

COPEL DISTRIBUIÇÃO S.A.

CORPORATE BYLAWS

Approved and consolidated by the 33rd Extraordinary Shareholders' Meeting, of November 07, 2013, and amended by the 37th Extraordinary Shareholders' Meeting, of April 23, 2015, by the 41st Extraordinary Shareholders' Meeting, of April 28, 2016, by the 45th Extraordinary Shareholders' Meeting, of July 4, 2016, by the 50th Extraordinary Shareholders' Meeting, of December 23, 2016, by the 51st Extraordinary Shareholders' Meeting, of February 14, 2017, by the 53rd Extraordinary Shareholders' Meeting, of April 28, 2017, by the 54th Extraordinary Shareholders' Meeting, of June 08, 2017, and by the 56th Extraordinary Shareholders' Meeting, of June 30, 2017.

Registration as Corporate Taxpayer (CNPJ): 04.368.898/0001-06

State Registration: 90.233.073-99

Municipal Registration: 1 100 00423992-4

Commercial Registry Number: 41300019282

Address: Rua José Izidoro Biazetto, 158

Curitiba - Paraná - Brazil

Zip code: 81200-240

Website: <http://www.copel.com>

Phone: (55-41) 3322-3535

Fax: (55-41) 3331-4148

CONTENTS

CHAPTER I	NAME, HEAD OFFICE, OBJECTS AND LIFE TERM	03
CHAPTER II	EQUITY AND SHARES.....	03
CHAPTER III	MANAGEMENT OF THE COMPANY.....	03
	Section I MANAGEMENT	03
	Section II THE BOARD OF DIRECTORS	03
	Section III THE EXECUTIVE BOARD	04
	Section IV COMMON RULES APPLICABLE TO THE SENIOR MANAGEMENT	06
CHAPTER IV	THE FISCAL COUNCIL	06
CHAPTER V	THE SHAREHOLDERS' MEETING.....	06
CHAPTER VI	THE FINANCIAL YEAR.....	07
CHAPTER VII	GENERAL AND TRANSITIONAL PROVISIONS	07
 APPENDIXES:		
	1. AMENDMENTS TO THE BYLAWS	8
	2. CHANGES IN THE CAPITAL STOCK (ARTICLE 4)	9
	3. STATE LEGISLATION N. 12,355/98	10
	4. ANEEL RESOLUTION N. 558/00	11
	5. ANEEL RESOLUTION N. 258/01	12

ABBREVIATIONS:

SM - Shareholders Meeting

ASM - Annual Shareholders Meeting

SSM - Special Shareholders Meeting

CRSP - Commercial Registry of the State of Paraná

ONS PR - Official Newspaper of the State of Paraná

ONU - Official Newspaper of the Union

Note:

The original text of Copel Distribuição S.A. Bylaws has been granted by Companhia Paranaense de Energia - Copel on March 20, 2001, at the registry of Copel Distribuição S.A. — through a public deed (filed on pages 134/137 of registry book no. 612-N) - at the 10th Registry Office in Curitiba and also filed at the Commercial Registry of the State of Paraná - CRSP under number 41300019282, on April 4, 2001.

CHAPTER I - NAME, HEAD OFFICE, OBJECTS AND LIFE TERM

- Article 1** Copel Distribuição S.A., abbreviated Copel DIS, is a wholly-owned subsidiary corporation of Companhia Paranaense de Energia - Copel, with the following objects:
- a) carrying out power distribution public service, and related services; and
 - b) studying, planning, designing, implementing, operating and maintaining power distribution systems.
- Sole Paragraph** To further the purpose as stated above, as well as to meet technical, marketing and return goals, Copel DIS shall establish with Companhia Paranaense de Energia - Copel a corporate management contract.
- Article 2** The Corporation shall have its principal office and legal domicile at Rua José Izidoro Biazetto, 158, Bloco C, Mossunguê, in the city of Curitiba, State of Paraná, and may open or close branch offices.
- Article 3** The Company is incorporated for an unlimited period of time.

CHAPTER II - EQUITY AND SHARES

- Article 4** Underwritten paid-up capital is R\$4,746,052,944.97 (four billion, seven hundred and forty-six million, fifty-two thousand, nine hundred and forty-four *reais* and ninety-seven cents) represented by 4,746,052,944 (four billion, seven hundred and forty-six million, fifty-two thousand, nine hundred and forty-four) common shares with no par value.

