Exhibit I

States Adopting Primary Place of Use (PPU) Basis
for Commercial Mobile Radio Service (CMRS)
for State USF Assessments

State	Statute/Administrative Rule Text
AR	Arkansas Code §23-17-404, Preservation and promotion of universal service (a)(1) The Arkansas Universal Service Fund (AUSF) is established by this section in order to promote and assure the availability of universal service at rates that are reasonable and affordable and to provide for reasonably comparable services and rates between rural and urban areas. (C) For the purpose of assessing mobile telecommunications services, the administrator shall continue to assess only Arkansas intrastate retail telecommunications service revenues and only to the extent such revenues may be considered located in the State of Arkansas In accordance with the Mobile Telecommunications Sourcing Act, Pub. 1. No. 101-252.
CA	California Public Utility Code §247.1 (a) The Mobile Telecommunications Sourcing Act (P.1. 106-252) was enacted for the purpose of establishing nationwide uniform sourcing rules for the imposition of state and local taxes, fees, and surcharges on mobile telecommunications services. In order to establish a single, uniform sourcing rule, the federal act partially preempted state and local law Imposing taxes, fees, and surcharges on a mobile telecommunications services customer whose place of primary use is outside of the state in which the state and local taxes, fees, or surcharges are imposed. (b) In accordance with the Mobile Telecommunications Sourcing Act, which is incorporated herein by reference, and not withstanding Sections 280 [California Teleconnect Fee), 431 [public utility fees], 739.3 (universal service support), 879 [lifeline service], and 2881 (deaf & hearing impaired], the surcharge or fees under these sections do not apply to any charges for mobile telecommunications services billed to a customer where those services are provided, or deemed provided, to a customer whose place of primary use Is outside this state. Mobile telecommunications services shall be deemed provided by a customer's home service provider to the customer if those services are provided in a taxing jurisdiction to the customer, and the charges for those services are billed by or for the customer's home service provider.
CO	Colorado Regulation §723-2, 2846 (c) The location of the telecommunications service delivery shall be used to determine whether the HCSM rate element applies where an end user service location receiving the bill and an end user service location receiving the service differ.
CT	Connecticut statutes, administrative rules, and Department of Public Utility Control orders silent. (Lifeline program)

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IN	PUC Cause No. 42144 Order: Requires all Telecommunications Providers to Pay into the State USF based on their gross intrastate retail revenues. Carriers are required to pass through this surcharge to consumers. Indiana Code 6.8.1-15-13: Application of Chapter: Sec. 13. (a) Except as provided by section 20 of this chapter, this chapter applies to: (1) the gross retail tax imposed on mobile telecommunications service under IC 6-2.5-4-6; (2) the monthly emergency wireless enhanced 911 fee imposed on mobile telecommunications service under IC 36-8-16.5; and (3) any other tax, charge, or fee levied by the state or a taxing jurisdiction within Indiana as a fixed charge for each customer or measured by gross amounts charged to customers for mobile telecommunications service, regardless of whether the tax, charge, or fee is imposed on the vendor or customer of the service and regardless of the terminology used to describe the tax, charge, or fee; on bills for mobile telecommunications service Issued to customers after July 31, 2002. 64.1 -1 5-14: Home service providers; mobile telecommunication service subject to tax Sec. 14. (a) Notwithstanding any other law, mobile telecommunications service provided in a taxing jurisdiction to a customer, the charges for which are billed by or for the customer's home service provider, are considered to be provided by the customer's home service provider. (b) All charges for mobile telecommunications service that are considered to be provided by the customer's home service provider under this chapter are authorized to be subjected to tax, charge, or fee by the taxing jurisdictions whose territorial limits encompass the customers place of primary use, regardless of where the mobile telecommunication service originates, terminates, or passes through...
KS	Order dated September 7, 2006, Docket No. 06-GIMT-943-GlT, Ordering ¶ A: "The Primary Place of Use Methodology shall replace the billing address methodology in the calculation of wireless carriers' assessment, effective March 1, 2006."
LA	Louisiana statutes, administrative rules, and Public Service Commission orders silent
ME	Maine statutes, administrative rules, and Public Utilities Commission orders silent

