

tw telecom CERTIFICATION OF EXEMPTION FROM THE TAX ON INTERNET ACCESS ACKNOWLEDGEMENT FORM

Pursuant to the Internet Tax Freedom Act (47 U.S.C. 151), as amended by the Internet Tax Nondiscrimination Act ("ITNA"), no State or political subdivision* may impose any of the following taxes (as defined below) on Internet access during the period beginning November 1, 2003, and ending November 1, 2007. The term tax on Internet access means a tax on Internet access, regardless of whether such tax is imposed on a provider of Internet access or a buyer of Internet access and regardless of the terminology used to describe the tax. The term tax on Internet access does not include a tax measured by net income, capital stock, net worth, or property value. The ITNA amended the Internet Tax Freedom Act to provide that, effective November 1, 2005, the term "Internet Access Service" does not include telecommunications services, except to the extent such services are purchased, used, or sold by a provider of Internet access to provide Internet access.

* The states of North Dakota, New Mexico, Ohio, South Dakota, Texas and Wisconsin currently tax Internet access pursuant to the grandfather provision of the Internet Tax Freedom Act and will continue to do so.

As such, the undersigned hereby certifies that:

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1. The undersigned is "a provider of Internet access" in accordance with the ITNA, and;
2. The undersigned is purchasing telecommunications services from **tw telecom** ("TWTC") solely for the purposes of providing Internet access, and;
3. The undersigned is purchasing telecommunications services that are exempt from all taxes pursuant to and described in the ITNA.

OR

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1. The undersigned is purchasing telecommunications services from **tw telecom** ("TWTC") solely for the purposes of receiving Internet access from an ISP other than TWTC.
2. The undersigned is purchasing telecommunications services that are exempt from all taxes pursuant to and described in the ITNA.

Customer shall indemnify and hold harmless TWTC against any liabilities, damages, loss, cost or expense, including additional taxes, interest, penalties and attorney's fees arising out of: (i) an investigation by a taxing authority challenging Customer's status, as claimed above; (ii) a determination by any taxing authority that the tax moratorium described above does not apply to the telecommunications services as provided to customer.

If the event described in either (i) or (ii) above occurs, Customer will be liable for and TWTC may collect taxes which were assessed by or paid to an appropriate taxing authority within the statute of limitations period but not included on an invoice within four (4) years after the tax otherwise was owed or due. If Customer fails to pay any taxes properly billed, then, as between TWTC and Customer, the Customer will be solely responsible for payment of the taxes, penalty and interest.

TO BE VALID, THE CERTIFICATE MUST BE SIGNED UNDER PENALTIES FOR FRAUDULENT USE AND DATED THIS EXEMPTION CERTIFICATE WILL BE EFFECTIVE THE LATER OF THE DATE SIGNED OR NOVEMBER 1ST 2005.

ORGANIZATION AND ADDRESS: _____

CUSTOMER NUMBER: _____

FEDERAL TAX I.D.#: _____

I swear, under penalties for fraudulent use, which include fines, imprisonment, or both, together with the cost of prosecution, that the statements contained herein are true to the best of my knowledge.

Signature

Title

Date