Status: CANCELLED Received: 11/18/2011 Effective Date: 02/15/2012

Princeton Hosted Solutions, LLC Effective Date: February 15, 2012

P.S.C. No. 1 -Telephone Page No. 87 Revision: 0 Superseding Revision:

SECTION 7 - SPECIAL ARRANGEMENTS (cont'd)

7.1 SPECIAL CONSTRUCTION (cont'd)

- 7.1.2 Basis for Cost Computation (cont'd)
 - IV. Administration, taxes, and uncollectible revenue on the basis of reasonable average cost for these items.
 - V. License preparation, processing, and related fees.
 - VI. Tariff preparation, processing and related fees.
 - VII. Any other identifiable costs related to the facilities provided; or
 - VIII. An amount for return and contingencies.

7.1.3 Termination Liability

To the extent that there is no other requirement for use by the Company, a termination liability may apply for facilities specially constructed at the request of a customer.

- 7.1.3.1 The period on which the termination liability is based is the estimated service life of the facilities provided.
- 7.1.3.2 The amount of the maximum termination liability is equal to the estimated amounts (including return) for:

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