

April 29, 2014

Ken Miller, Superintendent  
Silverton Independent School District  
700 Loretta  
Silverton, TX 79257

VIA EMAIL AND CERTIFIED MAIL DELIVERY

**Re: Longhorn Wind Project  
Limitation of Appraised Value Agreement Annual Reports**

Enclosed are Longhorn Wind Project, LLC's 2013 Form 50-772-A, Chapter 313 Annual Eligibility Report, and Form 50-773-A, Biennial Progress Report for Texas Economic Development Act, for Silverton Independent School District's review and filing with the Texas Comptroller of Public Accounts Office. The Comptroller's Office requests that the above referenced reports be e-mailed to the Comptroller's Office at the following e-mail address.

[chapter313@cpa.state.tx.us](mailto:chapter313@cpa.state.tx.us).

If you have any questions, please contact me at 858.521.3399.

Sincerely,



Ted Gergurich - Tax Director  
EDF Renewable Energy, Inc.  
15445 Innovation Drive  
San Diego, CA 92128

cc: John Shultzabarger, EDF Renewable Energy, Inc.  
Will Presson, Merit Advisors, L.P.  
C.J. Evans, Jr., Merit Advisors, L.P.



**SECTION 3: Applicant Eligibility Information**

1. Does the business entity have the right to transact business with respect to Tax Code, Chapter 171? (Attach printout from Comptroller Web site: <http://www.window.state.tx.us/taxinfo/coasintr.html>) .....  Yes  No
  2. Is the business entity current on all taxes due to the State of Texas? .....  Yes  No
  3. Is the business activity of the project an eligible business activity under Section 313.024(b)? .....  Yes  No
- 3a. Please identify business activity: Renewable Energy Electric Generation

**SECTION 4: Qualified Property Information**

1. Market value from previous tax year: ..... \$ 0.00
2. I&S taxable value from previous tax year: ..... \$ 0.00
3. M&O taxable value from previous tax year: ..... \$ 0.00

**SECTION 5A: Wage and Employment Information for Applications Prior to Jan. 1, 2014 (#1 Through 999)**

**ONLY COMPLETE THE WAGE SECTION (5A or 5B) THAT APPLIES TO YOUR APPLICATION. You can find your application number on the website at [www.texasahead.org/tax\\_programs/chapter313/applicants](http://www.texasahead.org/tax_programs/chapter313/applicants).**

**NOTE:** All statutory references in Section 5A are for statute as it existed prior to Jan. 1, 2014. For job definitions see TAC §9.1051(14) and Tax Code, §313.021(3). If the agreement includes a definition of "new job" other than TAC §9.1051(14)(C), then please provide the definition "new job" as used in the agreement. Notwithstanding any waiver by the district of the requirement for the creation of a minimum number of new jobs, or any other job commitment in the agreement, Tax Code §313.024(d) requires that 80 percent of all new jobs be qualifying jobs.

1. How many new jobs were based on the qualified property in the year covered by this report? (See note above) ..... 0
2. What is the number of new jobs required for a project in this school district according to §313.021(2)(A)(iv)(b), §313.051(b), as appropriate? ..... 10
3. Did the applicant request that the governing body waive the minimum job requirement, as provided under Tax Code §313.025(f-1)? .....  Yes  No
- 3a. If yes, how many new jobs must the approved applicant create under the waiver? ..... 2
4. Calculate 80 percent of new jobs (0.80 x number of new jobs based on the qualified property in the year covered by this report.) ..... 0
5. What is the minimum required annual wage for each qualifying job in the year covered by the report? ..... \$ 40,000.00
6. Identify which of the four Tax Code sections is used to determine the wage standard required by the agreement:  
 §313.021(5)(A) or  §313.021(5)(B) or  §313.021(3)(E)(ii) or  §313.051(b)
- 6a. Attach calculations and cite exact Texas Workforce Commission data source as defined in TAC §9.1051.
7. Does the agreement require the applicant to provide a specified number of jobs at a specified wage? .....  Yes  No
- 7a. If yes, how many qualifying jobs did the approved applicant commit to create in the year covered by the report? .....
- 7b. If yes, what annual wage did the approved applicant commit to pay in the year covered by the report? ..... \$ .....
- 7c. If yes, how many qualifying jobs were created at the specified wage in the year covered by the report? .....
8. How many qualifying jobs (employees of this entity and employees of a contractor with this entity) were based on the qualified property in the year covered by the report? ..... 0
- 8a. Of the qualifying job-holders last year, how many were employees of the approved applicant? ..... 0
- 8b. Of the qualifying job-holders last year, how many were employees of an entity contracting with the approved applicant? ..... 0
- 8c. If any qualifying job-holders were employees of an entity contracting with the applicant, does the approved applicant or assignee have documentation from the contractor supporting the conclusion that those jobs are qualifying jobs? .....  Yes  No  N/A

