

State of Nevada  
Renewable Energy Tax Abatement Application  
AFN:

<b>Facility Information</b>	
<b>Date of Submittal to GOE:</b>	9/16/2015
<b>Type of Incentives</b> (Please check all that the company is applying for on this application)	
<input checked="" type="checkbox"/> Sales & Use Tax Abatement	<input checked="" type="checkbox"/> Property Tax Abatement
<b>Company Information</b> (Legal name of company under which business will be transacted in	
Company Name: Luning Energy LLC	
Department of Taxation's Tax Payer ID number: NV20141164911	
Federal Employer ID number (FEIN, EIN or FID): 30-0811344	
NAICS Code: [REDACTED]	
Description of Company's Nevada Operations: The Company does not currently have any Nevada operations; this project will be the first.	
Percentage of Company's Market Inside Nevada: [REDACTED]	
Mailing Address: 1 S Wacker Drive, Suite 1800	
City:	Chicago, IL 60606
Phone:	312-224-1400
APN:	006-340-09 (solar facility location APN)
Taxation District where facility is located:	Mineral County, Nevada
<b>Nevada Facility</b>	
<b>Type of Facility</b> (please check all that are relevant to the facility)	
<input type="checkbox"/> Geothermal	
<input type="checkbox"/> Process Heat from Solar Energy	
<input checked="" type="checkbox"/> Solar PV	
<input type="checkbox"/> Solar Thermal	
<input type="checkbox"/> Wind	
<input type="checkbox"/> Biomass	
<input type="checkbox"/> Waterpower	
<input type="checkbox"/> Fuel Cells	
<input checked="" type="checkbox"/> Transmission that is interconnected to a renewable energy or geothermal	
<input type="checkbox"/> Transmission that contributes to the capability of the electrical grid to accommodate and transmit electricity produced from Nevada renewable	
Name Plate Production Capacity of the Facility:	50MWac
Net Output Production Capacity of the Facility in MW:	49MWac
Annual Net Production Capacity of the Facility in MWh (or other appropriate unit): [REDACTED]	

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Estimated total capital investment: \$105,000,000
Percent of total estimated capital investment expended in Nevada: 100%
Anticipated date or time range for the start of construction: January 1, 2016 or later
Anticipated date for the Commercial Operation Date (COD) of the facility: No later than December 31, 2016
Address of the Real Property for the Generation Facility: Approximately 2 miles north of Luning, NV.
City: outside of city limits in Mineral County, Nevada

Size of the total Facility Land (acre): 664
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Are you required to file any paper work with the PUC and/or FERC? <span style="float: right;">Yes</span>		
If yes,	Purpose of the Filing with PUC: Please refer to description in attached document.	Filing Date OR Anticipated filing Date: Please refer to description in attached document.
If yes,	Purpose of the Filing with FERC: Please refer to description in attached document.	Filing Date OR Anticipated filing Date: Please refer to description in attached document.

List All the county(s), Cities, and Towns where the facility will be	
1	Mineral County, NV
2	Luning, NV
3	
4	
5	
6	
7	
8	
9	

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<b>CHECKLIST - PLEASE ATTACH:</b>		
<b>1</b>	Description of the Technology and Complete Facility including generation, transmission or distribution, the physical point at which the ownership of energy is transferred and nature of the connection to the transmission grid	Attached
<b>2</b>	Complete and legal description of the location of the proposed facility, including a regional facility map that identifies the location, county boundaries and state boundaries of the proposed facility or a reference to any such map of appropriate scale	Attached
<b>3</b>	Description of any natural or nonrenewable resources that will be affected by or required to be used in the construction or operation of the proposed facility, including statement of any areas of mitigation, controversy, issue or concern	Attached
<b>4</b>	Summary of the PUC and FERC Dockets if any PUC and FERC filing have started	Attached
<b>5</b>	Copy of the Business Plan for the Nevada Facility	Attached
<b>6</b>	For Expansion Applications, Copy of the most recent assessment schedule and tax bill from the County Assessor's Office or the Department of Taxation	N/A
<b>7</b>	Website link to company profile <a href="http://www.invenenergyllc.com">www.invenenergyllc.com</a>	
<b>8</b>	Copy of the Current Nevada State Business License	Attached
<b>9</b>	Facility Information Form	Attached
<b>10</b>	Employment Information, construction, and permanent employee salary schedule	Attached
<b>11</b>	Supplemental Information Form	Attached
<b>12</b>	Taxation Reporting Forms (Summary Sheet and Schedules 1 through 8)	Attached
<b>13</b>	Names and contact information for construction company, contractors, subcontractors	Attached
<b>14</b>	Letter from the utility or company describing the highlights of PPA, LOI, or MOU.	Attached
<b>15</b>	Confidential Information Identification Form	Attached

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**List of Required Permits or Authorizations for the Proposed Facility**

