Initial Effective Date: May 10, 2003 Superseding Revision:

4.5.1 Gross Revenue Surcharge and MTA Tax

The currently applicable State gross revenue surcharge rates and MTA tax rates are shown on Statement 1 attached to this tariff. Any changes to the Gross Revenue Surcharge will be filed on fifteen (15) days notice to Customers and the N.Y.P.S.C., and as directed by the N.Y.P.S.C.. Whenever the State levies a new tax on the Company's gross revenues, repeals such a tax or changes the rate of such a tax, the N.Y.P.S.C. may approve new surcharge factors, and the Company will file revised surcharges, as directed by the N.Y.P.S.C..

Leaf: 16 Revision: 0

4.5.2 Other Charges

If an entity other than the Company (e.g., another carrier or a supplier) imposes charges on the Company, in addition to its own internal costs, in connection with a service or activity for which the Company's nonrecurring charge is specified, those charges will be passed on to the Customer. It shall be the responsibility of the Customer to pay any such taxes that subsequently become applicable retroactively.