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Northeast Optic Network of New York, Inc d/b/a Sidera Networks PSC No. 1 – Telephone

Initial Effective Date: January 1, 2012

Addendum type: Telephone Addendum No. 1

COMMUNICATIONS SERVICES

Addendum A

Gross Revenue Tax Surcharges

Period	Services Provided For Resale*	Intra ATA Toll and RCP Service	All Other Services
10/01/98	.7557%	3.8870%	4.1149%
01/01/00	.7557%	3.0919%	3.3198%
07/01/00+	.3764%	2.8273%	2.9405%

MTA Tax Surcharges

Period	Services Provided For Resale*	Intral ATA Toll and RCP Service	All Other Services
10/01/98+	.1277%	.6890%	.73%

^{*} To qualify for this rate, resellers must either be included in the list of resellers that the New York State Department of Taxation and Finance publishes called "Publication 41, Treatment of Sales for Resale under Sec. 186(e) of the Tax Law," or must possess and provide to the underlying carrier a copy of its Certificate of Public Convenience and Necessity obtained from the New York State Public Service Commission.

Issued By: Paul Eskildsen, General Counsel, New York, NY 10004

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COMMUNICATIONS SERVICES

Addendum B Rate Schedule

Initially, Sidera plans to concentrate its business operations on the provision of dedicated, OC-3 business services, to be offered on an individual case basis. (See section 5.2 of this tariff) Therefore, it has not at this time determined its rate schedule for the ranges of rates designated within this tariff for other services.

Issued By: Paul Eskildsen, General Counsel, New York, NY 10004