y
NJ	State	Sales	7.00% Y	Y
NM	State/Local	Sales	5.0 - 6.88% Y	N
NM	State	Interstate Gross Receipts	4.25% N	N
NM	State	TRS	0.33% Y	N
NM	State	USF	3.45% Y	N
NV	State	USF	0.100% Y	N
NV	Local	Gross Receipts	0.0 - 5.0% Y	N
NV	Local	License	0.0 - 1.0% N	N
NY	State/Local	Sales	4.0 - 9.5% Y	N
NY	State	Excise	2.50% Y	Y
NY	Local	Excise	0.00 - 2.35% Y	N
NY	Local	MCTD	0% - 0.595% Y	N
OH	State/Local	Sales	5.75 - 7.0% Y	Y
OK	State/Local	Sales	4.5 - 10.5% Y	N
OK	State	USF	0.64% Y	N
OK	State	High Cost Fund	\$.005/minute N	N
OR	State	PUC	0.2500% Y	N
OR	State	USF	8.05% Y	N
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y
OR	Local	License	0.0 - 7.0% Y	Y
PA	State/Local	Sales	6.0 - 8.0% Y	Y
PA	State	Gross Receipts Inter	5.00% N	Y
PA	State	Gross Receipts Intra	5.00% Y	N
PR	State	Gross Receipts	0.25% N	Y
PR	City	Municipal Tax	0.50% N	Y
PR	State/Local	Sales	6.0 - 7.0% Y	Y
PR	TBD	Import Excise	6.60% TBD	TBD
RI	State	Sales	7.00% Y	Y
RI	State	Gross Receipts	5.00% Y	Y
SC	State	USF	2.5992% Y	Y
SC	Local	License	0.00 - 1.0% Y	Y
SD	State/Local	Sales	4.0 - 9.0% Y	Y

TN	State	Sales	7.0 - 9.5% Y	Y
TX	State/Local	Sales	6.25 - 8.75% Y	Y
TX	State	911	1.00% Y	N
TX	State	Poison	0.00% NA	NA
TX	State	Telecom Infrstr	0.00% Y	Y
TX	State	PUC	0.167% Y	N
TX	State	USF	4.30% Y	N
TX	Local	PUC	0.0 - 13.11% Y	Y
TX	Local	District	0.0 - 1.0% Y	N
UT	State/Local	Sales	4.70 - 9.0% Y	N
UT	State	USF	1.00% Y	N
UT	Local	License	0.0 - 4.0% Y	N
UT	Local	Gross Receipts	0%-3.50% Y	N
VA	State	PUC	0.10% Y	N
VA	State	Sales	5.00% Y	Y
VA	State	Non-stat Gross Receipts	0.50% Y	Y
VI	State	Excise	0.00% N	N
VT	State/Local	Sales	6.0-7.0% N	N
VT	State	USF	1.82% Y	Y
WA	State/Local	Sales	6.5 - 10.9% Y	Y
WA	Local	Utility Users	0.0- 8.0% Y	N
WI	State/Local	Sales	5.0 - 6.1% Y	Y
WI	State	Remainder Assessment	0.187% Y	Y
WI	State	TEACH-UW-DPI	0.123% Y	N
WI	State	USF	0.03199% Y	N
WV	--	--	NA	NA
WY	State/Local	Sales	4.0 - 6.0% Y	N
WY	State	USF	1.00% Y	N
Fed	Fed	Fed Excise	0.00% N	N
Fed	Fed	Fed USF	16.10% Y	Y
Fed	Fed	Fed Telecom Relay Service	1.422% Y	Y
Fed	Fed	Federal Regulatory Recovery	0.361% Y	Y
Fed	Fed	Property Tax Recovery	0.660% Y	Y

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*****Qwest does not assess the Canadian GST.***

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Listed below are the tax types and percentage ranges that apply to toll/outbound services.

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Intra	Inter
AK	State	USF	9.20%	Y	N
AK	State	PUC	1.714%	Y	N
AK	Local	Sales	0% to 7.0%	Y	Y
AL	State	Utility Users	6.00%	Y	Y
AR	State/Local	Sales	6% - 11.5%	Y	Y
AR	State	High Cost Fund	5.000%	Y	N
AZ	State/Local	Sales	5.6% to 13.2%	Y	N
AZ	State	USF	0.3458%	Y	N
CA	State	911 tax	0.750%	Y	N
CA	State	CA High Cost Fund B	0.000%	Y	N
CA	State	TRS (CTF)	0.9300%	Y	N
CA	State	USF (ULTS)	1.150%	Y	N
CA	State	PUC	0.180%	Y	N
CA	State	DEAF (Telecom & Relay)	0.200%	Y	N
CA	State	CA High Cost Fund A	0.180%	Y	N
CA	State	CA Advanced Services Fund	0.464%	Y	N
CA	Local	Communication Users' Tax	0% - 10.0%	Y	Y
CO	State	USF	2.600%	Y	N
CO	State/Local	Sales	2.9% - 11.4%	Y	N
CT	State/Local	Sales	6.350%	Y	Y
CT	State	TRS	0.06000%	Y	Y
DC	State	Utility Users	11.000%	Y	Y
DC	State	USF	0.0000%	Y	N
DE	State	Excise	5.000%	Y	N
FL	Local	Communication Serv	0% - 7.10%	Y	Y
FL	State	Communication Serv	9.170%	Y	Y
GA	State/Local	None	0.000%	N/A	N/A
GU	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	Y	N
HI	State	Special Tax	0.500%	Y	N
HI	State	TRS	0.120%	Y	N
HI	State	Sales	4.160%	N	Y
IA	State/Local	Sales	6% - 8%	Y	N
ID	State	USF	\$0.0060	Y	N
IL	State	Gross Receipts	0.50%	Y	Y
IL	State	PUC	0.10%	Y	N
IL	State	USF	1.0290%	Y	N
IL	Local	Excise	0% - 13.0%	Y	Y
IN	State	Sales	7.00%	Y	N
IN	State	USF	0.520%	Y	N
KS	State/Local	Sales	6.30% - 11.5%	Y	Y
KS	State	USF	6.05%	Y	N
KY	State	Sales	6.00%	Y	Y
KY	State	Gross Receipts	1.317%	Y	Y
KY	Local	Utility Gross Receipts Licen:	0% - 3.0%	Y	N
LA	State/Local	Sales	4.0% - 13.99%	Y	Y
LA	State	USF	1.799%	Y	N
MA	State	Sales	6.25%	Y	Y

MD	State	Sales	6.00% N	N
MD	State	Gross Receipts	2.00% Y	Y
MD	Local	Utility Users	0% to 8.0% Y	Y
ME	State	Service Tax	5.00% Y	N
ME	State	Excise	0.70% Y	N
ME	State	USF	1.51% Y	N
ME	State	ConnectME Fund	0.25% Y	N
MI	State	Sales	6.00% Y	Y
MI	Local	Utility Users	5.00% Y	N
MN	State/Local	Sales	6.50% - 7.0% Y	Y
MO	State/Local	Sales	4.225% - 11% Y	N
MO	State	USF	0.10% Y	N
MO	Local	License	0.0-10.0% N	N
MS	State/Local	Sales	7.0% - 7.25% Y	Y
MS	State	PUC	0.164% Y	N
MT	State	Gross Receipts	0.10% Y	N
MT	State	Excise	3.75% Y	Y
MT	State	PUC	0.20% Y	N
NC	State	Sales	7.00% Y	Y
ND	State/Local	Sales	5.0-7.0% Y	N
ND	State/Local	Gross Receipts	2.50% Y	Y
NE	State/Local	Sales	5.5% - 7.0% Y	N
NE	State	USF	6.95% Y	N
NE	Local	Bus & Occupation	0% - 5.0% Y	N
NH	State	Utility Users	7.00% Y	Y
NJ	State	Sales	7.00% Y	Y
NM	State/Local	Sales	5.0 - 6.88% Y	N
NM	State	Interstate Gross Receipts	4.25% N	Y
NM	State	TRS	0.33% Y	N
NM	State	USF	3.45% Y	N
NV	State	USF	0.100% Y	N
NV	Local	Gross Receipts	0.0 - 5.0% Y	N
NV	Local	License	0.0 - 1.0% Y	N
NY	State/Local	Sales	4.0 - 9.5% Y	N
NY	State	Excise	2.50% Y	Y
NY	Local	Excise	0.00 - 2.35% Y	N
NY	Local	MCTD	0% - 0.595% Y	N
OH	State/Local	Sales	5.75 - 7.0% Y	Y
OK	State/Local	Sales	4.5 - 10.5% Y	Y
OK	State	USF	0.64% Y	N
OK	State	High Cost Fund	\$.005/minute Y	N
OR	State	PUC	0.25% Y	N
OR	State	USF	8.05% Y	N
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y
OR	Local	License	0.0 - 7.0% Y	Y
PA	State/Local	Sales	6.0 - 8.0% Y	Y
PA	State	Gross Receipts Inter	5.00% N	Y
PA	State	Gross Receipts Intra	5.00% Y	N
PR	State	Gross Receipts	0.25% Y	Y
PR	City	Municipal Tax	0.50% Y	Y
PR	State/Local	Sales	6.0 - 7.0% Y	Y

PR	TBD	Import Excise	6.60% TBD	TBD
RI	State	Sales	7.00% Y	Y
RI	State	Gross Receipts	5.00% Y	Y
SC	State	USF	2.5992% Y	Y
SC	Local	License	0.00 - 1.0% Y	Y
SD	State/Local	Sales	4.0 - 9.0% Y	Y
TN	State	Sales	7.0 - 9.5% Y	Y
TX	State/Local	Sales	6.25 - 8.75% Y	Y
TX	State	911	0.00% Y	N
TX	State	Poison	0.00% NA	NA
TX	State	Telecom Infrstr	0.00% Y	Y
TX	State	PUC	0.167% Y	N
TX	State	USF	4.30% Y	N
TX	Local	PUC	0.0 - 13.11% N	N
TX	Local	District	0.0 - 1.0% Y	N
UT	State/Local	Sales	4.70 - 9.0% Y	N
UT	State	USF	1.00% Y	N
UT	Local	License	0.0 - 4.0% Y	N
VA	State	PUC	0.10% Y	N
VA	State	Sales	5.00% Y	Y
VA	State	Non-stat Gross Receipts	0.50% Y	Y
VI	State	Excise	4.20% N	N
VT	State/Local	Sales	6.0-7.0% Y	Y
VT	State	USF	1.82% Y	Y
WA	State/Local	Sales	6.5 - 10.9% Y	Y
WA	Local	Utility Users	0.0- 8.0% N	N
WI	State/Local	Sales	5.0 - 6.1% Y	Y
WI	State	Remainder Assessment	0.187% Y	Y
WI	State	TEACH-UW-DPI	0.123% Y	N
WI	State	USF	0.03199% Y	N
WV	--	--	NA	NA
WY	State/Local	Sales	4.0 - 6.0% Y	N
WY	State	USF	1.00% Y	N
Fed	Fed	Fed Excise	0.00% Y	Y
Fed	Fed	Fed USF	16.10% N	Y
Fed	Fed	Fed Telecom Relay Service	1.422% N	Y
Fed	Fed	Federal Regulatory Recovery	0.361% N	Y
Fed	Fed	Property Tax Recovery	0.660% N	Y

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All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to 8XX services.

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Intra	Inter
AK	State	USF	9.20%	Y	N
AK	State	PUC	1.714%	Y	N
AK	Local	Sales	0% to 7.0%	Y	Y
AL	State	Utility Users	6.00%	Y	Y
AR	State/Local	Sales	6% - 11.5%	Y	N
AR	State	High Cost Fund	5.000%	Y	N
AZ	State/Local	Sales	5.6% to 13.2%	Y	N
AZ	State	USF	0.3458%	Y	N
CA	State	911 tax	0.750%	Y	N
CA	State	CA High Cost Fund B	0.000%	Y	N
CA	State	TRS (CTF)	0.9300%	Y	N
CA	State	USF (ULTS)	1.150%	Y	N
CA	State	PUC	0.180%	Y	N
CA	State	DEAF (Telecom & Relay)	0.200%	Y	N
CA	State	CA High Cost Fund A	0.180%	Y	N
CA	State	CA Advanced Services Fund	0.464%	Y	N
CA	Local	Communication Users' Tax	0% - 10.0%	Y	Y
CO	State	USF	2.600%	Y	N
CO	State/Local	Sales	2.9% - 11.4%	Y	N
CT	State/Local	Sales	6.350%	Y	Y
CT	State	TRS	0.06000%	Y	Y
DC	State	Utility Users	11.000%	Y	Y
DC	State	USF	0.0000%	Y	N
DE	State	Excise	5.000%	Y	N
FL	Local	Communication Serv	0% - 7.10%	Y	Y
FL	State	Communication Serv	9.170%	Y	Y
GA	State/Local	None	0.000%	N/A	N/A
GU	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	Y	N
HI	State	Special Tax	0.500%	Y	N
HI	State	TRS	0.120%	Y	N
HI	State	Sales	4.160%	N	Y
IA	State/Local	Sales	6% - 8%	Y	N
ID	State	USF	\$0.0060	Y	N
IL	State	Gross Receipts	0.50%	Y	Y
IL	State	PUC	0.10%	Y	N
IL	State	USF	1.0290%	Y	N
IL	Local	Excise	0% - 13.0%	Y	Y
IN	State	Sales	7.00%	Y	N
IN	State	USF	0.520%	Y	N
KS	State/Local	Sales	6.30% - 11.5%	Y	N
KS	State	USF	6.05%	Y	N
KY	State	Sales	6.00%	Y	N
KY	State	Gross Receipts	1.317%	Y	Y
KY	Local	Utility Gross Receipts Licer	0% - 3.0%	Y	N
LA	State/Local	Sales	4.0% - 13.99%	Y	N
LA	State	USF	1.799%	Y	N
MA	State	Sales	6.25%	Y	Y