CHAPTER III - MANAGEMENT OF THE COMPANY

SECTION I

MANAGEMENT

- Article 5** The management of the Company shall be entrusted to the Board of Directors and to the Executive Board.
- Article 6** The Company representation shall be vested exclusively in the Executive Board.

SECTION II

THE BOARD OF DIRECTORS

- Article 7** The Board of Directors shall consist of 3 (three) members, including, at least, the Chief Executive Officer and one Officer from Companhia Paranaense de Energia - Copel.
- Sole Paragraph** The unified term of office of the members of the Board of Directors shall be of two years, reelection being permitted.
- Article 8** The chairman of the Board of Directors shall be appointed by Companhia Paranaense de Energia - Copel. Should his or her absence or any impediment occur, he or she shall be replaced by a Board member appointed by his or her peers.
- Article 9** The Board of Directors shall hold an ordinary meeting once every three months. Extraordinary meetings shall be convened whenever necessary. Both ordinary and extraordinary meetings shall be called by the Board Chairman with a minimum 72-hour notice. The Board of Directors shall operate with the presence of simple majority of its members.

- Article 10** The Board of Directors shall:

- I. make sure that Company's actions are taken to guarantee adjusted results via management contracts with Companhia Paranaense de Energia - Copel;
- II. lay down the overall strategy for the Company business;
- III. elect, discharge, accept resignations, and replace Company officers, as well as prescribe their duties, in accordance with the provisions in these Bylaws;
- IV. oversee the officers' performance, examine books, documents, and obligations of the Company;
- V. give its opinion on the reports of the management and on the accounts rendered by the Executive Board;
- VI. set down criteria for the transfer and/or loan for use of permanent assets, the creation of charges in rem and guarantees for liabilities whenever the amount of the operation exceeds two per cent of the Company's net worth;
- VII. deliberate on other affairs submitted to them by the Executive Board;
- VIII. call Shareholders' Meetings, either by its chairman or the executive secretary; and
- IX. ensure the compliance with the applicable regulations issued by the Agência Nacional de Energia Elétrica - Aneel (National Agency of Electric Power), by means of normative acts, as well as through regulatory provisions in the concession agreement signed by the Company, making sure the full application, on the base dates, of the tariff values established by the grantor.

Paragraph 1 The deliberations of the Board of Directors shall pass by simple majority of votes.

Paragraph 2 The minutes of the Board of Directors' meetings containing resolutions intended to affect third parties shall be filed at the Commercial Registry and published afterwards.

Article 11 It is incumbent upon the chairman of the Board of Directors to grant leave of absence to its members, to preside over meetings, to set work directives, and to hold the casting vote, besides his or her own. The chairman's leaves of absence shall be granted by the Board.

SECTION III

THE EXECUTIVE BOARD

Article 12 The Company shall have an Executive Board with executive duties and it shall be composed of four members all residing in the country, Brazilians or a majority of Brazilians, who shall be elected by the Board of Directors for a three-year term, reelection being permitted. The Chief Officers shall be: a Chief Executive Officer; a Chief Financial Officer; a Chief Legal and Institutional Relations Officer and a Chief Assistant Officer.

Sole Paragraph The positions of Chief Financial Officer and Chief Legal and Institutional Relations Officer shall be occupied exclusively, and respectively, by the Chief Financial and Investor Relations Officer and the Chief Legal and Institutional Relations Officer of Companhia Paranaense de Energia - Copel, with no additional remuneration.

Article 13 Should decease, resignation, or permanent impediment of any Officer occur, the Board of Directors shall elect within thirty days after the event a replacement who shall serve for the remainder of the term of office. The Chief Executive Officer may appoint a temporary replacement until the election is held. Nevertheless, the election may be dispensed with if the vacancy occurs in a year in which the Executive Board's term of office should expire.

Article 14 In case of temporary impediment or leave of absence of any Officer, the Chief Executive Officer may appoint another officer to replace him or her.

Article 15 The duties of the Executive Board are prescribed as follows:

- I. managing all Company businesses in order to pursue sustainable development;
- II. observing the policies and guidelines set forth by Companhia Paranaense de Energia - Copel, under its coordination concerning matters defined in its Bylaws;
- III. comply with the management contract signed with Companhia Paranaense de Energia - Copel;
- IV. advising the Board of Directors on acquisition of properties, transfer and loan for use of Company's assets, creation of charges in rem, or guarantees for liabilities in operations exceeding two per cent of the Subsidiary's net worth; deliberating on those which are under that limit, submitting reports to all the members of Board of Directors and Fiscal Council every time the accrued value of these operations reaches 5%;
- V. being represented at the Annual Shareholders' Meeting by its Chief Executive Officer or another Officer appointed by the former; and
- VI. granting leave of absence to its members.