**SECTION 5B: Wage and Employment Information for Applications After Jan. 1, 2014 (#1000 and Above)**

**ONLY COMPLETE THE WAGE SECTION (5A or 5B) THAT APPLIES TO YOUR APPLICATION. You can find your application number on the website at [www.texasahead.org/tax\\_programs/chapter313/applicants](http://www.texasahead.org/tax_programs/chapter313/applicants).**

**NOTE:** For job definitions see TAC §9.1051(14) and Tax Code, §313.021(3).

**QUALIFYING JOBS**

1. What is the number of new qualifying jobs the applicant committed to create in the year covered by this report? . . . . . \_\_\_\_\_
2. Did the applicant request that the governing body waive the minimum qualifying job requirement, as provided under Tax Code §313.025(f-1)? . . . . .  Yes  No
  - 2a. If yes, how many new qualifying jobs must the approved applicant create under the waiver? . . . . . \_\_\_\_\_
3. Which Tax Code section are you using to determine the wage standard required for this project? . . . .  §313.021(5)(A) or  §313.021(5)(B)
  - 3a. Attach calculations and cite exact Texas Workforce Commission data sources as defined in TAC §9.1051.
4. What is the minimum required annual wage for each qualifying job in the year covered by this report? . . . . . \$ \_\_\_\_\_
5. What is the annual wage the applicant committed to pay for each of the qualifying jobs in the year covered by this report? . . . . . \$ \_\_\_\_\_
6. Do the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? . . . . .  Yes  No

**NON-QUALIFYING JOBS**

7. What is the number of non-qualifying jobs the applicant had on Dec. 31 of the year covered by this report? . . . . . \_\_\_\_\_
8. What was the average wage you were paying for non-qualifying jobs on Dec. 31 of the year covered by this report? . . \$ \_\_\_\_\_
9. What is the county average weekly wage for non-qualifying jobs, as defined in TAC §9.1051? . . . . . \$ \_\_\_\_\_

**MISCELLANEOUS**

10. Did the applicant rely on a determination by the Texas Workforce Commission under the provisions §313.024(3)(F) in meeting the qualifying job requirements? . . . . .  Yes  No
  - 10a. If yes, attach supporting documentation to evidence that the requirements of §313.021(3)(F) were met.
11. Are you part of a Single Unified Project (SUP) and relying on the provisions in Tax Code §313.024(d-2) to meet the qualifying job requirements? . . . . .  Yes  No
  - 11a. If yes, attach supporting documentation from the Texas Economic Development and Tourism Office including a list of the other school district(s) and the qualifying jobs located in each.