MD	State	Sales	6.00%	N	N
MD	State	Gross Receipts	2.00%	Y	Y
MD	Local	Utility Users	0% to 8.0%	Y	Y
ME	State	Service Tax	5.00%	Y	N
ME	State	Excise	0.70%	Y	N
ME	State	USF	1.51%	Y	N
ME	State	ConnectME Fund	0.25%	Y	N
MI	State	Sales	6.00%	N	N
MI	Local	Utility Users	5.00%	Y	N
MN	State/Local	Sales	6.875% - 7.0%	Y	Y
MO	State/Local	Sales	4.225% - 11%	Y	N
MO	State	USF	0.10%	Y	N
MO	Local	License	0.0-10.0%	N	N
MS	State/Local	Sales	7.0% - 7.25%	Y	N
MS	State	PUC	0.164%	Y	N
MT	State	Gross Receipts	0.10%	Y	N
MT	State	Excise	3.75%	Y	Y
MT	State	PUC	20.00%	Y	N
NC	State	Sales	7.00%	Y	Y
ND	State/Local	Sales	5.0-7.0%	Y	N
ND	State/Local	Gross Receipts	2.50%	Y	Y
NE	State/Local	Sales	5.5% - 7.0%	Y	N
NE	State	USF	6.95%	Y	N
NE	Local	Bus & Occupation	0% - 5.0%	N	N
NH	State	Utility Users	7.00%	Y	Y
NJ	State	Sales	7.00%	Y	Y
NM	State/Local	Sales	5.0 - 6.88%	Y	N
NM	State	Interstate Gross Receipts	4.25%	N	N
NM	State	TRS	0.33%	Y	N
NM	State	USF	3.45%	Y	N
NV	State	USF	0.100%	Y	N
NV	Local	Gross Receipts	0.0 - 5.0%	Y	N
NV	Local	License	0.0 - 1.0%	Y	N
NY	State/Local	Sales	4.0 - 9.5%	Y	N
NY	State	Excise	2.50%	Y	Y
NY	Local	Excise	0.00 - 2.35%	Y	N
NY	Local	MCTD	0% - 0.595%	Y	Y
OH	State/Local	Sales	5.75 - 7.0%	Y	Y
OK	State/Local	Sales	4.5 - 10.5%	Y	N
OK	State	USF	0.64%	Y	N
OK	State	High Cost Fund	\$.005/minute	Y	N
OR	State	PUC	0.25%	Y	N
OR	State	USF	8.05%	Y	N
OR	Local	Gross Receipts	0.0 - 2.0%	Y	Y
OR	Local	License	0.0 - 7.0%	Y	Y
PA	State/Local	Sales	6.0 - 8.0%	Y	Y
PA	State	Gross Receipts Inter	5.00%	N	Y
PA	State	Gross Receipts Intra	5.00%	Y	N
PR	State	Gross Receipts	0.25%	Y	Y
PR	City	Municipal Tax	0.50%	Y	Y
PR	State/Local	Sales	6.0 - 7.0%	Y	Y

PR	TBD	Import Excise	6.60% TBD	TBD
RI	State	Sales	7.00% Y	Y
RI	State	Gross Receipts	5.00% Y	Y
SC	State	USF	2.5992% Y	Y
SC	Local	License	0.00 - 1.0% Y	N
SD	State/Local	Sales	4.0 - 9.0% Y	N
TN	State	Sales	7.0 - 9.5% Y	Y
TX	State/Local	Sales	6.25 - 8.75% Y	N
TX	State	911	0.00% Y	N
TX	State	Poison	0.00% NA	NA
TX	State	Telecom Infrstr	0.00% Y	N
TX	State	PUC	0.167% Y	N
TX	State	USF	4.30% Y	N
TX	Local	PUC	0.0 - 13.11% N	N
TX	Local	District	0.0 - 1.0% Y	N
UT	State/Local	Sales	4.70 - 9.0% Y	N
UT	State	USF	1.00% Y	N
UT	Local	License	0.0 - 4.0% Y	N
VA	State	PUC	0.10% Y	N
VA	State	Sales	5.00% Y	Y
VA	State	Non-stat Gross Receipts	0.50% Y	Y
VI	State	Excise	0.00% N	N
VT	State/Local	Sales	6.0-7.0% Y	Y
VT	State	USF	1.82% Y	Y
WA	State/Local	Sales	6.5 - 10.9% Y	Y
WA	Local	Utility Users	0.0- 8.0% N	N
WI	State/Local	Sales	5.0 - 6.1% Y	N
WI	State	Remainder Assessment	0.187% Y	Y
WI	State	TEACH-UW-DPI	0.123% Y	N
WI	State	USF	0.03199% Y	N
WV	--	--	NA	NA
WY	State/Local	Sales	4.0 - 6.0% Y	N
WY	State	USF	1.00% Y	N
Fed	Fed	Fed Excise	0.00% Y	Y
Fed	Fed	Fed USF	16.10% N	Y
Fed	Fed	Fed Telecom Relay Service	1.422% N	Y
Fed	Fed	Federal Regulatory Recovery	0.361% N	Y
Fed	Fed	Property Tax Recovery	0.660% N	Y

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All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to internet access.

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable
AK	State	USF	9.20%	N
AK	State	PUC	1.714%	N
AK	Local	Sales	0% to 7.0%	N
AL	State	Utility Users	6.00%	N
AR	State/Local	Sales	6% - 11.5%	N
AR	State	High Cost Fund	5.000%	N
AZ	State/Local	Sales	5.6% to 13.2%	N
AZ	State	USF	0.3458%	N
CA	State	911 tax	0.750%	N
CA	State	CA High Cost Fund B	0.000%	N
CA	State	TRS (CTF)	0.9300%	N
CA	State	USF (ULTS)	1.150%	N
CA	State	PUC	0.180%	N
CA	State	DEAF (Telecom & Relay)	0.200%	N
CA	State	CA High Cost Fund A	0.400%	N
CA	State	CA Advanced Services Fund	0.464%	N
CA	Local	Communication Users' Tax	0% - 10.0%	N
CO	State	USF	2.600%	N
CO	State/Local	Sales	2.9% - 11.4%	N
CT	State/Local	Sales	6.350%	N
CT	State	TRS	0.06000%	N
DC	State	Utility Users	11.000%	N
DC	State	USF	0.0000%	N
DE	State	Excise	5.000%	N
FL	Local	Communication Serv	0% - 7.10%	N
FL	State	Communication Serv	9.170%	N
GA	State/Local	None	0.000%	N/A
GU	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	N
HI	State	Special Tax	0.500%	N
HI	State	TRS	0.120%	N
HI	State	Sales	4.160%	Y
IA	State/Local	Sales	6% - 8%	N
ID	State	USF	\$0.0060	N
IL	State	Gross Receipts	0.50%	N
IL	State	PUC	0.10%	N
IL	State	USF	1.0290%	N
IL	Local	Excise	0% - 13.0%	N
IN	State	Sales	7.00%	N
IN	State	USF	0.520%	N
KS	State/Local	Sales	6.30% - 11.5%	N
KS	State	USF	6.05%	N
KY	State	Sales	6.00%	N
KY	State	Gross Receipts	1.317%	N
KY	Local	Utility Gross Receipts Licen	0% - 3.0%	N
LA	State/Local	Sales	4.0% - 13.99%	N
LA	State	USF	1.799%	N
MA	State	Sales	6.25%	N

MD	State	Sales	6.00% N
MD	State	Gross Receipts	2.00% N
MD	Local	Utility Users	0% to 8.0% N
ME	State	Service Tax	5.00% N
ME	State	Excise	0.70% N
ME	State	USF	1.51% N
ME	State	ConnectME Fund	0.25% N
MI	State	Sales	6.00% N
MI	Local	Utility Users	5.00% N
MN	State/Local	Sales	6.875% - 7.0% N
MO	State/Local	Sales	4.225% - 11% N
MO	State	USF	0.10% N
MO	Local	License	0.0-10.0% N
MS	State/Local	Sales	7.0% - 7.25% N
MS	State	PUC	0.164% N
MT	State	Gross Receipts	0.10% N
MT	State	Excise	3.75% N
MT	State	PUC	0.20% N
NC	State	Sales	7.00% N
ND	State/Local	Sales	5.0-7.0% Y
ND	State/Local	Gross Receipts	2.50% N
NE	State/Local	Sales	5.5% - 7.0% N
NE	State	USF	6.95% N
NE	Local	Bus & Occupation	0% - 5.0% N
NH	State	Utility Users	7.00% N
NJ	State	Sales	7.00% N
NM	State/Local	Sales	5.0 - 6.88% Y
NM	State	Interstate Gross Receipts	4.25% N
NM	State	TRS	0.33% N
NM	State	USF	3.45% N
NV	State	USF	0.100% N
NV	Local	Gross Receipts	0.0 - 5.0% N
NV	Local	License	0.0 - 1.0% N
NY	State/Local	Sales	4.0 - 9.5% N
NY	State	Excise	2.50% N
NY	Local	Excise	0.00 - 2.35% N
NY	Local	MCTD	0% - 0.595% N
OH	State/Local	Sales	5.75 - 7.0% Y
OK	State/Local	Sales	4.5 - 10.5% N
OK	State	USF	0.64% N
OK	State	High Cost Fund	\$.005/minute N
OR	State	PUC	0.25% N
OR	State	USF	8.05% N
OR	Local	Gross Receipts	0.0 - 2.0% N
OR	Local	License	0.0 - 7.0% N
PA	State/Local	Sales	6.0 - 8.0% N
PA	State	Gross Receipts Inter	5.00% N
PA	State	Gross Receipts Intra	5.00% N
PR	State	Gross Receipts	0.25% N
PR	City	Municipal Tax	0.50% N
PR	State/Local	Sales	6.0 - 7.0% Y

PR	TBD	Import Excise	6.60% TBD
RI	State	Sales	7.00% N
RI	State	Gross Receipts	5.00% N
SC	State	USF	2.5992% N
SC	Local	License	0.00 - 1.0% N
SD	State/Local	Sales	4.0 - 9.0% Y
TN	State	Sales	7.0 - 9.5% N
TX	State/Local	Sales	6.25 - 8.75% Y
TX	State	911	0.00% N
TX	State	Poison	0.00% NA
TX	State	Telecom Infrstr	0.00% N
TX	State	PUC	0.167% N
TX	State	USF	4.30% N
TX	Local	PUC	0.0 - 13.11% N
TX	Local	District	0.0 - 1.0% Y
UT	State/Local	Sales	4.70 - 9.0% N
UT	State	USF	1.00% N
UT	Local	License	0.0 - 4.0% N
VA	State	PUC	0.10% N
VA	State	Sales	5.00% N
VA	State	Non-stat Gross Receipts	0.50% N
VI	State	Excise	0.00% N
VT	State/Local	Sales	6.0-7.0% N
VT	State	USF	1.82% N
WA	State/Local	Sales	6.5 - 10.9% N
WA	Local	Utility Users	0.0- 8.0% N
WI	State/Local	Sales	5.0 - 6.1% Y
WI	State	Remainder Assessment	0.187% N
WI	State	TEACH-UW-DPI	0.123% N
WI	State	USF	0.03199% N
WV	--	--	NA
WY	State/Local	Sales	4.0 - 6.0% N
WY	State	USF	1.00% N
Fed	Fed	Fed Excise	0.00% N
Fed	Fed	Fed USF	16.10% N
Fed	Fed	Fed Telecom Relay Service	1.422% N
Fed	Fed	Federal Regulatory Recovery	0.361% N
Fed	Fed	Property Tax Recovery	0.660% N

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All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to VoIP services.

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	64.9% (inter)	35.1% (intra)
AK	State	USF	9.20% N		Y
AK	State	PUC	1.714% N		Y
AK	Local	Sales	0% to 7.0% Y		Y
AL	State	Utility Users	6.00% Y		Y
AL	Local	911 tax	\$1.54 to 4.35 per mo per line N		Y
AR	State/Local	Sales	6% - 11.5% Y		Y
AR	State	High Cost Fund	5.000% N		Y
AR	State	911 tax	\$.65 per mo per line N		Y
AZ	State/Local	Sales	5.6% to 13.2% N		Y
AZ	State	USF	0.3458% N		Y
AZ	State	911 tax	\$.20 per month per line N		Y
CA	State	911 tax	0.750% N		N
CA	State	CA High Cost Fund B	0.000% N		N
CA	State	TRS (CTF)	0.9300% N		N
CA	State	USF (ULTS)	1.150% N		N
CA	State	PUC	0.180% N		N
CA	State	DEAF (Telecom & Relay)	0.200% N		N
CA	State	CA High Cost Fund A	0.180% N		N
CA	State	CA Advanced Services Fund	0.464% N		N
CA	Local	Communication Users' Tax	0% - 10.0% Y		Y
CA	Local	911 tax	\$1.49 to 2.75 per mo per line N		Y
CO	State	USF	2.600% N		Y
CO	State/Local	Sales	2.9% - 11.4% N		Y
CO	Local	911 tax	\$0.43 to 1.50 per mo per line N		Y
CT	State/Local	Sales	6.350% Y		Y
CT	State	TRS	0.06000% Y		Y
CT	State	911 tax	\$.09 to \$.50 per line progressive schedule N		Y
DC	State	Utility Users	11.000% Y		Y
DC	State	USF	0.0000% N		Y
DC	State	911 tax	\$.0760 Y		Y
DE	State	Excise	5.000% N		Y
FL	Local	Communication Serv	0% - 7.10% Y		Y
FL	State	Communication Serv	9.170% Y		Y
FL	Local	911 tax			
GA	State/Local	None	0.000% N/A	N/A	N/A
GA	Local	911 tax	\$1.50 per mo per line N		Y
GU	N/A	N/A	N/A N/A	N/A	N/A
HI	State	Gross Receipts	5.885% N		Y
HI	State	Special Tax	0.500% N		Y
HI	State	TRS	0.120% N		Y
HI	State	Sales	4.160% Y		N
HI	State	911 tax	\$0.66 per month per line Y		N
IA	State/Local	Sales	6% - 8% N		Y
ID	State	USF	\$.0060 N		N
ID	Local	911 tax	up to \$1.25 per mo per line N		Y
IL	State	Gross Receipts	0.50% Y		Y
IL	State	PUC	0.10% N		Y
IL	State	USF	1.0290% N		Y

IL	Local	Excise	0% - 13.0%	Y	Y
IL	Local	911 tax	up to \$3.00 per month per line	N	Y
IL	State	TRS	\$0.08 per month per line	Y	Y
IN	State	Sales	7.00%	N	Y
IN	State	USF	0.520%	N	Y
IN	State	TRS	\$0.03 per mo per line	N	Y
IN	State	911 tax	\$0.90 per month per line	N	Y
KS	State/Local	Sales	6.30% - 11.5%	Y	Y
KS	State	USF	6.05%	N	Y
KS	State	911 tax	\$0.53 per mo per line	N	Y
KS	Local	911 tax	up to \$0.75 per mo per line	N	Y
KY	State	Sales	6.00%	N	Y
KY	State	Gross Receipts	1.317%	Y	Y
		Utility Gross Receipts			
KY	Local	License Tax (Dist. Tax)	0% - 3.0%	N	Y
LA	State/Local	Sales	4.0% - 13.99%	N	Y
LA	State	USF	1.799%	N	Y
MA	State	Sales	6.25%	Y	Y
MA	State	911 tax	\$0.75 per mo	N	Y
MD	State	Sales	6.00%	N	N
MD	State	Gross Receipts	2.00%	Y	Y
MD	Local	Utility Users	0% to 8.0%	Y	Y
MD	State	911 tax	\$0.25 per mo per bill	N	Y
MD	Local	911 tax	\$0.75 per mo per bill	N	Y
MD	State	USF	\$0.18 per account		
ME	State	Service Tax	5.00%	N	Y
ME	State	Excise	0.70%	N	Y
ME	State	USF	1.51%	N	Y
ME	State	ConnectME Fund	0.25%	N	Y
ME	State	911 tax	\$0.37 per mo per line max 25 lines	N	Y
MI	State	Sales	6.00%	Y	Y
MI	Local	Utility Users	5.00%	N	Y
MI	State	911 tax	\$0.19 per line, max 10 then per every 10 lines	N	Y
MI	Local	911 tax	up to \$3.00 per line, max 10 then per every 10 lines	Y	Y
MN	State/Local	Sales	6.50% - 7.0%	Y	Y
MN	State	911 tax	\$.80 per month	N	Y
MN	State	TAP	\$0.03 per mo per line	N	Y
MN	State	TAM	\$0.06 per mo per line	N	Y
MO	State/Local	Sales	4.225% - 11%	N	Y
MO	State	USF	0.10%	N	Y
MO	State	STRS	\$0.08 per mo per line up to 100 lines	N	N
MO	Local	License	0.0-10.0%	N	N
MS	State/Local	Sales	7.0% - 7.25%	Y	Y
MS	State	PUC	0.164%	N	Y
MT	State	Gross Receipts	0.10%	N	Y
MT	State	Excise	3.75%	Y	Y
MT	State	PUC	0.20%	N	Y
MT	State	911 tax	\$1.00 per month per subscriber	N	Y
MT	State	STRS	\$0.10 per mo per line	N	Y
NC	State/Local	Sales	7.00%	Y	Y
NC	State	911 tax	\$0.70 per mo per line	N	Y
ND	State/Local	Sales	5.0-7.0%	N	Y
ND	State/Local	Gross Receipts	2.50%	Y	Y
ND	Local	911 tax	up to 2%	N	Y

