

Dear Customer,

On April 1, 2006, Hawaiian Telcom transitioned from Verizon's billing system to our own billing system. Verizon provided your billing information which has been entered into Hawaiian Telcom's billing system. Included in this billing data were your applicable surcharge and tax exemptions that you filed with Verizon. To continue these surcharge and tax exemptions, we will require to have on file from you the appropriate surcharge and tax exemption certifications.

Hawaiian Telcom requests that you submit your appropriate surcharge and tax exemption certifications by September 18, 2006. A list of all the exemption forms can be found at [http://www.hawaiiantel.com/Business\\_Wholesale\\_ResourceLibrary\\_Certifications\\_Exemptions.htm](http://www.hawaiiantel.com/Business_Wholesale_ResourceLibrary_Certifications_Exemptions.htm). Please complete the applicable forms, and return via email to [HT-WHOLESALE-MARKETS@hawaiiantel.com](mailto:HT-WHOLESALE-MARKETS@hawaiiantel.com) or fax to 808-536-1543. After September 18, 2006, updates to Hawaiian Telcom's billing records based on the surcharge and tax exemption data received will process in the billing month following this certification period. Hawaiian Telcom will apply surcharge and tax exemptions to the billing of those customers who have provided the appropriate surcharge and tax exemptions. Hawaiian Telcom will remove existing surcharge and tax exemptions, if any, from the billing of customers where appropriate surcharge and tax exemptions are not provided.

If you have any questions, please contact Denice Goto at 808-546-3338 or [denice.goto@hawaiiantel.com](mailto:denice.goto@hawaiiantel.com).

Sincerely,

Hawaiian Telcom Wholesale Markets