FRONTIER TELEPHONE OF ROCHESTER, INC.

ACCESS

STATEMENT NO. 1

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ACCESS SERVICE

Statement of Surcharge for State Gross Income and Earnings Taxes

The State Gross Income and Earning Taxes Surcharge rates are as follows:

<u>Period</u>	Gross Revenue Tax Surcharge	
Services Provided for Resale*		
January 1, 1996 - December 31, 1996 January 1, 1997 - June 30, 2000 July 1, 2000 and beyond	.77% .76% .38%	(C) (N)
All Other Services		
January 1, 1996 - December 31, 1996 January 1, 1997 - September 30, 1998 October 1, 1998 - December 31, 1999 January 1, 2000 - June 30, 2000 July 1, 2000 and beyond	4.72% 4.60% 4.20% 3.38% 2.98%	(C) (N)

* To qualify for this rate, resellers must possess a Certificate of Public Convenience and Necessity from the New York State Public Service Commission, or must be designated as eligible for sale-for-resale exclusion from the New York State Department of Taxation and Finance.

Issued in compliance with New York Public Service Commission's order in Case 98-M-0489.

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