**SECTION 6: Qualified Investment During Qualified Time Period**

**ENTITIES ARE NOT REQUIRED TO COMPLETE THIS SECTION IF THE YEAR COVERED BY THE REPORT IS AFTER THE QUALIFYING TIME PERIOD OF THEIR AGREEMENT.**

1. What is the qualified investment expended by this entity from the beginning of the qualifying time period through the end of the year covered by this report? . . . . . \$ 0.00
2. Was any of the land classified as qualified investment? . . . . .  Yes  No
3. Was any of the qualified Investment leased under a capitalized lease? . . . . .  Yes  No
4. Was any of the qualified Investment leased under an operating lease? . . . . .  Yes  No
5. Was any property not owned by the applicant part of the qualified investment? . . . . .  Yes  No

**SECTION 7: Partial Interest**

THE FOLLOWING QUESTIONS MUST BE ANSWERED BY ENTITIES HAVING A PARTIAL INTEREST IN AN AGREEMENT. For limitation agreements where there are multiple company entities that receive a part of the limitation provided by the agreement: 1) each business entity not having a full interest in the agreement should complete a separate form for their proportionate share of required employment and investment information; and, 2) separately, the school district is required to complete an Annual Eligibility Report that provides for each question in this form a sum of the individual answers from reports submitted by each entity so that there is a cumulative Annual Eligibility Report reflecting the entire agreement.

1. What was your limitation amount (or portion of original limitation amount) during the year covered by this report? . . . . \_\_\_\_\_
2. Please describe your interest in the agreement and identify all the documents creating that interest.

**SECTION 8: Approval**

*"I am the authorized representative for the Company submitting this Annual Eligibility Report. I understand that this Report is a government record as defined in Chapter 37 of the Texas Penal Code. The information I am providing on this Report is true and correct to the best of my knowledge and belief."*

**print here** ▶ Ted Gergurich  
Print Name (Authorized Company Representative)

Tax Director  
Title

**sign here** ▶   
Signature (Authorized Company Representative)

4/30/2014  
Date

**print here** ▶ C.J. Evans, Jr.  
Print Name of Preparer (Person Who Completed the Form)



## Franchise Tax Account Status

As of: 04/23/2014 09:38:19 PM

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**This Page is Not Sufficient for Filings with the Secretary of State**

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<b>LONGHORN WIND PROJECT, LLC</b>	
Texas Taxpayer Number	32050906182
Mailing Address	211 E 7TH ST STE 620 AUSTIN, TX 78701-3218
Right to Transact Business in Texas	ACTIVE
State of Formation	DE
Effective SOS Registration Date	05/06/2013
Texas SOS File Number	0801779500
Registered Agent Name	CORPORATION SERVICE COMPANY D/B/A CSC-LAWYERS INCO
Registered Office Street Address	211 E. 7TH STREET SUITE 620 AUSTIN, TX 78701

**Longhorn Wind Project, LLC**

Chapter 313 Application to Floydada ISD

Cummings Westlake, LLC

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**ATTACHMENT 14**

*Calculation of three possible wage requirements with TWC documentation*

- Floyd County average weekly wage for all jobs (all industries)
- Floyd County average weekly wage for all jobs (manufacturing)
- See attached Council of Governments Regional Wage Calculation and Documentation

**LONGHORN WIND PROJECT, LLC  
ATTACHMENT 14**

**FLOYDADA ISD - FLOYD COUNTY  
CHAPTER 313 WAGE CALCULATION - ALL JOBS - ALL INDUSTRIES**

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
FIRST	2012	\$ 591	\$ 30,732
SECOND	2012	\$ 605	\$ 31,460
THIRD	2012	\$ 617	\$ 32,084
FOURTH	2012	\$ 733	\$ 38,116
AVERAGE		\$ 637	\$ 33,098
		X 110%	110%
		<u>\$ 700</u>	<u>\$ 36,408</u>

**FLOYDADA ISD - FLOYD COUNTY  
CHAPTER 313 WAGE CALCULATION - MANUFACTURING JOBS**

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
FIRST	2012	\$ 830	\$ 43,160
SECOND	2012	\$ 801	\$ 41,652
THIRD	2012	\$ 706	\$ 36,712
FOURTH	2012	\$ 900	\$ 46,800
AVERAGE		\$ 809	\$ 42,081
		X 110%	110%
		<u>\$ 890</u>	<u>\$ 46,289</u>

**CHAPTER 313 WAGE CALCULATION - REGIONAL WAGE RATE**

REGION	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
South Plains	2011	\$ 657.88	\$ 34,210
		X 110%	110%
		<u>\$ 723.67</u>	<u>\$ 37,631</u>

