

**TAX ABATEMENT AGREEMENT BETWEEN HIDALGO COUNTY, TEXAS**

**AND**

**HIDALGO WIND FARM LLC**

This Tax Abatement Agreement (“**Agreement**”) is entered into effective as of December 22, 2014, by and between Hidalgo County, a political subdivision of the State of Texas (“**County**”) duly acting herein by and through its duly authorized representatives, pursuant to an order dated December 22, 2014, by the Hidalgo County Commissioners Court (“**Commissioners Court**”), and Hidalgo Wind Farm LLC, a Delaware limited liability company (“**Company**”).

**WITNESSETH:**

WHEREAS, on the 16<sup>th</sup> day of December, 2014, County adopted Guidelines and Criteria for Granting Tax Abatements in Hidalgo County, Texas, attached hereto as **Exhibit “A”** and incorporated herein for all purposes (the “**Guidelines and Criteria**”); and

WHEREAS, the Land (as defined below) is within an area designated as an Enterprise Zone under the Texas Enterprise Zone Act, Subchapter C, V.A.T.C., Texas Government Code §2303 et seq., as amended, which area is therefore designated as a reinvestment zone (“**Zone**”), by the Property Redevelopment and Tax Abatement Act, Subchapter C, V.A.T.C., Texas Tax Code §312 et seq., as amended (“**Act**”); and

WHEREAS, the Guidelines and Criteria govern tax abatement agreements to be entered into by County under the Act; and

WHEREAS, in order to maintain and enhance the commercial and industrial economic and employment base of County, it is in the best interest of County to enter into this Agreement in accordance with said Act; and

WHEREAS, Company intends to develop a wind power project, in Hidalgo and Starr Counties, Texas (the “**Hidalgo/Starr Wind Farm**”, and the portion of the Hidalgo/Starr Wind Farm located in Hidalgo County, the “**Project**”), on the property designated on the map included in **Exhibit “C”**, approximately 100 megawatts of which will be located in Hidalgo County; and

WHEREAS, Commissioners Court finds that the contemplated use of the Land, the contemplated improvements Company will construct on the Land, which will require expenditures by Company in the minimum amount as set forth in this Agreement and projected expenditures by Company in the County in excess of one hundred million dollars, and the other terms hereof are consistent with encouraging development of the Zone in accordance with the purposes for its creation and are in compliance with the Act; and

WHEREAS, Company has submitted evidence to the County that the economic life of the Facility and eligible property exceeds the duration of the proposed tax abatement, and based on such evidence and the representations contained herein Commissioners Court has determined, in accordance with the Guidelines and Criteria that the economic life of the Facility and eligible property exceeds the duration of the tax abatement granted herein; and

WHEREAS, Commissioners Court has determined that it would be in the best interest of County to enter into an agreement with Company, pursuant to the Act, to abate a portion of the value of the improvements Company constructs on the Land, as well as a portion of the value of all personal property located on the Land and used in connection with operations on the Land that is eligible for abatement under the Guidelines and Criteria, excluding the Land itself (such improvements and personal property eligible for abatement hereunder are hereafter referred to as the “**Facility**,” as described more specifically in **Exhibit “D”**).

NOW, THEREFORE, County for good and valuable consideration, the adequacy and receipt of which is hereby acknowledged (which consideration includes the attraction of major investment in the Zone and the expansion of primary employment that contributes to the economic development of County and the enhancement of the tax base in County, and Company for good and valuable consideration, the adequacy and receipt of which is hereby acknowledged (which consideration includes the tax abatement set forth herein, as authorized by the Act), do hereby contract, covenant and agree as follows:

## ARTICLE I

### GENERAL PROVISIONS

- 1.01 Terms defined in the Guidelines and Criteria and used herein shall have the meaning given such terms in the Guidelines and Criteria unless otherwise defined herein.
- 1.02 Company represents and warrants that (i) Company is the Owner (as such term is defined in the Guidelines and Criteria) of the Facility and (ii) except as noted in the next sentence Company has, or will have prior to commencement of the Abatement Period, long-term lease interests and easement rights in the land on which the Facility will be located (“**Land**”), which is legally described in **Exhibit “B”**, which is attached hereto and is made a part hereof for all purposes. Company represents and warrants that with respect to two parcels of the Land (which are indicated on Exhibit B), Company will be the fee owner of a portion of such parcel of the Land to be determined in the future and shall own a leasehold interest on all of such parcel of the Land not so owned by Company. Company is not, however, requesting a tax abatement hereunder on the Land.
- 1.03 Notwithstanding anything to the contrary contained herein, the abatement granted in this Agreement only applies to the abatement of newly created value (as defined in the Guidelines and Criteria) resulting from improvements after the date hereof that Company makes to the Land and eligible personal property Company purchases and installs or builds upon the Land in constructing the Facility in accordance with the terms hereof, and excludes the value of the Land. The Project, the Facility and the Land are located within the Zone and are within County’s taxing jurisdiction. Company understands and agrees that the portions of the Hidalgo/Starr Wind Farm located outside of Hidalgo County are not considered part of the Project, the Facility or the Land for purposes of this Agreement.
- 1.04 Company understands that, in accordance with the Guidelines and Criteria, tax abatements are granted by County based on the Capital Cost of the improvements made

or on Jobs created, and as this Project is not expected to qualify based on Jobs created, that the tax abatement hereunder shall be granted based on the Capital Cost of improvements made on or after the date of execution of this Agreement by the Project as a whole as may be reasonably determined by the Hidalgo County Appraisal District and County.

