

ZenFi Networks, LLC  
Tariff NY PSC No. 2  
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Leaf No. 40  
Revision: 0  
Superseding Revision:

29.0 Characterization of Rent for United States Federal Income Tax Purposes; Reporting.

- 29.1 A Service Order will be treated as a true lease for United States federal income tax purposes, and the Service Order will constitute a Section 467 rental agreement as defined in Section 467(d) of the Code.
- 29.2 The Parties to a Service Order shall report Rent to the Internal Revenue Service in accordance with Section 29.3 of this Tariff.
- 29.3 Allocation of Rent: Rent represents total rent for the Lease Term and is to be allocated on a pro-rata basis to each Rental Period. Such allocation is intended to constitute an allocation of fixed rent within the meaning of Treasury Regulation Section 1.467-1(c)(2)(ii)(A).

30.0 Emergency/ Crisis/ Disaster Restoration And Provisioning - Telecommunications Service Priority

30.1 General

- A. The Telecommunications Service Priority (TSP) Program is a federal program used to identify and prioritize telecommunications services that support national security or emergency preparedness (NS/EP) missions.

NS/EP services are defined as those telecommunications services which are used to maintain a state of readiness or respond to and manage any event or crisis which causes or could cause injury or harm to the population, damage or loss to property, or degrades or threatens the NS/EP posture of the United States.

TSP restoration and/or provisioning shall be provided in accordance with Part 64, Appendix A of the Federal Communications Commission's Rules and Regulations (47 C.F.R.), and the "Service Vendor Handbook For The Telecommunications Service Priority (TSP) Program" and the "Service User Manual for the Telecommunications Service Priority (TSP) System" (NCS Manual 3-1-1) (Service User Manual) issued and updated as necessary by the Office of Priority Telecommunications (OPT) of the National Communications System. Any changes to or reissuance of these regulations or manuals supersede tariff language contained herein.

- B. The TSP program has two components, restoration and provisioning.

- 1. A restoration priority is applied to new or existing telecommunications services to ensure restoration before any other