

Birch Communications of the Northeast, Inc.
d/b/a Birch
PSC No: 1 - Telephone
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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.

Issued By: Gordon P. Williams, Jr., Senior Vice President & General Counsel