

Proposed Change to Property Factor, Current Section 4(i)

1.c.8. The transfer of a loan or a pool of loans, to or from an entity that is within the same controlled group of corporations is not a change of material fact. But, this prohibition does not, by itself, ~~preclude other changes of fact occurring in association with the same transaction that gave rise to such transfer from being considered for materiality.~~ preclude other possible changes of fact from being considered in determining where there has been a change of material fact.