



NEVADA GOVERNOR'S OFFICE OF ENERGY

Facility Information:		Southern Bighorn II Solar Energy and Battery Project	
Date of Submittal to GOE:		8/05/2026	
Type of Incentives (Please check all that the company is applying for on this application)			
Sales & Use Tax Abatement		☒	Property Tax Abatement ☒
Company Information (Legal name of company under which business will be transacted in Nevada)			
Company Name:		425LM 8ME LLC	
Department of Taxation's Tax Payer ID number:		Forthcoming. Registration number will be obtained as required by law.	
Federal Employer ID number (FEIN, EIN or FID):		82-1062113	
NAICS Code:			
Description of Company's Nevada Operations:		The Company is planning to build and operate a utility-scale solar and storage power plant on the Moapa River Indian Reservation in Clark County, NV.	
Percentage of Company's Market Inside Nevada:		100%	
Mailing Address:		655 W Broadway, Suite 1550	
City:	San Diego	Zip:	92101
Phone:	(916) 608-9060		
APN:	N/A		
Taxation District where facility is located:		Clark County, NV & Moapa Reservation	
Nevada Facility			
Type of Facility (please check all that are relevant to the facility)			
Geothermal	☐		
Process Heat from Solar Energy	☐		
Solar PV	☒		
Solar Thermal	☐		
Wind	☐		
Biomass	☐		
Waterpower	☐		
Renewable Energy Storage	☒		
Transmission that is interconnected to a renewable energy or geothermal	☐		
Transmission that contributes to the capability of the electrical grid to accommodate and transmit electricity produced from Nevada renewable energy facilities and/or geothermal facilities	☐		
Name Plate Production Capacity of the Facility:		100 MW AC	
Net Output Production Capacity of the Facility in MW:		100 MW AC	
Annual Net Production Capacity of the Facility in MWh (or other appropriate unit):		298,640 MWh	
Estimated total capital investment:		\$335,337,878	
Percent of total estimated capital investment expended in Nevada:		100%	

Anticipated date or time range for the start of construction:	Q4 2026	
Anticipated date for the Commercial Operation Date (COD) of the facility:	Q3 2028	
Construction period (in months). Note: time period must match payroll calculations	22	
Address of the Real Property for the Generation Facility: Pending		
	City:	Outside city limits in Clark County, NV, approximately 30 miles northeast of Las Vegas on land owned by the United States and held in trust for the Moapa Band of Paiute Indians
	Zip:	36°33'39.39"N, 114°44'15.63"W
Size of the total Facility Land (acre):	1002.36	

Are you required to file any paper work with the PUC and/or FERC? YES

If yes, Purpose of the Filing with PUC:	Filing Date OR Anticipated filing Date:	PUC Docket Number:
Filing for PPA approval	5/5/2026	26-05007
If yes, Purpose of the Filing with FERC:	Filing Date OR Anticipated filing Date:	FERC Docket Number:
Market Based Rate (MBR) Authority and Exempt Wholesale Generator (EWG) status, each as may be determined to be applicable to this project	TBD	TBD

List All the county(s), Cities, and Towns where the facility will be located

1	Clark County, Moapa River Indian Reservation
2	Clark County, BLM Land (ROW for generation tie-line, generation tie-line not owned by project company)
3	
4	
5	
6	
7	
8	
9	

