

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS

IN RE: AT&T MOBILITY WIRELESS)
DATA SERVICES SALES TAX)
LITIGATION)

Case No. 1:10-cv-02278
Judge Amy J. St. Eve

This Document Relates To:)
All Actions)

GLOBAL CLASS ACTION SETTLEMENT AGREEMENT

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GLOBAL CLASS ACTION SETTLEMENT AGREEMENT

This Global Class Action Settlement Agreement (“Agreement” or “Settlement Agreement”) is entered into as of July 9, 2010, and is between and among AT&T Mobility LLC (“AT&T Mobility”) (as defined in paragraph 1.2) and the Class Plaintiffs (as defined in paragraph 1.4) on behalf of themselves and the Settlement Class (as defined in paragraph 1.26), by and through the undersigned for AT&T Mobility and the undersigned Class Plaintiffs and Interim Settlement Class Counsel (as defined in paragraph 1.16) for the Settlement Class. This Agreement is intended by the Settling Parties to fully, finally and forever resolve, discharge and settle all released rights and claims, as set forth below, subject to the terms and conditions set forth herein.

RECITALS

WHEREAS, the following cases were filed by plaintiffs in, or were removed to, various United States District Courts and were subsequently transferred to the United States District Court for the Northern District of Illinois for all pretrial purposes pursuant to transfer orders from the Judicial Panel on Multidistrict Litigation:

<u>Abbreviated Case Name</u>	<u>N.D. Illinois Case Number</u>	<u>Filed In/ Transferred From</u>
1. <i>Armstrong v. AT&T Mobility, LLC</i>	1:10-cv-02943	D. District of Columbia
2. <i>Abel v. AT&T Mobility, LLC</i>	1:10-cv-03369	S.D. Florida
3. <i>Bendian v. AT&T Mobility, LLC, et al.</i>		D. New Jersey
4. <i>Bosarge v. AT&T Mobility, LLC</i>	1:10-cv-02306	S.D. Mississippi
5. <i>Bosse v. AT&T Mobility, et al.</i>	1:10-cv-02324	D. South Carolina (Charleston Division)
6. <i>Buchar v. AT&T Mobility, LLC</i>	1:10-cv-00842	N.D. Illinois (Eastern Division)
7. <i>Bulzone v. AT&T Mobility, LLC</i>	1:10-cv-02673	S.D. Florida (Ft. Lauderdale Division)
8. <i>Cooper v. AT&T Mobility, LLC</i>		D. Delaware
9. <i>Corn v. AT&T Mobility, LLC</i>	1:10-cv-02326	W.D. Texas
10. <i>Cranford v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02309	D. Nebraska

11. <i>Crose v. AT&T Mobility, LLC</i>	1:10-cv-02674	E.D. Louisiana
12. <i>Devore v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02683	D. Utah
13. <i>Diethelm v. AT&T Mobility, LLC</i>	1:10-cv-02279	N.D. Alabama
14. <i>Dow v. AT&T Mobility, LLC</i>	1:10-cv-02678	D. Maryland
15. <i>Edmonds v. AT&T Mobility, LLC</i>	1:10-cv-02321	W.D. Oklahoma
16. <i>Erie, et al. v. AT&T Mobility, LLC, et al.</i>		M.D. Louisiana
17. <i>Fox v. AT&T Mobility, LLC</i>	1:10-cv-02316	E.D. North Carolina (Western Division)
18. <i>Girard v. AT&T Mobility, LLC</i>	1:10-cv-02682	W.D. North Carolina (Charlotte Division)
19. <i>Havron v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02290	S.D. Illinois
20. <i>Hendrix v. AT&T Mobility, LLC</i>	1:10-cv-02298	D. Kansas
21. <i>Herst v. AT&T Mobility, LLC, et al.</i>		N.D. Illinois
22. <i>Hoke v. AT&T Mobility, LLC</i>	1:10-cv-02291	N.D. Indiana
23. <i>Howell v. AT&T Mobility, LLC</i>	1:10-cv-02668	N.D. California
24. <i>Iannetti v. AT&T Mobility, LLC</i>	1:10-cv-02322	W.D. Pennsylvania
25. <i>Johnson v. AT&T Mobility, LLC</i>	1:10-cv-02305	E.D. Michigan
26. <i>Krein v. AT&T Mobility, LLC</i>	1:10-cv-03370	D. New Jersey
27. <i>Kyle v. AT&T Mobility, LLC</i>	1:10-cv-02667	C.D. California
28. <i>Leisman v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02681	W.D. Missouri (Western Division)
29. <i>Macy v. AT&T Mobility, LLC, et al.</i>		S.D. New York
30. <i>Mazeitis v. AT&T Mobility, LLC</i>	1:10-cv-02301	W.D. Louisiana
31. <i>Meshulam v. AT&T Mobility, LLC</i>	1:10-cv-02679	D. Maryland
32. <i>Munson v. AT&T Mobility, LLC</i>	1:10-cv-02288	S.D. Florida
33. <i>Novick v. AT&T Mobility, LLC</i>		M.D. Florida
34. <i>Pauley v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02308	W.D. Missouri (Central Division)
35. <i>Rahn v. AT&T Mobility, LLC</i>	1:10-cv-02300	E.D. Kentucky
36. <i>Rock v. AT&T Mobility, LLC</i>	1:10-cv-02302	D. Connecticut
37. <i>Rock v. AT&T Mobility, LLC</i>	1:10-cv-02671	D. Massachusetts
38. <i>Rogers v. AT&T Mobility, LLC</i>	1:10-cv-02685	D. Vermont
39. <i>Shirley v. AT&T Mobility, LLC</i>		D. Rhode Island
40. <i>Shuptrine v. AT&T Mobility, LLC</i>	1:10-cv-02325	E.D. Tennessee
41. <i>Simon v. AT&T Mobility, LLC</i>	1:10-cv-02666	C.D. California
42. <i>Sipple v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02669	S.D. California
43. <i>Stanczak v. AT&T Mobility, LLC</i>	1:10-cv-02687	E.D. Wisconsin
44. <i>Stewart v. AT&T Mobility, LLC</i>	1:10-cv-02684	E.D. Virginia
45. <i>Taylor v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02282	E.D. Arkansas
46. <i>Tushaus v. AT&T Mobility, LLC</i>	1:10-cv-02665	D. Arizona
47. <i>Vickery v. AT&T Mobility, LLC</i>	1:10-cv-02686	W.D. Washington
48. <i>Wallace v. AT&T Mobility, LLC</i>	1:10-cv-02320	S.D. Ohio
49. <i>White v. AT&T Mobility, LLC</i>	1:10-cv-02680	D. Minnesota
50. <i>Wiand v. AT&T Mobility, LLC</i>	1:10-cv-02303	E.D. Michigan
51. <i>Wieland v. AT&T Mobility, LLC</i>		D. Colorado

52. <i>Wilhite v. AT&T Mobility, LLC</i>	1:10-cv-02289	N.D. Georgia
53. <i>Wood v. AT&T Mobility, LLC</i>	1:10-cv-02297	S.D. Iowa
54. <i>Wright v. AT&T Mobility LLC</i>	1:10-cv-02670	S.D. California

WHEREAS, Class Plaintiffs allege in the Actions that AT&T Mobility charges customers for taxes, fees and surcharges on internet access through certain services including iPhone data plans, Blackberry data plans, other smart phone data plans, laptop connect cards and pay-per-use data services in violation of the Internet Tax Freedom Act, 47 U.S.C. § 151 (1998) (as amended) and other state laws;

WHEREAS, AT&T Mobility has denied, and continues to deny, inter alia, any wrongdoing, and any and all allegations that Class Plaintiffs or Settlement Class Members have suffered any damage whatsoever, have been harmed in any way, or are entitled to any relief as a result of any conduct on the part of AT&T Mobility as alleged by Class Plaintiffs in the Actions.

WHEREAS, Interim Settlement Class Counsel and various co-counsel have conducted a thorough investigation and evaluation of the facts and law relating to the matters set forth in the Actions; and

WHEREAS, Class Plaintiffs and AT&T Mobility desire to avoid the further expense of litigation and to settle and voluntarily compromise any and all claims or causes of action between them that have arisen or that may arise in the future which in any way relate to Class Plaintiffs' claims or the facts alleged in the Actions individually and on behalf of the Settlement Class;

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained herein, and with the intention of being legally bound thereby, each of the above parties hereto do covenant and agree as follows:

DEFINITIONS

1. **Definitions.** The following definitions apply to this Agreement and the exhibits hereto:

1.1 **“Actions”** means the MDL Actions and the Related Actions.

1.2 **“AT&T Mobility”** means AT&T Mobility LLC, AT&T Inc. and all of their predecessors in interest, successors in interest and any of their parents, subsidiaries, divisions or affiliates, and their officers, directors, employees, trustees, principals, attorneys, agents, representatives, vendors, shareholders, partners, limited partners, as well as any person acting or purporting to act on their behalf or on behalf of those in privity with AT&T Mobility or AT&T Inc. and the Settlement Class Members. This shall include but not be limited to the list of affiliates attached as Exhibit A.

1.3 **“Class Notice”** which shall be in substantially the same form as Exhibits B, C, D, E and F hereto, shall mean the Court-approved form of notice to the Settlement Class of (i) certification of the Settlement Class, (ii) preliminary approval of the Settlement Agreement, (iii) scheduling of the Final Approval Hearing, and (iv) options available to Settlement Class Members.

1.4 **“Class Plaintiffs”** means Andy Armstrong, Ronald Bendian, Michael Bosarge, Eric Bosse, Vicki L. Campbell, Harvey Corn, Pam Corn, Matthew Cranford, Steven A. DeVore, Jane F. Edmonds, Heather Feenstra-Kretschmar, Adrienne M. Fox, Richard Garner, Stephen S. Girard, David Guerrero, Christopher R. Havron, Christopher Hendrix, Martin Hoke, Meri Iannetti, Christopher Jacobs, Kathy J. Johnson, Jamie Kilbreth, Bert Kimble, Vickie C. Leyja, Jonathan Macy, Rick Manrique, Heather Mazeitis, Bonnae Meshulam, Miracles Meyer, Audrey J. Mitchell, Adrienne D. Munson, Jill Murphy, Gira L. Osorio, Sara Parker Pauley,

Joseph Phillips, Heather Rahn, David Rock, Lesley Rock, William J. Rogers, James Marc Ruggerio, Ann Marie Ruggerio, James Shirley, Randall Shuptrine, John W. Simon, Karl Simonsen, Donald Sipple, James K.S. Stewart, Dorothy Taylor, Kirk Tushaus, Matthew Vickery, John W. Wallace, Eleanor T. Wallace, Craig Wellhouser, Aaron White, William A. Wieland, Robert Wilhite, and Penny Annette Wood, who are some of the named Plaintiffs in the Actions and who have executed this Agreement in their individual capacity and as representatives of the Settlement Class as defined in this Agreement.

1.5 **“Costs of Settlement Administration”** shall mean all actual costs associated with or arising from Settlement Administration.

1.6 **“Court”** means the United States District Court for the Northern District of Illinois in which the MDL Actions are pending pursuant to transfer orders of the Judicial Panel on Multidistrict Litigation, and to which presentation of this Agreement for judicial review and approval will be made.

1.7 **“Current Customers”** means those Settlement Class Members who are customers of AT&T Mobility at the time notice is sent to the Settlement Class pursuant to the Preliminary Approval Order.

1.8 **“Depository Bank”** means the financial institution holding the Escrow Funds in the Escrow Accounts, or its successor.

1.9 **“Effective Date”** means the date when the order finally approving the Settlement becomes a “Final Order” (as defined in paragraph 1.14).

1.10 **“Escrow Accounts”** means the escrow account and sub-accounts established pursuant to this Settlement Agreement and Exhibit G hereto.

1.11 **“Escrow Agent”** means the financial institution selected by Interim Settlement Class Counsel and approved by AT&T Mobility to hold the Settlement Fund.

1.12 **“Escrow Agreement”** means the escrow agreement executed by the Escrow Agent, Interim Settlement Class Counsel and Counsel for AT&T Mobility, substantially in the form attached as Exhibit G.

1.13 **“Escrow Funds”** means the funds in the Escrow Accounts.

1.14 **“Final Order”** or **“Final Judgment”** means the termination of the Actions after the occurrence of each of the following events:

1.14.1 This Global Class Action Settlement Agreement is approved in all respects by the Court without material modification unless expressly agreed to by AT&T Mobility and the Class Plaintiffs; and

1.14.2 An order and final judgment of dismissal with prejudice is entered by the Court against the Class Plaintiffs and all of the Settlement Class Members who do not opt out as provided in Rule 23 of the Federal Rules of Civil Procedure and the time for the filing of any appeals has expired or, if there are appeals, approval of the settlement and judgment has been affirmed in all respects by the appellate court of last resort to which such appeals have been taken and such affirmances are no longer subject to further appeal or review.

1.15 **“Former Customers”** means those Settlement Class Members who are not Current Customers (as defined in paragraph 1.7).

1.16 **“Interim Settlement Class Counsel”** or **“Settlement Class Counsel”** means the law firms: Bartimus, Frickleton, Robertson & Gorny, P.C. and The Huge Law Firm PLLC.

1.17 **“Internet Taxes”** shall mean each and every “tax on Internet access,” as that term is defined in the ITFA, collected by AT&T Mobility from its customers and paid to the Taxing Jurisdictions (as defined in paragraph 1.31) listed and as limited on Exhibit H hereto with respect to charges for those services listed on Exhibit I that the Class Plaintiffs agree are for Internet access, including iPhone data plans, Blackberry data plans, other smart phone data plans, laptop connect card plans and pay-per-use data services.

1.18 **“ITFA”** means the Internet Tax Freedom Act, 47 U.S.C. § 151 (1998) as amended.

1.19 **“MDL Actions”** means MDL No. 2147 including cases identified in the Recitals of this Agreement and all cases transferred or pending transfer to MDL No. 2147 through the Effective Date of the Final Order.

1.20 **“Net Settlement Fund”** means the amount remaining in the Settlement Fund for distribution to Settlement Class Members, after payment of or reserve for escrow expenses, taxes on escrow earnings or tax-related fees and expenses, estimated taxes, Costs of Settlement Administration, all other related costs, incentive awards to Class Representatives and such attorneys’ fees and litigation expenses as may be awarded by the Court.

1.21 **“Preliminary Approval Order”** shall mean the order of the Court preliminarily approving this Settlement Agreement, in substantially the same form as Exhibit J hereto.

1.22 **“Publication Notice”** which shall be in substantially the same form as Exhibit E hereto, shall mean the Court approved form of publication notice to the Settlement Class.

1.23 **“Related Actions”** means *Stephen T. Johnson, et al. v. AT&T Mobility, LLC*, Case No. 4:09-4104, now pending before the United States District Court for the Southern District of Texas; and *John Gaffigan, et al. v. AT&T Mobility, LLC*, Case No. 4:10-cv-00503-ERW, now pending before the United States District Court for the Eastern District of Missouri.

1.24 **“Settlement Administration”** shall mean the distribution of proceeds of the Settlement Fund to members of the Settlement Class and other tasks as set forth in this Agreement.

1.25 **“Settlement Administrator”** means Analysis Research Planning Corporation or such other qualified and competent entity chosen by the Class Plaintiffs and Interim Settlement Class Counsel, and authorized by the Court to distribute the Settlement Fund and to undertake other tasks as set forth in this Agreement.

1.26 **“Settlement Class”** means the class defined in paragraph 7 of this Agreement, which the Settling Parties have agreed herein to seek to have certified by the Court solely for purposes of this Settlement Agreement, and their heirs, agents, executors, administrators, successors, and assigns.

1.27 **“Settlement Class Member”** means any person falling within the definition of the Settlement Class defined in paragraph 7 herein (collectively referred to herein as “Settlement Class Members”).

1.28 **“Settlement Fund”** means the monies remitted pursuant to paragraph 8 herein by AT&T Mobility or Class Plaintiffs, or otherwise remitted directly by a Taxing Jurisdiction to the Escrow Account, and any interest or other amount earned or accrued on such remittances.

1.29 **“Settling Parties”** means the Class Plaintiffs and AT&T Mobility.

1.30 **“Subsequent Action”** means any action brought in any state or federal court or arbitral proceeding advancing any claims involving or relating to AT&T Mobility’s alleged charging of Internet Taxes under any theory of liability, by, or on behalf of, any member of the Settlement Class.

1.31 **“Taxing Jurisdictions”** means the state and local jurisdictions set forth on Exhibit H which include some jurisdictions that collect taxes on behalf of other taxing authorities within the same state.

1.32 **“Vendor’s Compensation”** **“Vendor’s Compensation”** shall mean any amounts specifically related to the Internet Taxes that AT&T Mobility was allowed by certain Taxing Jurisdictions in the form of a credit against taxes owing to the Taxing Jurisdiction, which is generally considered to be compensation for the vendor’s collecting and remitting taxes to the Taxing Jurisdiction; provided, however that, for purposes of this Settlement Agreement, vendor’s compensation shall not include amounts to which AT&T would have been entitled independent of the collection of Internet Taxes based on limitations on the amount of credit allowed pursuant to applicable law.

TERMS AND CONDITIONS OF SETTLEMENT

2. **Plaintiffs' Allegations.** The Class Plaintiffs have brought their Actions as class actions under Rule 23 of the Federal Rules of Civil Procedure or under similar state rules of civil procedure, the latter of which have been properly removed to federal court. They allege, among other things, that AT&T Mobility charged certain Internet Taxes to its customers in violation of ITFA and/or various other state statutes and common law doctrines such as breach of contract. Class Plaintiffs allege that AT&T Mobility is liable for damages to the Settlement Class.

3. **Denial of Liability.** AT&T Mobility believes that the Class Plaintiffs' factual and legal allegations in the Actions are incorrect and specifically denies all liability to the Class Plaintiffs and the Settlement Class. In the Actions, AT&T Mobility generally denies Plaintiffs' allegations and possesses a number of defenses to the claims asserted as well as defenses to certification of a class or classes including arbitration agreements, which by their terms preclude class treatment and compel each plaintiff and putative class member to submit his or her claim to arbitration on an individual basis. For purposes of settlement only, and as part of this Agreement, AT&T Mobility agrees not to assert these defenses to Class Plaintiffs' claims.

4. **Negotiations.** Settlement negotiations have taken place between Interim Settlement Class Counsel and several other Plaintiffs' counsel, on the one hand, and AT&T Mobility's counsel, on the other hand. This Settlement Agreement, subject to the approval of the Court, contains all the terms of the Settlement agreed to between AT&T Mobility and the Class Plaintiffs individually and on behalf of the Settlement Class.

5. **Benefits of Settling the Actions.** Class Plaintiffs believe that the claims asserted by them in the Actions have merit and that there is evidence to support their claims. Class Plaintiffs, however, recognize and acknowledge the expense and length of continued litigation

and legal proceedings necessary to prosecute the Actions against AT&T Mobility through trial and through any appeals. Class Plaintiffs also recognize and have taken into account the uncertain outcome and risks associated with litigation and class actions in general, and the Actions in particular, as well as the difficulties and delays inherent in any such litigation.

The Class Plaintiffs are also mindful of the potential problems of proof and the possible defenses to class certification, as well as to the remedies they seek. As a result, the Class Plaintiffs believe that the Settlement set forth in this Agreement provides substantial benefits to Settlement Class Members. The Class Plaintiffs and Interim Settlement Class Counsel have therefore determined that the Settlement, as set forth in this Agreement, is fair, reasonable, adequate and in the best interests of the Settlement Class.

6. **No Admission of Liability.** By entering into this Agreement, the Settling Parties agree that AT&T Mobility is not admitting any liability to the Class Plaintiffs, the Settlement Class, or any other person or entity, and AT&T Mobility expressly denies all such liability. AT&T Mobility's sole motivation for entering into this Settlement Agreement is to dispose expeditiously of the claims that have been asserted against it in the Actions by settlement and compromise rather than incur the expense and uncertainty of protracted litigation. No portion of this Agreement may be admitted into evidence in any action, except as required to enforce this Agreement and/or to cease or enjoin other litigation pursuant to paragraph 9 of this Agreement.

7. **Settlement Class Definition.** The Master Class Action Complaint filed in the MDL Actions seeks relief for a class of Plaintiffs described as follows, which class is agreed to for purposes of settlement only and for no other purpose:

All persons or entities who are or were customers of AT&T Mobility and who were charged Internet Taxes on bills issued from November 1, 2005 through September 7, 2010.

Excluded from the Settlement Class are: (i) AT&T Mobility, any entity in which AT&T Mobility has a controlling interest or which has a controlling interest in AT&T Mobility, and AT&T Mobility's legal representatives, predecessors, successors and assigns; (ii) governmental entities; (iii) AT&T Mobility's officers, directors, agents and representatives; and (iv) the Court presiding over any motion to approve this Settlement Agreement.

8. **Settlement Consideration and AT&T Mobility's Obligations.** Subject to the provisions herein, and in full, complete and final Settlement of the Actions, the Settling Parties agree:

AT&T Mobility To Cease Challenged Practice

8.1 Subject to paragraph 8.2 below, and upon entry of the Preliminary Approval Order, AT&T Mobility agrees to cease charging the challenged Internet Taxes on those services set forth on Exhibit I in the Taxing Jurisdictions set forth on Exhibit H hereto as soon as practicable and no later than thirty (30) days after the date of the Preliminary Approval Order.

8.2 AT&T Mobility reserves the right to reinstate charging for Internet Taxes in the Taxing Jurisdictions set forth in Exhibit H if:

(a) The Settlement provided herein is not approved by the Court in accordance with the terms of this Agreement and does not become subject to a Final Order; or

(b) federal, state or local laws, statutes, regulations, administrative decisions or pronouncements, or the interpretation of any of the foregoing specifically requires, authorizes or permits the collection and payment of Internet Taxes on, or on the charges for, any services or products set forth on Exhibit I.

AT&T Mobility To Process And Assist In Processing Refund Claims

8.3 In those Taxing Jurisdictions, as set forth in Exhibit K hereto, in which only AT&T Mobility has standing to seek a refund of the Internet Taxes collected and paid by

AT&T Mobility, AT&T Mobility, on behalf of the Settlement Class but at AT&T Mobility's expense, shall file claims with the Taxing Jurisdictions for refunds of the Internet Taxes for the available period or periods for which refund claims may be filed under each jurisdiction's laws.

8.4 In those Taxing Jurisdictions, as set forth in Exhibit L hereto, in which AT&T Mobility and Class Plaintiffs have standing to seek a refund of the Internet Taxes collected and paid by AT&T Mobility, AT&T Mobility, on behalf of the Settlement Class but at AT&T Mobility's expense, shall file claims joined in by the Settlement Class with the Taxing Jurisdictions for refunds of the Internet Taxes for the period or periods for which refund claims may be filed under each jurisdiction's laws.

8.5 In those Taxing Jurisdictions, as set forth in Exhibit M hereto, in which only the Settlement Class Members have standing to seek a refund of the Internet Taxes collected and paid by AT&T Mobility, AT&T Mobility, on behalf of the Settlement Class but at AT&T Mobility's expense, shall prepare and provide: (i) a template for filing a claim for refund of Internet Taxes, (ii) documentation showing the aggregate Internet Taxes paid to each such jurisdiction for the period or periods for which refund claims may be filed under each jurisdiction's laws, and (iii) such other information reasonably necessary to prepare, file and process the refund claims as is requested by the Settlement Class and is available in AT&T Mobility's records, in a format determined by AT&T Mobility.

8.6 **Interest**

Where permitted by statute, AT&T Mobility and/or Class Plaintiffs will seek interest from the Taxing Jurisdictions with respect to the refund claims.

8.7 Escrow of AT&T Mobility Payments Required By Taxing

Jurisdictions

To the extent that any Taxing Jurisdiction requires that, prior to the Taxing Jurisdiction's grant and/or payment of a claimed refund of Internet Taxes, AT&T Mobility refund those amounts to the affected customers in the Settlement Class, the Settling Parties agree that such payment shall be made by AT&T Mobility in escrow to a fund (the "Pre-Refund Escrow Fund") that is independent of the Escrow Funds and Escrow Accounts separately provided for in paragraph 8.14 of this Settlement Agreement. Such payment shall be made contemporaneously with the filing of the refund claim, if such requirement is known at such time, or within 15 days after receiving notice of such requirement by the Taxing Jurisdiction. In order to effectuate the provisions of this Settlement Agreement, each Settlement Class Member agrees that, for purposes of satisfying the requirement of any Taxing Jurisdiction, that AT&T Mobility refund taxes to the affected customers prior to granting or paying a refund claim, the payment by AT&T of an amount representing Internet Taxes paid by that Settlement Class Member into the Pre-Refund Escrow Fund will be considered the payment by AT&T of such taxes to such Settlement Class Member. Interim Settlement Class Counsel further agree to take any action reasonably necessary on behalf of the Settlement Class to satisfy a Taxing Jurisdiction that such amounts have been refunded to the affected customers in satisfaction of the Taxing Jurisdiction's requirement, in order to facilitate a refund or credit of the Internet Taxes to AT&T Mobility. Amounts paid to the Pre-Refund Escrow Fund shall be held in a mutually agreeable account maintained by a party unrelated to the Settling Parties, until the occurrence of one of the following "Pre-Refund Escrow Release Events":

(a) the Taxing Jurisdiction in question pays monies to AT&T Mobility or provides tax credits in full or partial satisfaction of the refund claims filed with the Taxing Jurisdiction, at which time AT&T Mobility shall become subject to the provisions of sections 8.10 or 8.11 with respect thereto, or

(b) a final determination has been issued, for which further appeal is either not available or not pursued, by either the Taxing Jurisdiction in question denying all or any portion of the refund claims for Internet Taxes filed with that Taxing Jurisdiction or by a court of competent jurisdiction in an action initiated to compel the Taxing Jurisdiction to act on the refund claim, which action results in no refund or credit being received by AT&T Mobility.

Upon the occurrence of a Pre-Refund Escrow Release Event, all amounts previously paid by AT&T Mobility to the Pre-Refund Escrow Fund, and any interest earned thereon, that are attributable to the refund claims filed with the particular Taxing Jurisdiction at issue shall be paid to AT&T Mobility. In the event of a disagreement that prevents the occurrence of a Pre-Refund Escrow Release Event, the Settling Parties will submit the dispute to the Court under its continuing jurisdiction pursuant to paragraph 29 hereof.

8.8 Settlement Class' Consent to AT&T Mobility's Filing of Claims

Each Settlement Class Member hereby consents to: (a) AT&T Mobility's filing of the claims for refund of Internet Taxes contemplated by this Settlement Agreement; (b) the payment of refunds or issuance of tax credits by the Taxing Jurisdictions to AT&T Mobility in accordance with the terms of the Settlement Agreement; and (c) the distribution of the Net Settlement Fund in accordance with paragraph 8.19. In light of AT&T Mobility's obligation to pay the refunded or credited Internet Taxes received by AT&T Mobility to the Escrow Accounts, the Settling Parties agree that AT&T Mobility has assigned and refunded to the Settlement Class

all Internet Tax refunds to be sought pursuant to the Settlement Agreement as they related to members of the Settlement Class. To the extent required by the law of any state or local jurisdiction at issue, the Settlement Class assigns AT&T Mobility all rights of the Settlement Class Members to file the refund claims for Internet Taxes contemplated by this Settlement Agreement.

8.9 Procedures For Filing And Prosecuting Refund Claims

The procedures for filing refund claims as set forth in the foregoing paragraphs shall be governed by the provisions and subject to the time frames set forth in the Refund Procedures Protocol attached hereto as Exhibit N. AT&T Mobility will respond to inquiries from the Taxing Jurisdictions regarding the claims for refunds. If a Taxing Jurisdiction notifies AT&T Mobility of its denial, in whole or in part, of a refund claim, AT&T Mobility will promptly notify Interim Settlement Class Counsel. Interim Settlement Class Counsel shall notify AT&T Mobility as to whether the Settlement Class wants to appeal or otherwise contest the adverse ruling or decision of the Taxing Jurisdiction on the refund claim. If Interim Settlement Class Counsel determines to appeal the adverse ruling or decision of the Taxing Jurisdiction, AT&T Mobility shall cooperate in the appeal. AT&T Mobility and Interim Settlement Class Counsel shall select independent counsel to prosecute the appeal. Independent counsel shall work at the direction of Interim Settlement Class Counsel. AT&T Mobility shall have the right to review and comment on any filings or positions taken with the Taxing Jurisdiction and the right to prohibit the assertion of any positions in such filings that are made in the name of AT&T Mobility and deemed by AT&T Mobility to be inconsistent with the facts, contrary to law, or damaging to AT&T Mobility. Any fees and expenses payable to the independent counsel shall be paid from any funds generated as a result of the appeal or, if the appeal is unsuccessful, by

Interim Settlement Class Counsel. If the Settling Parties disagree on any aspect on the prosecution of an appeal, they will submit the dispute to the Court under its continuing jurisdiction pursuant to paragraph 29 hereof. Notwithstanding the foregoing, AT&T Mobility shall retain the right but not the obligation to appeal, otherwise contest, or further prosecute an appeal of any adverse ruling or decision in the event that Settlement Class Counsel declines to do so for any reason.

8.10 AT&T Mobility's Assignment Of Refunds

With respect to those refund claims filed in the name of AT&T Mobility, to the extent that the Taxing Jurisdiction grants AT&T Mobility a refund, AT&T Mobility shall assign all of its rights, title and interest in the refund related to the members of the Settlement Class, subject to any claims or conditions that may be imposed on such refund by the Taxing Jurisdiction. In accordance with this assignment, AT&T Mobility shall seek to have the refunded monies paid directly to the Escrow Accounts by the Taxing Jurisdictions. All monies that are nonetheless received by AT&T Mobility relating to the refund claims filed with the Taxing Jurisdictions that relate to members of the Settlement Class shall be transferred by AT&T Mobility to the Escrow Accounts established at the Depository Bank within seven (7) business days of receipt. The monies transferred by AT&T Mobility to the Escrow Accounts for refunds from a Taxing Jurisdiction shall be segregated by the Escrow Agent pursuant to the Escrow Agreement into separate accounts, each designated as originating from the specific jurisdiction for which the monies in question were received and each for the benefit of those Settlement Class Members who remitted Internet Taxes to AT&T Mobility for payment to such Taxing Jurisdiction making the refund.

8.11 Payments By AT&T Mobility Relating To Tax Credits

To the extent a Taxing Jurisdiction issues future tax credits to AT&T Mobility in lieu of a refund of monies sought on a refund claim for Internet Taxes, AT&T Mobility shall remit monies in the amount of the credit as they relate to members of the Settlement Class to the Escrow Accounts established at the Depository Bank as quickly as possible but within fourteen (14) business days of receipt of notification of the future tax credits as follows:

(a) If, in the judgment of AT&T Mobility, the use of the future tax credit will be spread over a three (3) year period or less, AT&T Mobility shall remit monies to the Escrow Accounts equal to the total future tax credits as they related to members of the Settlement Class; or

(b) If, in the judgment of AT&T Mobility, the use of the future tax credit will be spread over a period longer than three (3) years, AT&T Mobility shall remit monies to the Escrow Accounts equal to the net present value of such future tax credits as they relate to members of the Settlement Class for the fourth and succeeding years using a 5% discount rate to compute the net present value. The amount of the first three (3) years shall be paid with no discount.

The monies paid by AT&T to the Escrow Accounts as a result of credits issued by a tax jurisdiction in lieu of a refund shall be segregated by the Escrow Agent pursuant to the Escrow Agreement into separate accounts, each designated as originating from the specific jurisdiction issuing the future tax credits in question and each for the benefit of those Settlement Class Members who remitted taxes to AT&T Mobility for payment to such Taxing Jurisdiction issuing the credit.

8.12 Refunds On Claims Filed By Class Plaintiffs

With respect to those refund claims filed by Class Plaintiffs on behalf of certain members of the Settlement Class, Class Plaintiffs and Interim Settlement Class Counsel shall direct the Taxing Jurisdiction to pay all monies received on any refund claim which relates to members of the Settlement Class to the Escrow Accounts established at the Depository Bank.

The monies received by Class Plaintiffs and Interim Settlement Class Counsel and paid to the Escrow Accounts and monies that are paid directly to the Escrow Accounts by a Taxing Jurisdiction as a result of a refund of Internet Taxes granted by a Taxing Jurisdiction shall be segregated by the Escrow Agent pursuant to the Escrow Agreement into separate accounts, each designated as originated from the specific jurisdiction from which monies in question were received and each for the benefits of those Settlement Class Members who remitted taxes to AT&T Mobility for payment to such Taxing Jurisdiction making the refund.

8.13 AT&T Mobility's Payment Of Vendor's Compensation

Except to the extent a Taxing Jurisdiction's refund on a claim filed by Class Plaintiffs under paragraph 8.12 includes some or all of the Vendor's Compensation related to the Internet Taxes paid to such Taxing Jurisdiction, AT&T Mobility shall remit the Vendor's Compensation collected from Settlement Class Members to the Escrow Accounts established at the Depository Bank within seven (7) business days of receipt of the final disposition of the refund request for each Taxing Jurisdiction. The monies paid by AT&T Mobility to the Escrow Accounts shall be segregated by the Escrow Agent pursuant to the Escrow Agreement into separate accounts, each designated as originating from the specific jurisdiction authorizing the

Vendor's Compensation and each for the benefit of those Settlement Class Members who were charged Internet Taxes from which the Vendor's Compensation at issue was deducted.