- 1.05 Company represents and warrants that the Land is not included in an improvement project financed either in whole or in part with tax increment bonds or notes.
- 1.06 This Agreement is entered into subject to the rights of holders of outstanding County bonds.
- 1.07 Company represents and warrants that no interest in the Land or the Facility is presently owned or leased by a member of Commissioners Court, and Company agrees that it shall not sell or lease an interest in the Land or the Facility to any County officer or employee, or any member of the governing body of any taxing unit joining in or adopting this Agreement, until the earlier of the expiration of the Abatement Period (as defined in Section 3.02) or the termination of this Agreement.
- 1.08 Company represents and warrants as follows:
  - (a) with respect to the Hidalgo/Starr Wind Farm, Company has not executed or received, as of the date of this Agreement, a tax abatement or other economic development incentive or agreement with or from any government body other than County; except for (i) the tax abatement agreement executed as of March 24, 2014, with Starr County, Texas, between Company and Starr County for the portion of the Hidalgo/Starr Wind Farm located in Starr County and (ii) Company has applied for economic development incentives from Edinburg Consolidated Independent School District and Rio Grande City Consolidated Independent School District.
  - (b) Company filed the application for tax abatement with County prior to commencement of construction as defined in Section IV.A.(1)(a)-(f) of the Guidelines and Criteria and that such commencement has not yet occurred;
  - (c) Company is duly qualified to conduct business in Texas, including, without limitation, building the improvements and operating the Facility;
  - (d) this Agreement constitutes the valid and enforceable obligation of Company in accordance with its terms; and
  - (e) Company has all necessary right, title, license and authority to enter into this Agreement and the execution and performance of this Agreement by Company have been duly authorized by all necessary laws, resolutions and corporate or other entity action.
- 1.09 Company has provided tax certificates verifying that no taxes are past due with respect to all real property owned by Company within the Zone and agrees not to allow any taxes on real property it owns within the Zone to become past due, subject only to timely appeals during the

pendency of such appeal, during the term hereof. The County is not requiring Company to produce tax certificates with respect to real property owned by other parties.

## ARTICLE II

### IMPROVEMENTS; JOBS

2.01 (a) Company agrees to construct or cause to be constructed an Eligible Facility (as defined in the Guidelines and Criteria) on the Land, and to acquire, construct, or cause to be constructed real property improvements, machinery, and equipment necessary to operate the Facility.

(b) The cost of the real and personal property improvements Company proposes to make on the Land and that are eligible for abatement in accordance with the Guidelines and Criteria (which real and personal property is described in the definition of the Facility in Exhibit D hereto), including architectural and related fees, shall be approximately One Hundred Fifty Million Dollars (\$150,000,000), at least One Hundred Million Dollars (\$100,000,000) of which is expected to be listed on Hidalgo County Appraisal District's tax rolls. For the avoidance of doubt, Company agrees that, at a minimum, Capital Costs (as that term is defined in the Guidelines and Criteria) of the Facility will exceed Twenty Five Million Dollars (\$25,000,000) and therefore qualifies as an Extraordinary Impact project (as such term is defined in the Guidelines and Criteria). The approximate location of the Facility is reflected on a preliminary site plan attached hereto as Exhibit "C" and made a part hereof for all purposes. Company reserves the right to revise the attached preliminary site plan as Company deems necessary and appropriate.

(c) Company represents and warrants that the Facility is expected to create three (3) new Jobs (as defined in Section II.R. of the Guidelines and Criteria). Company currently offers, and agrees to maintain during the Abatement Period, a competitive compensation and benefits package with respect to all jobs at the Facility, in accordance with wind energy industry practices.

2.02 Company shall submit, which may be through use of an agent, reports to County in accordance with Section IX.B. of the Guidelines and Criteria.

2.03 Company covenants and agrees that the Facility shall be a renewable energy facility. Attached hereto as **Exhibit "D"** is a schedule of improvements, equipment, machinery, and eligible personal property that Company will construct or purchase and install to develop the Facility, subject to improvements to facilitate power storage, and such non-substantive changes as Company may determine in its sole discretion are necessary during the course of construction of the Facility on the Land. Company agrees to continuously operate the Facility on the Land during the Abatement Period; provided, however, that failure to operate continuously due to a contingency, cause, action, or event described in Sections 5.02 (1), (4), (5), or 5.06 shall not constitute a breach of this Agreement except as may be provided in those provisions.