ND	Local	911 tax	up to \$1.00 per mo per line	N	Y
NE	State/Local	Sales	5.5% - 7.0%	N	Y
NE	State	USF	6.95%	N	Y
NE	Local	Bus & Occupation	0% - 5.0%	N	Y
NE	State	911 tax	\$0.50 per mo per line	N	Y
NE	State	STRS	\$0.02 per mo per line	N	Y
NH	State	Utility Users	7.00%	Y	Y
NH	State	911 tax	\$0.57 per mo per line, max 25 lines	N	Y
NJ	State	Sales	7.00%	Y	Y
NJ	State	911 tax	\$0.90 per mo per line	N	Y
NM	State	USF	3.45%	N	Y
NM	State/Local	Sales	5.0 - 6.88%	N	Y
NM	State	Interstate Gross Receipts	4.25%	Y	N
NM	State	TRS	0.33%	N	Y
NV	State	USF	0.100%	N	Y
NV	Local	Gross Receipts	0.0 - 5.0%	N	Y
NV	Local	License	0.0 - 1.0%	N	N
NY	State/Local	Sales	4.0 - 9.5%	N	Y
NY	State	Excise	2.50%	Y	Y
NY	Local	Excise	0.00 - 2.35%	Y	Y
NY	Local	MCTD	0% - 0.595%	Y	Y
NY	Local	911 tax	up to \$1.00 per mo per line up to 75 lines	N	N
OH	State/Local	Sales	5.75 - 7.0%	Y	Y
OK	State/Local	Sales	4.5 - 10.5%	Y	Y
OK	State	USF	0.64%	N	Y
OK	Local	911 tax	up to \$0.50 per mo per line	N	Y
OK	State	OK HCF	\$.005/minute	N	Y
OR	State	PUC	0.25%	N	Y
OR	State	USF	8.05%	N	Y
OR	State	911 tax	\$0.75 per mo per line	N	Y
OR	Local	Gross Receipts	0.0 - 2.0%	Y	Y
OR	Local	License	0.0 - 7.0%	Y	Y
PA	State/Local	Sales	6.0 - 8.0%	Y	Y
PA	State	Gross Receipts Inter	5.00%	Y	N
PA	State	Gross Receipts Intra	5.00%	N	Y
PA	State	911 tax	up to \$1.00 per mo per line based on schedule	N	Y
PR	State	Gross Receipts	0.25%	N	N
PR	City	Municipal Tax	0.50%	Y	Y
PR	State/Local	Sales	6.0 - 7.0%	Y	Y
PR	TBD	Import Excise	6.60%	TBD	TBD
PR	State	911 tax	up to \$1.00 per mo per line	Y	Y
RI	State	Sales	7.00%	Y	Y
RI	State	Gross Receipts	5.00%	Y	Y
RI	State	911 tax	\$1.00 per mo per line	N	Y
RI	State	GIS	\$0.26 per mo per line	N	Y
SC	State	USF	2.5992%	Y	Y
SC	Local	License	0.00 - 1.0%	Y	Y
SD	State/Local	Sales	4.0 - 9.0%	Y	Y
SD	State	911 tax	\$1.25 per mo per line	N	Y
TN	State	Sales	7.0 - 9.5%	Y	Y
TN	State	911 tax	\$1.00 per mo per line	N	Y
TN	Local	911 tax	up to \$3.00 per mo per line	N	Y
TX	State/Local	Sales	6.25 - 8.75%	Y	Y
TX	State	911	\$0.06 per mo per line	N	Y

TX	State	Poison	0.00% NA	NA
TX	State	Telecom Infrstr	0.00% Y	Y
TX	State	PUC	0.167% N	Y
TX	State	USF	4.30% N	Y
TX	Local	PUC	0.0 - 13.11% N	N
TX	Local	District	0.0 - 1.0% N	N
TX	Local	911 tax	up to \$0.50 per mo per line N	Y
UT	State/Local	Sales	4.70 - 9.0% N	Y
UT	State	USF	1.00% N	Y
UT	State	911 tax	\$0.09 per line N	Y
UT	Local	911 tax	up to \$0.61 per mo per line N	Y
UT	State	Poison control	\$0.06 per mo per line N	Y
UT	State	Poison control	0.07% N	Y
UT	Local	License	0.0 - 4.0% N	Y
VA	State	PUC	0.10% N	Y
VA	State	Sales	5.00% Y	Y
VA	State	Non-stat Gross Receipts	0.50% Y	Y
VA	State	911 tax	\$0.75 per mo per line N	Y
VA	Local	VA Public Right of Way Use Fee	\$0.089 per line N	Y
VI	State	Excise	4.20% N	N
VT	State/Local	Sales	6.0-7.0% Y	Y
VT	State	USF	1.82% Y	Y
WA	State/Local	Sales	6.5 - 10.9% Y	Y
WA	Local	Utility Users	0.0- 8.0% N	Y
WA	State	911 tax		
WA	Local	911 tax		
WI	State/Local	Sales	5.0 - 6.1% Y	Y
WI	State	Remainder Assessment	0.187% N	N
WI	State	TEACH-UW-DPI	0.123% N	N
WI	State	USF	0.03199% N	N
WI	State	911 tax	\$0.75 per mo first 10 lines then \$0.075 per line N	Y
WV	County	911 tax	up to \$3.75 per mo per line N	Y
WY	State/Local	Sales	4.0 - 6.0% N	Y
WY	State	USF	1.00% N	Y
WY	Local	911 tax	up to \$.75 per mo per line N	Y
Fed	Fed	Fed Excise	0.00% Y	Y
Fed	Fed	Fed USF	16.10% Y	N
Fed	Fed	Fed Telecom Relay Service	1.422% Y	N
Fed	Fed	Federal Regulatory Recovery	0.361% Y	N
Fed	Fed	Property Tax Recovery	0.660% Y	N

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to Integrated Access

As of 10/01/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Loop 36% of MRC	Access 18% of MRC	VoIP 29.85% of MRC (inter)	VoIP 16.15% of MRC (intra)
AK	State	USF	9.20% N	N	N	N	Y
AK	State	PUC	1.714% N	N	N	N	Y
AK	Local	Sales	0% to 7.0% N	N	N	Y	Y
AL	State	Utility Users	6.00% N	N	N	Y	Y
AL	Local	911 tax	\$1.54 to 4.35 per mo per line N	N	N	N	Y
AR	State/Local	Sales	6% - 11.5% N	N	N	Y	Y
AR	State	High Cost Fund	5.000% N	N	N	N	Y
AR	State	911 tax	\$.65 per mo per line N	N	N	N	Y
AZ	State/Local	Sales	5.6% to 13.2% N	N	N	N	Y
AZ	State	USF	0.3458% N	N	N	N	Y
AZ	State	911 tax	\$.20 per month per line N	N	N	N	Y
CA	State	911 tax	0.750% N	N	N	N	N
CA	State	CA High Cost Fund B	0.000% N	N	N	N	N
CA	State	TRS (CTF)	0.9300% N	N	N	N	N
CA	State	USF (ULTS)	1.150% N	N	N	N	N
CA	State	PUC	0.180% N	N	N	N	N
CA	State	DEAF (Telecom & Relay)	0.200% N	N	N	N	N
CA	State	CA High Cost Fund A	0.180% N	N	N	N	N
CA	State	CA Advanced Services Fund	0.464% N	N	N	N	N
CA	Local	Communication Users' Tax	0% - 10.0% N	N	N	Y	Y
CA	Local	911 tax	\$1.49 to 2.75 per mo per line N	N	N	N	Y
CO	State	USF	2.600% N	N	N	N	Y
CO	State/Local	Sales	2.9% - 11.4% N	N	N	N	Y
CO	Local	911 tax	\$0.43 to 1.50 per mo per line N	N	N	N	Y
CT	State/Local	Sales	6.350% N	N	N	Y	Y
CT	State	TRS	0.06000% N	N	N	Y	Y
CT	State	911 tax	\$.09 to \$.47 per line progressive schedule N	N	N	N	Y
DC	State	Utility Users	11.000% N	N	N	Y	Y
DC	State	USF	0.0000% N	N	N	N	Y
DC	State	911 tax	\$0.760 N	N	N	Y	Y
DE	State	Excise	5.000% N	N	N	N	Y
FL	Local	Communication Serv	0% - 7.10% N	N	N	Y	Y

FL	State	Communication Serv	9.170% N	N	Y	Y
FL	Local	911 tax				
GA	State/Local	None	0.000% N/A	N/A	N/A	N/A
GA	Local	911 tax	\$1.50 per mo per line N	N	N	Y
GU	N/A	N/A	N/A N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885% N	N	N	Y
HI	State	Special Tax	0.500% N	N	N	Y
HI	State	TRS	0.120% N	N	N	Y
HI	State	Sales	4.160% N	N	Y	N
HI	State	911 tax	\$0.66 per month per line N	N	Y	N
IA	State/Local	Sales	6% - 8% N	N	N	Y
ID	State	USF	\$0.0060 N	N	N	N
ID	Local	911 tax	up to \$1.25 per mo per line N	N	N	Y
IL	State	Gross Receipts	0.50% N	N	Y	Y
IL	State	PUC	0.10% N	N	N	Y
IL	State	USF	1.0290% N	N	N	Y
IL	Local	Excise	0% - 13.0% N	N	Y	Y
IL	Local	911 tax	up to \$3.00 per month per line N	N	N	Y
IL	State	TRS	\$0.08 per month per line N	N	Y	Y
IN	State	Sales	7.00% N	N	N	Y
IN	State	USF	0.520% N	N	N	Y
IN	State	TRS	\$0.03 per mo per line N	N	N	Y
IN	State	911 tax	\$0.90 per mo per line N	N	N	Y
KS	State/Local	Sales	6.30% - 11.5% N	N	Y	Y
KS	State	USF	6.05% N	N	N	Y
KS	State	911 tax	\$0.53 per mo per line N	N	N	Y
KS	Local	911 tax	up to \$0.75 per mo per line N	N	N	Y
KY	State	Sales	6.00% N	N	N	Y
KY	State	Gross Receipts	1.317% Y	Y	Y	Y
		Utility Gross Receipts				
KY	Local	License Tax (Dist. Tax)	0% - 3.0% N	N	N	Y
LA	State/Local	Sales	4.0% - 13.99% N	N	N	Y
LA	State	USF	1.799% N	N	N	Y
MA	State	Sales	6.25% N	N	Y	Y
MA	State	911 tax	\$0.75 per mo N	N	N	Y
MD	State	Sales	6.00% N	N	N	N
MD	State	Gross Receipts	2.00% N	N	Y	Y
MD	Local	Utility Users	0% to 8.0% N	N	Y	Y
MD	State	911 tax	\$0.25 per mo per bill N	N	N	Y

MD	Local	911 tax	\$0.75 per mo per bill	N	N	Y
MD	State	USF	\$0.18 per account			
ME	State	Service Tax	5.00% N	N	N	Y
ME	State	Excise	0.70% N	N	N	Y
ME	State	USF	1.51% N	N	N	N
ME	State	ConnectME Fund	0.25% N	N	N	Y
ME	State	911 tax	\$0.37 per mo per line max 25 lines	N	N	Y
MI	State	Sales	6.00% N	N	Y	Y
MI	Local	Utility Users	5.00% N	N	N	Y
MI	State	911 tax	\$0.19 per line, max 10 then per every 10 lines	N	N	Y
MI	Local	911 tax	up to \$3.00 per line, max 10 then per every 10 lines	N	Y	Y
MN	State/Local	Sales	6.50% - 7.0% N	N	Y	Y
MN	State	911 tax	\$.80 per month	N	N	Y
MN	State	TAP	\$0.03 per mo per line	N	N	Y
MN	State	TAM	\$0.06 per mo per line	N	N	Y
MO	State/Local	Sales	4.225% - 11% N	N	N	Y
MO	State	USF	0.10% N	N	N	Y
MO	State	STRS	\$0.08 per mo per line up to 100 lines	N	N	N
MO	Local	License	0.0-10.0% N	N	N	N
MS	State/Local	Sales	7.0% - 7.25% N	N	Y	Y
MS	State	PUC	0.164% N	N	N	Y
MT	State	Gross Receipts	0.10% N	N	N	Y
MT	State	Excise	3.75% N	N	Y	Y
MT	State	PUC	0.20% N	N	N	Y
MT	State	911 tax	\$1.00 per month per subscriber	N	N	Y
MT	State	STRS	\$0.10 per mo per line	N	N	Y
NC	State/Local	Sales	7.00% N	N	Y	Y
NC	State	911 tax	\$0.70 per mo per line	N	N	Y
ND	State/Local	Sales	5.0-7.0% N	Y	N	Y
ND	State/Local	Gross Receipts	2.50% N	N	Y	Y
ND	Local	911 tax	up to 2% N	N	N	Y
ND	Local	911 tax	up to \$1.00 per mo per line	N	N	Y
NE	State/Local	Sales	5.5% - 7.0% N	N	N	Y
NE	State	USF	6.95% N	N	N	Y
NE	Local	Bus & Occupation	0% - 5.0% N	N	N	Y
NE	State	911 tax	\$0.50 per mo per line	N	N	Y
NE	State	STRS	\$0.02 per mo per line	N	N	Y
NH	State	Utility Users	7.00% N	N	Y	Y

