

TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

APPLICATION FOR FINANCIAL ASSISTANCE

PLEASE NOTE: PRIOR TO SUBMITTING A COMPLETED FINAL APPLICATION AND EAF, PLEASE ARRANGE TO MEET WITH THE AGENCY'S STAFF TO REVIEW YOUR DRAFT APPLICATION AND EAF

Date: _____

APPLICATION OF: _____
APPLICANT NAME

OWNERSHIP OF PROPOSED PROJECT
(APPLICANT OR OTHER OWNER)

Type of Application:

- | | |
|--|--|
| <input type="checkbox"/> Tax-Exempt Bonds | <input type="checkbox"/> Taxable Bonds |
| <input type="checkbox"/> Both Taxable and Tax-Exempt Bonds | <input type="checkbox"/> Sale/Leaseback
<input type="checkbox"/> Bank Financing |
| <input type="checkbox"/> Refunding | <input type="checkbox"/> Amendment |
| <input type="checkbox"/> Second Mortgage | <input type="checkbox"/> Transfer |

Type of Project:

- | | |
|---|---|
| <input type="checkbox"/> Industrial/Manufacturing | <input type="checkbox"/> Warehousing |
| <input type="checkbox"/> Commercial/Office | <input type="checkbox"/> Pollution Control/
(indicate type)
_____ |
| <input type="checkbox"/> Not-for-Profit/Civic
(Specify) _____
_____ | <input type="checkbox"/> Energy or Cogeneration Facility |
| <input type="checkbox"/> Commercial/Retail | <input type="checkbox"/> Other (specify)

_____ |
| <input type="checkbox"/> Solid Waste | |

Description of Project (check one or more):

- | | |
|---|---|
| <input type="checkbox"/> New Construction | <input type="checkbox"/> Acquisition of existing facility |
| <input type="checkbox"/> Addition to existing facility
<input type="checkbox"/> Existing IDA project | <input type="checkbox"/> Purchase of new machinery and equipment |
| <input type="checkbox"/> Renovation/modernization of existing facility
<input type="checkbox"/> Existing IDA project | <input type="checkbox"/> Purchase of used machinery and equipment |

Please respond to all items either by filling in blanks, by attachment (by marking space “See Attachment Number 1,” etc.) or by N.A., where not applicable. This application must be filed in 4 copies. A complete application is essential for the Agency’s determination of whether to provide the financial assistance requested. A non-refundable application fee of \$2,500.00 is required at the time of submission of this application to the Tioga County Industrial Development Agency (the “Agency”). In the event that multiple public hearings are required, \$500.00 per hearing will be charged in addition to the application fee.

The attached Environmental Assessment Form (“EAF”) is an integral part of this application. This application will not be deemed complete unless accompanied by a fully completed EAF.

Before inducement, Bond Counsel (or Transaction Counsel, in the case of a Sale/Leaseback) will require a \$2,500 deposit which will be applied to actual out-of-pocket fees and disbursements made during the inducement and negotiation processes, and will be reflected on their final statement at closing.

Information provided herein will not be made public by the Agency prior to the passage of an Official Inducement Resolution, but may be subject to disclosure under the New York Freedom of Information Law.

APPLICANTS FOR FINANCIAL ASSISTANCE TO RETAIL FACILITIES ALSO COMPLETE RIDER A

APPLICANTS FOR TAX-EXEMPT BONDS ALSO COMPLETE RIDER B

I. OWNER DATA

A. PROPOSED PROJECT OWNER (THE "OWNER")

NAME _____

ADDRESS _____

CONTACT _____ POSITION _____

PHONE _____ FEDERAL EMPLOYER I.D.# _____

FAX _____ E-MAIL _____

NAICS CODE _____

BUSINESS TYPE:

SOLE PROPRIETORSHIP LIMITED LIABILITY COMPANY

GENERAL PARTNERSHIP LIMITED PARTNERSHIP

OTHER (PLEASE DESCRIBE) _____

State and Date of Organization _____

PRIVATELY HELD CORPORATION

PUBLIC CORPORATION LISTED ON _____ EXCHANGE

State and Date of Incorporation _____

NOT-FOR-PROFIT CORPORATION

Qualified Under Section ____ of Internal Revenue Code (attach a copy of IRS Determination Letter)

State and Date of Incorporation or Charter _____

EDUCATION CORPORATION

Qualified Under Section ____ of the Internal Revenue Code (attach a copy of IRS Determination Letter)

State and Date of Incorporation or Charter _____

ATTORNEY _____

FIRM NAME _____

ADDRESS _____

PHONE _____ FAX _____

E-MAIL _____

B. FACILITY USER (tenant using more than 10% of the square footage of the Facility, if different than the Owner) (THE "USER")

NAME _____

ADDRESS _____

CONTACT _____ POSITION _____

PHONE _____ FEDERAL EMPLOYER I.D.# _____

FAX _____ E-MAIL _____

NAICS CODE _____

BUSINESS TYPE:

SOLE PROPRIETORSHIP LIMITED LIABILITY COMPANY

GENERAL PARTNERSHIP LIMITED PARTNERSHIP

OTHER (PLEASE DESCRIBE) _____

State and Date of Organization _____

PRIVATELY HELD CORPORATION

PUBLIC CORPORATION LISTED ON _____ EXCHANGE

State and Date of Incorporation _____

NOT-FOR-PROFIT CORPORATION

Qualified Under Section ____ of Internal Revenue Code (attach a copy of IRS Determination Letter)

State and Date of Incorporation or Charter _____

EDUCATION CORPORATION

Qualified Under Section ____ of the Internal Revenue Code (attach a copy of IRS Determination Letter)

State and Date of Incorporation or Charter

ATTORNEY _____

FIRM NAME _____

ADDRESS _____

PHONE _____ FAX _____

E-MAIL _____

(Please provide names of each additional User, if any, and all of the information requested above, on a separate sheet and attach it to this questionnaire.)

- C. Any related person (e.g., stockholder, principal, partner, member, parent corporation, sister corporation, subsidiary) to the above Owner or User proposed to be a user of the Project.

<u>NAME</u>	<u>BUSINESS TYPE</u>	<u>RELATIONSHIP</u>
_____	_____	_____
_____	_____	_____

- D. Principal stockholders or partners of the Owner and the User, if any (i.e., owners of 5% or more equity in the Owner or the User):

<u>NAME</u>	<u>% OWNED</u>	<u>WHICH COMPANY</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

E. **APPLICANTS FOR TAX-EXEMPT FINANCING:** If any of the above persons, or a group of them, owns more than a 50% interest in the Owner or the User, list all other persons that are related to the Owner or the User by virtue of such owners having more than a 50% interest in such other persons.

F. **APPLICANTS FOR TAX-EXEMPT FINANCING:** Is the Owner or the User related to any other person by reason of more than 50% common ownership? If so, indicate the name of each related person and the Owner's or User's relationship to such person.

G. List the Owner's and the User's parent corporations, sister corporations and subsidiaries if any.

H. Has the Owner or the User (or any other entity listed in answer to questions C-G above) been involved in or benefitted by any prior tax-exempt bond financing in the town/city/village in which this Project is located, whether through the Agency, JDA or another issuer? If so, please explain in full (e.g., name of issuer and beneficiary; original amount of issue; date of issue; current amount outstanding; purpose of issue; etc.).

I. Has the Owner or the User (or any related person) made a public offering or private placement of its stock within the last year? If so, please describe and provide the prospectus or other offering materials used.

J. Has the Owner or the User (or any related person) applied to any other Industrial Development Agency in regard to this Project? If so, please provide details of any action taken with respect to the Project and the current status of such application.

K. List the major bank references of the Owner and the User.

II. OWNER'S OPERATIONS AT CURRENT LOCATION

A. Address _____

B. Acreage of existing facility _____

C. Number of buildings and square feet of each building

D. Owned or leased _____

E. Please describe the type of operation (e.g., manufacturing, wholesale, distribution, retail, etc.) and products and services offered at current location: _____

- F. Employment (current number of full-time employees or the equivalent) _____

- G. Annual payroll amount _____

III. USER'S OPERATIONS AT CURRENT LOCATION

- A. Address _____
- B. Acreage of existing facility _____
- C. Number of buildings and square feet of each _____

- D. Owned or leased _____
- E. Please describe the type of operation (e.g., manufacturing, wholesale, distribution, retail, etc.) and products and services offered at current location: _____

- F. Employment (current number of full time employees or the equivalent) _____

- G. Annual payroll amount _____

IV. PROPOSED PROJECT DATA

- A. Location of Project - Please attach a map highlighting the location of the Project. In addition, please give the real property tax map number and exact street address of the Project, including the city or village (if any) and town in which the Project will be located. (If no street address is available, please include a survey and the most precise description available.) Please also identify the school district within which the Project will be located: _____

B. Project Site - Please submit 3 copies of plans or sketches of the proposed acquisition, renovation or construction (under separate cover is permissible). Also attach a photograph of the site or existing facility to be improved.

1. Acreage _____

2. Acquisition of existing buildings:

a) Existing buildings to be acquired (number of buildings and square feet of each building):

b) Does the Project consist of additions and/or renovations to existing buildings? If so, indicate the nature of the expansion and/or renovation in reasonable detail.

3. New Construction:

a) Number and square feet of each new building to be constructed:

b) Builder or contractor and address:

c) Architect and address:

4. Present use of the Project site:

5. Present user of Project site:

6. Relationship of present user of Project site to the Owner, if any: _____

C. Project Use Description – Please provide a detailed description of the Project and the Project’s intended use. (E.g., “The construction and equipping of an approximately _____ square foot building, of which _____ square feet will be used for the manufacturing of _____, _____ square feet will be used for warehousing finished products and _____ square feet will be used for office space, and the acquisition and installation of the following items of machinery and equipment: _____, all to be used by the Owner/User in connection with the manufacturing and/or warehousing of _____ for the _____ industry.) If additional space is necessary, please attach an exhibit to this application.

APPLICANTS FOR TAX-EXEMPT FINANCING PLEASE NOTE: The Tax Reform Act of 1986 limits the types of facilities that are eligible for tax-exempt financing to manufacturing facilities, civic facilities and certain other exempt facilities.

D. Are there utilities on site? _____

- a. Water (indicate municipal or other) _____
- b. Sewer (indicate municipal or other) _____
- c. Electric (Name of utility company) _____
- d. Gas (Name of utility company) _____

- E. If any space in the Project is to be leased by the Agency or the Owner to third parties, or subleased by the User to third parties, indicate the total square footage of the Project to be leased to each tenant, and the proposed use of that space by each tenant. Although the tenants may not yet be known, the general purposes for which the Project will be used must still be indicated (e.g., manufacturing, office, warehouse, etc.). Use a separate sheet, if necessary.

- F. 1. List principal items or categories of equipment to be acquired as part of the Project and identify whether equipment will be new or used.

2. Have any of the items or categories listed above been ordered or obtained? If so, enclose copies of purchase orders, contracts and/or invoices.

- G. Has construction work on the Project begun? If so, complete the following:

- | | | | |
|----|-------------------------|------------------------------|---|
| 1. | Site clearance | <input type="checkbox"/> yes | <input type="checkbox"/> no _____% complete |
| 2. | Foundation | <input type="checkbox"/> yes | <input type="checkbox"/> no _____% complete |
| 3. | Footings | <input type="checkbox"/> yes | <input type="checkbox"/> no _____% complete |
| 4. | Steel | <input type="checkbox"/> yes | <input type="checkbox"/> no _____% complete |
| 5. | Masonry | <input type="checkbox"/> yes | <input type="checkbox"/> no _____% complete |
| 6. | Other (describe below): | | |

H. Existing facilities within New York State:

1. Are there other facilities owned, leased or used by the Owner or User (or any related person) within the state? If so, tell where such facilities are located and describe the terms of the Owner's or the User's (or any related person's) interest in such facilities.

2. If there are other facilities within the state, is it expected that any of these other facilities will close or be subject to reduced activity as a result of the proposed Project?

yes no

3. If you answered "No" to question 2 above, please explain in detail how current facilities will be utilized.

4. If you answered "Yes" to question 2 above, please indicate whether the Project is reasonably necessary for the Owner or User, as applicable, to maintain its competitive position in its industry and explain in detail.

5. Has the Owner or the User thought about moving to another state? Has the Owner or the User engaged in any negotiations in that regard? If so, please explain.

6. Will the Project meet current zoning requirements at its proposed location?

yes no

- a) What is the present zoning? _____
- b) What zoning is required? _____
- c) If a change of zoning is required, please provide the details regarding, and described the status of, any change of zoning request.

