Berkshire Cable Corporation   Leaf 40
d/b/a FairPoint Long Distance   Revision 0
PSC No. 1 - Telephone   Superseding Revision:
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MESSAGE TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4 - RATES, (CONT'D.)

4.2   Rate Schedules, (Cont'd.)

    4.2.6   Surcharges

        A.   Sales, Use and Excise Taxes - In to all recurring, non-recurring, and minimum usage surcharges and special charges, the customer shall also be responsible and pay all applicable federal, state, and local sales, use, and excise taxes.

        B.   Gross Revenue, Gross Income, and Gross Earnings Surcharges Tax Surcharges

          1.   In addition to all recurring, nonrecurring, minimum usage surcharges and special charges, the customer shall also be responsible and pay each of the following surcharges to be imposed on all charges for recurring, nonrecurring, minimum usage or special charges designated to recover gross revenue, gross income and gross earnings taxes, imposed on the carrier.

            i.   The Surcharge for State Gross income and Gross Earnings Taxes is a monthly surcharge to recover the additional expense related to the State Gross Income and Gross Earnings Taxes and applies to all charges for recurring, nonrecurring, minimum, usage, or special charges for intrastate services.

            ii.   The New York City surcharge is imposed on all charges for recurring, non-recurring, minimum, usage, or special charges for services consumed within the City of New York.

            iii.   MTA surcharge is imposed on all charges for recurring, nonrecurring, minimum, usage or special charges for services consumed within the Metropolitan Commuter Transportation District.

          2.   The surcharge imposed under A. above will be added to all recurring, nonrecurring, minimum, usage surcharges or special charges for services, and together with such charges, shall be subject to all sales, use, and excise taxes imposed by Section 4.2.6.A.

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