
SARA LEON
& ASSOCIATES, LLC

June 17, 2020

Via Electronic Mail

Local Government Assistance & Economic Analysis
Texas Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774

Re: Amendment No. 2 to the Application for Appraised Value Limitation (Texas Comptroller's Application No. 1475) to Lyford Consolidated Independent School District

Dear Local Government Assistance and Economic Analysis Team:

West Raymond Wind Farm, LLC (the "**Applicant**") submitted the following Amendment No. 2 ("**Second Amendment**") relating to the above-referenced Application in response to the request for additional information from the Comptroller's Office. As evidenced by the attached signature pages in the Second Amendment, the District acknowledges receipt and acceptance of the information supplementing the Application as contained in the Second Amendment. Attached and included in the Second Amendment are the following amended pages, attachments and schedules to the Application:

The revised attachments and exhibits to the Application are made pursuant to the following requests for additional information made by the Comptroller's Office. The responses to such requests are included in the applicable Tab Numbers as indicated below. The revisions and supplements to the attachments and exhibits are highlighted in bold in the applicable Tab Numbers:

1. Section 13 - Information on property not eligible to become qualified property - In Tab 10 please provide the following:
 - a. Current pictures of the project area including the existing property are provided in the attached Amendment #02. The pictures are date stamped. [See revised TAB 10, ITEM 1.a.]
 - b. A response to your request for the appraised values for property listed in section 13 statement 5 is provided. [See revised TAB 10, ITEM 1.b.]
 - c. A map showing the exact locations of all existing property is provided. [See revised TAB 10, ITEM 1.c.]

June 17, 2020

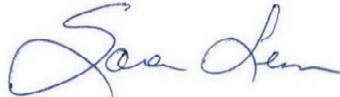
Page 2

2. A list of all names the project has been known by and details regarding the proposed/planned size and a map of the total proposed wind farm. [See revised TAB 6, ITEM 2.]
3. A map clearly showing the location of the proposed qualified property for 1475 and all existing property as well as any proposed property that is not existing but will not become qualified property is provided. [See revised TAB 11, ITEM 3., Section 12 (1c).]
4. The response to Section 8, Question 4 has been changed to yes.
5. Tab 5 is revised to provide more detail about an existing PPA and whether that PPA related to project #1475. [See revised TAB 5, ITEM 5.]
6. A description of other contracts not currently mentioned in the application is provided. [See revised TAB 10, ITEM 6, Section 2.]

The Board of Trustees believes this project will be beneficial to the District and looks forward to your review and certification of this Application.

Thanks so much for your kind attention to this matter.

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Sara Leon".

Sara Hardner Leon

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.

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)?
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?
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.

Tab 5

West Raymond Wind Farm, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 5
Section 13 — Limitation as a Determining Factor

1. Does the applicant currently own the land on which the proposed project will occur?

No

2. Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project?

Applicant has entered into contracts relating to the due diligence development phases of the Project, as well as some preliminary site construction work for the existing improvements as more particularly described in Section 13 and Tab 10 of the Application. Such contracts are for preliminary activities relating to the development of the Project and necessary federal tax credit work, contain early termination provisions or other contingency clauses, and allow any facilities to be allocated and utilized on other projects that may be located outside of Texas. There have been no completed wind turbines, transmission lines, or other substantial wind energy related facilities fully constructed on the Project.

AMENDMENT NO. 2 RESPONSE AND SUPPLEMENTAL INFORMATION TO COMPTROLLER'S REQUEST #6 ("Request #6):

6. Please also address any other contracts not currently mentioned in the application.

RESPONSE:

The following major project documents for the West Raymond Wind Project currently exist:

