

**SHENANDOAH VALLEY ELECTRIC COOPERATIVE
MT. CRAWFORD, VA**

SALES AND USE TAX SURCHARGE-Q

**APPLICABLE TO SCHEDULES "RQ", "CQ", "GQ", "PHQ", "PPQ",
"OLQ", "ALQ", "MSLQ", PCQ-2 and "SLQ"**

Effective January 1, 2010, a Sales and Use Tax Surcharge of .000083 per kilowatt-hour shall be applied to all consumer bills rendered under Rate Schedules set out above.

The current surcharge shall remain in effect through December 31, 2010. Prior to the beginning of each subsequent year, the Cooperative will update the amount of the surcharge to reflect the estimated sales and use tax it expects to incur for that year plus any true-up amounts from the prior period.