

ADVANCED SERVICES

SECTION 2 – REGULATIONS (Cont'd)

2.14 Taxes (Cont'd)

- 2.14.5** If applicable law excludes or exempts a purchase of Services from a Tax, but does not also provide an exemption procedure, then Company will not collect such Tax if Customer (i) furnishes Company with a letter signed by an officer of Customer claiming an exemption and identifying the applicable law which allows such exemption, and (ii) supplies Company with an indemnification agreement, reasonably acceptable to Company, which holds Company harmless on an after-tax basis with respect to forbearing to collect such Tax.
- 2.14.6** With respect to any Tax or Tax controversy covered by this section, Customer will be entitled to contest, pursuant to applicable law, and at its own expense, any Tax that it is ultimately obligated to pay. Customer will be entitled to the benefit of any refund or recovery resulting from such a contest.
- 2.14.7** Failure to include Taxes on an invoice or to state a Tax separately shall not impair the obligation of Customer to pay any Tax. Nothing shall prevent Company from paying any Tax to the appropriate taxing authority prior to the time: (1) it bills Customer for such Tax or (2) it collects the Tax Customer. Notwithstanding anything in this Tariff to the contrary, Customer shall be liable for and Company may collect Taxes which were assessed by or paid to an appropriate taxing authority within the statute of limitations period but not included on an invoice within four (4) years after the Tax otherwise was owed or due.

2.14.8 Federal Universal Service Fund (FUSF) Surcharge

The Federal Universal Service Fund (FUSF) Surcharge recovers the Company's contributions to the Universal Service Support Mechanisms. Customers may certify exemption from FUSF Surcharges at the ACNA level, BAN level or circuit level. Certification at the ACNA level will exempt all BANs under that ACNA. Certification at the BAN level will exempt only the specified BANs. A Customer must annually certify exemption from FUSF Surcharges.

A percentage surcharge factor is assessed monthly on billed recurring and non-recurring charges of end user services other than surcharges described in Section 2.

FUSF Surcharge factor: 0.151

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2.15 Customer Equipment

Service may be used with or terminated in Customer Equipment. Such Customer Equipment shall be furnished by and maintained at the expense of Customer, except as otherwise provided.