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TEXAS BOARD OF LEGAL SPECIALIZATION

JUSTIN DEMERATH

August 20, 2015

Local Government Assistance & Economic Analysis
Texas Comptroller of Public Accounts
P.O. Box 13528
Austin, Texas 78711-3528

RE: Application to the Lohn Independent School District from Rattlesnake Power, LLC

(First Qualifying Year 2016; First Year of Value Limitation 2017)

To the Local Government Assistance & Economic Analysis Division:

By copy of this letter transmitting the application for review to the Comptroller's Office, the Lohn Independent School District is notifying Rattlesnake Power, LLC of its intent to consider the application for appraised value limitation on qualified property should a positive certificate be issued by the Comptroller. The company has provided the schedules in both electronic format and paper copies. The electronic copy is identical to the hard copy that will be hand delivered. The Applicant has requested that the value limitation begin in the first full tax year after commercial operations, i.e., 2017.

The Applicant submitted the Application to the school district on August 10, 2015. The Board voted to accept the application on August 10, 2015. The application has been determined complete as of August 20, 2015. Please prepare the economic impact report.

REQUEST FOR CONFIDENTIALITY

The Applicant has requested that the following portion of the Application be kept confidential:

- Section 9, Page 5 (detailing the project timeline);
- A portion of Tab 4, Project Description and Tab 5, 313 as a determining factor
- Tab 9 (the location of the land upon which the project will be built);and

- Tab 11 (the detailed project layout).

In accordance with 34 TAC 9.1053, the information that is the subject of this request is segregated from the materials submitted contemporaneously with this application, that is, the proprietary commercial information regarding the competitive siting decisions for the possible project and proprietary information regarding the proposed layout of the project. The confidential materials are being submitted separately to protect against unintended disclosure. The description of the investment timeline and the maps depicting the planned location of the project display proprietary commercial information regarding the specific location of the possible project and the nature of the business that will be conducted at the site. The materials are protected by the trade secret exception set forth in Texas Government Code §552.110. The determination of whether specific material is protected as a trade secret is a question of fact. While not defined in the statute, Texas has long recognized the definition of trade secrets set forth in the Restatement of Torts. See, *Hyde v. Huffings*, 314 S.W. 2d 763, 776 (Tex. 1957), cert denied, 358 U.S. 898 (1958). The Texas Attorney General's office has consistently applied the Restatement of Torts in determining whether information submitted to Texas governmental agencies is exempt from disclosure in response to Open Records requests under the "trade secret" doctrine. See e.g., Open Records Decision No. 652, pp. 3-5 (1997); See also, OR2002-2871 (May 28, 2002). The Restatement of Torts lists six factors to be utilized in determining whether material is, in fact a trade secret. These factors will be discussed below.

1. Extent to which information is known outside of RATTLESNAKE;
2. Extent to which information is known by employees.
3. Security Measures.
4. Value of Information.
5. Effort Expended.
6. Ease of Duplication.

RATTLESNAKE maintains security on the internal item specifications from which plans for site development are written, performance statistics, and other data from which the layout and location has been developed. This type of information is held to be a trade secret by RATTLESNAKE. In fact, the maintenance of confidentiality of this type of information is the industry standard among all of the companies engaged in this industry.

Project confidentiality is maintained inside the company and with the consultants engaged to prepare the application. RATTLESNAKE requires confidentiality of all employees and contractual confidentiality provisions with its consultants. RATTLESNAKE uses proprietary methods for the development of layout and locating decisions. RATTLESNAKE feels that secure information cannot be duplicated without access to its proprietary processes. The release of any information regarding these proprietary processes would give competitors of RATTLESNAKE an unfair competitive position.

This Section of the Texas Government Code provides that information is excepted from disclosure if it would give advantage to a competitor. As for the same reasons stated above, maintaining the confidential status of the underlying data is critical to maintaining RATTLESNAKE's competitive position in the market.

The public release of this information would reveal information which the company believes would cause the company to suffer substantial competitive harm and weaken its position in competitive siting decisions. In addition, the company views the proposed layout and location of the turbines as a trade secret in which they have expended considerable resources. The public release of this information would reveal information which the company considers to be a trade secret.

A copy of the application will be submitted to the McCulloch County Appraisal District.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin O'Hanlon", written over a light blue horizontal line.

Kevin O'Hanlon
School District Consultant

Cc: McCulloch County Appraisal District

Rattlesnake Power, LLC

Lohn Independent School District



Application for Appraised Value Limitation on Qualified Property (Tax Code, Chapter 313, Subchapter B or C)

Economic Development
and Analysis
Form 50-296-A

INSTRUCTIONS: This application must be completed and filed with the school district. In order for an application to be processed, the governing body (school board) must elect to consider an application, but — by Comptroller rule — the school board may elect to consider the application only after the school district has received a completed application. Texas Tax Code, Section 313.025 requires that any completed application and any supplemental materials received by the school district must be forwarded within seven days to the Comptroller of Public Accounts.

If the school board elects to consider the application, the school district must:

- notify the Comptroller that the school board has elected to consider the application. This notice must include:
 - the date on which the school district received the application;
 - the date the school district determined that the application was complete;
 - the date the school board decided to consider the application; and
 - a request that the Comptroller prepare an economic impact analysis of the application;
- provide a copy of the notice to the appraisal district;
- must complete the sections of the application reserved for the school district and provide information required in the Comptroller rules located at 34 Texas Administrative Code (TAC) Section 9.1054; and
- forward the original hard copy of the completed application to the Comptroller in a three-ring binder with tabs, as indicated on page 9 of this application, separating each section of the documents, in addition to an electronic copy on CD. See 34 TAC Chapter 9, Subchapter F.

The governing body may, at its discretion, allow the applicant to supplement or amend the application after the filing date, subject to the restrictions in 34 TAC Chapter 9, Subchapter F.

When the Comptroller receives the notice and required information from the school district, the Comptroller will publish all submitted application materials on its website. The Comptroller is authorized to treat some application information as confidential and withhold it from publication on the Internet. To do so, however, the information must be segregated and comply with the other requirements set out in the Comptroller rules. For more information, see guidelines on Comptroller's website.

The Comptroller will independently determine whether the application has been completed according to the Comptroller's rules (34 TAC Chapter 9, Subchapter F). If the Comptroller finds the application is not complete, the Comptroller will request additional materials from the school district. Pursuant to 9.1053(a)(1)(C), requested information shall be provided within 20 days of the date of the request. When the Comptroller determines that the application is complete, it will send the school district a notice indicating so. The Comptroller will determine the eligibility of the project, issue a certificate for a limitation on appraised value to the school board regarding the application and prepare an economic impact evaluation by the 90th day after the Comptroller receives a complete application—as determined by the Comptroller.

The school board must approve or disapprove the application not later than the 150th day after the application review start date (the date the application is finally determined to be complete), unless an extension is granted. The Comptroller and school district are authorized to request additional information from the applicant that is reasonably necessary to issue a certificate, complete the economic impact evaluation or consider the application at any time during the application review period.

Please visit the Comptroller's website to find out more about the program at www.texasahead.org/tax_programs/chapter313/. There are links to the Chapter 313 statute, rules, guidelines and forms. Information about minimum limitation values for particular districts and wage standards may also be found at that site.

SECTION 1: School District Information

1. Authorized School District Representative

Date Application Received by District

First Name

Last Name

Title

School District Name

Street Address

Mailing Address

City

State

ZIP

Phone Number

Fax Number

Mobile Number (optional)

Email Address

2. Does the district authorize the consultant to provide and obtain information related to this application? Yes No

SECTION 1: School District Information (continued)

3. Authorized School District Consultant (If Applicable)

First Name

Last Name

Title

Firm Name

Phone Number

Fax Number

Mobile Number (optional)

Email Address

4. On what date did the district determine this application complete?
5. Has the district determined that the electronic copy and hard copy are identical? Yes No

SECTION 2: Applicant Information

1. Authorized Company Representative (Applicant)

First Name

Last Name

Title

Organization

Street Address

Mailing Address

City

State

ZIP

Phone Number

Fax Number

Mobile Number (optional)

Business Email Address

2. Will a company official other than the authorized company representative be responsible for responding to future information requests? Yes No
- 2a. If yes, please fill out contact information for that person.

First Name

Last Name

Title

Organization

Street Address

Mailing Address

City

State

ZIP

Phone Number

Fax Number

Mobile Number (optional)

Business Email Address

3. Does the applicant authorize the consultant to provide and obtain information related to this application? Yes No

SECTION 2: Applicant Information (continued)

4. Authorized Company Consultant (If Applicable)

First Name _____ Last Name _____

Title _____

Firm Name _____

Phone Number _____ Fax Number _____

Business Email Address _____

SECTION 3: Fees and Payments

1. Has an application fee been paid to the school district? Yes No

The total fee shall be paid at time of the application is submitted to the school district. Any fees not accompanying the original application shall be considered supplemental payments.

1a. If yes, attach in **Tab 2** proof of application fee paid to the school district.

For the purpose of questions 2 and 3, "payments to the school district" include any and all payments or transfers of things of value made to the school district or to any person or persons in any form if such payment or transfer of thing of value being provided is in recognition of, anticipation of, or consideration for the agreement for limitation on appraised value.

