

TC Systems, Inc.  
P.S.C. No. 7 -- Telephone  
Access Services  
Effective Date: March 28, 2016

Section 9  
Leaf No. 12  
Revision: 2  
Superseding Revision: 1

## 9. AT&T DEDICATED ETHERNET

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### 9.5 General Provisions

#### 9.5.1 Payment, Billing and Calculation of Charges

##### A. General Charges and Fees

###### Gross Receipts Tax Allotment

When utility or telecommunications assessments, franchise fees, privilege, license, occupational, excise, or other similar taxes or fees, based on receipts or assets are imposed by certain taxing jurisdictions upon the Company or upon LECs and passed on to the Company through or with access charges, the amounts of such taxes or fees will be billed to Customers in such a taxing jurisdiction on a prorated basis. The Gross Receipts Tax Allotment applicable to Customer for a given taxing jurisdiction is equal to the applicable Tax Factor (which may vary from time to time), multiplied by the net charges for the services subject to such taxes or fees provided to and billed to each Customer Site in such a taxing jurisdiction. The bill display name for and the amount of the Gross Receipts Tax Allotment may vary from state to state.

##### B. Miscellaneous Charges

###### 1. Return Check Fee

A Return Check Fee may be applied to Customer's bill for each occasion that a check, bank draft, or an electronic funds transfer item is returned for the reason of insufficient funds or no account. See the Price List for the current charge.

###### 2. Access Arbitrage Fee

The Access Arbitrage Fee applies if Customer engages in Access Arbitrage. The Access Arbitrage Fee, as stated in the Price List, is for each minute of use of long distance service for High Cost Calls in excess of 7.37%.

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Issued by: Linda Guay, Director