NH	State	911 tax	\$0.57 per mo per line, max 25 lines N	N	N	Y
NJ	State	Sales	7.00% N	N	Y	Y
NJ	State	911 tax	\$0.90 per mo per line N	N	N	Y
NM	State	USF	3.45% N	N	N	Y
NM	State/Local	Sales	5.0 - 6.88% N	Y	N	Y
NM	State	Interstate Gross Receipts	4.25% N	N	Y	N
NM	State	TRS	0.33% N	N	N	Y
NV	State	USF	0.100% N	N	N	Y
NV	Local	Gross Receipts	0.0 - 5.0% N	N	N	Y
NV	Local	License	0.0 - 1.0% N	N	N	N
NY	State/Local	Sales	4.0 - 9.5% N	N	N	Y
NY	State	Excise	2.50% N	N	Y	Y
NY	Local	Excise	0.00 - 2.35% N	N	Y	Y
NY	Local	MCTD	0% - 0.595% N	N	Y	Y
NY	Local	911 tax	up to \$1.00 per mo per line up to 75 lines N	N	N	N
OH	State/Local	Sales	5.75 - 7.0% N	Y	Y	Y
OK	State/Local	Sales	4.5 - 10.5% N	N	Y	Y
OK	State	USF	0.64% N	N	N	Y
OK	Local	911 tax	up to \$0.50 per mo per line N	N	N	Y
OK	State	OK HCF	\$.005/minute N	N	N	Y
OR	State	PUC	0.25% N	N	N	Y
OR	State	USF	8.05% N	N	N	Y
OR	State	911 tax	\$0.75 per mo per line N	N	N	Y
OR	Local	Gross Receipts	0.0 - 2.0% N	N	Y	Y
OR	Local	License	0.0 - 7.0% N	N	Y	Y
PA	State/Local	Sales	6.0 - 8.0% N	N	Y	Y
PA	State	Gross Receipts Inter	5.00% N	N	Y	N
PA	State	Gross Receipts Intra	5.00% N	N	N	Y
PA	State	911 tax	up to \$1.00 per mo per line based on schedule N	N	N	Y
PR	State	Gross Receipts	0.25% N	N	N	N
PR	City	Municipal Tax	0.50% N	N	Y	Y
PR	State/Local	Sales	6.0 - 7.0% N	Y	Y	Y
PR	TBD	Import Excise	6.60% TBD	TBD	TBD	TBD
PR	State	911 tax	up to \$1.00 per mo per line N	N	Y	Y
RI	State	Sales	7.00% N	N	Y	Y
RI	State	Gross Receipts	5.00% N	N	Y	Y
RI	State	911 tax	\$1.00 per mo per line N	N	N	Y
RI	State	GIS	\$0.26 per mo per line N	N	N	Y
SC	State	USF	2.5992% N	N	Y	Y

SC	Local	License	0.00 - 1.0% N	N	Y	Y
SD	State/Local	Sales	4.0 - 9.0% N	Y	Y	Y
SD	State	911 tax	\$1.25 per mo per line N	N	N	Y
TN	State	Sales	7.0 - 9.5% N	N	Y	Y
TN	State	911 tax	\$1.00 per mo per line N	N	N	Y
TN	Local	911 tax	up to \$3.00 per mo per line N	N	N	Y
TX	State/Local	Sales	6.25 - 8.75% N	Y	Y	Y
TX	State	911	\$0.06 per mo per line N	N	N	Y
TX	State	Poison	0.00% N	NA	NA	NA
TX	State	Telecom Infrstr	0.00% N	N	Y	Y
TX	State	PUC	0.167% N	N	N	Y
TX	State	USF	4.30% N	N	N	Y
TX	Local	PUC	0.0 - 13.11% N	N	N	N
TX	Local	District	0.0 - 1.0% N	Y	N	N
TX	Local	911 tax	up to \$0.50 per mo per line N	N	N	Y
UT	State/Local	Sales	4.70 - 9.0% N	N	N	Y
UT	State	USF	1.00% N	N	N	Y
UT	State	911 tax	\$.09 per line N	N	N	Y
UT	Local	911 tax	up to \$0.61 per mo per line N	N	N	Y
UT	State	Poison control	\$0.06 per mo per line N	N	N	Y
UT	State	Poison control	0.07% N	N	N	Y
UT	Local	License	0.0 - 4.0% N	N	N	Y
VA	State	PUC	0.10% N	N	N	Y
VA	State	Sales	5.00% N	N	Y	Y
VA	State	Non-stat Gross Receipts	0.50% N	N	Y	Y
VA	State	911 tax	\$0.75 per mo per line N	N	N	Y
VA		VA Public Right of Way Use				
VA	Local	Fee	\$.089 per line N	N	N	Y
VI	State	Excise	4.20% N	N	N	N
VT	State/Local	Sales	6.0-7.0% N	N	Y	Y
VT	State	USF	1.82% N	N	Y	Y
WA	State/Local	Sales	6.5 - 10.9% N	N	Y	Y
WA	Local	Utility Users	0.0- 8.0% N	N	N	Y
WA	State	911 tax				
WA	Local	911 tax				
WI	State/Local	Sales	5.0 - 6.1% N	Y	Y	Y
WI	State	Remainder Assessment	0.187% Y	N	N	N
WI	State	TEACH-UW-DPI	0.123% Y	N	N	N
WI	State	USF	0.03199% Y	N	N	N
WI	State	911 tax	\$0.75 per mo first 10 lines then \$0.075 per line N	N	N	Y

WV	County	911 tax	up to \$3.75 per mo per line	N	N	Y
WY	State/Local	Sales	4.0 - 6.0%	N	N	Y
WY	State	USF	1.00%	N	N	Y
WY	Local	911 tax	up to \$.75 per mo per line	N	N	Y
Fed	Fed	Fed Excise	0.00%	N	Y	Y
Fed	Fed	Fed USF	16.10%	N	Y	N
Fed	Fed	Fed Telecom Relay Service	1.422%	N	Y	N
Fed	Fed	Federal Regulatory Recover	0.361%	N	Y	N
Fed	Fed	Property Tax Recovery	0.660%	N	Y	N

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to Hosting services.

As of 10/1/2014

		Tax/Surch Descr	Authority	Rate	Cage Rack Rental	Hosting Space (No power)	Power	Access	Install	Support
All California Cybercenters	California	PUC tax	State	0.180%	n	n	n	n	y	n
	California	ULTS	State	1.150%	n	n	n	n	y	n
	California	CTF	State	0.930%	n	n	n	n	y	n
	California	CA Relay Svc	State	0.200%	n	n	n	n	y	n
	California	High Cost B	State	0.000%	n	n	n	n	y	n
	California	High Cost A	State	0.400%	n	n	n	n	y	n
	California	Sales Tax	State	6.250%	y	n	n	n	n	n
Burbank	Los Angeles County, CA	Utility tax	County	4.500%	n	n	n	n	n	n
Sacramento	Sacramento City, CA	Utility tax	City	7.000%	n	n	n	n	n	n
Sunnyvale	Santa Clara County, CA	n/a	County	0.000%	n	n	n	n	n	n
	Sunnyvale City, CA	n/a	City	0.000%	n	n	n	n	n	n
Highlands Ranch	Colorado	Sales Tax	State	2.900%	y	n	n	n	y	n
	Douglas County, CO	Sales Tax	County	1.000%	n	n	n	n	n	n
	Highlands Ranch, CO	Sales Tax	City	1.100%	n	n	n	n	n	n
Englewood	Arapahoe County, CO	Sales Tax	County	0.250%	n	n	n	n	n	n
	Englewood City, CO	Sales Tax	City	3.500%	n	n	n	n	y	n
Tampa	Florida	Sales Tax	State	6.000%	y	y	n	n	y	n
	Hillsborough Cnty,FL	Sales Tax	County	1.000%	n	n	n	n	n	n
Chicago	Illinois	PUC tax	State	0.100%	n	n	n	n	y	n
	Illinois	Gross receipts	State	0.500%	n	n	n	n	y	n
Minneapolis	Minnesota	Sales Tax	State	6.875%	y	n	n	n	y	n
	Hennepin County, MN	Sales Tax	County	0.400%	n	n	n	n	y	n
	Minneapolis City, MN	Sales Tax	City	0.500%	n	n	n	n	y	n
Newark	Newark, NJ	Sales Tax	State	7.000%	y	y	n	n	y	n
Columbus	Lewis Center, OH	Sales Tax	State	5.750%	y	y	n	y	n	n
Sterling	Virginia	PUC tax	State	0.200%	n	n	n	n	y	n
	Virginia	Sales Tax	State	4.000%	y	y	n	n	n	n
	Loudoun County, VA	Sales Tax	County	1.000%	n	n	n	n	n	n

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to private line, ATM and frame type services.

As of 10/01/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Intra	Inter
AK	State	USF	9.20%	Y	N
AK	State	PUC	1.714%	Y	N
AK	Local	Sales	0% to 7.0%	Y	Y
AL	State	Utility Users	6.00%	Y	Y
AR	State/Local	Sales	6% - 11.5%	Y	N
AR	State	High Cost Fund	5.000%	Y	N
AZ	State/Local	Sales	5.6% to 13.2%	Y	N
AZ	State	USF	0.3458%	Y	N
CA	State	911 tax	0.750%	N	N
CA	State	CA High Cost Fund B	0.000%	Y	N
CA	State	TRS (CTF)	0.9300%	Y	N
CA	State	USF (ULTS)	1.150%	Y	N
CA	State	PUC	0.180%	Y	N
CA	State	DEAF (Telecom & Relay)	0.200%	Y	N
CA	State	CA High Cost Fund A	0.180%	Y	N
CA	State	CA Advanced Services Fund	0.464%	Y	N
CA	Local	Communication Users' Tax	0% - 10.0%	Y	Y
CO	State	USF	2.600%	Y	N
CO	State/Local	Sales	2.9% - 11.4%	Y	N
CT	State/Local	Sales	6.350%	Y	Y
CT	State	TRS	0.06000%	Y	Y
DC	State	Utility Users	11.000%	N	N
DC	State	USF	0.0000%	Y	N
DE	State	Excise	5.000%	Y	N
FL	Local	Communication Serv	0% - 7.10%	Y	Y
FL	State	Communication Serv	9.170%	Y	Y
GA	State/Local	None	0.000%	N/A	N/A
GU	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	Y	N
HI	State	Special Tax	0.500%	Y	N
HI	State	TRS	0.120%	Y	N
HI	State	Sales	4.160%	N	N
IA	State/Local	Sales	6% - 8%	Y	N
ID	State	USF	\$0.0060	N	N
IL	State	Gross Receipts	0.50%	Y	Y
IL	State	PUC	0.10%	Y	N
IL	State	USF	1.0290%	Y	N
IL	Local	Excise	0% - 13.0%	Y	Y
IN	State	Sales	7.00%	Y	N
IN	State	USF	0.520%	Y	N
KS	State/Local	Sales	6.30% - 11.5%	Y	N
KS	State	USF	6.05%	Y	N
KY	State	Sales	6.00%	Y	Y
KY	State	Gross Receipts	1.317%	Y	Y
KY	Local	Utility Gross Receipts Licer	0% - 3.0%	Y	N
LA	State/Local	Sales	4.0% - 13.99%	Y	Y
LA	State	USF	1.799%	Y	N
MA	State	Sales	6.25%	Y	Y

MD	State	Sales	6.00% N	N
MD	State	Gross Receipts	2.00% Y	Y
MD	Local	Utility Users	0% to 8.0% Y	Y
ME	State	Service Tax	5.00% Y	N
ME	State	Excise	0.70% Y	N
ME	State	USF	1.51% Y	N
ME	State	ConnectME Fund	0.25% Y	N
MI	State	Sales	6.00% Y	N
MI	Local	Utility Users	5.00% Y	N
MN	State/Local	Sales	6.875% - 7.0% Y	Y
MO	State/Local	Sales	4.225% - 11% Y	N
MO	State	USF	0.17% Y	N
MO	Local	License	0.0-10.0% N	N
MS	State/Local	Sales	7.0% - 7.25% Y	Y
MS	State	PUC	0.164% Y	N
MT	State	Gross Receipts	0.10% Y	N
MT	State	Excise	3.75% Y	Y
MT	State	PUC	0.20% Y	N
NC	State/Local	Sales	7.00% Y	Y
ND	State/Local	Sales	5.0-7.0% Y	N
ND	State/Local	Gross Receipts	2.50% Y	Y
NE	State/Local	Sales	5.5% - 7.0% Y	N
NE	State	USF	6.95% Y	N
NE	Local	Bus & Occupation	0% - 5.0% Y	N
NH	State	Utility Users	7.00% Y	Y
NJ	State	Sales	7.00% Y	Y
NM	State/Local	Sales	5.0 - 6.88% Y	N
NM	State	Interstate Gross Receipts	4.25% N	N
NM	State	TRS	0.33% Y	N
NM	State	USF	3.45% Y	N
NV	State	USF	0.100% Y	N
NV	Local	Gross Receipts	0.0 - 5.0% Y	N
NV	Local	License	0.0 - 1.0% Y	N
NY	State/Local	Sales	4.0 - 9.5% Y	N
NY	State	Excise	2.50% Y	Y
NY	Local	Excise	0.00 - 2.35% Y	N
NY	Local	MCTD	0% - 0.595% Y	N
OH	State/Local	Sales	5.75 - 7.0% Y	Y
OK	State/Local	Sales	4.5 - 10.5% Y	N
OK	State	USF	0.64% Y	N
OK	State	High Cost Fund	\$.005/minute N	N
OR	State	PUC	0.25% Y	N
OR	State	USF	8.05% Y	N
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y
OR	Local	License	0.0 - 7.0% Y	Y
PA	State/Local	Sales	6.0 - 8.0% Y	Y
PA	State	Gross Receipts Inter	5.00% N	Y
PA	State	Gross Receipts Intra	5.00% Y	N
PR	State	Gross Receipts	0.25% Y	Y
PR	City	Municipal Tax	0.50% Y	Y
PR	State/Local	Sales	6.0 - 7.0% Y	Y

PR	TBD	Import Excise	6.60% TBD	TBD
RI	State	Sales	7.00% Y	Y
RI	State	Gross Receipts	5.00% Y	Y
SC	State	USF	2.5992% Y	Y
SC	Local	License	0.00 - 1.0% Y	Y
SD	State/Local	Sales	4.0 - 9.0% Y	Y
TN	State	Sales	7.0 - 9.5% Y	Y
TX	State/Local	Sales	6.25 - 8.75% Y	Y
TX	State	911	0.00% Y	N
TX	State	Poison	0.00% NA	NA
TX	State	Telecom Infrstr	0.00% Y	Y
TX	State	PUC	0.167% Y	N
TX	State	USF	4.30% Y	N
TX	Local	PUC	0.0 - 13.11% Y	Y
TX	Local	District	0.0 - 1.0% Y	N
UT	State/Local	Sales	4.70 - 9.0% Y	N
UT	State	USF	1.00% Y	N
UT	Local	License	0.0 - 4.0% Y	N
VA	State	PUC	0.10% Y	N
VA	State	Sales	5.00% Y	Y
VA	State	Non-stat Gross Receipts	0.50% Y	Y
VI	State	Excise	0.00% N	N
VT	State/Local	Sales	6.0-7.0% N	N
VT	State	USF	1.82% Y	Y
WA	State/Local	Sales	6.5 - 10.9% Y	Y
WA	Local	Utility Users	0.0- 8.0% Y	N
WI	State/Local	Sales	5.0 - 6.1% Y	Y
WI	State	Remainder Assessment	0.187% Y	Y
WI	State	TEACH-UW-DPI	0.123% Y	N
WI	State	USF	0.03199% Y	N
WV	--	--	NA	NA
WY	State/Local	Sales	4.0 - 6.0% Y	N
WY	State	USF	1.00% Y	N
Fed	Fed	Fed Excise	0.00% N	N
Fed	Fed	Fed USF	16.10% N	N
Fed	Fed	Fed Telecom Relay Service	1.422% N	N
Fed	Fed	Federal Regulatory Recovery	0.361% N	N
Fed	Fed	Property Tax Recovery	0.660% N	N

*****Please note that taxes are not being assessed in the Virgin Islands, Puerto Rico or Guam.***

*****Qwest does not assess the Canadian GST.***

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to AUDCON services.