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



List of Required Permits or Authorizations for the Proposed Facility

Permit or Authorization Title	Issuing Agency	Project Circumstance Requiring Permit or Authorization	Steps to Obtain Permit	Application Date	Approval Date or Expected Approval Date
I. Federal Permits or Authorizations					
Right-of-Way Authorization	Bureau of Land Management	Utility system application on federal lands	NEPA was completed in 2021 through an Environmental Impact Statement. The Record of Decision was issued in July 2021 and the ROW grant for the MV corridor, access roads, and gen-tie was issued in January 2026.		
Biological Opinion	US Fish and Wildlife Service	Potential take of federal threatened or endangered species	NEPA analysis; Section 7 consultation between BIA and USFWS.		
Solar Energy Ground Lease Approval	Bureau of Indian Affairs	Solar facility proposal on tribal land held in trust by the US Department of Interior acting through the Bureau of Indian Affairs (BIA)	BIA and Moapa Band of Paiutes approved the solar energy ground lease July 2, 2026		
Section 106 Consultation	Bureau of Indian Affairs / Nevada State Historic Preservation Officer / Bureau of Land Management	Review of a federal undertaking for lease on Moapa Lands + BLM ROW grant.	Conduct cultural resources survey and submit to BIA; Federal agencies consult with Nevada State Historic Preservation Officer; Federal agencies and SHPO concur on how to address potential project impacts on cultural resources and document agreement in Memorandum of Understanding		
Approved Jurisdictional Determination	U.S. Army Corps of Engineers	Confirmation that waters of the U.S. are not present in the project area.	Approval received in November 2024. Application of aquatic resources delineation + non-jurisdictional status submitted in March 2024.		
NEPA Environmental Impact Statement	Bureau of Indian Affairs	Project located on Moapa Band of Paiute Tribal land	NEPA was completed in 2021 through an Environmental Impact Statement. The Record of Decision was issued in July 2021		
II. State of Nevada Permits or Authorizations					
Not Applicable					
III. County Permits or Authorizations					
Not Applicable					
IV. City Permits or Authorizations					
Not Applicable					



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

Contractors and Subcontractors List				
Vendor 1				
Tax ID				
Contact				
Mailing Address				
E-Mail				
Vendor 2				
Tax ID				
Contact				
Mailing Address				
E-Mail				
Vendor 3				
Tax ID				
Contact				
Mailing Address				
E-Mail				
Vendor 4				
Tax ID				
Contact				
Mailing Address				
E-Mail				
Vendor 5				
Tax ID				
Contact				
Mailing Address				
E-Mail				
Vendor 6				
Tax ID				
Contact				
Mailing Address				
E-Mail				
Vendor 7				
Tax ID				
Contact				
Mailing Address				
E-Mail				



Employment

New Operations or Expansion

CONSTRUCTION EMPLOYEES	Full Time	Part Time
Number of anticipated construction employees who will be employed during the entire construction phase ?	300	
Number of anticipated construction employees who will be employed during the entire construction phase that will be Nevada Residents ?	150 or More	
Average anticipated hourly wage of construction employees, excluding management and administrative employees:	\$57.51 minimum	
Number of anticipated construction employees who will be employed during the second-quarter of construction ?	150	
Percentage of anticipated second-quarter construction employees who will be Nevada Residents ?	50% or more	
Number of anticipated second-quarter construction employees who will be Nevada Residents ?	75 or more	

PERMANENT EMPLOYEES	Full Time	Part Time
Number of anticipated permanent employees who will be employed as of the end of its first fourth-quarter of new operations or expansion?	10	
Average anticipated hourly wage of permanent employees, excluding management and administrative employees:	\$ 49.04	
Number of permanent employees who were employed prior to the expansion?	N/A	
Average hourly wage of current permanent employees, excluding managements and administrative employees	N/A	

Employee Benefit Program for Construction Employees

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

List Benefits Included (medical, dental, vision, flex spending account, etc):
 425LM 8me LLC will provide benefits, including health insurance, to its construction workforce. Benefits for all construction employees and their dependents will be contractually required to meet or exceed the requirements of NRS 701A.365(1)(e)(4)(I)&(II) and NAC 701A.590(5). Compliance with these requirements is mandatory for the vendors providing portions of the workforce for the Libra project's construction, and these requirements are captured in these respective vendor contracts. Copies of these contracts can be provided upon request.

Name of Insurer:	Cigna, BlueCross BlueShield, MetLife, UnitedHealthcare, Fidelity Investments		
Cost of Total Benefit Package:	A minimum of \$5.60/hour or more per employee	Cost of Health Insurance for Construction Employees:	A minimum of \$5.60/hour or more per employee

* For reporting purposes, the "second quarter of construction" is weeks 13 through 26 of a 52-week construction period. However, if the construction period is expected to last more or less than 52 weeks, justification may be provided to and considered by the Director of the Governor's Office of Energy as to why there should be an adjustment in the duration or timing of the "second quarter of construction".

NRS 701A.365 (7) (a) and (b)

7. As used in this section, "wage" or "wages";
 - (a) Means the basic hourly rate of pay.
 - (b) Does not include the amount of any health insurance plan, pension or other bona fide fringe benefits which are a benefit to the employee.



