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February 26, 2009 – **VIA ELECTRONIC MAIL**

Ann Cole, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 080234-TP
Implementation of Florida lifeline program involving bundled service packages
and placement of additional enrollment requirements on customers

Dear Ms. Cole:

Enclosed for filing in the above-referenced matter is the Late-Filed Deposition Exhibit 1 of Paul Vasington. Service has been made as indicated on the Certificate of Service. If there are any questions regarding this filing, please contact me at (678) 259-1449.

Sincerely,

s/ Dulaney L. O’Roark III

Dulaney L. O’Roark III

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Enclosure

At the deposition of Paul Vasington taken on February 11, 2009, Staff requested that Verizon Florida LLC ("Verizon") provide a late-filed exhibit addressing whether bundled services are disaggregated for state tax purposes. As a preliminary matter, Verizon notes that this inquiry has no bearing on the issue of whether bundled services are "nonbasic" under Chapter 364. Subject to that caveat, Verizon provides the following information:

1. Under Section 202.12, Florida Statutes, Verizon pays a state communications sales tax on FiOS video services, but not on residential telecommunications services or information services. When a residential customer receives a package of FiOS video services with telecommunications or information services (or both), Verizon attributes a portion of the package revenue to FiOS video services, which is the amount shown for those services on the customer's bill. No allocation is required between basic and nonbasic telecommunications services for tax purposes.

2. Under Section 203.01, Florida Statutes, Verizon pays a state gross receipts tax on telecommunications services and FiOS video services, but not on information services. When a residential customer receives a package of telecommunications or FiOS video services with other services, Verizon attributes a portion of the package revenue to the telecommunications or FiOS video services (or both, if both are provided), which is the amount shown for those services on the customer's bill. No allocation is required between basic and nonbasic telecommunications services for tax purposes.

3. Under Section 202.19, Florida Statutes, Verizon pays a local communications services tax on telecommunications services and FiOS video services, but not on information services. When a residential customer receives a package of telecommunications or FiOS video services, Verizon attributes a portion of the package revenue to the telecommunications or FiOS video services (or both, if both are provided), which is the amount shown for those services on the customer's bill. No allocation is required between basic and nonbasic telecommunications services for tax purposes.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that copies of the foregoing were sent via electronic mail
and/or U.S. mail on February 26, 2009 to:

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s/ Dulaney L. O'Roark III