Paragraph 1 The Company shall be bound by the joint signature of two officers, one of which shall be the Chief Executive Officer.

Paragraph 2 The duties referred to in articles 16 to 18 of these Bylaws may be expanded by the Board of Directors.

Paragraph 3 Each Officer may represent the Company by signing agreements, granting loans for use, renting and purchasing goods and services, provided that such acts are in compliance with internal regulations approved by the Executive Board. For the performance of those acts, the Company may appoint delegates from its staff.

Paragraph 4 The Company may appoint attorneys with clearly defined powers for specific acts and operations, and also attorneys "ad negotia" to sign any documents of corporate responsibility, provided the period of their appointment is specified in the document of appointment.

Paragraph 5 Notwithstanding the provisions in article 16, item IV, of these Bylaws, the Company may also be represented in court by personal deposition of a lawyer or by an employee appointed by the Chief Executive Officer.

Paragraph 6 The resolutions of the Executive Board shall be passed by a majority of votes. Should the Chief Executive Officer dissent from any decision, he or she may take the effects of such decision and call a meeting of the Shareholders' Meeting within five days to rule on the matter.

Article 16 The **Chief Executive Officer** shall be responsible for:

- I. directing and coordinating the work of the Executive Officers;
- II. manage the Company's business in a sustainable manner, considering the economic, social and environmental factors and climate change as well as the related risks and opportunities in all of the activities under his responsibility;
- III. proposing the Executive Officers' duties to the Board of Directors;
- IV. representing the Company in a court of law or wherever it might be required, and in its relations with third parties. For the performance of such acts attorneys or delegates may be appointed;
- V. signing all documents which entail corporate liabilities in accordance with the provisions of article 15, paragraphs 1 and 3;
- VI. submitting the annual report on the Company's activities to the Annual Shareholders' Meeting accompanied by the opinion of the Board of Directors; and

VII. carrying out the functions of Executive Secretary of the Board of Directors.

Article 17 The **Chief Financial Officer** shall be responsible for managing activities and coordinating matters related to economic, financial, taxation, accounting and budgeting management, to asset insurance and applications and investments in the financial market.

Article 18 The **Chief Legal and Institutional Relations Officer** shall be responsible for managing, leading and coordinating the political and institutional relations of the Company with government and private bodies as well as for defining and coordinating all activities concerning legal assistance, including the hiring of external legal services.

Sole Paragraph Due to the competences involved, the Chief Legal and Institutional Relations Officer shall hold a Bachelor of Laws university degree and shall be regularly registered in the Brazilian Bar Association (OAB), as established in the Law Practice Statute and in OAB's by-laws.

Article 19 The **Chief Assistant Officer** shall be responsible for performing the duties specifically assigned to him or her according to these Bylaws.

SECTION IV

COMMON RULES APPLICABLE TO THE SENIOR MANAGEMENT

Article 20 The senior managers shall submit a statement of their private assets at the beginning and at the end of their term of office in compliance with the law.

Article 21 The investiture of the senior managers in their respective positions shall occur through the signing of the "investiture term", in a specific book.

Article 22 The compensation of the senior managers shall be established annually by the Annual Shareholders' Meeting and may be changed upon decision by an Extraordinary Shareholders' Meeting.

Sole Paragraph A Chief Officer employed by the Corporation may choose between the remuneration attributed to the other officers or his or her salary as a Corporation employee.

CHAPTER IV - THE FISCAL COUNCIL

Article 23 The Corporation shall have a Fiscal Council composed of 3 (three) members and 3 (three) alternates, that shall be the same indicated by the majority shareholder, elected annually at the Shareholders' Meeting.

Article 24 The Fiscal Council shall operate permanently and shall meet whenever called by its Chairman.

Sole Paragraph The chairman of the Fiscal Council shall be elected by his or her peers.

Article 25 The Fiscal Council shall operate in compliance with the obligations and functions, duties and responsibilities provided for in the law.

