

BELLSOUTH LONG DISTANCE, INC.
d/b/a AT&T Long Distance Service
N.Y. DPS Tariff No. 4 - Telephone
Effective Date: April 3, 2011

Section 2
Leaf No. 33
Revision: 0
Superseding Revision:

SECTION 2 - RULES AND REGULATIONS

2.21 Special Construction And Special Arrangements, (Cont'd.)

2.21.2 Basis for Charges - Where the Company furnishes a facility on special construction basis, or any service for which a rate or charge is not specified in this tariff, charges will be based on the costs incurred by the Company and may include the following: (i) non-recurring type charges, (ii) recurring type charges, (iii) termination liabilities or (iv) combinations thereof. The agreement for special construction will ordinarily include a minimum service commitment based upon the estimated service of the facilities provided.

2.21.3 Basis for Cost Computation - The costs referred to in Section 2.17.2 preceding may include one or more of the following items to the extent they are applicable:

- (A) Cost installed of the facilities to be provided including estimated costs for the rearrangements of existing facilities. Cost installed includes the cost of: (i) equipment and materials provided or used, (ii) engineering, labor and supervision, (iii) transportation, (iv) rights of way and (v) any other item chargeable to the capital account.
- (B) Annual charges including the following: (i) cost of maintenance, (ii) depreciation on the estimated cost installed of any facilities provided, based on the anticipated useful service life of the facilities with an appropriate allowance for the estimated net salvage, (iii) administration, taxes and uncollectible revenue on the basis of reasonable average costs for these items, (iv) any other identifiable costs related to the facilities provided and (v) an amount for return and contingencies.

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