	Permit or Authorization Title	Issuing Agency	Project Circumstance Requiring Permit or Authorization	Steps to Obtain Permit	Application Date	Approval Date or Expected Approval Date
<b>I. Federal Permits or Authorizations</b>						
	Right-of-way Grant NVN-092243	BLM	Utility system application on federal lands	NEPA analysis which resulted in EA, FONSI, and Decision Record which authorized the right-of-way grant		
<b>II. State of Nevada Permits or Authorizations</b>						
	Application for Energy Projects Funds for the Recovery of Costs	Nevada Department of Wildlife	Renewable energy projects on BLM land	Submit application and fee		
	Air Pollution Control Surface Disturbance Air Permit	Nevada Department of Environmental Protection	Disturbance or covering 5 acres or more of land or its topsoil.	Dust control plan and process equipment emissions control plans will be prepared.		
	Temporary Working in Waterways Permit	Nevada Department of Environmental Protection	Construction activities in state waters.	Submit application		
	Groundwater Discharge Permit	Nevada Department of Environmental Protection	Construction activities larger than 1 acre that would discharge stormwater runoff from the construction site into a municipal separate stormwater sewer system or into waters of the U.S.	Submit Storm Water Management and Prevention Plan (SWPP)		
	Right-of-way Occupancy Permit	Nevada Department of Transportation	Construction within a NDOT right-of-way	Submit application		
	Permanent Encroachment Permit	Nevada Department of Transportation	Permanent installation within a NDOT right-of-way	Submit application		
	Hazardous Materials Permit	Nevada State Fire Marshal	If applicable	Submit application		
<b>III. County Permits or Authorizations</b>						
	Special Use Permit	Mineral County, NV	Non-residential use on land classified as M-3 open use for the Luning Solar Energy Project	County Planning Commission and Board of County Commissioner review		
	Special Use Permit	Mineral County, NV	Non-residential use on land classified as M-3 open use for the Luning Solar Energy Project maintenance building	County Planning Commission and Board of County Commissioner review		
	Building Permit	Mineral County, NV	Luning Solar Energy Project & maintenance building	Building Inspector		
	Septic Permit	Mineral County, NV	Luning Solar Energy Project maintenance building	Building Inspector		
	Above-Ground Storage Tank Permit	Mineral County, NV	If petroleum or other materials will be stored in above ground tanks on-site	Building Inspector		
<b>IV. City Permits or Authorizations</b>						

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**NOTE:** Project contractors, subcontractors, and other entities including owner that will be purchasing goods and equipment for the construction of the Facility are entitled to claim or receive the sales and use tax abatement

**Contractors and Subcontractors List**

<b>Vendor 1</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	
<b>Vendor 2</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	
<b>Vendor 3</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	
<b>Vendor 4</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	
<b>Vendor 5</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	
<b>Vendor 6</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	
<b>Vendor 7</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	

Luning Energy LLC anticipates that additional contractors and subcontractors will be selected to work on the Project. Luning Energy LLC will provide any additional information as it becomes available.

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**Employment Information**

**Employment**

**New Operations or Expansion**

<b>CONSTRUCTION EMPLOYEES</b>	<b>Full Time</b>	<b>Part Time</b>
Number of anticipated construction employees who will be employed during the <b>entire construction phase</b> ?	100	
Average anticipated hourly wage of construction employees, excluding management and administrative employees:	\$36 or more	
Number of anticipated construction employees who will be employed during the <b>second-quarter of construction</b> ?	50 or more	
Percentage of anticipated <b>second-quarter</b> construction employees who will be <b>Nevada Residents</b> ?	50% or more	
Number of anticipated <b>second-quarter</b> construction employees who will be <b>Nevada Residents</b> ?	25 or more	
<b>PERMANENT EMPLOYEES</b>		
Number of anticipated permanent employees who will be employed as of the end of its first fourth-quarter of new operations or expansion?	2	
Average anticipated hourly wage of permanent employees, excluding management and administrative employees:	\$23 or more	
Number of permanent employees who were employed prior to the expansion?	n/a	
Average hourly wage of current permanent employees, excluding managements and administrative employees	n/a	

**Employee Benefit Program for Construction Employees**

**Health insurance for construction employees and an option for dependents must be offered upon employment**

List Benefits Included (medical, dental, vision, flex spending account, etc):  Luning Energy LLC has not yet chosen a contractor to provide construction labor. Benefits for construction employees and their dependents will be determined by vendors and will be required to meet or exceed the requirements of NRS 701A.365(1)(e)(4)(I) & (II) and NAC 701A.590(5). Compliance with these requirements is mandatory for vendors and is so stated in the contracts to be provided to vendors. Copies of these contracts will be available upon request.	
Name of Insurer: To be determined once Luning Energy LLC chooses its contractors and subcontractors.	
Cost of Total Benefit Package:    TBD	Cost of Health Insurance for Construction Employees:    TBD

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## Construction Employee Schedule

List all anticipated construction employees and associated wages for all persons who will be working on the construction of the facility during the entire construction period.

**FULL TIME EMPLOYEES**

		(a)	(b)	(c) = (a)+(b)	(e) = (c) x (d)	(f) = Σ(e) / Σ(c)
#	Job Title	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per category (\$)	Average Hourly Wage (\$)
	Construction Employees, excluding					
	Management and Administrative Employees	50	50	100	\$3,600	
	<b>TOTAL</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>\$3,600</b>	<b>\$36</b>
<b>TOTAL CONSTRUCTION PAYROLL</b>		<b>\$6,480,000</b>		<b>for 9-month period</b>		

## Second Quarter Construction Employee Schedule

List all anticipated construction employees and associated wages for all persons who will be working on the construction of the facility during the **second quarter of construction**.