8.14 **Escrow Agreement**

The Escrow Accounts shall be established at the Depository Bank and administered by the Escrow Agent under the Court's continuing supervision and control pursuant to the Escrow Agreement executed by the Escrow Agent and Settling Parties

8.15 **Jurisdiction Of Court**

All Settlement Funds transmitted to and held by the Escrow Agent as required by this Agreement shall be deemed and considered to be in custodia legis of the Court, and shall remain subject to the exclusive jurisdiction of the Court, until such time as the Settlement Fund has been completely distributed pursuant to the terms of this Agreement, and/or any further order(s) of the Court.

8.16 **Settlement Fund Tax Status**

Settling Parties agree to treat the Settlement Fund as being at all times a "qualified settlement fund" within the meaning of Treas. Reg. § 1.468B-1 (or any successor regulation). In addition, the Escrow Agent shall timely make such elections as necessary or advisable to carry out the provisions of this paragraph, including the "relation-back election" (as defined in Treas. Reg. § 1.468B-1) (or any successor regulation) back to the earliest permitted date. Such elections shall be made in compliance with the procedures and requirements contained in such regulations. It shall be the responsibility of the Escrow Agent to timely and properly prepare and deliver the necessary documentation for signature by all necessary parties, and thereafter to cause the appropriate filing to occur.

8.17 Tax Returns

For the purpose of Treas. Reg. § 1.468B (or any successor regulation) of the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder, the “administrator” shall be the Escrow Agent. The Escrow Agent shall timely and properly file all informational and other tax returns necessary or advisable with respect to the Settlement Fund (including, without limitation, the returns described in Treas. Reg. § 1.468B-2(k)) (or any successor regulation). Such returns (as well as the election described in paragraph 8.16 above) shall be consistent with this subparagraph and in all events shall reflect that all taxes (including any estimated taxes, interest or penalties) on the income earned by the Settlement Fund shall be paid out of the Settlement Fund as provided in paragraph 8.18 hereof.

8.18 Tax Payments

All (a) taxes (including any estimated taxes, interest or penalties) arising with respect to the income earned by the Settlement Fund, including any taxes or tax detriments that may be imposed upon AT&T Mobility with respect to any income earned by the Settlement Fund for any period during which the Settlement Fund does not qualify as a “qualified settlement fund” for federal or state income tax purposes, and (b) expenses and costs incurred in connection with the operation and implementation of this paragraph (including, without limitation, expenses of tax attorneys and/or accountants and mailing and distribution costs and expenses relating to filing (or failing to file) the returns described in paragraph 8.17) shall be paid out of the Settlement Fund. In no event shall AT&T Mobility have any responsibility for or liability with respect to the taxes or tax related expenses. The Escrow Agent shall indemnify and hold AT&T Mobility harmless for taxes and tax related expenses (including, without limitation, taxes payable by reason of any such indemnification). Further, taxes and tax related expenses shall be treated

as, and considered to be, a cost of administration of the Settlement fund and shall be timely paid by the Escrow Agent out of the Settlement Fund without prior order from the Court, and the Escrow Agent shall be obligated (notwithstanding anything herein to the contrary) to withhold from distribution any funds necessary to pay such amounts, including the establishment of adequate reserves for any taxes and tax related expenses (as well as any amounts that may be required to be withheld under Treas. Reg. § 1.468.B-2(1)(2)) (or any successor regulation). AT&T Mobility is not responsible therefore nor shall it have any liability with respect thereto. The Settling Parties hereto agree to cooperate with the Escrow Agent, each other, and their tax attorneys and accountants to the extent reasonably necessary to carry out the provisions of this paragraph.

8.19 Distribution Of Net Settlement Fund

The Net Settlement Fund shall be distributed to Settlement Class Members in accordance with the procedures set forth in the Plan of Distribution attached hereto as Exhibit O.

9. Cessation of Litigation Activity. Immediately upon execution of this Agreement, Class Plaintiffs, Interim Settlement Class Counsel, and AT&T Mobility agree to cease all litigation activity in the MDL Actions (other than any activity to implement this Settlement Agreement), and to request the Court to stay all motions or other pre-trial matters and to continue any hearing or trial settings until each of the conditions precedent to the Settling Parties' obligations to proceed to consummate the settlement provided for herein has been satisfied or waived.

10. Class Certification for Settlement Purposes Only. If the settlement provided for herein is not approved by the Court in complete accordance with the terms of this Agreement

and does not become subject to a Final Order following preliminary approval, no class will be deemed certified by or as a result of this Agreement, and any order certifying a settlement class will be void for all purposes. In such event, AT&T Mobility will not be deemed to have consented to certification of any class.

11. **Class Notification.** For purposes of Court-approved class notices and establishing that the best practicable notice has been given, membership in the Settlement Class shall be determined exclusively from the records of AT&T Mobility.

12. **Application for Attorneys' Fees, Expenses and Class Representative Compensation.** Interim Settlement Class Counsel agree that they will seek an order approving attorneys' fees that will reflect the results obtained and the work and effort required finally to obtain recoveries for the Settlement Class, and will seek such recovery from the funds obtained for the Settlement Class. Interim Settlement Class Counsel agree that they will seek a fee no greater than the lesser of ten percent (10%) of the aggregate value of the settlement or twenty-five percent (25%) of the amounts refunded by Taxing Jurisdictions to the Settlement Class. Interim Settlement Class Counsel will also seek reimbursement for their reasonable out-of-pocket expenses incurred in pursuing this litigation on behalf of the Settlement Class from funds obtained for the Settlement Class under this Settlement Agreement. Finally, Interim Settlement Class Counsel will seek compensation to the Class Representatives in an amount not to exceed \$5,000 for each state-specific subclass representative from the funds obtained for the Settlement Class.

13. **Dismissal.** Upon the final approval of this Agreement by the Court, Class Plaintiffs and Interim Settlement Class Counsel shall move to dismiss the Actions. Class Plaintiffs and Interim Settlement Class Counsel will seek dismissal without prejudice for the

limited purpose of allowing the Court to retain jurisdiction to enforce the terms of the Agreement. The Settling Parties stipulate that the dismissal will be treated for all purposes as a dismissal with prejudice, except when an enforcement action is pending.

14. **Release of AT&T Mobility.** Subject to and effective upon entry of a Final Order, Class Plaintiffs on their own behalf and on behalf of all Settlement Class Members who do not opt out of the Settlement Class, for and in consideration of the terms and undertakings herein, the sufficiency and fairness of which are acknowledged, hereby release and forever discharge AT&T Mobility (as defined in paragraph 1.2) from any and all claims, demands, debts, liabilities, actions, causes of action of every kind and nature, obligations, damages, losses, and costs, whether known or unknown, actual or potential, suspected or unsuspected, direct or indirect, contingent or fixed, that were or could have been asserted or sought in the Actions, relating in any way or arising out of (a) AT&T Mobility's charging of the Internet Taxes (as defined in paragraph 1.17) and (b) any and all claims that were asserted or could have been asserted by the Settlement Class in the Actions with respect to AT&T Mobility's charging of taxes, fees or surcharges on internet access allegedly in violation of ITFA, state and local laws.

"Unknown" claims as released herein means any and all claims that any member of the Settlement Class does not know to exist against AT&T Mobility which, if known, might have affected his or her decision to enter into or to be bound by the terms of this Settlement. The Class Plaintiffs and the members of the Settlement Class acknowledge that they may hereafter discover facts in addition to or different from those that they now know or believe to be true concerning the subject matter of this release, but nevertheless fully, finally, and forever settle and release any and all claims, known or unknown, derivative or direct, suspected or unsuspected, accrued or unaccrued, asserted or unasserted, in law or equity, including, without limitation,

claims that have been asserted or could have been asserted in the Actions against AT&T Mobility with respect to AT&T Mobility's charging of taxes, fees or surcharges on internet access allegedly in violation of ITFA, state and local laws, that they now have, ever had, or may have had as of the date the Final Order becomes final. The foregoing waiver includes, without limitation, an express waiver to the fullest extent permitted by law, by the Class Plaintiffs and the Settlement Class Members of any and all rights under California Civil Code § 1542 or any similar law of any other state or of the United States, which provides:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MIGHT HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR.

The Settling Parties acknowledge, and the Settlement Class Members shall be deemed by operation of the Final Order to have acknowledged, that the foregoing waiver was separately bargained for and a key element of the Settlement of which this release is a part.

15. **Administration and Cost of Settlement.** AT&T Mobility will bear the responsibility for implementing the Class Notice and for paying the costs of mailing, publication, and printing the notices detailed in paragraph 16 hereof to be given to the Settlement Class pursuant to this Agreement.

The Settlement Administrator shall establish a website with the particulars of the Settlement. The Settlement Administrator also shall establish an automated 1-800 number for Settlement Class Members to obtain further information on the Settlement. The Settlement Administrator shall distribute the Net Settlement Fund to the Settlement Class Members. AT&T Mobility, at its expense, shall provide to the Settlement Administrator a database from its records

of the names and addresses of the Settlement Class Members, including the total amount of Internet Taxes actually paid by each Settlement Class Member with respect to each of the Taxing Jurisdictions for which a refund claim was filed pursuant to this Settlement Agreement. The Costs of Administration shall be paid from the Settlement Fund prior to distribution of the Net Settlement Fund.

16. **Form of Notice to Settlement Class Members.** Class Plaintiffs and AT&T Mobility agree that, if the Court authorizes Class Notice to be disseminated to the Settlement Class Members as provided for in this Agreement, AT&T Mobility will issue a bill message and text message in the forms of Exhibits B and C attached hereto to each Settlement Class Member who is a Current Customer at the time notice is disseminated as identified from AT&T Mobility's records. Any Settlement Class Members who request a long-form notice will receive the document attached hereto as Exhibit D. It is agreed, subject to approval of the Court, that there shall be a single issuance of notice to the Current Customers in the Settlement Class.

In addition to mailing, it is agreed, subject to approval of the Court, that AT&T Mobility will provide for the publication of the Publication Notice twice in the *USA Today*. The form of the Publication Notice is contained in Exhibit E attached hereto. To the extent AT&T Mobility has e-mail addresses of Former Customers, AT&T Mobility will provide Notice in the form of Exhibit E by e-mail to such Former Customers. AT&T Mobility shall use the last known e-mail address of the Former Customers. With respect to those Former Customers who AT&T Mobility does not have e-mail addresses, AT&T Mobility agrees, subject to approval of the Court, to serve a postcard notice in substantially the form attached hereto as Exhibit F to the last known address of such Former Customers as reflected in AT&T Mobility's records.

It is stipulated and agreed that the foregoing terms with respect to the Class Notice are material conditions precedent to AT&T Mobility's obligations under this Agreement. If the extent of Class Notice provided for in this Agreement is not approved by the Court in all material respects, it is understood that AT&T Mobility will not be obligated to proceed with the settlement provided for herein.

17. **Receipt of Requests for Exclusion.** Interim Settlement Class Counsel shall be responsible for obtaining a United States Post Office Box, for the purpose of receiving requests for exclusion that are submitted in accordance with Class Notice. Interim Settlement Class Counsel shall also be responsible for promptly giving notice of the receipt of any such requests for exclusion by providing complete copies thereof to counsel for AT&T Mobility.

18. **Court Submission.** Interim Settlement Class Counsel and AT&T Mobility's counsel will submit this Agreement and the exhibits hereto, along with such other supporting papers as may be appropriate, to the Court for preliminary approval of this Agreement pursuant to Rule 23 of the Federal Rules of Civil Procedure. If the Court declines to grant preliminary approval of this Settlement Agreement and to order notice of hearing with respect to the proposed Settlement Class, or if the Court declines to grant final approval to the foregoing after such notice and hearing, this Agreement will terminate as soon as the Court enters an order unconditionally and finally adjudicating that this Settlement Agreement will not be approved.

19. **Final Judgment.** The Settling Parties agree that the settlement provided herein is expressly conditioned upon dismissal with prejudice of the Actions and, upon final distribution of the Net Settlement Fund, entry of a Final Order dismissing the Actions with prejudice.

20. **AT&T Mobility's Right to Set Aside Settlement.** AT&T Mobility shall have the right to set aside or rescind this Agreement, in the good faith exercise of its discretion, if any of the following events occur.

20.1 Opt-Outs. Opt-outs from Settlement Class Members represent more than five percent (5%) of the dollar amount of the Internet Taxes;

20.2 Objection(s) to Settlement Sustained. If any objections to the proposed settlement are sustained;

20.3 Modification(s) by the Court. If there are any material modifications to this Agreement, including exhibits, by the Court, by any other court, or by any tribunal, agency, entity, or person.

20.4 The Settling Parties agree that pursuant to settled law and under this Agreement, no Settlement Class Member possesses the right to opt-out a class of others from the Settlement. If the Court nevertheless affords this right to any Settlement Class Member, AT&T Mobility shall have the right to set aside or rescind this Agreement.

In the event AT&T Mobility exercises its discretion to set aside the Settlement, this Agreement and all negotiations, proceedings, documents prepared, and statements made in connection herewith shall be without prejudice to the Settling Parties, shall not be deemed or construed to be an admission or confession by the Settling Parties of any fact, matter, or proposition of law, and shall not be used in any manner for any purpose, and all parties to the Actions shall stand in the same position as if this Agreement had not been negotiated, made, or filed with the Court. In such event, the parties to the Actions shall move the Court to vacate any and all orders entered by the Court pursuant to the provisions of this Agreement.

21. **Integration Clause.** This Settlement Agreement contains a full, complete, and integrated statement of each and every term and provision agreed to by and among the Settling Parties and supersedes any prior writings or agreements (written or oral) between or among the Settling Parties, which prior agreements may no longer be relied upon for any purpose. This Settlement Agreement shall not be orally modified in any respect and can be modified only by the written agreement of the Settling Parties supported by acknowledged written consideration. In the event a dispute arises between the Settling Parties over the meaning or intent of this Agreement, the Settling Parties agree that prior drafts, notes, memoranda, discussions or any other oral communications or documents regarding the negotiations, meaning or intent of this Agreement shall not be offered or admitted into evidence. Class Plaintiffs and Interim Settlement Class Counsel acknowledge that, in entering into this Settlement Agreement, they have not relied upon any representations, statements, actions, or inaction by AT&T Mobility or its counsel that are not expressly set forth herein.

22. **Headings.** Headings contained in this Agreement are for convenience of reference only and are not intended to alter or vary the construction and meaning of this Agreement.

23. **Governing Law.** To the extent not governed by the Federal Rules of Civil Procedure, the contractual terms of this Agreement shall be interpreted and enforced in accordance with the substantive law of the State of Georgia.

24. **Mutual Interpretation.** The Settling Parties agree and stipulate that this Agreement was negotiated on an “arms-length” basis between parties of equal bargaining power. Also, the Agreement has been drafted jointly by Interim Settlement Class Counsel and counsel

for AT&T Mobility. Accordingly, this Agreement shall be neutral and no ambiguity shall be construed in favor of or against any of the Settling Parties.

25. **Notice.** Whenever any written notice is required by the terms of this Agreement, it shall be deemed effective on the delivered date, service to be by First-Class Mail addressed as follows:

If to the Class Plaintiffs or Settlement Class, to:

Edward D. Robertson, Jr.
James P. Frickleton
Mary D. Winter
BARTIMUS FRICKLETON
ROBERTSON & GORNY, P.C.
715 Swifts Highway
Jefferson City, MO 65109

Harry Huge
THE HUGE LAW FIRM PLLC
1080 Wisconsin Ave., N.W.
Suite 3016
Washington, D.C. 20007

If to AT&T Mobility to:

Roman P. Wuller
THOMPSON COBURN LLP
One US Bank Plaza
Suite 3500
St. Louis, Missouri 63101

Archis A. Parasharami
MAYER BROWN LLP
1999 K Street NW
Washington, DC 20006

Notice also shall be given to other parties as directed by the court.

26. **Counterpart Execution.** This Agreement may be executed in any number of counterparts and will be binding when it has been executed and delivered by the last signatory

hereto. A facsimile signature shall be deemed to constitute an original signature for purposes of this Agreement. After execution of counterparts by each designated signatory, AT&T Mobility agrees to furnish each party with a composite conformed copy of this Agreement reflecting all counterpart signatures.

27. **Binding Upon Successors.** This Agreement shall be binding upon and inure to the benefit of the Settling Parties hereof and their representatives, heirs, successors, and assigns.

28. **Severability.** In the event any one or more of the provisions contained in this Agreement shall for any reason be held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions if the Settling Parties and their counsel mutually elect by written stipulation to be filed with the Court within twenty (20) days to proceed as if such invalid, illegal, or unenforceable provisions had never been included in this Agreement.

29. **Continuing Jurisdiction.** Without affecting the finality of the Final Judgment, the Court shall retain continuing jurisdiction over the Actions and the Settling Parties, including all members of the Settlement Class, the administration and enforcement of the Settlement, and the benefits to the Settlement Class hereunder, including for such purposes as supervising the implementation, enforcement, construction, and interpretation of this Settlement Agreement, the order preliminarily approving the Settlement Agreement, and the Final Judgment, and hearing and determining an application by Class Counsel for an award of attorneys' fees, expenses and Class Representative compensation. Any dispute or controversies arising with respect to the interpretation, enforcement, or implementation of the Settlement Agreement shall be presented by motion to the Court, exclusively.

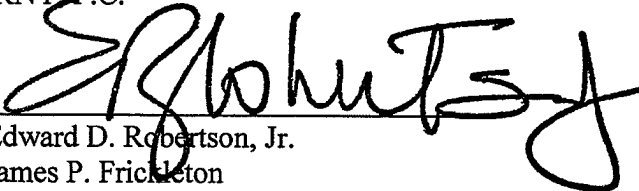
30. **Warranty of Counsel.** Interim Settlement Class Counsel unconditionally represent and warrant that they are fully authorized to execute and deliver this Agreement on behalf of the Class Plaintiffs.

The undersigned parties have executed this Agreement as of the date first above written.

BARTIMUS FRICKLETON ROBERTSON
& GORNY P.C.

DATED: 6-24-10

By



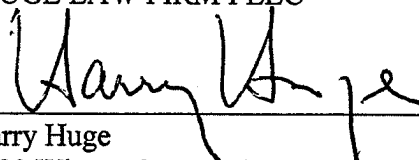
Edward D. Robertson, Jr.
James P. Frickleton
Mary D. Winter
715 Swifts Highway
Jefferson City, MO 65109

Interim Settlement Class Counsel

THE HUGE LAW FIRM PLLC

DATED: 6-24-10

By

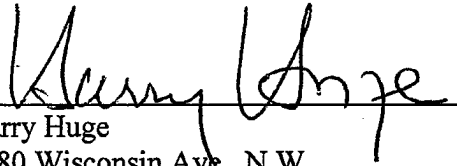


Harry Huge
1080 Wisconsin Ave., N.W.
Suite 3016
Washington, D.C. 20007

Interim Settlement Class Counsel

DATED: 6-24-10

THE HUGE LAW FIRM PLLC

By 
Harry Huge
1080 Wisconsin Ave., N.W.
Suite 3016
Washington, D.C. 20007

Interim Settlement Class Counsel

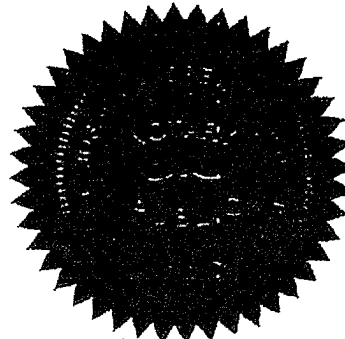
DATED: 6/21/2010

By AAA
Andy Armstrong
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 20 10.

[Signature]
Notary Public

My Commission Expires: September 14, 2011

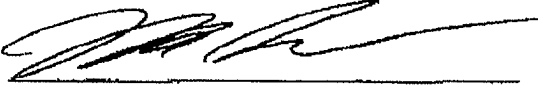


DATED: June 22, 2010

By 

Ronald Bendian
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 20 10.



Notary Public

Attorney duly admitted to the Bar of State of New Jersey

My Commission Expires: _____

DATED: July 9th 2010

By Michael A. Bosarge
Michael Bosarge
Class Plaintiff

Subscribed and sworn to before me this 9th day of July, 20 10.

Cecil Ann Games
Notary Public

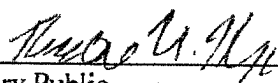
My Commission Expires: 9-9-12



DATED: 6/21/10

By 
Eric Bosse
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 20 10.


Notary Public Theodore H. Huger

My Commission Expires: Jan 17, 2018

DATED: 6/21/10

By: Vicki L. Campbell
Vicki L. Campbell
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 2010.

Tamara Alexander

Notary Public

My Commission Expires: _____



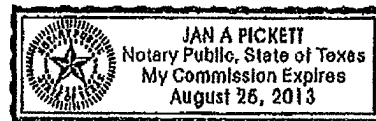
DATED: 6/22/10

By [Signature]
Harvey Corn
Class Plaintiff


Subscribed and sworn to before me this 22 day of June, 20 10.

[Signature]
Notary Public


My Commission Expires: 8-25-13



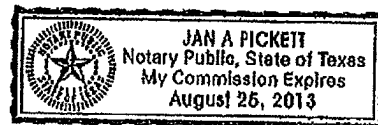
DATED: 6/22/2010

By 
Pam Corn
Class Plaintiff

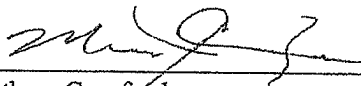
Subscribed and sworn to before me this 22 day of June, 2010.


Notary Public

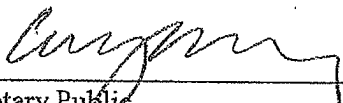
My Commission Expires: 8-25-13

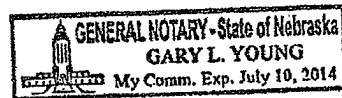


DATED: June 21, 2010

By 
Matthew Cranford
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 20 10.


Notary Public



My Commission Expires: July 10, 2014

5124748.21

- 48 -

DATED: 6/21/10

By: [Signature]

Steven A. DeVore
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 20 10.

[Signature]

Notary Public

My Commission Expires: _____

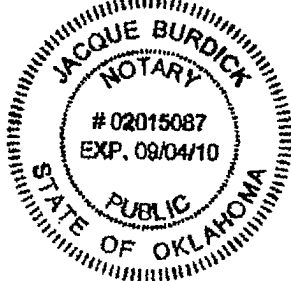


DATED: 6-21-10 By James F. Edmonds
James F. Edmonds
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 2010.

Jacqueline Burdick
Notary Public

My Commission Expires: 9/4/10



DATED: 6/22/10

By

Heather Feenstra-Kretschmar
Class Plaintiff

Subscribed and sworn to before me this 22nd day of June, 20 10.

Notary Public

My Commission Expires: 11-19-13

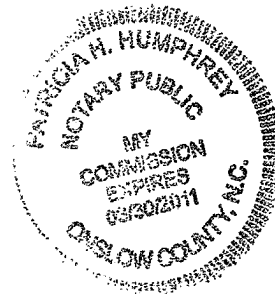
DATED: June 21, 2010

By Adrienne M. Fox
Adrienne M. Fox
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 2010.

Patricia H. Humphrey
Notary Public

My Commission Expires: 3/30/2011



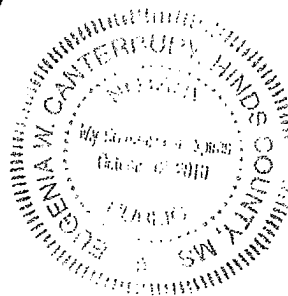
DATED: June 21, 2010

By Richard Garner
Richard Garner
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 20 10.

Eugenio W. Canterbury
Notary Public

My Commission Expires: October 12, 2010



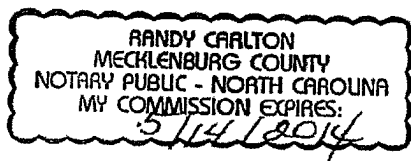
DATED: JUNE 22, 2010

By Stephen S. Girard
Stephen S. Girard
Class Plaintiff

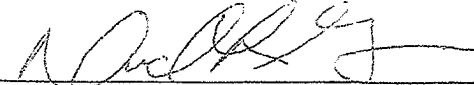
Subscribed and sworn to before me this 22 day of June, 20 10.

Randy Carlton
Notary Public

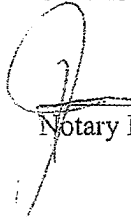
My Commission Expires: _____



DATED: 21 JUNE 2010

By  *ES*
David Guerrero
Class Plaintiff

Subscribed and sworn to before me this 21 day of JUNE, 20 10.


Notary Public
Joyce Anne Galinato
My commission expires: 6/28/2013
My Commission Expires: _____

Doc. Description: Settlement
Agreement
Doc. Date: 6/21/10 No. Pages: 1 *ES*
Joyce Anne Galinato First
Notary Printed Name Not. Client

DATED: 06/21/2010

By Christopher R. Havron
Christopher R. Havron
Class Plaintiff

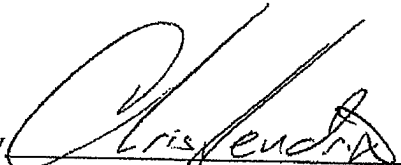
Subscribed and sworn to before me this 21 day of June, 20 10.

Michele D Kirkman
Notary Public

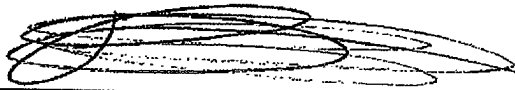
My Commission Expires: 01/04/14

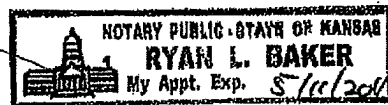


DATED: 6-21-10

By 
Christopher Hendrix
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 20 10.


Notary Public



My Commission Expires: 5/11/2011

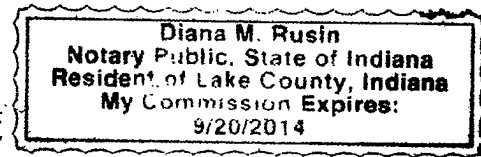
DATED: 6/22/10

By Martin D. Hoke
Martin D. Hoke
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 20 10.

Diana M. Rusin
Notary Public

My Commission Expires: 9/20/2014

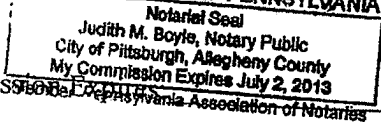


DATED: June 21, 2010

By Meri Iannetti
Meri Iannetti
Class Plaintiff

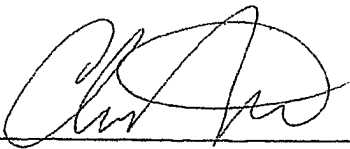
Subscribed and sworn to before me this 21st day of June, 2010.

Judith M. Boyle
Notary Public COMMONWEALTH OF PENNSYLVANIA



My Commission Expires July 2, 2013
Pennsylvania Association of Notaries

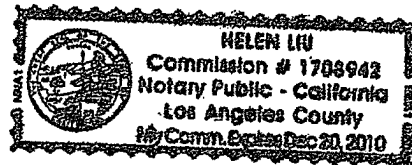
DATED: 6/22/10

By 
Christopher Jacobs
Class Plaintiff

Subscribed and sworn to before me this 22nd day of June, 20 10.

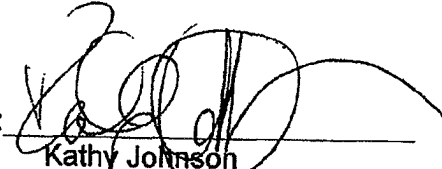
Helen Liu
Notary Public

My Commission Expires: 12/20/10




DATED: 6-21-10

BY:


Kathy Johnson
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 20 10.


Notary Public

My Commission Expires: 12/25/2014

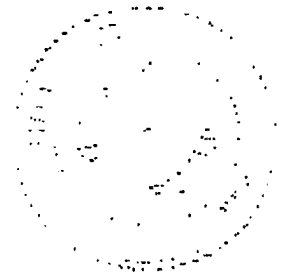
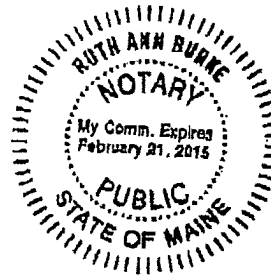
CHERYL COOPER
NOTARY PUBLIC, STATE OF MI
COUNTY OF OAKLAND
MY COMMISSION EXPIRES Dec 25, 2014
ACTING IN COUNTY OF 2014

DATED: 06/22/2010 By: William Kilbreth
William Kilbreth
Class Plaintiff

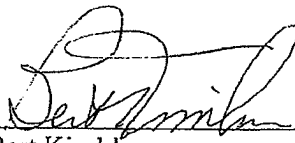
Subscribed and sworn to before me this 22nd day of June, 20 10.

Ruth Ann Burke
Notary Public

My Commission Expires: 2/21/2015



DATED: 6-24-10

By: 
Bert Kimble
Class Plaintiff

Subscribed and sworn to before me this 24 day of June, 2010.


Notary Public

My Commission Expires: 9-13-11




DATED: 6-21-10

By 


Vickie C. Leyja
Class Plaintiff

Subscribed and sworn to before me this 20th day of June, 20 10.



Notary Public

My Commission Expires: 6-15-2013

09005026

DATED: 6/19/10 By 
Jonathan Macy
Class Plaintiff

Subscribed and sworn to before me this 19th day of JUNE, 20 10.


Notary Public

My Commission Expires: 8/11/12

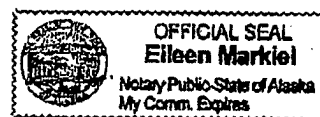
JONATHAN MACY
NOTARY PUBLIC-STATE OF NEW YORK
No. 82MA6191421
Qualified in New York County
Commission Expires August 11, 2012

DATED: 6-22-10

By *Rick*
Rick Manrique
Class Plaintiff

Subscribed and sworn to before me this 22nd day of June, 20 10.

Eileen Markiel
Notary Public



My Commission Expires: 1-5-13

DATED: 21 2010

By [Signature]

Heather Mazeitis
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 2010.

[Signature]
Notary Public

My Commission Expires: 11/2011

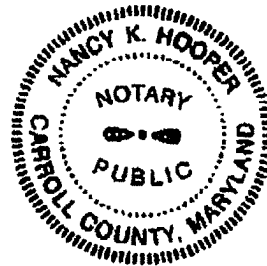
DATED: 6.21.2010

By Bonnae Meshulam
Bonnae Meshulam
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 20 10.

Nancy K. Hooper
Notary Public

My Commission Expires: 4-3-2014



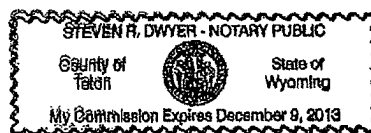
DATED: JUNE 21, 2010

By

Miracles Meyer
Class Plaintiff

Subscribed and sworn to before me this 21ST day of June, 20 10.

[Signature]
Notary Public



My Commission Expires: 12/9/2013

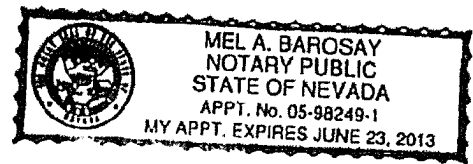
DATED: June 22, 2010

By Audrey J. Mitchell
Audrey J. Mitchell
Class Plaintiff

Subscribed and sworn to before me this 22nd day of JUNE, 20 10.

M. A. Barosay
Notary Public

My Commission Expires: JUNE 23, 2013



DATED: 06-25-10

By Adrienne D. Munson
Adrienne D. Munson
Class Plaintiff

Subscribed and sworn to before me this 25th day of June, 20 10.

Leah Cuomo
Notary Public

My Commission Expires



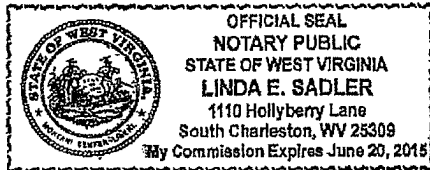
DATED: 6/23/10

By: Jill Murphy
Jill Murphy
Class Plaintiff

Subscribed and sworn to before me this ____ day of June, 2010.

Linda E. Sadler
Notary Public

My Commission Expires: 6-20-2015



DATED: July 9, 2010

By: Mhe Osorio
Gira L. Osorio
Class Plaintiff

Subscribed and sworn to before me this 9 day of June, 2010.

Maria Isabelle Ramos
Notary Public

My Commission Expires: n/a



DATED: 6-21-10

By Sara Pauley
Sara Parker Pauley
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 20 10.

Lisa Groves Bax
Notary Public

My Commission Expires: 6-4-14



LISA GROVES BAX
My Commission Expires
June 4, 2014
Cole County
Commission #10395908

DATED: 6/22/10

By Heather Rahn
Heather Rahn
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 2010.

Thomas C. Koebel
Notary Public
COMMONWEALTH OF KENTUCKY

My Commission Expires: 5/27/14

DATED: 6/22/10

By David Rock
David Rock
Class Plaintiff

Subscribed and sworn to before me this 22nd day of JUNE, 20 10.

William E. Morris
Notary Public

My Commission Expires: _____

WILLIAM E. MORRIS
Notary Public
My Commission Expires April 30, 2013

DATED: 6/21/10 By Lesley Rock
Lesley Rock
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 20 10.