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NM	New Mexico Statutes § 63-9F-11. Imposition of surcharge (Telecommunications Relay Service) A. A telecommunications relay service surcharge of thirty-three hundredths of one percent is imposed on the gross amount paid by customers for: (1) intrastate telephone services, other than mobile telecommunications services, provided in this state; and (2) intrastate mobile telecommunications services that originate and terminate in the same state, regardless of where the mobile telecommunications services originate, terminate or pass through, provided by home service providers to customers whose place of primary use is in New Mexico. The surcharge shall be included on the monthly bill of each customer of a local exchange company or other telecommunications company providing intrastate telephone services or intrastate mobile telecommunications services and paid at the time of payment of the monthly bill. Receipts from selling a service to any other telecommunications company or provider for resale shall not be subject to the surcharge. The customer shall be liable for the payment of this surcharge to the local exchange company or other telecommunications company providing intrastate telephone services to the customer. For the purposes of this subsection, "home service provider", "mobile telecommunications services" and "place of primary use" have the meanings given in the federal Mobile Telecommunications Sourcing Act. Note: NM Rural State Universal Service Fund legislation, administrative rules, and Public Regulation Commission orders silent
NV	Nevada statutes, administrative rules, and Public Utilities Commission of Nevada orders silent
OK	Oklahoma Statutes § 88-55001. Definitions — Implementation of federal law — Taxes to which act applies — Services deemed to be provided by home service provider. B. The Oklahoma Legislature finds that the United States Congress has enacted the Mobile Telecommunications Sourcing Act for the purpose of establishing uniform nationwide sourcing rules for state and local taxation of mobile telecommunications services. In general, the rules provide that taxes on mobile telecommunications services shall be paid to the jurisdiction where the customer's primary use of such services occurs, irrespective of where the mobile telecommunications services originate, terminate, or pass through. The Oklahoma Legislature desires to implement the federal Mobile Telecommunications Sourcing Act in the state, and to make state and local government officials aware of its provisions. The Oklahoma Legislature recognizes that the federal act is intended to provide sourcing rules in a manner that is revenue-neutral among the states, and that the sourcing rules required by it are likely in fact to be revenue-neutral at

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	the state level. The Oklahoma Legislature further finds that the federal requirements are within the powers of the federal government C. 1. This act shall apply to the tax imposed by Section 1354 of Title 68 of the Oklahoma Statutes and any tax, charge, or fee that may be levied by the state or a taxing jurisdiction within this state as a fixed charge for each customer or measured by gross amounts charged to customers for mobile telecommunications services, regardless of whether such tax, charge, or fee is imposed on the vendor or customer of the service and regardless of the terminology used to describe the tax, charge, or fee.
TX	15 Texas Administrative Code §26.420(f) Assessments for the TUSF [Texas Universal Service Fund]. (1) Providers subject to assessments. The TUSF assessments shall be payable by all telecommunications providers having access to the customer base: including but not limited to wireline and wireless providers of telecommunications services. (2) Basis for assessments. Assessments will be based upon the following: (A) Assessments shall be made to each telecommunications provider based upon its monthly taxable telecommunications receipts reported by that telecommunications provider under Chapter 151 of the Tax Code. TAX CODE, SUBTITLE E. SALES, EXCISE, AND USE TAXES CHAPTER 151. LIMITED SALES, EXCISE, AND USE TAX SUBCHAPTER A. GENERAL PROVISIONS § 151 .061. SOURCING OF CHARGES FOR MOBILE TELECOMMUNICATIONS SERVICES. (a) In this section: (1) "Home service provider" means the facilities-based carrier or reseller with which the customer contracts for the provision of mobile telecommunications services.
	(2) "Place of primary use" means the street address that is representative of where the customer's use of the mobile telecommunications service primarily occurs. That location must be the residential street address or the primary business street address of the customer that is within the licensed service area of the home service provider. . . (c) The federal Mobile Telecommunications Sourcing Act (4 U.S.C. Sections 116-126) governs the sourcing of charges for mobile telecommunications services, in accordance with that Act: (1) mobile telecommunications services provided in a taxing jurisdiction to a customer, the charges for which are billed

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	by or for the customer's home service provider, shall be deemed to be provided by the customer's home service provider; and (2) all charges for mobile telecommunications services that are deemed to be provided by the customer's home service provider in accordance with this Act are authorized to be subjected to tax, charge, or fee by the taxing jurisdictions whose territorial limits encompass the customer's place of primary use, regardless of where the mobile telecommunications services originate, terminate, or pass through, and no other taxing jurisdiction may impose taxes, charges, or fees on charges for such mobile telecommunications services.
UT	Utah Code 1953 § 54-8b-15, Universal Public Telecommunications Service Support Fund - Established (10)(b) A telecommunications corporation that provides mobile telecommunications service shall contribute to the fund only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.
VT	30 Vermont Statutes § 1621, Universal Telecommunications Service - Charge Imposed; wholesale exemption (a) A universal service charge is imposed on all retail telecommunications service provided to a Vermont address. Where the location of a service and the location receiving the bill differ, the location of the service shall be used to determine whether the charge applies. The charge is imposed on the person purchasing the service but shall be collected by the telecommunications provider. . . . (c) In the case of mobile telecommunications service, the universal service charge is imposed when the customer's place of primary use is in Vermont. The terms "customer," "place of primary use," and "mobile telecommunications service" have the meanings set forth in 4 U.S.C. § 124 . . .
WI	Wisconsin statutes, administrative rules, and Public Service Commission orders are silent on this topic.

Notes:
1. Excludes state USFs to which CMRS carriers are not required to contribute. (D.C., Oregon, Pennsylvania)
2. Wireless carriers are required to contribute to the Arizona USF, but contributions are based on the number of interconnecting trunks.