- **ERCOT Standard Generation Interconnection Agreement ("ERCOT SGIA"), dated as of May 20, 2019 by and between the West Raymond Wind Farm, LLC and AEP Texas Inc. The Raymond Wind Farm Project has a separate and distinct ERCOT Standard Generation Interconnection Agreement from the ERCOT SGIA. Obtaining an ERCOT Standard Generation Interconnection Agreement is a lengthy process with a number of required studies. This process generally begins years in advance of the actual construction of a project.**
- **Project Lease and Easement Agreements (various) for the West Wind Raymond Project. The Raymond Wind Farm Project has separate and distinct Project Lease and Easement Agreements and/or such Project Lease and Easement Agreements are assigned and allocated between one or more projects and project entities, including the West Raymond Project.**

- **Willacy County Tax Abatement Agreement dated April 25, 2019. West Raymond Wind Farm, LLC, Raymond Wind Farm, LLC, and Willacy County are in the process of further amending, separating, reallocating and/or partially assigning the Tax Abatement Agreement in accordance with its terms.**
- **Turbine Supply Agreement dated April 24, 2019, by and between Vestas and West Raymond Wind Farm, LLC (the “TSA”). Raymond Wind Farm, LLC has a separate and distinct Turbine Supply Agreement from the TSA. As indicated in Application #1475, the TSA contains certain requirements relating to limited notices to proceed, early termination provisions or other contingency clauses, and/or allows for the reallocation and utilization of the equipment on other projects, including projects which might be located outside the State of Texas.**
- **Balance of Plant Agreement (Civil Lot) (Purchase Order Number: 4500170900) dated November 27, 2019, by and between IEA Constructors, LLC, as “Contractor”, and West Raymond Wind Farm, LLC (the “BOP Contract”). Raymond Wind Farm, LLC has a separate and distinct Balance of Plant Agreement (Civil Lot) from the BOP Contract for the specific scope of work included therein. As indicated in Application #1475, such BOP Contract contains certain requirements relating to limited notices to proceed, early termination provisions or other contingency clauses.**
- **Collection, Substation and Transmission Line Agreement (Purchase Order Number: 4500176199) dated January 17, 2020, by and between RES System 3, LLC, as “Contractor”, and West Raymond Wind Farm, LLC (the “Electrical Contract”). Raymond Wind Farm, LLC has a separate and distinct Collection, Substation and Transmission Line Agreement from the Electrical Contract for the specific scope of work included therein. As indicated in Application #1475, such Electrical Contract contains certain requirements relating to limited notices to proceed, early termination provisions or other contingency clauses.**

3. Does the applicant have current business activities at the location where the proposed project will occur?

No

4. Has the applicant made public statements in SEC filings or other documents regarding its intentions regarding the proposed project location?

The COO of Applicant has made a statement on the project in the past in anticipation of the successful receipt of a Chapter 313 Tax Value Limitation form Lyford CISD. A successful Chapter 313 agreement is crucial to the project achieving financial approval and was factored into the economics considered by management. As of the date of this Amendment, Applicant and its affiliates have never completed a greenfield wind power or solar power project in Texas without a Chapter 313 Agreement. It has walked away from Texas projects where it has been unable to obtain a Chapter 313 Agreement. Chapter 313 tax limitation incentives remain a significant determining factor in whether or not the Applicant invests in any Texas project.

AMENDMENT NO. 2 RESPONSE AND SUPPLEMENTAL INFORMATION TO COMPTROLLER'S REQUEST #5 ("Request #5):

- 5. In Tab 5, please explain the Austin PPA in the attached article and how it refers to the portion of the project that is 1475. Please explain "Big Raymond."**

RESPONSE:

The article attached to the Comptroller's Request #5 is to a press release provided by E.ON, the predecessor-in-interest to the parent company of Applicant, dated August 15, 2019 (the "August 15, 2019 E.ON Press Release"), announcing "a 440 megawatt (MW) onshore windfarm, Big Raymond" located in Willacy, Cameron and Hidalgo Counties and an Austin Energy Power Purchase Agreement (the "Austin Energy PPA").