Karen S. Pearl
Notary Public

My Commission Expires: 11-18-2016

DATED: 24 June 10

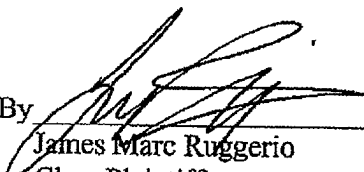
By [Signature]
William J. Rogers
Class Plaintiff

Subscribed and sworn to before me this 24 day of June, 2010.

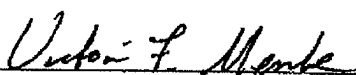
[Signature]
Notary Public

My Commission Expires: 2/15/11

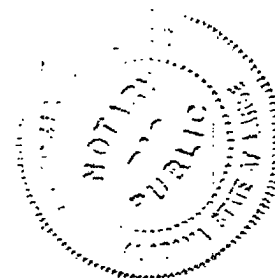
DATED: 6-21-10

By 
James Marc Ruggerio
Class Plaintiff

Subscribed and sworn to before me on this 21st day of June, 2010.


Notary Public

My Commission Expires: 11-18-11



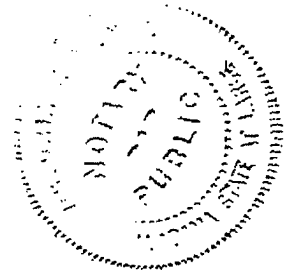
DATED: 6-21-10

By Ann Marie Ruggerio
Ann Marie Ruggerio
Class Plaintiff


Subscribed and sworn to before me on this 21st day of June, 2010.

Anton L Menke
Notary Public

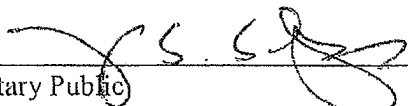
My Commission Expires: 11-18-11



DATED: JUNE 23, 2010

By 
James Shirley
Class Plaintiff

Subscribed and sworn to before me this 23 day of JUNE, 20 10.


Notary Public

My Commission Expires: 8/15/12

State of Tennessee)
County of Hamilton)

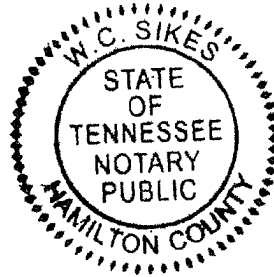
DATED: June 21, 2010

By Randall Shuptrine
Randall Shuptrine
Class Plaintiff

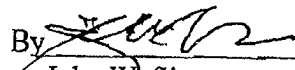
Subscribed and sworn to before me this 21 day of June, 2010.

[Signature]
Notary Public

My Commission Expires: 5/11/13



DATED: 6/22/2010

By 
John W. Simon
Class Plaintiff

Subscribed and sworn to before me this _____ day of _____, 20____.

SEE ATTACHMENT

Notary Public

My Commission Expires: _____

CALIFORNIA JURAT WITH AFFIANT STATEMENT

- ☒ See Attached Document (Notary to cross out lines 1-6 below)
☐ See Statement Below (Lines 1-5 to be completed only by document signer[s], *not* Notary)

Signature of Document Signer No. 1

Signature of Document Signer No. 2 (if any)

State of California

County of LOS ANGELES

Subscribed and sworn to (or affirmed) before me on this

22 day of JUNE, 2010 by
Date Month Year

(1) JOHN W SIMON
Name of Signer

proved to me on the basis of satisfactory evidence
to be the person who appeared before me (.) (.)

(and

(2) N/A
Name of Signer

proved to me on the basis of satisfactory evidence
to be the person who appeared before me.)

Signature

Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove
valuable to persons relying on the document and could prevent
fraudulent removal and reattachment of this form to another document.

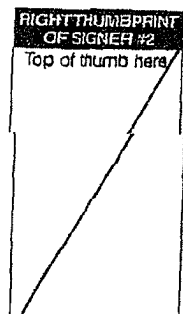
Further Description of Any Attached Document

Title or Type of Document: GLOBAL CLASS PATTEN

SETTLE MENT AGREEMENT

Document Date: 6-22-10 Number of Pages: 80

Signer(s) Other Than Named Above: N/A



DATED: 22 June 2010

By Karl Simonsen
Karl Simonsen
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 20 10.

Genevieve Laurie
Notary Public

My Commission Expires: JAN 30, 2014

ACKNOWLEDGMENT

State of California

County of SANTA CLARA

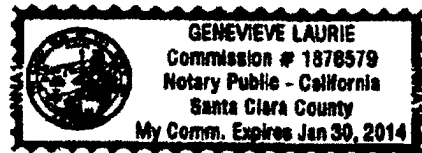
On JUNE 22, 2010 before me, Genevieve Laurie, Notary Public
(insert name and title of the officer)

personally appeared KARL FRANK SIMONSEN
who proved to me on the basis of satisfactory evidence to be the person(~~s~~) whose name(~~s~~) is/~~are~~
subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in
his/~~her/their~~ authorized capacity(~~ies~~), and that by his/~~her/their~~ signature(~~s~~) on the instrument the
person(~~s~~), or the entity upon behalf of which the person(~~s~~) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing
paragraph is true and correct.

WITNESS my hand and official seal.

Signature Genevieve Laurie (Seal)

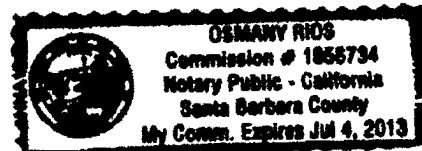


DATED: June 21, 2010 By Donald Sipple
Donald Sipple
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 20 10.

Osmany Rios
Notary Public

My Commission Expires: July 4, 2013



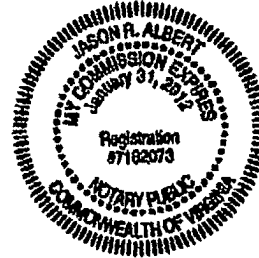
DATED: 6/22/10

By [Signature]
James K.S. Stewart
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 2010.

[Signature]
Notary Public

My Commission Expires: 1-31-2012



DATED: 6-23-10

By Dorothy Taylor
Dorothy Taylor
Class Plaintiff

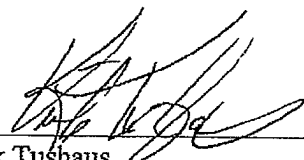
Subscribed and sworn to before me this 23 day of June, 20 10.

Angela Lewis
Notary Public


My Commission Expires: 6-8-2019



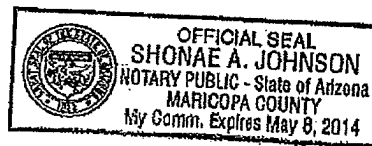
DATED: 6-21-2010

By 
Kirk Tushaus
Class Plaintiff

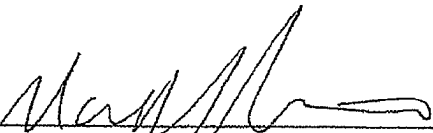
Subscribed and sworn to before me this 21 day of June, 20 10.


Notary Public

My Commission Expires: May 8, 2014



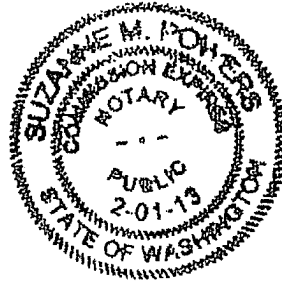
DATED: JUNE 21, 2010

By 
Matthew J. Vickery
Class Plaintiff

Subscribed and sworn to before me this 21ST day of June, 2010.

SUZANNE M POWERS
Notary Public

My Commission Expires: 2/1/2013



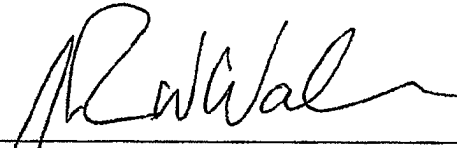
DATED: 6/22/10

By Eleanor T. Wallace by Jewel per tele. Auth.
Eleanor T. Wallace
Class Plaintiff


Subscribed and sworn to before me this ____ day of _____, 20 ____.

Notary Public

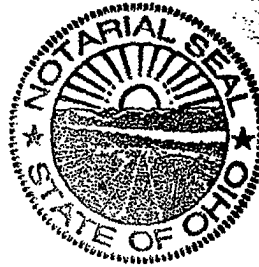
My Commission Expires: _____

DATED: 6/22/10 By 
John W. Wallace
Class Plaintiff

Subscribed and sworn to before me this 22nd day of June, 20 10.

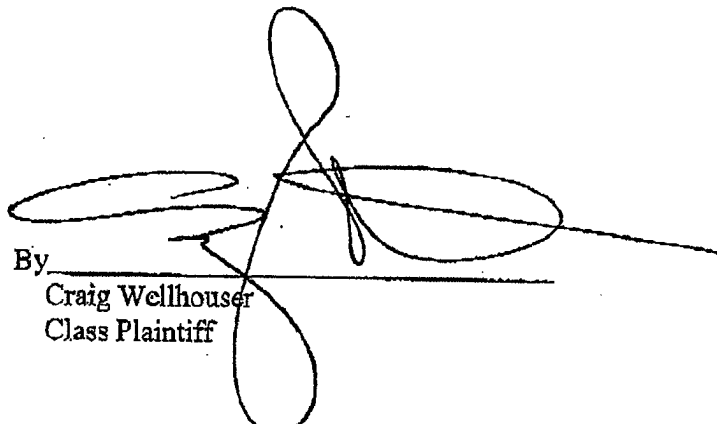

Notary Public

My Commission Expires: N/A

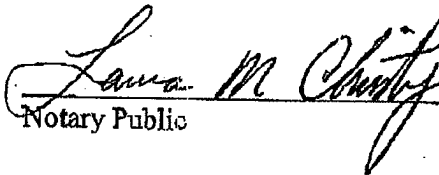


PATRICK J. BERNE
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date, Section 147.03 O.R.C.

DATED: 06/23/10

By 
Craig Wellhouser
Class Plaintiff

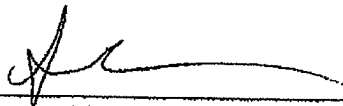
Subscribed and sworn to before me this 23 day of June, 20 10.


Notary Public

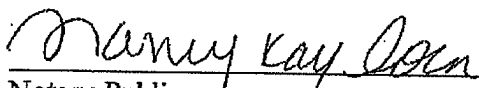
My Commission Expires: January 12, 2014

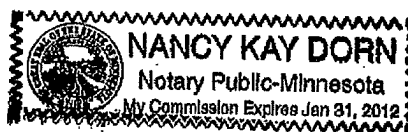


DATED: 6/21/2010

By 
Aaron White
Class Plaintiff

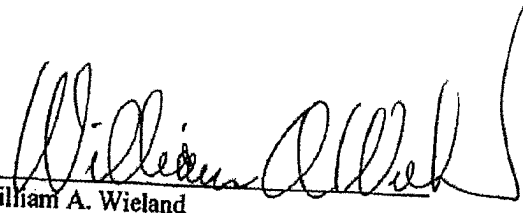
Subscribed and sworn to before me this 21 day of June, 20 10.


Notary Public

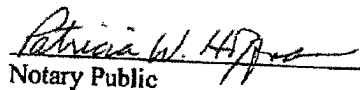


My Commission Expires: 1-31-2012

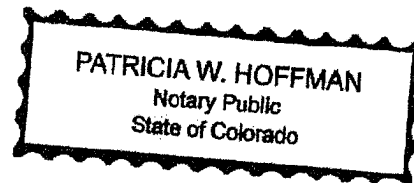
DATED: JUNE 22, 2010

By 
William A. Wieland
Class Plaintiff

Subscribed and sworn to before me this 22nd day of June, 20 10.


Notary Public

My Commission Expires: 8/18/2013



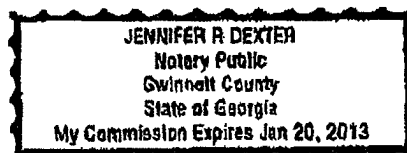
DATED: June 22, 2010

By Robert Wilhite
Robert Wilhite
Class Plaintiff

Subscribed and sworn to before me this 22nd day of June, 2010

Jennifer R. Dexter
Notary Public

My Commission Expires: 1-20-13



DATED: 6-22-2010

By Penny Annette Wood
Penny Annette Wood
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 2010.


Patrick F. Curran
Notary Public

My Commission Expires: 1-11-2011



THOMPSON COBURN LLP

DATED: June 24, 2010

By 
Roman P. Wuller
One U.S. Bank Plaza, Suite 3500
St. Louis, MO 63101

Counsel for Defendant AT&T Mobility LLC

MAYER BROWN

DATED: 6/24/10

By 

Evan M. Tager
Archis A. Parasharami
1999 K Street NW
Washington, DC 20006

Counsel for Defendant AT&T Mobility LLC

AT&T MOBILITY LLC
By: AT&T Mobility Corporation, its Manager

DATED: June 25, 2010

By: [Signature]

Title Chief Financial Officer

Subscribed and sworn to before me this 25th day of June, 20 10.

[Signature]
Notary Public

My Commission Expires: August 27, 2013



EXHIBIT A

Acadiana Cellular GP
AT&T Mobility II LLC
AT&T Mobility of Galveston LLC
AT&T Mobility Puerto Rico Inc
ATC Custom Services, Inc.
Bellingham Cellular Partnership
Bloomington Cellular Telephone Company
Bradenton Cellular Partnership
Bremerton Cellular Telephone Company
Cagal Cellular Communications Corporation
Cagal Cellular Communications Corporation
Cellular Retail LLC
Champaign CellTelCo
Chattanooga MSA LP
Cincinnati SMSA LP
Cingular Wireless Of Texas RSA #11 LP
Cingular Wireless Of Texas RSA #16 LP
Citrus Cellular Limited Partnership
Decatur RSA LP
Florida RSA No 2B
Georgia RSA #3 LP
Hood River Cellular Telephone Company Inc
Houma - Thibodaux Cellular Partnership
Lafayette MSA LP
Louisiana RSA No 7 Cellular GP
Louisiana RSA No 8 LP
Lubbock SMSA LP
Madison SMSA LP
McAllen-Edinburg Mission SMSA LP
Medford Cellular Telephone Company Inc
Melbourne Cellular Telephone Company
Milwaukee SMSA LP
Missouri RSA 11/12 LP
Missouri RSA 8 LP
Missouri RSA 9B1 LP
NE Georgia Limited Partnership
New Cingular Wireless PCS LLC
Ocala Cellular Telephone Company Inc
Oklahoma City SMSA LP
Oklahoma Independent RSA 7 Partnership
Oklahoma RSA 3 LP
Oklahoma RSA 9 LP
Olympia Cellular Telephone Company Inc
Orlando SMSA LP
Pine Bluff Cellular Inc

Provo Cellular Telephone Company
Reno Cellular Telephone Company
Salem Cellular Telephone Company
Santa Barbara Cellular Systems Ltd
Sarasota Cellular Telephone Company
St Cloud Cellular Telephone Company Inc
Telecorp Communications LLC
Texas RSA 18 LP
Texas RSA 19 LP
Texas RSA 2 Limited Partnership
Texas RSA 20B1 LP
Texas RSA 6 LP
Texas RSA 7B1 LP
Texas RSA 9B1 LP
Topeka SMSA LP
Visalia Cellular Telephone Company
Wireless Maritime Services LLC

Exhibit B

DIRECT BILL NOTICE OF CLASS ACTION SETTLEMENT

NOTICE OF CLASS ACTION SETTLEMENT – PART I

If you were charged taxes, fees or surcharges on internet access through smart phone data plans, laptop connect cards or pay-per-use data services on bills issued from 11/1/05 through 9/7/10, you may be entitled to benefits under a class action settlement. To receive benefits, you need to do nothing at this time. See below for more information.

NOTICE OF CLASS ACTION SETTLEMENT – PART II

You may opt out of this settlement, but your request to exclude yourself must be received by 02/02/11. You may also object to the settlement by this date. If you do not opt out, you will be bound by the settlement and give up the right to file your own lawsuit. You may also remain part of the class and hire counsel at your expense. See below for more information.

NOTICE OF CLASS ACTION SETTLEMENT – PART III

However, Settlement Class Counsel have been appointed to represent you and can be contacted at: Bartimus Frickleton Robertson & Gorny, P.C., P.O. Box 480020, Kansas City, MO 64148. To learn more about the settlement, including its benefits, how to opt-out or object, the names of the parties, and other information, go to www.attmsettlement.com or call 1-877-905-8928.

Exhibit C

TEXT MESSAGE NOTICE OF CLASS ACTION SETTLEMENT

NOTICE OF CLASS ACTION SETTLEMENT – You may be entitled to benefits under a class settlement. Go to www.attmsettlement.com or call 1-877-905-8928.

Exhibit D

United States District Court, Northern District of Illinois, Eastern Division

NOTICE OF PENDENCY OF CLASS ACTION, PROPOSED SETTLEMENT AND HEARING

A court authorized this notice. This is not a solicitation from a lawyer.

- If you paid taxes, fees or surcharges (“Internet Taxes”) to AT&T Mobility LLC (“AT&T Mobility”) on internet access through certain services including iPhone data plans, Blackberry data plans, other smart phone data plans, laptop connect cards and pay-per-use data services on bills issued from November 1, 2005 up to and including September 7, 2010, you might be eligible to receive benefits from a class action settlement.
- The settlement resolves lawsuits concerning AT&T Mobility charging Internet Taxes for internet access through certain services.
- The two sides disagree about whether AT&T Mobility’s charging of Internet Taxes was proper, and if it was improper, how much the plaintiffs would have been entitled to. The parties have agreed to resolve these cases by a settlement.
- Your legal rights are affected. Read this notice carefully.

YOUR LEGAL RIGHTS AND OPTIONS IN THIS SETTLEMENT:

Remain in the Settlement Class	If you wish to receive benefits under the Settlement, you do not need to take any action at this time.
Exclude Yourself	Get no benefit. This is the only option that allows you to ever be part of any other lawsuit against AT&T Mobility about the legal claims in this case.
Object	Write to the Court about why you don’t like the settlement.
Go To A Hearing	Ask to speak in Court about the fairness of the settlement.

- The rights and options – **and the deadlines to exercise them** – are explained in this notice.
- The Court still has to decide whether to approve this settlement, which may take some time. Please be patient.

QUESTIONS?

VISIT WWW.ATTMSETTLEMENT.COM OR

CALL 1-877-905-8928

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QUESTIONS?

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BASIC INFORMATION

1. Why did I get this notice package?

You are receiving this notice because you have been identified as a potential member of a Settlement Class consisting of:

All persons or entities who are or were customers of AT&T Mobility and who were charged Internet Taxes on bills issued from November 1, 2005 through September 7, 2010.

Excluded from the class are (i) AT&T Mobility, any entity in which AT&T Mobility has a controlling interest or which has a controlling interest in AT&T Mobility, and AT&T Mobility's legal representatives, predecessors, successors and assigns; (ii) governmental entities; (iii) AT&T Mobility's officers, directors, agents and representatives; and (iv) the Court presiding over any motion to approve this Settlement Agreement.

As such, the Court sent you this Notice because you have a right to know about a proposed settlement of class action lawsuits, and about all of your options, before the Court decides whether to approve the settlement. If the Court approves the settlement, and objections or appeals relating to that settlement are resolved, the benefits provided for by the settlement will be available to Settlement Class members.

This package explains the lawsuits, the settlement, your legal rights, what benefits are available, who is eligible for them, and how to get them.

The Court in charge of the cases is the United States District Court for the Northern District of Illinois, Eastern Division, and the case is known as *In Re: AT&T Mobility Wireless Data Services Sales Tax Litigation*, Case No. 1:10-cv-02278. The persons who sued are called the Plaintiffs, and AT&T Mobility is the Defendant.

2. What are these lawsuits about?

Plaintiffs allege that AT&T Mobility charges customers for taxes, fees and surcharges on internet access through certain services including iPhone data plans, Blackberry data plans, other smart phone data plans, laptop connect cards and pay-per-use data services in violation of the Internet Tax Freedom Act, 47 U.S.C. § 151 (1998) (as amended) and other state laws. The Plaintiffs allege that AT&T Mobility is liable for damages to the Class. AT&T Mobility believes that the Plaintiffs' factual and legal allegations in the lawsuits are incorrect and specifically denies all liability to the Plaintiffs and the Settlement Class. In the lawsuits, AT&T Mobility has denied the Plaintiffs' allegations and raised a number of defenses to the claims asserted.

QUESTIONS?

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CALL 1-877-905-8928

This Notice does not imply that there has been any finding of any violation of the law by AT&T Mobility or that recovery could be had in a certain amount. Although the Court has authorized Notice to be given of the proposed settlement, this Notice does not express the opinion of the Court on the merits of the claims or defenses asserted by either side in the lawsuits.

3. Why are these class actions?

Class actions are lawsuits in which the claims and rights of many people are decided in a single court proceeding. Representative Plaintiffs (“Class Representatives”) are named in the lawsuit to assert the claims of the entire class. This avoids the necessity for a large number of people to file similar individual lawsuits and enables the court system to resolve similar claims in an efficient and economical way. Class actions provide a vehicle whereby people with similar claims are treated alike. In a class action, the court is guardian of class interests and supervises the prosecution of the class claims by Settlement Class Counsel to assure that the representation is adequate. Class members are not individually responsible for the costs or fees of counsel, which are subject to court award.

4. Why is there a settlement?

The Court did not decide in favor of the Class Representatives or AT&T Mobility. Settlement Class Counsel have investigated the facts and applicable law regarding the Class Representatives’ claims and AT&T Mobility’s defenses. The parties have engaged in lengthy and “arms-length” negotiations in reaching this settlement. The Class Representatives and Settlement Class Counsel believe that the proposed settlement is fair, reasonable and adequate and in the best interests of the class. Both sides agree that, by settling, AT&T Mobility is not admitting any liability or that it did anything wrong, but both sides want to avoid the uncertainties and high cost in time and money in litigation of this type.

Who Is In The Settlement

To see if you will get a benefit from this settlement, you first have to decide if you are a Class Member.

5. How do I know if I am part of the settlement?

You are a part of the settlement if you paid taxes, fees or surcharges to AT&T Mobility on internet access through certain services including iPhone data plans, Blackberry data plans, other smart phone data plans, laptop connect cards and pay-per-use data services on bills issued from November 1, 2005 up to and including September 7, 2010.

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Excluded from the class are (i) AT&T Mobility, any entity in which AT&T Mobility has a controlling interest or which has a controlling interest in AT&T Mobility, and AT&T Mobility's legal representatives, predecessors, successors and assigns; (ii) governmental entities; (iii) AT&T Mobility's officers, directors, agents and representatives; and (iv) the Court presiding over any motion to approve this Settlement Agreement.

6. I'm still not sure if I am included.

If you are still not sure whether you are included, you can ask for free help. You can visit www.attmsettlement.com for more information.

The Settlement Benefits – What You Get

7. What does the settlement provide?

If you determine that you are a member of the class, you may receive benefits under the Settlement. The Settlement provides:

Subject to a future law, regulation or ruling requiring, authorizing or permitting collection of the Internet Taxes in your jurisdiction, AT&T Mobility will cease charging the Internet Taxes on certain services as set forth in the Settlement Agreement. AT&T Mobility, on behalf of the Settlement Class, but at AT&T Mobility's expense, shall prepare and process refund claims for filing with the various taxing jurisdictions seeking a refund of the Internet Taxes collected by AT&T Mobility from the Settlement Class and paid by AT&T Mobility to the taxing jurisdictions. AT&T Mobility and/or the Class Representatives will file the refund claims. As part of the Settlement, AT&T Mobility has assigned its rights, title and interest in such refunds to the Settlement Class. If a taxing jurisdiction issues future tax credits to AT&T Mobility in lieu of a refund of monies sought on a refund claim for Internet Taxes, AT&T Mobility shall remit monies to the escrow accounts established pursuant to the Settlement. If the use of the future tax credit will be spread over a three (3) year period or less, AT&T Mobility shall remit monies to the escrow accounts equal to the total future tax credits. If the use of the future tax credit will be spread over a period longer than three (3) years, AT&T Mobility shall remit monies to the escrow accounts equal to the net present value of such future tax credits for the fourth and succeeding years using a 5% discount rate to compute the net present value. The amount of the first three (3) years shall be paid with no discount. Finally, AT&T Mobility has agreed to pay to the Settlement Class any vendor's compensation related to the Internet Taxes AT&T Mobility was allowed by certain taxing jurisdictions in the form of a credit against taxes owing to the taxing jurisdictions, which is generally considered to be compensation for the vendor's collecting and remitting taxes to the taxing jurisdiction. Vendor's compensation shall not include amounts to which AT&T would have been entitled independent of the collection of Internet Taxes based on limitations on the amount of credit allowed pursuant to applicable law. All refunds or

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payments by AT&T Mobility related to credits and payments of the vendor's compensation will fund separate escrow accounts for the benefit of the Settlement Class.

Payments to Settlement Class members will be made when all of the refunds/credits are made from each taxing jurisdiction in each state and after deduction of Court approved costs, expenses and attorneys' fees and Class Representative Compensation.

How You Receive Settlement Benefits

8. How can I get a benefit?

To qualify for benefits, you need do nothing at this time. If you wish to receive benefits under the Settlement, you do not need to take any action. Your interest as a member of the Settlement Class will be represented by the Class Representatives and Settlement Class Counsel. You will be bound by any judgment approving or disapproving the Settlement. If the Settlement is approved, the Settlement Administrator will send you any monies that you are entitled to under the Settlement.

If you change your address, you must mail a notification of your new address to the Settlement Administrator.

9. When would I get my benefit?

The Court will hold a hearing on March 10, 2011, to decide whether to approve the Settlement. If the Settlement is approved, there may be appeals. Payments to Settlement Class members will be made after the Settlement is finally approved and after all of the refunds/credits are made from each taxing jurisdiction in your state. This may take some time, so please be patient.

10. What am I giving up to get a benefit or stay in the class?

Upon the Court's approval of the settlement, the class members who do not exclude themselves, will release and forever discharge AT&T Mobility, all of their predecessors in interest, successors in interest and any of their parents, subsidiaries, divisions or affiliates, and their officers, directors, employees, trustees, principals, attorneys, agents, representatives, vendors, shareholders, partners, limited partners, as well as any person acting or purporting to act on their behalf or on behalf of those in privity with AT&T Mobility or AT&T Inc. and the Settlement Class Members from any and all claims, demands, debts, liabilities, actions, causes of action of every kind and nature, obligations, damages, losses, and costs, whether known or unknown, actual or potential, suspected or unsuspected, direct or indirect, contingent or fixed, that were or could have been asserted or sought in the Actions, relating in any way or arising out of (a) AT&T Mobility's charging of the Internet Taxes and any and all claims that were asserted or could have been asserted by the Settlement Class in the Actions with respect to AT&T

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Mobility's charging of taxes, fees or surcharges on internet access allegedly in violation of ITFA, state and local laws.

"Unknown" claims as released herein means any and all claims that any member of the Settlement Class does not know to exist against AT&T Mobility which, if known, might have affected his or her decision to enter into or to be bound by the terms of this Settlement. The Plaintiffs and the members of the Settlement Class acknowledge that they may hereafter discover facts in addition to or different from those that they now know or believe to be true concerning the subject matter of this release, but nevertheless fully, finally, and forever settle and release any and all claims, known or unknown, derivative or direct, suspected or unsuspected, accrued or unaccrued, asserted or unasserted, in law or equity, including, without limitation, claims that have been asserted or could have been asserted in the Actions against AT&T Mobility with respect to AT&T Mobility's charging of taxes, fees or surcharges on internet access allegedly in violation of ITFA, state and local laws, that they now have, ever had, or may have had as of the date the Final Order becomes final. The foregoing waiver includes, without limitation, an express waiver to the fullest extent permitted by law, by the Plaintiffs and the Settlement Class members of any and all rights under California Civil Code § 1542 or any similar law of any other state or of the United States, which provides:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MIGHT HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR.

Excluding Yourself From The Settlement

11. How do I get out of the settlement?

If you choose to be excluded from the Settlement Class, you will not be bound by any judgment or other final disposition of the lawsuits. You will retain any claims against AT&T Mobility you might have. To request exclusion, you must state in writing your desire to be excluded from the Settlement Class. You must sign your request for exclusion personally or by legal counsel. Your request must include: (1) your full name, current address and address when you were charged Internet Taxes by AT&T Mobility; (2) your signature; and (3) a specific statement that "I want to be excluded from the Settlement Class." **The request for exclusion must be sent by first class mail, postmarked on or before February 2, 2011, addressed to:**

ATTM Settlement Administrator
P.O. Box 480020
Kansas City, MO 64148

QUESTIONS?
VISIT WWW.ATTMSETTLEMENT.COM OR
CALL 1-877-905-8928

If the request is not postmarked on or before February 2, 2011, your request for exclusion will be invalid, and you will be included in the Settlement Class automatically. If you do not request exclusion, you will be bound by the terms of the settlement approved by the Court, including without limitation, the judgment ultimately rendered in the cases, and you will be barred from bringing any claims which arise out of or relate in any way to AT&T Mobility charging you Internet Taxes.

12. If I don't exclude myself, can I sue AT&T Mobility for the same thing later?

No. Unless you exclude yourself, you give up any right to sue AT&T Mobility for the claims that this settlement resolves. If you have a pending lawsuit, speak to your lawyer in that case immediately.

13. If I exclude myself, can I get benefits from this settlement?

No. If you exclude yourself, you are not part of the Settlement.

The Lawyers Representing You

14. Do I have a lawyer in this case?

The Court has appointed Andy Armstrong, Ronald Bendian, Michael Bosarge, Eric Bosse, Vicki L. Campbell, Harvey Corn, Pam Corn, Matthew Cranford, Steven A. DeVore, Jane F. Edmonds, Heather Feenstra-Kretschmar, Adrienne M. Fox, Richard Garner, Stephen S. Girard, David Guerrero, Christopher R. Havron, Christopher Hendrix, Martin Hoke, Meri Iannetti, Christopher Jacobs, Kathy J. Johnson, Jamie Kilbreth, Bert Kimble, Vickie C. Leyja, Jonathan Macy, Rick Manrique, Heather Mazeitis, Bonnae Meshulam, Miracles Meyer, Audrey J. Mitchell, Adrienne D. Munson, Jill Murphy, Gira L. Osorio, Sara Parker Pauley, Joseph Phillips, Heather Rahn, David Rock, Lesley Rock, William J. Rogers, James Marc Ruggerio, Ann Marie Ruggerio, James Shirley, Randall Shuptrine, John W. Simon, Karl Simonsen, Donald Sipple, James K.S. Stewart, Dorothy Taylor, Kirk Tushaus, Matthew Vickery, John W. Wallace, Eleanor T. Wallace, Craig Wellhouser, Aaron White, William A. Wieland, Robert Wilhite, and Penny Annette Wood as Class Representatives. The Court has appointed the following attorneys as "Settlement Class Counsel:"

Bartimus Frickleton
Robertson & Gorny, P.C.
P.O. Box 480020
Kansas City, MO 64148

The Huge Law Firm PLLC
P.O. Box 57277
Washington, D.C. 20037-0277

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CALL 1-877-905-8928

Settlement Class Counsel represent the interests of the Settlement Class. You may hire your own attorney to advise you, but if you hire your own attorney, you will be responsible for paying that attorney's fees.

15. How will the lawyers be paid?

Settlement Class Counsel will apply to the Court for an award of reasonable attorneys' fees and expenses and Class Representatives' compensation.

Settlement Class Counsel plan on seeking an order approving attorneys' fees that reflect the results obtained and the work and effort required finally to obtain recoveries for the Settlement Class, and will seek such recovery from the funds obtained for the Settlement Class. Settlement Class Counsel agree that they will seek a fee no greater than the lesser of ten percent (10%) of the aggregate value of the Settlement or twenty-five percent (25%) of the amounts refunded by taxing jurisdictions to the Settlement Class. Settlement Class Counsel also will seek reimbursement for their reasonable out-of-pocket expenses incurred in pursuing this litigation on behalf of the Settlement Class from funds obtained for the Settlement Class under the Settlement Agreement. Finally, Settlement Class Counsel will seek compensation to the Class Representatives in an amount not to exceed \$5,000 for each state-specific subclass representative from the funds obtained for the Settlement Class.

Objecting To The Settlement

16. How do I tell the Court that I don't like the settlement?

You can object to any aspect of the proposed settlement by filing and serving a written objection. You must sign your objection personally or by legal counsel. Your objection must state your full name, current address and address when you were charged Internet Taxes by AT&T Mobility. You must also provide copies of any documents you intend to rely upon, the names and addresses of any witnesses who will appear at the hearing, and the name of any counsel representing you. Your deposition may be taken in order to determine the grounds for your objection. The deposition must be limited to topics relating to the objection. Your objection must state why you object to the proposed settlement and any reasons supporting your position.

If you intend to appear in person or through your own attorney at the March 10, 2011, Fairness Hearing described in Paragraph 18 below, you must include with your objection a notice of your intention to appear at the hearing.

