

August 27, 1998
2627 Fiddlewood Ct.
Zellwood, FL. 32798

Study on Fair Rates (No. 980000A-SP)
Division of Records And Reporting
2540 Shumard Oak Blvd.
Tallahassee, FL. 32399-0850

Dear Sir:

I hope you will consider the taxes on phone service when you look at the rates. The taxes are excessive!

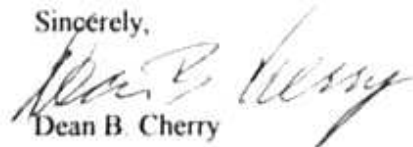
The tax and surcharge on my 6/23/98 cell phone bill was \$4.09 on a \$17.44 telephone charge. That is a 23.5% tax. This is an excessive tax rate on anything. It looks like every government agency adds a little bit and nobody looks at the total. The breakdown of the total tax is:

Universal Connectivity Charge		.65
Federal tax	@3.00%	.56
State tax-service	@7.00%	1.30
Fla. Gross Receipts Eff Rate	@2.56 %	.46
Public Service Tax	@7.18%	1.12
Total		4.09

Maybe these government agencies look at this as a luxury so they all jump on to tax the rich. In our case we feel it is a necessity. My wife and I are over 75 years old and we do not have the physical ability to cope with an emergency. If the car should stop while we are on one of the Florida country roads at night, we would really need the cell phone. That is why we have it. I am sure there are a lot small business people, who do not have a office staff, who need a cell phone to take care of business while they are at the job.

Please try to get the tax lowered. Competition is working to lower the cost.

Sincerely,



Dean B. Cherry

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Brad