Applicant's response to Request #2 as set forth under Tab 6 is incorporated in this response to this Request #5 with respect to the explanation for the reference to "Big Raymond" in the August 15, 2019 E.ON Press Release. The reference in the Press Release was in keeping with the customary practice of occasionally referring to an overall development of multiple projects or phases by a single development name, even though the projects or phases are or will be owned and developed separately by multiple affiliates of the RWE Group.

The Austin Energy PPA referenced in the August 15, 2019 E.ON Press Release is, and always has been a contract identified to and to be fulfilled by the Raymond Wind Project and not the West Raymond Wind Project. The Austin Energy PPA: (i) is executed by Raymond Wind Farm, LLC (not West Raymond Wind Farm, LLC); (ii) covers the 200.2 MW capacity of the Raymond Wind Farm Project (not the 239.8 MW capacity of the West Raymond Wind Project); and (iii) calls for delivery at the permanent point of interconnection of the Raymond Wind Project (not the permanent point of interconnection of the West Raymond Wind Project).

- 5. Has the applicant received any local or state permits for activities on the proposed project site?**

As part of the development activities, Applicant has applied for and received county permits for foundations and crossing permits.

- 6. Has the applicant received commitments for state or local incentives for activities at the proposed project site?**

Applicant has received a property tax abatement for 10 years from Willacy County, Texas, if the Project is completed.

- 7. Is the applicant evaluating other locations not in Texas for the proposed project?**

Applicant is currently considering several other projects in states across the U.S. Applicant actively reviews the financial viability of each of these locations, including state and local incentives which significantly improve the financial viability of the investment and Applicant's ability to invest. Applicant has over 9000 MWs of development assets in approximately 20 states

and has the ability to construct projects throughout the U.S. Applicant is required to consider investments in these projects as compared to this Project. Applicant and its affiliated companies have not completed a greenfield wind or solar project in Texas that did not have a Chapter 313 agreement, as it is crucial to exceeding the company financial hurdle. Further, Applicant recently sold a project that was unable to obtain a Chapter 313 agreement, as it was unable to meet the minimum financial hurdle. For this Project to be competitive with the other projects being developed by the Applicant, Applicant must secure a Chapter 313 tax abatement with Lyford CISD. The Chapter 313 agreement with Lyford CISD has a significant impact on the rate of return for this Project and allows it to be competitive not only with other projects in the Applicant's portfolio, but also with other projects being developed by competing companies in Texas.

8. Has the applicant provided capital investment or return on investment information for the proposed project in comparison with other alternative investment opportunities?

N/A

9. Has the applicant provided information related to the applicant's inputs, transportation and markets for the proposed project?

N/A

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?

No

Tab 6

West Raymond Wind Farm, LLC
 Application for Appraised Value Limitations on Qualified Property
 Tab 6
 Section 10 — The Property

Supplemental taxing entities for item 4.:

- Cameron County (14.6%)(0.336784)
- Hidalgo County (8.3%)(0.58)
- Willacy County Hospital Indigent Health (77.1%)(0.038280)
- Willacy County Emergency Service District (77.1%)(0.044040)
- Hidalgo County EMS DIST #02 (8.3%)(0.036000)
- Cameron County EMERGENCY SERVICE DISTRICT #1 (14.6%)(0.089392)
- Willacy Drainage District #1 (77.1%)(0.250000)
- Willacy County Road & Bridge (77.1%)(0.117600)
- South Texas ISD (100%)(0.049200)
- South Texas College (8.3%)(0.049200)

The proposed Project base case will consist of 109 wind turbine generators, with a capacity of 2.2 megawatts per generator, with an approximate total capacity of 239.8 MWs. The base case assumes all 109 turbines in Lyford ISD.

A map of the project area, the proposed reinvestment zone and the school districts is attached.

At this time, we are projecting a total qualified investment of \$242.5 million for West Raymond Wind Farm, LLC, with all \$242.5 million of qualified investment in Lyford ISD.

AMENDMENT NO. 2 RESPONSE AND SUPPLEMENTAL INFORMATION TO COMPTROLLER REQUEST #2 (“Request #2):

2. Tab 6: Please list all names the project has been known by. Please also include the following information regarding the total planned wind farm: proposed/planned size and a map of the total proposed wind farm.