You must mail any objection, along with any notice of intent to appear, postmarked on or before February 2, 2011, to Settlement Class Counsel and counsel for AT&T Mobility. The address for Settlement Class Counsel is:

QUESTIONS?
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CALL 1-877-905-8928

Bartimus Frickleton
Robertson & Gorny, P.C.
P.O. Box 480020
Kansas City, MO 64148

The Huge Law Firm PLLC
P.O. Box 57277
Washington, D.C. 20037-0277

The address for counsel representing AT&T Mobility in this litigation is:

Roman P. Wuller
Thompson Coburn LLP
One U.S. Bank Plaza, Suite 3500
St. Louis, Missouri 63101

Archis A. Parasharami
Mayer Brown LLP
1999 K Street, N.W.
Washington, DC 20006

Any Settlement Class member who does not file and serve an objection in the time and manner described above will not be permitted to raise that objection later.

17. What's the difference between objecting and excluding?

Objecting is simply telling the Court that you don't like something about the settlement. You can object only if you stay in the Class. Excluding yourself is telling the Court that you don't want to be part of the Class. If you exclude yourself, you have no basis to object because the lawsuits no longer affect you.

The Court's Fairness Hearing

18. When and where will the Court decide whether to approve the settlement?

There will be a hearing to consider approval of the proposed settlement on March 10, 2011, beginning at 9:30 a.m., at the United States District Court for the Northern District of Illinois, Eastern Division, Everett McKinley Dirksen United States Courthouse, 219 South Dearborn Street, Chicago, IL 60604. The hearing may be postponed to a later date without further notice. The purpose of the hearing is to determine the fairness, reasonableness, and adequacy of the terms of settlement; whether the Settlement Class is adequately represented by the Class Representatives and Settlement Class Counsel; and whether an order and final judgment should

QUESTIONS?
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be entered approving the proposed settlement. The Court also will consider Settlement Class Counsel's application for an award of attorneys' fees and expenses and Class Representatives' compensation.

You will be represented at the hearing on the fairness of the settlement by Settlement Class Counsel, unless you choose to enter an appearance in person or through your own counsel. The appearance of your own attorney is not necessary to participate in the hearing on the fairness of the settlement.

19. Do I have to come to the hearing?

No. Settlement Class Counsel will represent the Class at the hearing, but you are welcome to come at your own expense. If you send any objection, you don't have to come to Court to talk about it. As long as you mailed your written objection on time, the Court will consider it. You may also pay your own lawyer to attend, but it's not necessary.

20. May I speak at the hearing?

You may ask the Court for permission to speak at the Fairness Hearing. To do so, you must send with your objection a notice of intention to appear at the hearing as described in paragraph 16 above. You cannot speak at the hearing if you excluded yourself.

Getting More Information

21. Are there more details about the settlement?

This Notice is only a summary. For a more detailed statement of the matters involved in the lawsuits or the Settlement, you may refer to the papers filed in this case during regular business hours at the office of the Clerk of the Court, United States District Court for the Northern District of Illinois, Eastern Division, Everett McKinley Dirksen United States Courthouse, 219 South Dearborn Street, Chicago, IL 60604. File: *In Re: AT&T Mobility Wireless Data Services Sales Tax Litigation*, Case No. 1:10-cv-02278. The full Settlement Agreement and the pleadings filed in the cases can be requested, in writing, from Settlement Class Counsel identified in Paragraph 14 above.

22. How do I get more information?

You can visit www.attmsettlement.com, or write Settlement Class Counsel at the address provided in paragraph 14 above. **Please do not contact the court for information.**

QUESTIONS?
VISIT WWW.ATTMSETTLEMENT.COM OR
CALL 1-877-905-8928

Dated: August 11, 2010

Honorable Amy J. St. Eve
United States District Judge

QUESTIONS?
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CALL 1-877-905-8928

Legal Notice

If You Paid Taxes, Fees or Surcharges to AT&T Mobility on Internet Access Through Certain Services including iPhone Data Plans, Blackberry Data Plans, other Smart Phone Data Plans, Laptop Connect Cards, and Pay-Per-Use Data Services. You May Be Entitled To Benefits From A Class Action Settlement.

What is this Notice?

There is a proposed Settlement pending in class actions involving taxes, fees and surcharges ("Internet Taxes") charged by AT&T Mobility LLC ("AT&T Mobility") on internet access through certain services including iPhone data plans, Blackberry data plans, other smart phone data plans, laptop connect cards, and pay-per-use data services on bills issued from November 1, 2005 up to and including September 7, 2010. The lawsuits, captioned as *In Re: AT&T Mobility Wireless Data Services Sales Tax Litigation*, Case No. 1:10-cv-02278 are pending in the United States District Court for the Northern District of Illinois.

What are the Lawsuits About?

The lawsuits claim that AT&T Mobility charged Internet Taxes in violation of the Internet Tax Freedom Act and other state laws. AT&T Mobility strongly denies any wrongdoing, but has agreed to settle to avoid the burden and cost of further litigation. The Court has not made a decision on the merits of the cases.

Who is Included?

You may be a Settlement Class member if you are or were a customer of AT&T Mobility and were charged Internet Taxes on bills issued from November 1, 2005 through September 7, 2010. If you are not sure whether you are included, you can get more information on the Settlement website or by contacting Settlement Class Counsel identified below.

What does the Settlement Provide?

Subject to a future law, regulation or ruling requiring, authorizing or permitting collection of the Internet Taxes in your jurisdiction, AT&T Mobility will cease charging the Internet Taxes on certain services as set forth in the Settlement Agreement. AT&T Mobility, on behalf of the Settlement Class, but at AT&T Mobility's expense, shall prepare and process refund claims for filing with the various taxing jurisdictions seeking a refund of the Internet Taxes collected by AT&T Mobility from the Settlement Class and paid by AT&T Mobility to the taxing jurisdictions. AT&T Mobility and/or the Class Representatives will file the refund claims. As part of the Settlement, AT&T Mobility has assigned its rights, title and interest in such refunds to the Settlement Class. If a taxing jurisdiction issues future tax credits to AT&T Mobility in lieu of a refund of monies sought on a refund claim for Internet Taxes, AT&T Mobility shall remit monies to the escrow accounts established pursuant to the Settlement. If the use of the future tax credit will be spread over a three (3) year period or less, AT&T Mobility shall remit monies to the escrow accounts equal to the total future tax credits. If the use of the future tax credit will be spread over a period longer than three (3) years, AT&T Mobility shall remit monies to the escrow accounts equal to the net present value of such future tax credits for the fourth and succeeding years using a 5% discount rate to compute the net present value. The amount of the first three (3) years shall be paid with no discount. Finally, AT&T Mobility has agreed to pay to the Settlement Class any vendor's compensation related to the Internet Taxes AT&T Mobility was allowed by certain taxing jurisdictions in the form of a credit against taxes owing to the taxing jurisdictions, which is generally considered to be compensation for the vendor's collecting and remitting taxes to the taxing jurisdiction. Vendor's compensation shall not include amounts to which AT&T would have been entitled independent of the collection of Internet Taxes based on limitations on the amount of credit allowed pursuant to applicable law. All refunds or payments by AT&T Mobility related to credits and payments of the vendor's compensation will fund separate escrow accounts for the benefit of the Settlement Class.

Payments to Settlement Class members will be made when all of the refunds/credits are made from each taxing jurisdiction in each state and after deduction of Court approved costs, expenses and attorneys' fees and Class Representative Compensation.

What are my Legal Rights?

Get complete information about the Settlement and make a decision about your rights:

- **Remain in the Settlement Class.** If you wish to receive benefits under the Settlement, you do not need to take any action. Your interest as a member of the Settlement Class will be represented by the Class Representatives and Settlement Class Counsel. You will be bound by any judgment approving or disapproving the Settlement. If the Settlement is approved, the Settlement Administrator will send you any monies that you are entitled to under the Settlement.
- **Exclude yourself and get no benefit from the Settlement.** You keep your right to sue on your own behalf at your own expense. Requests for exclusion must be postmarked and mailed to Settlement Administrator identified below by February 2, 2011.
- **Remain in the Settlement Class and file an objection.** You or your lawyer has the right to appear before the Court and object to the Settlement. Objections must be written and postmarked by February 2, 2011. Additional details for objections can be obtained by reviewing the full notice at the settlement website. Objections will be considered at the Fairness Hearing. You will be bound by the terms of the Settlement even if your objection is rejected.

Who Represents Me?

The Court has appointed attorneys ("Settlement Class Counsel") to represent you. They are Bartimus Frickleton Robertson & Gorny, P.C., P.O. Box 480020, Kansas City, MO 64148 and the Huge Law Firm LLC, P.O. Box 57277, Washington, D.C. 20037. Settlement Class Counsel plan on seeking an order approving attorneys' fees that reflect the results obtained and the work and effort required finally to obtain recoveries for the Settlement Class, and will seek such recovery from the funds obtained for the Settlement Class. Settlement Class Counsel agree that they will seek a fee no greater than the lesser of ten percent (10%) of the aggregate value of the Settlement or twenty-five percent (25%) of the amounts refunded by taxing jurisdictions to the Settlement Class. Settlement Class Counsel also will seek reimbursement for their reasonable out-of-pocket expenses incurred in pursuing this litigation on behalf of the Settlement Class from funds obtained for the Settlement Class under the Settlement Agreement. Finally, Settlement Class Counsel will seek compensation to the Class Representatives in an amount not to exceed \$5,000 for each state-specific subclass representative from the funds obtained for the Settlement Class. You may hire your own attorney, but only at your own expense.

When Will the Court Consider the Proposed Settlement?

The Court will determine whether to approve the Settlement at a fairness hearing held on March 10, 2011, at 9:30 a.m., at the United States District Court for the Northern District of Illinois, Eastern Division, Everett McKinley Dirksen United States Courthouse, 209 South Dearborn Street, Chicago, IL 60604. The Court will consider any timely filed objections at that time. If you file a timely objection, you may appear at the hearing to explain your objection, but you are not required to attend. If the hearing is relocated or rescheduled, the new location or date will be posted on the website below.

For Further information

**Write: ATTM Settlement Administrator
P.O. Box 480020, Kansas City, MO 64148**

Or visit: WWW.ATTMSETTLEMENT.COM or call 1-877-905-8928

Exhibit F

United States District Court, Northern District of Illinois, Eastern Division
In Re: AT&T Mobility Wireless Data Services Sales Tax Litigation
Case No. 1:10-cv-02278

**NOTICE OF PROPOSED CLASS ACTION SETTLEMENT
YOUR LEGAL RIGHTS MIGHT BE AFFECTED BY THIS SETTLEMENT.
PLEASE READ THIS NOTICE CAREFULLY.**

You received this card because AT&T Mobility's records reflect that you were a customer of AT&T Mobility and were charged taxes, fees or surcharges ("Internet Taxes") on internet access through certain services including iPhone data plans, Blackberry data plans, other smart phone data plans, laptop connect cards and pay-per-use data services. The lawsuits claim that AT&T Mobility charged Internet Taxes in violation of the Internet Tax Freedom Act and other state laws. AT&T Mobility asserts it has followed the law and denies the allegations in this case. A settlement of these lawsuits has been reached. Under the proposed settlement, **you may be entitled to benefits.** **You can learn more about the settlement at www.attmsettlement.com or call 1-877-905-8928.**

To read a more detailed description of the terms of the proposed Settlement and to read the full Notice of Proposed Class Action Settlement, which more fully describes your rights, visit the website, www.attmsettlement.com or call 1-877-905-8928.

If you wish to receive benefits under the Settlement, you do not need to take any action. If the Settlement is approved by the Court, any legal action you may have against AT&T Mobility related to the charging of Internet Taxes will be released. If you do not wish to be bound by the terms of this Settlement, you must exclude yourself from the Settlement. You may formally object to the Settlement. Visit the Settlement website for information on how to do so.

ATTM Settlement Administrator
P.O. Box 480020
Kansas City, MO 64148

Presort Standard
US Postage
PAID
Permit No. ____

Exhibit G

ESCROW AGREEMENT

This escrow agreement (the "Escrow Agreement") is made and entered into as of the _____ day of _____, 2010, by and between AT&T Mobility LLC ("AT&T Mobility"), Bartimus, Frickleton, Robertson & Gorny, P.C. and The Huge Law Firm PLLC ("Interim Settlement Class Counsel for the Settlement Class"); and _____, a national banking association, as escrow agent (the "Escrow Agent").

WITNESSETH:

WHEREAS, plaintiffs filed cases in various courts (the "Actions") which were subsequently transferred to the United States District Court for the Northern District of Illinois (the "Court") for all pretrial purposes pursuant to transfer orders from the Judicial Panel on Multidistrict Litigation. In the Actions, plaintiffs allege that AT&T Mobility charges customers for taxes on internet access through certain services including iPhone data plans, Blackberry data plans, other smart phone data plans, laptop connect cards and pay-per-use data services in violation of the Internet Tax Freedom Act, 47 U.S.C. § 151 (1998) (as amended) and/or other state laws;

WHEREAS, as of _____, 2010, AT&T Mobility entered into a Global Class Action Settlement Agreement (the "Settlement Agreement") with certain named Class Plaintiffs, acting both individually and on behalf of the Settlement Class, to settle and resolve claims asserted in the Actions as to AT&T Mobility, which is attached hereto as **Exhibit A**; and

WHEREAS, this Escrow Agreement sets forth the terms and conditions with respect to the funds that will be deposited into Escrow Accounts pursuant to the Settlement Agreement, to be retained therein and distributed therefrom in accordance with the terms of the Settlement Agreement, this Escrow Agreement, the Plan of Distribution approved by the Court, or any subsequent court, or as otherwise directed by the Court.

NOW, THEREFORE, the parties hereto agree as follows:

SECTION 1. Appointment of Escrow Agent.

The Escrow Agent is hereby appointed to act as escrow agent on the terms and conditions set forth herein, and the Escrow Agent hereby accepts such appointment on such terms and conditions.

SECTION 2. Escrow Funds.

Pursuant to the Settlement Agreement, and subject to the conditions set forth therein, AT&T Mobility and Interim Settlement Class Counsel will deposit or direct a taxing jurisdiction to deposit monies into Escrow Accounts by wire transfer.

The Escrow Agent will establish an Escrow Account with sub-accounts, one for each taxing jurisdiction set forth on **Schedule A** to this Escrow Agreement (hereinafter the "Escrow

Accounts”). As AT&T Mobility and Interim Settlement Class Counsel deposit or direct a taxing jurisdiction to deposit monies pursuant to this Escrow Agreement, they will identify in writing to the Escrow Agent which Escrow Account the monies are to be deposited.

The amounts deposited into the Escrow Accounts together with interest thereon and any other income realized by the investment of such amounts shall constitute the Escrow Funds.

The Escrow Accounts shall be established, funded and managed as one of a group of escrow accounts created, and to be created, by the Escrow Agent in accordance with the terms of this Escrow Agreement (collectively, the “Internet Tax QSF Escrow Accounts”).

SECTION 3. Investment of Escrow Fund.

(a) The Escrow Agent shall invest and reinvest the Escrow Funds in either (i) direct obligations of the United States of America or obligations the principal of and the interest on which are unconditionally guaranteed by the United State of America; or (ii) shares of a money market fund managed by the Escrow Agent or any of its subsidiaries or affiliates which invest only in the obligations referenced in (i) or in shares of other money market funds that invest in (i) above and that comply with Rule 2a-7 of the Investment Company Act of 1940 (“SEC Rule 2a-7”). In the absence of written instructions from the Interim Settlement Class Counsel for the Settlement Class, the Escrow Agent is hereby directed to invest the Escrow Funds in United States Treasury Securities. The Escrow Agent shall furnish Interim Settlement Class Counsel for the Settlement Class, AT&T Mobility, the Settlement Administrator appointed for the Actions, and the firm engaged to render tax-related services with monthly statements reporting deposits made, interest earned, and disbursements made from the Escrow Accounts during the prior calendar month.

(b) All interest on or other income realized by investment of the Escrow Funds, or any portion thereof, as permitted pursuant to subsection (a) of this Section, shall be accumulated and added to the Escrow Funds and shall be distributed as part of the Escrow Funds as set forth in Section 4 herein. Any loss resulting from any such investments shall similarly be deducted from the Escrow Funds and all distributions to be paid as set forth in Section 4 herein. The Escrow Agent shall not be liable for any losses resulting from any depreciation in the market value of any such investments (unless the loss is attributable to a failure to adhere to the investment limitations defined in subsection (a) of this Section) or loss due to investment or sale of investment as directed by Interim Settlement Class Counsel for the Settlement Class as set forth in Section 3(a). The Escrow Agent is not providing investment supervision, recommendations or advice, and the parties hereby acknowledge receipt of prospectuses and/or disclosure materials associated with any investments selected pursuant to this Section 3, either in hardcopy or via access to the website associated with each such investment.

SECTION 4. Release of Escrow Fund.

The Escrow Agent shall disburse and release the Escrow Funds as follows in accordance with the Settlement Agreement:

(a) After the Escrow Agent has received written notice signed by Interim Settlement Class Counsel for the Settlement Class, the Escrow Agent shall disburse amounts (pursuant to Court order and as directed in writing by Interim Settlement Class Counsel for the Settlement Class) for:

- (i) payment of taxes (including any estimated taxes, interest or penalties) and tax-related fees and expenses;
- (ii) payment of costs and expenses of the Escrow Agent in accordance with the Settlement Agreement, including such costs and expenses incurred in investing and distributing the Escrow Funds and otherwise administering the Escrow Accounts. The Escrow Agent's fees for its services shall be as specified in **Schedule B** attached hereto or as otherwise agreed to by the parties and specified in a written amendment to **Schedule B**. There shall be no other mark-ups, charges, expenses or fees other than those identified in **Schedule B** or any written amendment thereto. Any invoice for fees shall be submitted to Interim Settlement Class Counsel for the Settlement Class, and shall be paid out of the Escrow Funds upon the Escrow Agent's receipt of written approval of the invoice by Interim Settlement Class Counsel for the Settlement Class;
- (iii) payment of reasonable Costs of Settlement Administration; and
- (iv) payment of any other cost, expenses or expenditures that may be directed by the Court.

In view of the time-sensitivity concerning the payment of taxes, estimated taxes, and tax-related fees and expenses as provided in subparagraph (a)(i) above, written authorization from _____, or from any person [he/she] may designate in writing to act on [his/her] behalf, shall constitute sufficient authority to disburse amounts from the Escrow Funds for any such payments.

(b) If the Escrow Agent has received written notice signed by Interim Settlement Class Counsel for the Settlement Class of the Court's approval of a fee and expense award, the Escrow Agent shall, pursuant to the direction of Interim Settlement Class Counsel for the Settlement Class, disburse amounts for the payment of attorneys' fees and expenses incurred in connection with the litigation and settlement of the Actions, as awarded by the Court and as set forth in the Settlement Agreement;

(c) If the Escrow Agent has received notice, the Escrow Agent, shall, at the option of Interim Settlement Class Counsel for the Settlement Class, acting with approval of the Court, transfer all or part of Escrow Funds to the Settlement Administrator selected by Interim Settlement Class Counsel for the Settlement Class for immediate distribution to authorized recipients as directed in writing by Interim Settlement Class Counsel for the Settlement Class in accordance with the Plan of Distribution approved by the Court; and

(d) Any and all notice or direction to the Escrow Agent under the terms of this Escrow Agreement shall be substantially in the form and substance of the Certification and Instruction Letter attached hereto as **Exhibit B** and shall attach the Court Order approving or authorizing any such notice or direction.

SECTION 5. Qualified Settlement Fund.

In accordance with Paragraph 8.13 of the Settlement Agreement, the Escrow Funds shall be treated as being at all times a “qualified settlement fund” within the meaning of Treas. Reg. § 1.468B-1 (or any successor regulation).

SECTION 6. Termination of Escrow Agreement.

This Escrow Agreement shall terminate when the Escrow Agent shall have released from the Escrow Funds all amounts pursuant to Section 4 herein.

SECTION 7. Escrow Agent.

(a) The Escrow Agent shall have no duty or obligation hereunder other than to take such specific actions as are required of it from time to time under the provisions of this Escrow Agreement or order of the Court, or any subsequent court, and all laws and regulations of any governing sovereign, and it shall incur no liability hereunder or in connection herewith other than as a result of its breach of the terms of this Escrow Agreement, its own gross negligence or willful misconduct. The only duties and responsibilities of the Escrow Agent are those set forth herein. The Escrow Agent is not bound by the terms of the Settlement Agreement, but is only obligated to perform as provided in this Escrow Agreement, and with the instructions of the Interim Settlement Class Counsel for the Settlement Class and the Court. In reliance on any such instruction, the Escrow Agent shall not have any responsibility to determine whether such instructions comply with the terms of the Settlement.

The Escrow Agent shall not be responsible in any manner for the validity or sufficiency of any property delivered hereunder. The Escrow Agent shall be responsible for tax reporting and for the preparation or filing of any tax returns or forms that may be required. The Escrow Agent is authorized to retain a certified public accounting firm, whose fees and expenses are to be borne by the Escrow Funds for that purpose and disbursed pursuant to the terms of the Escrow Agreement in accordance with the Settlement Agreement.

(b) The Escrow Agent may rely upon any notice, certificate, instrument, request, paper or other documents believed by it to be genuine and to have been made, sent or signed by Interim Settlement Class Counsel for the Settlement Class in accordance with this Escrow Agreement, and shall not be liable for any action taken or omitted by it, consistent with the terms herein, in connection with the performance by it of its duties pursuant to the provisions of this Escrow Agreement, except for its own gross negligence, breach of the terms of this Escrow Agreement or willful misconduct. Concurrently with the execution of this Escrow Agreement, Interim Settlement Class Counsel for the Settlement Class shall deliver to the Escrow Agent authorized signers’ lists in the form of **Schedule C** to this Escrow Agreement.

(c) The Escrow Agent may resign at any time by giving written notice of resignation to the other parties hereto, but such resignation shall not become effective until a successor escrow agent shall have been appointed and shall have accepted such appointment in writing. If an instrument of acceptance by a successor escrow agent shall not have been delivered to the Escrow Agent within thirty (30) days after the giving of such notice of resignation, then Interim Settlement Class Counsel for the Settlement Class shall petition the Court for the appointment of a successor escrow agent (any costs incurred in connection with any such provision to be assessed against the Escrow Funds). Interim Settlement Class Counsel for the Settlement Class may replace the Escrow Agent at any time by giving written notice to the Escrow Agent that a successor escrow agent has been appointed and has accepted such appointment. Upon the Escrow Agent's receipt of written notice of acceptance by a successor escrow agent or a Court order appointing a successor escrow agent, the Escrow Agent shall be free of all obligations and liabilities hereunder and shall transfer any balance of the Escrow Funds to such successor agent.

(d) In no event shall the Escrow Agent be liable, directly or indirectly, for any damages or expenses arising out of its services provided hereunder, other than damages (such as special, indirect, or consequential damages or losses of any kind) which result from the Escrow Agent's gross negligence, breach of the terms of this Escrow Agreement or willful misconduct. The obligations and agreements of the parties hereto under this Section 7 shall survive the termination of this Escrow Agreement.

(e) Under no circumstances shall the Escrow Agent be required to risk or advance its own funds, or to incur any personal financial liability in the performance of its duties or exercise of its rights under this Escrow Agreement.

(f) The Escrow Agent shall be entitled to rely on the advice of counsel or other professionals retained or consulted by the Escrow Agent. The Escrow Agent shall be reimbursed as set forth in Section 4(a)(ii) hereof for any and all compensation (fees, expenses and other costs) paid and/or reimbursed to such counsel and/or professionals.

(g) If any conflict, disagreement or dispute arises between, among, or involving any of the parties hereto concerning the meaning or validity of any provision hereunder or concerning any other matter relating to this Escrow Agreement, or the Escrow Agent is in doubt as to the action to be taken hereunder, the Escrow Agent is authorized to retain the Escrow Funds until the Escrow Agent (i) receives a final non-appealable order of a court of competent jurisdiction directing delivery of the Escrow Funds, or (ii) files an interpleader action in any court of competent jurisdiction, and upon the filing thereof, the Escrow Agent shall be relieved of all liability as to the Escrow Funds and shall be entitled to recover attorneys' fees, expenses and other costs incurred in commencing and maintaining any such interpleader action from the Escrow Funds. The Escrow Agent shall be entitled to act on any such agreement or Court order without further question, inquiry, or consent.

SECTION 8. Miscellaneous.

(a) Notices. All notices under this Escrow Agreement shall be in writing, and each notice shall be given either by (a) hand delivery; (b) first-class, registered or certified mail, return receipt requested, postage pre-paid; or (c) Federal Express or similar overnight courier and, in each case, shall be addressed to the party(ies) hereto at their address(es) set forth in this Escrow

Agreement or such other address(es) as such party(ies) may designate, from time to time. The receipt of such notice as prescribed herein shall not constitute service of legal process.

(b) Successors and Assigns. The provisions of this Escrow Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns. Any corporation or association into which the Escrow Agent may be converted or merged, or with which it may be consolidated, or to which it may sell or transfer all or substantially all of its corporate trust business and assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer to which the Escrow Agent is a party, shall be and become the successor escrow agent under this Escrow Agreement and shall have and succeed to the rights, powers, duties, obligations, immunities and privileges as its predecessor, without the execution or filing of any instrument or paper or the performance of any further act.

(c) Governing Law. This Escrow Agreement shall be construed in accordance with and governed by the laws of the State of _____ without regard to its conflicts of law rules.

(d) Jurisdiction and Venue. The parties hereto irrevocably and unconditionally submit to the jurisdiction of the Court for purposes of any suit, action or proceeding to enforce any provision of, or based on any right arising out of, this Escrow Agreement, and the parties hereto agree not to commence any such suit, action or proceeding except in such Court. The parties hereto hereby irrevocably and unconditionally waive any objection to the laying of venue of any such suit, action or proceeding in the Court and hereby further irrevocably waive and agree not to plead or claim in such Court that any such suit, action or proceeding has been brought in an inconvenient forum.

(e) Definitions. Terms with initial capital letters used herein that are defined in the Settlement Agreement are, unless otherwise defined herein, used in this Escrow Agreement as defined in the Settlement Agreement.

(f) Amendments. This Escrow Agreement may be amended only by written instrument executed by the parties hereto. The waiver of any rights conferred hereunder shall be effective only if made by written instrument executed by the waiving party. The waiver by any party of any breach of this Escrow Agreement shall not be deemed to be or construed as a waiver of any other breach, whether prior, subsequent or contemporaneous to, this Escrow Agreement.

(g) Counterparts; Effectiveness. This Escrow Agreement may be signed in any number of counterparts, each of which shall be an original, with the same effect as if the signatures thereto and hereto were upon the same instrument. This Escrow Agreement shall become effective when each party hereto shall have signed a counterpart herein. Delivery by facsimile of a signed agreement shall be deemed delivery for purposes of acknowledging acceptance herein; however, an original executed signature page must promptly thereafter be appended to this Escrow Agreement, and a copy of the executed agreement shall promptly thereafter be delivered to each party hereto.

(h) Captions. The captions herein are included for convenience of reference only and shall be ignored in the construction and interpretation hereof.

(i) Recipients of Notice. The person and his or her address for each party to whom any notice under this Escrow Agreement shall be directed is as follows:

To Interim Settlement Class Counsel for the Settlement Class:

Edward D. Robertson, Jr.
James P. Frickleton
Mary D. Winter
BARTIMUS FRICKLETON
ROBERTSON & GORNY, P.C.
715 Swifts Highway
Jefferson City, MO 65109

and

Harry Huge
THE HUGE LAW FIRM PLLC
1080 Wisconsin Ave., N.W.
Suite 3016
Washington, D.C. 20007

To Counsel for AT&T Mobility:

Roman P. Wuller
THOMPSON COBURN LLP
One US Bank Plaza
Suite 3500
St. Louis, Missouri 63101

and

Archis A. Parasharami
MAYER BROWN LLP
1999 K. Street NW
Washington DC 20006

To Escrow Agent:

[REDACTED]

(j) Instances herein which require notice, direction or signature from Interim Settlement Class Counsel for the Settlement Class shall require the signature of a representative of one of the Interim Settlement Class Counsel for the Settlement Class parties, as such signatures are listed herein on **Schedule C**.

(k) Identifying Information. To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens an account. For a non-individual person such as a business entity, a charity, a Trust, or other legal entity, the Escrow Agent requires documentation to verify its formation and existence as a legal entity. The Escrow Agent may ask to see financial statements, licenses, identification and authorization documents from individuals claiming authority to represent the entity or other relevant documentation. The signatories hereto acknowledge that a portion of the identifying information set forth herein is being requested by the Escrow Agent in connection with the USA Patriot Act, Pub.L.107-56 (the "Act"), and the parties hereto agree to provide any additional information requested by the Escrow Agent in connection with the Act or any similar legislation or regulation to which Escrow Agent is subject, in a timely manner.

(l) Security Advice Waiver. The parties hereto acknowledge that to the extent regulations of the Comptroller of the Currency or other applicable regulatory entity grant the parties hereto the right to receive brokerage confirmations for certain security transactions as they occur, the parties hereto specifically waive receipt of such confirmations to the extent permitted by law. The Escrow Agent will furnish the parties hereto periodic cash transaction statements that include detail for all investment transactions made by the Escrow Agent.

[Signature page follows]

IN WITNESS WHEREOF, the parties have executed this Escrow Agreement as of the day and year first herein above written.

ON BEHALF OF INTERIM LEAD CLASS COUNSEL FOR THE SETTLEMENT CLASS:

Dated: _____, 2010

BARTIMUS, FRICKLETON, ROBERTSON
& GORNY, P.C.

By: _____

Dated: _____, 2010

THE HUGE LAW FIRM, PLLC

By: _____

COUNSEL FOR AT&T MOBILITY:

Dated: _____, 2010

THOMPSON COBURN, LLP

By: _____

ESCROW AGENT:

Dated: _____, 2010

By: _____

Its _____

Exhibit A
SETTLEMENT AGREEMENT

Exhibit B

FORM OF CERTIFICATION AND INSTRUCTION LETTER

CERTIFICATION AND INSTRUCTION LETTER

Date: _____, 2010

This Certification and Instruction Letter is being delivered to the Escrow Agent pursuant to Section 4() of the Escrow Agreement.

The Escrow Agent is hereby directed to disburse and release the Escrow Funds as follows in accordance with the Settlement Agreement and in accordance with the Court order dated _____, 2010 [include filing number and date or other necessary identification information].

[Insert applicable language from Section 4 of the Escrow Agreement including description of expense(s), payee name, address, payment instructions.]

Interim Settlement Class Counsel for the Settlement Class

[FIRM NAME]

By: _____

Its: _____

Schedule A

List of Taxing Jurisdictions

Schedule B

Schedule of Fees for Services as Escrow Agent

Schedule C

CERTIFICATE AS TO AUTHORIZED SIGNATURES

The specimen signatures shown below are the specimen signatures of the individuals who have been designated as authorized representatives of Interim Settlement Class Counsel for the Settlement Class and are authorized to initiate and approve transactions of all types for the escrow account or accounts established under the Escrow Agreement to which this Schedule C is attached, on behalf of the Settlement Class.