7. Is the Project site in an Agricultural District, in a primarily agricultural area, or currently in agricultural use? If yes, provide details.

8. Is the Project site in a Historic District or does it contain any buildings of historical significance? If yes, describe.

9. Are any federal or state wetlands or any other environmentally critical or sensitive areas on or contiguous to the Project site? If yes, describe.

10. Does the Project site contain any underground or above ground storage tanks or wells, whether or not currently in use? If yes, describe.

11. List any state, local or federal consents or approvals (e.g., site plan approval, special use permit, environmental permits, certificates of need) that will be necessary in connection with the Project and describe the status of each such consent or approval.

- I. Does the Owner or the User (or any related person) currently lease the Project site?

yes no

- J. Does the Owner or the User (or any related person) now own the Project site?

yes no

	<u>TOTAL COST AND % BOND FINANCED</u>	
LAND*	_____	(_____ %)
ACQUISITION AND REHABILITATION COSTS:		
Existing Building**	_____	(_____ %)
Cost of Rehabilitation	_____	(_____ %)
COST OF NEW CONSTRUCTION:		
Construction of New Building	_____	(_____ %)
New Additions to or Expansions of Existing of Existing Building	_____	(_____ %)
ENGINEERING/ARCHITECTURAL FEES	_____	(_____ %)
MANUFACTURING EQUIP. TO BE INSTALLED...	_____	(_____ %)
OTHER EQUIP. TO BE INSTALLED	_____	(_____ %)
LEGAL FEES (Bank, Bond, Agency & Company Counsel).....	_____	(_____ %)
FINANCIAL CHARGES (specify).....	_____	(_____ %)
AGENCY FEES.....	_____	(_____ %)
OTHER FEES/CHARGES, etc. (specify):		
_____	_____	(_____ %)
_____	_____	(_____ %)
TOTAL PROJECT COSTS:	\$ _____	(_____ %)
AMOUNT OF BOND REQUESTED (if applicable):	\$ _____	

* **APPLICANTS FOR TAX-EXEMPT FINANCING NOTE:** If acquiring land, please note that federal law prohibits the use of 25% or more of tax-exempt bond proceeds for the purchase of land.

** **APPLICANTS FOR TAX-EXEMPT FINANCING NOTE:** If acquiring existing buildings, please note that federal law prohibits the acquisition of existing buildings with tax-exempt bond proceeds unless the rehabilitation expenses to be incurred with respect

to the building within three years are equal to or greater than 15% of the portion of the cost of acquiring the building that is financed with tax-exempt bond proceeds. Rehabilitation does not include any amount expended on new construction (additions or expansions). These provisions do not apply to "Civic Facilities" for 501(c)(3) organizations.

B. Method of financing costs:

	<u>AMOUNT</u>	<u>TERM</u>
1. Tax-exempt bond financing	\$ _____	_____ years
2. Taxable bond Financing	\$ _____	_____ years
3. IDA Sale/Leaseback with conventional financing***	\$ _____	_____ years
4. IDA Sale/Leaseback with Owner/User Financing	\$ _____	_____ years
5. JDA or other governmental funding***	\$ _____	_____ years
6. Other loans***	\$ _____	_____ years
7. Company's/Owner's equity contribution	\$ _____	
TOTAL PROJECT COSTS:	\$ _____	

*** Copies of all commitments must be submitted to the Agency before drafting of any bond or transaction documents can begin.

C. **APPLICANTS FOR TAX-EXEMPT FINANCING:** Have any of the above costs, which are to be reimbursed out of tax-exempt bond proceeds, been paid or incurred (including contracts of sale or purchase orders) as of the date of this application?

yes no

If so, please give particulars, including dates paid or incurred on a separate sheet.

- D. **APPLICANTS FOR TAX-EXEMPT FINANCING:** Are costs of working capital, moving expenses, work in progress or stock in trade included in the proposed uses of the tax-exempt bond proceeds? Give details.

- E. Will any of the funds to be borrowed through the Agency be used to repay or refinance an existing mortgage, outstanding loan or outstanding bond issue? Give details.

- F. Has the Owner made any arrangements for the marketing or the purchase of the bond or bonds? If so, indicate with whom and provide copies of any commitments and/or term sheets.

VI. MEASURES OF GROWTH AND BENEFITS

- A. Please complete the chart below by indicating on line #1 the present number of full-time or equivalent employees and the annual payroll for all current facilities of the User. On line #2, please provide the information with respect to Tioga County facilities only. (If no facilities are currently in Tioga County, indicate "0.") On lines #3 and #4, provide projections of employment and payroll at the proposed Project in Tioga County for the first and second year after the Project's completion:

		<u>Full Time or Equivalent Employees</u>	<u>Annual Payroll \$</u>
1.	PRESENT (All Current Facilities)	_____	_____
2.	PRESENT (Tioga County Only)	_____	_____
3.	FIRST YEAR (Tioga County Only)	_____	_____
4.	SECOND YEAR (Tioga County Only)	_____	_____

B. What, if any, will be the expected increase in the annual dollar amount of sales or business activity?

\$ _____

C. Describe, if applicable, other benefits anticipated as a result of this Project, including but not limited to job retention.

VII. PROJECT CONSTRUCTION SCHEDULE

A. What is the proposed date for commencement of construction or acquisition of the Project?

B. Give an accurate estimate of the time schedule to complete the Project and when the first use of the Project is expected to occur (use additional sheets if necessary).

C. At what time or times and in what amount or amounts is it estimated that funds will be required? Please provide your most accurate estimate.

VIII. WHAT TYPE OF FINANCIAL ASSISTANCE IS THE APPLICANT REQUESTING?

Standard PILOT

Deviation from Standard PILOT

If Deviation from Standard PILOT is requested, please explain _____

Please see Attachment C.

IX. ATTACH THE FOLLOWING FINANCIAL INFORMATION OF THE OWNER AND THE USER

- A. Financial statements for last two fiscal years (unless included in the Owner's or User's annual report).
- B. Owner's and User's annual reports (or Form 10-Ks) for the two most recent fiscal years.
- C. Quarterly reports (Form 10-Qs) and current reports (Form 8-Ks) since the most recent annual report, if any.
- D. In addition, if applicable, please attach the financial information described above in items A, B, and C of any expected guarantor of a proposed bond issue other than the Owner or the User.
- E. Upon the request of the Applicant, the Agency will review the information submitted pursuant to this Section VIII and return all copies to the Applicant within two weeks after the inducement date. Please indicate whether you require the information to be returned.

yes

no

BY SIGNING THIS APPLICATION, I CERTIFY THAT I HAVE READ AND UNDERSTOOD THE PROJECT POLICY MANUAL PROVIDED TO ME BY THE IDA AND AGREE TO COMPLY WITH THE TERMS AND CONDITIONS SET FORTH THEREIN.

SIGNATURE OF PERSON COMPLETING APPLICATION

Name: JEFF WEISS
 Title: MANAGER
 Company: SUNB IDC LLC
 Date of Application: 3/24/17

CERTIFICATION

Jeffrey Weiss (name of representative of entity submitting application, or name of individual submitting application) deposes and says that s/he (choose and complete one of the following two options) (i) is a/the Manager (title) of SUN8 PDC LLC (entity name), the entity named in the attached application, or (ii) is the individual named in the attached application; that s/he has read the foregoing application and knows the contents thereof; and that the same is true to his/her knowledge.

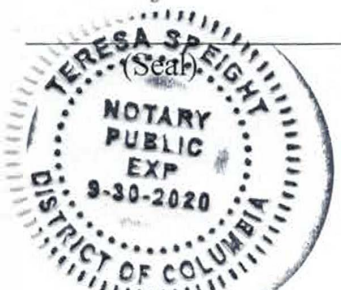
Deponent further says that s/he is duly authorized to make this certification on behalf of her/himself or on behalf of the entity named in the attached application. The grounds of deponent's belief relative to all matters in said application which are not stated upon his/her own personal knowledge are investigations which deponent has caused to be made concerning the subject matter of this application as well as, if deponent is not an individual applicant, information acquired by deponent in the course of his/her duties in connection with said entity and from the books and papers of said entity.

As (i) the representative of said entity, or (ii) the individual applicant (such entity or individual applicant hereinafter referred to as the "Applicant"), deponent acknowledges and agrees that the Applicant shall be and is responsible for all costs incurred by the Tioga County Industrial Development Agency (hereinafter referred to as the "Agency") acting on behalf of the Applicant in connection with this application and all matters relating to the issuance of bonds or the provision of financial assistance to which this application relates. If, for any reason whatsoever, the Applicant fails to conclude or consummate necessary negotiations or fails to act within a reasonable or specified period of time to take reasonable, proper or requested action or withdraws, abandons, cancels or neglects the application, then upon presentation of an invoice, the Applicant shall pay to the Agency, its agents or assigns, all actual costs incurred with respect to the application up to that date and time, including fees to bond counsel or transaction counsel for the Agency and fees of general counsel for the Agency. Upon the successful conclusion of the transaction or sale of the bond issue contemplated herein, the Applicant shall pay to the Agency an administrative fee set by the Agency in accordance with its fee schedule in effect on the date of the foregoing application, which amount is payable at closing. The Applicant understands that the Agency's bond counsel's fees and general counsel's fees are considered issuance expenses and, therefore, can be paid or reimbursed out of the proceeds of any resultant tax-exempt bond issue only up to an aggregate amount not exceeding 2% of the face amount of such tax-exempt issue.

Jeffrey Weiss
Name: _____
Title: Manager

Sworn to before me this 24
day of March 2017

Teresa Speight
TERESA SPEIGHT
NOTARY PUBLIC
DISTRICT OF COLUMBIA
My Commission Expires Sept. 30, 2020



NEW YORK STATE FINANCIAL REPORTING
REQUIREMENTS FOR INDUSTRIAL DEVELOPMENT AGENCIES

Please be advised that the New York General Municipal Law imposes certain reporting requirements on IDAs and recipients of IDA financial assistance. Of particular importance to IDA applicants is Section 859 (copy attached). This section requires IDAs to transmit financial statements within 90 days following the end of an Agency's fiscal year (Tioga County IDA FY is calendar), prepared by an independent, certified public accountant, to the New York State Comptroller, the Commissioner of the New York State Department of Economic Development and the governing body of the municipality for whose benefit the Agency was created (Tioga County). These audited financial statements shall include supplemental schedules listing the following information:

1. All straight-lease ("sale-leaseback") transactions and whether or not they are obligations of the Agency.
2. All bonds and notes issued, outstanding or retired during the period and whether or not they are or were obligations of the Agency.
3. All new bond issues shall be listed and for each new bond issue, the following information is required:
 - a. Name of the project financed with the bond proceeds.
 - b. Whether the project occupant is a not-for-profit corporation.
 - c. Name and address of each owner of the project.
 - d. The estimated amount of tax exemptions authorized for each project.
 - e. Purpose for which the bond was issued.
 - f. Bond interest rate at issuance and, if variable, the range of interest rates applicable.
 - g. Bond maturity date.
 - h. Federal tax status of the bond issue.
 - i. Estimate of the number of jobs created and retained for the project.
4. All new straight lease transactions shall be listed and for each new straight lease transaction, the following information is required:
 - a. Name of the project.
 - b. Whether the project occupant is a not-for-profit corporation.
 - c. Name and address of each owner of the project.
 - d. The estimated amount of tax exemptions authorized for each project.
 - e. Purpose for which each transaction was made.
 - f. Method of financial assistance utilized for each project, other than the tax exemptions claimed by the project.
 - g. Estimate of the number of jobs created and retained for the project.

Also of importance to IDA applicants is Section 874(8) of the General Municipal Law (copy

attached), which requires agents (i.e., project owners and/or occupants) of the Agency to file an annual statement with the State Department of Taxation and Finance, of the value of all sales tax exemptions claimed by such agents or their agents, including but not limited to consultants or subcontractors, who claim exemption from sales tax by virtue of the Agency's involvement in a transaction. The penalty for failure to file the statement is removal of authority to act as agent of the Agency.

Please sign below to indicate that you have read and understood the above.

Name:	<u>Jeff Weiss</u>	Jeff Weiss
Title:	<u>Manager</u>	Manager
Company:	<u>SUN8 PDC LLC</u>	SUN8 PDC LLC
Date:	<u>3/24/17</u>	3/24/17

RIDER A

TO BE COMPLETED BY ALL APPLICANTS FOR FINANCIAL ASSISTANCE FOR
RETAIL PROJECTS OR PROJECTS WITH A RETAIL COMPONENT:

1. What percentage of the total Project cost will be used to finance premises that will be primarily used in making retail sales of goods or services to customers who personally visit the premises?

