

PSC NO.: 1 TELEPHONE
Windstream New York, Inc.
Initial Effective Date: August 26, 2006

Section: 10 Leaf: 6
Revision: 0
Superseding Revision:

SECTION 10 - LOCAL EXCHANGE SCHEDULE (Cont'd.)

C. LOCAL EXCHANGE SCHEDULE - RATE TABLE (Cont'd.)

7. State Revenue Taxes

Rates and charges that apply to the provision of telephone service are subject to New York State revenue taxes.

The applicable Gross Revenue Surcharge rates are shown on a statement which is attached to this tariff. Any changes to these rates will be filed on 15 days' notice to customers and the Commission, and as directed by the Commission. Whenever the state levies a new tax on the company's gross revenues, repeals such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and the company will file revised surcharges as directed by the Commission.

Issued by: Vice President, Little Rock, Arkansas