### FULL TIME EMPLOYEES

		(a)	(b)	(c) = (a)+(b)	(e) = (c) x (d)	(f) = $\Sigma(e) / \Sigma(c)$
#	Job Title	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per job title (\$)	Average Hourly Wage (\$)
	<b>Construction Employees, excluding</b>	25	25	50	\$1,800	
	<b>Management and Administrative Employees</b>					
	<b>TOTAL</b>	<b>25</b>	<b>25</b>	<b>50</b>	<b>\$1,800</b>	<b>\$36</b>

<b>TOTAL CONSTRUCTION PAYROLL</b>	<b>\$1,080,000</b>	<b>for 2nd Quarter</b>
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### Permanent Employee Schedule

List all anticipated permanent employees who will be employed by the Nevada Facility as of the end of its first fourth-quarter of new operations or expansion and the employment per job title will continue next 20 years

**FULL TIME EMPLOYEES**

( c )      (f) =  $\Sigma(e) / \Sigma(c)$

#	Job Title	# of Employees	Average Hourly Wage (\$)
1	Management and Administrative Employees		
2	Permanent Employees, excluding Management and Administrative Employees	2	
<b>TOTAL</b>		2	<b>\$26</b>

<b>TOTAL ANNUAL PAYROLL</b>	<b>\$108,160</b>
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**Supplemental Information**

**Please respond to each question. Answers to the questions will assist Department of Taxation staff in determining whether the facility should be locally or centrally assessed. Other questions will assist staff in understanding whether the reported replacement costs capture all aspects of taxable value.**

**1) Will you have a possessory interest in any governmentally owned property for this facility? Please describe if yes.**

The facility will be constructed on Bureau of Land Management land.

**2) Will the facility, including generation, transmission, or distribution cross state or county boundaries? If yes, please describe.**

No

**3) Is the facility owned by a subsidiary of a company that is interstate or intercounty in nature? Name and location of the subsidiary company, if yes.**

No

**4) At what physical point is the ownership of energy transferred? Describe the location and nature of the connection to the transmission grid.**

The point of interconnection is the NV Energy Table Mountain Substation.

**5) Will the facility be eligible for other abatements or exemptions such as pollution control exemptions? Please describe if yes**

No

**6) Has your company applied and/or been approved for any abatements or exemptions for this facility or any other facility by the State of Nevada and/or local governments? If yes, list the abatements awarded, name and location of the project, name of the awarder, date of approval, amounts and status of the accounts.**

No

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**Summary Report  
Schedules 1 through 8**

**Company: Luning Energy LLC**

**Division:**

Line No.	Schedule	Total Estimated RCNLD or Transaction Cost	Department Use Only
1	Sch. 1 Personal Property - Property Tax - Total from Col. J.	91,845,000	
2	Sch. 2 Real Property - Improvements - Total from Col. F.	12,905,000	
3	Sch. 3 Real Property - Land - Total from Col. I	30,663	
4	Sch. 4 Operating Leases - Total from Col. F	480,000	
5	Sch. 5 Contributions in Aid of Construction - Total from Col. F	1,150,000	
6	Sch. 6 First Year Estimated Sales & Use Tax - Total from Col. J	7,189,075	
7	Sch. 7 Second Year Estimated Sales & Use Tax - Total from Col. J	754	
8	Sch. 8 Third Year Estimated Sales & Use Tax - Total from Col. J	754	

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**Property Tax: Personal Property  
Schedule 1**

Company Name: Luning Energy LLC

Division: \_\_\_\_\_

**Instructions:**

(1) List each item of personal property subject to property tax in Col A. Pursuant to NRS 361.030, personal property includes stocks of goods on hand; any vehicle not included in the definition of vehicle in NRS 371.020; all machines and machinery, all works and improvements, and all property of whatever kind or nature not included in the term "real estate" as that term is defined in NRS 361.035.

(2) For each item in Col. A, complete the requested information in Col. B and Col. D (if applicable), Col. C and Col. D through Col. J.

(3) The total estimated cost reported in Col. H should include estimated or actual costs of installation and costs of transportation per NAC 361.1351 and NAC 361.1355. Costs of installation include the costs of direct labor, direct overhead and the capitalized expense of interest or imputed charges for interest which are necessary to make the property operational.

(4) Use the Personal Property Manual published by the Department of Taxation to determine the Cost Less Depreciation in Column (J). Select the Life Schedule that is closest to the estimated life of the personal property listed in Col. I. See <http://tax.state.nv.us>. Then select: *Publications/Locally Assessed Properties/Personal Property Manual*.

(5) Attach additional sheets as necessary.

A	B	C	D	E	H	I	J
Personal Property Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased (if applicable)	Date Received or Estimated Date of Receipt in Nevada	Estimated Total Acquisition Cost	Estimated Life of Personal Property	Estimated Acquisition Cost Less Depreciation
Modules		FO	After 1/1/16	After 1/1/16		30	
Inverters		FO	After 1/1/16	After 1/1/16		30	
Racking		C	After 1/1/16	After 1/1/16		30	
Electrical		C	After 1/1/16	After 1/1/16		15	
SCADA (server)		C	After 1/1/16	After 1/1/16		5	
O&M Building computer system		C	After 1/1/16	After 1/1/16		7	
Personal computers		FO	After 1/1/16	After 1/1/16		3	
O&M Building furniture and appliances		FO	After 1/1/16	After 1/1/16		15	
<b>Grand Total</b>							91,845,000

**State of Nevada  
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**Property Tax: Real Property Improvements  
Schedule 2**