RESPONSE:

The Project that is subject to the Application has only been known as the West Raymond Wind Project owned by West Raymond Wind Farm, LLC.

The West Raymond Wind Project is a planned 239.8 MW wind energy facility comprised of 109 turbine generating units at 2.2 MW rated capacity each, located in Willacy, Cameron, and Hidalgo Counties, Texas (the “West Raymond Wind Project”). The West Raymond Wind Project is the wind project that is the subject of Application #1475, and is owned by West Raymond Wind Farm, LLC, a wholly-owned affiliate of RWE Renewables Americas, LLC, a leading owner, developer, and operator of renewable power projects, including wind, solar and energy storage facilities (“RWE”, and together with its affiliated renewable energy

group of companies, the “RWE Group”). Except as it may have informally been included and generally referred to as part of the “Raymond Wind Farm” or the “Big Raymond Wind Farm” as described below, the West Raymond Wind Project has never been known by any other name.

However, it is common practice by the RWE Group, and other major renewable energy project developers, to acquire site control over significantly greater acreage than what is needed for a single wind farm project. Depending on a number of factors identified during the due diligence phase of the project development, such acreage may be divided into multiple projects or phases with some of the acreage not used for a project or phase, and ultimately released from site control. Until these separate projects or phases are identified, and sometimes even after completion of multiple projects or phases, the overall development of the projects or phases may be known by a single development name, even though the projects or phases are owned and operated separately by multiple affiliates of the RWE Group. Examples of this practice include the following RWE Group developments:

- The Roscoe Wind Farm or Complex, which is comprised of the following 4 separate and distinct wind projects each owned by a separate entity: Roscoe Wind Farm; Champion Wind Farm, Pyron Wind Farm, and Inadale Wind Farm. At one point, the Roscoe Wind Farm or Complex was often referred to as the world’s largest wind farm development even though it was comprised of 4 separate and distinct wind projects each owned by a separate entity.
- The Papalote Creek Wind Farm or Complex, which is comprised of the following 2 separate and distinct wind projects each owned by a separate entity: Papalote Creek 1 Wind Farm and Papalote Creek II Wind Farm.
- The Grandview Wind Farm or Complex, which is comprised of the following 3 separate and distinct wind projects each owned by a separate entity: Grandview Wind Farm; Colbeck’s Corner Wind Farm, and Grandview Wind Farm III (which ultimately was never constructed).

In this particular case, the area under site control was on occasion collectively referred to as the “Raymond Wind Farm” or the “Big Raymond Wind Farm”. However, during the due diligence phase of project development, two separate and distinct project sites were identified for continued feasibility review, each to be developed and owned by separate and distinct project companies, i.e., Raymond Wind Farm, LLC and West Raymond Wind Farm, LLC. While the 2 projects may have been occasionally referred to as a larger, combined single project, the 2 projects were always contemplated to be separate and distinct projects owned by 2 separate and distinct project companies. For further response to this topic, see Applicant’s responses to Request #5 and #6 in Tab 5 above.

In further response to this Request #2, please see the Map attached in response to Request #1.c. in Tab 10 below showing the total proposed wind farm, including the locations of all existing property (as described in response to Requests #1.a. and #1.c. in Tab 10 below), and the Qualified Property (as described in response to Request #3 below in Tab 11 below).

As stated above, and as indicated in Application #1475, the West Raymond Wind Project is currently planned to be a 239.8 MW wind energy facility comprised of 109 turbine generating units at 2.2 MW rated capacity each. The West Raymond Wind Project will be located on approximately 16,536 acres of land in Willacy, Cameron, and Hidalgo Counties, Texas.

