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## BELLSOUTH LONG DISTANCE, INC.

d/b/a AT&T Long Distance Service New York Tariff No. 3 - Telephone Effective Date: April 3, 2011 Section 2 Leaf No. 14 Revision: 0 Superseding Revision:

## SECTION 2 – RULES AND REGULATIONS

## 2.9 Advance Payments

The Company reserves the right to require an advance payment from the Customer instead of or in addition to a security deposit. The advance payment shall be in an amount equal to or less than estimated installation charges plus two months' estimated billing.

## 2.10 Taxes

Any assessments, franchise fees, privilege, license, occupation, excise, or other similar taxes or fees, whether in lump sum or at a flat rate, or based on receipts, or based on poles, wire or other utility property units, imposed upon the Company by any governmental authority shall be added pro rata, insofar as practical, in amounts which in the aggregate for the Company's Customers of any political entity shall be equal to the amount of any such tax upon the Company. The Company shall, so long as any such tax or fee is in effect, add to the bills of the Customers in such political entity pro rata on the basis of the revenue derived by the Company from each such Customer, an amount sufficient to recover any such tax or fee.

Unless otherwise specified in this tariff, any such taxes and fees are in addition to rates as quoted in this tariff and are included as separate line items on the Customer's bill.

Carol Paulsen, Director Regulatory 208 South Akard Street, Dallas, Texas 75202