2.04 Company covenants and agrees to begin constructing the Facility in the Zone on or before October 15, 2016.

2.05 Company represents that the economic life of the Facility and eligible property will exceed ten years. Based on such representation and evidence submitted by Company to the County, the County determines in accordance with the Guidelines and Criteria that the economic life of the Facility and eligible property exceeds ten years.

### **ARTICLE III**

#### **PROPERTY SUBJECT TO TAX ABATEMENT**

#### **RATE OF TAX ABATEMENT**

#### **TERM OF TAX ABATEMENT AND RELATED PROVISIONS**

3.01 Subject to the terms of this Agreement, County shall abate Company's County ad valorem taxes in each year of the Abatement Period in an amount equal to the Tax Abatement Percentage (as defined below) multiplied by the Facility's newly created value determined in accordance with the Guidelines and Criteria, but only to the extent that such newly created value is reflected on County's tax rolls in each such year.

3.02 The applicable Tax Abatement Percentage under this Agreement shall be in accordance with the Guidelines and Criteria and shall be fixed by the parties through an addendum to this Agreement after evidence of the Capital Cost of the improvements constructed or installed by Company for the Facility is certified by Company and approved by County. Based on the projected amount to be invested in the Project, the Company and County anticipate that the applicable Tax Abatement Percentage pursuant to the Guidelines and Criteria in each year of the Abatement Period will be the maximum Tax Abatement Percentage (eighty percent (80%)) of the newly created value. In the event the initial Capital Cost qualifies the Facility for less than the maximum Tax Abatement Percentage, additional investments constituting Capital Costs that are made in accordance with this Agreement may be added to the initial Capital Cost, and such revised Capital Cost shall be used to determine the applicable Tax Abatement Percentage for the remainder of the Abatement Period commencing with the first ad valorem tax year commencing after such revised Capital Cost is certified by Company and approved by County. Any such increase in the Tax Abatement Percentage shall be fixed by the parties through an additional addendum to this Agreement after evidence of the additional Capital Cost of the additional improvements constructed or installed by Company for the Facility is certified by Company and approved by County.

3.03 The abatement of ad valorem taxes shall be for a period (the "**Abatement Period**") that shall

- (a) commence on the commencement of the first ad valorem tax year after each of the following events have occurred:
  - (i) construction of the Facility has been completed,
  - (ii) Company has provided documentation confirming the Capital Cost of the Project and the number of Jobs created;

(iii) the Capital Cost or Jobs created meets or exceeds the minimum amount required by the Guidelines and Criteria for granting tax abatements; and

(iv) the newly created value may be ascertained from the tax rolls of the Hidalgo County Appraisal District, and

(b) end on the earlier of:

(i) ten (10) years following such commencement,

(ii) December 31, 2030,

(iii) the occurrence of any event which would terminate this Agreement by operation of law,

(iv) Company's breach of any provision of this Agreement, which breach is not cured within the Cure Period, (as defined below), or

(v) Company's failure to comply with any provision of the Guidelines and Criteria as discussed in Article V of this Agreement.

3.04 The percent of increase in newly created value (as reflected in the tax rolls of the Hidalgo County Appraisal District) to be abated (the "**Tax Abatement Percentage**") is the greater of the abatement percentage determined by the Capital Cost involved in the Project, or the abatement percentage determined by the number of full-time jobs created, as set forth in the following table:

Percent of Increase in Newly Created Value To be Abated	Capital Cost of the Project	Number of Jobs Created
0%	Less than \$1,500,001	0-25
25%	\$1,500,001 up to and including \$5,000,000	26-50
50%	Over \$5,000,000 up to and including \$10,000,000	51-100
80%	Over \$10,000,000	101 or more

The estimated value of the abatement (as such term is defined below), based on the Company's good faith estimate of how the Hidalgo County Appraisal District will value the eligible improvements, is Four Million Six Hundred Eighty Two Thousand Two Hundred Forty Dollars (\$4,682,240.00). "**Estimated value of the abatement**" means the additional property taxes that would be due to the County from the Company but for the tax abatement granted in this Agreement.

3.05 This Agreement does not change any right of Company to protest or contest, in accordance with applicable law, any and all appraisals of, or assessments of taxes on, the Facility, and the tax abatement provided for herein for such Facility shall be applied to the amount of taxes finally determined as a result of such protest or contest, to be due for such property.