Tab 10

West Raymond Wind Farm, LLC
 Application for Appraised Value Limitations on Qualified Property
 Tab 10

Section 13 — Information on Property Not Eligible to Become Qualified Property

Applicant has constructed access roads, cleared and grubbed the area, poured **41** foundations, and performed certain other preliminary site work necessary to qualify the Project and to meet certain deadlines for full federal tax credit eligibility. This property constitutes existing property and is not eligible to become Qualified Property and is not included in the values of the Qualified Property and Qualified Investment set forth in the Schedules. The estimated fair market value of this existing property is **\$14,750,768**. No wind turbines have been constructed on the Project.

**1. Section 13 – Information on property not eligible to become qualified property
 - In Tab 10 please provide the following:**

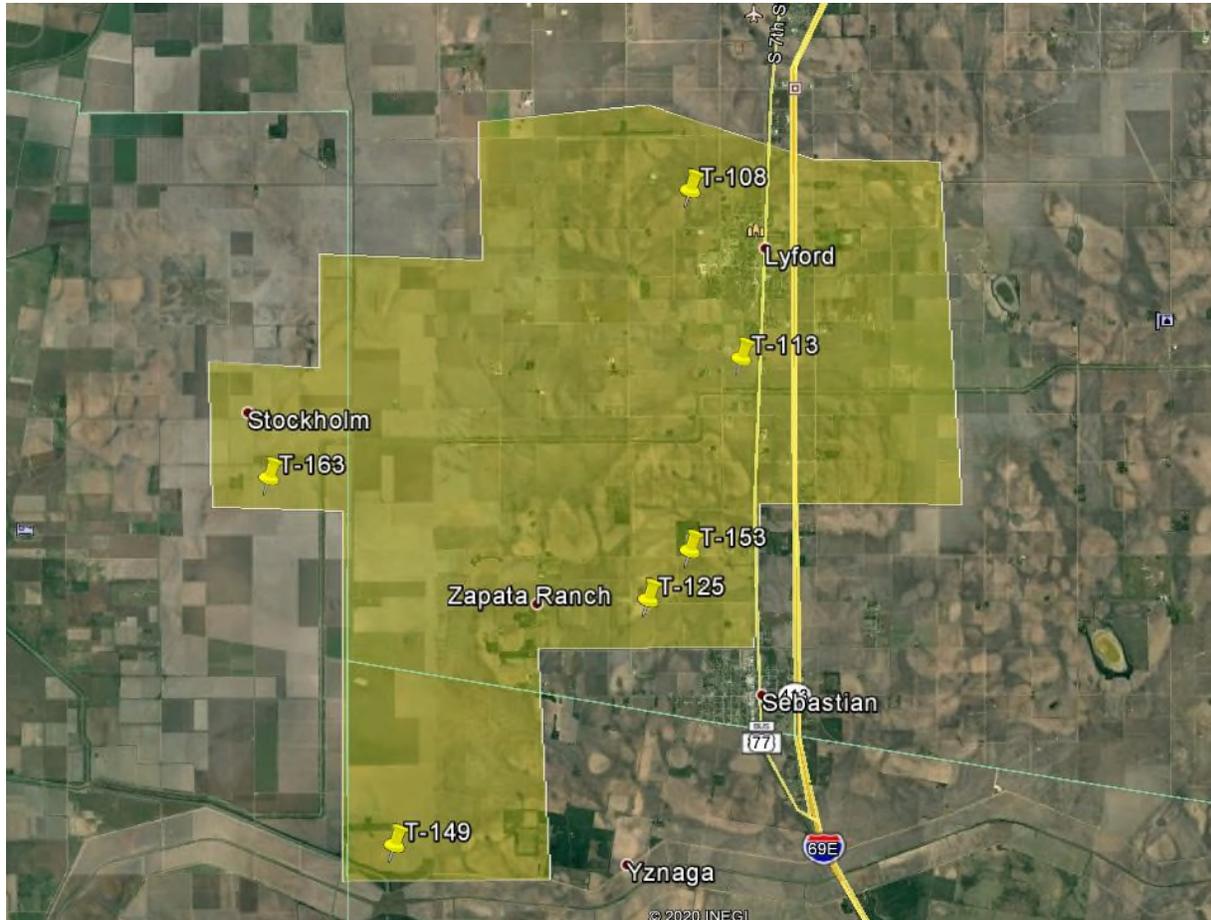
**AMENDMENT NO. 2 RESPONSE AND SUPPLEMENTAL INFORMATION TO
 COMPTROLLER REQUEST #1.a. (“Request #1.a.):**

a. Current pictures of the project area including the existing property. The pictures must be date stamped.