Construction Employee Schedule

NOTE: List all anticipated construction employees* and associated wages for all persons who will be working on the construction of the facility during the **entire** construction period. *Please provide the formula utilized to arrive at the numbers below***

FULL TIME EMPLOYEES

	(a)	(b)	(c) = (a)+(b)	(d)	(e) = (c) x (d)
Job Title *Construction Employees excluding Management and Administrative employees	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Average Hourly Wage (\$)	Total Hourly Wage per category (\$)
IBEW	80	77	157	\$ 119.00	\$ 18,683.00
Operator	11	11	22	\$ 118.41	\$ 2,605.02
Laborer	62	59	121	\$ 83.46	\$ 10,098.66
			0		\$ -
			0		\$ -
			0		\$ -
			0		\$ -
			0		\$ -

TOTAL	153	147	300	\$ 104.62	\$ 31,386.68
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TOTAL CONSTRUCTION PAYROLL	\$ 115,502,982.40
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Man Hours/Week	40
Total Construction Period	92
Man hours/Week	12,000
Total Payroll/Week	\$ 1,255,467.20
Total Payroll/Total Construction Period	\$ 115,502,982.40

** Man Hours/Week: # Construction Workers (D20) x Hours Per Week (B24)
 Total Payroll/Week: Manhours/Week (B26) x Average Hourly Wage (E20)
 Total Payroll/Total Construction Period: # of Weeks (B25) x Total Weekly Payroll (B27)



Second Quarter Construction Employee Schedule

NOTE: List all anticipated construction employees* and associated wages for all persons who will be working on the construction of the facility during the **second quarter of construction period**. Please provide the formula utilized to arrive at the numbers below**

FULL TIME EMPLOYEES

	(a)	(b)	(c) = (a)+(b)	(d)	(e) = (c) x (d)
Job Title *Construction Employees excluding Management and Administrative employees	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Average Hourly Wage (\$)	Total Hourly Wage per category (\$)
IBEW	44	39	83	\$ 119.00	\$ 9,877.00
Operator	8	5	13	\$ 118.41	\$ 1,539.33
Laborer	28	26	54	\$ 83.46	\$ 4,506.84
			0		\$ -
			0		\$ -
			0		\$ -
			0		\$ -
			0		\$ -

TOTAL	80	70	150	\$ 106.15	\$ 15,923.17
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TOTAL CONSTRUCTION PAYROLL	\$ 7,643,121.60
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Man Hours/Week	40
Total Construction Period	12
Man hours/Week	6,000
Total Payroll/Week	\$ 636,926.80
Total Payroll/Total Construction Period	\$ 7,643,121.60

** Man Hours/Week: # Construction Workers (D20) x Hours Per Week (B24)

Total Payroll/Week: Manhours/Week (B26) x Average Hourly Wage (E20)

Total Payroll/Total Construction Period: # of Weeks (B25) x Total Weekly Payroll (B27)



Permanent Employee Schedule

NOTE: List all anticipated permanent employees who will be employed by the Nevada Facility as of the end of its first fourth-quarter of new operations or expansion and the employment per job title will continue next 20 years. Please provide the formula utilized to arrive at the numbers below**

FULL TIME EMPLOYEES

	(a)	(b)	(c) = (a) x (b)
Job Title	Total # of Employees	Average Hourly Wage (\$)	Total Hourly Wage per category (\$)
Site Lead - PV O&M	1	\$ 76.92	\$ 76.92
Site Lead - BESS O&M	1	\$ 76.92	\$ 76.92
		\$ -	\$ -
PV O&M Technician 1	2	\$ 33.65	\$ 67.31
PV O&M Technician 2	2	\$ 43.27	\$ 86.54
PV O&M Technician 3	1	\$ 52.88	\$ 52.88
			\$ -
BESS O&M Technician 1	1	\$ 33.65	\$ 33.65
BESS O&M Technician 2	1	\$ 43.27	\$ 43.27
BESS O&M Technician 3	1	\$ 52.88	\$ 52.88
		\$ -	\$ -
TOTAL		10 \$ 49.04	\$ 490.38
TOTAL PAYROLL		\$ 1,020,000.00	

Hours/Week	40
Annual in Weeks	52
Total Hours/Week	400
Total Payroll/Week	\$ 19,615.38
Total Payroll/Annual in Weeks	\$ 1,020,000.00

