Berkshire Cable Corporation d/b/a FairPoint Long Distance PSC No. 1 - Telephone Effective Date: April 16, 2013 Leaf 16 Revision 0 Superseding Revision:

MESSAGE TELECOMMUNICATIONS SERVICES TARIFF

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

- 2.5 Charges and Payments for Service or Facilities, (Cont'd.)
 - 2.5.2 Description of Payment and Billing Periods
 - A. Service is provided and billed on a monthly basis. Service continues to be provided and billed on a monthly basis until canceled by the Customer through notice given to the Company.
 - B. When billing functions are performed by a Local Exchange Carrier (LEC), commercial credit card company or others, the payment conditions and requirements of such LECs apply, including any applicable interest.
 - C. In the event a Local Exchange Carrier, commercial credit card company or others ceases efforts to collect any amounts associated with the Company's charges, the Company may bill the Customer or the called party directly, and may utilize its own billing and collection procedures which shall be consistent with all applicable statutes, rules and regulations.
 - 2.5.3 Taxes
 - A. Sales tax is covered by state statute and other applicable taxes may be covered by state or federal statutes. Such taxes may be included on Customer bills in accordance with any applicable rules of the state or federal regulatory authority.
 - B. In addition to all recurring, non-recurring, minimum usage, surcharges or special charges, the Customer identified in this Tariff shall also be responsible for and shall pay all applicable federal, state and local taxes or surcharges, including sales, use, excise, gross earnings, and gross income taxes. All such taxes shall be separately shown and charged on bills rendered by Company or its billing agent. Sales and use taxes shall be applied to all charges and shall also be applied to all applicable gross earnings, gross revenue and gross income taxes.