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Light Tower Fiber Long Island LLC d/b/a Lightower Fiber Networks P.S.C. No. 1 – Communications Effective Date: March 29, 2013 Leaf No. 12 Revision: 0 Superseding revision:

2.1.5 Taxes, Surcharges, and Fees

- (A) The Customer is responsible for the payment of any sales, use, gross receipts, income or revenue, universal service, Telecommunications Relay Service, excise, access, 911/E911, subscriber line, franchise, occupation, business, license, privilege or other local, state, or federal charges or surcharges, however designated, whether assessed directly on the Company or assessed on another company or carrier and passed on to the Company (hereinafter individually or collectively referred to as "Fees"), as determined and billed by the Company. The rates for Services provided in this Tariff, unless otherwise specified herein, do not include Fees. Fees imposed by a particular jurisdiction (e.g., count or municipality) will be billed only to those Customers with lines in the affected jurisdiction. When the Company by virtue of collecting Fees incurs costs that would not otherwise normally be incurred, all such costs shall be determined by the Company and billed, insofar as practical, to the Customers with lines in the affected jurisdiction. The Customer is responsible for any Fees that become applicable retroactively.
- (B) Should a local, state or federal jurisdiction assert a right to impose Fees on the Company's operations, the Company may elect to bill the Customer and collect such Fees or it may elect not to do so, pending the conclusion of any challenges to such jurisdiction's right to impose Fees. If it has billed and collected the Fees, and the Fees later are found to have been invalid and unenforceable, the Company shall credit or refund such amounts to affected Customers, less a reasonable administrative fee, only if the Fees collected were retained by the Company or the Fees delivered to the jurisdiction in question were later returned to the Company. If the Fees were paid to the jurisdiction in question and not returned to the Company, the Customer agrees that his/her/its recourse is against the jurisdiction in question and not against the Company. The Customer specifically agrees to hold the Company harmless from any and all liability for Fees that were delivered to the jurisdiction in question and not returned to the Company.
- (C) Certain municipalities impose a tax upon gross earnings, income or receipts of a Company operating within that municipality. Bills rendered to Customers will include such applicable surcharges. The surcharge percentage applies to local rates and charges. Surcharge percentages are adjusted on short notice to reflect changes in taxes.

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