CHAPTER V - THE SHAREHOLDERS' MEETING

Article 26 The Shareholders' Meeting shall be composed of the shareholders duly called with observance of the required legal quorum, who shall sign the Attendance Book, all in compliance with further provisions in the law.

Article 27 The Annual Shareholders' Meeting shall be held every year during the first four months at a place, day and time previously set in accordance with legal provisions. Extraordinary Shareholders' Meetings may be called whenever necessary.

Sole Paragraph The Shareholders' Meeting shall be opened by the Chairman of the Board of Directors or, in case of his or her absence or impediment, by another Board member, and presided over by the Chief Executive Officer of the Company, or by a shareholder appointed at that time by his or her peers. The Chairman of the Meeting shall select from those present one shareholder to compose the Meeting board and act as Secretary.

Article 28 Notice of Shareholders' Meetings is waived under article 124, paragraph 4, of Law 6,404/76.

CHAPTER VI - THE FINANCIAL YEAR

Article 29 Every year, on December 31, the Company shall close its financial year and, by then, the Annual Balance sheet and other financial statements required by law shall be prepared. As to the proceeds, the following rules shall be observed:

- I. five percent of the income for the year shall be used to form the Legal Reserve, which shall not exceed 20% of the share capital; and
- II. a reserve for capital expenditure shall be constituted in order to allow the implementation of the corporate Capital Expenditure Program established in the Annual Capital Expenditure Budget, in an amount limited in such a way as to ensure that shareholders may be entitled to receive, every year, a minimum dividend of 30% of the net income duly adjusted as provided for in article 202 and its paragraphs of Law 6,404/76.

Paragraph 1 The distribution of dividends shall not be mandatory in a financial year in which the management bodies notify the Annual Shareholders' Meeting that its payment would be incompatible with the financial circumstances of the Company, regardless of the Audit Committee's opinion.

Paragraph 2 The profits that are not distributed by virtue of the provisions of paragraph 1 shall be attributed to a special reserve and, if they are not absorbed by losses in subsequent financial years, they shall be paid as soon as the financial standing of the Company permits such payment.

Paragraph 3 Every year, by April 30 and in compliance with the current legislation, the management bodies' statements relating to the preceding financial year shall be submitted to the State's Audit Court.

Article 30 The Corporation may prepare semiannual balance sheets, and the Management may advance the distribution of interim dividends, "ad referendum" of the Shareholders' Meeting.

CHAPTER VII - GENERAL AND TRANSITIONAL PROVISIONS

Article 31 The dissolution and liquidation of the Company shall be carried out according to resolutions passed at a Shareholders' Meeting and in compliance with the provisions in the law.

APPENDIX 1 - AMENDMENTS TO THE BYLAWS

The original text of Copel Distribuição S.A. Bylaws (granted by Companhia Paranaense de Energia - Copel and approved by means of a public deed of incorporation of Copel Distribuição S.A., on March 20, 2001, at the 10º Tabelionato de Curitiba (public notary), according to fls. 134/137 of Livro de Notas nº 612-N., filed at CRSP under no. 41300019282, on April 04, 2011), underwent amendments with references listed hereunder:

Minutes of SM of	Commercial Registry		Extract published in the DOE PR on
	File no.	Date	
Aug. 30, 2001	20012540587	Nov. 23, 2001	
Jan. 08, 2003	20030147093	Jan. 23, 2003	
Nov. 30, 2007	20075330393	Jan. 14, 2008	Jan. 29, 2008
Apr. 18, 2008	20081787987	May 02, 2008	
Mar. 13, 2009	20091796970	May 12, 2009	
Apr. 23, 2009	20091796962	May 12, 2009	Jun. 03, 2009
May 03, 2010	20105537900	May 24, 2010	
Jul. 09, 2010	20107407833	Aug. 26, 2010	
Apr. 26, 2012	20123192595	May 09, 2012	May 15, 2012
Nov. 07, 2013	20136423264	Nov. 13, 2013	Nov. 21, 2013
Apr. 23, 2015	20152655093	Apr.14, 2015	May 18, 2015
Apr. 28, 2016	20162581769	May 17, 2016	May 23, 2016
Jul. 4, 2016	20163574243	Jul. 13, 2016	Jul. 20, 2016
Dec. 23, 2016	20170188310	Jan. 24, 2017	Feb. 01, 2017
Feb. 14, 2017	20171049098	Feb. 21, 2017	Mar. 08, 2017
Apr. 28, 2017	20172431972	May 26, 2017	Jun. 06, 2017
Jun. 08, 2017	20173264557	Jun. 23, 2017	Jun. 30, 2017
Jun. 30, 2017	20173949509	Jul. 06, 2017	Jul. 14, 2017

