

THE LAW FIRM OF

MALATESTA HAWKE & McKEON LLP

JOSEPH J. MALATESTA, JR.
WILLIAM T. HAWKE
KEVIN J. McKEON
LOUISE A. KNIGHT
THOMAS J. SNISCAK
NORMAN JAMES KENNARD
LILLIAN SMITH HARRIS
SCOTT T. WYLAND
TODD S. STEWART

HARRISBURG ENERGY CENTER
100 NORTH TENTH STREET
HARRISBURG, PENNSYLVANIA 17101
(717) 236-1300
FAX (717) 236-4841

<http://www.mhm-law.com>

CRAIG R. BURGRAFF
JANET L. MILLER
SUSAN J. SMITH
WILLIAM E. LEHMAN
STEVEN K. HAAS
ANDREW S. TUBBS

MAILING ADDRESS:
P.O. BOX 1778
HARRISBURG, PA 17106

January 14, 2002

Arthur Farnsworth
2100 Sterners Road
Green Lane, PA 18054

Re: Arthur Farnsworth v. Verizon Pennsylvania Inc.; Docket No. C-20016223;
RESPONSE TO DISCOVERY

Dear Mr. Farnsworth:

The purpose of this letter is to respond to your letter requesting discovery from Verizon Pennsylvania Inc. ("Verizon PA"). Your discovery requests:

1. Written evidence that the Internal Revenue Service ("IRS") has imposed a lawful requirement on Verizon PA, Respondent, to collect the tax described in 26 U.S.C. 4251. Evidence should include, but not be limited to correspondence from the IRS to the Respondent citing requirements from applicable tax law and applicable statutes, regulations, and Federal Register extracts.

Verizon PA has already provided you with copies of applicable statutes, public laws, and regulations regarding the 3% federal excise tax on communication services. This information was attached to Verizon PA's Motion for Summary Judgment as **Attachments A-D**. Verizon PA has no correspondence from the IRS regarding its collection responsibilities. Since Verizon PA is complying with its responsibility under the Code and Regulations to collect the federal excise tax from its customers, the IRS has not communicated with Verizon PA regarding the collection of the tax.

Regards,



William E. Lehman
Counsel for
Verizon Pennsylvania Inc.

WEL/kmg