Company Name: Luning Energy LLC

Division: \_\_\_\_\_

**Instructions:**

- (1) List each item of real property improvements subject to property tax in Col A. Pursuant to NRS 361.035, real property includes all houses, buildings, fences, ditches, structures, erections, railroads, toll roads and bridges, or other improvements built or erected upon any land, whether such land is private property or public property; as well as mobile or manufactured
- (2) For each item in Col. A, complete the requested information in Col. B (if applicable), and Col. C through Col. F.
- (3) The total estimated cost reported in Col. F should include estimated or actual costs of labor, materials, supervision, contractors' profit and overhead, architects' plans and specifications, engineering plans, building permits, site preparation costs, sales taxes and insurance; costs of buying or assembling land such as escrow fees, legal fees, right of way costs, demolition, storm drains, rough grading or other land improvement costs, yard improvements including septic systems, signs, landscaping, paving, walls, yard lighting; off-site costs including roads, utilities, park fees, jurisdictional hookup, tap-in, impact
- (4) Use Schedule 3 to report land; Schedule 4 to report operating leases; and Schedule 5 to report contributions in aid of
- (5) Attach additional sheets as necessary.

A	B	C	F
Real Property Improvements Itemized Description	G/L Account No. (if applicable)	Estimated Date of Completion	Estimated Total Construction Cost
Substation and transmission line		By 12/31/16	
Civil works		By 12/31/16	
O&M Building		By 12/31/16	
<b>Grand Total</b>			12,905,000

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Company: Luning Energy LLC

**Property Tax: Real Property Land  
Schedule 3**

Division: \_\_\_\_\_

Show the requested data for **all land**, owned or leased, in Nevada.

A	B	C	D	E	F	G	H	I	
Where Situated				Brief Description, Size of the Land (acre), Date Acquired	Assessor's Parcel Number (APN)	Owned (O) Leased (L) Rented (Rtd)	G/L Account Number (if applicable)	Purchase Price (if applicable)	Assessor's Taxable Value
Line #	County	City or Town	Tax District						
1	Mineral	n/a		BLM Land 584.242 acres	006-340-09 (584.242 acres of the 21,964 acres)	L			27,094
2	Mineral	Luning		Purchase option from Tolladay for 0.31 acre site	002-045-04	O		3,509	1,481
3	Mineral	Luning		Purchase option from Tolladay for 0.22 acre site	002-045-08	O		2,491	1,037
4	Mineral	Luning		Purchase option from Tolladay for 0.19 acre site	002-045-11	O		3,500	1,051
5									
6									
7									
8									
9									
10									
11									
12	<b>Grand Total</b>								30,663

**State of Nevada  
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Company Name: Luning Energy LLC

**Property Tax: Operating Leases  
Schedule 4**

Division: \_\_\_\_\_

**Instructions:**

- (1) List each operating lease for real or personal property. Designate whether the lease is for real or personal property in Col. C.
- (2) For each item in Col. A, complete the requested information in Col. B (if applicable), and Col. C through Col. F.
- (3) The total estimated cost reported in Col. E and Col. F should contain the costs appropriate to real or personal property. For definitions, please refer to Schedule 1 for personal property and Schedule 2 for Improvements.
- (4) Report the Annual Lease Payment in Col. G; the term of the lease in Col. H; and any residual value at the end of the lease term in Col. I.
- (5) Attach additional sheets as necessary.

A	B	C	E	F	G	H	I
Operating Lease Itemized Description	G/L Account No. (if applicable)	Real or Personal Property?	Lessor's Replacement Cost Per Unit	Estimated Total Replacement Cost	Annual Lease payment	Lease Years Remaining	Residual Value
BLM ROW Grant N-99243		Real				30	
(4) Construction trailers		Personal				1	
<b>Grand Total</b>				480,000			





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Company Name: Luning Energy LLC

Division: \_\_\_\_\_

**Sales and Use Tax  
First Year of Eligible Abatement  
Schedule 6**

**Instructions:**

- (1) Column A: List each item of personal property or materials and supplies subject to sales and use tax (please include leases. Refer to NRS Chapter 372 for taxable events.
- (2) Column B: For each item in column A, list applicable account number.
- (3) Column C: List the Facility Owner, Contractor or Subcontractor that will be purchasing the personal property or materials and supplies subject to sales and use tax.
- (4) Column D: List the date the personal property or materials and supplies were purchased.
- (5) Column E: List the date that possession of the personal property or materials and supplies will be taken.
- (6) Column F: List the cost of the personal property or materials and supplies.
- (7) Column G: List the county where possession will be taken and the applicable sales tax rate of that county. *Find the appropriate sales/use tax rate on the Department of Taxation's website at <http://tax.state.nv.us>. Then scroll to "Quick Links" and select "Sales/Use Tax Rate Map".*
- (8) Column H: Multiply Column F by the Sales Tax Rate in Column G.
- (9) Attach additional sheets as necessary.