Name / Title

Specimen Signature

Name

Signature

Title and Firm

Name

Signature

Title and Firm

EXHIBIT H

State Jurisdictions

Alabama
Arkansas
Arizona
California (Public Utilities Commission User Fee)
California (PUC Public Policy Program End User Surcharges)
Colorado
Connecticut
District of Columbia
Florida
Georgia
Hawaii (Public Service Tax)
Hawaii (Public Utility Fee)
Hawaii (TRS Fee)
Idaho
Illinois
Indiana
Iowa
Kansas
Kentucky
Louisiana
Maine
Maryland
Massachusetts
Michigan
Minnesota
Mississippi
Missouri
Montana (Telecommunications Tax)
Nebraska
Nevada
New Hampshire
New Jersey
New York (Excise Tax and Metropolitan Transportation Business Tax Surcharge)
New York (Sales Tax)
North Carolina
Ohio*
Oklahoma
Pennsylvania
Puerto Rico (Sales Tax)
Rhode Island
South Carolina (Sales Tax)
South Carolina (Municipal Business License Tax)
Tennessee

* Individual Consumers Only

** Only as to taxes in excess of grandfathered amount under ITFA

Texas**

Utah

Vermont

Virginia

Washington (Sales Tax)

Wyoming

Local Jurisdictions

Alaska, Adak Sales Tax

Alaska, Alakanuk Sales Tax

Alaska, Aleknagik Sales Tax

Alaska, Ambler Sales Tax

Alaska, Angoon Sales Tax

Alaska, Aniak Sales Tax

Alaska, Bethel Sales Tax

Alaska, Brevig Mission Sales Tax

Alaska, Buckland Sales Tax

Alaska, Chefnak Sales Tax

Alaska, Chevak Sales Tax

Alaska, Clarks Point Sales Tax

Alaska, Cordova Sales Tax

Alaska, Craig Sales Tax

Alaska, Deering Sales Tax

Alaska, Dillingham Sales Tax

Alaska, Diomedes Sales Tax

Alaska, Eek Sales Tax

Alaska, Elim Sales Tax

Alaska, Emmonak Sales Tax

Alaska, False Pass Sales Tax

Alaska, Fort Yukon Sales Tax

Alaska, Galena Sales Tax

Alaska, Gambell Sales Tax

Alaska, Gustavus Sales Tax

Alaska, Haines Borough Sales Tax

Alaska, Hoonah Sales Tax

Alaska, Hooper Bay Sales Tax

Alaska, Houston Sales Tax

Alaska, Hydaburg Sales Tax

Alaska, Juneau City/Borough Sales Tax

Alaska, Kake Sales Tax

Alaska, Kenai Peninsula Borough Sales Tax

Alaska, Ketchikan Borough Sales Tax

Alaska, Kiana Sales Tax

Alaska, King Cove Sales Tax

Alaska, Kivalina Sales Tax

Alaska, Klawock Sales Tax

Alaska, Kodiak Sales Tax
Alaska, Kotlik Sales Tax
Alaska, Kotzebue Sales Tax
Alaska, Koyuk Sales Tax
Alaska, Kwethluk Sales Tax
Alaska, Larson Bay Sales Tax
Alaska, Manokotak Sales Tax
Alaska, Marshall Sales Tax
Alaska, Mekoryuk Sales Tax
Alaska, Mountain Village Sales Tax
Alaska, Napakiak Sales Tax
Alaska, Nenana Sales Tax
Alaska, Nightmute Sales Tax
Alaska, Nome Sales Tax
Alaska, Nondalton Sales Tax
Alaska, Noorvik Sales Tax
Alaska, North Pole Sales Tax
Alaska, Nunam Iqua Sales Tax
Alaska, Nunapitchuk Sales Tax
Alaska, Old Harbor Sales Tax
Alaska, Ouzinkie Sales Tax
Alaska, Palmer Sales Tax
Alaska, Pelican Sales Tax
Alaska, Petersburg Sales Tax
Alaska, Pilot Station Sales Tax
Alaska, Point Hope Sales Tax
Alaska, Port Alexander Sales Tax
Alaska, Quinhagak Sales Tax
Alaska, Saint Marys Sales Tax
Alaska, Saint Michael Sales Tax
Alaska, Saint Paul Island Sales Tax
Alaska, Sand Point Sales Tax
Alaska, Savoonga Sales Tax
Alaska, Scammon Bay Sales Tax
Alaska, Selawik Sales Tax
Alaska, Shaktoolik Sales Tax
Alaska, Shishmaref Sales Tax
Alaska, Shungnak Sales Tax
Alaska, Sitka City/Borough Sales Tax
Alaska, Skagway Sales Tax
Alaska, Stebbins Sales Tax
Alaska, Tanana Sales Tax
Alaska, Teller Sales Tax
Alaska, Tenakee Springs Sales Tax
Alaska, Thorne Bay Sales Tax
Alaska, Togiak Sales Tax

Alaska, Toksook Bay Sales Tax
Alaska, Unalakleet Sales Tax
Alaska, Unalaska Sales Tax
Alaska, Wales Sales Tax
Alaska, Wasilla Sales Tax
Alaska, White Mountain Sales Tax
Alaska, Wrangell Sales Tax
Alaska, Yakutat Borough Sales Tax
Arizona, Apache Junction Sales and Use Tax
Arizona, Avondale Sales and Use Tax
Arizona, Chandler Sales and Use Tax
Arizona, Flagstaff Sales and Use Tax
Arizona, Glendale Sales and Use Tax
Arizona, Mesa Sales and Use Tax
Arizona, Nogales Sales and Use Tax
Arizona, Peoria Sales and Use Tax
Arizona, Phoenix City Sales Tax
Arizona, Prescott Sales and Use Tax
Arizona, Scottsdale Sales and Use Tax
Arizona, Tempe Sales and Use Tax
Arizona, Tucson City Sales Tax (Bus. Priv./Pub. Util.)
California, Alameda County Utility User Tax
California, Alameda Utility Users Tax
California, Albany Utility Users Tax
California, Alhambra Utility Users Tax
California, Arcadia Utility Users Tax
California, Arcata Utility Users Tax
California, Baldwin Park Utility Users Tax
California, Beaumont Utility User Tax
California, Bell Utility Users Tax
California, Bellflower Utility Users Tax
California, Benicia Utility Users Tax
California, Berkeley Utility Users Tax
California, Burbank Utility Users Tax
California, Calabasas Utility Users Tax
California, Cathedral Utility User Tax
California, Ceres Utility Users Tax
California, Chico Utility Users Tax
California, Chula Vista Utility Users Tax
California, Citrus Heights Utility User Tax
California, Claremont Utility Users Tax
California, Colton Utility User Tax
California, Compton Utility Users Tax
California, Covina Utility Users Tax
California, Cudahy Utility Users Tax
California, Culver City Utility Users Tax

California, Cupertino Utility Users Tax
California, Daly City Utility Users Tax
California, Desert Hot Springs Utility Users Tax
California, Dinuba Utility Users Tax
California, Downey Utility Users Tax
California, East Palo Alto Utility Users Tax
California, El Cerrito Utility User Tax
California, El Monte Utility Users Tax
California, El Segundo Utility Users Tax
California, Elk Grove Utility User Tax
California, Emeryville Utility Users Tax
California, Exeter Utility Users Tax
California, Fairfax Utility Users Tax
California, Fairfield Utility Users Tax
California, Firebaugh Utility Users Tax
California, Gardena Utility Users Tax
California, Gilroy Utility Users Tax
California, Glendale Utility Users Tax
California, Gonzales Utility Users Tax
California, Greenfield Utility Users Tax
California, Grover Beach Utility Users Tax
California, Guadalupe Utility User Tax
California, Gustine Utility Users Tax
California, Hawthorne Utility Users Tax
California, Hayward Utility User Tax
California, Hercules Utility Users Tax
California, Hermosa Beach Utility Users Tax
California, Holtville Utility Users Tax
California, Huntington Beach Utility Users Tax
California, Huntington Park Utility Users Tax
California, Huron Utility Users Tax
California, Indio Utility Users Tax
California, Inglewood Utility Users Tax
California, Irvine Utility Users Tax
California, Irwindale Utility Users Tax
California, King City Utility User Tax
California, La Palma Utility Users Tax
California, La Verne Utility User Tax
California, Lakewood Utility Users Tax
California, Lawndale Utility Users tax
California, Lindsey Utility Users Tax
California, Long Beach Utility Users Tax
California, Los Alamitos Utility Users Tax
California, Los Altos Utility Users Tax
California, Los Angeles Communications Users Tax
California, Los Angeles County Utility Users Tax

California, Lynwood Utility Users Tax
California, Malibu Utility Users Tax
California, Mammoth Lakes Utility Users Tax
California, Maywood Utility Users Tax
California, Menlo Park Utility User Tax
California, Modesto Utility Users Tax
California, Montclair Utility Users Tax
California, Monterey Park Utility Users Tax
California, Monterey Utility Users Tax
California, Moreno Valley Utility Users Tax
California, Mountain View Utility Users Tax
California, Norwalk Utility Users Tax
California, Oakland Utility Users tax
California, Orange Cove Utility Users Tax
California, Oroville Utility Users Tax
California, Pacific Grove Utility Users Tax
California, Palm Springs Utility Users Tax
California, Palo Alto Utility Users Tax
California, Paramount Utility Users Tax
California, Pasadena Utility Users Tax (Local)
California, Pico Rivera Utility Users Tax
California, Piedmont Utility Users Tax
California, Pinole Utility Users Tax
California, Placentia Utility Users Tax
California, Pleasant Hill Utility Users Tax
California, Pomona Utility Users Tax
California, Port Hueneme Utility User Tax
California, Porterville Utility Users Tax
California, Rancho Palos Verdes Utility Users Tax
California, Redondo Beach Utility Users Tax
California, Redwood City Utility Users Tax
California, Rialto Utility User Tax
California, Richmond Utility Users Tax
California, Riverside Utility Users Tax
California, Sacramento Utility Users Tax
California, Salinas Utility Users Tax
California, San Bernardino Utility Users Tax
California, San Buenaventura Utility User Tax
California, San Francisco Utility Users Tax
California, San Gabriel Utility Users Tax
California, San Jose Utility Users Tax
California, San Leandro Utility Users Tax
California, San Luis Obispo Utility Users Tax
California, San Marino Utility Users Tax
California, San Pablo Utility Users Tax
California, Sanger Utility Users Tax

California, Santa Ana Utility Users Tax
California, Santa Barbara Utility Users Tax
California, Santa Cruz Utility Users Tax
California, Santa Monica Utility Users Tax
California, Santa Rosa Utility Users Tax
California, Seal Beach Utility Users Tax
California, Seaside Utility Users Tax
California, Sierra Madre Utility Users Tax
California, Soledad Utility Users Tax
California, South Pasadena Utility Users Tax
California, Stanton Utility Users Tax
California, Stockton Utility Users Tax
California, Sunnyvale Utility Users Tax
California, Torrance Utility Users Tax
California, Tulare Utility Users Tax
California, Vallejo Utility Users Tax
California, Waterford Utility Users Tax
California, Watsonville Utility Users Tax
California, Westminster Utility Users Tax
California, Whittier Utility Users Tax
California, Winters Utility Users Tax
California, Woodlake Utility Users Tax

Colorado, Alamosa Sales and Use Tax
Colorado, Arvada Sales and Use Tax
Colorado, Aspen Sales and Use Tax
Colorado, Aurora Sales and Use Tax
Colorado, Avon Sales Tax
Colorado, Boulder Sales and Use Tax
Colorado, Breckenridge Sales and Use Tax
Colorado, Brighton Sales and Use Tax
Colorado, Broomfield Sales Tax
Colorado, Canon City Sales and Use Tax
Colorado, Carbondale Sales and Use Tax
Colorado, Castle Rock Sales and Use Tax
Colorado, Centennial Sales and Use Tax
Colorado, Central City Sales and Use Tax
Colorado, Cherry Hills Village Sales and Use Tax
Colorado, Colorado Springs Sales and Use Tax
Colorado, Commerce City Sales and Use Tax
Colorado, Cortez Sales and Use Tax
Colorado, Crested Butte Sales and Use Tax
Colorado, Delta Sales and Use Tax
Colorado, Denver Sales and Use Tax
Colorado, Durango Sales and Use Tax
Colorado, Edgewater Sales and Use Tax

Colorado, Englewood Sales and Use Tax
Colorado, Federal Heights Sales and Use Tax
Colorado, Fort Collins Sales and Use Tax
Colorado, Frisco Sales and Use Tax
Colorado, Glendale Sales and Use Tax
Colorado, Glenwood Springs Sales and Use Tax
Colorado, Golden Sales and Use Tax
Colorado, Grand Junction Sales and Use Tax
Colorado, Greeley Sales and Use Tax
Colorado, Greenwood Village Sales and Use Tax
Colorado, Gunnison Sales and Use Tax
Colorado, Gypsum Sales and Use Tax
Colorado, La Junta Sales and Use Tax
Colorado, Lafayette Sales and Use Tax
Colorado, Lakewood Sales and Use Tax
Colorado, Lamar Sales and Use Tax
Colorado, Larkspur Sales and Use Tax
Colorado, Littleton Sales and Use Tax
Colorado, Lone Tree Sales and Use Tax
Colorado, Longmont Sales and Use Tax
Colorado, Louisville Sales Tax
Colorado, Loveland Sales Tax
Colorado, Montrose Sales and Use Tax
Colorado, Mt. Crested Butte Sales and Use Tax
Colorado, Northglenn Sales and Use Tax
Colorado, Parker Sales and Use Tax
Colorado, Pueblo Sales and Use Tax
Colorado, Ridgway Sales and Use
Colorado, Rifle Sales and Use Tax
Colorado, Sheridan Sales and Use Tax
Colorado, Silverthorne Sales and Use Tax
Colorado, Snowmass Village Sales and Use Tax
Colorado, Steamboat Springs Sales and Use Tax
Colorado, Sterling Sales & Use Tax
Colorado, Telluride Sales and Use Tax
Colorado, Thornton Sales and Use Tax
Colorado, Timnath Sales and Use Tax
Colorado, Vail Sales and Use Tax
Colorado, Westminster Sales and Use Tax
Colorado, Wheat Ridge Sales and Use Tax
Colorado, Windsor Sales Tax
Colorado, Winter Park Sales and Use Tax
Colorado, Woodland Park Sales and Use Tax

Hawaii, City & County of Honolulu
Hawaii, County of Hawaii

Hawaii, County of Kauai
Hawaii, County of Maui
Illinois, Chicago - Telecommunications Tax
Maryland, Anne Arundel County Tax
Maryland, Baltimore City Utility Service Tax
Maryland, Baltimore County Utility Service Tax
Maryland, Montgomery County Telephone Service Fee
Maryland, Prince George's County Telephone Svce Fee
Mississippi, Tupelo Sales and Use Tax
Missouri, Adrian License Tax
Missouri, Advance License Tax
Missouri, Altenburg License Tax
Missouri, Anniston License Tax
Missouri, Appleton City License Tax
Missouri, Arbyrd License Tax
Missouri, Arnold License Tax
Missouri, Ash Grove License Tax
Missouri, Ashland License Tax
Missouri, Augusta License Tax
Missouri, Aurora License Tax
Missouri, Ballwin License Tax
Missouri, Bates License Tax
Missouri, Bell City License Tax
Missouri, Bella Villa License Tax
Missouri, Belle License Tax
Missouri, Bellefontaine Neighbors License Tax
Missouri, Bellflower License Tax
Missouri, Belton License Tax
Missouri, Berkeley License Tax
Missouri, Bertrand License Tax
Missouri, Beverly Hills License Tax
Missouri, Billings Franchise Tax
Missouri, Black Jack Gross Receipts Tax
Missouri, Blackburn Franchise Tax
Missouri, Blairstown License Tax
Missouri, Bloomfield License Tax
Missouri, Bloomsdale License Tax
Missouri, Blue Springs License Tax
Missouri, Bonne Terre License Tax
Missouri, Boonville License Tax
Missouri, Bowling Green License Tax
Missouri, Braymer License Tax
Missouri, Breckenridge Hills License Tax
Missouri, Breckenridge License Tax
Missouri, Brentwood License Tax
Missouri, Bridgeton License Tax

Missouri, Brookfield License Tax
Missouri, Brunswick License Tax
Missouri, Butler Franchise Tax
Missouri, Butterfield License Tax
Missouri, Byrnes Mill Franchise Tax
Missouri, Cabool License Tax
Missouri, California Franchise Tax
Missouri, Cameron License Tax
Missouri, Campbell License Tax
Missouri, Canalou License Tax
Missouri, Canton License Tax
Missouri, Cardwell License Tax
Missouri, Carl Junction Franchise Fee
Missouri, Carrollton License Tax
Missouri, Cartersville License Tax
Missouri, Carthage License Tax
Missouri, Caruthersville License Tax
Missouri, Centertown License Tax
Missouri, Centerview License Tax
Missouri, Centralia License Tax
Missouri, Chaffee License Tax
Missouri, Chamois License Tax
Missouri, Charlack License Tax
Missouri, Charleston License Tax
Missouri, Chesterfield License Tax
Missouri, Chilhowee License Tax
Missouri, Chillicothe License Tax
Missouri, Clarksville License Tax
Missouri, Clayton License Tax
Missouri, Clinton License Tax
Missouri, Cole Camp License Tax
Missouri, Columbia License Tax
Missouri, Concordia License Tax
Missouri, Cool Valley License Tax
Missouri, Corder License Tax
Missouri, Country Club Hills License Tax
Missouri, Craig License Tax
Missouri, Crane License Tax
Missouri, Creighton License Tax
Missouri, Crestwood License Tax
Missouri, Creve Coeur License Tax
Missouri, Crocker License Tax
Missouri, Crystal City License Tax
Missouri, Crystal Lake Park License Tax
Missouri, Crystal Lakes License Tax
Missouri, Curryville License Tax

Missouri, De Soto License Tax
Missouri, Dearborn License Tax
Missouri, Deepwater License Tax
Missouri, Dellwood License Tax
Missouri, Des Peres License Tax
Missouri, Desloge License Tax
Missouri, Dexter License Tax
Missouri, Doolittle License Tax
Missouri, Duenweg License Tax
Missouri, East Prairie License Tax
Missouri, Edgerton License Tax
Missouri, Edina License Tax
Missouri, Edmundson License Tax
Missouri, El Dorado Spg License Tax
Missouri, Eldon License Tax
Missouri, Ellington License Tax
Missouri, Ellisville License Tax
Missouri, Elsberry License Tax
Missouri, Eolia License Tax
Missouri, Essex License Tax
Missouri, Eureka License Tax
Missouri, Excelsior Springs License Tax
Missouri, Fairfax License Tax
Missouri, Fairview License Tax
Missouri, Farmington License Tax
Missouri, Fayette License Tax
Missouri, Fenton License Tax
Missouri, Ferguson License Tax
Missouri, Ferrelview License Tax
Missouri, Festus License Tax
Missouri, Flordell Hills License Tax
Missouri, Florissant License Tax
Missouri, Foley License Tax
Missouri, Frankford License Tax
Missouri, Frontenac License Tax
Missouri, Fulton License Tax
Missouri, Gerald License Tax
Missouri, Gideon License Tax
Missouri, Gladstone License Tax
Missouri, Glasgow License Tax
Missouri, Glasgow Village License Tax
Missouri, Glenaire License Tax
Missouri, Glendale License Tax
Missouri, Golden City Franchise Tax
Missouri, Gower License Tax
Missouri, Grain Valley License Tax

Missouri, Grandview License Tax
Missouri, Grant City License Tax
Missouri, Green Park License Tax
Missouri, Green Ridge License Tax
Missouri, Greendale License Tax
Missouri, Greenfield License Tax
Missouri, Hallsville License Tax
Missouri, Hannibal License Tax
Missouri, Hardin License Tax
Missouri, Harrisonville License Tax
Missouri, Hawk Point License Tax
Missouri, Hayti Heights License Tax
Missouri, Hayti License Tax
Missouri, Hazelwood License Tax
Missouri, Henrietta License Tax
Missouri, Herculaneum Franchise Tax
Missouri, Higbee License Tax
Missouri, Higginsville License Tax
Missouri, Hillsboro License Tax
Missouri, Holcomb License Tax
Missouri, Holden License Tax
Missouri, Holts Summit License Tax
Missouri, Homestead Village License Tax
Missouri, Hopkins License Tax
Missouri, Houston License Tax
Missouri, Houston Lake License Tax
Missouri, Howardville License Tax
Missouri, Iberia License Tax
Missouri, Independence License Tax
Missouri, Iron Mountain Lake License Tax
Missouri, Ironton License Tax
Missouri, Jackson License Tax
Missouri, Jefferson City License Tax
Missouri, Jennings License Tax
Missouri, Joplin License Tax
Missouri, Kahoka License Tax
Missouri, Kansas City License Tax
Missouri, Kearney License Tax
Missouri, Kennett License Tax
Missouri, Keytesville License Tax
Missouri, King City License Tax
Missouri, Kinloch License Tax
Missouri, Kirksville License Tax
Missouri, Kirkwood License Tax
Missouri, Knob Noster License Tax
Missouri, La Grange License Tax

Missouri, La Monte License Tax
Missouri, La Plata License Tax
Missouri, Laclede License Tax
Missouri, Laddonia License Tax
Missouri, Ladue Utility License Tax
Missouri, Lake Lotawana License Tax
Missouri, Lake Ozark License Tax
Missouri, Lake Saint Louis License Tax
Missouri, Lake Tapawingo License Tax
Missouri, Lake Waukomis License Tax
Missouri, Lake Winnebago License Tax
Missouri, Lakeshire License Tax
Missouri, Lamar License Tax
Missouri, Lancaster License Tax
Missouri, Lathrop License Tax
Missouri, Lawson License Tax
Missouri, Leadington License Tax
Missouri, Leadwood License Tax
Missouri, Lebanon Franchise Tax
Missouri, Lees Summit License Tax
Missouri, Leeton License Tax
Missouri, Lexington License Tax
Missouri, Liberty License Tax
Missouri, Lilbourn License Tax
Missouri, Lincoln License Tax
Missouri, Linn License Tax
Missouri, Louisiana License Tax
Missouri, Macon License Tax
Missouri, Malden License Tax
Missouri, Manchester License Tax
Missouri, Maplewood License Tax
Missouri, Marble Hill License Tax
Missouri, Marceline License Tax
Missouri, Marshall License Tax
Missouri, Marshfield License Tax
Missouri, Marston License Tax
Missouri, Marthasville License Tax
Missouri, Martinsburg License Tax
Missouri, Maryland Heights License Tax
Missouri, Maryville License Tax
Missouri, Matthews License Tax
Missouri, Mexico Gross Receipts Tax
Missouri, Middletown License Tax
Missouri, Miner License Tax
Missouri, Moberly License Tax
Missouri, Moline Acres License Tax

Missouri, Monett License Tax
Missouri, Monroe City License Tax
Missouri, Montgomery City License Tax
Missouri, Montrose License Tax
Missouri, Morehouse License Tax
Missouri, Mosby License Tax
Missouri, Mound City License Tax
Missouri, Mountain Grove License Tax
Missouri, Neosho License Tax
Missouri, Nevada License Tax
Missouri, New Haven License Tax
Missouri, New Madrid License Tax
Missouri, Newburg License Tax
Missouri, Norborne License Tax
Missouri, Normandy License Tax
Missouri, North Kansas City Franchise
Missouri, Northwoods License Tax
Missouri, Novinger License Tax
Missouri, O Fallon License Tax
Missouri, Oak Grove License Tax
Missouri, Oakland License Tax
Missouri, Odessa License Tax
Missouri, Olivette License Tax
Missouri, Oran License Tax
Missouri, Oronogo License Tax
Missouri, Orrick License Tax
Missouri, Osage Beach License Tax
Missouri, Otterville License Tax
Missouri, Overland License Tax
Missouri, Pacific License Tax
Missouri, Pagedale License Tax
Missouri, Palmyra License Tax
Missouri, Paris License Tax
Missouri, Park Hills License Tax
Missouri, Parkville License Tax
Missouri, Pasadena Hills License Tax
Missouri, Peculiar License Tax
Missouri, Perryville License Tax
Missouri, Pevely License Tax
Missouri, Piedmont License Tax
Missouri, Pierce License Tax
Missouri, Pine Lawn License Tax
Missouri, Platte City License Tax
Missouri, Platte Woods License Tax
Missouri, Plattsburg License Tax
Missouri, Pleasant Hill License Tax

Missouri, Pleasant Valley License Tax
Missouri, Polo License Tax
Missouri, Poplar Bluff License Tax
Missouri, Portageville License Tax
Missouri, Potosi License Tax
Missouri, Puxico License Tax
Missouri, Qulin License Tax
Missouri, Raymore License Tax
Missouri, Raytown License Tax
Missouri, Republic License Tax
Missouri, Rich Hill License Tax
Missouri, Richland License Tax
Missouri, Richmond Heights License Tax
Missouri, Richmond License Tax
Missouri, Risco License Tax
Missouri, Riverside License Tax
Missouri, Rock Hill License Tax
Missouri, Rock Port License Tax
Missouri, Rolla License Tax
Missouri, Rosebud License Tax
Missouri, Russellville License Tax
Missouri, Saint Ann License Tax
Missouri, Saint Charles License Tax
Missouri, Saint Clair License Tax
Missouri, Saint John License Tax
Missouri, Saint Joseph License (Franchise) Tax
Missouri, Saint Louis County Gross Receipts Tax
Missouri, Saint Louis Gross Receipts
Missouri, Saint Mary License Tax
Missouri, Saint Robert License Tax
Missouri, Salem License Tax
Missouri, Salisbury License Tax
Missouri, Savannah Franchise Tax
Missouri, Scott City License Tax
Missouri, Sedalia License Tax
Missouri, Senath License Tax
Missouri, Seymour License Tax
Missouri, Shelbyville License Tax
Missouri, Shelbyville License Tax
Missouri, Shrewsbury License Tax
Missouri, Sikeston License Tax
Missouri, Silex License Tax
Missouri, Slater License Tax
Missouri, Smithton License Tax
Missouri, Smithville License Tax
Missouri, Springfield License Tax

Missouri, Stover License Tax
Missouri, Sturgeon License Tax
Missouri, Sugar Creek Utility License Tax
Missouri, Sunset Hills License Tax
Missouri, Sweet Springs License Tax
Missouri, Tarkio License Tax
Missouri, Thayer License Tax
Missouri, Tipton License Tax
Missouri, Town and Country License Tax
Missouri, Tracy License Tax
Missouri, Trenton License Tax
Missouri, Troy License Tax
Missouri, Union License Tax
Missouri, University City License Tax
Missouri, Urich License Tax
Missouri, Valley Park License Tax
Missouri, Van Buren License Tax
Missouri, Vandalia License Tax
Missouri, Velda City License Tax
Missouri, Velda Village Hills License Tax
Missouri, Versailles License Tax
Missouri, Vienna License Tax
Missouri, Vinita Park License Tax
Missouri, Vinita Terrace License Tax
Missouri, Wardell License Tax
Missouri, Wardsville License Tax
Missouri, Warrensburg License Tax
Missouri, Warsaw License Tax
Missouri, Warson Woods License Tax
Missouri, Washington License Tax
Missouri, Waverly License Tax
Missouri, Wayland License Tax
Missouri, Waynesville License Tax
Missouri, Weatherby Lake License Tax
Missouri, Webb City License Tax
Missouri, Webster Groves License Tax
Missouri, Wellston License Tax
Missouri, Wellsville License Tax
Missouri, Wentzville License Tax
Missouri, West Plains License Tax
Missouri, West Sullivan License Tax
Missouri, Weston License Tax
Missouri, Wildwood License Tax
Missouri, Willow Springs License Tax
Missouri, Winchester License Tax
Missouri, Windsor License Tax

Missouri, Winfield License Tax
Missouri, Woodson Terrace License Tax
Missouri, Wyatt License Tax
Nebraska, Albion Business and Occupation Tax
Nebraska, Alliance Business and Occupation Tax
Nebraska, Ashland Business and Occupation Tax
Nebraska, Beatrice Business and Occupation Tax
Nebraska, Bellevue Business and Occupation Tax
Nebraska, Bennet Business and Occupation Tax
Nebraska, Columbus Business and Occupation Tax
Nebraska, Crete Business and Occupation Tax
Nebraska, Dakota City Business and Occupation Tax
Nebraska, David City Business and Occupation Tax
Nebraska, Deshler Business and Occupation Tax
Nebraska, Fairbury Business and Occupation Tax
Nebraska, Falls City Business and Occupation Tax
Nebraska, Grand Island Business and Occupation Tax
Nebraska, Hastings Business and Occupation Tax
Nebraska, Hebron Business and Occupation Tax
Nebraska, Holdrege Business and Occupation Tax
Nebraska, Kearney Business and Occupation Tax
Nebraska, La Vista Business and Occupation Tax
Nebraska, Lexington Occupation Tax
Nebraska, Lincoln Business and Occupation Tax
Nebraska, McCook Business and Occupation Tax
Nebraska, Nebraska City Business and Occupation Tax
Nebraska, Neligh Business and Occupation Tax
Nebraska, Norfolk Business and Occupation Tax
Nebraska, North Platte Business and Occupation Tax
Nebraska, Ogallala Business and Occupation Tax
Nebraska, Omaha Business and Occupation Tax
Nebraska, Papillion Business and Occupation Tax
Nebraska, Plattsmouth Business and Occupation Tax
Nebraska, Seward Business and Occupation Tax
Nebraska, South Sioux Business and Occupation Tax
Nebraska, Springfield Business & Occupation Tax
Nebraska, Stromsburg Business and Occupation Tax
Nebraska, Superior Business and Occupation Tax
Nebraska, Wahoo Business and Occupation Tax
Nebraska, Waterloo Business and Occupation Tax
Nebraska, Waverly Business and Occupation Tax
Nebraska, Wayne Business and Occupation Tax
Nebraska, Wilber Business and Occupation Tax
Nebraska, York Business and Occupation Tax
Nevada, Boulder City License Tax
Nevada, Carson City License Tax

Nevada, Clark County License Tax (Wireless)
Nevada, Douglas License Tax
Nevada, Ely Business License Tax
Nevada, Fernley License Tax
Nevada, Henderson License Tax
Nevada, Las Vegas Utility/Telecommunication License Tax
Nevada, Lyon County License Tax
Nevada, Mesquite License Tax
Nevada, North Las Vegas License Tax
Nevada, Reno License Tax
Nevada, Sparks License Tax
Nevada, Storey County License Tax
Nevada, Washoe Co. Utility/License Tax
Nevada, White Pine County License Tax
New York, New York City Gross Excise Tax
Oregon, Creswell Telecom Utility License Fee
Oregon, Eugene License/Franchise Fee
Oregon, North Plains Franchise Fee
Oregon, Oakridge Telecom Utility License Fee
Oregon, Portland Franchise Fee
Oregon, Wilsonville Franchise Fee
Puerto Rico, Adjuntas Sales and Use Tax
Puerto Rico, Aguas Sales and Use Tax
Puerto Rico, Anasco Sales and Use Tax
Puerto Rico, Caguas Sales and Use Tax
Puerto Rico, Canovanas Sales and Use Tax
Puerto Rico, Catano Sales and Use Tax
Puerto Rico, Celba Sales and Use Tax
Puerto Rico, Corozai Sales and Use Tax
Puerto Rico, Florida Sales and Use Tax
Puerto Rico, Guanica Sales and Use Tax
Puerto Rico, Guayama Sales and Use Tax
Puerto Rico, Hormigueros Sales Tax
Puerto Rico, Isabela Sales Tax
Puerto Rico, Jayuya Sales and Use Tax
Puerto Rico, Las Marias Sales and Use Tax
Puerto Rico, Loiza Sales and Use Tax
Puerto Rico, Manati Sales Tax
Puerto Rico, Orocovis Sales and Use Tax
Puerto Rico, Quebradillas Sales and Use Tax
Puerto Rico, Sabana Grande Sales and Use Tax
Puerto Rico, San German Sales and Use Tax
Puerto Rico, San Juan Sales and Use Tax
Puerto Rico, San Lorenzo Sales and Use Tax
Puerto Rico, Santa Isabel Sales Tax
Puerto Rico, Toa Alta Sales and Use Tax

Puerto Rico, Toa Baja Sales Tax
Puerto Rico, Yabucoa Sales and Use Tax
Washington, Aberdeen Combined City Tax
Washington, Airway Heights Utility Users Tax
Washington, Albion Utility Service Tax
Washington, Algona Utility Users Tax
Washington, Anacortes Utility Users Tax
Washington, Arlington Utility Users Tax
Washington, Asotin Utility Users Tax
Washington, Auburn Utility Users Tax
Washington, Bainbridge Island Utility Users Tax
Washington, Battle Ground Utility Users Tax
Washington, Bellevue Business and Occupation Tax
Washington, Bellevue Utility Users Tax
Washington, Bellingham Business and Occupation Tax
Washington, Bellingham Utility Users Tax
Washington, Benton City Utility Users Tax
Washington, Bingen Utility Service Tax
Washington, Black Diamond Utility Users Tax
Washington, Blaine Utility Users Tax
Washington, Bonney Lake Utility Users Tax
Washington, Bothell Utility Users Tax
Washington, Bremerton Business and Occupation Tax
Washington, Bremerton Utility Users Tax
Washington, Brewster Utility Users Tax
Washington, Bridgeport Utility Service Tax
Washington, Brier Utility Users Tax
Washington, Buckley Utility Users Tax
Washington, Bucoda Utility Service Tax
Washington, Burien Utility Service Tax
Washington, Burlington Utility Users Tax
Washington, Carnation Utility Users Tax
Washington, Cashmere Utility Users Tax
Washington, Castle Rock Utility Users Tax
Washington, Cathlamet Utility Users Tax
Washington, Centralia Utility Users Tax
Washington, Chehalis Utility Users Tax
Washington, Chelan Utility Users Tax
Washington, Cheney Utility Users Tax
Washington, Chewelah Utility Service Tax
Washington, Clarkston Utility Users Tax
Washington, Cle Elum Utility Users Tax
Washington, Clyde Hill Utility Service Tax
Washington, Colfax Utility Users Tax
Washington, College Place Utility Users Tax
Washington, Colville Utility Users Tax

Washington, Conconully Utility Service Tax
Washington, Concrete Utility Users Tax
Washington, Connell Utility Users Tax
Washington, Cosmopolis Utility Users Tax
Washington, Coulee Dam Utility Service Tax
Washington, Coupeville Utility Users Tax
Washington, Covington Utility Service Tax
Washington, Darrington Utility Users Tax
Washington, Dayton Utility Users Tax
Washington, Deer Park Utility Users Tax
Washington, Des Moines Utility Users Tax
Washington, Dupont Utility Users Tax
Washington, Duvall Utility Users Tax
Washington, East Wenatchee Utility Service Tax
Washington, Edmonds Utility Users Tax
Washington, Electric City Utility Service Tax
Washington, Ellensburg Utility Users Tax
Washington, Elma Utility Users Tax
Washington, Entiat Utility Users Tax
Washington, Enumclaw Utility Users Tax
Washington, Ephrata Utility Users Tax
Washington, Everett Business and Occupation Tax
Washington, Everett Utility Users Tax
Washington, Everson Utility Users Tax
Washington, Federal Way Utility Users Tax
Washington, Ferndale Utility Users Tax
Washington, Fife Utility Users Tax
Washington, Fircrest Utility Users Tax
Washington, Forks Utility Users Tax
Washington, George Utility Service Tax
Washington, Gig Harbor Utility Users Tax
Washington, Gold Bar Utility Service Tax
Washington, Goldendale Utility Service Tax
Washington, Grand Coulee Utility Service Tax
Washington, Grandview Utility Users Tax
Washington, Granger Utility Service Tax
Washington, Granite Falls Utility Users Tax
Washington, Hamilton Utility Service Tax
Washington, Harrah Utility Users Tax
Washington, Hatton Utility Service Tax
Washington, Hoquiam Business and Occupation Tax
Washington, Hoquiam Utility Users Tax
Washington, Hunts Point Utility Service Tax
Washington, Ilwaco Utility Users Tax
Washington, Ione Utility Service Tax
Washington, Issaquah Business and Occupation Tax

