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tw telecom of new york l.p. d/b/a tw telecom

NY PSC No. 6 – Telephone

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Leaf 34 Revision 0 Superseding Revision

LOCAL EXCHANGE SERVICES TARIFF

SECTION 2 - GENERAL RULES AND REGULATIONS, (CONT'D.)

2.7 Payment for Service Rendered, (Cont'd.)

2.7.7 Taxes, Surcharges and Fees, (Cont'd.)

Taxes and surcharges assessed on bundled services are based upon a model configuration of the product elements. Details are available upon Customer request.

If either Customer or the Company is audited by a taxing or other governmental authority, the other party will cooperate reasonably by responding to the audit inquiries in a proper, complete and timely manner. The Company will cooperate, at Customer's expense, with reasonable requests of Customer in connection with any Tax contest or refund claim. Customer will ensure that no lien is attached to or allowed to remain on any asset of the Company as a result of any Tax contest. Customer will indemnify and hold the Company harmless against any liabilities, damages, losses, costs or expenses arising out of such Tax proceedings, including without limitation any additional Taxes, interest, penalties and attorney's fees.

If Customer claims an exemption for any Taxes, Customer must provide the Company with a proper tax exemption certificate as authorized by the appropriate taxing authority. Customer must pay the applicable Taxes to the Company until it provides a valid exemption certificate. If applicable law exempts a service from a Tax, but does not also provide an exemption procedure, the Company will not collect such Tax if Customer provides a letter signed by one of its officers; (i) claiming a right to the exemption; (ii) identifying the applicable law that allows such exemption and does not require an exemption certificate; and (iii) agreeing to indemnify and hold the Company harmless from any tax, interest, penalties, loss, cost or expense asserted against the Company as a result of its not collecting the Taxes from Customer.

2.7.8 Payment Upon Termination of Service

Upon termination of service for any reason, all amounts due from the Customer to the Company, including, but not limited to, charges for services rendered and termination liability as provided in this tariff, shall become immediately due and payable by the Customer.

Issued By: Rochelle Jones, Senior Vice President – Regulatory Affairs

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