#### ARTICLE IV

##### **FILING OF PLANS, CERTIFICATION OF COSTS, COUNTY ACCESS TO PREMISES AND USE OF PREMISES AND IMPROVEMENTS**

4.01 Company shall file construction plans for the Facility with County by June 1, 2016. The construction plans as filed shall be deemed to be incorporated herein by reference and made a part hereof for all purposes, and the Facility shall be completed in substantial conformity to said plans. Company may elect to amend or modify the construction plans, provided the amendments or modifications comply with all applicable codes, rules and ordinances, and are not otherwise contrary to this Agreement.

4.02 Upon completion of the Facility, Company shall file (i) “as built” construction plans with County, which plans shall detail improvements (which shall be certified by the architect if Company uses an architect) on the Land, including purchases of personal property and related expenditures made to construct the Facility, (ii) the manufacturer’s certificate of completion with respect to the manufacture of the wind turbines installed at the Facility and (iii) the general contractor’s certification as to the completion of construction of the Facility (including the detail specified above). At the time of filing the as built construction plans, Company shall also provide County with reports as required by Section IX.B. of the Guidelines and Criteria. On or before January 31, of each year of the Abatement Period (and the year immediately following the end thereof), Company shall provide County with reports supporting job creation as of December 31 of each year of the Abatement Period, as required by Section IX.B. of the Guidelines and Criteria. On an annual basis, Company shall also provide County a detailed list of Company’s eligible personal property at the Facility and the estimated value of each item.

4.04 Company agrees to supply audited reports to the County and the Hidalgo County Appraisal District to establish the construction cost of improvements constructed pursuant to this Agreement and/or the jobs created.

4.05 Company represents that it anticipates that appropriate personnel to escort County personnel will not always be available onsite to allow safe access to the Facility for inspections. In order to facilitate inspections, Company agrees to provide County employees and/or designated representatives of the County escorted access to the Facility during the term of this Agreement, including the Abatement Period, with at least two (2) business days’ advanced notice, to inspect the Facility and the Land to determine if Company is in compliance with the terms and conditions of the Agreement. Upon completion of construction, County has the right to annually evaluate the Facility to ensure compliance with the Agreement. Company shall provide County with an escort for all such inspections.

#### ARTICLE V

## **BREACH**

5.01 In the event Company fails to commence constructing the Facility in the Zone on or before October 15, 2016, this Agreement shall terminate effective as of the original date of this Agreement and County shall be entitled to recapture and collect payment of all ad valorem taxes abated under this Agreement by any and all means allowed by law, and as provided herein.

5.02 In the event the Facility is completed and begins operation, and Company:

1. voluntarily ceases to operate the Facility for a continuous period of eighteen (18) months;
2. allows ad valorem taxes owed to County to become delinquent;
3. relocates the Facility or the job creating activity outside the Zone;
4. breaches or fails to comply with any material term, condition, or representation contained in this Agreement; or
5. uses or allows the use of the Facility for any purpose not related to the generation, storage and/or transmission of renewable energy for a period greater than 180 days in any calendar year of the Abatement Period,

County may elect to terminate this Agreement and recapture abated taxes in accordance with Section 5.05 of this Agreement and the Guidelines and Criteria, unless such breach is cured within the Cure Period, as defined in Section 5.03. Company shall pay recaptured taxes to County within sixty (60) days from the date the Agreement terminates.

5.03 Should County determine that Company has breached this Agreement or the Guidelines and Criteria, County shall notify Company in writing via certified or registered mail to the following address:

Leslie Frieman  
General Counsel  
Hidalgo Wind Farm, LLC  
808 Travis Street, Suite 700  
Houston, Texas 77002  
Email: legalnotices@edpr.com

with a courtesy copy to:

Renn Neilson  
Baker Botts L.L.P.  
910 Louisiana Street  
Houston, Texas 77002

or to such other address, or to the attention of such person, as Company may, from time to time, designate in writing. If such breach is not cured within sixty (60) days from the date of such

notice (the “**Cure Period**”), then this Agreement may be terminated by order of the Commissioners Court.

5.04 If Company and County disagree as to whether a breach has occurred or been timely cured, venue for an action to determine Company’s and County’s rights will lie in Hidalgo County, Texas. The period for Company to cure any breach of this Agreement shall be tolled from the filing of any official action to resolve questions arising from an attempt at cure to the final resolution of any such action.

5.05 If County terminates this Agreement, County shall have the right to recapture a percentage of the total taxes previously abated in accordance with the recapture schedule in Section VIII of the Guidelines and Criteria.

5.06 Notwithstanding any other provision of this Agreement, County may not terminate this Agreement if Company’s breach is caused by force majeure and Company cures such breach within ninety (90) days following the end of the force majeure event. Force majeure means any contingency or cause beyond Company’s control, including, without limitation, acts of God or public enemy, war, sabotage, vandalism, riot, civil commotion, insurrection, governmental acts, fires, storms, explosions, floods, tornadoes, strikes, and broad-based extraordinary economic events.