2. Will any "payments to the school district" that you may make in order to receive a property tax value limitation agreement result in payments that are not in compliance with Tax Code §313.027(i)? Yes No N/A

3. If "payments to the school district" will only be determined by a formula or methodology without a specific amount being specified, could such method result in "payments to the school district" that are not in compliance with Tax Code §313.027(i)? Yes No N/A

SECTION 4: Business Applicant Information

1. What is the legal name of the applicant under which this application is made? _____

2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) _____

3. List the NAICS code _____

4. Is the applicant a party to any other pending or active Chapter 313 agreements? Yes No

4a. If yes, please list application number, name of school district and year of agreement

SECTION 5: Applicant Business Structure

1. Identify Business Organization of Applicant (corporation, limited liability corporation, etc) _____

2. Is applicant a combined group, or comprised of members of a combined group, as defined by Tax Code §171.0001(7)? Yes No

2a. If yes, attach in **Tab 3** a copy of Texas Comptroller Franchise Tax Form No. 05-165, No. 05-166, or any other documentation from the Franchise Tax Division to demonstrate the applicant's combined group membership and contact information.

3. Is the applicant current on all tax payments due to the State of Texas? Yes No

4. Are all applicant members of the combined group current on all tax payments due to the State of Texas? Yes No N/A

5. If the answer to question 3 or 4 is no, please explain and/or disclose any history of default, delinquencies and/or any material litigation, including litigation involving the State of Texas. (If necessary, attach explanation in **Tab 3**)

SECTION 6: Eligibility Under Tax Code Chapter 313.024

1. Are you an entity subject to the tax under Tax Code, Chapter 171? Yes No
2. The property will be used for one of the following activities:
 - (1) manufacturing Yes No
 - (2) research and development Yes No
 - (3) a clean coal project, as defined by Section 5.001, Water Code Yes No
 - (4) an advanced clean energy project, as defined by Section 382.003, Health and Safety Code Yes No
 - (5) renewable energy electric generation Yes No
 - (6) electric power generation using integrated gasification combined cycle technology Yes No
 - (7) nuclear electric power generation Yes No
 - (8) a computer center that is used as an integral part or as a necessary auxiliary part for the activity conducted by applicant in one or more activities described by Subdivisions (1) through (7) Yes No
 - (9) a Texas Priority Project, as defined by 313.024(e)(7) and TAC 9.1051 Yes No
3. Are you requesting that any of the land be classified as qualified investment? Yes No
4. Will any of the proposed qualified investment be leased under a capitalized lease? Yes No
5. Will any of the proposed qualified investment be leased under an operating lease? Yes No
6. Are you including property that is owned by a person other than the applicant? Yes No
7. Will any property be pooled or proposed to be pooled with property owned by the applicant in determining the amount of your qualified investment? Yes No

SECTION 7: Project Description

1. In **Tab 4**, attach a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information.
2. Check the project characteristics that apply to the proposed project:

<input type="checkbox"/> Land has no existing improvements	<input type="checkbox"/> Land has existing improvements (<i>complete Section 13</i>)
<input type="checkbox"/> Expansion of existing operation on the land (<i>complete Section 13</i>)	<input type="checkbox"/> Relocation within Texas

SECTION 8: Limitation as Determining Factor

1. Does the applicant currently own the land on which the proposed project will occur? Yes No
2. Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project? Yes No
3. Does the applicant have current business activities at the location where the proposed project will occur? Yes No
4. Has the applicant made public statements in SEC filings or other documents regarding its intentions regarding the proposed project location? Yes No
5. Has the applicant received any local or state permits for activities on the proposed project site? Yes No
6. Has the applicant received commitments for state or local incentives for activities at the proposed project site? Yes No
7. Is the applicant evaluating other locations not in Texas for the proposed project? Yes No
8. Has the applicant provided capital investment or return on investment information for the proposed project in comparison with other alternative investment opportunities? Yes No
9. Has the applicant provided information related to the applicant's inputs, transportation and markets for the proposed project? Yes No
10. Are you submitting information to assist in the determination as to whether the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in Texas? Yes No

Chapter 313.026(e) states "the applicant may submit information to the Comptroller that would provide a basis for an affirmative determination under Subsection (c)(2)." If you answered "yes" to any of the questions in Section 8, attach supporting information in Tab 5.

Application for Appraised Value Limitation on Qualified Property

SECTION 9: Projected Timeline

1. Application approval by school board
 2. Commencement of construction
 3. Beginning of qualifying time period
 4. First year of limitation
 5. Begin hiring new employees
 6. Commencement of commercial operations
 7. Do you propose to construct a new building or to erect or affix a new improvement after your application review start date *(date your application is finally determined to be complete)*? Yes No
- Note:** Improvements made before that time may not be considered qualified property.
8. When do you anticipate the new buildings or improvements will be placed in service?

CONFIDENTIAL

SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located _____
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property _____
3. Will this CAD be acting on behalf of another CAD to appraise this property? Yes No
4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:

County: _____ <small>(Name, tax rate and percent of project)</small>	City: _____ <small>(Name, tax rate and percent of project)</small>
Hospital District: _____ <small>(Name, tax rate and percent of project)</small>	Water District: _____ <small>(Name, tax rate and percent of project)</small>
Other (describe): _____ <small>(Name, tax rate and percent of project)</small>	Other (describe): _____ <small>(Name, tax rate and percent of project)</small>
5. Is the project located entirely within the ISD listed in Section 1? Yes No
 - 5a. If no, attach in **Tab 6** additional information on the project scope and size to assist in the economic analysis.
6. Did you receive a determination from the Texas Economic Development and Tourism Office that this proposed project and at least one other project seeking a limitation agreement constitute a single unified project (SUP), as allowed in §313.024(d-2)? Yes No
 - 6a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

SECTION 11: Investment

NOTE: The minimum amount of qualified investment required to qualify for an appraised value limitation and the minimum amount of appraised value limitation vary depending on whether the school district is classified as Subchapter B or Subchapter C, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller's website at www.texasahead.org/tax_programs/chapter313/.

1. At the time of application, what is the estimated minimum qualified investment required for this school district?
 2. What is the amount of appraised value limitation for which you are applying?
- Note:** The property value limitation amount is based on property values available at the time of application and may change prior to the execution of any final agreement.
3. Does the qualified investment meet the requirements of Tax Code §313.021(1)? Yes No
 4. Attach a description of the qualified investment [See §313.021(1).] The description must include:
 - a. a specific and detailed description of the qualified investment you propose to make on the property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 7**);
 - b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your minimum qualified investment (**Tab 7**); and
 - c. a detailed map of the qualified investment showing location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period, with vicinity map (**Tab 11**).
 5. Do you intend to make at least the minimum qualified investment required by Tax Code §313.023 (or §313.053 for Subchapter C school districts) for the relevant school district category during the qualifying time period? Yes No

SECTION 12: Qualified Property

1. Attach a detailed description of the qualified property. [See §313.021(2)] (If qualified investment describes qualified property exactly, you may skip items a, b and c below.) The description must include:
 - 1a. a specific and detailed description of the qualified property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (Tab 8);
 - 1b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your qualified property (Tab 8); and
 - 1c. a map of the qualified property showing location of new buildings or new improvements with vicinity map (Tab 11).
2. Is the land upon which the new buildings or new improvements will be built part of the qualified property described by §313.021(2)(A)? Yes No
 - 2a. If yes, attach complete documentation including:
 - a. legal description of the land (Tab 9);
 - b. each existing appraisal parcel number of the land on which the new improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property (Tab 9);
 - c. owner (Tab 9);
 - d. the current taxable value of the land. Attach estimate if land is part of larger parcel (Tab 9); and
 - e. a detailed map showing the location of the land with vicinity map (Tab 11).
3. Is the land on which you propose new construction or new improvements currently located in an area designated as a reinvestment zone under Tax Code Chapter 311 or 312 or as an enterprise zone under Government Code Chapter 2303? Yes No
 - 3a. If yes, attach the applicable supporting documentation:
 - a. evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (Tab 16);
 - b. legal description of reinvestment zone (Tab 16);
 - c. order, resolution or ordinance establishing the reinvestment zone (Tab 16);
 - d. guidelines and criteria for creating the zone (Tab 16); and
 - e. a map of the reinvestment zone or enterprise zone boundaries with vicinity map (Tab 11)
 - 3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date. What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone?

SECTION 13: Information on Property Not Eligible to Become Qualified Property

1. In Tab 10, attach a specific and detailed description of all **existing property**. This includes buildings and improvements existing as of the application review start date (the date the application is determined to be complete by the Comptroller). The description must provide sufficient detail to locate all existing property on the land that will be subject to the agreement and distinguish existing property from future proposed property.
2. In Tab 10, attach a specific and detailed description of all **proposed new property that will not become new improvements** as defined by TAC 9.1051. This includes proposed property that: functionally replaces existing or demolished/removed property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property; or is otherwise ineligible to become qualified property. The description must provide sufficient detail to distinguish existing property (question 1) and all proposed new property that cannot become qualified property from proposed qualified property that will be subject to the agreement (as described in Section 12 of this application).
3. For the property not eligible to become qualified property listed in response to questions 1 and 2 of this section, provide the following supporting information in Tab 10:
 - a. maps and/or detailed site plan;
 - b. surveys;
 - c. appraisal district values and parcel numbers;
 - d. inventory lists;
 - e. existing and proposed property lists;
 - f. model and serial numbers of existing property; or
 - g. other information of sufficient detail and description.
4. Total estimated market value of existing property (that property described in response to question 1): \$ _____
5. In Tab 10, include an appraisal value by the CAD of all the buildings and improvements existing as of a date within 15 days of the date the application is received by the school district.
6. Total estimated market value of proposed property not eligible to become qualified property (that property described in response to question 2): \$ _____

Note: Investment for the property listed in question 2 may count towards qualified investment in Column C of Schedules A-1 and A-2, if it meets the requirements of 313.021(1). Such property cannot become qualified property on Schedule B.