Washington, Issaquah Utility Users Tax
Washington, Kahlotus Utility Users Tax
Washington, Kalama Utility Users Tax
Washington, Kelso Utility / Business & Occupation
Washington, Kenmore Utility Service Tax
Washington, Kennewick Utility Users Tax
Washington, Kent Utility Users Tax
Washington, Kettle Falls Utility Service Tax
Washington, Kirkland Utility Users Tax
Washington, Kittitas Utility Users Tax
Washington, La Conner Utility Service Tax
Washington, Lacey Utility Users Tax
Washington, Lake Forest Park Utility Service Tax
Washington, Lake Stevens Utility Service Tax
Washington, Lakewood Utility Service Tax
Washington, Langley Utility Users Tax
Washington, Latah Utility Service Tax
Washington, Leavenworth Utility Users Tax
Washington, Long Beach Utility Users Tax
Washington, Longview Business and Occupation Tax
Washington, Longview Utility Users Tax
Washington, Lyman Utility Tax
Washington, Lynden Utility Users Tax
Washington, Lynnwood Utility Users Tax
Washington, Mabton Utility Users Tax
Washington, Maple Valley Utility Users Tax
Washington, Marcus Utility Service Tax
Washington, Marysville Utility Users Tax
Washington, Mattawa Utility Users Tax
Washington, McCleary Utility Service Tax
Washington, Medical Lake Utility Users Tax
Washington, Mercer Island Utility Users Tax
Washington, Milton Utility Users Tax
Washington, Monroe Utility Users Tax
Washington, Montesano Utility Users Tax
Washington, Moses Lake Utility Users Tax
Washington, Mossyrock Utility Service Tax
Washington, Mount Vernon Utility Users Tax
Washington, Mountlake Terrace Utility Users Tax
Washington, Moxee Utility Service Tax
Washington, Mukilteo Utility Users Tax
Washington, Naches Utility Users Tax
Washington, Napavine Utility Service Tax
Washington, Newport Utility Users Tax
Washington, Nooksack Utility Service Tax
Washington, Normandy Park Utility Service Tax

Washington, North Bend Business and Occupation Tax
Washington, North Bend Utility Users Tax
Washington, North Bonneville Utility Service Tax
Washington, Northport Utility Service Tax
Washington, Oak Harbor Business and Occupation (UUT)
Washington, Oakesdale Utility Service Tax
Washington, Oakville Utility Service Tax
Washington, Ocean Shores Utility Users Tax
Washington, Okanogan Utility Users Tax
Washington, Olympia Business and Occupation Tax
Washington, Olympia Utility Users Tax
Washington, Omak Utility Users Tax
Washington, Oroville Utility Users Tax
Washington, Orting Utility Users Tax
Washington, Othello Utility Users Tax
Washington, Pacific Utility Service Tax
Washington, Palouse Utility Users Tax
Washington, Pasco Occupation / Utility Tax
Washington, Pateros Utility Service Tax
Washington, Pomeroy Utility Service Tax
Washington, Port Angeles Utility Users Tax
Washington, Port Orchard Utility Users Tax
Washington, Port Townsend Business and Occupation Tax
Washington, Port Townsend Utility Users Tax
Washington, Poulsbo Utility Users Tax
Washington, Prosser Utility Service Tax
Washington, Pullman Utility Users Tax
Washington, Puyallup Utility Users Tax
Washington, Quincy Utility Users Tax
Washington, Rainier Business and Occupation Tax
Washington, Rainier Utility Users Tax
Washington, Raymond Utility Service Tax
Washington, Redmond Utility Users Tax
Washington, Renton Utility Users Tax
Washington, Republic Utility Tax
Washington, Richland Utility Users Tax
Washington, Ridgefield Utility Users Tax
Washington, Ritzville Utility Service Tax
Washington, Riverside Utility Service Tax
Washington, Roslyn B & O Tax (Utility)
Washington, Roy Utility Users Tax
Washington, Royal City Utility Users Tax
Washington, Seattle Business and Occupation Tax
Washington, Seattle Utility Users Tax
Washington, Sedro Woolley Utility Users Tax
Washington, Selah Utility Users Tax

Washington, Sequim Utility Users Tax
Washington, Shelton Business and Occupation Tax
Washington, Shelton Telephone B&O Tax Return
Washington, Shoreline Utility Service Tax
Washington, Snohomish Utility Users Tax
Washington, Snoqualmie Business and Occupation Tax
Washington, Snoqualmie Utility Service Tax
Washington, Soap Lake Utility Service Tax
Washington, South Bend Utility Users Tax
Washington, South Cle Elum Utility Service Tax
Washington, South Prairie Utility Service Tax
Washington, Spokane Utility Users Tax
Washington, Spokane Valley Utility Service Tax
Washington, Sprague Utility Service Tax
Washington, Springdale Utility Service Tax
Washington, Stanwood Utility Users Tax
Washington, Steilacoom Utility Users Tax
Washington, Stevenson Utility Users Tax
Washington, Sultan Utility Users Tax
Washington, Sumas Utility Service Tax
Washington, Sumner Utility Users Tax
Washington, Sunnyside Utility Service Tax
Washington, Tacoma Business and Occupation Tax
Washington, Tacoma Utility Users Tax
Washington, Tekoa Utility Users Tax
Washington, Tenino Utility Users Tax
Washington, Tieton Utility Users Tax
Washington, Toledo Utility Users Tax
Washington, Tonasket Utility Users Tax
Washington, Toppenish Utility Users Tax
Washington, Tukwila Utility Service Tax
Washington, Tumwater Utility Users Tax
Washington, Twisp Utility Users Tax
Washington, Union Gap Utility Users Tax
Washington, University Place Utility Users Tax
Washington, Vader Utility Service Tax
Washington, Vancouver Utility Users Tax
Washington, Waitsburg Utility Users Tax
Washington, Walla Walla Utility Users Tax
Washington, Wapato Utility Users Tax
Washington, Warden Utility Users Tax
Washington, Washougal Utility Service Tax
Washington, Waterville Utility Users Tax
Washington, Wenatchee Utility Users Tax
Washington, West Richland Utility Users Tax
Washington, Westport Utility Users Tax

Washington, White Salmon Utility Users Tax
 Washington, Wilbur Utility Service Tax
 Washington, Wilkeson Utility Service Tax
 Washington, Winlock Utility Users Tax
 Washington, Winthrop Utility Users Tax
 Washington, Woodinville Utility Service Tax
 Washington, Woodland Utility Users Tax (Telecom)
 Washington, Woodway Utility Service Tax
 Washington, Yacolt Utility Users Tax
 Washington, Yakima Utility Users Tax
 Washington, Yarrow Point Utility Service Tax
 Washington, Yelm Business and Occupation Tax
 Washington, Yelm Utility Users Tax
 Washington, Zillah Utility Users Tax
 (continued)
 West Virginia, Philippi Municipal Excise Tax
 West Virginia, Belington
 West Virginia, Martinsburg Municipal Excise Tax
 West Virginia, Madison Municipal Excise Tax
 West Virginia, Gassaway Municipal Excise Tax
 West Virginia, Sutton Municipal Excise Tax
 West Virginia, Follansbee Municipal Excise Tax
 West Virginia, Weirton Municipal Excise Tax
 West Virginia, Wellsburg Municipal Excise Tax
 West Virginia, Bethany Municipal Excise Tax
 West Virginia, Windsor Heights Municipal Excise Tax
 West Virginia, Weirton Municipal Excise Tax
 West Virginia, Huntington Municipal Excise Tax
 West Virginia, Barboursville Municipal Excise Tax/ BO
 West Virginia, Milton Municipal Excise Tax
 West Virginia, Clay Municipal Excise Tax
 West Virginia, West Union Municipal Excise Tax
 West Virginia, Montgomery Municipal Excise Tax
 West Virginia, Oak Hill Municipal Excise Tax
 West Virginia, Ansted Municipal Excise Tax
 West Virginia, Fayetteville Municipal Excise Tax
 West Virginia, Gauley Bridge Municipal Excise Tax
 West Virginia, Mount Hope Municipal Excise Tax
 West Virginia, Pax Municipal Excise Tax
 West Virginia, Smithers Municipal Excise Tax
 West Virginia, Glenville Municipal Excise Tax
 West Virginia, Petersburg Municipal Excise Tax
 West Virginia, White Sulphur Springs Excise Tax
 West Virginia, Lewisburg Municipal Excise Tax
 West Virginia, Rupert Municipal Excise Tax
 West Virginia, Romney Municipal Excise Tax

West Virginia, Chester Municipal Excise Tax
West Virginia, Weirton Municipal Excise Tax
West Virginia, New Cumberland Municipal Excise Tax
West Virginia, Moorefield Municipal Excise Tax
West Virginia, Wardensville Municipal Excise Tax
West Virginia, Bridgeport Municipal Excise Tax
West Virginia, Clarksburg Municipal Excise Tax
West Virginia, Shinnston Municipal Excise Tax
West Virginia, Salem Municipal Excise Tax
West Virginia, Clarksburg Municipal Excise Tax
West Virginia, Lumberport Municipal Excise Tax
West Virginia, Nutter Fort Municipal Excise Tax
West Virginia, Ravenswood Municipal Excise Tax
West Virginia, Ripley Municipal Excise Tax
West Virginia, Charles Town Municipal Excise Tax
West Virginia, Shepherdstown Municipal Excise Tax
West Virginia, Ranson Municipal Excise Tax
West Virginia, Charleston Municipal Excise Tax
West Virginia, Chesapeake Municipal Excise Tax
West Virginia, Dunbar Municipal Excise Tax
West Virginia, Montgomery Municipal Excise Tax
West Virginia, Nitro Municipal Excise Tax
West Virginia, South Charleston Municipal Excise Tax
West Virginia, Saint Albans Municipal Excise Tax
West Virginia, Pratt Municipal Excise Tax
West Virginia, Weston Municipal Excise Tax
West Virginia, Logan Municipal Excise Tax
West Virginia, West Logan Municipal Excise Tax
West Virginia, Welch Municipal Excise Tax
West Virginia, White Hall Municipal Excise Tax
West Virginia, Fairmont Municipal Excise Tax
West Virginia, Mannington Municipal Excise Tax
West Virginia, Monongah Municipal Excise Tax
West Virginia, Barrackville Municipal Excise Tax
West Virginia, Fairview Municipal Excise Tax
West Virginia, Grant Town Municipal Excise Tax
West Virginia, Rivesville Municipal Excise Tax
West Virginia, Worthington Municipal Excise Tax
West Virginia, Benwood Municipal Excise Tax
West Virginia, Moundsville Municipal Excise Tax
West Virginia, Wheeling Municipal Excise Tax
West Virginia, Cameron Municipal Excise Tax
West Virginia, Glen Dale Municipal Excise Tax
West Virginia, Point Pleasant Municipal Excise Tax
West Virginia, Mason Municipal Excise Tax
West Virginia, Bluefield Municipal Excise Tax

West Virginia, Princeton Municipal Excise Tax
West Virginia, Princeton Municipal Excise Tax
West Virginia, Bramwell Municipal Excise Tax
West Virginia, Keyser Municipal Excise Tax
West Virginia, Piedmont Municipal Excise Tax
West Virginia, Ridgeley Municipal Excise Tax
West Virginia, Williamson Municipal Excise Tax
West Virginia, Delbarton Municipal Excise Tax
West Virginia, Morgantown Municipal Excise Tax
West Virginia, Westover Municipal Excise Tax
West Virginia, Granville Municipal Excise Tax
West Virginia, Star City Municipal Excise Tax
West Virginia, Union Municipal Excise Tax
West Virginia, Richwood Municipal Excise Tax
West Virginia, Summersville Municipal Excise Tax/ BO
West Virginia, Wheeling Municipal Excise Tax
West Virginia, Bethlehem Municipal Excise Tax
West Virginia, Triadelphia Municipal Excise Tax
West Virginia, Valley Grove Municipal Excise Tax
West Virginia, Franklin Municipal Excise Tax
West Virginia, Saint Marys Municipal Excise Tax
West Virginia, Belmont Municipal Excise Tax
West Virginia, Kingwood Municipal Excise Tax
West Virginia, Albright Municipal Excise Tax
West Virginia, Newburg Municipal Excise Tax
West Virginia, Rowlesburg Municipal Excise Tax
West Virginia, Terra Alta Municipal Excise Tax
West Virginia, Nitro Municipal Excise Tax
West Virginia, Buffalo Municipal Excise Tax
West Virginia, Eleanor Municipal Excise Tax
West Virginia, Winfield Municipal Excise Tax
West Virginia, Beckley Municipal Excise Tax
West Virginia, Mabscott Municipal Excise Tax
West Virginia, Rhodell Municipal Excise Tax
West Virginia, Sophia Municipal Excise Tax
West Virginia, Elkins Municipal Excise Tax
West Virginia, Spencer Municipal Excise Tax
West Virginia, Hinton Municipal Excise Tax
West Virginia, Davis Municipal Excise Tax
West Virginia, Parsons Municipal Excise Tax
West Virginia, Thomas Municipal Excise Tax
West Virginia, Paden City Municipal Excise Tax
West Virginia, Sistersville Municipal Excise Tax
West Virginia, Middlebourne Municipal Excise Tax
West Virginia, Buckhannon Municipal Excise Tax
West Virginia, Huntington Municipal Excise Tax

West Virginia, Kenova Municipal Excise Tax
West Virginia, Ceredo Municipal Excise Tax
West Virginia, Addison Excise Tax
West Virginia, New Martinsville Excise Tax/ BO
West Virginia, Paden City Municipal Excise Tax
West Virginia, Elizabeth Municipal Excise Tax
West Virginia, Vienna Municipal Excise Tax
West Virginia, Williamstown Municipal Excise Tax
West Virginia, Mullens Municipal Excise Tax
West Virginia, Pineville Municipal Excise Tax

Exhibit I

Internet Access Services

Plan Category and Primary Features/Characteristics

Data Connect Plans Web access and ability to send and receive Internet e-mail through a computer equipped with a laptop data card

Smart-phone Data Features “Bolt-on” Web access and ability to send and receive Internet e-mail.

Smart-phone Standalone Data Plans Web access and ability to send and receive Internet e-mail.

iPhone Data Plans Web access and ability to send and receive Internet e-mail.

Personal Blackberry Plans Web access and ability to send and receive Internet e-mail; also includes access to Blackberry APN, which provides push e-mail, and contacts/calendar synchronization through RIM server.

Enterprise Smartphone Plans (using RIM/Blackberry, Goodlink, or Microsoft application provider) Same as Personal Blackberry plans, and also provides enterprise customer’s end users the ability to send and receive internal and Internet e-mail to and from e-mail addresses provided by the enterprise customer.

Exhibit J

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS

IN RE: AT&T MOBILITY WIRELESS)	
DATA SERVICES SALES TAX)	
LITIGATION)	Case No. 1:10-cv-02278
)	Judge Amy J. St. Eve
)	
)	
)	
This Document Relates To:)	
All Actions)	

**ORDER PRELIMINARILY APPROVING SETTLEMENT, CERTIFYING
SETTLEMENT CLASS, APPOINTING SETTLEMENT CLASS COUNSEL,
DIRECTING NOTICE AND STAYING PROCEEDINGS AGAINST DEFENDANTS**

Plaintiffs, Andy Armstrong, Ronald Bendian, Michael Bosarge, Eric Bosse, Vicki L. Campbell, Harvey Corn, Pam Corn, Matthew Cranford, Steven A. DeVore, Jane F. Edmonds, Heather Feenstra-Kretschmar, Adrienne M. Fox, Richard Garner, Stephen S. Girard, David Guerrero, Christopher R. Havron, Christopher Hendrix, Martin Hoke, Meri Iannetti, Christopher Jacobs, Kathy J. Johnson, Jamie Kilbreth, Bert Kimble, Vickie C. Leyja, Jonathan Macy, Rick Manrique, Heather Mazeitis, Bonnae Meshulam, Miracles Meyer, Audrey J. Mitchell, Adrienne D. Munson, Jill Murphy, Gira L. Osorio, Sara Parker Pauley, Joseph Phillips, Heather Rahn, David Rock, Lesley Rock, William J. Rogers, James Marc Ruggerio, Ann Marie Ruggerio, James Shirley, Randall Shuptrine, John W. Simon, Karl Simonsen, Donald Sipple, James K.S. Stewart, Dorothy Taylor, Kirk Tushaus, Matthew Vickery, John W. Wallace, Eleanor T. Wallace, Craig Wellhouser, Aaron White, William A. Wieland, Robert Wilhite, and Penny Annette Wood, by Interim Settlement Class Counsel, and Defendants (referred to as “AT&T Mobility”), by counsel, have submitted a Global Class Action Settlement Agreement and have applied, pursuant to Rule 23 of the Federal Rules of Civil Procedure (“Rule 23”), for an order:

(1) certifying a Settlement Class and appointing Settlement Class Counsel; (2) preliminarily approving the Terms and Conditions set forth in the Settlement as fair, reasonable and adequate; (3) approving forms, content and a program for Notice to the Settlement Class; and (4) scheduling a hearing to consider final approval of the Settlement.

The Court has given due consideration to the terms of the Settlement, the Exhibits to the Settlement, the submissions of the parties in support of preliminary approval of the Settlement, and the record of proceedings herein, and now finds that the class should be certified for settlement purposes, Interim Settlement Class Counsel should be appointed Settlement Class Counsel, and the proposed Settlement should be preliminarily approved for purposes of notifying the Settlement Class of the opt-out and objection deadlines and the date of the Final Fairness Hearing.

ACCORDINGLY, IT IS HEREBY ORDERED:

1. This Court has jurisdiction of the subject matter of these Actions and jurisdiction of the Plaintiffs and AT&T Mobility in the above-captioned case (the “Parties”).

2. This action may be maintained as a class action under Rule 23 for settlement purposes on behalf of the following class (the “Settlement Class”):

All persons or entities who are or were customers of AT&T Mobility and who were charged Internet Taxes on bills issued from November 1, 2005 through _____.

Excluded from the Settlement Class are: (i) AT&T Mobility, any entity in which AT&T Mobility has a controlling interest or which has a controlling interest in AT&T Mobility, and AT&T Mobility’s legal representatives, predecessors, successors and assigns; (ii) governmental entities; (iii) AT&T Mobility’s employees, officers, directors, agents and representatives; and (iv) the Court presiding over any motion to approve this Settlement Agreement.

3. The Court finds for purposes of settlement that the prerequisites to class certification under Rule 23(a) are satisfied, including:

a. The proposed Settlement Class numbers in the millions and is so numerous that joinder of all members is impracticable;

b. There are questions of law and fact common to Plaintiffs and members of the Settlement Class, including whether AT&T Mobility improperly collected tax on internet access in violation of the Internet Tax Freedom Act, 47 U.S.C. § 151 (1998) (as amended) and/or other state statutes;

c. The claims of the Plaintiffs are based on the same legal theories and are typical of the claims of the members of the Settlement Class; and

d. The Plaintiffs are represented by counsel experienced in complex litigation, have no interests in conflict with the interests of members of the proposed Settlement Class, have displayed their commitment to representing the interests of members of the Settlement Class during the course of litigation to date, and will fairly and adequately protect the interests of the Settlement Class.

4. The Court finds for purposes of settlement that the prerequisites to class certification under Rule 23(b)(3) are satisfied because questions of law and fact common to all members of the Settlement Class predominate over questions affecting only individual members of that Class, and certification of the Settlement Class is superior to other available methods for fair and efficient resolution of this controversy.

5. The Court appoints Plaintiffs Andy Armstrong, Ronald Bendian, Michael Bosarge, Eric Bosse, Vicki L. Campbell, Harvey Corn, Pam Corn, Matthew Cranford, Steven A. DeVore, Jane F. Edmonds, Heather Feenstra-Kretschmar, Adrienne M. Fox, Richard Garner, Stephen S. Girard, David Guerrero, Christopher R. Havron, Christopher Hendrix, Martin Hoke, Meri Iannetti, Christopher Jacobs, Kathy J. Johnson, Jamie Kilbreth, Bert Kimble, Vickie C.

Leyja, Jonathan Macy, Rick Manrique, Heather Mazeitis, Bonnae Meshulam, Miracles Meyer, Audrey J. Mitchell, Adrienne D. Munson, Jill Murphy, Gira L. Osorio, Sara Parker Pauley, Joseph Phillips, Heather Rahn, David Rock, Lesley Rock, William J. Rogers, James Marc Ruggerio, Ann Marie Ruggerio, James Shirley, Randall Shuptrine, John W. Simon, Karl Simonsen, Donald Sipple, James K.S. Stewart, Dorothy Taylor, Kirk Tushaus, Matthew Vickery, John W. Wallace, Eleanor T. Wallace, Craig Wellhouser, Aaron White, William A. Wieland, Robert Wilhite, and Penny Annette Wood as Settlement Class Representatives. The Court further appoints Bartimus Frickleton Roberson & Gorny, P.C. and The Huge Law Firm PLLC as Settlement Class Counsel.

6. The terms of the parties' Settlement Agreement are sufficiently fair, reasonable, and adequate to allow dissemination of the notice of the proposed Settlement Agreement to the Class members. This determination permitting notice to the Class is not a finding that the Settlement Agreement is fair, reasonable, and adequate, but simply a determination that there is probable cause to submit the proposed settlement.

7. In the event that the settlement does not become Final (as that term is defined in the Settlement Agreement) in complete accordance with the terms of the Settlement Agreement, then this Order shall be rendered null and void and be vacated and the Settlement Agreement shall be rendered null and void in accordance with the Settlement Agreement.

8. The Court grants preliminary approval of the Settlement Agreement as falling within the range of possible approval and meriting submission to the Settlement Class for its consideration, pursuant to Rule 23.

9. Pursuant to Rule 23, a Fairness Hearing shall be held before this Court at __:00 __.m. on _____, 2010, at the United States District Court, Northern District of Illinois,

219 South Dearborn Street, Chicago, IL 60604. At the Fairness Hearing, the Court will consider:

(a) whether the Settlement Agreement should be finally approved as fair, reasonable, and adequate; (b) whether a final judgment should be entered thereon; (c) whether Settlement Class Counsel fairly and adequately protected the interests of the Settlement Class; and (d) whether Settlement Class Counsel's application for attorneys' fees, costs, expenses, and Class Representative compensation should be approved by the Court.

10. Analysis Research Planning Corporation is hereby approved as the Settlement Administrator.

11. _____ is hereby approved as the Escrow Agent for the Settlement.

12. The Court approves, as to form and content, the Notice Plan set forth in the Settlement Agreement and finds that such notice is the best practicable under the circumstances, in conformity with Federal Rule of Civil Procedure 23(c)(2)(B).

13. AT&T Mobility is hereby directed to cause to be sent the notices in the forms of Exhibits B, C and E to the Settlement Agreement, in accordance with the provisions of paragraph 16 of the Settlement Agreement, on or before _____, 2010 and to send notice in the form of Exhibit D to anyone who requests it; and (b) arrange for the Publication Notice (Exhibit E) to be published twice in the *USA Today* on or before _____, 2010.

14. No later than five (5) days prior to the Fairness Hearing, AT&T Mobility shall file with this Court, and serve on Settlement Class Counsel, an affidavit or declaration stating that the mailing and publication of notices described in paragraph 13 above have been completed.

15. The Court finds that, under the circumstances, the Notices described in paragraph 13 above constitute the best notice that is practicable of the Fairness Hearing, the Proposed Settlement, Settlement Class Counsel's application for fees and expenses, and other matters set

forth in the Notices, and that such distribution of notice constitutes valid, due, and sufficient notice to all members of the Settlement Class, and comply fully with the requirements of Rule 23, the Constitution of the United States, the constitutions and laws of the various states, the Settlement Class members' rights of due process and all other applicable law.

16. Pursuant to 28 U.S.C. § 1715(d), AT&T Mobility shall notify the Court upon expiration of 90 days after the appropriate federal and state officials are served with the notice required under 28 U.S.C. § 1715(b).

17. On or before _____, 2010, Settlement Class Counsel shall submit to this Court and serve AT&T Mobility with any application for reasonable attorneys' fees, costs, and expenses they may wish to make consistent with the Settlement Agreement.

18. All papers raising objections to the settlement shall be filed and served on or before _____, 2010.

19. AT&T Mobility shall pay all costs and expenses of distributing the notices and publishing the Publication Notice.

20. Any person falling within the definition of the Settlement Class may, upon the person's request, be excluded from the settlement. Any such person must submit a request for exclusion, postmarked on or before _____, 2010, to:

Edward D. Robertson, Jr.
BARTIMUS FRICKLETON
ROBERTSON & GORNY, P.C.
P.O. Box 480020
Kansas City, MO 64148

The person making the request for exclusion must sign the request personally or by legal counsel. A request for exclusion must include the (a) full name, (b) current address and (c) address when the person was a customer of AT&T Mobility. The request for exclusion must also state specifically that the person requests exclusion from the Settlement Class in *In Re*:

AT&T Mobility Wireless Data Services Sales Tax Litigation, Case no. 1:10-cv-02278. All persons who submit valid and timely requests for exclusion in the manner set forth in this paragraph shall have no rights under the Settlement Agreement and shall not be bound by the Settlement Agreement or the final judgment herein. All persons falling within the definition of the Settlement Class who do not request exclusion in the manner set forth in this paragraph shall be Settlement Class members and shall be bound by the Settlement Agreement and the final judgment.

21. Any person falling within the definition of the Settlement Class who does not request exclusion in the matter set forth in paragraph 20 above can object to the proposed settlement by filing and serving a written objection. The person making the objection (“objector”) must sign the objection personally or by legal counsel. An objection must: (1) state the (a) full name, (b) current address, and (c) address when the objector paid a tax for internet access to AT&T Mobility and (2) state why the objector objects to the proposed settlement and any reasons supporting such position. Any party wishing to object must provide copies of any documents the objector intends to rely upon, the names and addresses of any witnesses who will appear at the hearing, and the name of any counsel representing the objector. Depositions of those posing objections may be taken so long as they are limited to topics relating to the objection. If an objector intends to appear personally at the Fairness Hearing, the objector must include with the objection a notice of the objector’s intention to appear at the hearing. Objections, along with any Notices of Intent to Appear, must be postmarked on or before _____, 2010 and should be mailed to Settlement Class Counsel and counsel for AT&T Mobility at the addresses listed in the various notices and website. Settlement Class Counsel shall file any

objections and notices of intent to appear with the Court prior to the ____ __, 2010 Fairness Hearing.

22. Only persons in the Settlement Class who have filed and served valid and timely notices of objection, in accordance with paragraph 20 above, shall be entitled to be heard at the Fairness Hearing.

23. Attorneys representing Settlement Class members in this lawsuit, other than Class Counsel herein, must file a Notice of Appearance with the Clerk of the Court, and send a copy to Class Counsel and counsel for AT&T Mobility at the addresses listed in the various notices and website. The Notice of Appearance must be filed on or before ____ __, 2010.

24. Any Settlement Class member who does not file and serve an objection in writing to the Settlement Agreement, to the entry of final judgment, or to the Class Counsel's application for fees, costs, expenses and Class Representative compensation, in accordance with the procedure set forth in the Notices and as mandated in this Order, shall be deemed to have waived any such objection by appeal, collateral attack, or otherwise.

25. The Court may, for good cause, extend any of the deadlines set forth in this Order or adjourn or continue the Fairness Hearing without further notice to the Settlement Class.

26. Pending final determination of whether the settlement embodied in the Settlement Agreement is to be approved, no member of the Settlement Class, either directly, representatively, derivatively, or in any other capacity, shall commence or prosecute any action or proceeding in any court or tribunal asserting any of the claims described in the Settlement Agreement against AT&T Mobility.

SO ORDERED:

DATED: _____

Honorable Amy J. St. Eve
United States District Judge

EXHIBIT K
**Local and State Jurisdictions Where Only AT&T Mobility
Has Standing to Seek a Tax Refund**

State Jurisdictions

Arizona
Illinois
Kentucky
Massachusetts
Minnesota
Mississippi
Missouri
Nevada
New Hampshire
New York (Excise Tax and Metropolitan Transportation Business Tax Surcharge)
North Carolina
Puerto Rico (Sales Tax)
Tennessee
Texas

Local Jurisdictions

Arizona, Apache Junction Sales and Use Tax
Arizona, Avondale Sales and Use Tax
Arizona, Chandler Sales and Use Tax
Arizona, Flagstaff Sales and Use Tax
Arizona, Glendale Sales and Use Tax
Arizona, Mesa Sales and Use Tax
Arizona, Nogales Sales and Use Tax
Arizona, Peoria Sales and Use Tax
Arizona, Phoenix City Sales Tax
Arizona, Prescott Sales and Use Tax
Arizona, Scottsdale Sales and Use Tax
Arizona, Tempe Sales and Use Tax
Arizona, Tucson City Sales Tax (Bus. Priv./Pub. Util.)
Hawaii, City & County of Honolulu
Hawaii, County of Hawaii
Hawaii, County of Kauai
Hawaii, County of Maui
New York, New York City Gross Excise Tax
Oregon, Creswell Telecom Utility License Fee
Oregon, Eugene License/Franchise Fee
Oregon, North Plains Franchise Fee
Oregon, Oakridge Telecom Utility License Fee
Oregon, Portland Franchise Fee
Oregon, Wilsonville Franchise Fee

EXHIBIT L

Local and State Jurisdictions Where Settlement Class Members and AT&T Mobility Have Standing to Seek a Refund

State Jurisdictions

Alabama
Arkansas
California (Public Utilities Commission User Fee)
California (PUC Public Policy Program End User Surcharges)
Connecticut
District of Columbia
Florida
Georgia
Hawaii (Public Service Tax)
Hawaii (Public Utility Fee)
Hawaii (TRS Fee)
Idaho
Indiana
Kansas
Maine
Maryland
Montana (Telecommunications Tax)
New Jersey
New York (Sales Tax)
Ohio
Oklahoma
South Carolina (Sales Tax)
South Carolina (Municipal Business License Tax)
Utah
Vermont
Virginia
Washington (Sales Tax)
Wyoming

Local Jurisdictions

Alaska, Adak Sales Tax
Alaska, Alakanuk Sales Tax
Alaska, Aleknagik Sales Tax
Alaska, Ambler Sales Tax
Alaska, Angoon Sales Tax
Alaska, Aniak Sales Tax
Alaska, Bethel Sales Tax
Alaska, Brevig Mission Sales Tax
Alaska, Buckland Sales Tax
Alaska, Chefnak Sales Tax
Alaska, Chevak Sales Tax
Alaska, Clarks Point Sales Tax
Alaska, Cordova Sales Tax
Alaska, Craig Sales Tax
Alaska, Deering Sales Tax
Alaska, Dillingham Sales Tax
Alaska, Diomed Sales Tax

Alaska, Eek Sales Tax
Alaska, Elim Sales Tax
Alaska, Emmonak Sales Tax
Alaska, False Pass Sales Tax
Alaska, Fort Yukon Sales Tax
Alaska, Galena Sales Tax
Alaska, Gambell Sales Tax
Alaska, Gustavus Sales Tax
Alaska, Haines Borough Sales Tax
Alaska, Hoonah Sales Tax
Alaska, Hooper Bay Sales Tax
Alaska, Houston Sales Tax
Alaska, Hydaburg Sales Tax
Alaska, Juneau City/Borough Sales Tax
Alaska, Kake Sales Tax
Alaska, Kenai Peninsula Borough Sales Tax
Alaska, Ketchikan Borough Sales Tax
Alaska, Kiana Sales Tax
Alaska, King Cove Sales Tax
Alaska, Kivalina Sales Tax
Alaska, Klawock Sales Tax
Alaska, Kodiak Sales Tax
Alaska, Kotlik Sales Tax
Alaska, Kotzebue Sales Tax
Alaska, Koyuk Sales Tax
Alaska, Kwethluk Sales Tax
Alaska, Larson Bay Sales Tax
Alaska, Manokotak Sales Tax
Alaska, Marshall Sales Tax
Alaska, Mekoryuk Sales Tax
Alaska, Mountain Village Sales Tax
Alaska, Napakiak Sales Tax
Alaska, Nenana Sales Tax
Alaska, Nightmute Sales Tax
Alaska, Nome Sales Tax
Alaska, Nondalton Sales Tax
Alaska, Noorvik Sales Tax
Alaska, North Pole Sales Tax
Alaska, Nunam Iqua Sales Tax
Alaska, Nunapitchuk Sales Tax
Alaska, Old Harbor Sales Tax
Alaska, Ouzinkie Sales Tax
Alaska, Palmer Sales Tax
Alaska, Pelican Sales Tax
Alaska, Petersburg Sales Tax
Alaska, Pilot Station Sales Tax
Alaska, Point Hope Sales Tax
Alaska, Port Alexander Sales Tax
Alaska, Quinhagak Sales Tax
Alaska, Saint Marys Sales Tax
Alaska, Saint Michael Sales Tax
Alaska, Saint Paul Island Sales Tax
Alaska, Sand Point Sales Tax
Alaska, Savoonga Sales Tax
Alaska, Scammon Bay Sales Tax
Alaska, Selawik Sales Tax

