XAND CLEC, LLC NY P.S.C. Tariff No. 1 - Telephone Initial Effective Date: October 31, 2012 Leaf No. 78 Revision: 0 Superseding Revision:

5. <u>SWITCHED SERVICES</u> (CONT'D)

5.5 <u>Accounting Code Service</u>.

Company, by means of multi-digit Accounting Codes associated with a billing number, can provide Customer with the capability to allocate usage charges to separate cost centers. Customer shall be required to input appropriate codes before the Call is processed. Customer may order either non-validated or validated Accounting Codes.

Non-validated Accounting Codes are used by Customer to categorize and secure communications expenditures and access. Customer notifies Company as to how many digits, from one (1) to five (5), shall be dialed and Company's network shall only authorize Calls which are associated with an Accounting Code with the correct number of digits. Customer controls the assignment of the actual numbers to be dialed. Neither Nonrecurring charges per account are applicable to Non-validated Accounting Code service.

Validated Accounting Codes are verified by the number of digits as well as the sequence of the digits dialed. The caller must know the preassigned accounting code to complete the Call.