A	B	C	D	E	F	G	H
Personal Property or Materials and Supplies Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased	Date of Possession	Total Transaction Cost	County and Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
Modules		FO	2016	2016		6.85%	
Inverters		FO	2016	2016		6.85%	
Electrical		C	2016	2016		6.85%	
SCADA (server)		C	2016	2016		6.85%	
O&M Building		C	2016	2016		6.85%	
O&M Building computer system		C	2016	2016		6.85%	
Personal computers		FO	2016	2016		6.85%	
O&M Building furniture and appliances		FO	2016	2016		6.85%	
Substation and transmission line		C	2016	2016		6.85%	
Civil works		C	2016	2016		6.85%	
Racking		C	2016	2016		6.85%	
Construction trailers		C	2016	2016		6.85%	
							-
							-
							-
							-
							-
							-
							-
							-
<b>Grand Total</b>							7,189,075

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**Sales and Use Tax  
Second Year of Eligible Abatement  
Schedule 7**

**Instructions:**

- (1) Column A: List each item of personal property or materials and supplies subject to sales and use tax (please include leases. Refer to NRS Chapter 372 for taxable events.
- (2) Column B: For each item in column A, list applicable account number.
- (3) Column C: List the Facility Owner, Contractor or Subcontractor that will be purchasing the personal property or materials and supplies subject to sales and use tax.
- (4) Column D: List the date the personal property or materials and supplies were purchased.
- (5) Column E: List the date that possession of the personal property or materials and supplies will be taken.
- (6) Column F: List the cost of the personal property or materials and supplies.
- (7) Column G: List the county where possession will be taken and the applicable sales tax rate of that county. Find the appropriate sales/use tax rate on the Department of Taxation's website at <http://tax.state.nv.us>. Then scroll to "Quick Links" and select "Sales/Use Tax Rate Map".
- (8) Column H: Multiply Column F by the Sales Tax Rate in Column G.
- (9) Attach additional sheets as necessary.

A	B	C	D	E	F	G	H
Personal Property or Materials and Supplies Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased	Date of Possession	Total Transaction Cost	County and Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
Replacement parts		C	2017	2017		6.85%	
O&M Building supplies		FO	2017	2017		6.85%	
<b>Grand Total</b>							754

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**Sales and Use Tax  
Third Year of Eligible Abatement  
Schedule 8**

**Instructions:**

- (1) Column A: List each item of personal property or materials and supplies subject to sales and use tax (please include leases. Refer to NRS Chapter 372 for taxable events.
- (2) Column B: For each item in column A, list applicable account number.
- (3) Column C: List the Facility Owner, Contractor or Subcontractor that will be purchasing the personal property or materials and supplies subject to sales and use tax.
- (4) Column D: List the date the personal property or materials and supplies were purchased.
- (5) Column E: List the date that possession of the personal property or materials and supplies will be taken.
- (6) Column F: List the cost of the personal property or materials and supplies.  
*http://tax.state.nv.us. Then scroll to "Quick Links" and select "Sales/Use Tax Rate Map".*
- (7) Column H: Multiply Column F by the Sales Tax Rate in Column G.
- (8) Attach additional sheets as necessary.

A	B	C	D	E	F	G	H
Personal Property or Materials and Supplies Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased	Date of Possession	Total Transaction Cost	County and Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
Replacement parts		C	2018	2018		6.85%	
O&M Building supplies		FO	2018	2018		6.85%	
<b>Grand Total</b>							754

State of Nevada  
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**Attestation and Signature**

I, Bryan Schueler, by signing this Application, I do hereby attest and affirm under penalty of perjury the following:

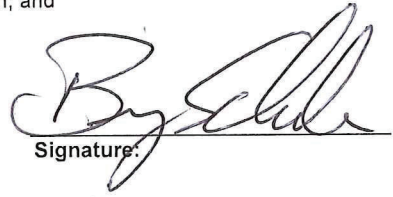
- (1) I have the legal capacity to submit this Application on behalf of the applicant;
- (2) I have prepared and personally knowledgeable regarding the contents of this Application; and
- (3) The content of this Application are true, correct, and complete.

Bryan Schueler

**Name of person authorized for signature:**

Vice President

**Title:**



**Signature:**

15-Sep-15

**Date:**

State of Nevada  
Renewable Energy Tax Abatement Application  
AFN:

This Application contains confidential information: Yes  X  No

If yes, please identify any information in the within Application or documents submitted herewith, which Applicant considers confidential or trade secret information. Further, identify: (1) the applicable statutory authority or agreement preventing public disclosure of the information; and (2) Applicant's rationale underlying non-disclosure of the information or document(s).

Applicant acknowledges that the burden of demonstrating confidentiality or trade secret status lies with the Applicant, and Applicant agrees to defend and indemnify the State and its agencies for honoring such designation. Notwithstanding, Applicant understands that the over-inclusive designation of information or documents as confidential or trade secret may cause the Nevada State Office of Energy to conduct further inquiry of the Applicant into the confidentiality of the information, potentially delaying submission of the Application to the Nevada Energy Director.

*Material for which confidentiality is claimed :*

- 1) Contractors and Subcontractors List
- 2) Equipment transaction information other than total estimated tax or total estimated acquisition cost
- 3) Certain facility permit details
- 4) NAICS code
- 5) Percentage market in Nevada
- 6) Annual net production
- 7) Certain details regarding project technology

*Basis for claims of confidentiality :*

This application includes confidential and proprietary trade secret and economic information as defined by Nevada law. Prohibitions on the public disclosure of such information is provided in the Uniform Trade Secrets Act (NRS Chapter 600A), NRS 49.325, NRS 360.247, NRS 360.250, NRS 361.044, NRS 372.750, NRS 703.190, NRS 793.196, NRS 239.010, et. seq., NRS 241.020, and NAC 701A.565; NAC 239.699 and NAC 360.182. The confidential and proprietary trade secret and economic information has been obscured in the redacted version of this application.



