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TAX EFFECT RECOVERY

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Contributions in aid of construction (“contributions”) made pursuant to the following provisions of the Terms and Conditions shall be multiplied by a Tax Effect Recovery Factor (TERF) of 1.15327 to determine the total payment amount due from the Customer (or Applicant):

1. Section IV – Service Connections, Paragraphs F.3.a., F.3.b., and F.3.d. (one-time charge only);
2. Section XXII, Electric Line Extensions and Installations.

The TERF shall also be applied to other contributions that may occur from time to time to the extent they are classified as taxable income to the Company. However, the TERF shall not be applied to contributions for the provision of temporary service.