Alaska, Shaktoolik Sales Tax
Alaska, Shishmaref Sales Tax
Alaska, Shungnak Sales Tax
Alaska, Sitka City/Borough Sales Tax
Alaska, Skagway Sales Tax
Alaska, Stebbins Sales Tax
Alaska, Tanana Sales Tax
Alaska, Teller Sales Tax
Alaska, Tenakee Springs Sales Tax
Alaska, Thorne Bay Sales Tax
Alaska, Togiak Sales Tax
Alaska, Toksook Bay Sales Tax
Alaska, Unalakleet Sales Tax
Alaska, Unalaska Sales Tax
Alaska, Wales Sales Tax
Alaska, Wasilla Sales Tax
Alaska, White Mountain Sales Tax
Alaska, Wrangell Sales Tax
Alaska, Yakutat Borough Sales Tax
California, Alameda County Utility User Tax
California, Alameda Utility Users Tax
California, Albany Utility Users Tax
California, Alhambra Utility Users Tax
California, Arcadia Utility Users Tax
California, Arcata Utility Users Tax
California, Baldwin Park Utility Users Tax
California, Beaumont Utility User Tax
California, Bell Utility Users Tax
California, Bellflower Utility Users Tax
California, Benicia Utility Users Tax
California, Berkeley Utility Users Tax
California, Burbank Utility Users Tax
California, Calabasas Utility Users Tax
California, Cathedral Utility User Tax
California, Ceres Utility Users Tax
California, Chico Utility Users Tax
California, Chula Vista Utility Users Tax
California, Citrus Heights Utility User Tax
California, Claremont Utility Users Tax
California, Colton Utility User Tax
California, Compton Utility Users Tax
California, Covina Utility Users Tax
California, Cudahy Utility Users Tax
California, Culver City Utility Users Tax
California, Cupertino Utility Users Tax
California, Daly City Utility Users Tax
California, Desert Hot Springs Utility Users Tax
California, Dinuba Utility Users Tax
California, Downey Utility Users Tax
California, East Palo Alto Utility Users Tax
California, El Cerrito Utility User Tax
California, El Monte Utility Users Tax
California, El Segundo Utility Users Tax
California, Elk Grove Utility User Tax
California, Emeryville Utility Users Tax
California, Exeter Utility Users Tax

California, Fairfax Utility Users Tax
California, Fairfield Utility Users Tax
California, Firebaugh Utility Users Tax
California, Gardena Utility Users Tax
California, Gilroy Utility Users Tax
California, Glendale Utility Users Tax
California, Gonzales Utility Users Tax
California, Greenfield Utility Users Tax
California, Grover Beach Utility Users Tax
California, Guadalupe Utility User Tax
California, Gustine Utility Users Tax
California, Hawthorne Utility Users Tax
California, Hayward Utility User Tax
California, Hercules Utility Users Tax
California, Hermosa Beach Utility Users Tax
California, Holtville Utility Users Tax
California, Huntington Beach Utility Users Tax
California, Huntington Park Utility Users Tax
California, Huron Utility Users Tax
California, Indio Utility Users Tax
California, Inglewood Utility Users Tax
California, Irvine Utility Users Tax
California, Irwindale Utility Users Tax
California, King City Utility User Tax
California, La Palma Utility Users Tax
California, La Verne Utility User Tax
California, Lakewood Utility Users Tax
California, Lawndale Utility Users tax
California, Lindsey Utility Users Tax
California, Long Beach Utility Users Tax
California, Los Alamitos Utility Users Tax
California, Los Altos Utility Users Tax
California, Los Angeles Communications Users Tax
California, Los Angeles County Utility Users Tax
California, Lynwood Utility Users Tax
California, Malibu Utility Users Tax
California, Mammoth Lakes Utility Users Tax
California, Maywood Utility Users Tax
California, Menlo Park Utility User Tax
California, Modesto Utility Users Tax
California, Montclair Utility Users Tax
California, Monterey Park Utility Users Tax
California, Monterey Utility Users Tax
California, Moreno Valley Utility Users Tax
California, Mountain View Utility Users Tax
California, Norwalk Utility Users Tax
California, Oakland Utility Users tax
California, Orange Cove Utility Users Tax
California, Oroville Utility Users Tax
California, Pacific Grove Utility Users Tax
California, Palm Springs Utility Users Tax
California, Palo Alto Utility Users Tax
California, Paramount Utility Users Tax
California, Pasadena Utility Users Tax (Local)
California, Pico Rivera Utility Users Tax
California, Piedmont Utility Users Tax

California, Pinole Utility Users Tax
California, Placentia Utility Users Tax
California, Pleasant Hill Utility Users Tax
California, Pomona Utility Users Tax
California, Port Hueneme Utility User Tax
California, Porterville Utility Users Tax
California, Rancho Palos Verdes Utility Users Tax
California, Redondo Beach Utility Users Tax
California, Redwood City Utility Users Tax
California, Rialto Utility User Tax
California, Richmond Utility Users Tax
California, Riverside Utility Users Tax
California, Sacramento Utility Users Tax
California, Salinas Utility Users Tax
California, San Bernardino Utility Users Tax
California, San Buenaventura Utility User Tax
California, San Francisco Utility Users Tax
California, San Gabriel Utility Users Tax
California, San Jose Utility Users Tax
California, San Leandro Utility Users Tax
California, San Luis Obispo Utility Users Tax
California, San Marino Utility Users Tax
California, San Pablo Utility Users Tax
California, Sanger Utility Users Tax
California, Santa Ana Utility Users Tax
California, Santa Barbara Utility Users Tax
California, Santa Cruz Utility Users Tax
California, Santa Monica Utility Users Tax
California, Santa Rosa Utility Users Tax
California, Seal Beach Utility Users Tax
California, Seaside Utility Users Tax
California, Sierra Madre Utility Users Tax
California, Soledad Utility Users Tax
California, South Pasadena Utility Users Tax
California, Stanton Utility Users Tax
California, Stockton Utility Users Tax
California, Sunnyvale Utility Users Tax
California, Torrance Utility Users Tax
California, Tulare Utility Users Tax
California, Vallejo Utility Users Tax
California, Waterford Utility Users Tax
California, Watsonville Utility Users Tax
California, Westminster Utility Users Tax
California, Whittier Utility Users Tax
California, Winters Utility Users Tax
California, Woodlake Utility Users Tax

Illinois, Chicago - Telecommunications Tax
Maryland, Anne Arundel County Tax
Maryland, Baltimore City Utility Service Tax
Maryland, Baltimore County Utility Service Tax
Maryland, Montgomery County Telephone Service Fee
Maryland, Prince George's County Telephone Svce Fee
Missouri, Adrian License Tax
Missouri, Advance License Tax
Missouri, Altenburg License Tax

Missouri, Anniston License Tax
Missouri, Appleton City License Tax
Missouri, Arbyrd License Tax
Missouri, Arnold License Tax
Missouri, Ash Grove License Tax
Missouri, Ashland License Tax
Missouri, Augusta License Tax
Missouri, Aurora License Tax
Missouri, Ballwin License Tax
Missouri, Bates License Tax
Missouri, Bell City License Tax
Missouri, Bella Villa License Tax
Missouri, Belle License Tax
Missouri, Bellefontaine Neighbors License Tax
Missouri, Bellflower License Tax
Missouri, Belton License Tax
Missouri, Berkeley License Tax
Missouri, Bertrand License Tax
Missouri, Beverly Hills License Tax
Missouri, Billings Franchise Tax
Missouri, Black Jack Gross Receipts Tax
Missouri, Blackburn Franchise Tax
Missouri, Blainstown License Tax
Missouri, Bloomfield License Tax
Missouri, Bloomsdale License Tax
Missouri, Blue Springs License Tax
Missouri, Bonne Terre License Tax
Missouri, Boonville License Tax
Missouri, Bowling Green License Tax
Missouri, Braymer License Tax
Missouri, Breckenridge Hills License Tax
Missouri, Breckenridge License Tax
Missouri, Brentwood License Tax
Missouri, Bridgeton License Tax
Missouri, Brookfield License Tax
Missouri, Brunswick License Tax
Missouri, Butler Franchise Tax
Missouri, Butterfield License Tax
Missouri, Byrnes Mill Franchise Tax
Missouri, Cabool License Tax
Missouri, California Franchise Tax
Missouri, Cameron License Tax
Missouri, Campbell License Tax
Missouri, Canalou License Tax
Missouri, Canton License Tax
Missouri, Cardwell License Tax
Missouri, Carl Junction Franchise Fee
Missouri, Carrollton License Tax
Missouri, Cartersville License Tax
Missouri, Carthage License Tax
Missouri, Caruthersville License Tax
Missouri, Centertown License Tax
Missouri, Centerview License Tax
Missouri, Centralia License Tax
Missouri, Chaffee License Tax
Missouri, Chamois License Tax

Missouri, Charlack License Tax
Missouri, Charleston License Tax
Missouri, Chesterfield License Tax
Missouri, Chilhowee License Tax
Missouri, Chillicothe License Tax
Missouri, Clarksville License Tax
Missouri, Clayton License Tax
Missouri, Clinton License Tax
Missouri, Cole Camp License Tax
Missouri, Columbia License Tax
Missouri, Concordia License Tax
Missouri, Cool Valley License Tax
Missouri, Corder License Tax
Missouri, Country Club Hills License Tax
Missouri, Craig License Tax
Missouri, Crane License Tax
Missouri, Creighton License Tax
Missouri, Crestwood License Tax
Missouri, Creve Coeur License Tax
Missouri, Crocker License Tax
Missouri, Crystal City License Tax
Missouri, Crystal Lake Park License Tax
Missouri, Crystal Lakes License Tax
Missouri, Curryville License Tax
Missouri, De Soto License Tax
Missouri, Dearborn License Tax
Missouri, Deepwater License Tax
Missouri, Dellwood License Tax
Missouri, Des Peres License Tax
Missouri, Desloge License Tax
Missouri, Dexter License Tax
Missouri, Doolittle License Tax
Missouri, Duenweg License Tax
Missouri, East Prairie License Tax
Missouri, Edgerton License Tax
Missouri, Edina License Tax
Missouri, Edmundson License Tax
Missouri, El Dorado Spg License Tax
Missouri, Eldon License Tax
Missouri, Ellington License Tax
Missouri, Ellisville License Tax
Missouri, Elsberry License Tax
Missouri, Eolia License Tax
Missouri, Essex License Tax
Missouri, Eureka License Tax
Missouri, Excelsior Springs License Tax
Missouri, Fairfax License Tax
Missouri, Fairview License Tax
Missouri, Farmington License Tax
Missouri, Fayette License Tax
Missouri, Fenton License Tax
Missouri, Ferguson License Tax
Missouri, Ferrelview License Tax
Missouri, Festus License Tax
Missouri, Flordell Hills License Tax
Missouri, Florissant License Tax

Missouri, Foley License Tax
Missouri, Frankford License Tax
Missouri, Frontenac License Tax
Missouri, Fulton License Tax
Missouri, Gerald License Tax
Missouri, Gideon License Tax
Missouri, Gladstone License Tax
Missouri, Glasgow License Tax
Missouri, Glasgow Village License Tax
Missouri, Glenaire License Tax
Missouri, Glendale License Tax
Missouri, Golden City Franchise Tax
Missouri, Gower License Tax
Missouri, Grain Valley License Tax
Missouri, Grandview License Tax
Missouri, Grant City License Tax
Missouri, Green Park License Tax
Missouri, Green Ridge License Tax
Missouri, Greendale License Tax
Missouri, Greenfield License Tax
Missouri, Hallsville License Tax
Missouri, Hannibal License Tax
Missouri, Hardin License Tax
Missouri, Harrisonville License Tax
Missouri, Hawk Point License Tax
Missouri, Hayti Heights License Tax
Missouri, Hayti License Tax
Missouri, Hazelwood License Tax
Missouri, Henrietta License Tax
Missouri, Herculaneum Franchise Tax
Missouri, Higbee License Tax
Missouri, Higginsville License Tax
Missouri, Hillsboro License Tax
Missouri, Holcomb License Tax
Missouri, Holden License Tax
Missouri, Holts Summit License Tax
Missouri, Homestead Village License Tax
Missouri, Hopkins License Tax
Missouri, Houston License Tax
Missouri, Houston Lake License Tax
Missouri, Howardville License Tax
Missouri, Iberia License Tax
Missouri, Independence License Tax
Missouri, Iron Mountain Lake License Tax
Missouri, Ironton License Tax
Missouri, Jackson License Tax
Missouri, Jefferson City License Tax
Missouri, Jennings License Tax
Missouri, Joplin License Tax
Missouri, Kahoka License Tax
Missouri, Kansas City License Tax
Missouri, Kearney License Tax
Missouri, Kennett License Tax
Missouri, Keytesville License Tax
Missouri, King City License Tax
Missouri, Kinloch License Tax

Missouri, Kirksville License Tax
Missouri, Kirkwood License Tax
Missouri, Knob Noster License Tax
Missouri, La Grange License Tax
Missouri, La Monte License Tax
Missouri, La Plata License Tax
Missouri, Laclede License Tax
Missouri, Laddonia License Tax
Missouri, Ladue Utility License Tax
Missouri, Lake Lotawana License Tax
Missouri, Lake Ozark License Tax
Missouri, Lake Saint Louis License Tax
Missouri, Lake Tapawingo License Tax
Missouri, Lake Waukomis License Tax
Missouri, Lake Winnebago License Tax
Missouri, Lakeshire License Tax
Missouri, Lamar License Tax
Missouri, Lancaster License Tax
Missouri, Lathrop License Tax
Missouri, Lawson License Tax
Missouri, Leadington License Tax
Missouri, Leadwood License Tax
Missouri, Lebanon Franchise Tax
Missouri, Lees Summit License Tax
Missouri, Leeton License Tax
Missouri, Lexington License Tax
Missouri, Liberty License Tax
Missouri, Lilbourn License Tax
Missouri, Lincoln License Tax
Missouri, Linn License Tax
Missouri, Louisiana License Tax
Missouri, Macon License Tax
Missouri, Malden License Tax
Missouri, Manchester License Tax
Missouri, Maplewood License Tax
Missouri, Marble Hill License Tax
Missouri, Marceline License Tax
Missouri, Marshall License Tax
Missouri, Marshfield License Tax
Missouri, Marston License Tax
Missouri, Marthasville License Tax
Missouri, Martinsburg License Tax
Missouri, Maryland Heights License Tax
Missouri, Maryville License Tax
Missouri, Matthews License Tax
Missouri, Mexico Gross Receipts Tax
Missouri, Middletown License Tax
Missouri, Miner License Tax
Missouri, Moberly License Tax
Missouri, Moline Acres License Tax
Missouri, Monett License Tax
Missouri, Monroe City License Tax
Missouri, Montgomery City License Tax
Missouri, Montrose License Tax
Missouri, Morehouse License Tax
Missouri, Mosby License Tax

Missouri, Mound City License Tax
Missouri, Mountain Grove License Tax
Missouri, Neosho License Tax
Missouri, Nevada License Tax
Missouri, New Haven License Tax
Missouri, New Madrid License Tax
Missouri, Newburg License Tax
Missouri, Norborne License Tax
Missouri, Normandy License Tax
Missouri, North Kansas City Franchise
Missouri, Northwoods License Tax
Missouri, Novinger License Tax
Missouri, O Fallon License Tax
Missouri, Oak Grove License Tax
Missouri, Oakland License Tax
Missouri, Odessa License Tax
Missouri, Olivette License Tax
Missouri, Oran License Tax
Missouri, Oronogo License Tax
Missouri, Orrick License Tax
Missouri, Osage Beach License Tax
Missouri, Otterville License Tax
Missouri, Overland License Tax
Missouri, Pacific License Tax
Missouri, Pagedale License Tax
Missouri, Palmyra License Tax
Missouri, Paris License Tax
Missouri, Park Hills License Tax
Missouri, Parkville License Tax
Missouri, Pasadena Hills License Tax
Missouri, Peculiar License Tax
Missouri, Perryville License Tax
Missouri, Pevely License Tax
Missouri, Piedmont License Tax
Missouri, Pierce License Tax
Missouri, Pine Lawn License Tax
Missouri, Platte City License Tax
Missouri, Platte Woods License Tax
Missouri, Plattsburg License Tax
Missouri, Pleasant Hill License Tax
Missouri, Pleasant Valley License Tax
Missouri, Polo License Tax
Missouri, Poplar Bluff License Tax
Missouri, Portageville License Tax
Missouri, Potosi License Tax
Missouri, Puxico License Tax
Missouri, Quin License Tax
Missouri, Raymore License Tax
Missouri, Raytown License Tax
Missouri, Republic License Tax
Missouri, Rich Hill License Tax
Missouri, Richland License Tax
Missouri, Richmond Heights License Tax
Missouri, Richmond License Tax
Missouri, Risco License Tax
Missouri, Riverside License Tax

Missouri, Rock Hill License Tax
Missouri, Rock Port License Tax
Missouri, Rolla License Tax
Missouri, Rosebud License Tax
Missouri, Russellville License Tax
Missouri, Saint Ann License Tax
Missouri, Saint Charles License Tax
Missouri, Saint Clair License Tax
Missouri, Saint John License Tax
Missouri, Saint Joseph License (Franchise) Tax
Missouri, Saint Louis County Gross Receipts Tax
Missouri, Saint Louis Gross Receipts
Missouri, Saint Mary License Tax
Missouri, Saint Robert License Tax
Missouri, Salem License Tax
Missouri, Salisbury License Tax
Missouri, Savannah Franchise Tax
Missouri, Scott City License Tax
Missouri, Sedalia License Tax
Missouri, Senath License Tax
Missouri, Seymour License Tax
Missouri, Shelbina License Tax
Missouri, Shelbyville License Tax
Missouri, Shrewsbury License Tax
Missouri, Sikeston License Tax
Missouri, Silex License Tax
Missouri, Slater License Tax
Missouri, Smithton License Tax
Missouri, Smithville License Tax
Missouri, Springfield License Tax
Missouri, Stover License Tax
Missouri, Sturgeon License Tax
Missouri, Sugar Creek Utility License Tax
Missouri, Sunset Hills License Tax
Missouri, Sweet Springs License Tax
Missouri, Tarkio License Tax
Missouri, Thayer License Tax
Missouri, Tipton License Tax
Missouri, Town and Country License Tax
Missouri, Tracy License Tax
Missouri, Trenton License Tax
Missouri, Troy License Tax
Missouri, Union License Tax
Missouri, University City License Tax
Missouri, Urich License Tax
Missouri, Valley Park License Tax
Missouri, Van Buren License Tax
Missouri, Vandalia License Tax
Missouri, Velda City License Tax
Missouri, Velda Village Hills License Tax
Missouri, Versailles License Tax
Missouri, Vienna License Tax
Missouri, Vinita Park License Tax
Missouri, Vinita Terrace License Tax
Missouri, Wardell License Tax
Missouri, Wardsville License Tax

Missouri, Warrensburg License Tax
 Missouri, Warsaw License Tax
 Missouri, Warson Woods License Tax
 Missouri, Washington License Tax
 Missouri, Waverly License Tax
 Missouri, Wayland License Tax
 Missouri, Waynesville License Tax
 Missouri, Weatherby Lake License Tax
 Missouri, Webb City License Tax
 Missouri, Webster Groves License Tax
 Missouri, Wellston License Tax
 Missouri, Wellsville License Tax
 Missouri, Wentzville License Tax
 Missouri, West Plains License Tax
 Missouri, West Sullivan License Tax
 Missouri, Weston License Tax
 Missouri, Wildwood License Tax
 Missouri, Willow Springs License Tax
 Missouri, Winchester License Tax
 Missouri, Windsor License Tax
 Missouri, Winfield License Tax
 Missouri, Woodson Terrace License Tax
 Missouri, Wyatt License Tax
 Nebraska, Albion Business and Occupation Tax
 Nebraska, Alliance Business and Occupation Tax
 Nebraska, Ashland Business and Occupation Tax
 Nebraska, Beatrice Business and Occupation Tax
 Nebraska, Bellevue Business and Occupation Tax
 Nebraska, Bennet Business and Occupation Tax
 Nebraska, Columbus Business and Occupation Tax
 Nebraska, Crete Business and Occupation Tax
 Nebraska, Dakota City Business and Occupation Tax
 Nebraska, David City Business and Occupation Tax
 Nebraska, Deshler Business and Occupation Tax
 Nebraska, Fairbury Business and Occupation Tax
 Nebraska, Falls City Business and Occupation Tax
 Nebraska, Grand Island Business and Occupation Tax
 Nebraska, Hastings Business and Occupation Tax
 Nebraska, Hebron Business and Occupation Tax
 Nebraska, Holdrege Business and Occupation Tax
 Nebraska, Kearney Business and Occupation Tax
 Nebraska, La Vista Business and Occupation Tax
 Nebraska, Lexington Occupation Tax
 Nebraska, Lincoln Business and Occupation Tax
 Nebraska, McCook Business and Occupation Tax
 Nebraska, Nebraska City Business and Occupation Tax
 Nebraska, Neligh Business and Occupation Tax
 Nebraska, Norfolk Business and Occupation Tax
 Nebraska, North Platte Business and Occupation Tax
 Nebraska, Ogallala Business and Occupation Tax
 Nebraska, Omaha Business and Occupation Tax
 Nebraska, Papillion Business and Occupation Tax
 Nebraska, Plattsmouth Business and Occupation Tax
 Nebraska, Seward Business and Occupation Tax
 Nebraska, South Sioux Business and Occupation Tax
 Nebraska, Springfield Business & Occupation Tax

Nebraska, Stromsburg Business and Occupation Tax
Nebraska, Superior Business and Occupation Tax
Nebraska, Wahoo Business and Occupation Tax
Nebraska, Waterloo Business and Occupation Tax
Nebraska, Waverly Business and Occupation Tax
Nebraska, Wayne Business and Occupation Tax
Nebraska, Wilber Business and Occupation Tax
Nebraska, York Business and Occupation Tax
Puerto Rico, Adjuntas Sales and Use Tax
Puerto Rico, Aguas Sales and Use Tax
Puerto Rico, Anasco Sales and Use Tax
Puerto Rico, Caguas Sales and Use Tax
Puerto Rico, Canovanas Sales and Use Tax
Puerto Rico, Catano Sales and Use Tax
Puerto Rico, Celba Sales and Use Tax
Puerto Rico, Corozai Sales and Use Tax
Puerto Rico, Florida Sales and Use Tax
Puerto Rico, Guanica Sales and Use Tax
Puerto Rico, Guayama Sales and Use Tax
Puerto Rico, Hormigueros Sales Tax
Puerto Rico, Isabela Sales Tax
Puerto Rico, Jayuya Sales and Use Tax
Puerto Rico, Las Marias Sales and Use Tax
Puerto Rico, Loiza Sales and Use Tax
Puerto Rico, Manati Sales Tax
Puerto Rico, Orocovis Sales and Use Tax
Puerto Rico, Quebradillas Sales and Use Tax
Puerto Rico, Sabana Grande Sales and Use Tax
Puerto Rico, San German Sales and Use Tax
Puerto Rico, San Juan Sales and Use Tax
Puerto Rico, San Lorenzo Sales and Use Tax
Puerto Rico, Santa Isabel Sales Tax
Puerto Rico, Toa Alta Sales and Use Tax
Puerto Rico, Toa Baja Sales Tax
Puerto Rico, Yabucoa Sales and Use Tax
Washington, Aberdeen Combined City Tax
Washington, Airway Heights Utility Users Tax
Washington, Albion Utility Service Tax
Washington, Algona Utility Users Tax
Washington, Anacortes Utility Users Tax
Washington, Arlington Utility Users Tax
Washington, Asotin Utility Users Tax
Washington, Auburn Utility Users Tax
Washington, Bainbridge Island Utility Users Tax
Washington, Battle Ground Utility Users Tax
Washington, Bellevue Business and Occupation Tax
Washington, Bellevue Utility Users Tax
Washington, Bellingham Business and Occupation Tax
Washington, Bellingham Utility Users Tax
Washington, Benton City Utility Users Tax
Washington, Bingen Utility Service Tax
Washington, Black Diamond Utility Users Tax
Washington, Blaine Utility Users Tax
Washington, Bonney Lake Utility Users Tax
Washington, Bothell Utility Users Tax
Washington, Bremerton Business and Occupation Tax

Washington, Bremerton Utility Users Tax
Washington, Brewster Utility Users Tax
Washington, Bridgeport Utility Service Tax
Washington, Brier Utility Users Tax
Washington, Buckley Utility Users Tax
Washington, Bucoda Utility Service Tax
Washington, Burien Utility Service Tax
Washington, Burlington Utility Users Tax
Washington, Carnation Utility Users Tax
Washington, Cashmere Utility Users Tax
Washington, Castle Rock Utility Users Tax
Washington, Cathlamet Utility Users Tax
Washington, Centralia Utility Users Tax
Washington, Chehalis Utility Users Tax
Washington, Chelan Utility Users Tax
Washington, Cheney Utility Users Tax
Washington, Chewelah Utility Service Tax
Washington, Clarkston Utility Users Tax
Washington, Cle Elum Utility Users Tax
Washington, Clyde Hill Utility Service Tax
Washington, Colfax Utility Users Tax
Washington, College Place Utility Users Tax
Washington, Colville Utility Users Tax
Washington, Conconully Utility Service Tax
Washington, Concrete Utility Users Tax
Washington, Connell Utility Users Tax
Washington, Cosmopolis Utility Users Tax
Washington, Coulee Dam Utility Service Tax
Washington, Coupeville Utility Users Tax
Washington, Covington Utility Service Tax
Washington, Darrington Utility Users Tax
Washington, Dayton Utility Users Tax
Washington, Deer Park Utility Users Tax
Washington, Des Moines Utility Users Tax
Washington, Dupont Utility Users Tax
Washington, Duvall Utility Users Tax
Washington, East Wenatchee Utility Service Tax
Washington, Edmonds Utility Users Tax
Washington, Electric City Utility Service Tax
Washington, Ellensburg Utility Users Tax
Washington, Elma Utility Users Tax
Washington, Entiat Utility Users Tax
Washington, Enumclaw Utility Users Tax
Washington, Ephrata Utility Users Tax
Washington, Everett Business and Occupation Tax
Washington, Everett Utility Users Tax
Washington, Everson Utility Users Tax
Washington, Federal Way Utility Users Tax
Washington, Ferndale Utility Users Tax
Washington, Fife Utility Users Tax
Washington, Fircrest Utility Users Tax
Washington, Forks Utility Users Tax
Washington, George Utility Service Tax
Washington, Gig Harbor Utility Users Tax
Washington, Gold Bar Utility Service Tax
Washington, Goldendale Utility Service Tax

Washington, Grand Coulee Utility Service Tax
Washington, Grandview Utility Users Tax
Washington, Granger Utility Service Tax
Washington, Granite Falls Utility Users Tax
Washington, Hamilton Utility Service Tax
Washington, Harrah Utility Users Tax
Washington, Hatton Utility Service Tax
Washington, Hoquiam Business and Occupation Tax
Washington, Hoquiam Utility Users Tax
Washington, Hunts Point Utility Service Tax
Washington, Ilwaco Utility Users Tax
Washington, Ione Utility Service Tax
Washington, Issaquah Business and Occupation Tax
Washington, Issaquah Utility Users Tax
Washington, Kahlottus Utility Users Tax
Washington, Kalama Utility Users Tax
Washington, Kelso Utility / Business & Occupation
Washington, Kenmore Utility Service Tax
Washington, Kennewick Utility Users Tax
Washington, Kent Utility Users Tax
Washington, Kettle Falls Utility Service Tax
Washington, Kirkland Utility Users Tax
Washington, Kittitas Utility Users Tax
Washington, La Conner Utility Service Tax
Washington, Lacey Utility Users Tax
Washington, Lake Forest Park Utility Service Tax
Washington, Lake Stevens Utility Service Tax
Washington, Lakewood Utility Service Tax
Washington, Langley Utility Users Tax
Washington, Latah Utility Service Tax
Washington, Leavenworth Utility Users Tax
Washington, Long Beach Utility Users Tax
Washington, Longview Business and Occupation Tax
Washington, Longview Utility Users Tax
Washington, Lyman Utility Tax
Washington, Lynden Utility Users Tax
Washington, Lynnwood Utility Users Tax
Washington, Mabton Utility Users Tax
Washington, Maple Valley Utility Users Tax
Washington, Marcus Utility Service Tax
Washington, Marysville Utility Users Tax
Washington, Mattawa Utility Users Tax
Washington, McCleary Utility Service Tax
Washington, Medical Lake Utility Users Tax
Washington, Mercer Island Utility Users Tax
Washington, Milton Utility Users Tax
Washington, Monroe Utility Users Tax
Washington, Montesano Utility Users Tax
Washington, Moses Lake Utility Users Tax
Washington, Mossyrock Utility Service Tax
Washington, Mount Vernon Utility Users Tax
Washington, Mountlake Terrace Utility Users Tax
Washington, Moxee Utility Service Tax
Washington, Mukilteo Utility Users Tax
Washington, Naches Utility Users Tax
Washington, Napavine Utility Service Tax

Washington, Newport Utility Users Tax
Washington, Nooksack Utility Service Tax
Washington, Normandy Park Utility Service Tax
Washington, North Bend Business and Occupation Tax
Washington, North Bend Utility Users Tax
Washington, North Bonneville Utility Service Tax
Washington, Northport Utility Service Tax
Washington, Oak Harbor Business and Occupation (UUT)
Washington, Oakesdale Utility Service Tax
Washington, Oakville Utility Service Tax
Washington, Ocean Shores Utility Users Tax
Washington, Okanogan Utility Users Tax
Washington, Olympia Business and Occupation Tax
Washington, Olympia Utility Users Tax
Washington, Omak Utility Users Tax
Washington, Oroville Utility Users Tax
Washington, Orting Utility Users Tax
Washington, Othello Utility Users Tax
Washington, Pacific Utility Service Tax
Washington, Palouse Utility Users Tax
Washington, Pasco Occupation / Utility Tax
Washington, Pateros Utility Service Tax
Washington, Pomeroy Utility Service Tax
Washington, Port Angeles Utility Users Tax
Washington, Port Orchard Utility Users Tax
Washington, Port Townsend Business and Occupation Tax
Washington, Port Townsend Utility Users Tax
Washington, Poulsbo Utility Users Tax
Washington, Prosser Utility Service Tax
Washington, Pullman Utility Users Tax
Washington, Puyallup Utility Users Tax
Washington, Quincy Utility Users Tax
Washington, Rainier Business and Occupation Tax
Washington, Rainier Utility Users Tax
Washington, Raymond Utility Service Tax
Washington, Redmond Utility Users Tax
Washington, Renton Utility Users Tax
Washington, Republic Utility Tax
Washington, Richland Utility Users Tax
Washington, Ridgefield Utility Users Tax
Washington, Ritzville Utility Service Tax
Washington, Riverside Utility Service Tax
Washington, Roslyn B & O Tax (Utility)
Washington, Roy Utility Users Tax
Washington, Royal City Utility Users Tax
Washington, Seattle Business and Occupation Tax
Washington, Seattle Utility Users Tax
Washington, Sedro Woolley Utility Users Tax
Washington, Selah Utility Users Tax
Washington, Sequim Utility Users Tax
Washington, Shelton Business and Occupation Tax
Washington, Shelton Telephone B&O Tax Return
Washington, Shoreline Utility Service Tax
Washington, Snohomish Utility Users Tax
Washington, Snoqualmie Business and Occupation Tax
Washington, Snoqualmie Utility Service Tax

Washington, Soap Lake Utility Service Tax
Washington, South Bend Utility Users Tax
Washington, South Cle Elum Utility Service Tax
Washington, South Prairie Utility Service Tax
Washington, Spokane Utility Users Tax
Washington, Spokane Valley Utility Service Tax
Washington, Sprague Utility Service Tax
Washington, Springdale Utility Service Tax
Washington, Stanwood Utility Users Tax
Washington, Steilacoom Utility Users Tax
Washington, Stevenson Utility Users Tax
Washington, Sultan Utility Users Tax
Washington, Sumas Utility Service Tax
Washington, Sumner Utility Users Tax
Washington, Sunnyside Utility Service Tax
Washington, Tacoma Business and Occupation Tax
Washington, Tacoma Utility Users Tax
Washington, Tekoa Utility Users Tax
Washington, Tenino Utility Users Tax
Washington, Tieton Utility Users Tax
Washington, Toledo Utility Users Tax
Washington, Tonasket Utility Users Tax
Washington, Toppenish Utility Users Tax
Washington, Tukwila Utility Service Tax
Washington, Tumwater Utility Users Tax
Washington, Twisp Utility Users Tax
Washington, Union Gap Utility Users Tax
Washington, University Place Utility Users Tax
Washington, Vader Utility Service Tax
Washington, Vancouver Utility Users Tax
Washington, Waitsburg Utility Users Tax
Washington, Walla Walla Utility Users Tax
Washington, Wapato Utility Users Tax
Washington, Warden Utility Users Tax
Washington, Washougal Utility Service Tax
Washington, Waterville Utility Users Tax
Washington, Wenatchee Utility Users Tax
Washington, West Richland Utility Users Tax
Washington, Westport Utility Users Tax
Washington, White Salmon Utility Users Tax
Washington, Wilbur Utility Service Tax
Washington, Wilkeson Utility Service Tax
Washington, Winlock Utility Users Tax
Washington, Winthrop Utility Users Tax
Washington, Woodinville Utility Service Tax
Washington, Woodland Utility Users Tax (Telecom)
Washington, Woodway Utility Service Tax
Washington, Yacolt Utility Users Tax
Washington, Yakima Utility Users Tax
Washington, Yarrow Point Utility Service Tax
Washington, Yelm Business and Occupation Tax
Washington, Yelm Utility Users Tax
Washington, Zillah Utility Users Tax
(continued)
West Virginia, Philippi Municipal Excise Tax
West Virginia, Belington

