

ELECTRIC SERVICE TARIFF:

LOCAL TAX ADJUSTMENT

SCHEDULE: "LT-1"



PAGE	EFFECTIVE DATE	REVISION	PAGE NO.
1 of 1	With Service Rendered on or After June 17, 1975	Fifth	10.30

AVAILABILITY:

Applicable as a modification of each filed rate of the Company.

ADJUSTMENT:

If any political subdivision of the state or any taxing district collects or receives from the Company any payment whether in money, service, or other thing of value; (1) for or by reason of the use of the streets, alleys, or public places of the political subdivision or taxing district, or (2) for or by reason of any license, privilege, inspection, franchise tax, fee, charge, or other imposition, whether in a lump sum or at a flat rate, or based on receipts or otherwise, the aggregate amount of such payments shall be billed insofar as practicable, pro rata to the customers within such political subdivision, taxing district or part of either in which such payments are applicable, allocated among such customers on the basis of the revenue derived by the Company from each such customer; provided, however, the foregoing shall not apply to ad valorem taxes, nor to license taxes on the sales of appliances, nor to the amount of any assessments for special benefits, such as sidewalks, street pavings and similar improvements; and provided further that the foregoing shall not apply as to any given political subdivision,

- (a) to sums which the Company is obligated to pay to a political subdivision pursuant to the franchise thereafter remains in effect unchanged, or
- (b) to sums not exceeding 4% of residential and commercial sales of electricity annually which the Company is obligated to pay to a political subdivision pursuant to a franchise coming into existence after the 17th day of June, 1975, or
- (c) to sums not exceeding 4% of residential, commercial and industrial sales of electricity annually which the Company is obligated to pay to political subdivision pursuant to a franchise, coming into existence after the 17th day of June, 1975, and having a definite term of at least thirty-five (35) years duration or a franchise which as of the 17th day of June, 1975, had a definite term with at least thirty-five (35) years remaining.

GENERAL TERMS & CONDITIONS:

The adjustment calculated under this rider is subject to change in such an amount as may be approved and/or amended by the Georgia Public Service Commission.

Service hereunder subject to the Rules and Regulations for Electric Service on file with the Georgia Public Service Commission.