Received: 10/21/2015 Status: EFFECTIVE Effective Date: 11/21/2015

PSC NO: 2 TELEPHONE Ogden Telephone Company d/b/a Frontier Ogden Telephone Company Effective Date: November 21, 2015 Section 7 Leaf: 1 Revision: 0 Superseding Revision:

SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

A. SURCHARGE FOR STATE GROSS INCOME AND EARNINGS TAX

1. General

Any changes to these rates will be filed on 15 days' notice to the Commission, and as directed by the Commission. Whenever the state levies a new tax on the Company's gross revenues, repeals such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and the Company will file revised surcharges as directed by the Commission. Customers will be notified of changes in tax surcharge rates on their first bill following the effective date of the rate change.

A surcharge, as detailed below, to recover the additional expense related to the State Gross Income and Earnings Taxes applies to recurring, nonrecurring and usage rates and charges for all services rendered in New York State except charges collected for Sent-paid coin telephone messages, check return charge and late payment charge.

2. Rates and Charges

| a. | Gross Revenue Surcharge: | Surcharge Percentage |
|----|-------------------------------|-------------------------|
| | Period | |
| | July 1, 2000 – March 31, 2013 | 2.9405% |
| | April 1, 2013 and Beyond | 3.03% |

Received: 03/30/2016 Status: EFFECTIVE Effective Date: 05/01/2016

PSC NO: 2 TELEPHONE Ogden Telephone Company d/b/a Frontier Ogden Telephone Company Effective Date: May 1, 2016

Revision: 1 Superseding Revision: 0

Section 7 Leaf: 2

SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

B. NEW YORK STATE UNIVERSAL SERVICE FUND SURCHARGE

1. General

On August 17, 2012, the New York Public Service Commission (NYPSC) issued its Order in Case 09-M-0527 allowing the New York State Universal Service Fund assessments to be flowed through to the end user. The New York State Universal Service Fund Surcharge is charged monthly on a per access line or per trunk basis to all residence and business customers, in addition to other monthly rates and charges set forth in applicable tariffs. If the Company has collected its annually assessed amount prior to the end of the calendar year, as determined by the Fund Administrator, it will suspend collection of these surcharges for the remainder of that year, subject to any subsequent adjustment necessitated by NYPSC Order.

2. Rates and Charges: New York State Universal Service Fund Surcharge applied to each access line and trunk line on a monthly basis.

\$0.05 per Line or Trunk (I)

Pricing and Tariff Manager, 21 West Ave, Spencerport, NY 14559

Received: 10/21/2015 Status: EFFECTIVE Effective Date: 11/21/2015

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Section 7 Leaf: 3 Revision: 0 Superseding Revision:

SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

C. VILLAGE OR MUNICIPAL SURCHARGE ON LOCAL UTILITY GROSS REVENUE TAXES

1. General

In certain cities and villages, a municipal surcharge to recover the additional expense related to the Local Utility Gross Revenue taxes applies to the recurring and nonrecurring rates and charges for all intrastate service except return check and /or payment charges. late payment charges and rates for local coin calls. Foreign Exchange Service provided from a central office located in a city or village where a surcharge applies is subject the surcharge applicable in that location.

The surcharge shall be filed at least fifteen business days before the effective date. The effective date of the statement shall not be prior to the effective date of the surcharge and no sooner than the date when the tax enactment filed with the Secretary of State. The surcharge shall be applicable to bills subject to the tax enactment that are rendered on or after the effective date of the statement. The surcharge shall not be canceled more than five business days after the tax enactment either ceases to be effective or is modified so as to reduce the tax rate.

Introduction, cancellation or modification of a surcharge will be effective eon the date of the customer's first bill rendered after the effective date of the settlement.

2. Rates and Charges:

> Surcharge Percentage Locality HIlton

1.0%