# Invenergy



## Luning Solar Energy Project

Mineral County, Nevada

State of Nevada Renewable Energy Tax Abatement Application  
Project Description

September 16, 2015  
(redacted version)

## 1.0 Technology and Transmission Description

The Luning Solar Energy Project (the “LSEP”) will be approximately 50 MW on lands administered by the Bureau of Land Management (“BLM”) in Mineral County, Nevada.

The LSEP will consist of solar photovoltaic modules, a single axis tracking system, driven-pile foundations, DC wiring, DC/AC inverters, medium voltage step-up transformers, AC cabling, a central substation with a high voltage step-up transformer, and approximately one mile of high voltage transmission line to the point of interconnect. Major components will include but not be limited to:

Description	Value
AC Power Rating	50 MW
AC Power Rating @ POI	49 MW
DC Power Rating	65 MW
Maximum DC System Voltage	1500V
AC Collection System Voltage	34.5 kV
Interconnection Voltage	120 kV
Point of Interconnection	NV Energy Table Mountain Substation
Module Make and Model	[REDACTED]
Module Rating	[REDACTED]
Inverter Make and Model	[REDACTED]
Mounting System	[REDACTED]

The LSEP will interconnect at the Table Mountain Substation via an approximately one-mile 120kV transmission line. Luning Energy LLC and NV Energy (dba Sierra Pacific Power Company) executed a Large Generator Interconnection Agreement (LGIA) November 19, 2014. See table below for key LGIA and other milestone dates.

Key Development and Execution Milestones	
BLM right-of-way grant	July 13, 2015
Utility contract executed	August 19, 2015
BLM notice to proceed	November 30, 2015
Begin Construction	January 1, 2016 or later
LGIA in service date	August 1, 2016
Utility contract placed in service date	By December 31, 2016

## 2.0 Legal Description

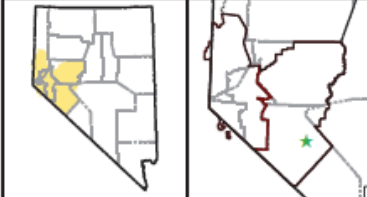
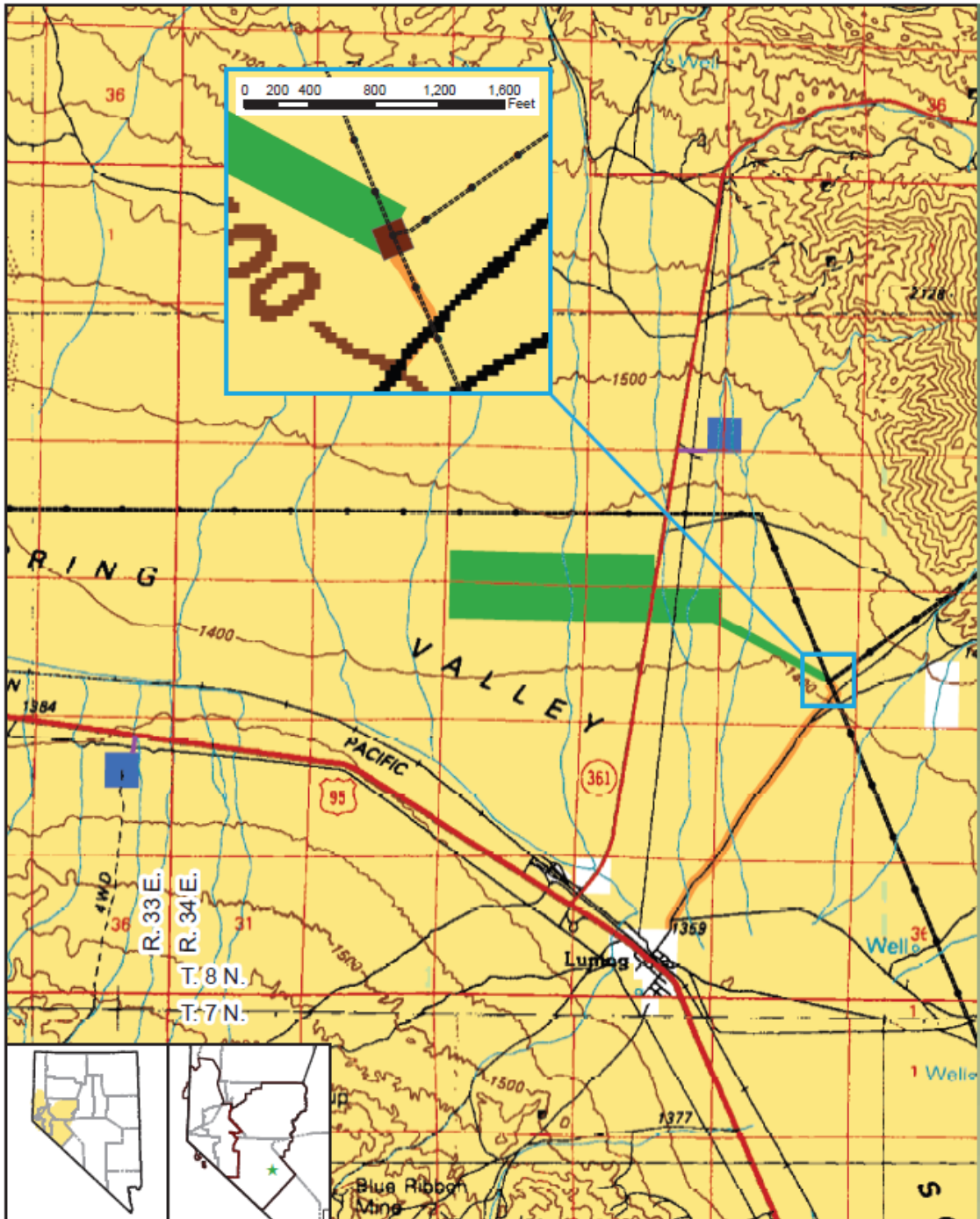
The LSEP will be located in Mineral County, Nevada approximately 2 miles north of Luning, Nevada on lands administered by the BLM. The BLM and Invenergy Solar Development LLC executed a right-of-way grant for the LSEP on July 13, 2015. The legal description for the 584.3 LSEP area is as follows:

- T8N, R34E, Section 15, S $\frac{1}{2}$  SW $\frac{1}{4}$ ;
- T8N, R34E, Section 16, S $\frac{1}{2}$  S $\frac{1}{2}$ ;
- T8N, R34E, Section 21, N $\frac{1}{2}$  N $\frac{1}{2}$ ;
- T8N, R34E, Section 22, N $\frac{1}{2}$  N $\frac{1}{2}$ ;
- T8N, R34E, Section 22, SE $\frac{1}{4}$ , NE $\frac{1}{4}$
- T8N, R34E, Section 23, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , and N $\frac{1}{2}$ SE $\frac{1}{4}$

The area of permanent disturbance for the Project facilities is approximately 466 acres. Once construction is completed, disturbed areas that are not required for operations will be reclaimed. Portions of the entire 664 acres, which includes two 40 acre mineral material pits, may be temporarily disturbed during construction.

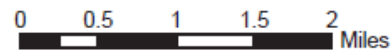






- Solar Facility
  - Proposed Material Sites
  - Table Mtn Substation
  - Material Site Access Rd
  - Table Mt Sub Access Rd
  - Existing Transmission Line
- Surface Mgmt Status**
- BLM
  - Private

### Map B-2: Proposed Action



No warranty is made by the BLM as to the accuracy, reliability, or completeness of these data for individual or aggregate use.



United States Department of the Interior  
 Bureau of Land Management  
 Carson City District Office  
 5665 Morgan Mill Rd.  
 Carson City, NV. 89701  
 (775) 885-6000  
 Map produced by: M. Simons  
 02/24/2015

### 3.0 Affected Natural Resources

BLM prepared an Environmental Assessment that showed all affected resources could be mitigated and therefore issued a Finding of No Significant Impact (“FONSI”) and Decision Record on June 30, 2015 that authorized BLM to issue and execute the right-of-way grant. Invenergy Solar Development LLC and all its subsequent assignees are responsible for complying with the migration measures as described in the Decision Record.

All of the BLM documents are available on-line here: <https://eplanning.blm.gov/epl-front-office/eplanning/planAndProjectSite.do?methodName=renderDefaultPlanOrProjectSite&projectId=46840>.

### 4.0 PUC and FERC Filings

[REDACTED]

### 5.0 Business Plan

#### 5.1 Invenergy Background and Experience

Invenergy is an independently owned company that develops, owns, and operates power generation and energy storage facilities across North America and Europe.

Invenergy’s expertise includes a complete range of fully integrated in-house capabilities, including: Project Development, Permitting, Transmission, Interconnection, Energy Marketing, Finance, Engineering, Project Construction, Operations and Maintenance.

To date, the Company has developed over 9,047 MW of utility-scale renewable and natural gas-fueled power generation facilities across the United States, Canada, and Europe, including more than 6,925 of projects in operation and over 805 MW under contract or in construction. Our portfolio also includes over 1,316 MW of projects developed and sold under Build/Transfer or Development/Transfer Agreements.

Invenergy’s success has been widely recognized in the industry. According to Bloomberg New Energy Finance, Invenergy is the top U.S. wind developer of recently commissioned or currently financed projects.

Invenergy's senior executives - each with more than 25 years in the energy generation industry - have worked together for over two decades. Invenergy's founder, president, and CEO Michael Polsky is a recognized and respected industry leader and is the majority owner of Invenergy and its affiliated companies.

Invenergy values integrity, commitment to business partners and host communities, and environmental responsibility. Furthermore, as an independently owned company – and with a staff that's the best in the business – Invenergy operates nimbly and efficiently, delivering long-term, profitable growth.

Invenergy is headquartered in Chicago with regional offices in Denver, Toronto, Mexico City, Warsaw and Tokyo.

## 5.2 Invenergy Wind Portfolio

Invenergy is North America's largest independent wind power generation company. The Company has developed over 58 wind farms across the United States, Canada and Europe, totaling over 5,710 MW globally. This portfolio consists of over 3,683 MW of operating projects, 600 MW of projects in construction, and 110 MW of projects under contract.

## 5.3 Invenergy Solar Portfolio

Invenergy has been applying its diverse energy experience and innovation toward expanding the Company's portfolio to include solar power generation since 2012. Invenergy's first operational solar project was the 20 MW Grand Ridge Solar facility in Illinois. Invenergy also recently completed two 10 MW solar projects in Ontario, 3 MW in Georgia, and 6.3 MW in California. The 50 MW Luning project is under contract and Invenergy is also constructing a 19.8 MW Morgan's Corner project in North Carolina. Additional projects are in various stages of development across North America. Please refer to the table below for solar energy project details.