\* SEE ATTACHED TWC DOCUMENTATION

# 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
2012	1st Qtr	Floyd County	Private	00	0	10	Total, All Industries	\$591
2012	2nd Qtr	Floyd County	Private	00	0	10	Total, All Industries	\$605
2012	3rd Qtr	Floyd County	Private	00	0	10	Total, All Industries	\$617
2012	4th Qtr	Floyd County	Private	00	0	10	Total, All Industries	\$733

# 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
2012	1st Qtr	Floyd County	Private	31	2	31-33	Manufacturing	\$830
2012	2nd Qtr	Floyd County	Private	31	2	31-33	Manufacturing	\$801
2012	3rd Qtr	Floyd County	Private	31	2	31-33	Manufacturing	\$706
2012	4th Qtr	Floyd County	Private	31	2	31-33	Manufacturing	\$900

Cost Elem.	Cost element name	Ttl val.RC	ValCOArCur	ValCOArCur	ValCOArCur	ValCOArCur	ValCOArCur	TtlExdVal.
610080	TE - Other	120,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	120,000.00
610100	PR-Reg Salaries	0.18	0.21	0.14	0.14	0.14	0.31	0.18
610200	PR-Bonus Mirror Plan	1.92	0.48	0.48	0.48	0.48	0.48	1.92
610202	PR-PR Tax Mirror Plan	0.48	0.12	0.12	0.12	0.12	0.12	0.48
610210	PR-Overtime	0.76	0.10	0.40	0.40	0.14	0.14	0.76
610220	PR-Vacation Pay	0.01	0.10	0.07	0.07	0.23	0.11	0.01
610230	PR-Sick & Pers. Time	0.13	0.30	0.14	0.14	0.11	0.11	0.13
610600	PR-Holiday	1.49	0.49	0.33	0.33	0.34	0.34	1.49
611050	PR-Bonuses	0.32	0.11	0.07	0.07	0.07	0.07	0.32
612000	PR-PR Taxes	0.10	0.39	0.14	0.32	0.11	0.11	0.10
613010	PR-Workmens Comp	0.49	0.44	0.04	0.04	0.13	0.13	0.49
613030	PR-401k Match	0.75	0.39	0.41	0.41	0.32	0.32	0.75
653020	Consulting	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00
653090	Other Outside Serv.	40,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	40,000.00
943110	Labor Hrs 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
* 104000	BD - Performance Rel	179,999.41	45,000.91	44,999.96	44,999.50	44,999.04	44,999.04	179,999.41



# Biennial Progress Report for Texas Economic Development Act

Economic Development and Analysis  
**Form 50-773-A**

## INTRODUCTION

- You have been assigned an application number. Please verify this number on the website prior to completing the form. This form will indicate the sections you need to complete based on application number.
- This form must be filled out by each applicant that is party to a limitation agreement.
- If the original application was made by a group of two or more companies, each company must complete this form.
- If the original applicant split into two or more applicants after the original agreement, all current agreement holders must complete this form.
- Applicants should only complete the information for their years as an agreement holder, noting what year they were formed after the original agreement was approved.
- Each agreement holder should respond as a current agreement holder in Section 2.
- Applicants should report their proportionate share of required employment and investment information.
- In addition to the Biennial Progress Report required from each applicant that is a party to an agreement, a separate Biennial Progress Report summarizing the combined applicants' data for the entire agreement must be completed.
- If one of the applicants cannot provide this information, a summarization report must be completed by the school district.
- Projects spanning more than one school district must complete forms for each school district.
- Please return signed hard copy forms and electronic spreadsheets to the school district before May 15 of each even-numbered year.