## **ARTICLE VI**

### **SALE, ASSIGNMENT OR LEASE OF PROPERTY**

6.01 It is contemplated by the parties hereto that the Company’s purpose for making the improvements set forth in Article II is for the creation and operation of a renewable energy generation project.

6.02 In accordance with Section IX.C. of the Guidelines and Criteria, Company shall not have the right, without the written consent of County, to assign all or part of its interest in the Land, the Project, or this Agreement and maintain the tax abatement hereunder. Such consent shall not be unreasonably withheld. It shall be deemed reasonable for County to withhold consent with respect to any party that is delinquent in the payment of any taxes to County. Notwithstanding the foregoing, Company shall have the right without the consent of the County to collaterally assign its interest in the Land, Project, or this Agreement in connection with any financing of the Project; provided (i) such assignee is not delinquent in the payment of any taxes to the County, (ii) the County is given prompt notice of such assignment and (iii) Company remains liable under this Agreement.

**ARTICLE VII**

**COMMISSIONERS COURT AUTHORIZATION**

7.01 This Agreement was authorized by order of the Commissioners Court dated the 22<sup>nd</sup> day of December, 2014, authorizing the County Judge to execute this Agreement on behalf of the County.

**ARTICLE VIII**

**SEVERABILITY**

8.01 In the event any section, subsection, paragraph, subparagraph, sentence, phrase or word herein is held invalid, illegal, or unenforceable, the balance of this Agreement shall stand, shall be enforceable and shall be read as if the parties intended at all times to delete said invalid section, subsection, paragraph, subparagraph, sentence, phrase, and word. In such event there shall be substituted for such deleted provision as similar in terms and in effect to such deleted provision as may be valid, legal, and enforceable.

**ARTICLE IX**

**APPLICABLE LAW**

9.01 This Agreement shall be construed under the laws of the State of Texas and is performable in Hidalgo County, Texas. Venue for any action related to this Agreement shall be in Hidalgo County, Texas.

**ARTICLE X**

**COUNTERPART EXECUTION**

10.01 This Agreement may be executed in multiple counterparts, each of which shall constitute an original, but all of which in the aggregate shall constitute one agreement.

[SIGNATURE PAGE FOLLOWS]

EXECUTED and made effective as of this the 22<sup>nd</sup> day of December, 2014.

**HIDALGO COUNTY, TEXAS**

ATTEST:

By: \_\_\_\_\_  
Name: Ramon Garcia  
Title: Hidalgo County Judge

\_\_\_\_\_  
Arturo Guajardo, Jr.  
County Clerk

**HIDALGO WIND FARM LLC**

By: \_\_\_\_\_  
Name: Steve Irvin  
Title: Executive Vice President – Central  
Region

**Exhibit A**

**TAX ABATEMENT GUIDELINES AND CRITERIA**

### Exhibit B

The Land includes those portions of the following tracts of land located in Hidalgo County. The Land owned by the Company is indicated by an \*.

<b><u>Property ID</u></b>	<b><u>Legal Description</u></b>
245221	NEWMAN'S, G.O N1/2 SEC 1 LGE 2 320AC NET
245258	NEWMAN'S, G.O SEC1-W1/2,SEC2-E1/2 & N1/2-SW 1/4,SEC7-E80AC-NE1/4 & W1/2- E1/2,SEC8-EXC 2AC 1591.68ACNET
245310	NEWMAN'S, G.O SEC 8 LGE 3-2 AC OUT OF 640ACS 2 AC FOR BLDG
344860	NEWMAN'S, G.O SEC 2 - SW 1-4TH & SEC 6 - N1/2 LGE. 1, 480 ACS.
245269	H.C.S.L. (G O NEWMAN) 4.5 AC - 5.5 AC - NW 1/4 SEC 3 LGE 3 (4.5 AC NET)
223146	LOS GUAGES & MAGUELLES SEC 20 - E100-S320 AC
223147	LOS GUAGES & MAGUELLES SEC 20 E150-W220-S320 AC
543466	LOS GUAGES & MAGUELLES N1590.86'-W1273.11'-E2973.5' & S3181.74'-E137.5'-W2973.5' SEC 23 62.23AC GR 60.90AC NET
692793	LOS GUAGES & MAGUELLES W475'-N475' LOT 21 5.18AC NET
223150	LOS GUAGES & MAGUELLES SEC. 21 N1/2 E1/2 160 AC.
223151	LOS GUAGES & MAGUELLES UND 1/2 INTEREST IN 640ACRE TR SEC 22
223158	LOS GUAGES & MAGUELLES SEC 29 640AC GR 630.27AC NET
223137	LOS GUAGES & MAGUELLES SEC 11 E 200 AC
223165	LOS GUAGES & MAGUELLES SEC 33 W 1/2 - 320 AC
245273	H.C.S.L. (G O NEWMAN) SEC 4 LGE 3 294 AC EXC N193'-E395' 292 .51 AC NET
245315	H.C.S.L. (G O NEWMAN) SEC 5-FRACL. 294 ACS SEC 6-W1/2 320 ACS LGE 4 614 AC NET
245316	H.C.S.L. (G O NEWMAN) SEC 6 N40AC/NE1/4 LGE 4
245321	H.C.S.L. (G O NEWMAN) SEC 6 S40AC/N80AC/NE1/4 LGE 4
245320	H.C.S.L. (G O NEWMAN) SEC 6-SE1/4 EXC 1AC LGE 4 159 AC 156.36 AC NET
245263	H.C.S.L. (G O NEWMAN) SEC 3 1.0 AC-S 100 SW 1-4TH- 100.0 AC N LGE 3 1.0 AC
551146	LOS GUAGES & MAGUELLES 640AC SEC 1 & S29AC SOUTH OF LOTS 29 & 30 EL BENADITO;598.29AC SEC 2 & S18.66AC SOUTH OF LOTS 30 & 31 EL BENADITO; SE 3.95AC SEC 3; E104.47AC PT IN SEC 8; 640AC SEC 9 640AC SEC 10 2674.37AC GR 2635.03AC NET
245314	H.C.S.L. (G O NEWMAN)-S612.94ACS-EXC SE23.53AC SEC 3 & S284.73AC SEC 4 LGE 4 874.14AC GR 861.87AC NET
245268	H.C.S.L. (G O NEWMAN) SEC 3-NE1/4 EXC 1AC LGE 3 155.36 AC NET
223138	LOS GUAGES & MAGUELLES W4709.5' SEC 12 & E618.75' SEC 13 AKA TR 2 573.46AC GR 568.86AC NET

