CERTIFICATE OF EXEMPTION FROM FEDERAL EXCISE TAX
ON COMMUNICATIONS SERVICES

	Name of Carrier		
ACNA	Address		Year
ACNA	City, State, Zip		

The undersigned hereby certifies that services provided by SBC Companies in connection with interstate and intrastate Access/Cellular charges will be used exclusively in the rendering of a communication service upon which tax is imposed by Section 4251 of the Internal Revenue Code.

This resale exemption is applicable to the following Access/Cellular services furnished by SBC.

_____ Switched Access _____ Special Access
_____ WATS _____ Cellular Service

(Applicable billing account numbers are attached)

It is understood that no tax will be collected by SBC Companies on charges for said services, and that it will be the responsibility of the undersigned to collect such tax as may be due from its customers.

Signature: _____

Title: _____

Telephone No.: _____

Date: _____

Received by SBC _____
(Date) (Initials)

Southwestern Bell Telephone, L.P., d/b/a SBC Oklahoma, SBC Missouri, SBC Arkansas, SBC Kansas and SBC Texas; The Southern New England Telephone Company d/b/a SBC Connecticut; Nevada Bell Telephone Company d/b/a SBC Nevada; Pacific Bell Telephone Company d/b/a SBC California; Illinois Bell Telephone Company d/b/a SBC Illinois; Indiana Bell Telephone Company Incorporated d/b/a SBC Indiana; Michigan Bell Telephone Company d/b/a SBC Michigan; The Ohio Bell Telephone Company d/b/a SBC Ohio; and Wisconsin Bell, Inc. d/b/a SBC Wisconsin (these companies and all affiliates are collectively referred to as "SBC Companies"