2. If the Agency does not provide the financial assistance requested in this application, will the Applicant or the Project User (if different from the Applicant) locate some or all of the jobs attributable to the Project outside New York State? If so, describe.

3. Will the proposed Project make available to residents of the city, town or village within which the Project will be located goods or services that are not otherwise reasonably available to such residents? If so, describe.

RIDER B

TO BE COMPLETED BY ALL APPLICANTS FOR TAX-EXEMPT FINANCING

(Note: Bond Counsel also will require applicant to complete a Bond Counsel Questionnaire to determine whether the Project qualifies, in whole or in part, for tax-exempt financing. The information requested in this Rider is for initial screening and structuring purposes.)

A. List capital expenditures with respect to this Project:

	<u>Past 3 Years</u>	<u>Next 3 Years</u>	<u>Total</u>
Land	\$ _____	\$ _____	\$ _____
Buildings	\$ _____	\$ _____	\$ _____
Equipment	\$ _____	\$ _____	\$ _____
Engineering	\$ _____	\$ _____	\$ _____
Architecture	\$ _____	\$ _____	\$ _____
Research and development	\$ _____	\$ _____	\$ _____
Interest during construction	\$ _____	\$ _____	\$ _____
Other (please explain)	\$ _____	\$ _____	\$ _____

If an expenditure may be either treated as a capital expenditure or may be currently expensed, for these purposes it must be treated as a capital expenditure.

Research and development expenses (other than in-house wages and supplies) with respect to a facility must be treated as capital expenditures with respect to products to be produced at the facility and with respect to equipment to be used there. Research and development expenses allocable to the project under the foregoing rule must be treated as capital expenditures with respect to it even though the research and development work takes place in a different municipality or state.

Costs of molds, etc., to be used at a facility are capital expenditures even if paid by the customer.

Costs of Equipment to be moved to a facility are capital expenditures even if the purchase and initial use of the equipment occurred outside the municipality.

B. List capital expenditures with respect to other facilities of the Company or any related corporation or person, if the facilities are located in the same municipality.

	<u>Past 3 Years</u>	<u>Next 3 Years</u>	<u>Total</u>
Land	\$ _____	\$ _____	\$ _____
Buildings	\$ _____	\$ _____	\$ _____
Equipment	\$ _____	\$ _____	\$ _____
Engineering	\$ _____	\$ _____	\$ _____
Architecture	\$ _____	\$ _____	\$ _____
Research and development	\$ _____	\$ _____	\$ _____
Interest during construction	\$ _____	\$ _____	\$ _____
Other (please explain)	\$ _____	\$ _____	\$ _____

ATTACHMENT A

TO,

THE TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

SUBJECT: APPLICATION FOR PILOT

p. 12, Section H. Existing facilities within New York State

1. Are there other facilities owned, leased or used by the Owner or User (or any related person) within the state? If so, tell where such facilities are located and describe the terms of the Owner's or the User's (or any related person's) interest in such facilities.

Distributed Sun (DSUN) is a stakeholder in SUNEIGHT HOLDCO, LLC (the parent company of SUN8 PDC LLC). DSUN owns and operates solar projects in nine U.S. states, including New York. These include a 1.76MWac facility in Lansing, a 2MWac facility in Seneca, two 2MWac facilities in Ledyard and a 2MWac facility in Harford. SUN8 is currently developing 35, 2MWac projects in NY, including those in Spencer, NY and anticipates constructing them in 2017.

3. If you answered "No" to question 2 above, please explain in detail how current facilities will be utilized.

The solar facilities proposed in Spencer will be incremental to solar facilities already in operation. There is ample interest in Central NY to consume locally generated clean electricity. If all the projects proposed by SUN8 are constructed, these projects can power 4% of the addressable electricity market in Central NY – so no operating facilities are expected to be closed.

ATTACHMENT B

TO,

THE TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

SUBJECT: APPLICATION FOR PILOT

p. 19, Section VI. C. Describe, if applicable, other benefits anticipated as a result of this Project, including but not limited to job retention.

- We expect the projects to produce 2 FTE of jobs for field operations and maintenance services, 2 FTE of jobs for administrative, billing, collections and energy-customer management services related to the projects. Back office support, indirect and induced jobs are not considered.
- >80 direct jobs during construction to be created by our proposed projects in Spencer.
- >120 jobs during construction in indirect and induced jobs from the proposed projects (based on the JEDI-PV model created by the National Renewable Energy Laboratory.
- Local sheep farmers will be able to graze sheep there - increasing local farming (2 sheep per acre = 150 sheep across all project sites in Spencer).
- The potential financial savings to electricity consumers over 30 years is \$7MM. This translates into \$28MM of economic impact in the region (using a multiple of 4 for marginal propensity to consume).
- Landlords expect to receive \$1.7MM in rental income over 30 years. This translates into \$6.8MM in local economic impact in the region (using a multiple of 4 for marginal propensity to consume).
- According to the NY PSC, the societal benefit of generating clean energy at these sites (avoided health costs, cost of climate change, etc.) is approximately \$17M over 30 years.
- All these benefits accrue to the local community without adding new children to schools, heavy use of roads (after construction), or trash collections.
- The regional grid receives an intangible benefit of local generation adding to grid reliability and resilience.

PILOT Payment Schedule

Year of Operation	PILOT Amount / MWAC	Total PILOT Amount for 16MWAC	Year of Operation	PILOT Amount / MWAC	Total PILOT Amount for 16 MWAC
1	\$5,600	\$89,600	16	\$7,537	\$120,590
2	\$5,712	\$91,392	17	\$7,688	\$123,002
3	\$5,826	\$93,220	18	\$7,841	\$125,462
4	\$5,943	\$95,084	19	\$7,998	\$127,971
5	\$6,062	\$96,986	20	\$8,158	\$130,530
6	\$6,183	\$98,926	21	\$8,321	\$133,141
7	\$6,307	\$100,904	22	\$8,488	\$135,804
8	\$6,433	\$102,922	23	\$8,657	\$138,520
9	\$6,561	\$104,981	24	\$8,831	\$141,290
10	\$6,693	\$107,080	25	\$9,007	\$144,116
11	\$6,826	\$109,222	26	\$9,187	\$146,998
12	\$6,963	\$111,406	27	\$9,371	\$149,938
13	\$7,102	\$113,634	28	\$9,559	\$152,937
14	\$7,244	\$115,907	29	\$9,750	\$155,996
15	\$7,389	\$118,225	30	\$9,945	\$159,116

The schedule above provides for a 2% annual escalator, on each anniversary of operation.

Total payments over 30 years = \$3,634,900 (assuming that the project is granted a sales tax exemption).

ATTACHMENT C

TO,

THE TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

SUBJECT: APPLICATION FOR PILOT

VIII. WHAT TYPE OF FINANCIAL ASSISTANCE IS THE APPLICANT REQUESTING?

X Deviation from Standard PILOT

If Deviation from Standard PILOT is requested, please explain:

A conventional PILOT allows for an abatement of taxes, by calculating the payable amounts as a function of assessed value. However, solar projects, on an inflation adjusted basis, have a flat revenue stream. The ceiling price at which the energy generated can be sold is the NYSEG tariff.

Consequently, a solar project cannot scale like a regular business enterprise at any point in its life-cycle – making a conventional PILOT unsuitable.

Securing a 30-year PILOT, with predictable amounts in each year of operation, is necessary to limit or predict tax liability. A 30-yr PILOT will allow taxing jurisdictions to accurately forecast the revenue from the projects.

Using the conventional assessment value as a baseline to compare the PILOT amounts proposed does not allow specific consideration to be afforded to the solar industry specific parameters. Solar projects cannot grow like regular businesses the property (eg. solar panels) do not increase in value over time like buildings do but depreciate both on financial statements and in performance.

As the analysis is being done, it is important to note that the landowners (lessors) will continue paying real property taxes on the lands during the operation of the solar array. The taxes on the land follow general assessment protocol. The PILOT is being requested only for the solar arrays – any PILOT amount proposed is incremental to the property taxes being paid on the land underneath.

ATTACHMENT D

TO,

THE TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

SUBJECT: APPLICATION FOR PILOT

RIDER A.

2. If the Agency does not provide the financial assistance requested in this application, will the Applicant or the Project User (if different from the Applicant) locate some or all of the jobs attributable to the Project outside New York State? If so, describe.

The IDA's assistance is imperative for these projects in Spencer to be economically feasible.

- A. First, municipal (local) PILOT agreements under RPTL 487 cannot exceed a term of 15 years. A solar project can operate for 30 years reliably. A 15-year PILOT exposes the solar project to 'full conventional' assessment of taxes in the 16th year of operation. Solar projects, on an inflation adjusted basis, are revenue neutral and cannot grow unlike regular business. Thus, a full assessment in the 16th year, would render a solar project unviable.
- B. Second, solar projects are exempt from paying real property taxes at the State and Local level by RPTL 487 unless a local jurisdiction opts out of the exemption. The Spencer Van Etten Central School District has opted out of RPTL 487 exemption for solar systems – precluding the possibility of a PILOT agreement under RPTL 487, unless the school district opts-back into the exemptions.

If the IDA does not offer a PILOT, the projects may have to be relocated to other counties within NY, where local taxing jurisdictions that have not opted out of the RPTL 487. Relocating projects will not allow Tioga County residents to purchase the clean, affordable (below NYSEG's tariff) electricity that these projects would generate.

3. Will the proposed Project make available to residents of the city, town or village within which the Project will be located goods or services that are not otherwise reasonably available to such residents? If so, describe.

Yes, the projects in the Town of Spencer in Tioga County are proposed as Community Solar projects. The Community Distributed Generation regulation enacted in 2015 by the PSC allows a solar facility at one remote location to transfer the electricity generated in the form of bill credits to subscribing members within the same distribution utility territory (NYSEG) and NY-ISO Control Load Zone (C). NY citizens that (a) don't own homes, (b) lack access to a viable roof, or (c) can't afford to install solar can subscribe to a community solar array at competitive rates, usually 10% below the existing utility tariff rates. Our observation is that most purchasers of solar electricity tend to be within driving range of a solar energy system. We expect Tioga County residents from being able to benefit from the financial savings from our discounted electricity prices (below NYSEG's tariff).

ATTACHMENT E

TO,

THE TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

SUBJECT: APPLICATION FOR PILOT

The preliminary design plans submitted to the Joint Planning Board for the Village and Town of Spencer, NY are attached.

SOLAR PHOTOVOLTAIC PLANTS (17MWac)