As of 10/01/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Intra 8XX 2%	Inter 8XX 29%	Bridging 69%
AK	State	USF	9.20% Y	N	N	N
AK	State	PUC	1.714% Y	N	N	N
AK	Local	Sales	0% to 7.0% Y	Y	N	N
AL	State	Utility Users	6.00% Y	Y	N	N
AR	State/Local	Sales	6% - 11.5% Y	N	N	N
AR	State	High Cost Fund	5.000% Y	N	N	N
AZ	State/Local	Sales	5.6% to 13.2% Y	N	N	N
AZ	State	USF	0.3458% Y	N	N	N
CA	State	911 tax	0.750% Y	N	N	N
CA	State	CA High Cost Fund B	0.000% Y	N	N	N
CA	State	TRS (CTF)	0.9300% Y	N	N	N
CA	State	USF (ULTS)	1.150% Y	N	N	N
CA	State	PUC	0.180% Y	N	N	N
CA	State	DEAF (Telecom & Relay)	0.200% Y	N	N	N
CA	State	CA High Cost Fund A	0.180% Y	N	N	N
CA	State	CA Advanced Services Fund	0.464% Y	N	N	N
CA	Local	Communication User's Tax	0% - 10.0% Y	Y	N	N
CO	State	USF	2.600% Y	N	N	N
CO	State/Local	Sales	2.9% - 11.4% Y	N	N	N
CT	State/Local	Sales	6.350% Y	Y	Y	Y
CT	State	TRS	0.06000% Y	Y	N	N
DC	State	Utility Users	11.000% Y	Y	N	N
DC	State	USF	0.0000% Y	N	N	N
DE	State	Excise	5.000% Y	N	N	N
FL	Local	Communication Serv	0% - 7.10% Y	Y	N	N
FL	State	Communication Serv	9.170% Y	Y	N	N
GA	State/Local	None	0.000% N/A	N/A	N/A	N/A
GU	N/A	N/A	N/A N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885% Y	N	N	N
HI	State	Special Tax	0.500% Y	N	N	N
HI	State	TRS	0.120% Y	N	N	N
HI	State	Sales	4.160% N	Y	Y	Y
IA	State/Local	Sales	6% - 8% Y	N	N	N
ID	State	USF	\$0.0060 Y	N	N	N
IL	State	Gross Receipts	0.50% Y	Y	N	N
IL	State	PUC	0.10% Y	N	N	N
IL	State	USF	1.0290% Y	N	N	N
IL	Local	Excise	0% - 13.0% Y	Y	N	N
IN	State	Sales	7.00% Y	N	N	N
IN	State	USF	0.520% Y	N	N	N
KS	State/Local	Sales	6.30% - 11.5% Y	N	N	N
KS	State	USF	6.05% Y	N	N	N
KY	State	Sales	6.00% Y	N	N	N
KY	State	Gross Receipts	1.317% Y	Y	N	N
KY	Local	Utility Gross Receipts License Tax	0% - 3.0% Y	N	N	N
LA	State/Local	Sales	4.0% - 13.99% Y	N	N	N
LA	State	USF	1.799% Y	N	N	N
MA	State	Sales	6.25% Y	Y	N	N

MD	State	Sales	6.00% N	N	N
MD	State	Gross Receipts	2.00% Y	Y	N
MD	Local	Utility Users	0% to 8.0% Y	Y	N
ME	State	Service Tax	5.00% Y	N	N
ME	State	Excise	0.70% Y	N	N
ME	State	USF	0.17% Y	N	N
ME	State	ConnectME Fund	0.25% Y	N	N
MI	State	Sales	6.00% Y	N	N
MI	Local	Utility Users	5.00% Y	N	N
MN	State/Local	Sales	6.875% - 7.0% Y	Y	N
MO	State/Local	Sales	4.225% - 11% Y	N	N
MO	State	USF	0.10% Y	N	N
MO	Local	License	0.0-10.0% N	N	N
MS	State/Local	Sales	7.0% - 7.25% Y	N	Y
MS	State	PUC	0.164% Y	N	N
MT	State	Gross Receipts	0.10% Y	N	N
MT	State	Excise	3.75% Y	Y	N
MT	State	PUC	0.20% Y	N	N
NC	State	Sales	7.00% Y	Y	N
ND	State/Local	Sales	5.0-7.0% Y	N	N
ND	State/Local	Gross Receipts	2.50% Y	Y	N
NE	State/Local	Sales	5.5% - 7.0% Y	N	N
NE	State	USF	6.95% Y	N	N
NE	Local	Bus & Occupation	0% - 5.0% N	N	N
NH	State	Utility Users	7.00% Y	Y	N
NJ	State	Sales	7.00% Y	Y	N
NM	State/Local	Sales	5.0 - 6.88% Y	N	N
NM	State	Interstate Gross Receipts	4.25% N	N	N
NM	State	TRS	0.33% Y	N	N
NM	State	USF	3.45% Y	N	N
NV	State	USF	0.100% Y	N	N
NV	Local	Gross Receipts	0.0 - 5.0% Y	N	N
NV	Local	License	0.0 - 1.0% Y	N	N
NY	State/Local	Sales	4.0 - 9.5% Y	N	N
NY	State	Excise	2.50% Y	Y	N
NY	Local	Excise	0.00 - 2.35% Y	N	N
NY	Local	MCTD	0% - 0.595% Y	Y	N
OH	State/Local	Sales	5.75 - 7.0% Y	Y	N
OK	State/Local	Sales	4.5 - 10.5% Y	N	N
OK	State	USF	0.64% Y	N	N
OK	State	High Cost Fund	\$.005/minute Y	N	N
OR	State	PUC	0.25% Y	N	N
OR	State	USF	8.05% Y	N	N
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y	N
OR	Local	License	0.0 - 7.0% Y	Y	N
PA	State/Local	Sales	6.0 - 8.0% Y	Y	N
PA	State	Gross Receipts Inter	5.00% N	Y	N
PA	State	Gross Receipts Intra	5.00% Y	N	N
PR	State	Gross Receipts	0.25% Y	Y	N
PR	City	Municipal Tax	0.50% Y	Y	N
PR	State/Local	Sales	6.0 - 7.0% Y	Y	N
PR	TBD	Import Excise	6.60% TBD	TBD	TBD
RI	State	Sales	7.00% Y	Y	N

RI	State	Gross Receipts	5.00% Y	Y	N
SC	State	USF	2.5992% Y	Y	N
SC	Local	License	0.00 - 1.0% Y	N	N
SD	State/Local	Sales	4.0 - 9.0% Y	N	Y
TN	State	Sales	7.0 - 9.5% Y	Y	N
TX	State/Local	Sales	6.25 - 8.75% Y	N	Y
TX	State	911	0.00% Y	N	N
TX	State	Poison	0.00% NA	NA	NA
TX	State	Telecom Infrstr	0.00% Y	N	N
TX	State	PUC	0.167% Y	N	N
TX	State	USF	4.30% Y	N	N
TX	Local	PUC	0.0 - 13.11% N	N	N
TX	Local	District	0.0 - 1.0% Y	N	N
UT	State/Local	Sales	4.70 - 9.0% Y	N	N
UT	State	USF	1.00% Y	N	N
UT	Local	License	0.0 - 4.0% Y	N	N
VA	State	PUC	0.10% Y	N	N
VA	State	Sales	5.00% Y	Y	N
VA	State	Non-stat Gross Receipts	0.50% Y	Y	N
VI	State	Excise	0.00% N	N	N
VT	State/Local	Sales	6.0-7.0% Y	Y	N
VT	State	USF	1.82% Y	Y	N
WA	State/Local	Sales	6.5 - 10.9% Y	Y	N
WA	Local	Utility Users	0.0- 8.0% N	N	N
WI	State/Local	Sales	5.0 - 6.1% Y	N	N
WI	State	Remainder Assessment	0.187% Y	Y	N
WI	State	TEACH-UW-DPI	0.123% Y	N	N
WI	State	USF	0.03199% Y	N	N
WV	--	--	NA	NA	NA
WY	State/Local	Sales	4.0 - 6.0% Y	N	N
WY	State	USF	1.00% Y	N	N
Fed	Fed	Fed Excise	0.00% Y	Y	N
Fed	Fed	Fed USF	16.10% N	Y	N
Fed	Fed	Fed Telecom Relay Service	1.422% N	Y	N
Fed	Fed	Federal Regulatory Recovery	0.361% N	Y	N
Fed	Fed	Property Tax Recovery	0.660% N	Y	N

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All tax and surcharge rates/applications are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to services billed as "Subscription & Admin Fees"

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	x/Surcharge Rate	Intra	Inter
AL	State	Utility Users	6.00%	Y	Y
AR	State/Local	Sales	6.0% - 11.5%	Y	Y
AZ	State/Local	Sales	5.6% to 13.2%	Y	Y
CA	State	USF (ULTS)	1.150%	Y	Y
CA	State	PUC	0.180%	Y	Y
CO	State/Local	Sales	2.9% - 11.4%	Y	Y
CT	State/Local	Sales	6.350%	Y	Y
FL	Local	Communication Serv	0% - 7.10%	Y	Y
FL	State	Communication Serv	9.170%	Y	Y
IA	State/Local	Sales	6% - 8%	Y	Y
IN	State	Sales	7.00%	Y	Y
IN	State	USF	0.520%	N	N
KY	State	Sales	6.00%	Y	Y
KY	State	Gross Receipts	1.317%	N	N
KY	Local	Utility Gross Receipts License Tax (Dist. Tax)	0% - 3.0%	Y	Y
LA	State/Local	Sales	4.0% - 13.99%	Y	Y
MD	State	Sales	6.00%	N	N
ME	State	Service Tax	5.00%	Y	Y
ME	State	ConnectME Fund	0.25%	N	N
MI	State	Sales	6.00%	Y	Y
MN	State/Local	Sales	6.875% - 7.0%	Y	Y
MO	State/Local	Sales	4.225% - 11%	Y	Y
MO	Local	License	0.0-10.0%	N	N
MS	State/Local	Sales	7.0% - 7.25%	Y	Y
NC	State/Local	Sales	7.00%	Y	Y
ND	State/Local	Sales	5.0-7.0%	Y	Y
NE	State/Local	Sales	5.5% - 7.0%	Y	Y
NH	State	Utility Users	7.00%	Y	Y
NJ	State	Sales	7.00%	Y	Y
NM	State/Local	Sales	5.0 - 6.88%	Y	Y
NY	State/Local	Sales	4.0 - 9.5%	Y	Y
OK	State/Local	Sales	4.5 - 10.5%	Y	Y
PA	State/Local	Sales	6.0 - 8.0%	Y	Y
PR	State/Local	Sales	6.0 - 7.0%	Y	Y
PR	City	Municipal Tax	0.50%	Y	Y
RI	State	Sales	7.00%	Y	Y
SD	State/Local	Sales	4.0 - 9.0%	Y	Y
TN	State	Sales	7.0 - 9.5%	Y	Y
TX	State/Local	Sales	6.25 - 8.75%	Y	Y
UT	State/Local	Sales	4.70 - 9.0%	Y	Y
UT	State	USF	1.00%	Y	Y
VA	State	Gross Receipts	0.50%	Y	Y
VA	State	Sales	5.00%	Y	Y
WA	State/Local	Sales	6.5 - 10.9%	Y	Y
WA	Local	Utility Users	0.0- 8.0%	Y	N
WY	State/Local	Sales	4.0 - 6.0%	Y	Y
Fed	Fed	Fed Excise	0.00%	Y	Y

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All tax and surcharge rates/applications are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to services billed as Access charges.

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable
AK	State	USF	9.20%	N
AK	State	PUC	1.714%	N
AK	Local	Sales	0% to 7.0%	N
AL	State	Utility Users	6.00%	N
AR	State/Local	Sales	6% - 11.5%	N
AR	State	High Cost Fund	5.000%	N
AZ	State/Local	Sales	5.6% to 13.2%	Y
AZ	State	USF	0.3458%	N
CA	State	911 tax	0.750%	N
CA	State	CA High Cost Fund B	0.000%	N
CA	State	TRS (CTF)	0.9300%	N
CA	State	USF (ULTS)	1.150%	N
CA	State	PUC	0.180%	N
CA	State	DEAF (Telecom & Relay)	0.200%	N
CA	State	CA High Cost Fund A	0.180%	N
CA	State	CA Advanced Services Fund	0.464%	N
CA	Local	Communication Users' Tax	0% - 10.0%	Y
CO	State	USF	2.600%	N
CO	State/Local	Sales	2.9% - 11.4%	N
CT	State/Local	Sales	6.350%	Y
CT	State	TRS	0.06000%	Y
DC	State	Utility Users	11.000%	Y
DC	State	USF	0.0000%	N
DE	State	Excise	5.000%	Y
FL	Local	Communication Serv	0% - 7.10%	Y
FL	State	Communication Serv	9.170%	Y
GA	State/Local	None	0.000%	N
GU	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	Y
HI	State	Special Tax	0.500%	Y
HI	State	TRS	0.120%	Y
HI	State	Sales	4.160%	N
IA	State/Local	Sales	6% - 8%	Y
ID	State	USF	\$0.0060	N
IL	State	Gross Receipts	0.50%	N
IL	State	PUC	0.10%	Y
IL	State	USF	1.0290%	Y
IL	Local	Excise	0% - 13.0%	Y
IN	State	Sales	7.00%	N
IN	State	USF	0.520%	N
KS	State/Local	Sales	6.30% - 11.5%	Y
KS	State	USF	6.05%	N
KY	State	Sales	6.00%	Y
KY	State	Gross Receipts	1.317%	Y
KY	Local	Utility Gross Receipts License Tax (Dist. Tax)	0% - 3.0%	Y
LA	State/Local	Sales	4.0% - 13.99%	N
LA	State	USF	1.799%	Y
MA	State	Sales	6.25%	Y

MD	State	Sales	6.00% N
MD	State	Gross Receipts	2.00% Y
MD	Local	Utility Users	0% to 8.0% N
ME	State	Service Tax	5.00% N
ME	State	Excise	0.70% N
ME	State	USF	1.51% N
ME	State	ConnectME Fund	0.25% N
MI	State	Sales	6.00% Y
MI	Local	Utility Users	5.00% Y
MN	State/Local	Sales	6.875% - 7.0% Y
MO	State/Local	Sales	4.225% - 11% Y
MO	State	USF	0.10% Y
MO	Local	License	0.0-10.0% N
MS	State/Local	Sales	7.0% - 7.25% Y
MS	State	PUC	0.164% N
MT	State	Gross Receipts	0.10% N
MT	State	Excise	3.75% Y
MT	State	PUC	0.20% Y
NC	State	Sales	7.00% Y
ND	State/Local	Sales	5.0-7.0% Y
ND	State/Local	Gross Receipts	2.50% Y
NE	State/Local	Sales	5.5% - 7.0% N
NE	State	USF	6.95% N
NE	Local	Bus & Occupation	0% - 5.0% N
NH	State	Utility Users	7.00% Y
NJ	State	Sales	7.00% Y
NM	State/Local	Sales	5.0 - 6.88% Y
NM	State	Interstate Gross Receipts	4.25% N
NM	State	TRS	0.33% N
NM	State	USF	3.45% Y
NV	State	USF	0.100% Y
NV	Local	Gross Receipts	0.0 - 5.0% N
NV	Local	License	0.0 - 1.0% N
NY	State/Local	Sales	4.0 - 9.5% Y
NY	State	Excise	2.50% Y
NY	Local	Excise	0.00 - 2.35% Y
NY	Local	MCTD	0% - 0.595% Y
OH	State/Local	Sales	5.75 - 7.0% Y
OK	State/Local	Sales	4.5 - 10.5% Y
OK	State	USF	0.64% N
OK	State	High Cost Fund	\$.005/minute N
OR	State	PUC	0.25% Y
OR	State	USF	8.05% Y
OR	Local	Gross Receipts	0.0 - 2.0% N
OR	Local	License	0.0 - 7.0% N
PA	State/Local	Sales	6.0 - 8.0% N
PA	State	Gross Receipts Inter	5.00% N
PA	State	Gross Receipts Intra	5.00% Y
PR	State	USF	0.25% N
PR	State	Gross Receipts	0.50% Y
PR	City	Municipal Tax	6.0 - 7.0% Y

