

CALIFORNIA**Sacramento**

Cable Taxes	Statutory Rate	Tax Per Subscriber	Effective Rate
Video			
Franchise Fee	5.00%	\$2.62	5.00%
UUT	7.50%	\$3.93	7.50%
Business Operation Tax	0.04%	\$0.02	0.04%
FCC User Fee	\$0.06	\$0.06	0.11%
Subscribers	100,397		
Average Bill	\$52.37		
<i>Subtotal</i>		\$6.63	12.65%

Data	
Average Bill	\$41.00

Wireline	Statutory Rate	Tax Per Subscriber	Effective Rate
Voice			
911 Tax - State	\$0.65	\$0.65	1.32%
Deaf Surcharge - State	0.28%	\$0.14	0.28%
ULTS Surcharge - State	0.50%	\$0.25	0.50%
CHCF - A Surcharge - State	0.30%	\$0.15	0.30%
CHCF - B Surcharge - State	1.47%	\$0.72	1.47%
Teleconnect Surcharge	0.05%	\$0.02	0.05%
State Sales Tax	6.00%	\$2.96	6.00%
PUC Surcharge - State	0.11%	\$0.05	0.11%
Local UUT	7.50%	\$3.70	7.50%
County UUT	2.50%	\$1.23	2.50%
Local Sales Tax	2.00%	\$0.99	2.00%
Federal Excise Tax	3.00%	\$1.17	3.00%
Federal USF	1.00%	\$0.49	1.00%
Subscribers	147,929		
Local service average bill	\$39.12		
Average Bill	\$49.31		
<i>Subtotal</i>		\$12.53	25.41%

Data	
Average Bill	\$32.00

Wireless	Statutory Rate	Tax Per Subscriber	Effective Rate
Voice			
Local UUT	7.50%	\$3.75	7.50%
County UUT	2.50%	\$1.25	2.50%
State 911Tax	0.72%	\$0.36	0.72%
State Deaf Surcharge	0.30%	\$0.15	0.30%
State ULTS Surcharge	1.10%	\$0.55	1.10%
State CHCF - A & B Surcharge	2.20%	\$1.10	2.20%
PUC fee	0.11%	\$0.05	0.11%
CTF	0.16%	\$0.08	0.16%
Federal USF	2.48%	\$1.24	2.48%
Subscribers	310,295		
Average Bill	\$49.98		
<i>Subtotal</i>		\$8.53	17.07%

Total Taxes	Statutory Rate	Tax Per Subscriber	Effective Rate
Cable Video	na	\$6.63	12.65%
Wireline Voice	na	\$12.53	25.41%
Wireless Voice	na	\$8.53	17.07%
Average Internet	na	na	na
Total Average Bill	\$188.16		

Total Average Taxes		\$27.69	14.71%
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