APPENDIX 2 - CHANGES IN THE CAPITAL STOCK (ARTICLE 4)

Initial capital stock, on March 20, 2001: R\$1,000,000.00

Minutes of SM of	New capital (R\$)	CRSP		<i>Extract published in the DOE PR on</i>
		File no.	Date	
Aug. 30, 2001	1,607,168,161.00	20012540587	Nov. 23, 2001	
Nov. 30, 2007	2,179,955,881.00	20075330393	Jan. 14, 2008	Jan. 29, 2008
Apr. 23, 2009	2,624,840,634.97	20091796962	May 12, 2009	Jun. 03, 2009
Apr. 23, 2015	3,342,840,634.97	20152655093	May 14, 2015	May 18, 2015
Apr. 28, 2016	4,176,840,634.97	20162581769	May 17, 2016	May 23, 2016
Apr. 28, 2017	4,714,840,634.97	20172431972	May 26, 2017	Jun. 06, 2017
Jun. 30, 2017	4,746,052,944.97	20173949509	Jul. 06, 2017	Jul. 14, 2017

APPENDIX 3 - LEI ESTADUAL Nº 12.355/98*

Autoriza o Poder Executivo a implementar a reestruturação societária da COPEL, alienar, dar em caução ou oferecer em garantia ações do Estado no capital daquela Companhia, bem como contratar operações de crédito, financiamento ou outras operações por si ou pela Paraná Investimentos S.A. e adota outras providências.

(...)

Art. 1º - Fica o Poder Executivo autorizado a implementar a reestruturação societária da Companhia Paranaense de Energia - COPEL, através de qualquer dos meios previstos em lei, ou da combinação entre eles, ficando o Estado do Paraná, bem como aquela Companhia, autorizados a promover estudos e criar sociedades coligadas, controladas ou subsidiárias, julgadas necessárias para tal fim.

Art. 2º - A composição, organização, atribuições, competências, normas de funcionamento e demais disposições referentes a cada sociedade resultante do disposto no art. 1º da presente Lei, serão definidas e detalhadas nos respectivos Estatutos Sociais, observado o estabelecido na Lei Federal nº 6.404, de 15 de dezembro de 1976.

(...)

Curitiba, 08 de dezembro de 1998

JAIME LERNER
Governador do Estado

Giovani Geonédís
Secretário de Estado da Fazenda

José Cid Campêlo Filho
Secretário de Estado do Governo

*Publicada no DOE PR de 09.12.1998, p. 24, nº. 5392.

APPENDIX 4 - RESOLUÇÃO ANEEL Nº 558, DE 20 DE DEZEMBRO DE 2000*

Autoriza a Companhia Paranaense de Energia - COPEL a constituir cinco subsidiárias integrais, para fins de desverticalização de suas atividades.

O DIRETOR-GERAL DA AGÊNCIA NACIONAL DE ENERGIA ELÉTRICA - ANEEL, no uso de suas atribuições regimentais, de acordo com deliberação da Diretoria, tendo em vista o disposto no art. 251 da Lei n.º 6.404, de 15 de dezembro de 1976, nos incisos I e IV, art. 4º, Anexo I, do Decreto n.º 2.335, de 6 de outubro de 1997, o que consta do Processo n.º 48500.008685/00-29, e considerando que:

- a Lei Estadual do Paraná n.º 12.355, de 8 de dezembro de 1998, autorizou a reestruturação societária da Companhia Paranaense de Energia - COPEL; e

- foram cumpridas as condições da primeira etapa de análise do processo de reestruturação societária, à qual se seguirá a de avaliação, pela Aneel, dos aspectos envolvendo a cisão do patrimônio da Companhia Paranaense de Energia - COPEL, resolve:

Art. 1º Anuir à proposta de constituição, pela Companhia Paranaense de Energia - COPEL, das subsidiárias integrais denominadas COPEL Geração S.A., COPEL Distribuição S.A., COPEL Transmissão S.A., COPEL Participações S.A., e COPEL Telecomunicações S.A., para fins de desverticalização de suas atividades, a ser submetida à aprovação da Assembléia Geral de Acionistas da concessionária.