350 Van Etten, 292 Van Etten, 256 Van Etten, Route 96
Spencer, New York 14883

SITE PLAN DOCUMENTS

ISSUED

DECEMBER 2016

Town of Spencer, Tioga County

REVISION 1

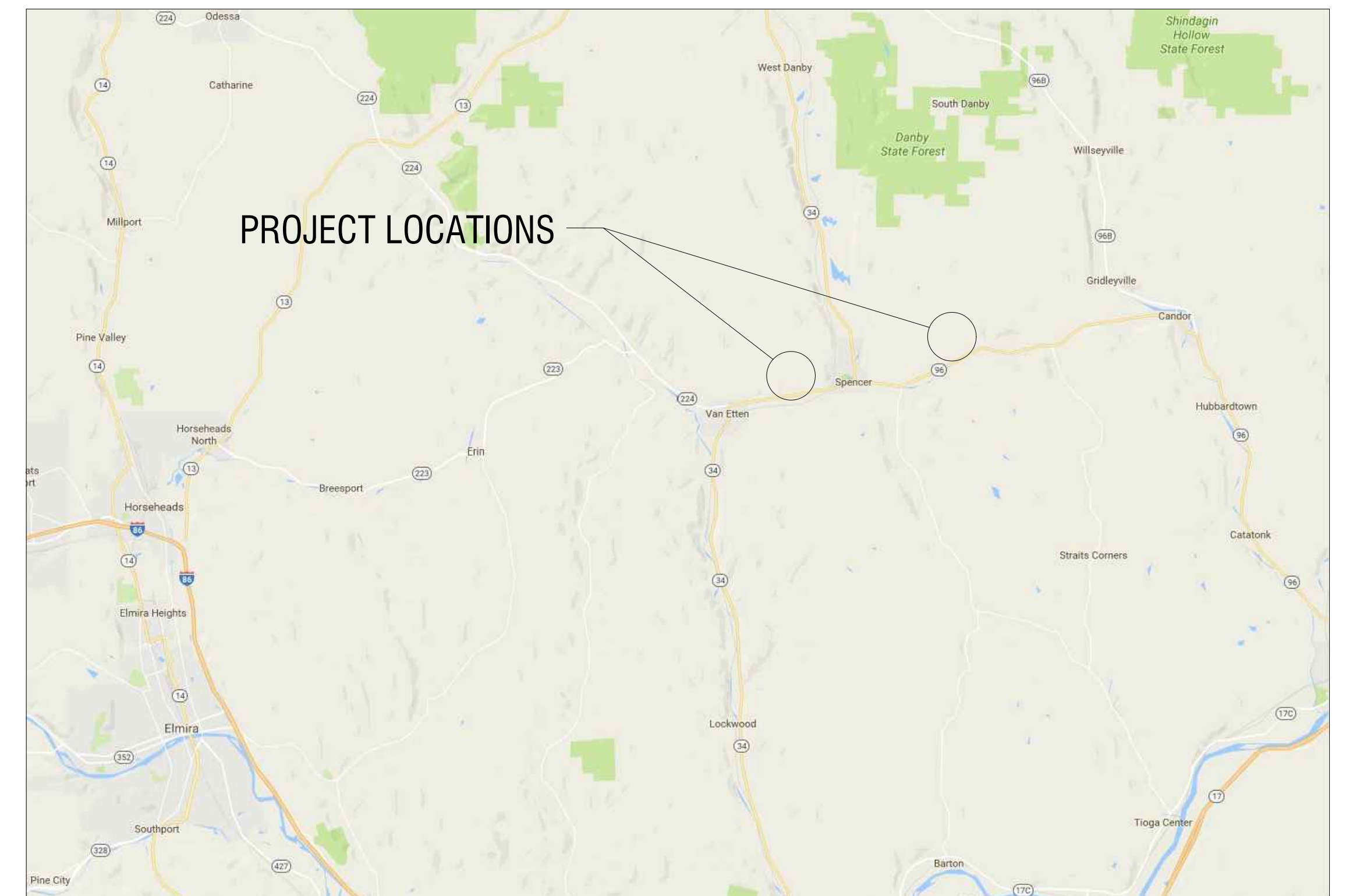
MARCH 27, 2017



sun8 PDC LLC
C/O Distributed Sun LLC
601 13th St. NW
Suite 450 South
Washington, DC 2005

Contact: Bharath Srinivasan
978-319-0683
Bharath@distributedsun.com

Distribution Utility
New York State Electric and Gas



CODES AND REGULATIONS

- NEC 2014
- NYS Standard Interconnection Requirements
- Town of Spencer Building Code
- Town of Spencer Site Plan Review

SHEET INDEX	
C-100	TITLE SHEET
C-101	VAN ETTEN ROAD PROPERTY MAP
C-102	VAN ETTEN ROAD OVERALL SITE PLAN
C-103	350 VAN ETTEN ROAD SITE PLAN
C-103A	350 VAN ETTEM ROAD SITE PLAN ADDENDUM 1
C-104	292 VAN ETTEN ROAD SITE PLAN
C-105	256 VAN ETTEN ROAD SITE PLAN
C-106	ROUTE 96 SITE PLAN
C-107	SIGNAGE



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P: (585) 454-6110
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SOLAR PHOTOVOLTAIC PLANTS (17MWac)



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VAN ETTEN ROAD (16MWac) SOLAR PV PROJECT

SPENCER, N.Y. 14883

REVISIONS

NO.	DATE	DESCRIPTION
1	03/27/17	REVISION 1 - REVISED LOT LINES 350 VAN ETTEN ROAD

PROJECT NUMBER:
2170026

DRAWN BY:
TAP

REVIEWED BY:

ISSUED FOR:

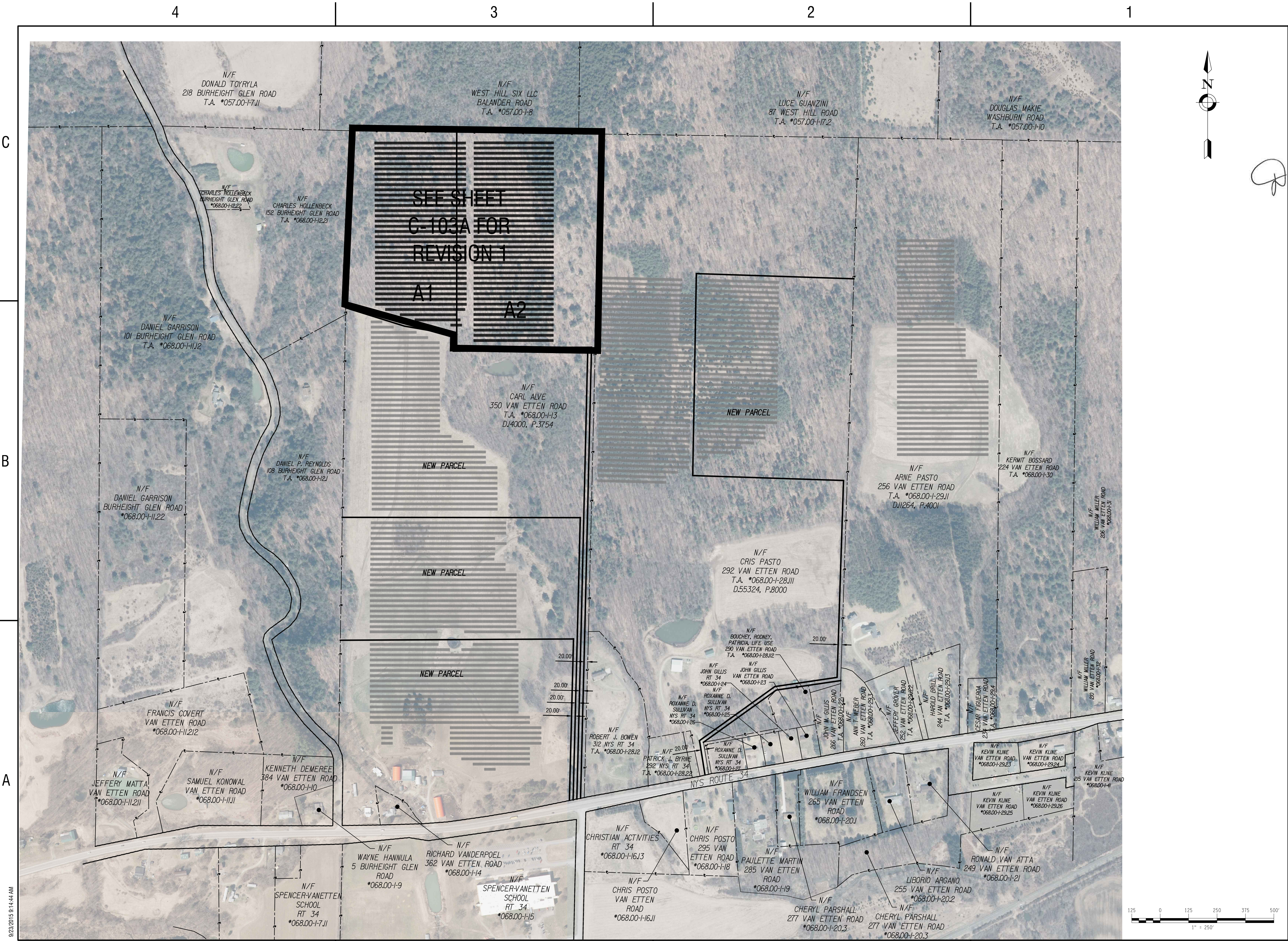
DATE:
03/27/2017

DRAWING NAME:

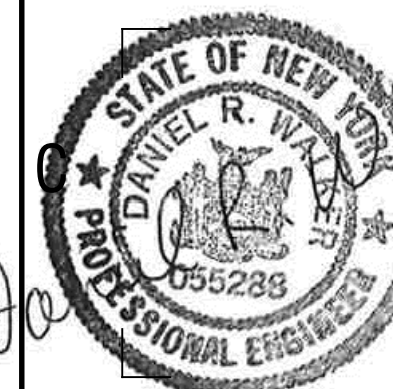
VAN ETTEN ROAD PROPERTY MAP

DRAWING NUMBER:

C-101



9/29/2015 9:14:44 AM



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SOLAR PHOTOVOLTAIC PLANTS (13MWac)



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VAN ETTEN ROAD (16MWac) SOLAR PV PROJECT

SPENCER, N.Y. 14883

NO.	DATE	DESCRIPTION
1	03/27/17	REVISION 1 - ADDED ARRAY A1 AND A2

PROJECT NUMBER: 2170026

DRAWN BY: TAP

REVIEWED BY:

ISSUED FOR:

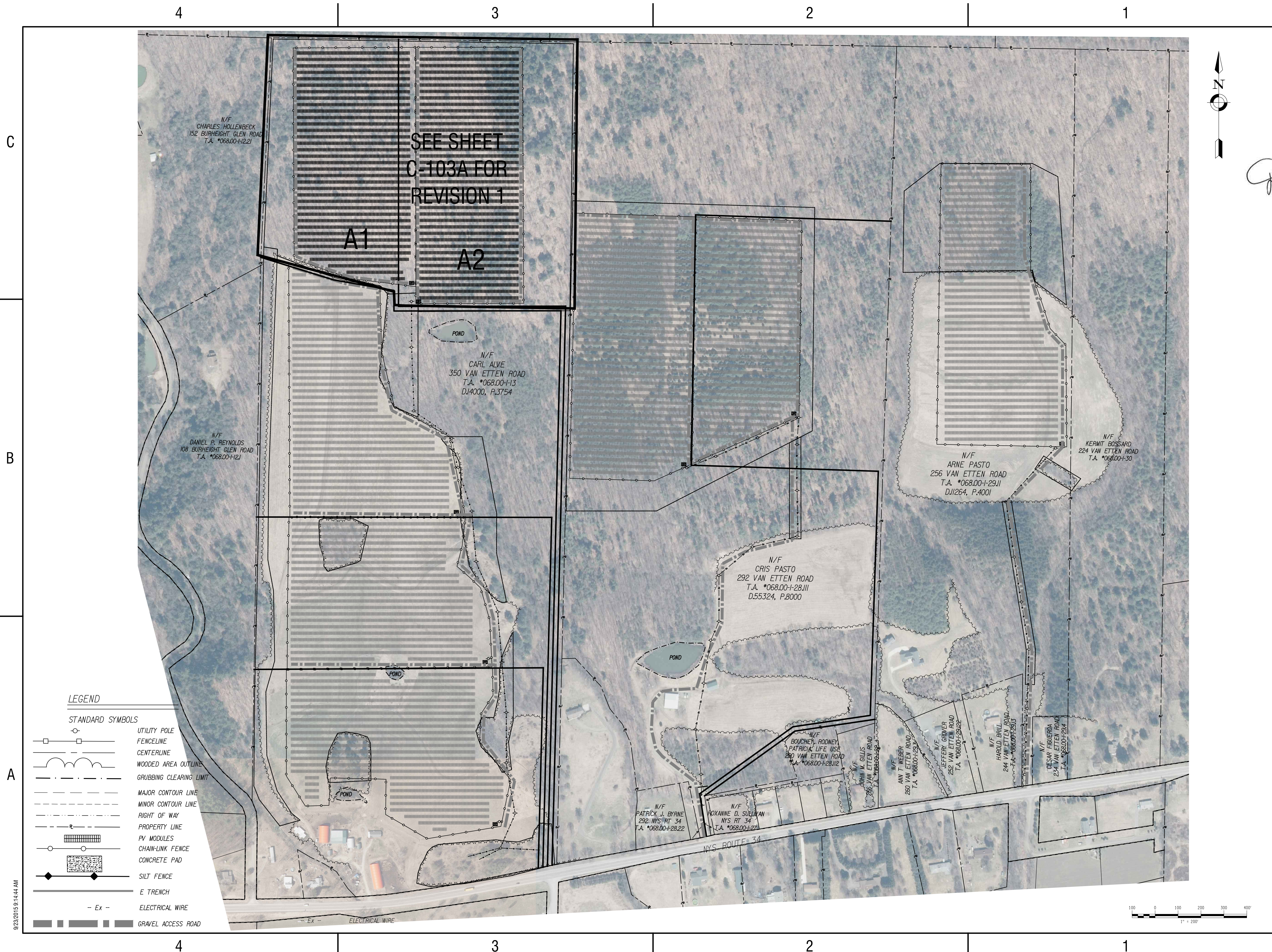
DATE: 03/27/2017

DRAWING NAME:

OVERALL VAN ETTEN ROAD SITE PLAN

DRAWING NUMBER:

C-102



9/23/2015 9:14:44 AM



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SOLAR PHOTOVOLTAIC PLANTS (17MWac)



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350 VAN ETTEN ROAD PROJECT

SPENCER, N.Y. 14883

NO.	DATE	DESCRIPTION
1	03/27/17	REVISION 1 - ADDED ARRAY A1 AND A2

PROJECT NUMBER: 2170026

DRAWN BY: TAP

REVIEWED BY:

ISSUED FOR:

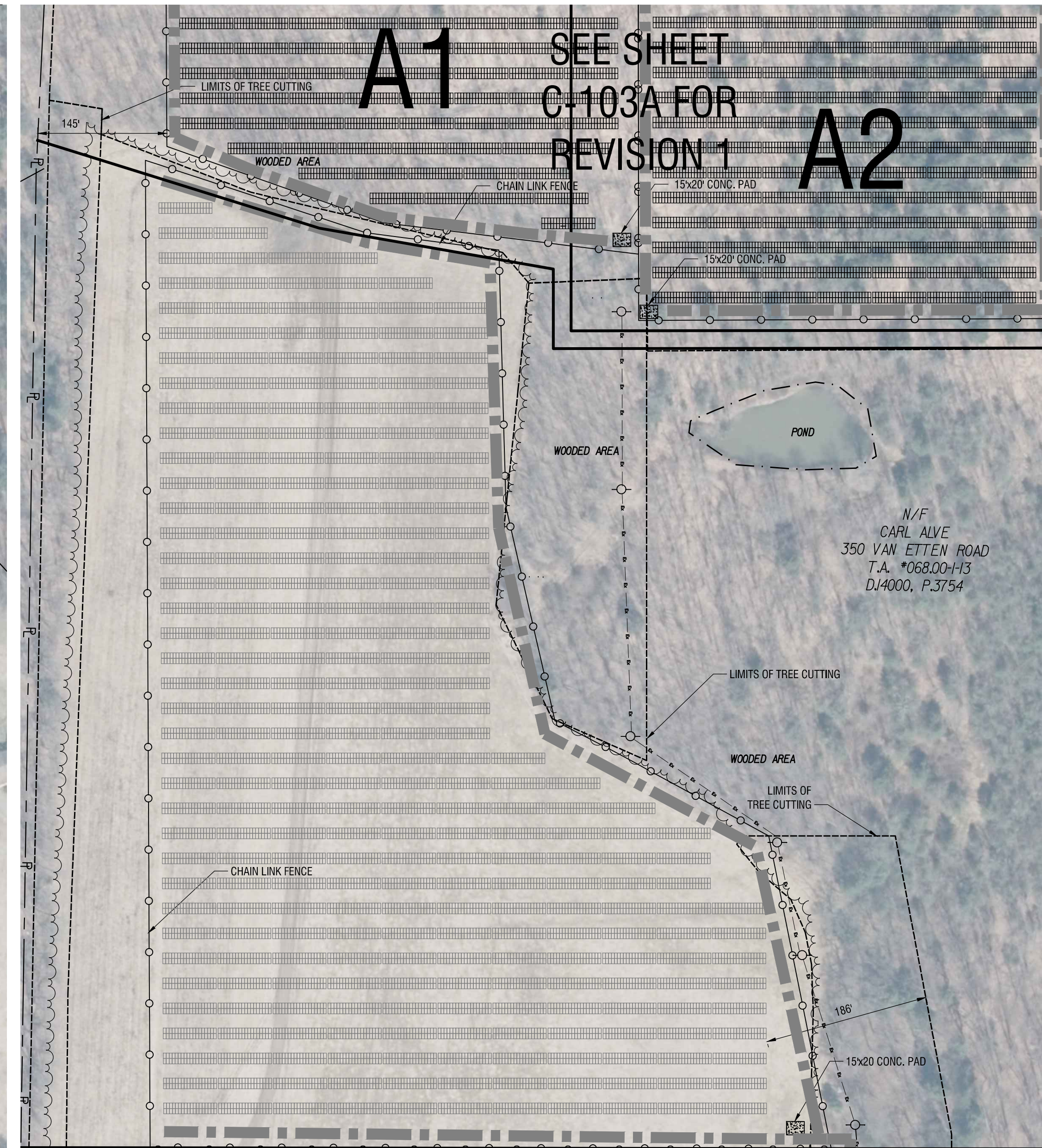
DATE: 03/27/2017

DRAWING NAME:

SITE PLAN

DRAWING NUMBER:

C-103

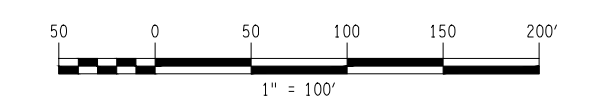


LEGEND

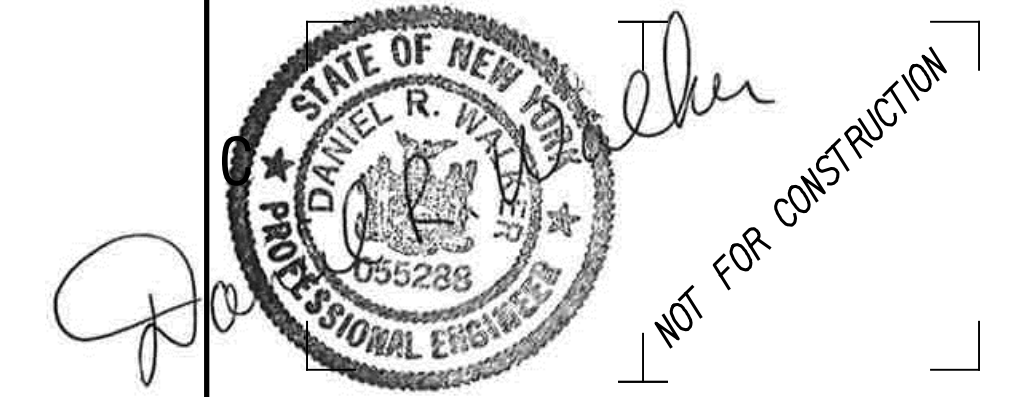
- STANDARD SYMBOLS
- UTILITY POLE
 - FENCELINE
 - CENTERLINE
 - WOODED AREA OUTLINE
 - GRUBBING CLEARING LIMIT
 - TREE CUTTING LIMIT
 - MAJOR CONTOUR LINE
 - MINOR CONTOUR LINE
 - RIGHT OF WAY
 - PROPERTY LINE
 - PV MODULES
 - CHAIN-LINK FENCE
 - CONCRETE PAD
 - SILT FENCE
 - E TRENCH
 - ELECTRICAL WIRE
 - GRAVEL ACCESS ROAD

PROPERTY	ACRES
PROPERTY	111.1
FENCED	38.41
ACCESS ROAD	0.69

TREE REMOVAL REQUIRED	
AREA	ACREAGE (EST.)
NNE	1.7
NE	2.2
E	1.0
SE	2.2
WITHIN FIELD	1.7
W PL	3.4
TOTAL	12.2



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SOLAR PHOTOVOLTAIC PLANTS (17MWac)



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350 VAN ETTEN ROAD PROJECT

SPENCER, N.Y. 14883

REVISIONS		
NO.	DATE	DESCRIPTION
1	03/27/17	REVISION 1 - ADDED ARRAY A1 AND A2

PROJECT NUMBER: 2170026

DRAWN BY: TAP

REVIEWED BY:

ISSUED FOR:

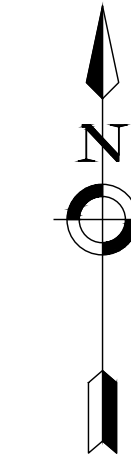
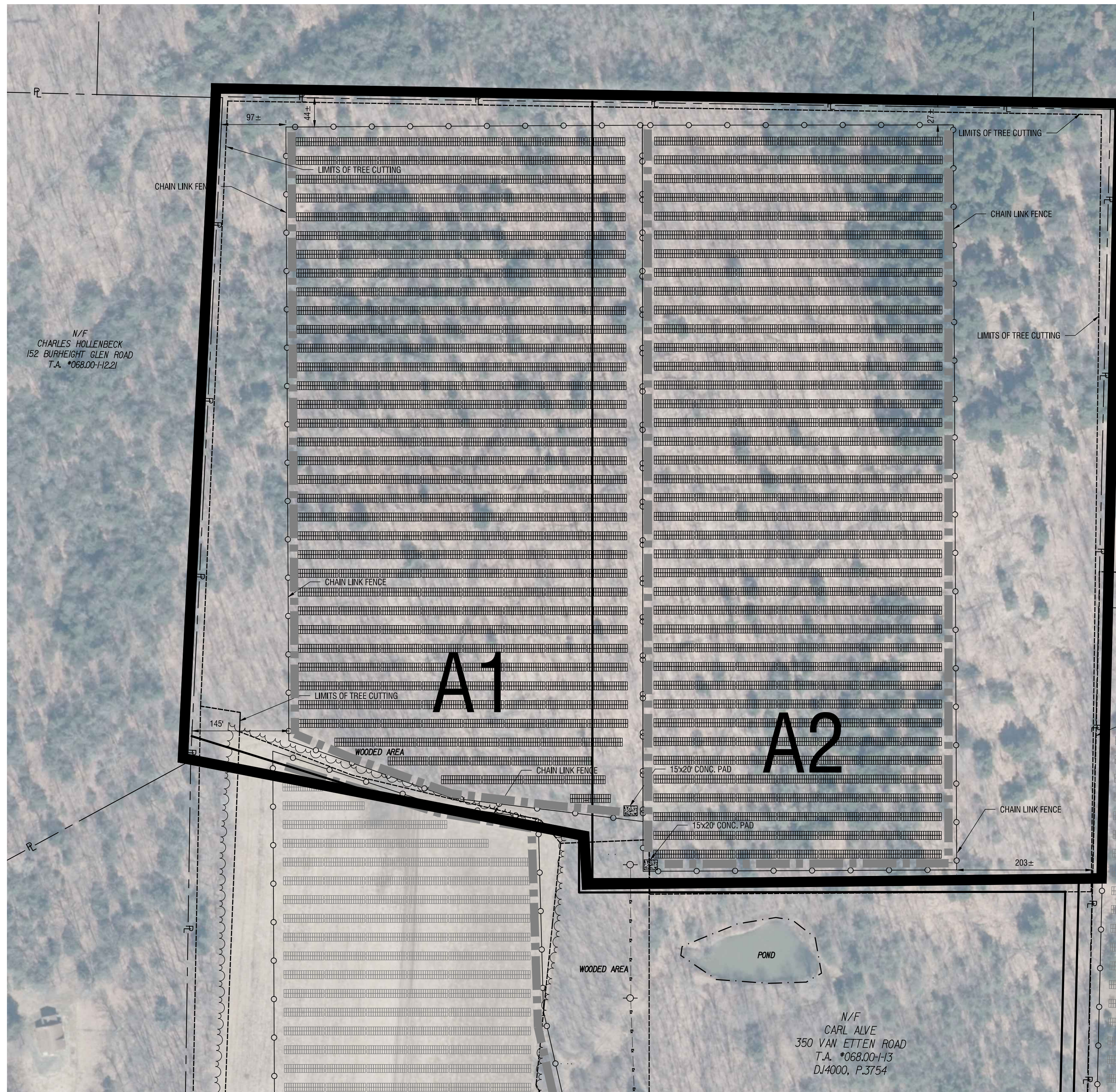
DATE: 03/27/2017

DRAWING NAME:

SITE PLAN REVISION 1

DRAWING NUMBER:

C-103A



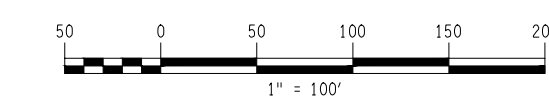
PROPERTY	TOTAL AREA (Ac)	FENCED AREA (Ac)	SITE
068.00-1-13	111.1	12	A1
		12	A2
		24	