SECTION 14: Wage and Employment Information

1. What is the estimated number of permanent jobs (more than 1,600 hours a year), with the applicant or a contractor of the applicant, on the proposed qualified property during the last complete quarter before the application review start date (date your application is finally determined to be complete)?
 2. What is the last complete calendar quarter before application review start date:
 First Quarter Second Quarter Third Quarter Fourth Quarter of _____ (year)
 3. What were the number of permanent jobs (more than 1,600 hours a year) this applicant had in Texas during the most recent quarter reported to the Texas Workforce Commission (TWC)?
- Note:** For job definitions see TAC §9.1051 and Tax Code §313.021(3).
4. What is the number of new qualifying jobs you are committing to create?
 5. What is the number of new non-qualifying jobs you are estimating you will create?
 6. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? Yes No
 - 6a. If yes, attach evidence in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.
 7. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the TWC website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information from the four quarterly periods for which data were available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22).
 - a. Average weekly wage for all jobs (all industries) in the county is
 - b. 110% of the average weekly wage for manufacturing jobs in the county is
 - c. 110% of the average weekly wage for manufacturing jobs in the region is
 8. Which Tax Code section are you using to estimate the qualifying job wage standard required for this project? §313.021(5)(A) or §313.021(5)(B)
 9. What is the minimum required annual wage for each qualifying job based on the qualified property?
 10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property?
 11. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? Yes No
 12. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? Yes No
 - 12a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).
 13. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? Yes No
 - 13a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

SECTION 15: Economic Impact

1. Complete and attach Schedules A1, A2, B, C, and D in **Tab 14**. Note: Excel spreadsheet versions of schedules are available for download and printing at URL listed below.
2. Attach an Economic Impact Analysis, if supplied by other than the Comptroller's Office, in **Tab 15**. (*not required*)
3. If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, attach a separate schedule showing the amount for each year affected, including an explanation, in **Tab 15**.



Application for Appraised Value Limitation on Qualified Property

SECTION 16. Authorized Signatures and Applicant Certification

After the application and schedules are complete, an authorized representative from the school district and the business should review the application documents and complete this authorization page. Attach the completed authorization page in Tab 17. NOTE: If you amend your application, you will need to obtain new signatures and resubmit this page, Section 16, with the amendment request.

1. Authorized School District Representative Signature

I am the authorized representative for the school district to which this application is being submitted. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code.

print here

Leon Freeman
Print Name (Authorized School District Representative)

Superintendent
Title

sign here

Leon Freeman
Signature (Authorized School District Representative)

8/16/2015
Date

2. Authorized Company Representative (Applicant) Signature and Notarization

I am the authorized representative for the business entity for the purpose of filing this application. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code. The information contained in this application and schedules is true and correct to the best of my knowledge and belief.

I hereby certify and affirm that the business entity I represent is in good standing under the laws of the state in which the business entity was organized and that no delinquent taxes are owed to the State of Texas.

print here

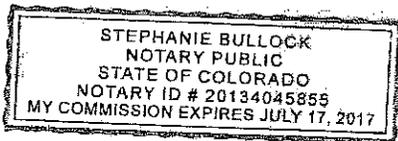
Brian Evans
Print Name (Authorized Company Representative (Applicant))

President
Title

sign here

Brian Evans
Signature (Authorized Company Representative (Applicant))

8/19/15
Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

19 day of August, 2015

Stephanie Bullock
Notary Public in and for the State of Texas

My Commission expires: July 17 2017

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

APPLICATION TAB ORDER FOR REQUESTED ATTACHMENTS

TAB	ATTACHMENT
1	Pages 1 through 11 of Application
2	Proof of Payment of Application Fee
3	Documentation of Combined Group membership under Texas Tax Code 171.0001(7), history of tax default, delinquencies and/or material litigation <i>(if applicable)</i>
4	Detailed description of the project
5	Documentation to assist in determining if limitation is a determining factor
6	Description of how project is located in more than one district, including list of percentage in each district and, if determined to be a single unified project, documentation from the Office of the Governor <i>(if applicable)</i>
7	Description of Qualified Investment
8	Description of Qualified Property
9	Description of Land
10	Description of all property not eligible to become qualified property <i>(if applicable)</i>
11	<p>Maps that clearly show:</p> <ul style="list-style-type: none"> a) Project vicinity b) Qualified investment including location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period c) Qualified property including location of new buildings or new improvements d) Existing property e) Land location within vicinity map f) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size <p>Note: Electronic maps should be high resolution files. Include map legends/markers.</p>
12	Request for Waiver of Job Creation Requirement and supporting information <i>(if applicable)</i>
13	Calculation of three possible wage requirements with TWC documentation
14	Schedules A1, A2, B, C and D completed and signed Economic Impact <i>(if applicable)</i>
15	Economic Impact Analysis, other payments made in the state or other economic information <i>(if applicable)</i>
16	<p>Description of Reinvestment or Enterprise Zone, including:</p> <ul style="list-style-type: none"> a) evidence that the area qualifies as a enterprise zone as defined by the Governor's Office b) legal description of reinvestment zone* c) order, resolution or ordinance establishing the reinvestment zone* d) guidelines and criteria for creating the zone* <p>* To be submitted with application or before date of final application approval by school board</p>
17	Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative <i>(applicant)</i>

Proof of payment of filing fee received by the
Comptroller of Public Accounts per TAC Rule
§9.1054 (b)(5)

*(Page Inserted by Office of Texas Comptroller of Public
Accounts)*

TAB 3

Documentation of Combined Group membership under Texas Tax Code 171.0001(7), history of tax default, delinquencies and/or material litigation

Texas Franchise Tax Extension Request

■ Tcode 13258 Annual

■ Taxpayer number 954683730	■ Report year 2015	Due date 05/15/2015
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Taxpayer name RENEWABLE ENERGY SYSTEMS AMERICAS, INC. & SUBS					Secretary of State file number or Comptroller file number 0013471906	
Mailing address 9050 N CAPITAL OF TEXAS HIGHWAY, STE 390						
City AUSTIN	State TX	Country	ZIP Code 78759	Plus 4	Check box if the address has changed <input type="checkbox"/>	
Check box if this is a combined report <input checked="" type="checkbox"/>						

If this extension is for a combined group, you must also complete and submit Form 05-165.

Note to mandatory Electronic Fund Transfer(EFT) payers:
 When requesting a second extension do not submit an Affiliate List Form 05-165.

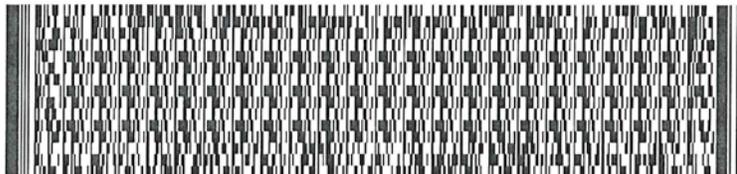
1. Extension payment (Dollars and cents) 1.

Print or type name JEFF KRONKE		Area code and phone number (512) 338 - 8577	
I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.			
sign here 	Date 05/15/2015	Mail original to: Texas Comptroller of Public Accounts P.O. Box 149348 Austin, TX 78714-9348	

If you have any questions regarding franchise tax, you may contact the Texas Comptroller's field office in your area or call 1-800-252-1381.
 Instructions for each report year are online at www.window.state.tx.us/taxinfo/taxforms/05-forms.html.

Taxpayers who paid \$10,000 or more during the preceding fiscal year (Sept. 1 thru Aug. 31) are required to electronically pay their franchise tax.
 For more information visit www.window.state.tx.us/webfile/req_franchise.html.

Texas Comptroller Official Use Only



VE/DE	<input type="checkbox"/>
PM Date	<input type="text"/>



1062

Texas Franchise Tax Extension Affiliate List

■ Tcode 13298

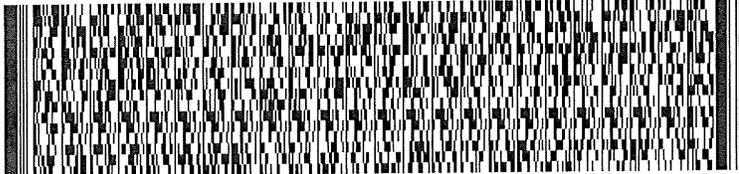
■ Reporting entity taxpayer number ■ Report year Reporting entity taxpayer name