RESPONSE:

As indicated in Tab 10 of Amendment No. 1 dated May 5, 2020 to the Application for a Chapter 313 Value Limitation Agreement (Comptroller #1475) (together with all other amendments and supplements, “Application #1475”) previously submitted to the District and the Comptroller, certain improvements were made to the real property that were necessary to qualify the Project and to meet certain deadlines for full federal tax credit eligibility. This property constitutes improvements existing as of the application review start date that is not eligible to become Qualified Property and is not included in the values of the Qualified Property set forth in the Schedules. This Tab 10 is now further amended to include **41** poured turbine foundations completed prior to the application review start date from the previously disclosed **39** poured turbine foundations. These **41** poured turbine foundations are shown and depicted in the Map provided in response to Request #1.c. in this Tab 10 as set forth below. See the “Turbine Location with Foundation Poured” in the Map Legend. In further response to this Request #1.a., Applicant has provided **6** sets of **4** photographs for each set showing the north, south, east, and west views of **6** of the **41** poured turbine foundation sites that were completed prior to the application review start date. The locations of the **6** poured turbine foundation sites are shown on the map of the project area of the West Raymond Wind Project which is attached below. See the **24** photographs (**6** sets of **4** photographs) attached at the end of this Tab 10. The photographs were taken on May 22, 2020 by Israel Gaona, civil field engineer of Applicant’s parent company. Mr. Gaona’s company contact information is Phone: (432) 296-3687; e-mail: Israel.gaona.extern@rwe.com. Applicant hereby confirms that the photographs of the **6** poured turbine foundations are representative of the remaining project area of the Project

as well as the 35 other poured turbine foundations completed prior to the application review start date. The areas that appear to be excavated areas in the photographs are the actual locations of the completed poured turbine foundations. The completed foundations have been partially backfilled and the concrete is buried below the surface of the excavated areas.



AMENDMENT NO. 2 RESPONSE AND SUPPLEMENTAL INFORMATION TO COMPTROLLER REQUEST #1.b. (“Request #1.b.):

- b.** For the values listed in section 13 statement 5, please provide appraisal values from the CAD of all the buildings and equipment existing as of January 1 this year. Please update the values in this section (current existing property value) if applicable.

RESPONSE:

The values of the existing property listed in Section 13, Question 5 and in Tab 10 of Amendment No. 1 dated May 5, 2020 to Application #1475 are Applicant’s estimates of the fair market value of the existing property based on cost information available to Applicant. None of the existing property described in Section 13, Question 5 and in Tab 10 existed on

January 1, 2020. To the best of Applicant’s knowledge and belief, there are no CAD appraisals of such existing property as of January 1 of this year because no such property existed as of January 1, 2020. Applicant will update the values in Section 13, Question 5 and Tab 10 as such CAD appraisal information becomes available.

AMENDMENT NO. 2 RESPONSE AND SUPPLEMENTAL INFORMATION TO COMPTROLLER REQUEST #1.c. (“Request #1.c.):

- c. A map showing the exact locations of all existing property.**

RESPONSE:

In response to this Request #1.c., please see the Map attached at the end of this Tab 10 showing the locations of all existing property not included in the values of the Qualified Property set forth in the Schedules to Application #1475, which includes the 41 poured turbine foundations completed prior to the application review start date as identified, located and labeled as a “Turbine Location with Foundation Poured” in the Map Legend, together with the poured foundation of the Project Collection Substation completed prior to the application review start date as identified, located and labeled as the “Collection Substation” in the Map Legend.