690360	LOS GUAGES & MAGUELLES E2849.76'-W5704.35' AKA TR 5 SEC 18 301.02AC GR 298.26AC NET
223140	LOS GUAGES & MAGUELLES W 97.68 AC SEC 18 AKA TR 4
690357	LOS GUAGES & MAGUELLES BNG AN IRR TR W2473.8'-E3092.56' SEC 13 AKA PT OF TR 1 & SEC 18 EXC W97.68AC & EXC 3093' AKA TR4 226.87AC NET
690356	LOS GUAGES & MAGUELLES W4090.8' SEC 11 & E1237.5' SEC 12 AKA TR 3 573.46AC GR 571.01AC NET
690361 <sup>1</sup>	LOS GUAGES & MAGUELLES E242.8' SEC 18 AKA PT OF TR 6 & W2650' SEC 19 300.15AC NET
245280	H.C.S.L. (G O NEWMAN) S2343.75'-W1486.75' SEC 6 LGE 3 80AC
245278	H.C.S.L. (G O NEWMAN) N779' SEC 5 LGE 3 49AC NET
245276	H.C.S.L. (G O NEWMAN) SEC 5-S PT EXC 1AC & S98/N147AC LGE 3 236.90 AC.
223142	LOS GUAGES & MAGUELLES SEC 19 E 120 AC OF W 400 AC
223144	LOS GUAGES & MAGUELLES UND 1/2 INT SEC 19 E120-N 1/2 & W40 E120-S160AC 80.0AC
223156	LOS GUAGES & MAGUELLES 32.51AC TRNGLE TR-E8500'-N3205.15' SEC 27
223157	LOS GUAGES & MAGUELLES SEC 28 W 1/2 ALL SEC 30 960 AC
588487	LOS GUAGES & MAGUELLES 37.43AC IRR TR-E1300'-S1482.35' SEC 27
607987	H.C.S.L. (G O NEWMAN) E371.69'-W1858.44' EXC S288'-W150' SEC 6 LGE 3 39.01AC GR 38.74AC NET
223143	LOS GUAGES & MAGUELLES E79.995AC-S319.979AC SEC 19 & 68.498AC-W69.995AC-S319.979AC SEC 20 148.493AC GR 140.135AC NET
245291	H.C.S.L. (G O NEWMAN) E1115.06'-W2973.5' & E150'-W1636.75'-S288' SEC 6 LGE 3 120.99 AC GR 119.67 AC NET
729721	LOS GUAGES & MAGUELLES 320 AC-N1/2 SEC 20
223155	LOS GUAGES & MAGUELLES SEC 23 1.0AC-E1700.39'-N1590.86' 1.0AC NET
245270	H.C.S.L. (G O NEWMAN) SEC 3-NW1/4 EXC 9.53AC LGE 3 160 AC 150.47AC NET
543473	LOS GUAGES & MAGUELLES E2268.80'-W2836' SEC 23 234.03AC NET
729722	LOS GUAGES & MAGUELLES 320 AC-W1/2 EXC W475'-N475' SEC 21 314.81 AC
245265	H.C.S.L. (G O NEWMAN) SE1/4-SEC 3 EXC 1.0AC & S30' N60AC- SW1/4-SEC 3 EXC 1.68AC LGE 3 215.57AC
528295	NEWMAN'S, G.O 0.50AC-1AC-SE 1/4 SEC 3 LGE 3 0.50AC NET

<sup>1</sup> Two parcels (indicated as \*), within this property will be sold to Hidalgo Wind Farm, LLC for the project substation and operations & maintenance building. These parcels are yet to be purchased, and will be assigned new parcel IDs upon closing of the sale.