Project	Location	COD	Size
Grand Ridge Solar	Illinois	2012	20.0 MW
Sandringham	Ontario	2013	10.0 MW
Woodville	Ontario	2013	10.0 MW
Lakeland	Georgia	2014	3.0 MW
Desert Green	California	2014	6.5 MW
Morgan's Corner	North Carolina	In Construction	19.8 MW
Luning*	Nevada	2016 (planned)	50.0 MW
<b>Total:</b>			<b>119.3 MW</b>

\*Denotes Build/Transfer Projects

#### 5.4 Invenergy Thermal Portfolio

Invenergy has a large portfolio of natural gas-fueled electric generating facilities in the United States and Canada, including green field projects initiated by the Company, as well as facilities that Invenergy has acquired and developed.

Operating projects total over 3,159 MW and include Spindle Hill Energy Center (CO), Hardee Power Station (FL), Cannon Falls Energy Center (MN), Grays Harbor Energy Center (WA), St. Clair Energy Center (Ontario), Nelson Energy Center (IL), and Ector County, TX.

#### 5.5 Invenergy Storage Portfolio

With more than 175 MW of energy storage projects in operation, construction, or advanced development, Invenergy is an industry leader in the rapidly evolving energy storage market. The Company's expanding fleet of energy storage projects provides critical grid services and complements its existing and extensive fleet of renewable and natural gas-fueled generation. Whether the application calls for fast frequency regulation, renewable smoothing, energy shifting, digital peaking or transmission and distribution deferral, Invenergy customizes energy storage solutions to meet customers' unique requirements. Please refer to the table below for energy storage projects.

Project	Location	COD	Power Rating
Grand Ridge Storage IV	Illinois	2012	1.5 MW
Goldthwaite Storage	Texas	2014	0.6 MW
Grand Ridge Energy Storage	Illinois	2015	31.5 MW
Beech Ridge Energy Storage	West Virginia	In Construction	31.5 MW
Grand Ridge Storage IV Exp.	Illinois	Under Contract	3.0 MW
<b>Total:</b>			<b>68.1 MW</b>

#### 5.6 Invenergy Project Financing Experience

Over the last 10 years, Invenergy has raised more than \$15 billion to support its worldwide portfolio of 70 projects totaling 9,095.3 MW that are operating or under construction. Invenergy is an experienced company that proficiently structures project financing and maintains strong relationships with banks in the United States, Canada, Europe and Asia.

To illustrate Invenergy's financial capability, the Company was able to bring over 630 MW into operation in 2014 spanning across all technologies within Invenergy's expertise: wind, natural gas, storage, and solar.

## **5.7 Liberty Utilities (CalPeco Electric) LLC Background and Experience**

Under the utility contract, Liberty Utilities (CalPeco Electric) LLC will be the long-term owner of the LSEP. Liberty is a regulated electric utility owned by Algonquin Power and Utilities Corp. (“Algonquin”).

Algonquin is a growing renewable energy and regulated utility company with assets across North America. The Corporation actively invests in hydroelectric, wind, thermal and solar power facilities, and sustainable utility distribution businesses (water, electricity and natural gas). It is recognized for developing and acquiring long lived sustainable assets that are built for the long term, and has grown to over 60 power generation facilities and utilities in Canada and the United States. The company has nearly 1,200 skilled and motivated employees contributing to the success and growth of the business.

Algonquin is focused on delivering reliable earnings, cash flow and dividend growth through strategic acquisitions and operational excellence. It is a member of the S&P/TSX Composite Index and trades on the Toronto Stock Exchange under the symbol AQN.

SECRETARY OF STATE



# NEVADA STATE BUSINESS LICENSE

**LUNING ENERGY LLC**

Nevada Business Identification # NV20141164911

**Expiration Date: March 31, 2016**

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on September 15, 2015

*Barbara K. Cegavske*

BARBARA K. CEGAVSKE  
Secretary of State

***You may verify this license at [www.nvsos.gov](http://www.nvsos.gov) under the Nevada Business Search.***

**License must be cancelled on or before its expiration date if business activity ceases.  
Failure to do so will result in late fees or penalties which by law cannot be waived.**

# Luning Energy LLC

# Invenergy

September 15, 2015

Paul Thomsen, Director  
Nevada Governor's Office of Energy  
755 North Roop Street, Suite 202  
Carson City, Nevada 89701

Dear Mr. Thomsen:

This letter is to inform you of the Amended and Restated Purchase and Sale Agreement (PSA) between Invenergy Solar Development LLC (Seller) and Liberty Utilities (CalPeco Electric) LLC (Purchaser), dated August 19, 2015. Under the PSA, the Seller has agreed to cause Luning Energy LLC (the Project Company) to develop the Luning solar photovoltaic generating facility with a design capacity of approximately 50 MW (the Facility) and, subject to applicable PSA terms being met, the Purchaser has agreed to purchase all of the membership interests in the Project Company. The anticipated Placed In Service date is December 1, 2016; this is defined in the PSA and may be extended under certain circumstances.

The Purchaser is regulated by the California Public Utilities Commission (CPUC) and has applied for a Certificate of Public Convenience and Necessity to Acquire, Own, and Operate the Luning Solar Project and authorization for associated ratemaking (Application 15-04-016). The CPUC is currently reviewing this application and is expected to issue a decision in time to support the construction schedule.

Sincerely,



Bryan Schueler  
Vice President

cc: Travis Johnson, Liberty Utilities (CalPeco Electric) LLC