** Hours/Week: # Permanent Employees (B19) x Hours Per Week (B24)
Total Payroll/Week: Total Hours/Week (B26) x Average Hourly Wage (C19))
Total Payroll/Annual in Weeks: # of Weeks (B25) x Total Weekly Payroll (B27)



Supplemental Information

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

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

The facility will be constructed on land owned by the United States in trust for the Moapa River Band of Paiutes, and leased to applicant from the Moapa River Band of Paiutes pursuant to a federally approved lease. The facility's collector lines will cross a BLM Utility Corridor on tribal trust land and managed by the BLM. The project will use a gentie of another project that is operational. Gentie lands are located on tribal trust land and managed by the BLM; a small portion is located off reservation and on Federally Owned land managed by the BLM and private lands.

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

No

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

No

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

The point of interconnection is the 230kV NV Energy Reid Gardner Substation, this is also the point at which the energy will transfer ownership under our Power Purchase Agreement .

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

No

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

No. However, the Company's parent affiliate is filing a Nevada Renewable Tax Abatement application for another project with the entity name 300MS 8ME LLC.

7) Has your company applied for, or planning to apply for, an exempt wholesale generator designation as defined in 15 U.S.C 79z-5A?

8) If an EIS or EA has been performed, please supply the ROD number.

9) Has an appraisal been performed on any portion of this land or project?

No

10) Has a Power Purchase Agreement been executed?

Yes, a Long-Term Renewable Power Purchase Agreement has been executed with Nevada Power Company d.b.a. NV Energy



Summary Sheet

Company Name:	425LM 8me LLC
Division:	N/A

Line No.	Schedule	Total Estimated RCNLD or Transaction Cost	Department Use Only
1	Sch. 1 Personal Property - Property Tax - Total from Col. J. *	\$	
2	Sch. 2 Real Property - Improvements - Total from Col. F. *	\$	
3	Sch. 3 Real Property - Land - Total from Col. I	\$	
4	Sch. 4 Operating Leases - Total from Col. F *	\$	
5	Sch. 5 Contributions in Aid of Construction - Total from Col. F	\$	
6	Sch. 6 First Year Estimated Sales & Use Tax - Total from Col. H	\$	
7	Sch. 7 Second Year Estimated Sales & Use Tax - Total from Col. H	\$	
8	Sch. 8 Third Year Estimated Sales & Use Tax - Total from Col. H	\$	

* The final determination of the classification of property as real or personal is made by the county assessor for locally-assessed property or by the Department of Taxation for centrally-assessed property. Placement of property on these sheets of the application is made for purposes of this fiscal note only and is not determinative of the final classification of property by the appropriate taxing official.

Company Name:	425LM 8me LLC
Division:	N/A

- (1) List each item of personal property subject to property tax in Col A. Pursuant to NRS 361.030, personal property includes stocks of goods on hand; any vehicle not included in the definition of vehicle in NRS 371.020; all machines and machinery, all works and improvements, and all property of whatever kind or nature not included in the term "real estate" as that term is defined in NRS 361.035.
- (2) For each item in Col. A, complete the requested information in Col. B and Col. D (if applicable), Col. C and Col. D through Col. J.
- (3) The total estimated cost reported in Col. H should include estimated or actual costs of installation and costs of transportation per NAC 361.1351 and NAC 361.1355. Costs of installation include the costs of direct labor, direct overhead and the capitalized expense of interest or imputed charges for interest which are necessary to make the property operational.
- (4) Use the Personal Property Manual published by the Department of Taxation to determine the Cost Less Depreciation in Column (J). Select the Life Schedule that is closest to the estimated life of the personal property listed in Col. I. See <https://tax.nv.gov/news-publications/local-government-services-publications/> Then select: *Property Tax - Locally Assessed > Personal Property Manual*
- (5) Attach additional sheets as necessary.

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Schedule 2 - Improvements	
Company Name:	425LM 8me LLC
Division:	N/A

Instructions:

(1) List each item of real property improvements subject to property tax in Col A. Pursuant to NRS 361.035, real property includes all houses, buildings, fences, ditches, structures, erections, railroads, toll roads and bridges, or other improvements built or erected upon any land, whether such land is private property or public property; as well as mobile or manufactured homes converted to real property. Place all land on Schedule 3.

