

GEORGIA**Atlanta**

Cable Taxes	Statutory Rate	Tax Per Subscriber	Effective Rate
Video			
FCC User Fee	\$0.06	\$0.06	0.11%
Franchise Fee	5.00%	\$2.62	5.00%
State Sales Tax	8.00%	\$4.19	8.00%
Other	\$450,000	\$0.40	0.77%
Subscribers	92,616		
Average Bill	\$52.37		
<i>Subtotal</i>		\$7.27	13.88%
Data			
Average Bill	\$41.00		
Wireline	Statutory Rate	Tax Per Subscriber	Effective Rate
Voice			
Federal Excise Tax	3.00%	\$1.17	3.00%
Federal USF	1.00%	\$0.49	1.00%
State Sales Tax	4.00%	\$1.56	4.00%
PUC Fee -RCC	0.01%	\$0.01	0.01%
Local Sales Tax	4.00%	\$1.56	4.00%
911 Tax	\$1.50	\$1.50	3.04%
License Fee/Franchise ROW fee	3.00%	\$1.17	3.00%
Telephone Relay Service Surcharge	\$0.10	\$0.10	0.20%
Subscribers	140,963		
Local service average bill	\$39.12		
Average Bill	\$49.31		
<i>Subtotal</i>		\$7.58	15.37%
Data			
Average Bill	\$32.00		
Wireless	Statutory Rate	Tax Per Subscriber	Effective Rate
Voice			
Federal USF	2.48%	\$1.24	2.48%
State Sales Tax	2.76%	\$1.38	2.76%
Local Sales Tax	3.00%	\$1.50	3.00%
Local 911	2.58%	\$1.50	3.00%
Subscribers	278,489		
Average Bill	\$49.98		
<i>Subtotal</i>		\$5.62	11.24%
Total Taxes	Statutory Rate	Tax Per Subscriber	Effective Rate
Cable Video	na	\$7.27	13.88%
Wireline Voice	na	\$7.58	15.37%
Wireless Voice	na	\$5.62	11.24%
Average Internet	na	na	na
Total Average Bill	\$188.16		
Total Average Taxes		\$20.47	10.88%