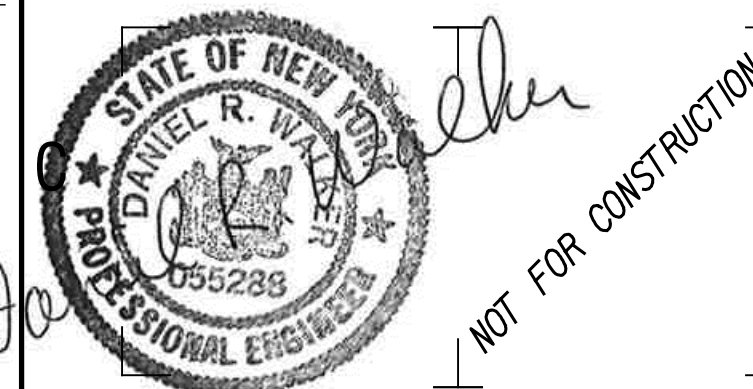
TREE REMOVAL REQUIRED	
AREA	ACREAGE
Addendum 1	33
TOTAL	33

LEGEND

STANDARD SYMBOLS

- UTILITY POLE
- FENCELINE
- CENTERLINE
- WOODED AREA OUTLINE
- GRUBBING CLEARING LIMIT
- TREE CUTTING LIMIT
- MAJOR CONTOUR LINE
- MINOR CONTOUR LINE
- RIGHT OF WAY
- PROPERTY LINE
- PV MODULES
- CHAIN-LINK FENCE
- CONCRETE PAD
- SILT FENCE
- E TRENCH
- ELECTRICAL WIRE
- GRAVEL ACCESS ROAD





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SOLAR PHOTOVOLTAIC PLANTS (17MWac)



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292 VAN ETEN ROAD PROJECT

SPENCER, N.Y. 14883

REVISIONS

NO.	DATE	DESCRIPTION

PROJECT NUMBER: 2170026

DRAWN BY: TAP

REVIEWED BY:

ISSUED FOR:

DATE: 03/27/2017

DRAWING NAME:

SITE PLAN

DRAWING NUMBER:

C-104



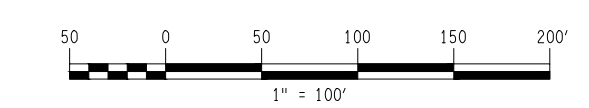
LEGEND

STANDARD SYMBOLS

- UTILITY POLE
- FENCELINE
- CENTERLINE
- WOODED AREA OUTLINE
- GRUBBING CLEARING LIMIT
- TREE CUTTING LIMIT
- MAJOR CONTOUR LINE
- MINOR CONTOUR LINE
- RIGHT OF WAY
- PROPERTY LINE
- PV MODULES
- CHAIN-LINK FENCE
- CONCRETE PAD
- SILT FENCE
- E TRENCH
- ELECTRICAL WIRE
- GRAVEL ACCESS ROAD

PROPERTY	ACRES
FENCED	86.2
ACCESS ROAD	24
TOTAL	0.98

TREE REMOVAL REQUIRED	
AREA	ACREAGE (EST.)
SURROUNDING ARRAY	30.0
N ELECTRIC LINE	0.5
TOTAL	30.5



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SOLAR PHOTOVOLTAIC PLANTS (17MWac)



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256 VAN ETTEN ROAD PROJECT

SPENCER, N.Y. 14883

REVISIONS

NO.	DATE	DESCRIPTION

PROJECT NUMBER: 2170026

DRAWN BY: TAP

REVIEWED BY:

ISSUED FOR:

DATE: 03/27/2017

DRAWING NAME:

SITE PLAN

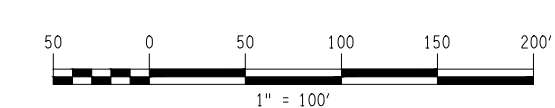
DRAWING NUMBER:

C-105



PROPERTY	ACRES
PROPERTY	15.38
FENCED	6.00
ACCESS ROAD	0.30

TREE REMOVAL REQUIRED	
AREA	ACREAGE (EST.)
N	7.4
S OF ARRAY	0.2
ELECTRIC LINE N-S	0.7
TOTAL	8.3

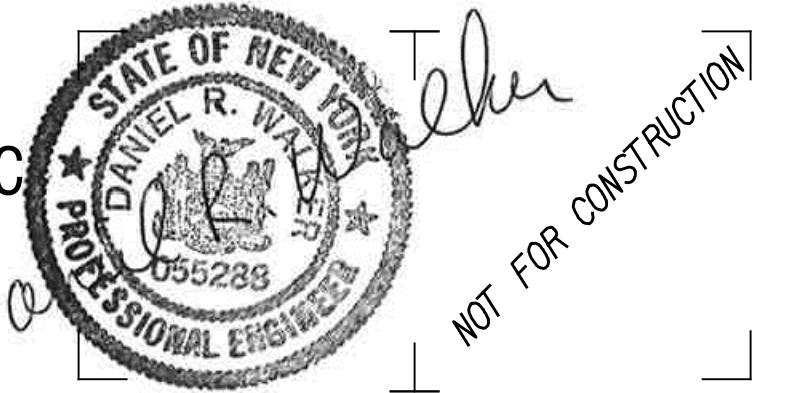


LEGEND

STANDARD SYMBOLS

- UTILITY POLE
- FENCELINE
- CENTERLINE
- WOODED AREA OUTLINE
- GRUBBING CLEARING LIMIT
- TREE CUTTING LIMIT
- MAJOR CONTOUR LINE
- MINOR CONTOUR LINE
- RIGHT OF WAY
- PROPERTY LINE
- PV MODULES
- CHAIN-LINK FENCE
- CONCRETE PAD
- SILT FENCE
- E TRENCH
- ELECTRICAL WIRE
- GRAVEL ACCESS ROAD

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SHARED SOLAR PHOTOVOLTAIC PLANTS (17MWac)



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GILLIS PROPERTY (1MWac) PROJECT

SPENCER, N.Y. 14883

REVISIONS

NO.	DATE	DESCRIPTION

PROJECT NUMBER: 2170026

DRAWN BY: TAP

REVIEWED BY:

ISSUED FOR:

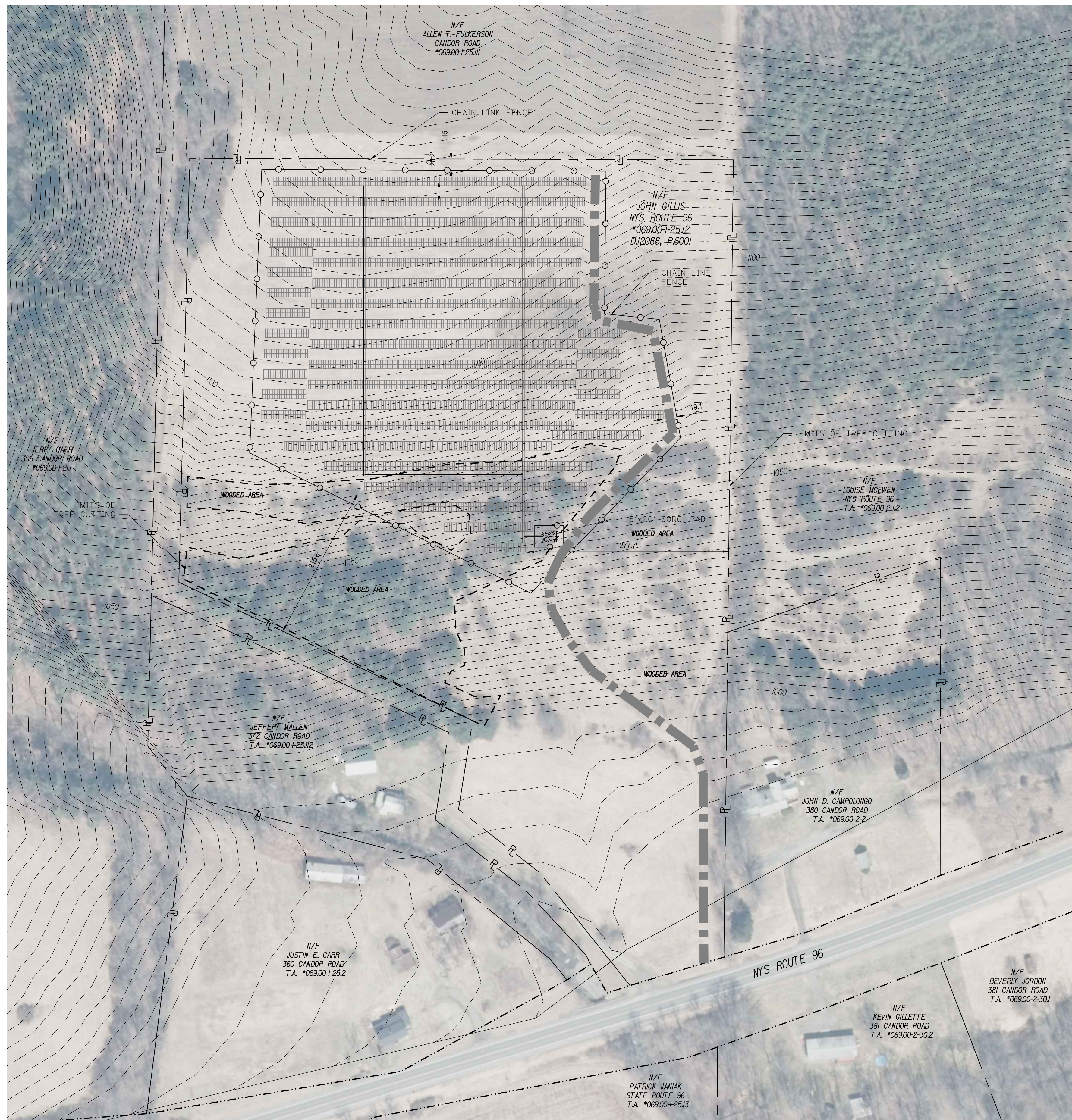
DATE: 03/27/2017

DRAWING NAME:

SITE PLAN

DRAWING NUMBER:

C-106



LEGEND

STANDARD SYMBOLS

- UTILITY POLE
- FENCELINE
- CENTERLINE
- WOODED AREA OUTLINE
- GRUBBING CLEARING LIMIT
- TREE CUTTING LIMIT
- MAJOR CONTOUR LINE
- MINOR CONTOUR LINE
- RIGHT OF WAY
- PROPERTY LINE
- PV MODULES
- CHAIN-LINK FENCE
- CONCRETE PAD
- SILT FENCE
- E TRENCH
- WETLAND
- KEEPOUTS
- GRAVEL ACCESS ROADS

TREE REMOVAL REQUIRED

AREA	ACREAGE (EST.)
SOUTH OF ARRAY	2.3

PROPERTY	ACRES
PROPERTY	15.38
FENCED	6.00
ACCESS ROAD	0.30





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SOLAR PHOTOVOLTAIC PLANTS (17 MWac)



sun8 PDC LLC
DISTRIBUTED SUN

VAN ETEN ROAD AND RT 96 PROJECTS

SPENCER, N.Y. 14883

REVISIONS

NO.	DATE	DESCRIPTION

PROJECT NUMBER: 2170026

DRAWN BY: TAP

REVIEWED BY:

ISSUED FOR:

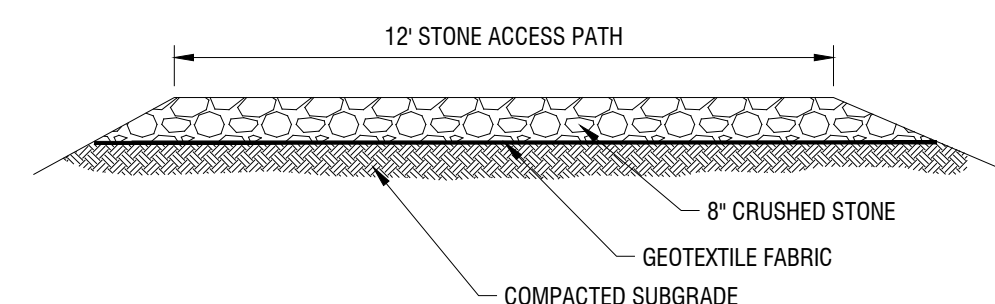
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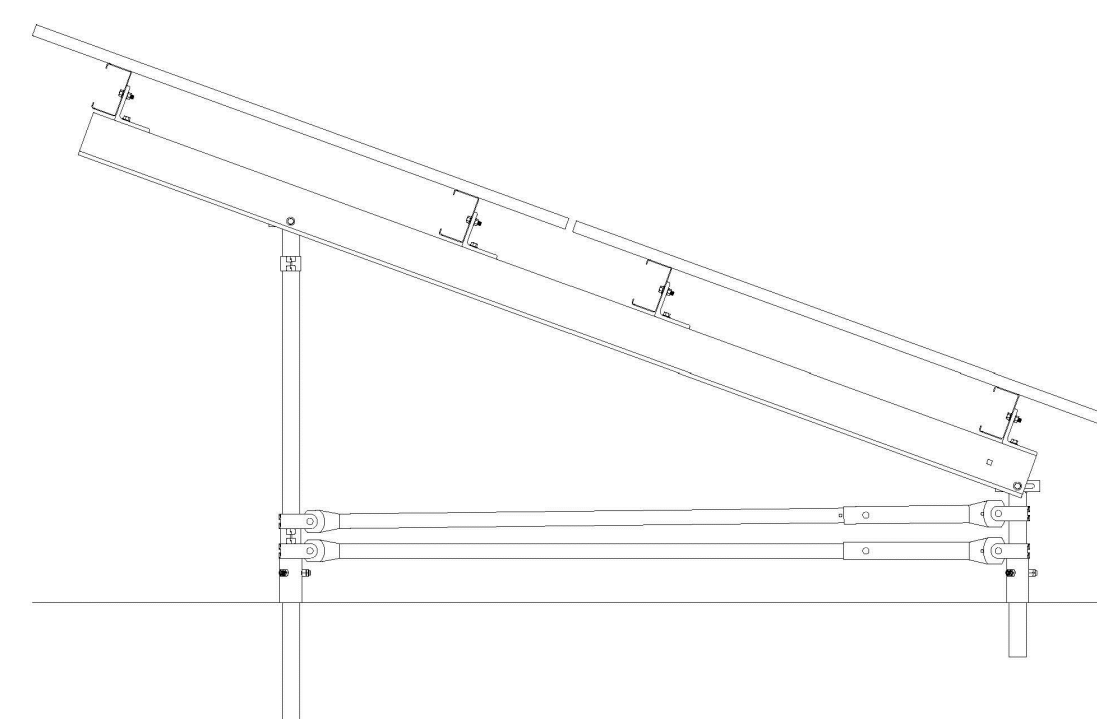
MISCELLANEOUS DETAILS

DRAWING NUMBER:

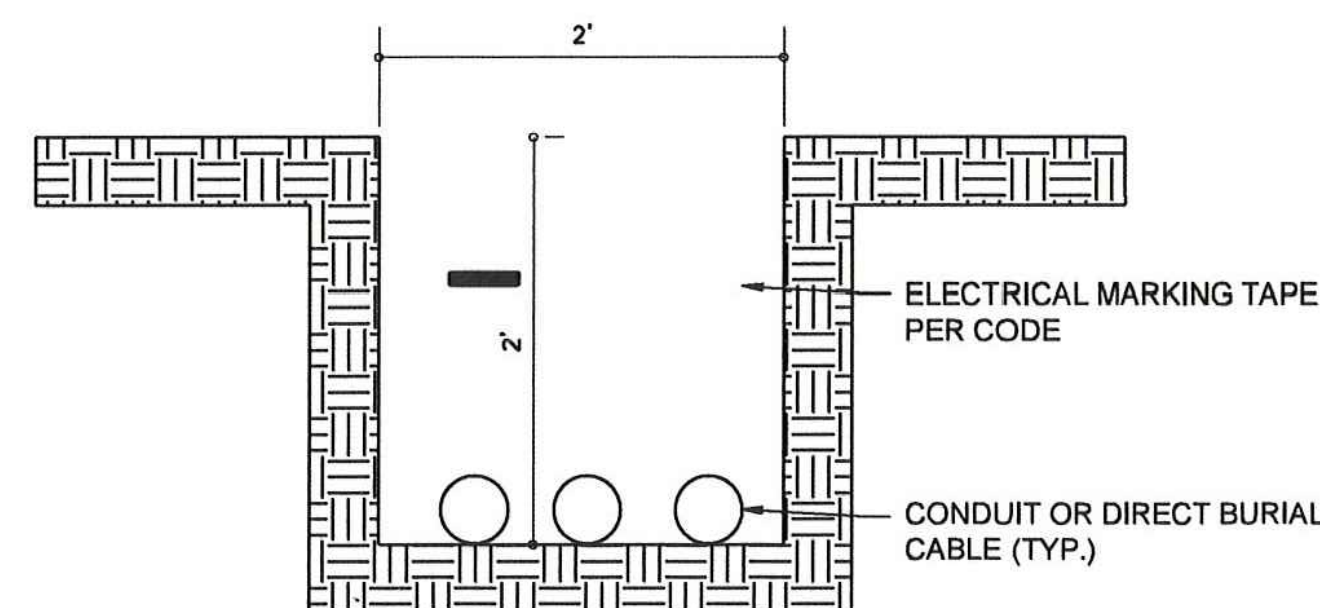
C-107



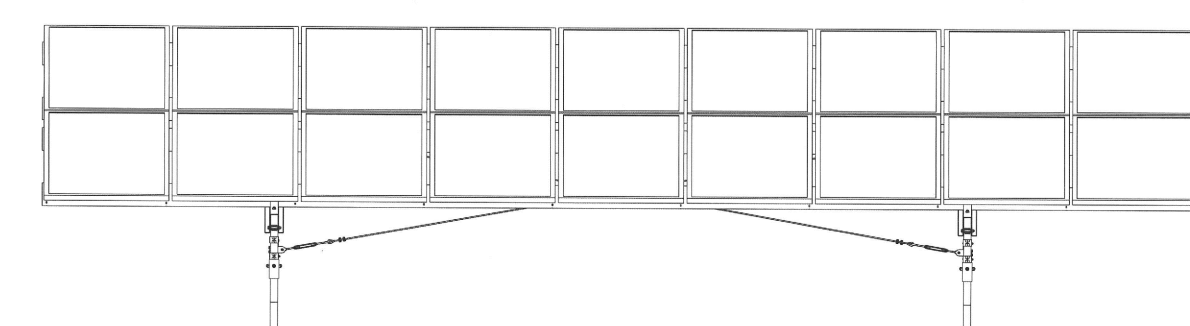
ACCESS PATH DETAIL



SIDE VIEW



TRENCH DETAIL



FRONT VIEW
TYPICAL RACKING PROFILE

Dimensions without Roof

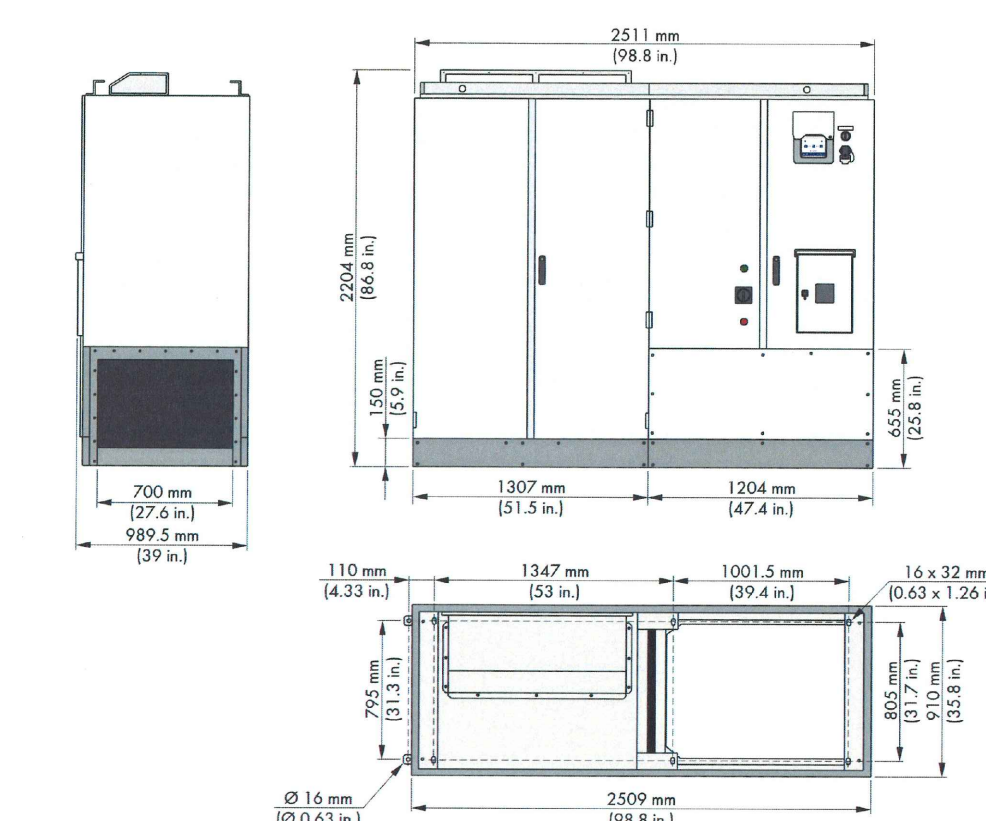


Figure 11: Dimensions without roof

Width	Height	Depth	Weight
8 ft. 2.59 in. [2,511 mm]	7 ft. 2.78 in. [2,204 mm]	2 ft. 11.83 in. [910 mm]	4,045 lb. [1,835 kg]

