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Revision

Number Sheet

2nd Revised CS A* 1st Revised 1* 1st Revised 2

*New or Revised Sheet

| (To be inserted by utility) | | $Issued\ by$ | (To be inserted | by Cal. P.U.C.) |
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| | | TITLE | Resolution No. | |

(T)

A24. CALIFORNIA TELECONNECT FUND SURCHARGE

24.1 GENERAL INFORMATION

24.1.1 APPLICABILITY

All telecommunications carriers are required to apply California Public Utilities Commission (CPUC) mandated Public Program surcharge rates and the CPUC Reimbursement Fee rate to intrastate services. The California Teleconnect Fund Surcharge is for the purpose of funding discounts for telecommunications services to qualifying schools, libraries, hospitals, health clinics, and community based organizations. This surcharge applies to all end-user intrastate telecommunications services, both within a service area (intraLATA) and between service areas (interLATA), except those shown in Special Conditions 24.3, following.

24.1.2 TERRITORY

Within the exchange area of all exchanges as said areas are defined on maps filed as part of the tariff schedules.

24.2 RATES

As permitted by Public Utilities Code Section 492, and as required by CPUC Resolution T-16901, Ordering Paragraph 1, effective January 1, 2005, Sierra Telephone concurs with the Commission's Public Program all-end-user surcharges rates and the Reimbursement Fee rate as filed by Pacific Bell Telephone Company (d.b.a. AT&T California) (Pacific Bell/AT&T California) in its joint tariff for surcharges and fees. Sierra Telephone will apply the current surcharge and fee rates filed in the joint tariff to its respective end user bills until further revised.

For a list of the individual Public Program surcharges and Reimbursement fee, and the current Commission-approved percentage surcharge and fee rates, refer to the Pacific Bell /AT&T California tariff Schedules Cal. P.U.C. No. A1.1.10, Cal. P.U.C. No. A2, and/or Cal. P.U.C. No. A5. The Pacific Bell/AT&T California tariff schedules are available on-line at: http://cpr.att.com/pdf/ca/ca.htm.

24.3 SPECIAL CONDITIONS

A. Pursuant to C.P.U.C. Decision 96-10-066 a surcharge is applied to all end-user intrastate telecommunications services, both within a service area (intraLATA) and between service areas (interLATA). This percentage rate surcharge became effective on February 1, 1997 and is a separate line item on the customers' bill described as California Teleconnect Fund Surcharge or CA Teleconnect Fund Surcharge. This surcharge will remain in effect until otherwise ordered by the Commission.

(Continued)

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A24. CALIFORNIA TELECONNECT FUND SURCHARGE

24.3 SPECIAL CONDITIONS - Continued

A. Continued

The application of this surcharge to all billed end-user intrastate services is authorized by the tariffs of Sierra Telephone Company, Inc., the tariffs of other service providing companies, and the joint tariff for surcharges and fees of Pacific Bell/AT&T California.

B. The percentage rate surcharge applies to service area toll/WATS/800 Service (intrastate intraLATA), between service areas toll/WATS/800 Service (intrastate interLATA), detariffed services, all recurring and non-recurring rates and charges for services provided by the Utility to end-users, and new General Order 96-A contracts executed after September 15, 1994. The percentage rate surcharge does not apply to federal and local excise taxes, and the following:

| 1. | Schedule Cal. P.U.C. No. A4 | Universal Lifeline Telephone Service - basic monthly access rate and reduced service connection charges, both the subsidized and the unsubsidized portions |
|----|--------------------------------|---|
| 2. | Schedule Cal. P.U.C. No. A9 | Public Access Line Service (PARTIAL) - Coin Sent Paid, Coin Station Service, Coin Person |

 Schedule Cal. P.U.C. Universal Lifeline Telephone Service Surcharge No. A26

4. Schedule Cal. P.U.C. Products and Services for the Disabled/California Relay Service and Communications Devices Fund Surcharge

5. Schedule Cal. P.U.C. California High Cost Fund - A Surcharge, (T)
No. A32 California High Cost Fund - B Surcharge, and (T)
California Advanced Services Fund (N)

Service and Debit Card Messages

6. Schedule Cal. P.U.C. Surcharge to Fund the Public Utilities Commission Reimbursement Fee

7. Schedule Cal. P.U.C. Access Service No. B1

8. Message Telecommunications

(PARTIAL) - Coin Sent Paid, Coin Station Service, Coin Person Service, and Debit Card

Messages

9. One-Way Radio Paging Service

10. Directory Advertising

11. Usage charges billed to Customer-Owned Pay

Telephone (COPT) Service Providers

The surcharge is subject to federal and local excise tax.

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