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. IRON HORSE WIND ENERGY LLC	463821309	<input checked="" type="checkbox"/>
2. KEECHI WIND LLC	12608650268	<input type="checkbox"/>
3. LONGHORN SOUTH WIND PROJECT LLC	464115834	<input type="checkbox"/>
4. LOWER SNAKE WIND LLC	260706216	<input checked="" type="checkbox"/>
5. MOAPA SOLAR LLC	271006934	<input checked="" type="checkbox"/>
6. OKLAHOMA LAND PARTNERS LLC	262159163	<input checked="" type="checkbox"/>
7. ORIGIN WIND ENERGY LLC	262602125	<input checked="" type="checkbox"/>
8. PIONEER SOLAR LLC	263976977	<input checked="" type="checkbox"/>
9. PLEASANT VALLEY WIND LLC	270378724	<input checked="" type="checkbox"/>
10. PRITCHETT WIND LLC	264743479	<input checked="" type="checkbox"/>
11. RATTLESNAKE POWER LLC	12608649864	<input type="checkbox"/>
12. RES (CONSTRUCTION) GP LLC	17429931482	<input type="checkbox"/>
13. RES (CONSTRUCTION) LP LLC	742993152	<input checked="" type="checkbox"/>
14. RES ENERGY STORAGE HOLDINGS LLC	455516377	<input type="checkbox"/>
15. RES NORTH AMERICA LEASING LLC	753062064	<input checked="" type="checkbox"/>
16. RES PORTFOLIO HOLDINGS LLC	16115307866	<input type="checkbox"/>
17. RES STORAGE LLC	32044265901	<input type="checkbox"/>
18. RES UNDERGROUND SERVICES LLC	14524358802	<input type="checkbox"/>
19. ROCK CREEK WIND POWER LLC	273331782	<input checked="" type="checkbox"/>
20. SOUTHWEST LAND PARTNERS LLC	262601019	<input checked="" type="checkbox"/>
21. TEXAS GP HOLDINGS LLC	17430599427	<input type="checkbox"/>

Note: To file an extension request for a reporting entity and its affiliates, Form 05-164 (Texas Franchise Tax Extension Request) must be submitted with this affiliate list. The filing of this list by itself does not constitute a properly filed Extension Request.

Do not file this form when requesting a second extension.

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Texas Franchise Tax Extension Affiliate List

■ Tcode 13298

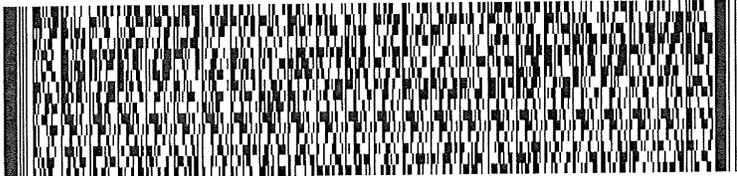
■ Reporting entity taxpayer number ■ Report year Reporting entity taxpayer name

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. RES AMERICA CONSTRUCTION INC.	32002899410	<input type="checkbox"/>
2. RES AMERICA DEVELOPMENTS INC.	17429692852	<input type="checkbox"/>
3. RES AMERICA WIND OPERATIONS INC.	12080244457	<input type="checkbox"/>
4. RES AMERICA INVESTMENTS INC.	13202044551	<input type="checkbox"/>
5. RES AMERICA ENGINEERING INC.	263643624	<input checked="" type="checkbox"/>
6. RES EARTH AND CABLE LLC	12721352719	<input type="checkbox"/>
7. BATTERY UTILITY OF OHIO LLC	371730847	<input checked="" type="checkbox"/>
8. BLACKHAWK WIND LLC	264261474	<input checked="" type="checkbox"/>
9. BLUE SKY WIND LLC	753061040	<input checked="" type="checkbox"/>
10. BLUESTEM WIND ENERGY LLC	262704423	<input checked="" type="checkbox"/>
11. BORDER WINDS ENERGY LLC	454126872	<input checked="" type="checkbox"/>
12. CEDAR ELM WIND LLC	13837599573	<input type="checkbox"/>
13. CENTRAL PLAINS POWER LLC	753061023	<input checked="" type="checkbox"/>
14. CHEROKEE WIND ENERGY LLC	262601333	<input checked="" type="checkbox"/>
15. COTTONWOOD WIND LLC	13837599557	<input type="checkbox"/>
16. CROSSROADS WIND ENERGY LLC	262601430	<input checked="" type="checkbox"/>
17. CROSTIMBERS EDUCATION CENTER LLC	12607085094	<input type="checkbox"/>
18. DEERFIELD WIND ENERGY LLC	611751506	<input checked="" type="checkbox"/>
19. GLACIER RIDGE WIND FARM LLC	270329971	<input checked="" type="checkbox"/>
20. GRANITE WIND LLC	320207528	<input checked="" type="checkbox"/>
21. HIGH PLAINS POWER LLC	753061019	<input checked="" type="checkbox"/>

Note: To file an extension request for a reporting entity and its affiliates, Form 05-164 (Texas Franchise Tax Extension Request) must be submitted with this affiliate list. The filing of this list by itself does not constitute a properly filed Extension Request.

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Texas Franchise Tax Extension Affiliate List

■ Tcode 13298

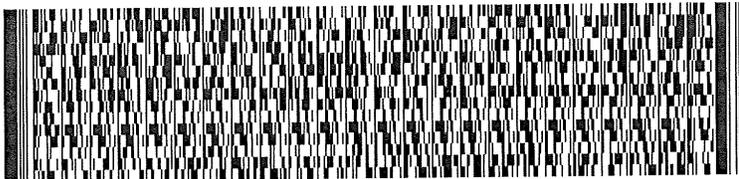
■ Reporting entity taxpayer number	■ Report year	Reporting entity taxpayer name
954683730	2015	RENEWABLE ENERGY SYSTEMS AMERICAS, INC. & SUE

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. TEXAS LAND PARTNERS LP	14319729969	<input type="checkbox"/>
2. TEXAS LP HOLDINGS LLC	542070767	<input checked="" type="checkbox"/>
3. WEBBERVILLE SOLAR LLC	32038323450	<input type="checkbox"/>
4. WESTERN OK WIND LEASING LLC	262159352	<input checked="" type="checkbox"/>
5. TURNING POINT SOLAR LLC	273348265	<input checked="" type="checkbox"/>
6. RES HAWAII LLC	320452180	<input checked="" type="checkbox"/>
7. CLINTON BATTERY UTILITY OF OHIO LLC	371766581	<input checked="" type="checkbox"/>
8. HUNTINGTON BEACH RELIABILITY LLC	611741060	<input checked="" type="checkbox"/>
9. INGLEWOOD GRID RELIABILITY LLC	371766659	<input checked="" type="checkbox"/>
10. NIGUEL GRID RELIABILITY LLC	383941320	<input checked="" type="checkbox"/>
11. PLEASANT GROVE GRID RELIABILITY LLC	371767635	<input checked="" type="checkbox"/>
12. VICTOR GRID RELIABILITY LLC	383941271	<input checked="" type="checkbox"/>
13. SHINGLE SPRINGS GRID RELIABILITY LLC	611743645	<input checked="" type="checkbox"/>
14. WEBER GRIG RELIABILITY LLC	364796139	<input checked="" type="checkbox"/>
15. WILEY BATTERY UTILITY LLC	364794835	<input checked="" type="checkbox"/>
16. NORTHERN ILLINOIS BATTERY STORAGE HOL	371774386	<input checked="" type="checkbox"/>
17. WEST CHICAGO BATTERY STORAGE LLC	671749842	<input checked="" type="checkbox"/>
18. JOLIET BATTERY STORAGE LLC	300846646	<input checked="" type="checkbox"/>
19.		<input type="checkbox"/>
20.		<input type="checkbox"/>
21.		<input type="checkbox"/>

Note: To file an extension request for a reporting entity and its affiliates, Form 05-164 (Texas Franchise Tax Extension Request) must be submitted with this affiliate list. The filing of this list by itself does not constitute a properly filed Extension Request.

Do not file this form when requesting a second extension.

Texas Comptroller Official Use Only



VE/DE	<input type="checkbox"/>	FM	<input type="checkbox"/>
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1062

TAB 4

Detailed description of the project

The applicant's parent company for this project is an international solar and wind developer with the ability to locate projects of this type in other counties and states in the US with strong wind characteristics. The applicant is actively developing other projects throughout the US. The applicant requires this appraised value limitation in order to move forward with constructing this project in Texas. Specifically, without the available tax incentives, the economics of the project become unappealing to investors and the likelihood of constructing the project in Texas becomes unlikely. Other places where Applicant is considering investing and developing projects include states that offer market incentives for generation resources like property tax incentives, including Tennessee, Colorado North Carolina, Mississippi, Utah, New Mexico, California and Arizona.

Property taxes can be the highest operating expense for a wind generation facility as wind plants do not have any associated fuel costs for the production of electricity, and with Texas wholesale electricity prices already below the international average in Texas, it is necessary to limit the property tax liabilities for a wind project in order to be able to offer electricity at prices that are marketable to Texas customers at competitive rates, including power sales under a bi-lateral contract. Markets such as California that have state wide available subsidies for renewable energy projects, and which have higher average contracted power rates, offer an attractive incentive for developers to build projects in those markets over Texas.

The property tax liabilities of a project without tax incentives in Texas lowers the return to investors and financiers to an unacceptable level at today's contracted power rates under a power purchase agreement. As such, the applicant is not able to finance and build its project in Texas even with a signed power purchase agreement because of the low price in the power purchase agreement. Without the tax incentive, the applicant would be forced to abandon the project and spend its development capital and prospective investment funds in other states where the rate of return is higher on a project basis.

This is true even if the entity is able to contract with an off-taker under a power purchase agreement because the low rate contracted for is not financeable without the tax incentives. More specifically, a signed power purchase agreement in the Texas market is at a much lower rate than other states because of competitively low electricity prices. Other states have high electricity prices where a developer can obtain a PPA with a much higher contracted rate, combined with state subsidies, the other states offer a much higher rate of return for the project financiers. Without the tax incentives in Texas, a project with a power purchase agreement becomes non financeable.