PR	State/Local	Sales	6.60% Y
RI	State	Sales	7.00% Y
RI	State	Gross Receipts	5.00% Y
SC	State	USF	2.5992% Y
SC	Local	License	0.00 - 1.0% Y
SD	State/Local	Sales	4.0 - 9.0% N
TN	State	Sales	7.0 - 9.5% Y
TX	State/Local	Sales	6.25 - 8.75% Y
TX	State	911	0.00% N
TX	State	Poison	0.00% N
TX	State	Telecom Infrstr	0.00% Y
TX	State	PUC	0.167% Y
TX	State	USF	4.30% Y
TX	Local	PUC	0.0 - 13.11% N
TX	Local	District	0.0 - 1.0% Y
UT	State/Local	Sales	4.70 - 9.0% Y
UT	State	USF	1.00% N
UT	Local	License	0.0 - 4.0% N
VA	State	PUC	0.10% N
VA	State	Sales	5.00% Y
VA	State	Non-stat Gross Receipts	0.50% N
VI	State	Excise	0.00% N
VT	State/Local	Sales	6.0-7.0% Y
VT	State	USF	1.82% N
WA	State/Local	Sales	6.5 - 10.9% N
WA	Local	Utility Users	0.0- 8.0% N
WI	State/Local	Sales	5.0 - 6.1% Y
WI	State	Remainder Assessment	0.187% Y
WI	State	TEACH-UW-DPI	0.123% Y
WI	State	USF	0.03199% Y
WV	--	--	N/A
WY	State/Local	Sales	4.0 - 6.0% Y
WY	State	USF	1.00% N
Fed	Fed	Fed Excise	0.00% Y
Fed	Fed	Fed USF	16.10% N
Fed	Fed	Fed Telecom Relay Service	1.422% N
Fed	Fed	Federal Regulatory Recovery	0.361% N
Fed	Fed	Property Tax Recovery	0.660% N

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All tax and surcharge rates/applications are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to services billed as Installation and Repair.

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable
AK	State	USF	9.20%	N
AK	State	PUC	1.714%	N
AK	Local	Sales	0% to 7.0%	N
AL	State	Utility Users	6.00%	N
AR	State/Local	Sales	6% - 11.5%	Y
AR	State	High Cost Fund	5.000%	Y
AZ	State/Local	Sales	5.6% to 13.2%	N
AZ	State	USF	0.3458%	N
CA	State	911 tax	0.750%	N
CA	State	CA High Cost Fund B	0.000%	Y
CA	State	TRS (CTF)	0.9300%	Y
CA	State	USF (ULTS)	1.150%	Y
CA	State	PUC	0.180%	Y
CA	State	DEAF (Telecom & Relay)	0.200%	Y
CA	State	CA High Cost Fund A	0.180%	Y
CA	State	CA Advanced Services Fund	0.164%	Y
CA	Local	Communication Users' Tax	0% - 10.0%	N
CO	State	USF	2.600%	N
CO	State/Local	Sales	2.9% - 11.4%	N
CT	State/Local	Sales	6.350%	N
CT	State	TRS	0.06000%	Y
DC	State	Utility Users	11.000%	N
DC	State	USF	0.0000%	N
DE	State	Excise	5.000%	Y
FL	Local	Communication Serv	0% - 7.10%	N
FL	State	Communication Serv	9.170%	N
GA	State/Local	None	0.000%	N
GU	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	N
HI	State	Special Tax	0.500%	N
HI	State	TRS	0.120%	Y
HI	State	Sales	4.160%	Y
IA	State/Local	Sales	6% - 8%	Y
ID	State	USF	\$0.0060	N
IL	State	Gross Receipts	0.50%	N
IL	State	PUC	0.10%	Y
IL	State	USF	1.0290%	N
IL	Local	Excise	0% - 13.0%	N
IN	State	Sales	7.00%	N
IN	State	USF	0.520%	N
KS	State/Local	Sales	6.30% - 11.5%	Y
KS	State	USF	6.42%	Y
KY	State	Sales	6.00%	N
KY	State	Gross Receipts	1.317%	N
KY	Local	Utility Gross Receipts License Tax (Dist. Tax)	0% - 3.0%	N
LA	State/Local	Sales	4.0% - 13.99%	Y
LA	State	USF	1.799%	N
MA	State	Sales	6.25%	N

MD	State	Sales	6.00% N
MD	State	Gross Receipts	2.00% Y
MD	Local	Utility Users	0% to 8.0% N
ME	State	Service Tax	5.00% Y
ME	State	Excise	0.70% N
ME	State	USF	6.13% Y
ME	State	ConnectME Fund	0.25% Y
MI	State	Sales	6.00% N
MI	Local	Utility Users	5.00% N
MN	State/Local	Sales	6.875% - 7.0% Y
MO	State/Local	Sales	4.225% - 11% Y
MO	State	USF	0.10% N
MO	Local	License	0.0-10.0%
MS	State/Local	Sales	7.0% - 7.25% Y
MS	State	PUC	0.164% Y
MT	State	Gross Receipts	0.10% Y
MT	State	Excise	3.75% N
MT	State	PUC	0.20% Y
NC	State	Sales	7.00% N
ND	State/Local	Sales	5.0-7.0% Y
ND	State/Local	Gross Receipts	2.50% Y
NE	State/Local	Sales	5.5% - 7.0% Y
NE	State	USF	6.95% Y
NE	Local	Bus & Occupation	0% - 5.0% Y
NH	State	Utility Users	7.00% N
NJ	State	Sales	7.00% Y
NM	State/Local	Sales	5.0 - 6.88% Y
NM	State	Interstate Gross Receipts	4.25% N
NM	State	TRS	0.33% N
NM	State	USF	3.45% N
NV	State	USF	0.100% N
NV	Local	Gross Receipts	0.0 - 5.0% N
NV	Local	License	0.0 - 1.0% N
NY	State/Local	Sales	4.0 - 9.5% Y
NY	State	Excise	2.50% Y
NY	Local	Excise	0.00 - 2.35% Y
NY	Local	MCTD	0% - 0.595% Y
OH	State/Local	Sales	5.75 - 7.0% N
OK	State/Local	Sales	4.5 - 10.5% Y
OK	State	USF	0.64% N
OK	State	High Cost Fund	\$.0285/minute N
OR	State	PUC	0.25% N
OR	State	USF	8.05% N
OR	Local	Gross Receipts	0.0 - 2.0% Y
OR	Local	License	0.0 - 7.0% Y
PA	State/Local	Sales	6.0 - 8.0% N
PA	State	Gross Receipts Inter	5.00% N
PA	State	Gross Receipts Intra	5.00% N
PR	State	Gross Receipts	0.25% N
PR	City	Municipal Tax	0.50% N
PR	State/Local	Sales	6.0 - 7.0% Y
PR	TBD	Import Excise	6.60% TBD

RI	State	Sales	7.00% Y
RI	State	Gross Receipts	5.00% Y
SC	State	USF	2.5992% Y
SC	Local	License	0.00 - 1.0% N
SD	State/Local	Sales	4.0 - 9.0% N
TN	State	Sales	7.0 - 9.5% Y
TX	State/Local	Sales	6.25 - 8.75% Y
TX	State	911	0.00% N
TX	State	Poison	0.00% N
TX	State	Telecom Infrstr	0.00% Y
TX	State	PUC	0.167% Y
TX	State	USF	4.30% N
TX	Local	PUC	0.0 - 13.11% N
TX	Local	District	0.0 - 1.0% Y
UT	State/Local	Sales	4.70 - 9.0% Y
UT	State	USF	1.00% N
UT	Local	License	0.0 - 4.0% Y
VA	State	PUC	0.10% Y
VA	State	Sales	5.00% Y
VA	State	Non-stat Gross Receipts	0.50% N
VI	State	Excise	0.00% N
VT	State/Local	Sales	6.0-7.0% N
VT	State	USF	1.82% N
WA	State/Local	Sales	6.5 - 10.9% Y
WA	Local	Utility Users	0.0- 8.0% Y
WI	State/Local	Sales	5.0 - 6.1% Y
WI	State	Remainder Assessment	0.187% N
WI	State	TEACH-UW-DPI	0.123% N
WI	State	USF	0.03199% N
WV	--	--	N/A
WY	State/Local	Sales	4.0 - 6.0% Y
WY	State	USF	1.00% N
Fed	Fed	Fed Excise	0.00% N
Fed	Fed	Fed USF	16.10% N
Fed	Fed	Fed Telecom Relay Service	1.422% N
Fed	Fed	Federal Regulatory Recovery	0.361% N
Fed	Fed	Property Tax Recovery	0.660% N

*****Please note that taxes are not being assessed in the Virgin Islands, Puerto Rico or Guam.***

*****Qwest does not assess the Canadian GST.***

***17.4% as of 4/1/2010

All tax and surcharge rates/applications are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to services billed as "Equipment Rental".

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate
AS	State	Customs Duty	5.00%
AK	Local	Sales	0% to 7.0%
AL	Local	Sales	1.0% to 9.0%
AR	State/Local	Sales	6.0% - 11.5%
AZ	State/Local	Sales	5.6% to 13.2% **AZ sales of Tangible Personal Property to the Federal Government are exempt at 50%
CA	State/Local	Sales	6.25% to 10.0%
CO	State/Local	Sales	2.9% - 11.4%
CT	State/Local	Sales	6.350%
DC	State	Sales	5.75%
DE	State/Local	Sales	0.00%
FL	State/Local	Sales	6.0% to 7.5%
GA	State/Local	Sales	8.00%
HI	State	Sales	4.160%
IA	State/Local	Sales	6% - 8%
ID	State/Local	Sales	5% to 5.5%
IL	State/Local	Sales	6.25% to 9.25%
IN	State	Sales	7.00%
KS	State/Local	Sales	6.30% - 11.5%
KY	State	Sales	6.00%
LA	State/Local	Sales	4.0% - 13.99%
MA	State	Sales	6.25%
MD	State	Sales	6.00%
ME	State	Sales	5.00%
MI	State	Sales	6.00%
MN	State/Local	Sales	6.50% - 7.0%
MO	State/Local	Sales	4.225% - 11%
MS	State/Local	Sales	7.0% - 7.25%
NC	State	Sales	7.00%
ND	State/Local	Sales	5.0% - 7.0%
NE	State/Local	Sales	5.5% - 7.0%
NJ	State	Sales	7.00%
NM	State/Local	Sales	5.0% - 6.88%
NV	State/Local	Sales	4.60% to 10.5%
NY	State/Local	Sales	4.0% - 9.5%

OH	State/Local	Sales	5.75 - 7.0%
OK	State/Local	Sales	4.5 - 10.5%
PA	State/Local	Sales	6.0% - 8.0%
PR	State/Local	Sales	6.0 - 7.0%
PR	TBD	Import Excise Tax	0.00%
PR	City	Municipal Tax	0.50%
RI	State	Sales	7.00%
SC	State	Sales	6.0-12.0%
SD	State/Local	Sales	4.0% - 9.0%
TN	State	Sales	7.0 - 9.5%
TX	State/Local	Sales	6.25 - 8.75%
UT	State/Local	Sales	4.70 - 9.0%
VA	State/Local	Sales	5.00%
VI	State	Excise	4.20%
VT	State/Local	Sales	6.0-7.0%
WA	State/Local	Sales	6.5 - 10.9%
WI	State/Local	Sales	5.0 - 6.1%
WV	State	Sales	6.00%
WY	State/Local	Sales	4.0 - 6.0%

All tax and surcharge rates/applications are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to services billed as "Equipment & Other Charges".

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate
AZ	Local	Sales	5.6% to 13.2%
FL	State/Local	Sales	6.0% to 7.5%
HI	State/Local	Sales	4.160%
NJ	State	Sales	7.00%

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*****Qwest does not assess the Canadian GST.***

All tax and surcharge rates are subject to change without prior notice.
Listed below are the tax types and percentage ranges that apply to Dial Tone
As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?															
AK	State	USF	9.20%	Y	AK	State	USF	1.05%	N	N	N	Y	Y	N	N				
AK	State	PUC	1.714%	N	AK	State	PUC	1.714%	N	N	N	Y	Y	N	N				
AK	Local	Sales	0% to 7.0%	Y	AK	Local	Sales	0% to 7.0%	N	N	Y	Y	Y	Y	Y				
AK	Local	911	\$0.00 to \$2.00 per month per line	Y	29.35-131	AL	State	Utility Users	6.00%	N	N	Y	Y	Y	Y				
AL	State	Utility Users	6.00%	Y	AL	Local	911 tax	\$1.54 to 4.35 per mo per line	N	N	N	Y	N	N	N				
AL	State	TRS	\$0.15	Y	37-1-80.2	AR	State/Local	Sales	6% - 11.5%	N	N	Y	Y	Y	Y				
AL	Local	911 tax	\$1.54 to 4.35 per mo per line	Y	11-98-5	AR	State	High Cost Fund	1.650%	N	N	Y	Y	N	Y				
AR	State/Local	Sales	6% - 11.5%	Y	AR	State	911 tax	\$0.65 per mo per line	N	N	Y	N	N	N	N				
AR	State	High Cost Fund	5.000%	Y	AZ	State/Local	Sales	5.6% to 12.2%	N	N	Y	Y	N	N	N				
AR	State	DEAF	\$0.03	Y	23-17-119	AZ	State	USF	0.2485%	N	N	Y	Y	N	N				
AR	State	TRS	\$0.04 per month per access line up to 100 lines	Y	25-29-103	AZ	State	911 tax	\$0.20 per month per line	N	N	Y	N	N	N				
AR	Local	911 tax	0% to 12%	Y	12-10-318	CA	State	911 tax	0.500%	N	N	N	Y	N	Y				
AR	Local	Gross Receipts	0% to 7.32%	Y	26-52-301	CA	State	CA High Cost Fund B	0.250%	N	N	N	Y	N	N				
AZ	State/Local	Sales	5.6% to 13.2%	Y	CA	State	TRS (CTF)	0.079%	N	N	N	N	Y	N	N				
AZ	State	USF	0.3458%	N	CA	State	USF (ULTS)	1.150%	N	N	N	N	Y	N	N				
AZ	State	911 tax	\$0.28 per month per account	Y	CA	State	PUC	0.180%	N	N	N	N	Y	N	N				
AZ	State	DEAF	1.100%	Y	CA	State	DEAF (Telecom & Relay)	0.200%	N	N	N	N	Y	N	N				
AZ	State	Special Tax (AUSF)	\$0.008 per month per access line	Y	CA	State	CA High Cost Fund A	0.130%	N	N	N	N	Y	N	N				
AZ	Local	License	0% to 2%	Y	CA	State	CA Advanced Services Fund	0.250%	N	N	N	N	Y	N	N				
AZ	Local	PUC	0% to 5%	Y	CA	Local	Communications Users' Tax	0% - 10.0%	N	N	N	N	Y	Y	Y				
CA	State	911 tax	0.750%	Y	CA	Local	911 tax	\$1.49 to 2.75 per mo per line	N	N	N	Y	N	N	N				
CA	State	High Cost B	0.000%	Y	CO	State	USF	2.200%	N	N	N	Y	Y	N	N				
CA	State	TRS (CTF)	0.9300%	Y	CO	State/Local	Sales	2.9% - 11.4%	N	N	N	Y	Y	N	Y				
CA	State	USF (ULTS)	1.150%	Y	CO	Local	911 tax	\$0.43 to 1.50 per mo per line	N	N	N	Y	N	N	N				
CA	State	PUC	0.180%	Y	CT	State/Local	Sales	6.000%	N	N	Y	Y	Y	Y	Y				
CA	State	DEAF (Telecom & Relay)	0.200%	Y	CT	State	TRS	0.04116%	N	N	Y	Y	Y	Y	Y				