### Note:

- The school district that is a party to the Chapter 313 agreement is collecting the data required by Chapter 313.008 on this form for the Comptroller of Public Accounts (CPA).
- The CPA requests companies complete the electronic spreadsheet version of the form. Please submit both an *electronic version* and a *signed hard copy version* of the spreadsheet (with any attachments) to the district. Please contact CPA if you have questions about the form. The spreadsheet version of this form can be downloaded at: [www.texasahead.org/tax\\_programs/chapter313/forms.php](http://www.texasahead.org/tax_programs/chapter313/forms.php).
- After ensuring that all forms are complete, the school district will forward that data to the CPA for inclusion in a statutorily required report to the Texas Legislature.

## SECTION 1: Applicant Information

1. Application number 292
2. Name of school district Silverton ISD
3. Name of central appraisal district (CAD) appraising the qualified property in this school district Briscoe CAD
4. Name of project on original application (or short description of facility) Longhorn Wind Project
5. Name of applicant on original application Longhorn Wind Project, LLC
6. Name of company entering into original agreement with district Longhorn Wind Project, LLC
7. If you are one of two or more companies originally applying for a limitation, list all other applicants here and describe their relationships. (Use attachments if necessary.)

**SECTION 2: Current Agreement Information**

1. Name of current agreement holder(s) Longhorn Wind Project, LLC
2. Complete mailing address of current agreement holder 15445 Innovation Drive, San Diego, CA 92128
3. Company contact person for agreement holder:
- |                       |                                 |
|-----------------------|---------------------------------|
| <u>Ted Gergurich</u>  | <u>Tax Director</u>             |
| Name                  | Title                           |
| <u>(858) 521-3399</u> | <u>Ted.Gergurich@edf-re.com</u> |
| Phone                 | Email                           |
4. Texas franchise tax ID number of current agreement holder: 32050906182
5. If the current agreement holder does not report under the franchise tax law, please include name and tax ID of reporting entity:

<u></u>	<u></u>
Name	Tax ID

6. NAICS Code of current agreement holder (6 Digit): 221119
7. If the authorized company representative is different from the contact person listed above:

<u></u>	<u></u>
Name	Title

<u></u>	<u></u>
Phone	Email

8. If you are a current agreement holder who was not an original applicant, please list all other current agreement holders. Please describe the chain of ownership from the original applicant to the new entities. (Use attachments if necessary.)

**SECTION 3: Project Timeline**

- |  |                 |
|--|-----------------|
| 1 Date original limitation agreement approved by school district .....   | <u>10/22/13</u> |
| 2 First (complete) year of qualifying time period – after the date the application is approved. See Tax Code §313.021[4] ... | <u>2014</u>     |
| 3 First year of property value limitation .....  | <u>2016</u>     |

**SECTION 4: Value Limitation Details**

- 1 Original limitation amount (*for entire agreement*): ..... 10,000,000.00
- 2 Amount of qualified investment during the qualifying time period the recipient committed to spend or allocate for this project on application (*not total investment*): ..... 112,500,000.00
- 3 Total qualified investment made from the beginning of the qualifying time period through the end of the qualifying time period or the last complete tax year, if still in the qualifying time period. .... 0.00
- 4 Has the description of the qualified property changed from that in the application? .....  Yes  No
- 4a. If yes, please describe on an attachment how the actual qualified property — for which you are providing actual and estimated market values on subsequent pages — differs from that property described in the agreement. Include only property located in this school district.
- 5 What was the number of permanent existing jobs at this facility prior to application? ..... 0  
(See guidelines for definition of existing job.)

**SECTION 5: Job Details**

- 1 For agreements before Jan. 1, 2014, does the agreement includes a definition of “new job” other than TAC §9.1051(14)(C), as the rule existed at the time of application? .....  Yes  No
- 1a. If yes, please provide the definition of “new job” as used in the agreement. (*Use attachments if needed.*)

Biennial Progress Report for Texas Economic Development Act

CHART A1: Job Data for Applications 1 through 999

App Number: 292 Project Name: Longhorn Wind Project  
 District Name: Sliverton ISD 1st Yr. of Qualifying Time Period: 2014  
 Company Name: Longhorn Wind Project, LLC

CHART A1 – Only complete this for applications 1 through 999.