The Rattlesnake Wind Project (“Rattlesnake” or the “Project”) is a proposed wind energy generation project located in McCulloch County Texas. The Project is anticipated to consist of 53 to 62 wind turbines which when operational will be capable of generating between 124 MW and 159 MW depending on final turbine technology selection. Additional Project facilities will include a Project Operations and Maintenance Facility, a main project substation, and a 15 mile transmission line to connect the project to the existing electrical grid.

The Project is situated on an uprising known as the Brady Mountains. The ridgeline runs predominantly east-west which runs perpendicular to the prevailing wind direction. The Project area is comprised almost entirely of rangeland (>90 %), utilized for grazing, hunting and off-road recreation and is well suited for a wind farm. The project will be located on approximately 12,000 acres of private land which has been leased under a 30 year wind lease. The project is planned to be interconnected to LCRA’s 345kV system located approximately 15 miles north of the Project. Private easements have been obtained for the transmission line connecting the project to LCRA’s existing system.

The proposed project will include, but is not limited to, the following:

- Planned 124 MW-AC to 159 MW-AC in size;
- Approximately 53 to 68 Wind Turbines;
- Medium and high-voltage electric cabling;
- Project substation which will include a high-voltage transformer, switchgear, transmission equipment, telecommunications and SCADA equipment, among other things;
- High-voltage transmission line connecting the project to the grid (gen tie);
- Operations and maintenance (O&M) building including telecommunications and computing equipment, among other things;
- Meteorological equipment to measure weather conditions and wind speeds; and
- Associated equipment to safely operate, maintain and deliver electricity to the grid.

The parent company of Rattlesnake Power, LLC, is an international solar and wind developer with project opportunities all across the United States. The ability to enter into a limited appraisal valuation agreement with the Brady Independent School District is a motivating factor for constructing the project in McCulloch County, Texas, as opposed to building and investing in another state or region where state tax incentives are available. **CONFIDENTIAL**

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TAB 5

Documentation to assist in determining if limitation is a determining factor

The applicant's parent company for this project is an international solar and wind developer with the ability to locate projects of this type in other counties and states in the US with strong wind characteristics. The applicant is actively developing other projects throughout the US. The applicant requires this appraised value limitation in order to move forward with constructing this project in Texas. Specifically, without the available tax incentives, the economics of the project become unappealing to investors and the likelihood of constructing the project in Texas becomes unlikely. Other places where Applicant is considering investing and developing projects include states that offer market incentives for generation resources like property tax incentives, including Tennessee, Colorado, North Carolina, Mississippi, Utah, New Mexico, California and Arizona.

Property taxes can be the highest operating expense for a wind generation facility as wind plants do not have any associated fuel costs for the production of electricity, and with Texas wholesale electricity prices already below the international average in Texas, it is necessary to limit the property tax liabilities for a wind project in order to be able to offer electricity at prices that are marketable to Texas customers at competitive rates, including power sales under a bi-lateral contract. Markets such as California that have state wide available subsidies for renewable energy projects, and which have higher average contracted power rates, offer an attractive incentive for developers to build projects in those markets over Texas.

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This is true even if the entity is able to contract with an off-taker under a power purchase agreement because the low rate contracted for is not financeable without the tax incentives. More specifically, a signed power purchase agreement in the Texas market is at a much lower rate than other states because of competitively low electricity prices. Other states have high electricity prices where a developer can obtain a PPA with a much higher contracted rate, combined with state subsidies, the other states offer a much higher rate of return for the project financiers. Without the tax incentives in Texas, a project with a power purchase agreement becomes non financeable.

The parent company of Rattlesnake Power, LLC, is an international solar and wind developer with project opportunities all across the United States. The ability to enter into a limited appraisal valuation agreement with the Brady Independent School District is a motivating factor for constructing the project in McCulloch County, Texas, as opposed to building and investing in another state or region where state tax incentives are available.

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TAB 6

Names and percentages of additional districts that compromise the entire project:

The project is located 80% in the Brady Independent School District in McCulloch County, Texas.

The project is located 20% in the Lohn Independent School District in McCulloch County, Texas.

TAB 7

Description of Qualified Investment

The Rattlesnake Wind Project (“Rattlesnake” or the “Project”) is a proposed wind energy generation project located in McCulloch County Texas. The Project is anticipated to consist of 53 to 62 wind turbines which when operational will be capable of generating between 124 MW and 159 MW depending on final turbine technology selection. Additional Project facilities will include a Project Operations and Maintenance Facility, a main project substation, and a 15 mile transmission line to connect the project to the existing electrical grid.

The Project is situated on an uprising known as the Brady Mountains. The ridgeline runs predominantly east-west which runs perpendicular to the prevailing wind direction. The Project area is comprised almost entirely of rangeland (>90 %), utilized for grazing, hunting and off-road recreation and is well suited for a wind farm. The project will be located on approximately 12,000 acres of private land which has been leased under a 30 year wind lease. The project is planned to be interconnected to LCRA’s 345kV system located approximately 15 miles north of the Project. Private easements have been obtained for the transmission line connecting the project to LCRA’s existing system.

The proposed project will include, but is not limited to, the following:

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- Project substation which will include a high-voltage transformer, switchgear, transmission equipment, telecommunications and SCADA equipment, among other things;
- High-voltage transmission line connecting the project to the grid (gen tie);
- Operations and maintenance (O&M) building including telecommunications and computing equipment, among other things;
- Meteorological equipment to measure weather conditions and wind speeds; and
 - Associated equipment to safely operate, maintain and deliver electricity to the grid.

TAB 8

Description of Qualified Property

Please refer to TAB 7.

TAB 9

Description of Land within Lohn ISD Territory

TAB 10

Description of all property not eligible to become qualified property (if applicable)

Property ID: 26325

Owner: TIERRA DE LECHE Y MIEL LTD

Building Detail

Sequence	Type	Class	Year Built	Homesite Value	Condition	Percent Good	Square Feet	Replacement Value	Total Value
1	BRND1	WES	1950	NO	GOOD	60%	264	1,930	1,160
2	SHD1	WES	1950	NO	GOOD	60%	220	560	340
3	BRND1	WES	1950	NO	GOOD	60%	264	1,930	1,160
4	SHD1	WES	1950	NO	GOOD	60%	220	560	340

Total Building Value: \$ 3,000

Property ID: 29745

Owner: SALT GAP LP

Building Detail

Sequence	Type	Class	Year Built	Homesite Value	Condition	Percent Good	Square Feet	Replacement Value	Total Value
1	BRND1	WES	1950	NO	POOR	20%	1,440	10,540	2,110
2	BRND1	WES	1950	NO	POOR	20%	10,064	73,670	14,730

Total Building Value: \$ 16,840

Property ID: 28339

Owner: BRADSHAW MARZELLE HELEN

Building Detail

Sequence	Type	Class	Year Built	Homesite Value	Condition	Percent Good	Square Feet	Replacement Value	Total Value
1	RS	1M	1980	NO	GOOD	80%	720	51,830	41,460
2	CRPT	CPB	1980	NO	GOOD	80%	480	2,640	2,110

Total Building Value: \$ 43,570

Property ID: 26674

Owner: PATTON CHARLES B &

Building Detail

Sequence	Type	Class	Year Built	Homesite Value	Condition	Percent Good	Square Feet	Replacement Value	Total Value
1	MH	MH1	1970	YES	MF	20%	1,064	30,130	6,030
2	SLAB OP	RS1	1970	YES	MF	20%	200	890	180
3	RS	1F	1990	YES	MF	48%	572	29,560	14,190
4	RS	1F	1990	YES	MF	48%	300	15,500	7,440
5	STG1	WES	1990	YES	POOR	63%	200	1,490	940
6	STG1	WES	1990	YES	POOR	63%	80	600	380
7	BRND1	WES	1990	YES	POOR	63%	240	1,760	1,110

Total Building Value: \$ 30,270

Property ID: 26672

Owner: FULLAGAR MICHAEL L & DONIENE

Building Detail

Sequence	Type	Class	Year Built	Homesite Value	Condition	Percent Good	Square Feet	Replacement Value	Total Value
1	RS	2M	1978	YES	AVG	70%	1,400	95,910	67,140
2	CP	RS2	1978	YES	AVG	70%	480	5,910	4,140
3	CRPT	CPB	2000	YES	GOOD	93%	400	2,200	2,050
4	STG2	WES	1980	YES	AVG	72%	288	2,980	2,150
5	RS	2F	2004	YES	EXC	96%	1,008	55,270	53,060
6	RS	1F	1965	YES	GOOD	67%	896	44,170	29,600
7	CP	RS1	2004	YES	GOOD	94%	780	8,640	8,120
8	CRPT	CPA	2005	YES	AVG	95%	936	3,280	3,110
9	STR2	2	2004	YES	EXC	96%	360	22,020	21,140
10	STG1	WES	2005	YES	GOOD	95%	32	240	230
11	SHD1	WES	2005	YES	GOOD	95%	48	120	120
12	STG2	WES	1980	YES	AVG	72%	320	3,310	2,390
13	STG2	WES	1940	YES	FAIR	20%	160	1,660	330
14	SHD1	WES	1940	YES	FAIR	20%	128	330	70
15	STG2	WES	1940	YES	FAIR	20%	128	1,330	270
16	SHD1	WES	1940	YES	FAIR	20%	128	330	70

