CONSTRUCTION MANAGER's notice of Final Completion, AUTHORITY shall either notify CONSTRUCTION MANAGER in writing that it has achieved Final Completion or that Final Completion has not been achieved in all material aspects and state the material reasons therefor. Should AUTHORITY fail to respond to CONSTRUCTION MANAGER's notice of Final Completion within thirty (30) calendar days, Final Completion shall be deemed to have been achieved. Once Final Completion has been achieved or is deemed to have been achieved, CONSTRUCTION MANAGER and AUTHORITY shall execute a Notice of Final Completion establishing and identifying the Final Completion date, which date shall be the date CONSTRUCTION MANAGER sent the notice to AUTHORITY indicating achievement of Final Completion (the "Final Completion Date"). In the event AUTHORITY provides timely written notice that Final Completion has not been achieved in a material way, CONSTRUCTION MANAGER shall, at its sole cost and expense, immediately correct and/or remedy any material defects, deficiencies and other material conditions that so prevent Final Completion. Upon completion of such corrective actions, CONSTRUCTION MANAGER shall resubmit its notices stating that it believes that Final Completion has been achieved and the foregoing procedures shall be repeated until Final Completion has in-fact been achieved.

ARTICLE X

Gross Receipts Taxes

In accordance with V.I. Code. Ann. Tit. 33, Section 43(c), the CONSTRUCTION MANAGER shall pay the Government of the Virgin Islands Gross Receipts Taxes on the gross receipts of such business within the Virgin Islands, as defined by V.I. Code Ann. Tit. 33, Section 43. The Gross Receipts Tax rate shall be the current and applicable rate on the date the Application for Payment under a Task Order or invoice submitted to the AUTHORITY for the services rendered. CONSTRUCTION MANAGER shall separately identify the amount of Gross Receipts Taxes due on its Application for Payment. Gross Receipts Taxes shall be reimbursed by the AUTHORITY pursuant to such application for payment submitted pursuant to a Task Order. All payments under a Task Order to CONSTRUCTION MANAGER ("Unadjusted Payment") shall be grossed-up by an amount (the "Grossed-Up Amount") that holds CONSTRUCTION MANAGER harmless from Gross Receipts Taxes so that the Grossed-Up Amount, less all Gross Receipts Taxes, equals the Unadjusted Payment.

Excise Taxes

With regards to Excise Taxes applicable to items, articles, goods, merchandise, and commodities in the U.S. Virgin Islands, the AUTHORITY hereby warrants and represents that any and all such items, articles, goods, merchandise, and commodities under any Task Order qualify for the exemption from Excise Tax pursuant to Title 33, Section 42(e)(7) Virgin Islands Code. A properly executed affidavit or its functional equivalent certifying such items, articles, goods, merchandise, and commodities are exempt from sales tax under U.S. Virgin Islands Code will be

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