

Atlantic Metro Communications II, Inc.
Tariff NY PSC No. 1
Effective Date: Feb. 14, 2016

Leaf No. 79
Revision: 0
Superseding Revision:

33.0 Characterization of Rent under an Indefeasible Right of Use ("IRU") for United States Federal Income Tax Purposes; Reporting.

33.1 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.

33.2 The Parties to a Service Order shall report Rent to the Internal Revenue Service in accordance with Section 33.3 of this Tariff.

33.3 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).

Issued by:

Matthew Lombardi, CEO

Effective 01/21/2016 under authority of PSC by Order made 01/21/2016 in Order Number 15-02135
Cancelled effective 02/15/2021. 4 Century Drive, Parsippany, New Jersey 07054