223141	LOS GUAGES & MAGUELLES SE 1/4 SEC 28 160.0 AC NE 1/4 SEC 28 160.0 AC E 1/2 SEC 33 320.0 AC 640.0 AC
233153	LOS GUAGES & MAGUELLES S3181.74'-E2973.5' SEC 23 217.00AC
223149	LOS GUAGES & MAGUELLES SEC 21 S1/2-E1/2 160 AC
223157	LOS GUAGES & MAGUELLES SEC 28 W 1/2 ALL SEC 30 960 AC
223165	LOS GUAGES & MAGUELLES SEC 33 W 1/2 - 320 AC
644507	LOS GUAGES & MAGUELLES W1486.75' SEC 38 160AC
543473	LOS GUAGES & MAGUELLES E2268.80'-W2836' SEC 23 234.03AC NET
690361	LOS GUAGES & MAGUELLES E242.8' SEC 18 AKA PT OF TR 6 & W2650' SEC 19 300.15AC NET
223141	LOS GUAGES & MAGUELLES SE 1/4 SEC 28 160.0 AC NE 1/4 SEC 28 160.0 AC E 1/2 SEC 33 320.0 AC 640.0 AC
223153	LOS GUAGES & MAGUELLES S3181.74'-E2973.5' SEC 23 217.00AC
690360	LOS GUAGES & MAGUELLES E2849.76'-W5704.35' AKA TR 5 SEC 18 301.02AC GR 298.26AC NET
*	<p>A tract of land containing 10.0 acres situated in the County Hidalgo, Texas, being a part or portion of a certain (300.98-acre) tract out of Sections 18 and 19 of the Subdivision of Los Guages and Los Maguelles Grants, according to the plat thereof recorded in Volume 10, Page 4, Hidalgo County, Map Records...said 10.0 acres also being more particularly described as follows:</p> <p>COMMENCING at the Southwest corner of said (300.98-acre) tract;</p> <p>THENCE, S 80° 34' 04" E along the South line of said (300.98-acre) tract and within the right-of-way F.M. Road 490, at a distance of 242.80 feet pass the Southeast corner of said Section 18 and the Southwest corner of said Section 19, continuing a total distance of 1523.51 feet;</p> <p>THENCE, N 09° 15' 27" E a distance of 40.00 feet to a point on the North right-of-way line of F.M. Road 490, for the Southwest corner and POINT OF BEGINNING of this herein described tract;</p> <ol style="list-style-type: none"> <li>1. THENCE, N 09° 15' 27" E a distance of 660.00 feet to the Northwest corner of this tract;</li> <li>2. THENCE, S 80° 34' 04" E a distance of 600.00 feet to a point on the East boundary line of said (300.98-acre) tract, for the Northeast corner of this tract;</li> <li>3. THENCE, S 09° 15' 27" W along the East boundary line of said (300.98-acre) tract, a distance of 660.00 feet to a point on the North right-of-way line of F.M. Road 490, for the Southeast corner of this tract;</li> <li>4. THENCE, N 80° 34' 00" W along the North right-of-way line of F.M. Road 490, a distance of 660.00 feet to the POINT OF BEGINNING and containing 10.00 acres of land, more or less</li> </ol>
*	<p>A tract of land containing 10.0 acres situated in the County Hidalgo, Texas, being a part or portion of a certain (300.98-acre) tract out of Sections 18 and 19 of the Subdivision of Los Guages and Los Maguelles Grants, according to the plat thereof recorded in Volume 10, Page 4,</p>