Photographs of Poured Turbine Foundations



Turbine #108 - Looking East
5/22/2020 4:00 pm



Turbine #108 - Looking North
5/22/2020 3:58 pm



Turbine #108 - Looking South
5/22/2020 3:59 pm



Turbine #108 - Looking West
5/22/2020 3:59 pm



Turbine #113 - Looking East
5/22/2020 4:09 pm



Turbine #113 - Looking North
5/22/2020 4:08 pm



Turbine #113 - Looking South
5/22/2020 4:09 pm



Turbine #113 - Looking West
5/22/2020 4:09 pm



Turbine #125 - Looking East
5/22/2020 4:20pm



Turbine #125 - Looking North
5/22/2020 4:20pm



Turbine #125 - Looking South
5/22/2020 4:21pm



Turbine #125 - Looking West
5/22/2020 4:21pm



Turbine #149- Looking East
5/22/2020 4:51pm



Turbine #125 - Looking North
5/22/2020 4:50pm



Turbine #125 - Looking South
5/22/2020 4:50pm



Turbine #125 - Looking West
5/22/2020 4:50pm



Turbine #153 - Looking East
5/22/2020 4:27pm



Turbine #153 - Looking North
5/22/2020 4:27pm



Turbine #153 - Looking South
5/22/2020 4:27pm



Turbine #153 - Looking West
5/22/2020 4:27pm



Turbine #163 - Looking East
5/22/2020 5:11pm



Turbine #163 - Looking North
5/22/2020 5:11pm



Turbine #163 - Looking South
5/22/2020 5:12pm



Turbine #163 - Looking West
5/22/2020 5:11pm

Tab 11

West Raymond Wind Farm, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 11

**AMENDMENT NO. 2 RESPONSE AND SUPPLEMENTAL INFORMATION TO
COMPTROLLER REQUEST #3. (“Request #3.):**

- 3. Tab 11: Section 12 (1c) - Please provide a map clearly showing the location of the proposed qualified property for 1475 AND all existing property as well as any proposed property that is not existing but will not become qualified property.**

RESPONSE:

In response to this Request #3, please see the Map attached in response to Request #1.c. in Tab 10 above showing the total proposed wind farm, including the locations of all existing property (as described in response to Requests #1.a. and #1.c. in Tab 10 above), and the planned and proposed Qualified Property as more particularly described below.

The pre-construction planned location of the proposed property and improvements comprising the Project including such property and improvements which shall constitute the Qualified Property as set forth in the Schedules to Application #1475 include (i) the installation and completion of the 41 Turbines (but excluding the 41 completed poured turbine foundations) identified, located and labeled as a “Turbine Location with Foundation Poured” in the Map Legend, (ii) the installation and completion of the 68 Turbines (including the 68 turbine foundations) to be completed as identified, located and labeled as a “Not Yet Started Turbine Location” in the Map Legend, and (iii) the installation and completion of the Collection Substation (but excluding the completed poured turbine foundation for such Collection Substation) identified, located and labeled as a “Collection Substation” in the Map Legend.

All of the planned or proposed property that is not yet existing as shown on the Map will be Qualified Property.

Tab 17

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.

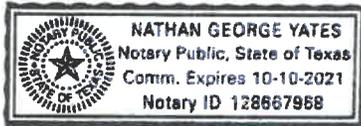
print here Dr. Keisha N. Brown Superintendent
Print Name (Authorized School District Representative) Title
sign here [Signature] 6/17/20
Signature (Authorized School District Representative) Date

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 and that no delinquent taxes are owed to the State

print here Sean Hegsdorn SR VP Development
Print Name (Authorized Company Representative (Applicant)) Title
sign here [Signature] 6/17/2020
Signature (Authorized Company Representative (Applicant)) Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

17 day of June 2020
Nathan George Yates
Notary Public in and for the State of Texas

My Commission expires: 10-10-2021

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.