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?										
CA	State	High Cost A	0.180% Y	CT	State	911 tax Utility Users	\$0.09 to \$0.47 per line progressive schedule N	N	N	N	Y	N	N	Y
CA	State	CA Advanced Services Fund	0.464% Y	DC	State	USF	11.000% N	N	Y	Y	Y	Y	Y	N
CA	Local	Communication Users' Tax	0% - 10.0% Y	DC	State	911 tax	0.6003% N	N	N	Y	Y	N	N	N
CA	Local	911 tax	\$0.00 to \$2.85 per month per access line Y	41020 DC	State	Excise	\$0.760 N	N	Y	Y	N	N	N	N
CO	State	USF	2.600% Y	DE	State	Communication Serv	5.000% N	N	N	Y	Y	N	Y	Y
CO	State/Local	Sales	2.9% - 11.4% Y	FL	Local	Communication Serv	0% - 7.10% N	N	Y	Y	Y	Y	Y	Y
CO	State	DEAF	\$0.07 per month per access line Y	FL	State	Communication Serv	9.170% N	N	Y	Y	Y	Y	Y	Y
CO	State	LITAP	0.000% Y	GA	State/Local	None	0.000% N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CO	Local	B&O	0% to 3% Y	GA	Local	911 tax	\$1.50 per mo per line N	N	N	Y	N	N	N	N
CO	Local	911 tax	0% to 1.25% Y	GU	N/A	N/A	N/A N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CO	Local	District	0% to 1.2% Y	HI	State	Gross Receipts	5.885% N	N	N	Y	Y	N	N	N
CO	Local	License	0.000% Y	HI	State	Special Tax	0.500% N	N	N	Y	Y	N	N	N
CT	State/Local	Sales	6.350% Y	HI	State	TRS	0.120% N	N	N	Y	Y	N	N	N
CT	State	TRS	0.06000% Y	HI	State	Sales	4.160% N	N	Y	N	N	Y	Y	Y
CT	State	911 tax	\$0.07 to \$0.37 per month per access line Y	28-20(a) / 16-1A	State/Local	Sales	6% - 8% N	N	N	Y	Y	N	N	Y
DC	State	Utility Users	11.000% N	ID	State	USF	0.300% N	N	N	N	Y	N	N	N
DC	State	USF	0.000% Y	ID	Local	911 tax Gross Receipts	up to \$1.25 per mo per line N	N	N	Y	N	N	Y	Y
DC	State	Sales	5.750% Y	47-2005 IL	State	PUC	0.50% N	N	Y	Y	Y	Y	Y	N
DC	State	911 tax	0.760% Y	34-1803(a)(2) IL	State	USF	0.10% N	N	N	Y	Y	N	N	N
DE	State	Excise	5.000% Y	IL	State	Excise	0.4819% N	N	N	Y	Y	N	N	N
DE	State	911 tax	0.600% Y	10103 IL	Local	Excise	0% - 13.0% N	N	Y	Y	Y	Y	Y	Y
FL	Local	Communication Serv	0% - 7.10% Y	IL	Local	911 tax	up to \$3.00 per month per line N	N	N	Y	N	N	N	Y
FL	State	Communication Serv	9.170% Y	IN	State	Sales	7.00% N	N	N	Y	Y	N	Y	Y
FL	State	TRS	0.250% Y	427.704 / 25- IN	State	USF	0.538% N	N	N	Y	Y	N	N	N
FL	Local	911 tax	0 \$0.50 per month per access line max of 25 access lines Y	365.171(13)_ IN	Local	911 tax	up to \$3.00 per month per line N	N	N	Y	N	N	N	Y
GA	State/Local	Sales	4% to 7% Y	KS	State/Local	Sales	5.30% - 10.5% N	N	Y	Y	Y	N	Y	Y
GA	State	TRS	\$0.05 per access line per month Y	46-5-30© KS	State	USF	5.03% N	N	N	Y	Y	N	N	N
GA	Local	911 tax	\$0.00 to \$1.50 per access line per month Y	46-5-134 KS	State	911 tax	\$0.25 per mo per line N	N	N	Y	N	N	N	N
GU	N/A	N/A	N/A	KS	Local	911 tax	up to \$0.75 per mo per line N	N	N	Y	N	N	N	N

All tax and surcharge rates are subject to change without prior notice.
Listed below are the tax types and percentage ranges that apply to Dial Tone

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?											
HI	State	Gross Receipts	5.885%	Y	KY	State	Sales	6.00%	N	N	N	Y	Y	N	Y
							Utility Gross Receipts License Tax (Dist. Tax)								
HI	State	Special Tax	0.500%	Y	KY	Local		0% - 3.0%	N	N	N	Y	Y	N	N
HI	State	TRS	0.08%	Y	LA	State/Local	Sales	13.99%	N	N	N	Y	Y	N	Y
HI	State	Sales	4.000%	Y	LA	State	USF	1.567%	N	N	N	Y	Y	N	N
IA	State/Local	Sales	6% - 8%	Y	MA	State	Sales	6.25%	N	N	Y	Y	Y	Y	Y
IA	State	TRS	\$0.03 per month	Y	MA	State	911 tax	0.75 per mo	N	N	N	Y	N	N	Y
IA	Local	911 tax	\$0.45 to \$1.65 per month per access line	Y	MD	State	Sales	6.00%	N	N	N	N	N	N	Y
ID	State	USF	\$0.0060	N	MD	State	Gross Receipts	2.00%	N	N	Y	Y	Y	Y	N
ID	State	Special Tax (IUSF Bus)	\$0.19 per month per access line	Y	MD	Local	Utility Users	0% to 8.0%	N	N	Y	Y	N	N	Y
ID	State	Excise (IUSF Res)	\$0.10 per month per access line	Y	MD	State	911 tax	\$0.25 per mo per bill	N	N	N	Y	N	N	Y
ID	State	Lifeline	\$0.06 per month per access line	Y	MD	Local	911 tax Service	\$0.75 per mo per bill	N	N	N	Y	N	N	Y
ID	Local	911 tax	\$0.50 per \$1.00 per month per access line	Y	ME	State	Tax	5.00%	N	N	N	Y	Y	N	N
IL	State	Gross Receipts	0.50%	Y	ME	State	Excise	0.60%	N	N	N	Y	Y	N	N
IL	State	PUC	0.10%	Y	ME	State	USF	1.35%	N	N	N	Y	Y	N	N
IL	State	USF	1.0290%	Y	ME	State	ConnectME Fund	0.25%	N	N	N	Y	Y	N	N
								\$0.37 per mo per line max 25 lines	N	N	N	Y	N	N	N
IL	State	DEAF	\$0.08 per month per access line	Y	220 ILCS 5/15	ME	State	911 tax	lines	N	N	Y	N	N	N
IL	Local	Excise	0% - 13.0%	Y	MI	State	Sales	6.00%	N	N	Y	Y	Y	N	Y
IL	Local	911 tax	\$0.00 to \$5.90 per month per access line	Y	50 ILCS 750, MI	Local	Utility Users	5.00%	N	N	N	Y	Y	N	Y
								\$0.19 per line, max 10 then per every 10 lines	N	N	N	Y	Y	N	Y
IL	Local	Utility Users	0%	Y	MI	State	911 tax	up to \$3.00 per line, max 10 then per every 10 lines	N	N	N	Y	N	N	Y
IN	State	Sales	7.00%	Y	MI	Local	911 tax	lines	N	N	Y	Y	N	N	Y
IN	Local	911 tax	\$0.39 to \$2.65 per month per access line	Y	36-8-16.5	MN	State/Local	Sales	6.50% - 7.0%	N	N	Y	Y	Y	Y
IN	State	USF	0.520%	Y	MN	State	911 tax	\$0.65 per month	N	N	N	Y	N	N	Y
KS	State/Local	Sales	5.30% - 10.5%	Y	MN	State	TAP	\$0.07 per mo per line	N	N	N	Y	N	N	Y
KS	State	USF	6.05%	Y	MN	State	TAM	\$0.06 per mo per line	N	N	N	Y	N	N	Y
KS	Local	911 tax	\$0.50 to \$0.75 per month per line	Y	12-5302	MO	State/Local	Sales	4.225% - 11%	N	N	N	Y	Y	N

All tax and surcharge rates are subject to change without prior notice.
Listed below are the tax types and percentage ranges that apply to Dial Tone
As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?															
KS	Local	B&O	0.00% Y	12-194	MO	State	USF	0.290% N	N	N	Y	Y	N	N					
KY	State	Sales	6.00% Y		MO	State	STRS	to 100 lines N	N	N	N	Y	N	Y					
KY	State	TRS	\$0.09 per month per access line Y	278.549	MO	Local	License	0.0-10.0% N	N	N	N	N	N	N					
								7.0% -											
KY	State	Lifeline	\$0.08 per month per access line Y	PSC Case: 3E	MS	State/Local	Sales	7.25% N	N	Y	Y	Y	N	Y					
KY	State	Gross Receipts	1.317% Y																
KY	Local	Utility Gross Receipts Licens	0% - 3.0% Y		MS	State	PUC	0.164% N	N	N	Y	Y	N	N					
KY	Local	911 tax	0% to 4% Y	65.76	MT	State	Receipts	0.030% N	N	N	Y	Y	N	N					
KY	Local	Special Tax	0% to 6% Y	139.2	MT	State	Excise	3.75% N	N	Y	Y	Y	Y	Y					
LA	State/Local	Sales	4.0% - 13.99% Y		MT	State	PUC	0.21% N	N	N	Y	Y	N	N					
								\$1.00 per month per subscriber N											
LA	State	DEAF	\$0.05 per month per access line Y	47.1061	MT	State	911 tax		N	N	Y	N	N	N				Y	
LA	State	TRS	0.00% Y	Order U-1765	MT	State	STRS	\$0.10 per mo per line N	N	N	Y	N	N	N				Y	
LA	State	USF	1.799%		NC	State/Local	Sales	7.00% N	N	Y	Y	Y	Y	Y				Y	
LA	Local	911 tax	0% to 5% Y	33.9106	NC	State	911 tax	\$0.70 per mo per line N	N	N	Y	N	N	N				Y	
LA	Local	Utility Users	0% to 5% Y	Bell South Inf	ND	State/Local	Sales	5.0-7.0% N	Y	N	Y	Y	N	N				Y	
MA	State	Sales	6.25% Y		ND	State/Local	Gross Receipts	2.50% N	N	Y	Y	Y	Y	Y				N	
MA	State	911 tax	0.030% Y	18H 1/2	ND	Local	911 tax	up to 2% N	N	N	Y	N	N	N				Y	
								up to \$1.00 per mo per line N											
MD	State	Sales	6.00%		ND	Local	911 tax		N	N	Y	N	N	N				Y	
MD	State	Gross Receipts	2.00% Y		NE	State/Local	Sales	5.5% - 7.0% N	N	N	Y	Y	N	Y					
MD	State	911 tax	\$0.25 to \$1.00 per month per access line Y	1-310	NE	State	USF	6.95% N	N	N	Y	Y	N	N					
MD	State	USF	\$0.20 per month per access line Y	3-807	NE	Local	Bus & Occupation	0% - 5.0% N	N	N	Y	Y	N	N					
MD	Local	Utility Users	0% to 8.0% Y		NE	State	911 tax	\$0.50 per mo per line N	N	N	Y	N	N	N				Y	
MD	Local	Trunk Lines	0% to 0.35% Y	Excise tax on	NE	State	STRS	\$0.03 per mo per line N	N	N	Y	N	N	N					
ME	State	Service Tax	5.00% Y		NH	State	Utility Users	7.00% N	N	Y	Y	Y	Y	Y				N	
								\$0.64 per mo per line, max 25											
ME	State	Excise	0.70% Y		NH	State	911 tax	lines N	N	N	Y	N	N	N				Y	
ME	State	USF	1.51% Y		NJ	State	Sales	7.00% N	N	Y	Y	Y	Y	Y				Y	
ME	State	911 tax	\$0.50 per month per access line not to exceed 25 lines Y	25MRS 2927	NJ	State	911 tax	\$0.90 per mo per line N	N	N	Y	N	N	N				N	
ME	State	ConnectME Fund	0.25% Y		NM	State	USF	2.15% N	N	N	Y	Y	N	N				N	
MI	State	Sales	6.00% Y		NM	State/Local	Sales	5.0 - 6.88% N	Y	N	Y	Y	N	N					
MI	Local	Utility Users	5.00% Y		NM	State	Interstate Gross Receipts	4.25% N	N	Y	N	N	Y	N				N	
MI	Local	911 tax	0% to 4% Y	484.1401	NM	State	TRS	0.33% N	N	N	Y	Y	N	N				N	
MI	Local	Surcharge (related to PSAP)	0.16% to 0.60% Y	same as 911 r	NV	State	USF	0.000% N	N	N	Y	Y	N	N				N	

