Lingo Communications of the Northeast, LLC PSC No: 1 - Telephone Effective Date: February 24, 2019 Leaf 168 Revision: 0 Superseding Revision:

## LOCAL AND INTEREXCHANGE TELECOMMUNICATIONS SERVICES

## SECTION 9 - SPECIAL ARRANGEMENTS (CONT'D.)

- 9.1 Special Construction (Cont'd.)
  - 9.1.2 Basis for Cost Computation (Cont'd.)
    - D. Administration, taxes, and uncollectible revenue on the basis of reasonable average cost for these items.
    - E. License preparation, processing, and related fees.
    - F. Tariff preparation, processing and related fees.
    - G. Any other identifiable costs related to the facilities provided; or
    - H. An amount for return and contingencies.
  - 9.1.3 Termination Liability

To the extent that there is no other requirement for use by the Company, a termination liability may apply for facilities specially constructed at the request of a customer.

A. The period on which the termination liability is based is the estimated service life of the facilities provided.