

Crosslake Fiber USA LP  
NY P.S.C. Tariff No. 1 – Telecommunications  
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- 27.6 Customer shall indemnify Crosslake Fiber USA LP against and hold Crosslake Fiber USA LP and the Crosslake Fiber USA LP Facilities and Customer Fibers free and clear of and from all mechanics' liens and claims of liens, and all other liabilities, liens, claims and demands on account of any work done by or on behalf of Customer in connection with the Customer Fibers and the Service. Nothing contained in this Tariff or any applicable Service Order(s) shall be deemed to constitute a consent of Crosslake Fiber USA LP to subject the Crosslake Fiber USA LP Facilities or Customer Fibers to liability under any mechanics' or other lien law. If Customer receives notice that a lien has been or is about to be filed against the Crosslake Fiber USA LP Facilities or Customer Fibers, or any action affecting title to the Crosslake Fiber USA LP Facilities or Customer Fibers has been commenced on account of work done by or on behalf of Customer, or materials furnished to or for Customer by such lienors, Customer will immediately give Crosslake Fiber USA LP notice of such occurrence, and if the lien is not removed within a reasonable time, as determined in Crosslake Fiber USA LP's sole discretion, the same will constitute a material default by Customer under this Tariff.
- 28.0 Characterization of Rent for United States Federal Income Tax Purposes; Reporting.
- 28.1 A Service Order will be treated as a true lease for United States federal income tax purposes, and the Service Order will constitute a Section 467 rental agreement as defined in Section 467(d) of the Code.
- 28.2 The Parties to a Service Order shall report Rent to the Internal Revenue Service in accordance with Section 28.3 of this Tariff.
- 28.3 Allocation of Rent: Rent represents total rent for the Lease Term and is to be allocated on a prorata basis to each Rental Period. Such allocation is intended to constitute an allocation of fixed rent within the meaning of Treasury Regulation Section 1.467-1(c)(2)(ii)(A).

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