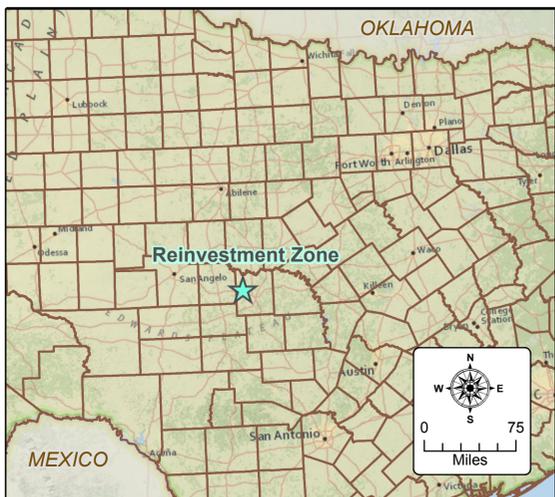
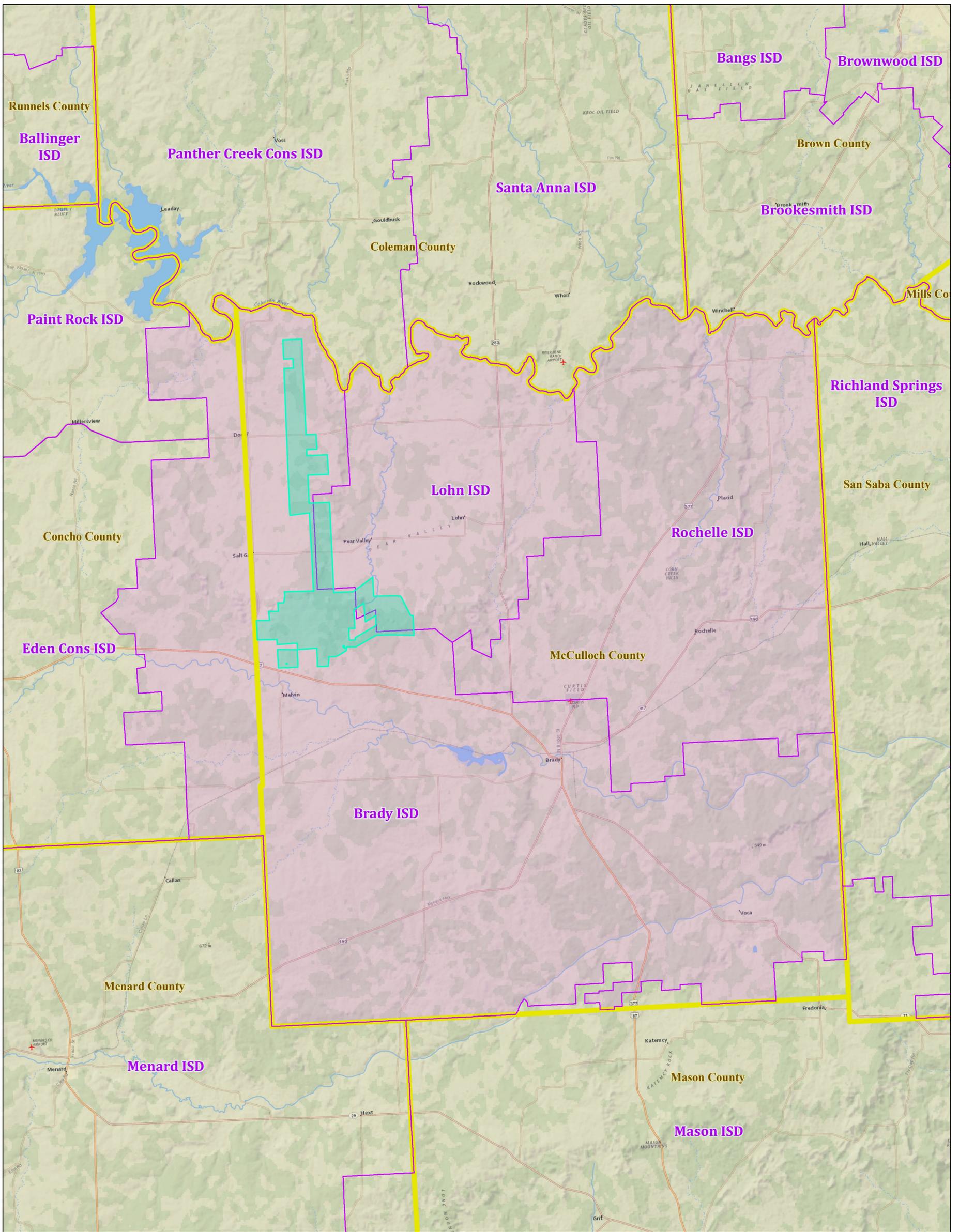
Total Building Value: \$ 193,990

TAB 11

Maps that clearly show:

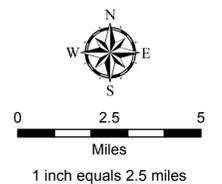
- *Project vicinity, Qualified investment & property, Existing Property, Land Location, and Reinvestment Zone*

SEE ATTACHED MAPS



Rattlesnake Wind Project McCulloch County, Texas

- Reinvestment Zone
- Independent School District Boundary
- County Boundary



**Confidential, Preliminary
and Subject to Change**

Renewable Energy Systems

 11101 W. 120th Ave., Suite 400
 Broomfield, CO, 80021
 Phone: (303) 429-4200
 Fax: (303) 429-4299

This drawing is the property of RES America Developments Inc. and no reproduction may be made in whole or in part without permission.
 COORDINATE SYSTEM: UTM Zone 14N NAD83
 LAYOUT NUMBER:
 DRAWN BY: AP Date: 8/5/2015

TAB 12

Request of Waiver of Job Creation Requirement

August 5, 2015

Mr. Leon Freeman, Superintendent
Lohn Independent School District
1112 FM 504
Lohn, Texas 76852

Re: Chapter 313 Job Waiver Request

Dear Mr. Freeman,

Please consider this letter to be Rattlesnake Power, LLC's formal request to waive the minimum new job creation requirement, as provided under Texas Tax Code 313.025(f-1).

Based upon knowledge of staffing requirements Rattlesnake Power, LLC requests the job creation requirement under Chapter 313 of the Texas Tax Code be waived. In line with wind industry standards for job requirements, Rattlesnake Power, LLC has committed to create five (5) new permanent jobs.

Wind projects create a large number of full-time, temporary jobs during the construction phase (1st year), but require a small number of highly skilled technicians to operate the wind turbine and facilities once construction operations end and commercial operations begin.

These permanent employees of a wind energy project maintain and service wind turbines, mounting infrastructure, underground electrical connections, substations and other infrastructure associated with the safe and reliable operation of the project. In addition to the onsite employees described above, there also may be asset managers or technicians who supervise, monitor, and support wind project operations from offsite locations.

The waiver request herein is in line with industry standards for the number of jobs specifically relegated to a wind generation facility of this size. This is evidenced by previously filed limitation agreement applications by wind developers who similarly requested a waiver of the job requirements and in addition, by readily available documentation and education materials related to the development of wind generation facilities.

Sincerely,



Clay Butler

TAB 13

Calculation of three possible wage requirements with supporting documentation

AVERAGE WEEKLY WAGES FOR ALL JOBS, ALL INDUSTRIES IN McCULLOCH COUNTY
FOUR MOST RECENT QUARTERS

COUNTY	YEAR	QUARTER	Avg. Weekly Wage
McCulloch	2015	Q1	\$778
McCulloch	2014	Q4	\$841
McCulloch	2014	Q3	\$808
McCulloch	2014	Q2	\$780
SUM:			\$3,230
CALCULATION:			\$3,207/4 = \$801.75

AVERAGE WEEKLY WAGES FOR MANUFACTURING JOBS IN McCULLOCH COUNTY
FOUR MOST RECENT QUARTERS

COUNTY	YEAR	QUARTER	Avg. Weekly Wage
McCulloch	2015	Q1	\$817
McCulloch	2014	Q4	\$912
McCulloch	2014	Q3	\$973
McCulloch	2014	Q2	\$994
SUM:			\$3,696
CALCULATION:			\$3,696/4 = \$924.00 * 1.1 = \$1,016.40

AVERAGE WEEKLY WAGES FOR MANUFACTURING JOBS IN THE CONCHO VALLEY REGION (WDA)
FOUR MOST RECENT QUARTERS

REGION / WDA	YEAR	Hourly/Annual	Avg. Weekly Wage
Permian Basin	2014	\$18.70/\$38,886	\$747.81
CALCULATION:			\$747.81 * 1.1 = \$822.59

Please refer to the attached TWC & Council of Governments documentation below.

