



Verizon
MC HQE03B70
Wholesale Services
600 Hidden Ridge
Irving, TX 75038-3897

October 24, 2007

RE: Internet Tax Moratorium

This is regarding taxation of Internet access transport if the pending extension of the Internet Tax Moratorium fails to be passed into law by 11/1/2007.

VZ Reference ID:	22532
States Impacted:	ALL
Tariff Reference(s):	Not applicable
USOC(s):	Not Applicable
Rate Change(s) From/To:	Not applicable
Description:	The Internet Tax Moratorium will expire by 11/1/2007 absent necessary action by the United States Congress to extend it. <i>If the moratorium is not extended, transport lines to provide Internet access will become taxable; therefore, Verizon will begin assessing applicable taxes.</i>
Reflected on bills dated:	Customer bills issued after November 1, 2007
Retroactivity:	Y
Other Information:	If approved, Senate bill S. 156 would extend the ban against state and local taxes on Internet access which includes the transport "purchased, used or sold by a provider of Internet access to provide Internet access." If the Senate does not approve this bill, charges for transport used by an Internet access provider to provide Internet access will become subject to taxes under many state and local laws.
Contact:	Verizon Account Manager

If you have any questions, please contact your account manager