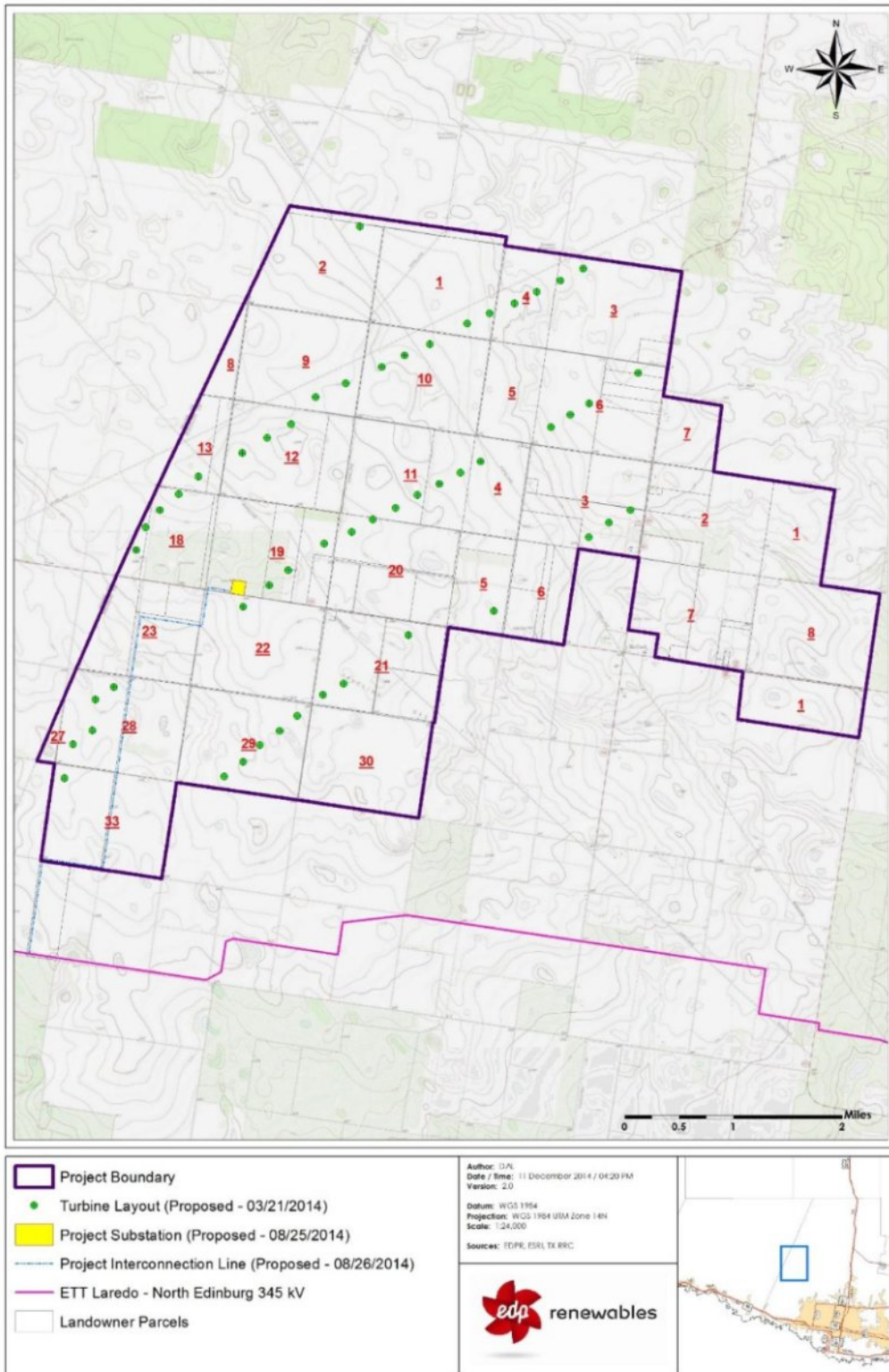
Hidalgo County, Map Records...said 10.0 acres also being more particularly described as follows:  
 COMMENCING at the Southwest corner of said (300.98-acre) tract;  
 THENCE, S 80° 34' 04" E along the South line of said (300.98-acre) tract and within the right-of-way F.M. Road 490, at a distance of 242.80 feet pass the Southeast corner of said Section 18 and the Southwest corner of said Section 19, continuing a total distance of 2183.51 feet;  
 THENCE, N 09° 15' 27" E a distance of 40.00 feet to a point on the North right-of-way line of F.M. Road 490, for the Southwest corner and POINT OF BEGINNING of this herein described tract;

1. THENCE, N 09° 15' 27" E a distance of 660.00 feet to the Northwest corner of this tract;
2. THENCE, S 80° 34' 04" E a distance of 600.00 feet to a point on the East boundary line of said (300.98-acre) tract, for the Northeast corner of this tract;
3. THENCE, S 09° 15' 27" W along the East boundary line of said (300.98-acre) tract, a distance of 660.00 feet to a point on the North right-of-way line of F.M. Road 490, for the Southeast corner of this tract;

THENCE, N 80° 34' 00" W along the North right-of-way line of F.M. Road 490, a distance of 660.00 feet to the POINT OF BEGINNING and containing 10.00 acres of land, more or less

# Exhibit C

Map depicting land parcels and project infrastructure



## **Exhibit D**

### Schedule of Building, Improvements, and Eligible Personal Property for the New Facility

- 50 Vestas V110 2.0 MW turbines and supporting towers;
- 50 reinforced concrete foundations supporting the turbines and turbine towers;
- Underground and overhead electrical collections system for transporting electricity from turbines to the project substation;
- 4 miles of 345 kV transmission line to the interconnect switchyard;
- Collection substation; and
- Operations and Maintenance building.