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NY PSC Tariff No. 5 – Telephone PAETEC Communications, Inc.

Initial Effective Date: 10/10/2003

Section: 5 Leaf: 1 Revision: 0

Effective Rate Schedule

A. Gross Revenue, Gross Income and Gross Earnings Surcharges

In addition to all recurring, non-recurring, minimum usage, or special charges, the subscriber shall pay each of the following surcharges designed to recover New York utility taxes imposed on the carrier:

(i) State Gross Revenue Tax Surcharge, imposed on all charges for recurring, non-recurring, minimum, usage or special charges for intrastate service as follows*:

Period Surcharge 1999 - current 2.875%

- (ii) New York City Tax Surcharge, equal to 2.35%, imposed on all charges for services consumed within the City of New York.
- (iii) MTA Tax Surcharge, imposed on all charges for all services consumed within the Metropolitan Commuted Transportation District, as follows:

Period Surcharge 10/98 - current 0.723%

The surcharges noted above shall be added to all charges for services (except for late payment charges and returned check charges), and together with all such charges, shall be subject to all sales, use, and excise taxes payable by subscriber pursuant to Section 2.13 of this tariff.

* These surcharges are not applicable to services provided for resale to telecommunications companies possessing a certificate of public convenience and necessity issued by the public service commission.

Richard E. Ottalagana, Executive Vice President, Fairport, New York