Art. 2º Determinar que a próxima etapa do processo de reestruturação da Companhia Paranaense de Energia - COPEL, representada pela cisão do seu patrimônio, seja submetida à prévia anuência da Aneel, que analisará a proposta, tendo presente o equilíbrio das empresas que desempenharão a função de concessionárias de serviços de energia elétrica.

Art. 3º Esta Resolução entra em vigor na data de sua publicação.

JOSÉ MÁRIO MIRANDA ABDO

*Publicado no DOU de 21.12.2000, Seção 1, p. 60, V 138, n. 245 - E.

APPENDIX 5 - RESOLUÇÃO ANEEL Nº 258, DE 3 DE JULHO DE 2001*

Autoriza a reestruturação societária, a transferência das concessões da Companhia Paranaense de Energia – COPEL, e a versão de seu patrimônio para fins de desverticalização das atividades de geração, transmissão e distribuição.

O DIRETOR-GERAL DA AGÊNCIA NACIONAL DE ENERGIA ELÉTRICA – ANEEL, no uso de suas atribuições regimentais, de acordo com deliberação da Diretoria, tendo em vista o disposto no art. 229 da Lei nº 8.987 de 13 de fevereiro de 1995, e incisos XI e XII, art. 4º, Anexo I, do Decreto nº 2.335, de 6 de outubro de 1997, o que consta do Processo nº 48500.008685/00-29, e considerando que:

a Lei Estadual do Paraná nº 12.355, de 8 de dezembro de 1998, autorizou a reestruturação societária da Companhia paranaense de Energia – COPEL visando à segregação de suas atividades;

- após o cumprimento das condições exigidas para a primeira etapa do processo de reestruturação societária, por intermédio da Resolução Aneel nº 558, de 20 de dezembro de 2000, a COPEL foi autorizada a constituir cinco subsidiárias integrais objetivando a desverticalização de suas atividades; e

- foram cumpridas as condições exigidas para a análise da segunda etapa, que envolveu, inclusive, a avaliação pela Aneel dos aspectos relativos à versão do patrimônio da COPEL para suas subsidiárias, constituídas por autorização constante da Resolução Aneel 558/2000, resolve:

Art. 1º Anuir a proposta de reestruturação societária da Companhia Paranaense de Energia – COPEL, inscrita no CNPJ sob o nº 76.483.817/0001-20, mediante a versão de seu patrimônio para fins de desverticalização das atividades de geração, transmissão e distribuição, com a consequente transferência dos bens e instalações, direitos e obrigações para as seguintes subsidiárias integrais:

I – COPEL Geração S.A.

II – COPEL Transmissão S.A.; e

III – COPEL Distribuição S.A.;

Parágrafo único. A presente etapa de reestruturação societária da Copel ora autorizada está fundamentada no Laudo de Avaliação consolidado na data-base de 31 de março de 2001, constante às folhas nºs 291 a 453 e respectiva documentação integrante do Processo nº 48500.008685/00-29, devendo surtir seus efeitos a partir de 1º de julho de 2001.

Art. 2º Anuir com a transferência das concessões da Companhia Paranaense de Energia – COPEL para as subsidiárias COPEL Geração, COPEL Distribuição e COPEL Transmissão, mediante a assinatura do respectivo Termo Aditivo ao Contrato de Concessão de Geração nº 45/99, de 24 de junho de 1999, ao de Distribuição nº 46/99, de 24 de junho de 1999, e ao de Transmissão nº 060/01, de 20 de junho de 2001, no prazo de 30 (trinta) dias a partir da data de publicação desta Resolução.

Art. 3º A COPEL Geração e a COPEL Distribuição deverão assinar o contrato de compra e venda de energia, no prazo de 10 (dez) dias a partir da data de publicação desta Resolução, com os montantes e tarifas definidas pela Aneel.

Art. 4º A análise da Aneel sobre o Laudo de Avaliação e documentos integrantes do mesmo determina o destaque, neste ato, que o valor dos bens e instalações do ativo imobilizado, registrado contabilmente e alocado para cada subsidiária, não implica no reconhecimento definitivo, pelo Poder Concedente, para fins tarifários e reversão ao final da concessão.

Art. 5º Esta Resolução entra em vigor na data de sua publicação.

JOSÉ MÁRIO MIRANDA ABDO

*Publicado no DOU de 04.07.2001, Seção 1, p.156, V 139, n. 128 – E.
Este texto não substitui o publicado no DOU de 04.07.2001.