Quarterly Employment and Wages (QCEW)

[Back](#)

Page 1 of 1 (40 results/page)

Year	Period	Area	Ownership	Division	Level	Ind Code	Industry	Avg Weekly Wages
2014	1st Qtr	McCulloch County	Private	00	0	10	Total, All Industries	\$801
2014	2nd Qtr	McCulloch County	Private	00	0	10	Total, All Industries	\$780
2015	1st Qtr	McCulloch County	Private	00	0	10	Total, All Industries	\$778
2014	3rd Qtr	McCulloch County	Private	00	0	10	Total, All Industries	\$808
2014	4th Qtr	McCulloch County	Private	00	0	10	Total, All Industries	\$841

Quarterly Employment and Wages (QCEW)

[Back](#)

Page 1 of 1 (40 results/page)

Year	Period	Area	Ownership	Division	Level	Ind Code	Industry	Avg Weekly Wages
2014	1st Qtr	McCulloch County	Private	31	2	31-33	Manufacturing	\$1,082
2014	2nd Qtr	McCulloch County	Private	31	2	31-33	Manufacturing	\$994
2015	1st Qtr	McCulloch County	Private	31	2	31-33	Manufacturing	\$817
2014	3rd Qtr	McCulloch County	Private	31	2	31-33	Manufacturing	\$973
2014	4th Qtr	McCulloch County	Private	31	2	31-33	Manufacturing	\$912

**2014 Manufacturing Average Wages by Council of Government Region
Wages for All Occupations**

COG	Wages	
	Hourly	Annual
Texas	\$24.18	\$50,305
1. Panhandle Regional Planning Commission	\$21.07	\$43,821
2. South Plains Association of Governments	\$16.75	\$34,834
3. NORTEX Regional Planning Commission	\$20.23	\$42,077
4. North Central Texas Council of Governments	\$25.32	\$52,672
5. Ark-Tex Council of Governments	\$17.80	\$37,017
6. East Texas Council of Governments	\$19.87	\$41,332
7. West Central Texas Council of Governments	\$19.41	\$40,365
8. Rio Grande Council of Governments	\$17.82	\$37,063
9. Permian Basin Regional Planning Commission	\$23.65	\$49,196
10. Concho Valley Council of Governments	\$18.70	\$38,886
11. Heart of Texas Council of Governments	\$20.98	\$43,636
12. Capital Area Council of Governments	\$28.34	\$58,937
13. Brazos Valley Council of Governments	\$17.57	\$36,547
14. Deep East Texas Council of Governments	\$17.76	\$36,939
15. South East Texas Regional Planning Commission	\$29.21	\$60,754
16. Houston-Galveston Area Council	\$26.21	\$54,524
17. Golden Crescent Regional Planning Commission	\$23.31	\$48,487
18. Alamo Area Council of Governments	\$19.46	\$40,477
19. South Texas Development Council	\$13.91	\$28,923
20. Coastal Bend Council of Governments	\$25.12	\$52,240
21. Lower Rio Grande Valley Development Council	\$16.25	\$33,808
22. Texoma Council of Governments	\$20.51	\$42,668
23. Central Texas Council of Governments	\$18.02	\$37,486
24. Middle Rio Grande Development Council	\$20.02	\$41,646

Source: Texas Occupational Employment and Wages

Data published: July 2015

Data published annually, next update will be July 31, 2016

Note: Data is not supported by the Bureau of Labor Statistics (BLS).

Wage data is produced from Texas OES data, and is not to be compared to BLS estimates.

Data intended for TAC 313 purposes only.

TAB 14

Schedules A1, A2, B, C, and D completed and signed Economic Impact

See attached Excel Spreadsheet

PROPERTY INVESTMENT AMOUNTS								
(Estimated Investment in each year. Do not put cumulative totals.)								
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Other new investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]	Other new investment made during this year that may become Qualified Property [SEE NOTE]	Total Investment (Sum of Columns A+B+C+D)
Investment made before filing complete application with district				Not eligible to become Qualified Property			[The only other investment made before filing complete application with district that may become Qualified Property is land.]	\$0
Investment made after filing complete application with district, but before final board approval of application	2015	2015-2016	2015	\$0	\$0	\$0	\$0	0
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period				\$0.00	\$0	\$0	\$0	\$0.00
Complete tax years of qualifying time period	QTP1	2016-2017	2016	\$37,324,000.00	\$0	\$0	\$0	\$37,324,000.00
	QTP2	2017-2018	2017	\$0.00	\$0	\$0	\$0	\$0.00
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]				\$37,324,000.00	\$0	\$0	\$0	\$37,324,000.00
				Enter amounts from TOTAL row above in Schedule A2				
Total Qualified Investment (sum of green cells)				\$37,324,000.00				

For All Columns: List amount invested each year, not cumulative totals.

Column A: This represents the total dollar amount of planned investment in tangible personal property. Only include estimates of investment for "replacement" property if the property is specifically described in the application.

Only tangible personal property that is specifically described in the application can become qualified property.

Column B: The total dollar amount of planned investment each year in buildings or nonremovable component of buildings.

Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that will not become qualified property include investment meeting the definition of 313.021(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that functionally replaces existing property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property—described in SECTION 13, question #5 of the application.

Column D: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that may result in qualified property are land or professional services.

Total Investment: Add together each cell in a column and enter the sum in the blue total investment row. Enter the data from this row into the first row in Schedule A2.

Qualified Investment: For the green qualified investment cell, enter the sum of all the green-shaded cells.

Schedule A2: Total Investment for Economic Impact (including Qualified Property and other investments)

Applicant Name Rattlesnake Power, LLC

Form 50-296A

ISD Name Lohn ISD

Revised Feb 2014

PROPERTY INVESTMENT AMOUNTS									
(Estimated Investment in each year. Do not put cumulative totals.)									
				Column A	Column B	Column C	Column D	Column E	
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Other investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]	Other investment made during this year that will become Qualified Property (SEE NOTE)	Total Investment (A+B+C+D)	
Total Investment from Schedule A1*	--	TOTALS FROM SCHEDULE A1		Enter amounts from TOTAL row in Schedule A1 in the row below					
				\$37,324,000.00	\$0	\$0	\$0	\$37,324,000.00	
Each year prior to start of value limitation period**	0	2015-2016	2015	\$0	\$0	\$0	\$0	\$0	
Each year prior to start of value limitation period**	0	2016-2017	2016	\$37,324,000.00	\$0	\$0	\$0	\$37,324,000.00	
Value limitation period***	1	2017-2018	2017	\$0.00	\$0	\$0	\$0	\$0.00	
	2	2018-2019	2018	\$0.00	\$0	\$0	\$0	\$0.00	
	3	2019-2020	2019	\$0.00	\$0	\$0	\$0	\$0.00	
	4	2020-2021	2020	\$0.00	\$0	\$0	\$0	\$0.00	
	5	2021-2022	2021	\$0.00	\$0	\$0	\$0	\$0.00	
	6	2022-2023	2022	\$0.00	\$0	\$0	\$0	\$0.00	
	7	2023-2024	2023	\$0.00	\$0	\$0	\$0	\$0.00	
	8	2024-2025	2024	\$0.00	\$0	\$0	\$0	\$0.00	
	9	2025-2026	2025	\$0.00	\$0	\$0	\$0	\$0.00	
	10	2026-2027	2026	\$0.00	\$0	\$0	\$0	\$0.00	
Total Investment made through limitation				\$37,324,000	\$0	\$0	\$0	\$37,324,000	
Continue to maintain viable presence	11	2027-2028	2027			\$8,500,000		\$8,500,000	
	12	2028-2029	2028			\$0		\$0	
	13	2029-2030	2029			\$0		\$0	
	14	2030-2031	2030			\$0		\$0	
	15	2031-2032	2031			\$0		\$0	
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2032-2033	2032			\$9,000,000		\$9,000,000	
	17	2033-2034	2033			\$0		\$0	
	18	2034-2035	2034			\$0		\$0	
	19	2035-2036	2035			\$0		\$0	
	20	2036-2037	2036			\$0		\$0	
	21	2037-2038	2037			\$0		\$0	
	22	2038-2039	2038			\$0		\$0	
	23	2039-2040	2039			\$0		\$0	
	24	2040-2041	2040			\$0		\$0	
	25	2041-2042	2041			\$0		\$0	

* All investments made through the qualifying time period are captured and totaled on Schedule A1 [blue box] and incorporated into this schedule in the **first row**.

** Only investment made during deferrals of the start of the limitation (after the end of qualifying time period but before the start of the Value Limitation Period) should be included in the "year prior to start of value limitation period" row(s). If the limitation starts at the end of the qualifying time period or the qualifying time period overlaps the limitation, no investment should be included on this line.

*** If your qualifying time period will overlap your value limitation period, do not also include investment made during the qualifying time period in years 1 and/or 2 of the value limitation period, depending on the overlap. Only include investments/years that were **not** captured on Schedule A1.

For All Columns: List amount invested each year, not cumulative totals. Only include investments in the remaining rows of Schedule A2 that were not captured on Schedule A1.

Column A: This represents the total dollar amount of planned investment in tangible personal property. Only include estimates of investment for "replacement" property if the property is specifically described in the application.

Only tangible personal property that is specifically described in the application can become qualified property.

Column B: The total dollar amount of planned investment each year in buildings or nonremovable component of buildings.

Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that will not become qualified property include investment meeting the definition of 313.021(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that functionally replaces existing property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property—described in SECTION 13, question #5 of the application.

Column D: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that may result in qualified property are land or professional services.

