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February 13, 2020

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

RE: 1424-Supplement002 to the Vernon Independent School District from Western Trail Wind, LLC

To the Local Government Assistance & Economic Analysis Division:

Enclosed, please find Supplement002 to Vernon from Western Trail Wind, LLC. The following changes have been made:

1. Updated tab 10 – Added CAD Letter

A copy of the supplement will be transmitted to the Wilbarger CAD.

Sincerely,



Kevin O'Hanlon
School District Consultant

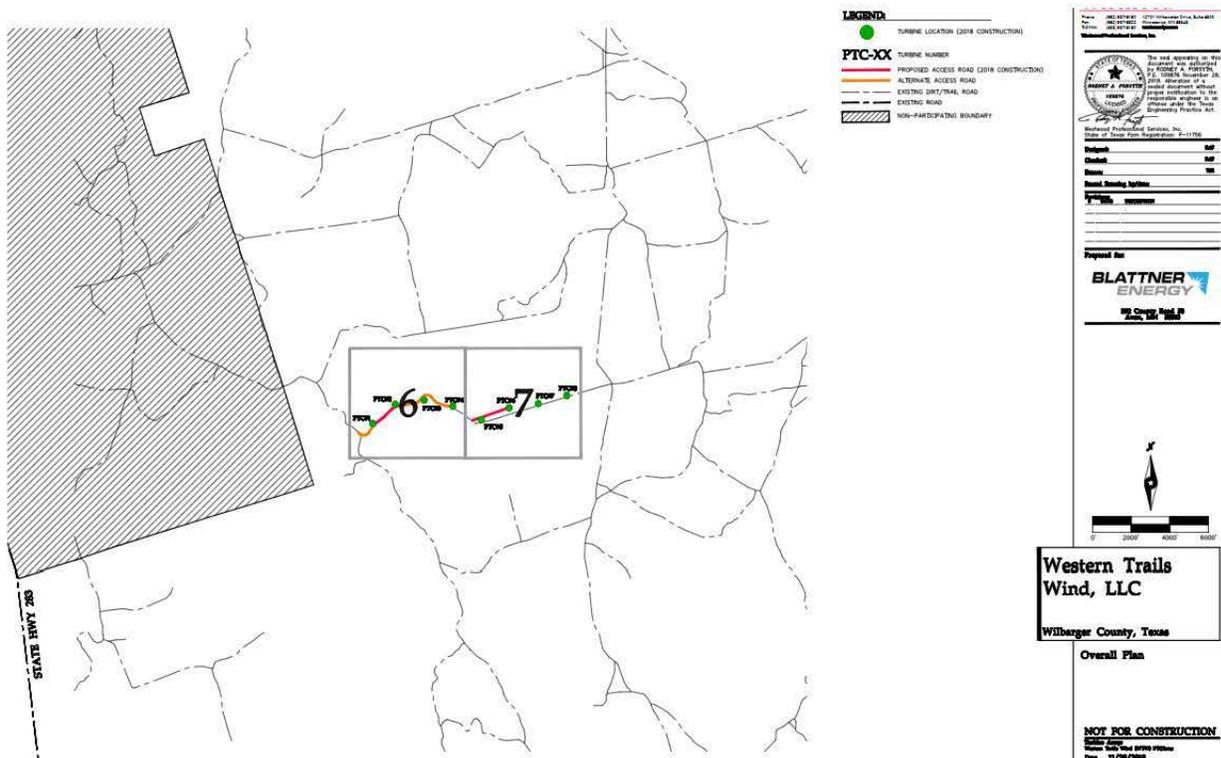
Cc: Wilbarger County Appraisal District
Western Trail Wind, LLC

Tab Item 10

Description of all property not eligible to become qualified property

Applicant completed a minor amount of pre-construction work in December of 2018 at the Project site in order to qualify the Project for the federal income tax Production Tax Credit in accordance with federal law. This pre-construction work consisted of earth-moving to prepare eight (8) holes for turbine foundations (though turbine foundations were not installed) and the installation and completion of 4,000 linear feet of road connecting two sets of two foundation holes. These preconstruction activities were not deemed to have created taxable improvements by the Wilbarger County Central Appraisal District, and no tax bill was delivered (see attached letter). The pre-construction activities did not result in the creation of any Qualified Property.

The 2018 pre-construction activities are represented with a map below:



Wilbarger County Appraisal District

1800 Cumberland Street
PO Box 1519
Vernon, TX 76385-1519

940.553.1857 Phone

940.552.9541 fax

February 10, 2020

Western Trail Wind, LLC
401 N Michigan Ave., Suite 501
Chicago, IL 60611

Re: Appraisal of preliminary construction work
Western Trail Wind / Wilbarger County, Texas

Dear Representative of Western Trail Wind, LLC:

This letter serves as notice that the preliminary construction activity completed by Western Trail Wind, LLC at the end of 2018 was assessed to have no value due to the preliminary nature of the work.

It is our understanding that Western Trail Wind, LLC conducted preliminary construction activity consisting of several thousand linear feet of roads and excavation of several future turbine foundations in Wilbarger County, Texas at the end of 2018 for the purposes of qualifying the wind energy project for the federal Production Tax Credit for Wind Energy.

Please contact the Wilbarger County Appraisal District with any questions.

Regards,



Sandra Burkett
Chief Appraiser
Wilbarger County Appraisal District

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