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February 12, 2010

VIA E-FILE

Patricia Van Gerpen
Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 E. Capitol Ave.
Pierre, South Dakota 57501-5070

**Re: Docket No. TC09-093
Application of Comcast Phone of South Dakota, LLC for a Certificate of Public
Convenience and Necessity to Provide Resold Interexchange Services**

Dear Ms. Van Gerpen:

Pursuant to the Commission's Order dated November 18, 2009, granting a Certificate of Authority to Comcast Phone of South Dakota, LLC ("Comcast") to provide Resold Interexchange Services throughout the state of South Dakota, enclosed for filing is Comcast's sales tax number as issued by the South Dakota Department of Revenue & Regulation.

Very truly yours,

Davis Wright Tremaine LLP

A handwritten signature in blue ink, appearing to read 'Brian A. Nixon', written over a horizontal line.

Brian A. Nixon

Enclosure

Anchorage
Bellevue
Los Angeles

New York
Portland
San Francisco

Seattle
Shanghai
Washington, D.C.

100%

www.dwt.com

COMCAST PHONE OF SOUTH DAKOTA LLC
1 COMCAST CTR FL 32
PHILADELPHIA, PA 19103-2838

February 05, 2010

Dear COMCAST PHONE OF SOUTH DAKOTA LLC

Below is your tax license. It is non-transferable and shall be valid only for the person in whose name it is issued. The license is for the transaction of business at the place designated on the license. The license is to be conspicuously displayed at the place of business.

If you are a sole proprietor or general partnership and your last name is not contained in the name of your business you need to file your business name and ownership information with the South Dakota Secretary of State. You can do this online at: www.sdsos.gov. Or you can file a paper form with the Register of Deeds in each county where your business is located.

For more information, contact the Department of Revenue & Regulation's toll-free center at 1-800-829-9188 weekdays from 8:00 am to 5:00 pm Central Time or e-mail us at bustax@state.sd.us. Thank you.



Having made proper application therefore, and upon compliance with all applicable laws and regulations of the state of South Dakota, this license is hereby issued to the below named. This license remains the property of the state of South Dakota and while in possession of the person to whom issued, entitles the licensee to transact whatever business or activity is specified on this license, until this license expires or is cancelled.

ISSUE DATE: 12/16/2009
EXPIRATION DATE:
LICENSE NUMBER: 1022-2156-ST
LICENSE TYPE: Sales Tax

ISSUED TO:
COMCAST PHONE OF SOUTH DAKOTA LLC
1 COMCAST CTR FL 32
PHILADELPHIA, PA 19103-2838

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PHILADELPHIA, PA 19103-2838

A handwritten signature in black ink that reads "Paul Kinsman". The signature is written in a cursive style.

Paul Kinsman
Secretary of Revenue & Regulation

NON-TRANSFERABLE



445 East Capitol Avenue
Pierre, South Dakota 57501-3185
Phone: 605-773-3311
Fax: 605-773-6729

February 05, 2010

COMCAST PHONE OF SOUTH DAKOTA LLC
1 COMCAST CTR FL 32
PHILADELPHIA PA 19103-2838

Our office has received your application for a South Dakota sales tax license, which has been referred to me for issuance. Please read the following paragraphs carefully.

You have been issued license number 1022-2156-ST. Your business is required to file on a monthly basis. Preprinted returns will be sent to you at the end of the applicable reporting period and are due by the 20th of the following month. Your first return will be for the period of February, which is due on or before March 20, 2010. Your return is considered received as of the postmark date. Failure to receive a form does not excuse you from filing a return or paying taxes. If for any reason your form fails to arrive, it is your responsibility to contact the department, obtain a form, and submit it on time. If you have no sales to report for a reporting period, you still must complete and return the return indicating zero gross sales.

If all tax is not paid by the due date interest will be assessed at a rate of 1.25% of the tax due or a \$5.00 minimum, whichever is greater, for the first month and 1.25% of the tax due for each month thereafter. If a return is not filed within 30 days following the month the return is due a penalty of 10% of the tax due or a \$10.00 minimum, whichever is greater, will be assessed. Penalty applies even if no tax is owed on the return.

In addition to penalty and interest charges, there are civil and criminal penalties for failure to file a return and/or remit the tax. According to SDCL 10-45-48.1, failure to file a return and /or pay tax within 60 days from the date the tax becomes due is a Class 1 Misdemeanor. Failure to either pay tax or file returns within 60 days from the date they were due, two or more times in a twelve month period, is a Class 6 Felony.

The Department has two options for filing and paying returns. Our office can mail you paper returns, or you may apply to file and pay electronically. To apply to file electronically please go to our website at www.state.sd.us/drr2 and click on SD QUEST. Other forms and publications are also available via the website.

Please read the enclosed information carefully. If you have any questions do not hesitate to contact us at bustax@state.sd.us or to call our taxpayer assistance number at 1-800-829-9188.

Sincerely,

A handwritten signature in black ink that reads "Toni Kenefick-Aschoff". The signature is written in a cursive, flowing style.

Toni Kenefick-Aschoff
Revenue Agent
Business Tax Division