West Virginia, Martinsburg Municipal Excise Tax
West Virginia, Madison Municipal Excise Tax
West Virginia, Gassaway Municipal Excise Tax
West Virginia, Sutton Municipal Excise Tax
West Virginia, Follansbee Municipal Excise Tax
West Virginia, Weirton Municipal Excise Tax
West Virginia, Wellsburg Municipal Excise Tax
West Virginia, Bethany Municipal Excise Tax
West Virginia, Windsor Heights Municipal Excise Tax
West Virginia, Weirton Municipal Excise Tax
West Virginia, Huntington Municipal Excise Tax
West Virginia, Barboursville Municipal Excise Tax/ BO
West Virginia, Milton Municipal Excise Tax
West Virginia, Clay Municipal Excise Tax
West Virginia, West Union Municipal Excise Tax
West Virginia, Montgomery Municipal Excise Tax
West Virginia, Oak Hill Municipal Excise Tax
West Virginia, Ansted Municipal Excise Tax
West Virginia, Fayetteville Municipal Excise Tax
West Virginia, Gauley Bridge Municipal Excise Tax
West Virginia, Mount Hope Municipal Excise Tax
West Virginia, Pax Municipal Excise Tax
West Virginia, Smithers Municipal Excise Tax
West Virginia, Glenville Municipal Excise Tax
West Virginia, Petersburg Municipal Excise Tax
West Virginia, White Sulphur Springs Excise Tax
West Virginia, Lewisburg Municipal Excise Tax
West Virginia, Rupert Municipal Excise Tax
West Virginia, Romney Municipal Excise Tax
West Virginia, Chester Municipal Excise Tax
West Virginia, Weirton Municipal Excise Tax
West Virginia, New Cumberland Municipal Excise Tax
West Virginia, Moorefield Municipal Excise Tax
West Virginia, Wardensville Municipal Excise Tax
West Virginia, Bridgeport Municipal Excise Tax
West Virginia, Clarksburg Municipal Excise Tax
West Virginia, Shinnston Municipal Excise Tax
West Virginia, Salem Municipal Excise Tax
West Virginia, Clarksburg Municipal Excise Tax
West Virginia, Lumberport Municipal Excise Tax
West Virginia, Nutter Fort Municipal Excise Tax
West Virginia, Ravenswood Municipal Excise Tax
West Virginia, Ripley Municipal Excise Tax
West Virginia, Charles Town Municipal Excise Tax
West Virginia, Shepherdstown Municipal Excise Tax
West Virginia, Ranson Municipal Excise Tax
West Virginia, Charleston Municipal Excise Tax
West Virginia, Chesapeake Municipal Excise Tax
West Virginia, Dunbar Municipal Excise Tax
West Virginia, Montgomery Municipal Excise Tax
West Virginia, Nitro Municipal Excise Tax
West Virginia, South Charleston Municipal Excise Tax
West Virginia, Saint Albans Municipal Excise Tax
West Virginia, Pratt Municipal Excise Tax
West Virginia, Weston Municipal Excise Tax
West Virginia, Logan Municipal Excise Tax

West Virginia, West Logan Municipal Excise Tax
West Virginia, Welch Municipal Excise Tax
West Virginia, White Hall Municipal Excise Tax
West Virginia, Fairmont Municipal Excise Tax
West Virginia, Mannington Municipal Excise Tax
West Virginia, Monongah Municipal Excise Tax
West Virginia, Barrackville Municipal Excise Tax
West Virginia, Fairview Municipal Excise Tax
West Virginia, Grant Town Municipal Excise Tax
West Virginia, Rivesville Municipal Excise Tax
West Virginia, Worthington Municipal Excise Tax
West Virginia, Benwood Municipal Excise Tax
West Virginia, Moundsville Municipal Excise Tax
West Virginia, Wheeling Municipal Excise Tax
West Virginia, Cameron Municipal Excise Tax
West Virginia, Glen Dale Municipal Excise Tax
West Virginia, Point Pleasant Municipal Excise Tax
West Virginia, Mason Municipal Excise Tax
West Virginia, Bluefield Municipal Excise Tax
West Virginia, Princeton Municipal Excise Tax
West Virginia, Princeton Municipal Excise Tax
West Virginia, Bramwell Municipal Excise Tax
West Virginia, Keyser Municipal Excise Tax
West Virginia, Piedmont Municipal Excise Tax
West Virginia, Ridgeley Municipal Excise Tax
West Virginia, Williamson Municipal Excise Tax
West Virginia, Delbarton Municipal Excise Tax
West Virginia, Morgantown Municipal Excise Tax
West Virginia, Westover Municipal Excise Tax
West Virginia, Granville Municipal Excise Tax
West Virginia, Star City Municipal Excise Tax
West Virginia, Union Municipal Excise Tax
West Virginia, Richwood Municipal Excise Tax
West Virginia, Summersville Municipal Excise Tax/ BO
West Virginia, Wheeling Municipal Excise Tax
West Virginia, Bethlehem Municipal Excise Tax
West Virginia, Triadelphia Municipal Excise Tax
West Virginia, Valley Grove Municipal Excise Tax
West Virginia, Franklin Municipal Excise Tax
West Virginia, Saint Marys Municipal Excise Tax
West Virginia, Belmont Municipal Excise Tax
West Virginia, Kingwood Municipal Excise Tax
West Virginia, Albright Municipal Excise Tax
West Virginia, Newburg Municipal Excise Tax
West Virginia, Rowlesburg Municipal Excise Tax
West Virginia, Terra Alta Municipal Excise Tax
West Virginia, Nitro Municipal Excise Tax
West Virginia, Buffalo Municipal Excise Tax
West Virginia, Eleanor Municipal Excise Tax
West Virginia, Winfield Municipal Excise Tax
West Virginia, Beckley Municipal Excise Tax
West Virginia, Mabscott Municipal Excise Tax
West Virginia, Rhodell Municipal Excise Tax
West Virginia, Sophia Municipal Excise Tax
West Virginia, Elkins Municipal Excise Tax
West Virginia, Spencer Municipal Excise Tax

West Virginia, Hinton Municipal Excise Tax
West Virginia, Davis Municipal Excise Tax
West Virginia, Parsons Municipal Excise Tax
West Virginia, Thomas Municipal Excise Tax
West Virginia, Paden City Municipal Excise Tax
West Virginia, Sistersville Municipal Excise Tax
West Virginia, Middlebourne Municipal Excise Tax
West Virginia, Buckhannon Municipal Excise Tax
West Virginia, Huntington Municipal Excise Tax
West Virginia, Kenova Municipal Excise Tax
West Virginia, Ceredo Municipal Excise Tax
West Virginia, Addison Excise Tax
West Virginia, New Martinsville Excise Tax/ BO
West Virginia, Paden City Municipal Excise Tax
West Virginia, Elizabeth Municipal Excise Tax
West Virginia, Vienna Municipal Excise Tax
West Virginia, Williamstown Municipal Excise Tax
West Virginia, Mullens Municipal Excise Tax
West Virginia, Pineville Municipal Excise Tax

EXHIBIT M

Local and State Jurisdictions Where Only Settlement Class Members Have Standing to Seek a Tax Refund

State Jurisdictions

Colorado
Iowa
Louisiana
Michigan
Nebraska
Pennsylvania
Rhode Island

Local Jurisdictions

Colorado, Alamosa Sales and Use Tax
Colorado, Arvada Sales and Use Tax
Colorado, Aspen Sales and Use Tax
Colorado, Aurora Sales and Use Tax
Colorado, Avon Sales Tax
Colorado, Boulder Sales and Use Tax
Colorado, Breckenridge Sales and Use Tax
Colorado, Brighton Sales and Use Tax
Colorado, Broomfield Sales Tax
Colorado, Canon City Sales and Use Tax
Colorado, Carbondale Sales and Use Tax
Colorado, Castle Rock Sales and Use Tax
Colorado, Centennial Sales and Use Tax
Colorado, Central City Sales and Use Tax
Colorado, Cherry Hills Village Sales and Use Tax
Colorado, Colorado Springs Sales and Use Tax
Colorado, Commerce City Sales and Use Tax
Colorado, Cortez Sales and Use Tax
Colorado, Crested Butte Sales and Use Tax
Colorado, Delta Sales and Use Tax
Colorado, Denver Sales and Use Tax
Colorado, Durango Sales and Use Tax
Colorado, Edgewater Sales and Use Tax
Colorado, Englewood Sales and Use Tax
Colorado, Federal Heights Sales and Use Tax
Colorado, Fort Collins Sales and Use Tax
Colorado, Frisco Sales and Use Tax
Colorado, Glendale Sales and Use Tax
Colorado, Glenwood Springs Sales and Use Tax
Colorado, Golden Sales and Use Tax
Colorado, Grand Junction Sales and Use Tax
Colorado, Greeley Sales and Use Tax
Colorado, Greenwood Village Sales and Use Tax
Colorado, Gunnison Sales and Use Tax
Colorado, Gypsum Sales and Use Tax
Colorado, La Junta Sales and Use Tax
Colorado, Lafayette Sales and Use Tax
Colorado, Lakewood Sales and Use Tax
Colorado, Lamar Sales and Use Tax
Colorado, Larkspur Sales and Use Tax
Colorado, Littleton Sales and Use Tax

Colorado, Lone Tree Sales and Use Tax
Colorado, Longmont Sales and Use Tax
Colorado, Louisville Sales Tax
Colorado, Loveland Sales Tax
Colorado, Montrose Sales and Use Tax
Colorado, Mt. Crested Butte Sales and Use Tax
Colorado, Northglenn Sales and Use Tax
Colorado, Parker Sales and Use Tax
Colorado, Pueblo Sales and Use Tax
Colorado, Ridgway Sales and Use
Colorado, Rifle Sales and Use Tax
Colorado, Sheridan Sales and Use Tax
Colorado, Silverthorne Sales and Use Tax
Colorado, Snowmass Village Sales and Use Tax
Colorado, Steamboat Springs Sales and Use Tax
Colorado, Sterling Sales & Use Tax
Colorado, Telluride Sales and Use Tax
Colorado, Thornton Sales and Use Tax
Colorado, Timnath Sales and Use Tax
Colorado, Vail Sales and Use Tax
Colorado, Westminster Sales and Use Tax
Colorado, Wheat Ridge Sales and Use Tax
Colorado, Windsor Sales Tax
Colorado, Winter Park Sales and Use Tax
Colorado, Woodland Park Sales and Use Tax
Mississippi, Tupelo Sales and Use Tax
Nevada, Boulder City License Tax
Nevada, Carson City License Tax
Nevada, Clark County License Tax (Wireless)
Nevada, Douglas License Tax
Nevada, Ely Business License Tax
Nevada, Fernley License Tax
Nevada, Henderson License Tax
Nevada, Las Vegas Utility/Telecommunication License Tax
Nevada, Lyon County License Tax
Nevada, Mesquite License Tax
Nevada, North Las Vegas License Tax
Nevada, Reno License Tax
Nevada, Sparks License Tax
Nevada, Storey County License Tax
Nevada, Washoe Co. Utility/License Tax
Nevada, White Pine County License Tax

EXHIBIT N
REFUND PROCEDURES PROTOCOL

I. Identification of Refund Procedural Requirements

Within 30 days of entry of the Preliminary Approval Order, AT&T Mobility will provide to Interim Settlement Class Counsel a spreadsheet setting forth the following information for each Taxing Jurisdiction listed in Settlement Agreement Exhibits K, L and M (the “Refund Procedural Requirements”).

- A. The period of time which the refund claim is to cover;
- B. A description of the manner in which AT&T Mobility intends to satisfy any statutory or regulatory procedural or documentation requirement for any AT&T Mobility-Filed Refund Claims (defined below); and
- C. Whether the Taxing Jurisdiction requires AT&T Mobility to have repaid the tax for which refund is claimed in order to perfect the refund claim with the Taxing Jurisdiction.

Interim Settlement Class Counsel shall notify AT&T Mobility of any areas of disagreement with the Refund Procedural Requirements within 10 days of receipt of the above spreadsheet.

With regard to any Taxing Jurisdiction that is identified under the Refund Procedural Requirements as requiring AT&T Mobility to repay the tax for which refund is claimed in order to perfect the refund claim, or which notifies AT&T Mobility of such a requirement, Interim Settlement Class Counsel agrees to assist AT&T Mobility in seeking from each such Taxing Jurisdiction an agreement that the requirement is satisfied by the terms of the Settlement Agreement with no payment required to be made by AT&T Mobility (to the Pre-Refund Escrow Account or otherwise).

II. Refund Claim Preparation and Filing

A. AT&T Mobility-Filed Refund Claims

1. Obligations with Respect to AT&T Mobility-Filed Refund Claims

As soon as possible following the entry of the Preliminary Approval Order, and except for good cause within 90 days of such entry, AT&T Mobility shall prepare and file refund claims in each of the Taxing Jurisdictions listed in Settlement Agreement Exhibits K and L (the “AT&T Mobility-Filed Refund Claims”) in accordance with the Refund Claim Procedural Requirements. With regard to those AT&T Mobility-Filed Refund Claims to be filed with the Taxing Jurisdictions listed in Settlement Agreement Exhibit L, AT&T Mobility will undertake to file such refund claims jointly on behalf of both AT&T Mobility and the Settlement Class members. AT&T Mobility will promptly file all AT&T Mobility-Filed Refund Claims with the Taxing

Jurisdictions via first class certified/return receipt requested United States Mail. AT&T Mobility will make copies of all AT&T Mobility-Filed Refund Claims available to Interim Settlement Class Counsel through a website to which Interim Settlement Class Counsel will be given access and upon which documents will be stored and available for down-loading and printing (the “Electronic Data Room”).

AT&T Mobility will, if necessary, file an amended return, amended refund claim or other supplemental information with a Taxing Jurisdiction addressing those potential Settlement Class Members who give notice pursuant to the Settlement Agreement that they have chosen to be excluded from the Settlement Agreement. Any such supplemental filing will be made available to Interim Settlement Class Counsel through the Electronic Data Room.

2. Conversion of AT&T Mobility-Filed Refund Claims

With the consent of the Parties, which shall not be unreasonably withheld, any Taxing Jurisdiction listed on either Settlement Agreement Exhibit K or L as an AT&T Mobility-Filed Refund Claim may be converted so that it is instead included on (and subject to the portions of the Settlement Agreement and this Refund Procedures Protocol addressing) one of the other two lists of Taxing Jurisdictions attached as Exhibits to the Settlement Agreement.

B. Settlement Class Member-Filed Refund Claims

1. Obligations with Respect to Settlement Class Member-Filed Refund Claims

As soon as possible following the entry of the Preliminary Approval Order, AT&T Mobility will provide a refund claim template to be used for refund claims for the Internet Taxes paid to the Taxing Jurisdictions listed in Exhibit M to the Settlement Agreement, as to which AT&T Mobility lacks standing to file a claim (the “Settlement Class Member-Filed Refund Claims”). AT&T Mobility will then promptly provide to Interim Settlement Class Counsel documentation showing the aggregate Internet Taxes paid to each such Taxing Jurisdiction for the period noted in the Refund Procedural Requirements, and such other information as is requested by the Interim Settlement Class Counsel and available in AT&T Mobility’s records in a format determined by AT&T Mobility. AT&T Mobility shall provide such other information reasonably requested by the Taxing Jurisdiction and readily available to AT&T Mobility that is needed to process the refund claim unless excused by the Court. AT&T Mobility shall have no further obligations with regard to the Settlement Class Member-Filed Refund Claims.

2. Conversion of Settlement Class Member-Filed Refund Claims to AT&T Mobility-Filed Refund Claims

Within 45 days of entry of the Preliminary Approval Order, Interim Settlement Class Counsel may cause a Class-Filed Refund Claim to instead be treated as an AT&T Mobility-Filed Refund Claim by presenting to AT&T Mobility a written agreement from the relevant Taxing Jurisdiction that provides that AT&T Mobility has standing and is permitted to file the refund claim or claims in question. Such written agreement must be signed by an authorized representative of the relevant Taxing Jurisdiction. To the extent that the Taxing Jurisdiction later refuses to accept or otherwise denies the refund claim(s) in question because it was filed by

AT&T Mobility, AT&T Mobility shall have no further responsibility for that refund claim other than to provide the information required in subpart B.1 above.

C. Standard Contents of Refund Claims

Each AT&T Mobility-Filed Refund Claim and the refund claim template to be provided for Settlement Class Member-Filed Refund Claims shall include the following:

1. Factual description of the services through which AT&T Mobility provided Internet access (the charges for such services being the base upon which Internet Taxes were computed).
2. A statement that both AT&T Mobility and the Settlement Class have consented to the filing of the refund claim and to all requests made therein, join in the filing of the refund claim to the extent that is permitted, assign to the other party any of its rights necessary to the filing and perfection of the refund claim, to the extent possible have waived any requirement that AT&T Mobility pay refunds to the Settlement Class prior to obtaining a refund or credit from the Taxing Jurisdiction, and have waived any other rights that might be inconsistent with the refund claim or the manner in which it has been filed.
3. A demand that all interest permitted by law be refunded in addition to all requested Internet Taxes.
4. For AT&T Mobility-Filed Refund Claims, an offer by AT&T Mobility to accept credits against future tax in lieu of a cash refund.
5. A request that refunds be paid by the Taxing Jurisdiction directly to the Escrow Account, if possible.
6. A statement advising the Taxing Jurisdiction that for both (i) refunds paid by the Taxing Jurisdiction directly to the Escrow Account and (ii) refunds paid or credits issued by the Taxing Jurisdiction to AT&T Mobility which AT&T Mobility is obligated to pay to the Escrow Account within seven (7) business days of receipt, all sums deposited in the Escrow Account will be assigned to and solely for the benefit of the Settlement Class in accordance with the distribution procedures under the Settlement Agreement.

III. Monitoring and Negotiation of AT&T Mobility-Filed Refund Claims

A. Monitoring of AT&T Mobility-Filed Refund Claims

AT&T Mobility will respond to inquiries from the Taxing Jurisdictions regarding the AT&T Mobility-Filed Refund Claims. AT&T Mobility will have no obligation to monitor Settlement Class Member-Filed Refund Claims. AT&T Mobility shall promptly make available to Interim Settlement Class Counsel by posting to the Electronic Data Room all inquiries relating to the AT&T Mobility-Filed Refund Claims received from a Taxing Jurisdiction and all responses given to a Taxing Jurisdiction in response to an inquiry. At the request of Interim

Settlement Class Counsel, AT&T Mobility shall consult with Interim Settlement Class Counsel with respect to any such inquiry or response thereto.

To the extent and in the event that a Taxing Jurisdiction notifies AT&T Mobility that it is required to repay the tax for which refund has been requested prior to the Taxing Jurisdiction's refund of such tax, AT&T Mobility shall do so according to the procedures set forth in the Settlement Agreement for the Pre-Refund Escrow Account.

If AT&T Mobility receives notice from a Taxing Jurisdiction that it denies in whole or in part an AT&T Mobility-Filed Refund Claim, AT&T Mobility will immediately notify Interim Settlement Class Counsel. Interim Settlement Class Counsel shall immediately notify AT&T Mobility as to whether the Settlement Class chooses to appeal or otherwise contest the adverse ruling or decision of the Taxing Jurisdiction on the refund claim. AT&T Mobility shall have no obligation to advise the Settlement Class or any of its representatives as to the procedural requirements for perfecting or pursuing such an appeal. However, if the Taxing Jurisdiction sends AT&T Mobility information about the procedural requirements for perfecting or pursuing an appeal, AT&T Mobility shall send a copy to Interim Settlement Class Counsel.

In the event that Interim Settlement Class Counsel advises AT&T Mobility that the Settlement Class has chosen to pursue an appeal of the adverse ruling, AT&T Mobility shall cooperate in the appeal but the Settlement Class shall have primary responsibility for perfecting and pursuing such appeal (even if AT&T Mobility is required to be the nominal appellant). AT&T Mobility and Interim Settlement Class Counsel shall select independent counsel to prosecute the appeal. The independent counsel shall work at the direction of Interim Settlement Class Counsel. AT&T Mobility shall have the right to review and comment on any filings or positions taken with the Taxing Jurisdiction and the right to prohibit the assertion of any positions in such filings that are made in the name of AT&T Mobility and deemed by AT&T Mobility to be inconsistent with the facts, contrary to law, or damaging to AT&T Mobility. The independent counsel shall be paid from any funds generated as a result of the appeal or, if the appeal is unsuccessful, by Interim Settlement Class Counsel. If the Settling Parties disagree on any aspect of the prosecution of an appeal, they will submit the dispute to the Court under its continuing jurisdiction pursuant to the Final Order and any order subsequent thereto.

B. Negotiations Regarding AT&T Mobility-Filed Refund Claims

Interim Settlement Class Counsel may, upon obtaining the advance approval of AT&T Mobility in each instance, meet and discuss the AT&T Mobility-Filed Refund Claims with representatives of a Taxing Jurisdiction. In any such meeting or discussion, Interim Settlement Class Counsel shall identify themselves as such and not as a representative or agent of AT&T Mobility. AT&T Mobility shall have the right to participate in any and all such discussions and shall have the right to approve or reject any proposed resolution of the AT&T Mobility-Filed Refund Claims that Interim Settlement Class Counsel may seek to negotiate with the Taxing Jurisdiction.

IV. Miscellaneous

A. Definitions

All terms with initial capital letters used herein that are defined in the Settlement Agreement are used in this Refund Procedures Protocol as defined in the Settlement Agreement.

B. Notice

All notice requirements in this Refund Procedures Protocol as between AT&T Mobility and Interim Settlement Class Counsel are satisfied by posting and storing the relevant notice materials in the Electronic Data Room.

Exhibit O

PLAN OF DISTRIBUTION

THIS PLAN OF DISTRIBUTION (the Plan of Distribution, together with all amendments and exhibits hereto, the “Plan of Distribution”) is made as of the ____ day of _____, 2010 (the “Effective Date”), by and among SETTLEMENT CLASS COUNSEL; ANALYSIS RESEARCH PLANNING CORPORATION, in its capacity as Settlement Administrator; and _____, in its capacity as Escrow Agent and fixes the protocols by which the Net Refund Payments (as defined in section 1 below) shall be distributed to Settlement Class Members. Capitalized terms used herein but not defined herein shall have the meanings ascribed to them in the Global Class Action Settlement Agreement (the “Settlement Agreement”) approved by the Court on _____, 2010, in the matter styled “In re: AT&T Mobility Wireless Data Services Sales Tax Litigation.”

1. Establishment of Subaccounts. As soon as necessary after the Effective Date, the Escrow Agent, in consultation with the Settlement Administrator, shall establish by book entry (or by such other means as the Escrow Agent and the Settlement Administrator shall agree) a separate account (each, a “Subaccount”) for each Taxing Jurisdiction listed on Exhibit H to the Settlement Agreement for the benefit of those Class Members who paid Internet Taxes to that Taxing Jurisdiction. After deducting the Administrative Fund Surcharge (as defined in section 2 below) from each payment it receives pursuant to section 8 of the Settlement Agreement (each, a “Refund Payment”), the Escrow Agent shall credit the balance of the Refund Payment (the “Net Refund Payment”) to the Subaccount for the Taxing Jurisdiction that made the Refund Payment (or on behalf of which the Refund Payment was made).

2. Collection of Administrative Fund Surcharge; Payment of Extraordinary Items.

(a) In order to fund the Costs of Settlement Administration, as well as the legal fees and expenses awarded to Settlement Class Counsel (“Approved Fees”), the Escrow Agent shall deduct from each Refund Payment an amount equal to five percent (5%) of each such Refund Payment (the “Administrative Fund Surcharge”). The Escrow Agent shall establish a separate account (the “Expense Funding Account”) for the monies it collects on account of the Administrative Fund Surcharge, and the Settlement Administrator shall have exclusive control over the Expense Funding Account, but any withdrawal from it shall be done only in accordance with the terms of an administrative order (the “Administrative Order”) to be entered by the Court. All interest earned on the Settlement Fund shall be used solely to fund the Costs of Settlement Administration and Approved Fees, and the Escrow Agent shall, as directed by the Settlement Administrator, transfer (or shall cause to be transferred) to the Expense Funding Account the interest that has accrued on the Settlement Fund since the date that interest was last transferred.

(b) The fees and expenses of the Settlement Administrator and of the Escrow Agent shall constitute Costs of Settlement Administration and shall be paid pursuant to the terms of the Administrative Order.

(c) It is possible that, from time to time, the qualified settlement fund created pursuant to the Settlement Agreement may incur expenses (“Significant Identifiable Expenses”) that the Settlement Administrator concludes in its business judgment are (i) significant, and (ii) directly attributable to matters involving readily identifiable Taxing Jurisdictions. In such instances, the Settlement Administrator may allocate any portion of the Significant Identifiable Expenses to the Subaccount for that Taxing Jurisdiction, and in such instances, those Significant Identifiable Expenses shall be borne solely by the Subaccount for that Taxing Jurisdiction.

3. Payments to Settlement Class Members. In order to minimize the Costs of Settlement Administration, no payments shall be made to Settlement Class Members residing in a State or similar governmental unit until such time as the Settlement Administrator concludes in its business judgment either (i) that the Refund Payments made by the Taxing Jurisdictions to date represent the maximum recovery for Settlement Class Members in that State or similar governmental unit, or (ii) that additional Refund Payments will be delayed for such a period so as to warrant an interim distribution to Settlement Class Members in that State or similar governmental unit. Upon making either determination, the Settlement Administrator and Settlement Class Counsel shall jointly propose to the Court that the Settlement Administrator make a distribution to the Settlement Class Members residing in that State, and upon entry of a final order approving that distribution (the “Distribution Order”), the Settlement Agent shall direct the Escrow Agent to make payments as directed in the Distribution Order.

4. Payments to Settlement Class Members; Treatment of Unclaimed Cash.

(a) Each Settlement Class Member shall receive, on account of the Internet Taxes that Settlement Class Member paid, the Settlement Class Member’s *pro rata* share of the Net Refund Payments made by, or on behalf of, the Taxing Jurisdictions that received Internet Taxes from the Settlement Class Member. To calculate each Settlement Class Member’s *pro rata* share of the Net Refund Payment for that State or similar governmental unit, the Settlement Administrator shall be entitled to rely solely on the information provided by AT&T Mobility pursuant to section 15 of the Settlement Agreement.

(b) Upon the Escrow Agent being directed by the Settlement Administrator to make a payment to Settlement Class Members (which direction shall only come after entry of a Distribution Order entered by the Court), the Escrow Agent shall deduct from the Subaccounts of those Tax Jurisdictions specified by the Settlement Administrator the amounts specified by the Settlement Administrator and transfer those amounts to an account acceptable to the Settlement Administrator (the “Payment Account”) from which payments to Settlement Class Members shall be made. All payments to Settlement Class Members shall be made by check, and each

check shall set forth, to the extent possible, the amount that the Settlement Class Member is receiving on account of the Internet Taxes the Settlement Class Member paid to certain Taxing Jurisdictions. The Settlement Administrator and Settlement Class Counsel may also request that the Escrow Agent include additional information with each check, and the Escrow Agent shall use its best efforts to accommodate those requests. The Escrow Agent shall be responsible for issuing and mailing the checks to Settlement Class Members. The Escrow Agent shall be entitled to rely exclusively in the first instance on the addresses of Settlement Class Members provided it by AT&T Mobility and the Settlement Administrator.

(c) Each check issued from the Payment Account to a Settlement Class Member shall bear a legend that it will be void if not presented for payment within 180 days of issuance. Subject to review and approval of the Court, in the event a Settlement Class Member does not timely present a check (a “Stale Item”), that Settlement Class Member’s claim shall be deemed extinguished, and the Settlement Administrator shall not issue that Settlement Class Member a replacement for the Stale Item.

(d) In the event a check issued to a Settlement Class Member is returned by the United States Postal Service to the Escrow Agent as undeliverable as addressed but with a forwarding address, the Escrow Agent shall promptly resend that check to the Settlement Class Member at the address provided it by the United States Postal Service on the returned envelope. In the event a check is returned to the Escrow Agent with no forwarding address (or if the forwarding address provided by the United States Postal Service has expired) (collectively, an “Undeliverable Item”), the Escrow Agent need not take any further action with respect thereto other than to note on its records that the check as addressed is undeliverable.

(e) The Settlement Administrator shall from time to time cause to be transferred from the Payment Account to an account created for that purpose (the “Escheat Account”) the cash that is equal to the face amount of the Stale Items and Undeliverable Items. The Escheat Account shall be under the control of the Settlement Administrator and Settlement Class Counsel, but the Settlement Administrator shall make no transfers from the Escheat Account without the prior approval of the Court.

(f) Upon the Settlement Administrator determining that no further payments can be made to Settlement Class Members and that all of the Costs of Administration and Approved Fees have been paid, the Settlement Administrator shall cause the funds remaining in the Subaccounts, the Expense Funding Account and the Payment Account to be transferred to the Escheat Account, and the monies in the Escheat Account shall then be distributed as the Court directs.

5. Opt-Out Refunds. In the event an individual who would otherwise be a Settlement Class Member elects to opt-out of the Settlement Class (an “Opt-Out Member”), the Settlement Administrator shall, as soon as practical, refund to the Taxing Jurisdictions any

monies that the Settlement Administrator received, or will receive, from or on behalf of a Taxing Jurisdiction on account of the Internet Taxes paid by the Opting-Out Member.

6. Access to Information. The Escrow Agent shall provide the Settlement Administrator with such access to the Escrow Account, the Subaccounts, the Expense Funding Account, the Payment Account and the Escheat Account as the Settlement Administrator directs.

7. Status Reports. Until such time as no monies remain in the Escrow Account, the Subaccounts, the Expense Funding Account, the Payment Account and the Escheat Account, the Settlement Administrator shall, within 120 days of the end of each calendar year, file an accounting with the Court summarizing in reasonable detail the funds collected and disbursed by the Settlement Agent in the preceding calendar year.

8. Dispute Resolution. As provided in section 29 of the Settlement Agreement, any dispute or controversy involving the interpretation or implementation of this Plan of Distribution, including, without limitation, any claims against AT&T Mobility, Settlement Class Counsel, the Settlement Administrator and the Escrow Agent, shall be decided by the Court.

9. Indemnification. Except in the case of gross negligence or willful misconduct, any claim asserted against Settlement Class Counsel, the Settlement Administrator or the Escrow Agent (each, an "Indemnified Party") arising out of the negotiation or implementation of either the Settlement Agreement or this Plan of Distribution shall, to the fullest extent provided by law, be paid from the Expense Funding Account and if there are insufficient funds in the Expense Funding Account, from a *pro rata* charge against each of the Subaccounts. Any cost of defense incurred by an Indemnified Party shall likewise be paid from the Expense Funding Account and, if necessary, from the Subaccounts.

10. Counterparts. This Plan of Distribution may be executed in any number of counterparts and will be binding when it has been executed and delivered by the last signatory hereto to execute a counterpart

11. Successors and Assigns. This Plan of Distribution shall be binding upon, and inure to the benefit of, the parties hereto and their respective successors and assigns.

12. Continuing Jurisdiction. The Court shall retain jurisdiction in order to resolve any matter involving the construction, interpretation or modification of this Plan of Distribution.

13. No Amendment Without Court Approval. Because this Plan of Distribution is an integral part of the Settlement Agreement, no term of it may be modified without the approval of the Court.

14. Governing Law. Because the Settlement Agreement provides that the laws of State of Georgia shall govern its interpretation and the Plan of Distribution is an integral part of

the Settlement Agreement, the laws of the State of Georgia shall likewise govern this Plan of Distribution without giving effect to its conflicts of law principles.

15. Settlement Agreement Controls. In the event of a conflict between the terms of the Settlement Agreement and this Plan of Distribution, the terms of the Settlement Agreement shall control.

IN WITNESS WHEREOF, the parties hereto have executed this Plan of Distribution as of the date first above written.

BARTIMUS FRICKLETON ROBERTSON
& GORNY, P.C.

DATED: _____

By _____

Edward D. Robertson, Jr.
James P. Frickleton
Mary D. Winter
715 Swifts Highway
Jefferson City, MO 65109

Interim Settlement Class Counsel

THE HUGE LAW FIRM PLLC

DATED: _____

By _____

Harry Huge
1080 Wisconsin Ave., N.W.
Suite 3016
Washington, D.C. 20007

Interim Settlement Class Counsel

ANALYSIS RESEARCH PLANNING
CORPORATION

DATED: _____

By _____

Title _____

Settlement Administrator

DATED: _____

By _____

Title _____

Escrow Agent