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?			Gross Receipts										
MN	State/Local	Sales	6.50% - 7.0%	Y	NV	Local	Receipts	0.0 - 5.0%	N	N	N	Y	Y	N	N		
MN	State	911 tax	\$0.65 per month	Y	NV	Local	License	0.0 - 1.0%	N	N	N	N	N	N	N		
MN	State	DEAF (TAM)	\$0.03 per month	Y	NY	State/Local	Sales	4.0 - 9.5%	N	N	Y	Y	Y	N	Y		
MN	State	Special Tax (TAP)	\$0.03 per mo per line	Y	NY	State	Excise	2.50% N 0.00 - 0% -	N	Y	Y	Y	Y	Y	Y		
MN	State	911 trunk lines	\$0.65 per month	Y	NY	Local	Excise	2.35% N	N	N	Y	Y	N	N			
MN	State	Surcharge trunk lines (TAM)	\$0.06 per month	Y	NY	Local	MCTD	0.595% N	N	Y	Y	Y	Y	Y	Y		
								up to \$1.00 per mo per line up to									
MO	State/Local	Sales	4.225% - 11%	Y	NY	Local	911 tax	75 lines N	N	N	N	Y	N	Y			
MO	State	USF	0.10%	Y	OH	State/Local	Sales	5.5 - 7.0%	N	Y	Y	Y	Y	Y	Y		
MO	State	DEAF	\$0.08 per month per access line	Y	209.255 OK	State/Local	Sales	4.5 - 10.5%	N	N	Y	Y	Y	Y	Y		
MO	Local	License	0.0-10.0%	Y	OK	State	USF	1.94% N	N	N	Y	Y	N	N			
								up to \$0.50 per mo per line N									
MO	Local	911 tax	0% to 15% of the tariff rate	Y	190.305 OK	Local	911 tax	line N	N	N	Y	N	N	N	Y		
MO	Local	License	0.0-10.0%	Y	OK	State	OK HCF	\$0.0285 N	N	N	Y	Y	N	N			
MS	State/Local	Sales	7.0% - 7.25%	Y	OR	State	PUC	0.25% N	N	N	Y	Y	N	N			
MS	State	PUC	0.164%	Y	OR	State	USF	7.12% N	N	N	Y	Y	N	N			
MS	State	TRS	\$0.07 per month per access line	Y	77-3-507 OR	State	911 tax	\$0.75 per mo per line N	N	N	Y	N	N	N			
MS	State	911 tax	\$0.05 per month per subscriber line	Y	19-5-357 OR	Local	Gross Receipts	0.0 - 2.0%	N	Y	Y	Y	Y	N			
MS	Local	911 tax	\$0.00 to \$1.00 per month per line	Y	19-5-313 OR	Local	License	0.0 - 7.0%	N	Y	Y	Y	Y	N			
MS	Local	911 tax - business	\$0.00 to \$2.00 per month per line	Y	19-5-313 PA	State/Local	Sales	6.0 - 8.0%	N	Y	Y	Y	Y	Y			
MS	Local	Utility Users	0% to 2%	Y	City Utility Tax PA	State	Gross Receipts Inter Gross Receipts	5.00% N	N	Y	N	N	Y	N			
MT	State	Gross Receipts	0.10%	Y	PA	State	Intra	5.00% N	N	N	Y	Y	N	N			
								up to \$1.00 per mo per line based on									
MT	State	Excise	3.75%	Y	PA	State	911 tax	schedule N	N	N	Y	N	N	N			
MT	State	PUC	0.20%	Y	PR	State	Gross Receipts Municipal	0.25% N	N	N	N	Y	Y	N			
MT	State	911 tax	\$0.50 per month per access line	Y	10-4-201 PR	City	Tax	0.50% N	N	Y	Y	Y	Y	Y			
MT	State	DEAF	\$0.10 per month per access line	Y	53-19-311 PR	State/Local	Sales	6.0 - 7.0%	N	Y	Y	Y	Y	Y			
NC	State/Local	Sales	7.00%		PR	TBD	Import	6.60% TBD	TBD	TBD	TBD	TBD	TBD	TBD			
NC	State	TRS	0.11%	Y	62-157 RI	State	Excise Sales	7.00% N	N	Y	Y	Y	Y	Y			
NC	Local	911 tax	\$0.25 to \$1.85 per month per access line	Y	62A-5 RI	State	Gross Receipts	5.00% N	N	Y	Y	Y	Y	Y			
ND	State/Local	Sales	5.0-7.0%	Y	RI	State	911 tax	\$1.00 per mo per line N	N	N	Y	N	N	N			
ND	State/Local	Gross Receipts	2.50%	Y	RI	State	GIS	\$0.26 per mo per line N	N	N	Y	N	N	N			

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?										
ND	State	DEAF	\$0.04 per month per access line not to exceed 100 lines	Y	SC	State	USF	3.5707% N	N	Y	Y	Y	Y	N
ND	Local	911 tax	0% to 1.0%	Y	SC	Local	License	0.00 - 1.0% N	N	Y	Y	Y	Y	N
NE	State/Local	Sales	5.5% - 7.0%	Y	SD	State/Local	Sales	4.0 - 9.0% N	Y	Y	Y	N	N	Y
NE	State	USF	6.95%	Y	SD	Local	911 tax	up to \$3.00 per mo per line max 100 N	N	N	Y	N	N	Y
NE	State	TRS	\$0.02 per mo per line	Y	TN	State	Sales	7.0 - 9.5% N	N	Y	Y	Y	Y	Y
NE	Local	Bus & Occupation	0% - 5.0%	Y	TN	State	911 tax	\$1.00 per mo per line N	N	N	Y	N	N	N
NE	Local	911 tax	0% to 1.0%	Y	TN	Local	911 tax	up to \$3.00 per mo per line N	N	N	Y	N	N	N
NH	State	Utility Users	7.00%	Y	TX	State/Local	Sales	6.25 - 8.75% N	Y	Y	Y	Y	Y	Y
NH	State	911 tax	month per access line not to exceed 25 lines per account	Y	106-H9 TX	State	911	1.00% N	N	N	Y	Y	N	Y
NH	State	TRS	0.04%	Y	200-C:7 TX	State	Poison Telecom	0.00% N	NA	NA	NA	NA	NA	Y
NJ	State	Sales	7.00%	Y	TX	State	Infrstr	1.25% N	N	Y	Y	Y	Y	N
NJ	State	911 tax	\$0.90 per customer per in-state service address	Y	52:17C-18 TX	State	PUC	0.167% N	N	N	Y	Y	N	N
NM	State/Local	Sales	5.0 - 6.88%	Y	TX	State	USF	3.40% N	N	N	Y	Y	N	Y
NM	State	Interstate Gross Receipts	4.25%	Y	TX	Local	PUC	0.0 - 13.11% N	N	N	N	N	N	N
NM	State	TRS	0.33%	Y	TX	Local	District	up to \$0.50 per mo per line N	Y	N	N	N	N	Y
NM	State	USF	3.45%	Y	TX	Local	911 tax	0.0 - 4.0% N	N	N	Y	N	N	Y
NM	State	911 tax	\$0.51 per month per access line	Y	UT	State/Local	Sales	4.70 - 9.0% N	N	N	Y	Y	N	Y
NV	State	USF	0.100%	Y	UT	State	USF	0.45% N	N	N	Y	Y	N	N
NV	State	DEAF	\$0.03 per month per access line	Y	426.295 UT	State	911 tax	\$0.08 per line N	N	N	Y	N	N	N
NV	Local	Gross Receipts	0.0 - 5.0%	Y	UT	Local	911 tax	up to \$0.61 per mo per line N	N	N	Y	N	N	Y
NV	Local	License	0.0 - 1.0%	Y	UT	State	Poison control	\$0.07 per mo per line N	N	N	Y	N	N	N
NV	Local	911 tax	\$0.00 to \$0.20 per month per access line	Y	244A.7643 UT	State	Poison control	0.07% N	N	N	Y	N	N	N
NY	State/Local	Sales	4.0 - 9.5%	Y	UT	Local	License	0.0 - 4.0% N	N	N	Y	Y	N	N
NY	State	Excise	2.50%	Y	VA	State	PUC	0.20% N	N	N	Y	Y	N	Y
NY	Local	Excise	0.00 - 2.35%	Y	VA	State	Sales	5.00% N	N	Y	Y	Y	Y	Y
NY	Local	MCTD	0% - 0.595%	Y	VA	State	Non-stat Gross Receipts	0.50% N	N	Y	Y	Y	Y	N
NY	Local	911 tax	to \$1.00 per month per access line not to exceed 75 lines	Y	303 VA	State	911 tax VA Public Right of Way Use	\$0.75 per mo per line N	N	N	Y	N	N	Y
OH	State/Local	Sales	5.75 - 7.0%	Y	VA	Local	Fee	\$0.089 per line N	N	N	Y	N	N	Y
OH	Local	911 tax	\$0.00 to \$0.50 per month per access line	Y	4931.52 VI	State	Excise	4.20% N	N	N	N	N	N	N
OK	State/Local	Sales	4.5 - 10.5%	Y	VT	State/Local	Sales	6.0-7.0% N	N	Y	Y	Y	Y	Y

All tax and surcharge rates are subject to change without prior notice.
Listed below are the tax types and percentage ranges that apply to Dial Tone

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?													
OK	State	USF	0.64% Y		VT	State	USF	2.00% N	N	Y	Y	Y	Y	Y	Y	N	
OK	State	DEAF	\$0.06 per month per access line Y	2418 WA		State/Local	Sales Utility	6.5 - 10.9% N	N	Y	Y	Y	Y	Y	Y	Y	
OK	Local	911 tax	0% to 15% Y	2814 WA		Local	Users	0.0- 8.0% N	N	N	Y	Y	N	N	N	N	
OK	Local	License	0% to 2% Y	WI		State/Local	Sales	5.0 - 6.1% N	Y	Y	Y	Y	Y	Y	Y	Y	
OR	State	PUC	0.25% Y	WI		State	Remainder	0.091% Y	N	N	N	Y	Y	Y	N	N	
OR	State	USF	8.05% Y	WI		State	TEACH-UV	0.123% Y	N	N	N	Y	N	N	N	N	
OR	Local	Gross Receipts	0.0 - 2.0% Y	WI		State	USF	0.03199% Y	N	N	N	Y	N	N	N	N	
OR	Local	License	0.0 - 7.0% Y	WI		State	911 tax	.075 per line N	N	N	Y	N	N	N	N	N	
								up to \$3.75 per mo per line N									
OR	State	911 tax	\$0.75 per month per access line Y	WV		County	911 tax	line N	N	N	Y	N	N	N	N	N	
OR	State	DEAF	\$0.08 per month per access line Y	WY		State/Local	Sales	4.0 - 6.0% N	N	N	Y	Y	N	N	Y	Y	
PA	State/Local	Sales	6.0 - 8.0% Y	WY		State	USF	1.00% N	N	N	Y	Y	N	N	N	N	
								up to \$.75 per mo per line N									
PA	State	Gross Receipts Intra	5.00% Y	WY		Local	911 tax	line N	N	N	Y	N	N	N	Y	Y	
PA	State	TRS	\$0.09 per month per access line Y	PA Bulletin fro Fed		Fed	Fed Excise	0.00% N	N	Y	Y	Y	Y	Y	Y	Y	
PA	Local	911 tax	\$1.00 to \$1.50 per access line per month Y	7017 Fed		Fed	Fed USF	12.30% Y	N	Y	N	N	Y	N	N	N	
							Fed Telecom Relay Service										
PR	State	Gross Receipts	0.25% Y	Fed		Fed	Service	1.280% Y	N	Y	N	N	Y	N	N	N	
PR	City	Municipal Tax	0.50% Y														
PR	State/Local	Sales	5.50 - 7.0% N														
PR	TBD	Import Excise	0.00% N/A														
PR	Local	911 tax	0.5% to 1% Y														
RI	State	Sales	7.00% Y														
RI	State	Gross Receipts	5.00% Y														
RI	State	911 tax	\$1.00 per month per line Y	39-21.1-14													
RI	State	TRS	\$0.09 per month per trunk Y	39-1-42													
RI	State	Surcharge (TEAF)	Up to \$0.35 per month per line Y	39-1-61													
SC	State	USF	2.5992% Y														
SC	Local	License	0.00 - 1.0% Y														
SC	State/Local	Sales	6.0-12.0% Y	12-36-2120(2)													
SC	State	TRS	\$0.15 per month per access line Y	58-9-2530													
SD	State/Local	Sales	4.0 - 9.0% Y														
SD	State	TRS	\$0.15 per month per access line Y														
SD	Local	911 tax	\$0.00 to \$0.75 per month per access line Y														
TN	State	Sales	7.0 - 9.5% Y														
TN	Local	911 tax	\$0.00 to \$3.00 per month per access line Y	7-86-108													
TX	State/Local	Sales	6.25 - 8.75% Y														
TX	Local	911	up to 7% Y														
TX	State	911	\$0.06 per mo per line Y														
TX	State	Poison	0.00% Y														
TX	State	Telecom Infrstr	0.00% Y														
TX	State	PUC	0.167% Y														
TX	State	USF	4.30% Y														
TX	Local	PUC	0.0 - 13.11% Y														
TX	Local	District	0.0 - 1.0% Y														
TX	Local	Special tax (House Bill 1777)	\$0.11 to \$4.35 per month per line Y	ROW fees (PUC info)													
UT	State/Local	Sales	4.70 - 9.0% Y														
UT	State	USF	1.00% Y														
UT	State	DEAF	\$0.10 per month per access line Y														
UT	State	Poison Control	\$0.06 per month per access line Y														

Confirmed by Lynn Ray 4/1/2008

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Listed below are the tax types and percentage ranges that apply to Dial Tone

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?
UT	State	911 tax	\$.09 per line	Y
UT	Local	License	0.0 - 4.0%	Y
VA	State	PUC	0.10%	Y
VA	State	TRS	\$0.16 per month per access line	Y
VA	Local	Utility Users	0% to 25% on first \$X of revenue per month	Y
VA	Local	911 tax	\$0.00 to \$3.00 per month per access line	Y
VA	State	Sales	5.00%	Y
VA	State	Non-stat Gross Receipts	0.50%	Y
VA	State	Right of Way	\$0.67 per month per access line	Y
VI	State	Excise	4.20%	N
VT	State/Local	Sales	6.0-7.0%	
VT	State	USF	1.82%	
WA	State/Local	Sales	6.5 - 10.9%	Y
WA	State/Local	911 tax	\$0.20 to \$0.70 per month per access line	Y
WA	State	TRS	\$0.09 per month per access line	Y
WA	State	Lifeline	\$0.13 per month per access line	Y
WA	Local	Utility Users	0.0- 8.0%	Y
WI	State/Local	Sales	5.0 - 6.1%	Y
WI	State/Local	911 tax	\$0.07 to \$0.70 per month per access line	Y
WI	State	Remainder Assessment	0.187%	Y
WI	State	TEACH-UW-DPI	1.482%	Y
WI	State	USF	0.384%	Y
WV	--	--		
WY	State/Local	Sales	4.0 - 6.0%	Y
WY	State	USF	1.00%	Y
WY	State	DEAF	\$0.06 per month per access line up to 100 lines	Y
WY	Local	911 tax	\$0.50 to \$0.75 per month per line	Y
Fed	Fed	Fed Excise	0.00%	
Fed	Fed	Fed USF	16.10%	N
Fed	Fed	Fed Telecom Relay Service	1.422%	N
Fed	Fed	Federal Regulatory Recovery	0.361%	N
Fed	Fed	Property Tax Recovery	0.660%	N

All tax and surcharge rates/applications are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to services billed as Computer Services for MIP

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate
NM	State/Local	Sales	5.0% - 6.88%
OH	State/Local	Sales	5.75 - 7.0%
SD	State/Local	Sales	4.0% - 9.0%
TX	State/Local	Sales	6.25 - 8.75%
WA	State/Local	Sales	6.5 - 10.9%

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to Retail Services

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?	Exempt
CT	State/Local	Sales	6.350% Y		Y
HI	State	Sales	4.160% Y		Y
MS	State/Local	Sales	7.0% - 7.25% Y		Y
NM	State/Local	Sales	5.0 - 6.88% Y		N
SD	State/Local	Sales	4.0 - 9.0% Y		Y
TX	State/Local	Sales	6.25 - 8.75% Y		Y
WV	State	Sales	6.00% Y		Y

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to Professional Services

As of 10/1/2014

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?
CT	State/Local	Sales	6.350%	Y
HI	State	Sales	4.160%	Y
NM	State/Local	Sales	5.0 - 6.88%	Y
SD	State/Local	Sales	4.0 - 9.0%	Y
WV	State	Sales	6.00%	Y