

Issued: September 30, 2014

Transmittal No. 138

Effective: October 1, 2014

CHECK SHEET

The title page and pages inclusive of this tariff are effective as of the date shown at the bottom of the respective pages. Original and revised pages, as named below, comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this page.

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SECTION 2 - REGULATIONS, (Cont'd.)

2.7 Taxes and Fees

2.7.1 All applicable taxes (e.g., excise taxes, sales taxes, municipal utilities taxes) are listed as a separate line item on the Customer's bill and are not included in the quoted rates and charges set forth in this tariff.

2.7.2 To the extent that a municipality, other political subdivision or agency of government, or the Commission imposes upon and collects from the Company a gross receipts tax, occupation tax, license tax, permit fee, franchise fee, or regulatory fee, such taxes and fees shall, insofar as practicable and allowed by law, be billed pro rata to Customers receiving service from the Company within the territorial limits of such municipality, other political subdivision or agency of government.

2.7.3 The Company may adjust its rates and charges or impose additional rates and charges on its Customers in order to recover amounts it is required by governmental or quasi-governmental authorities to collect from or pay to others in support of statutory or regulatory programs. Examples of such programs include, but are not limited to, the Universal Service Fund (USF). Imposition, billing and collection of such rates and charges are subject to billing and other system changes by the Company.

A. For recovery of contributions paid by the Company to support Universal Service Fund Fee (USF)

Telecommunications services provided by the Company are subject to an undiscountable monthly Universal Service Fund Fee, payable by the Customer. The fee shall be calculated as follows:

The gross amounts (exclusive of taxes) attributable to interstate and international services billed to the Customer by the Company will be multiplied by the following percentages:

14.0 percent for bills rendered on July 1, 2014 through September 30, 2014;

(T)

14.3 percent for bills rendered on or after October 1, 2014.

(I,T)

The USF Fee will not be applied to services sold by the Company to a Customer for resale for which the Customer has filed a Universal Service Worksheet, unless the Customer has a de minimis exemption which exempts the Customer from paying directly into the Universal Service Fund.