	Tax year (YYYY)	Qualifying Time Period										Limitation Period			Viable Presence Period			
		Year 1 (First Complete Tax Year)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13				
1	Number of qualifying jobs' applicant committed to create on application (cumulative)	0	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2	Number of qualifying jobs' applicant actually created (cumulative)	0	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
3	Number of new jobs' created (cumulative)	0	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
4	Median annual wage of new jobs applicant created		40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
5	Total wages for new jobs applicant created																	

Actual and projected data. Use actual data for prior years. Estimates are required for current and future years.

Notes:

- Jobs meeting all of the requirements of Tax Code §313.021(3) as the statute existed before Jan. 1, 2014. Do not include construction jobs in counts of qualifying jobs.
- For new job definition see TAC §9.1051(14) as rules existed before Jan. 1, 2014.

By signing below, I, Ted Gergurich, certify that I am the authorized representative of Longhorn Wind Project, LLC a current agreement holder of a limitation on appraised value, and the contents of this form and the attached documentation are true and correct to the best of my knowledge and belief.

print here

Ted Gergurich, Tax Director

(858) 521-3399

Print Name/Title

Phone

sign here

Authorized Official Signature

4/30/2014

Date

The CPA requests companies complete the electronic spreadsheet version of the form. Please submit both an electronic version and a signed hard copy version of the spreadsheet (with any attachments) to the district.

Biennial Progress Report for Texas Economic Development Act

CHART A2: Investment and Market Values for Applications 1 through 999

Applicant Number: 292 Current Agreement Holder Name: Longhorn Wind Project, LLC  
 ISD Name: Silverton ISD

**CHART A2 – Only complete this for applications 1 through 999.**

Year	School Year (YYYY-YYYY)	Tax Year (actual tax year) YYYY	Total Investment (cumulative)	Market value of qualified property on Jan. 1 BEFORE any exemptions*	Market value less any exemptions (such as pollution control) and before limitation†	Taxable value of qualified property for purposes of M&O
1-2	2014-2015	2,014	0.00	0.00	0.00	0.00
3	2016-2017	2,016	112,500,000.00	120,236,481.00	120,236,481.00	120,236,481.00
4	2017-2018	2,017	112,500,000.00	111,799,487.00	111,799,487.00	111,799,487.00
5	2018-2019	2,018	112,500,000.00	107,811,243.00	107,811,243.00	107,811,243.00
6	2019-2020	2,019	112,500,000.00	103,822,999.00	103,822,999.00	103,822,999.00
7	2020-2021	2,020	112,500,000.00	99,834,755.00	99,834,755.00	99,834,755.00
8	2021-2022	2,021	112,500,000.00	95,846,511.00	95,846,511.00	95,846,511.00
9	2022-2023	2,022	112,500,000.00	91,858,267.00	91,858,267.00	91,858,267.00
10	2023-2024	2,023	112,500,000.00	87,870,023.00	87,870,023.00	87,870,023.00
11	2024-2025	2,024	112,500,000.00	83,881,779.00	83,881,779.00	83,881,779.00
12	2025-2026	2,025	112,500,000.00	79,893,534.00	79,893,534.00	79,893,534.00
13	2026-2027	2,026	112,500,000.00	75,905,290.00	75,905,290.00	75,905,290.00

**Notes:**  
 1. Total investment is all investment at original cost, including land acquired after filing of application. Investments made in a year should be reflected in the subsequent year's market value.  
 2. Use appraisal values from CAD as available. For future years, use market value that the entity estimates will approximate the market value for ad valorem tax purposes in that year.  
 3. This amount is typically the taxable value for the purpose of I&S fund or debt service reserve fund.

By signing below, I, Ted Gergurich, certify that I am the authorized representative of Longhorn Wind Project, LLC, a current agreement holder of a limitation on appraised value, and the contents of this form and the attached documentation are true and correct to the best of my knowledge and belief.

**print here** **sign here**  
 Ted Gergurich, Tax Director  
 Print Name/Title  
 (858) 521-3399  
 Phone  
 4/30/2014  
 Date  
 Authorized Official Signature