Dimensions with Roof

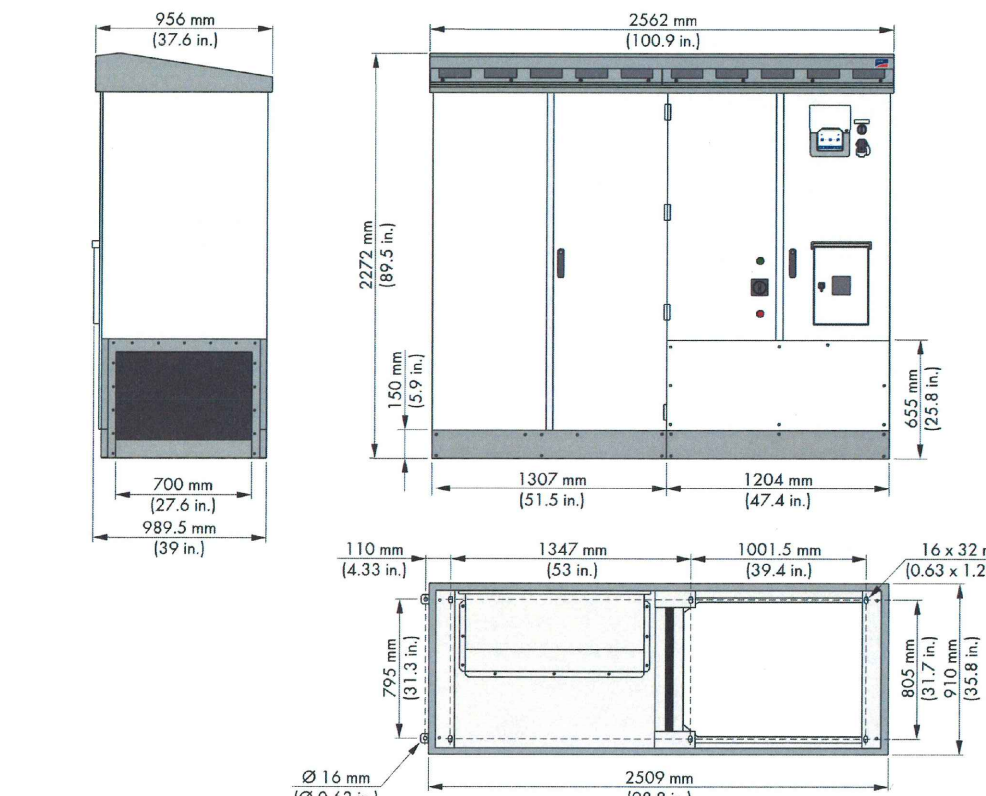


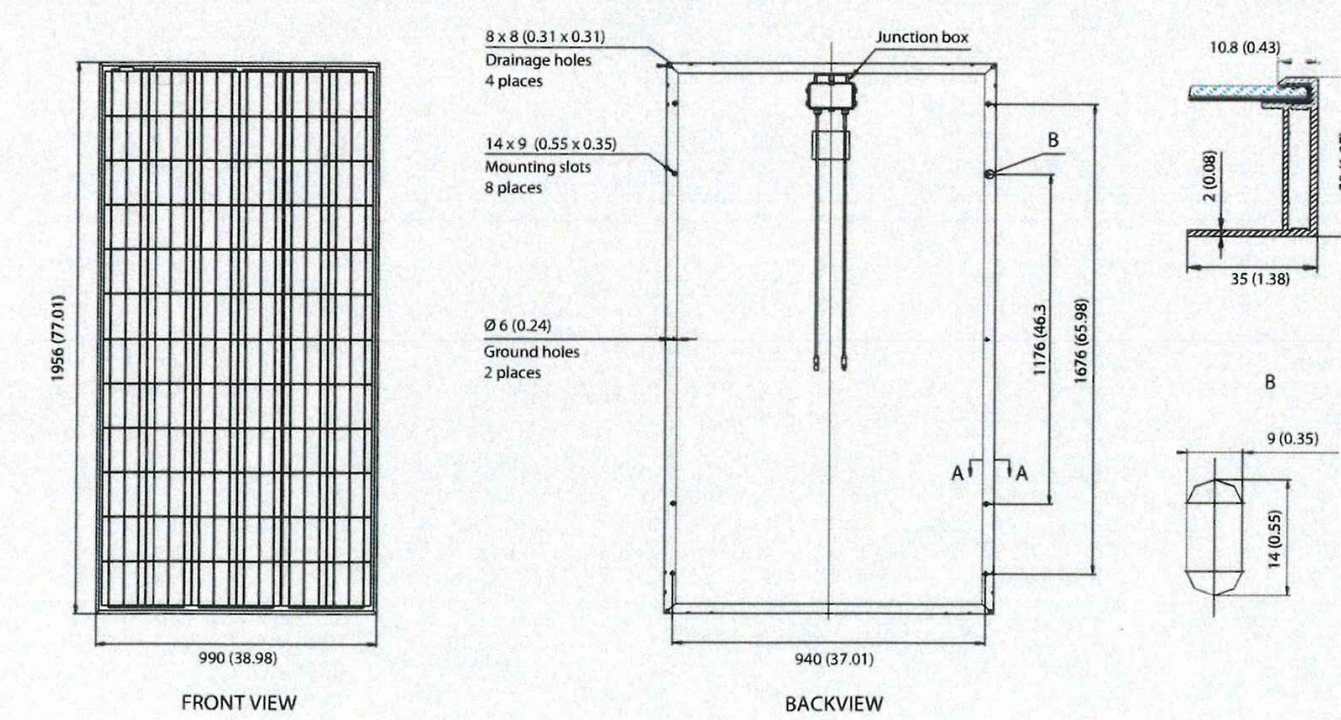
Figure 10: Dimensions with Roof

Width	Height	Depth	Weight
8 ft. 4.87 in. [2,562 mm]	7 ft. 5.45 in. [2,272 mm]	3 ft. 1.64 in. [956 mm]	4,123 lb. [1,870 kg]

TYPICAL CENTRAL INVERTER

Dimensions

Note: All dimensions in mm (inch)

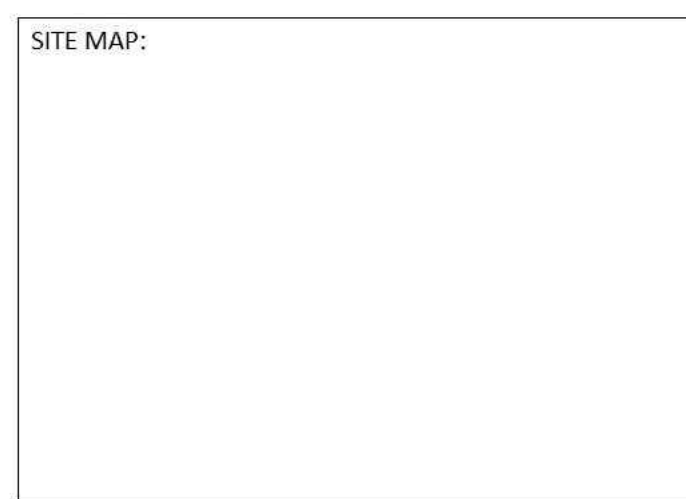


TYPICAL SOLAR PANEL

[PROPERTY OWNER NAME] SOLAR FARM

[ADDRESS OF SOLAR FARM]

MATERIAL DELIVERY ENTRANCE - CHECK IN WITH CONSTRUCTION MANAGER / SUPERINTENDENT



DEVELOPED BY:

CONSTRUCTION BY:

CONTACT PHONE NUMBER: [888-999-0000]

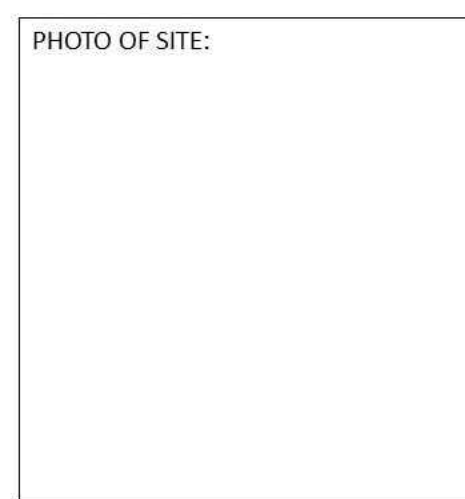
Sign Size: 12ft x 8ft

TYPICAL CONSTRUCTION SIGN

[PROPERTY OWNER NAME] SOLAR FARM

[ADDRESS OF SOLAR FARM]

[SIZE] - COMMISSIONED ON [DATE]



DEVELOPED BY:

CONTACT PHONE NUMBER: [888-999-0000]

Sign Size: 12ft x 8ft

TYPICAL PERMANENT SIGN

ATTACHMENT F

TO,

THE TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

SUBJECT: APPLICATION FOR PILOT

The cost estimates for materials, labor and other services are included below:

Categories	Cost Estimate
Materials [A]	\$12,153,600
Labor [B]	\$12,480,000
Engineering [C]	\$480,000
Permits and IDA Legal Fees [D]	\$122,500
Total before Agency Fees [A+B+C+D]	\$25,236,100
Proposed Agency Fees to Tioga County IDA [E=1% of A]	\$246,336
Total Including Agency Fees [A+B+C+D+E]	\$25,482,436

Other costs to be incurred:

\$976,500 towards NYSEG's upgrade costs to the local distribution grid. In the past, NYSEG has consistently charged more to provide electric service. The PSC regulation allows them a variance of 25% (or additional \$244,125) – we hold a contingency for this. These grid upgrades will not be owned by the applicant and will not be capitalized on our financial statements.

Sales tax estimate of \$486,144; calculated at 4% of the cost of materials. In NY, the state has exempted the sales of materials from the state's portion of sales taxes (4%). We expect to submit a notification to NY Department of Revenue at the time of commencement of construction and provide our vendors with the exemption form (state's portion).

ATTACHMENT G

TO,

THE TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

SUBJECT: APPLICATION FOR PILOT

Notes to Consolidated Financial Statements provided:

Background to organizational structure: SUNEIGHT HoldCo, LLC is the 100% owner of the applicant SUN8 PDC LLC. Both entities are special purpose entities set up by Distributed Sun and EWT-Americas, Inc. to focus on development of community solar projects in the state of New York. The HoldCo entity is to receive capital infusions as needed and the PDC entity is to hold all development rights (such as leasehold interests, site approvals, interconnection approvals, etc.). Neither company has any employees of their own. The employees of Distributed Sun LLC and EWT-Americas, Inc. are responsible for day-to-day tasks that need to be accomplished by both entities.

Capitalization: The financial statements being provided are for the development company that has capital calls cumulatively for \$3.5MM and a credit line from a bank for \$3MM to use towards pre-construction activities. In the solar energy industry, until all permits are secured (eg. Site plan approvals, approval of storm water plans, SEQR determination, 239 m-l review by county, any PILOT agreements and building permits), the expenses are funded by development companies – in this case the HoldCo and the PDC entities. Once each project reaches the maturity stage of having received all approvals, a new special purpose entity is established to hold the constructed project for operation. All obligations of a project taken on by the development company will be binding on the successor project specific entities. This is required to comply with the tax law provisions governing the Sec. 48 Investment Tax Credit for renewable energy and to create a level of bankruptcy remoteness during the project's operation.

Capital for Construction: The equity capital required for construction and operation will be raised from three sources. During construction, a loan will be made to the project-specific SPE. The loan will be sized at a LTV of 80% with the balance funded through equity. The loan has recourse to the project-specific SPE and so is capitalized on the financial statements. At the time the project is placed in service (beginning at operation), a tax-credit investor invests 40% of the required capital, a long-term loan is made for 40% of the required capital and the balance (20%) is funded by project sponsor's equity.

Analyzing the consolidated financial statements for the HoldCo and PDC entities will not provide a clear assessment of financial clarity. This is because, the equity capital to be funded also comes from two other sources that do not place their capital until the project has received all its approvals. The consolidated financial statements are being provided to comply with the requirements of the application. The detail in this attachment is to elaborate on why the financial statements provided are not helpful to make the intended assessment. SUN8 can provide more detail and background on the financing steps, as needed.

SUNEIGHT HoldCo, LLC Consolidated
Profit and Loss Statement
January through February 2017



Ordinary Income/Expense	Jan - Feb. 28 2017
Expense	
Meals, Travel & Entertainment	
Meals and Entertainment	2,397
Total Meals and Entertainment	2,397
Travel Expense	9,304
Lodging Expenses	3,308
Total Travel and Lodging	12,612
Total Meals, Travel & Lodging	15,009
Office & General Business	
Office Related Expenses	
Bank Fees/Structuring Fees	18,420
Postage and Delivery	293
Office Supplies	143
Printing and Reproduction	-
Utilities	-
Total Office Related Expenses	18,856
Telecommunication Expenses	
Computer and Internet Expenses	77
Telecommunication Expenses	53
Total Telecommunication Expenses	130
Total Office & General Business	18,987
Personnel Exp & Management Fees	
Payroll Expenses	
Payroll - Employees	41,972
Taxes	27,473
Payroll - Benefits	6,868
Total Personnel Exp & Fellows	76,313
Prof Sces-Legal, Acc, Insurance	
Advisory Services	6,500
Business Licenses and Permits	
Interconnection Applications and CESIR Fees	56,323
Town Fees - AHJ Fees	4,485
Title Reports	5,780
Site Control Payments	3,300
Interconnection Advance Expenses	808,446
Total Business Licenses and Permits	878,334
Professional Fees	
Accounting/Tax	-
Legal	55,158
PE Fees for Site Plans	12,312
Total Professional Fees	67,471
Total Prof Sces-Legal, Acc, Insurance	952,304
Total Expense	1,062,612
Net Ordinary Income	(1,062,612)
Net Income	(1,062,612)

Footnotes to Financial Statements:

1) SUN8 PDC LLC expenses include a) Payroll Expenses, Salaries and Benefits, for the Community Solar Development team and b) Travel expenses for Site Acquisition and Town Hall Meetings and c) Direct expenses such as Land Lease payments, Interconnection Application Fees, CESIRs and Interconnection Advance Payments.

SUNEIGHT HoldCo, LLC Consolidated
Balance Sheet
February 28 2017



	Ending February 28 2017
ASSETS	
Current Assets	
Checking/Savings	
Cash	537,826
Total Checking/Savings	537,826
Accounts Receivable	
Accounts Receivable	-
Equity Receivable	2,500,000
Total Accounts Receivable	2,500,000
Other Current Assets	
Other Current Assets	-
Total Other Current Assets	-
Total Current Assets	3,037,826
Fixed Assets	
Accumulated Depreciation	-
Furniture and Equipment	-
Total Fixed Assets	-
TOTAL ASSETS	3,037,826
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	5,933
NY Green Bank Loan	808,446
Total Accounts Payable	814,379
Total Current Liabilities	814,379
Long Term Liabilities	
Other Long Term Liabilities	-
Total Long Term Liabilities	-
Total Liabilities	814,379
Equity	
Equity	3,870,189
Retained Earnings	(584,130)
Net Income	(1,062,612)
Total Equity	2,223,447
TOTAL LIABILITIES & EQUITY	3,037,826

Footnotes to Financial Statements:

- 1) Equity Receivable is reflected on the balance sheet to reflect agreement of SUNEIGHT HoldCo, LLC Members to provide additional capital infusion of up to \$2,500,000 to develop the various projects.
- 2) At Sep 21, 2016, Distributed Sun LLC, as Managing Member, has invested \$370,189 into SUNEIGHT HoldCo, LLC. Previously, At Dec. 31st 2015, sunEIGHT's Retained Earnings were reflected on Distributed Sun's Balance Sheet.
- 3) Unused NY Green Bank Bridge Loan facility at 2.28.2017 = \$2,191,554, out of a total of \$3MM.