Schedule B: Estimated Market And Taxable Value (of Qualified Property Only)

Applicant Name Rattlesnake Power, LLC

Form 50-296A

ISD Name Lohn ISD

Revised Feb 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Qualified Property			Estimated Taxable Value		
				Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of tangible personal property in the new buildings or "in or on the new improvements"	Market Value less any exemptions (such as pollution control) and before limitation	Final taxable value for I&S after all reductions	Final taxable value for M&O after all reductions
Prior Years	0	2015-2016	2015	\$0	\$0	\$0	\$0	\$0	\$0
Prior Years	0	2016-2017	2016	\$0	\$0	\$0	\$0	\$0	\$0
Value Limitation Period	1	2017-2018	2017	\$0	\$37,324,000.00	\$37,324,000	\$37,324,000	\$37,324,000.00	\$15,000,000.00
	2	2018-2019	2018	\$0	\$35,831,040.00	\$35,831,040	\$35,831,040	\$35,831,040.00	\$15,000,000.00
	3	2019-2020	2019	\$0	\$34,397,798.40	\$34,397,798	\$34,397,798	\$34,397,798.40	\$15,000,000.00
	4	2020-2021	2020	\$0	\$33,021,886.46	\$33,021,886	\$33,021,886	\$33,021,886.46	\$15,000,000.00
	5	2021-2022	2021	\$0	\$31,701,011.01	\$31,701,011	\$31,701,011	\$31,701,011.01	\$15,000,000.00
	6	2022-2023	2022	\$0	\$30,432,970.57	\$30,432,971	\$30,432,971	\$30,432,970.57	\$15,000,000.00
	7	2023-2024	2023	\$0	\$29,215,651.74	\$29,215,652	\$29,215,652	\$29,215,651.74	\$15,000,000.00
	8	2024-2025	2024	\$0	\$28,047,025.67	\$28,047,026	\$28,047,026	\$28,047,025.67	\$15,000,000.00
	9	2025-2026	2025	\$0	\$26,925,144.65	\$26,925,145	\$26,925,145	\$26,925,144.65	\$15,000,000.00
	10	2026-2027	2026	\$0	\$25,848,138.86	\$25,848,139	\$25,848,139	\$25,848,138.86	\$15,000,000.00
Continue to maintain viable presence	11	2027-2028	2027	\$0	\$24,814,213.31	\$24,814,213	\$24,814,213	\$24,814,213.31	\$24,814,213.31
	12	2028-2029	2028	\$0	\$23,821,644.77	\$23,821,645	\$23,821,645	\$23,821,644.77	\$23,821,644.77
	13	2029-2030	2029	\$0	\$22,868,778.98	\$22,868,779	\$22,868,779	\$22,868,778.98	\$22,868,778.98
	14	2030-2031	2030	\$0	\$21,954,027.82	\$21,954,028	\$21,954,028	\$21,954,027.82	\$21,954,027.82
	15	2031-2032	2031	\$0	\$21,075,866.71	\$21,075,867	\$21,075,867	\$21,075,866.71	\$21,075,866.71
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2032-2033	2032	\$0	\$20,232,832.04	\$20,232,832	\$20,232,832	\$20,232,832.04	\$20,232,832.04
	17	2033-2034	2033	\$0	\$19,423,518.76	\$19,423,519	\$19,423,519	\$19,423,518.76	\$19,423,518.76
	18	2034-2035	2034	\$0	\$18,646,578.01	\$18,646,578	\$18,646,578	\$18,646,578.01	\$18,646,578.01
	19	2035-2036	2035	\$0	\$17,900,714.89	\$17,900,715	\$17,900,715	\$17,900,714.89	\$17,900,714.89
	20	2036-2037	2036	\$0	\$17,184,686.29	\$17,184,686	\$17,184,686	\$17,184,686.29	\$17,184,686.29
	21	2037-2038	2037	\$0	\$16,497,298.84	\$16,497,299	\$16,497,299	\$16,497,298.84	\$16,497,298.84
	22	2038-2039	2038	\$0	\$15,837,406.89	\$15,837,407	\$15,837,407	\$15,837,406.89	\$15,837,406.89
	23	2039-2040	2039	\$0	\$15,203,910.61	\$15,203,911	\$15,203,911	\$15,203,910.61	\$15,203,910.61
	24	2040-2041	2040	\$0	\$14,595,754.19	\$14,595,754	\$14,595,754	\$14,595,754.19	\$14,595,754.19
	25	2041-2042	2041	\$0	\$14,011,924.02	\$14,011,924	\$14,011,924	\$14,011,924.02	\$14,011,924.02

Notes: Market value in future years is good faith estimate of future taxable value for the purposes of property taxation.

Only include market value for eligible property on this schedule.

Schedule C: Employment Information

Applicant Name Rattlesnake Power, LLC
ISD Name Lohn ISD

Form 50-296A
Revised Feb 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year)	Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
				Number of Construction FTE's or man-hours (specify)	Average annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Average annual wage of new qualifying jobs
Prior Years	0	2015-2016	2015	0	N/A	0	0	N/A
Prior Years	0	2016-2017	2016	200 FTE avg; 450 FTE peak	\$37,534.00	0	0	N/A
Value Limitation Period <small>The qualifying time period could overlap the value limitation period.</small>	1	2017-2018	2017	0	N/A	0	5	\$43,000.00
	2	2018-2019	2018	0	N/A	0	5	\$43,000.00
	3	2019-2020	2019	0	N/A	0	5	\$43,000.00
	4	2020-2021	2020	0	N/A	0	5	\$43,000.00
	5	2021-2022	2021	0	N/A	0	5	\$43,000.00
	6	2022-2023	2022	0	N/A	0	5	\$43,000.00
	7	2023-2024	2023	0	N/A	0	5	\$43,000.00
	8	2024-2025	2024	0	N/A	0	5	\$43,000.00
	9	2025-2026	2025	0	N/A	0	5	\$43,000.00
	10	2026-2027	2026	0	N/A	0	5	\$43,000.00
Years Following Value Limitation Period	11 through 25	2026-2027 through 2041-2042	2026-2041	0	N/A	0	5	\$43,000.00

Notes: See TAC 9.1051 for definition of non-qualifying jobs.
 Only include jobs on the project site in this school district.

- C1.** Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs required by statute? (25 qualifying jobs in Subchapter B districts, 10 qualifying jobs in Subchapter C districts) Yes No
- If yes, answer the following two questions:
- C1a.** Will the applicant request a job waiver, as provided under 313.025(f-1)? Yes No
- C1b.** Will the applicant avail itself of the provision in 313.021(3)(F)? Yes No

Schedule D: Other Incentives (Estimated)

Applicant Name Rattlesnake Power, LLC
ISD Name Lohn ISD

Form 50-296A
 Revised Feb 2014

State and Local Incentives for which the Applicant intends to apply (Estimated)							
Incentive Description	Taxing Entity applicable)	(as	Beginning Year of Benefit	Duration of Benefit	Annual Tax Levy without Incentive	Annual Incentive	Annual Net Tax Levy
Tax Code Chapter 311	County:						
	City:						
	Other:						
Tax Code Chapter 312	County: McCulloch County		2017	2017-2026	\$115,335.00	\$48,351.00	\$66,984.00
	Other: H.O.T. Hosp. Dist.		2017	2017-2026	\$29,185.00	\$12,235.00	\$16,950.00
	Other: Hickory UWCD #1		2017	2017-2026	\$8,355.00	\$3,503.00	\$4,852.00
Local Government Code Chapters 380/381							
	Other:						
	County						
Freeport Exemptions							
Non-Annexation Agreements							
Enterprise Zone/Project							
Economic Development Corporation							
Texas Enterprise Fund							
Employee Recruitment							
Skills Development Fund							
Training Facility Space and Equipment							
Infrastructure Incentives							
Permitting Assistance							
Other:							
Other:							
Other:							
Other:							
TOTAL					\$152,875.00	\$64,089.00	\$88,786.00

Additional information on incentives for this project: 25 Year Average was used to adjust for depreciation of facility

TAB 15

Economic Impact

Rattlesnake Power, LLC will not be including an Economic Impact Report.

TAB 16

Description of Reinvestment Zone, including:

- A. Evidence that the area qualifies as an reinvestment zone*
- B. Legal description of the reinvestment zone*
- C. Order, resolution or ordinance establishing the reinvestment zone*
- D. Guidelines and criteria for creating the zone*

To be inserted upon designation.



Application for Appraised Value Limitation on Qualified Property

SECTION 16. Authorized Signatures and Applicant Certification

After the application and schedules are complete, an authorized representative from the school district and the business should review the application documents and complete this authorization page. Attach the completed authorization page in Tab 17. NOTE: If you amend your application, you will need to obtain new signatures and resubmit this page, Section 16, with the amendment request.

1. Authorized School District Representative Signature

I am the authorized representative for the school district to which this application is being submitted. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code.

print here

Leon Freeman
Print Name (Authorized School District Representative)

Superintendent
Title

sign here

Leon Freeman
Signature (Authorized School District Representative)

8/16/2015
Date

2. Authorized Company Representative (Applicant) Signature and Notarization

I am the authorized representative for the business entity for the purpose of filing this application. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code. The information contained in this application and schedules is true and correct to the best of my knowledge and belief.

I hereby certify and affirm that the business entity I represent is in good standing under the laws of the state in which the business entity was organized and that no delinquent taxes are owed to the State of Texas.

print here

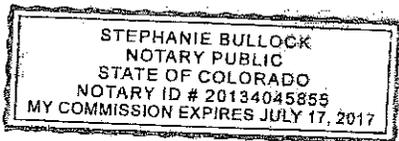
Brian Evans
Print Name (Authorized Company Representative (Applicant))

President
Title

sign here

Brian Evans
Signature (Authorized Company Representative (Applicant))

8/19/15
Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

19 day of August, 2015

Stephanie Bullock
Notary Public in and for the State of Texas

My Commission expires: July 17 2017

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.