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

(3) The total estimated cost reported in Col. F should include estimated or actual costs of labor (do not include construction or operational employee totals from previous tab), materials, supervision, contractors' profit and overhead, architects' plans and specifications, engineering plans, building permits, site preparation costs, sales taxes and insurance; costs of buying or assembling land such as escrow fees, legal fees, right of way costs, demolition, storm drains, rough grading or other land improvement costs, yard improvements including septic systems, signs, landscaping, paving, walls, yard lighting; off-site costs including roads, utilities, park fees, jurisdictional hookup, tap-in, impact or entitlement fees and assessments; and fixtures unique to the property.

(4) Use Schedule 3 to report land; Schedule 4 to report operating leases; and Schedule 5 to report contributions in aid of construction.

(5) Attach additional sheets as necessary.

A	B	C	F
Real Property Improvements Itemized Description	G/L Account No. (if applicable)	Estimated Date of Completion	Estimated Total
Substation, Transmission, & MV OH EPC		2028	
Transformers		2028	
Breakers		2028	
Modules		2028	
Module Installation		2028	
Site Preparation (ground prep, roads, revegetation, fencing)		2028	
SCADA/MET		2028	
Foundations		2028	
Trackers		2028	
Inverters		2028	
Electrical - AC & DC		2028	
PV EPC Engineering and OH		2028	
O&M Building		2028	
Battery Energy Storage Equipment		2028	
Battery Energy Storage EPC		2028	
			\$
Grand Total			



Schedule 3 - Real Property Land

Company Name:	425LM 8me LLC
Division:	N/A

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

A	B	C	D	E		F	G	H	I
Line #	Where Situated			Brief Description, Size of the Land (acre), Date Acquired	Assessor's Parcel Number (APN)	Owned (O) Leased (L) Rented (R)	G/L Account Number (if applicable)	Purchase Price (if applicable)	Assessor's Taxable Value
	County	City or Town	Tax District						
1	CLARK	N/A	N/A	Moapa Tribal Land, part of 2328 Acres	06700001012	L	N/A	N/A	N/A
2	CLARK	N/A	N/A	Moapa Tribal Land, part of 2328 Acres	06700001019	L	N/A	N/A	N/A
3	CLARK	N/A	N/A	Moapa Tribal Land, part of 2328 Acres	06800001007	L	N/A	N/A	N/A
4	CLARK	N/A	N/A	Moapa Tribal Land, part of 2328 Acres	06800001013	L	N/A	N/A	N/A
5	CLARK	N/A	N/A	Moapa Tribal Land, part of 2328 Acres	06800001008	L	N/A	N/A	N/A
6	CLARK	N/A	N/A	Moapa Tribal Land, part of 2328 Acres	06800001014	L	N/A	N/A	N/A
7	CLARK	N/A	N/A	BLM Gentie ROW for MV lines, gentie, and access roads. The ROW is approximately 160.69 acres.	See list below for all APNs in use with the BLM lease	L	N/A	N/A	Unknown
8					067-00-001-012, 018 & 019				
9					043-00-001-013 & 019				
10					043-00-002-004, 005, 009, 010, 014, 015				
11					068-00-001-001, 002 & 007				
12					042-07-000-004				
13									
14									
15									
16									
17									
18									
19									
20									

Company Name:	425LM 8me LLC
Division:	N/A

(5) Attach additional sheets as necessary.

[illegible]

Company Name:	425LM 8me LLC
Division:	N/A

Instructions:

(1) List all contributions in aid of construction (CIAC). CIAC is defined in NAC 361.260 as property which has been contributed to a utility by a prospective customer or which has been constructed by the utility and paid for by the prospective customer for which no reimbursement is required to be made by the utility to the prospective customer as a prerequisite to obtaining service.

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

(3) The total estimated cost reported in Col. E and Col. F should contain the costs appropriate to real or personal property. For definitions, please refer to Schedule 1 for personal property and Schedule 2 for Improvements.

(4) Attach additional sheets as necessary.

[illegible]

Grand Total	\$
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Company Name:	425LM 8me LLC
Division:	N/A

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

[illegible]



Schedule 7 - Sales Tax 2nd Year

Company Name:	
Division:	

Instructions:

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

[illegible]



Schedule 8 - Sales Tax 3rd Year

Company Name:	
Division:	

Instructions:

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

A	B	C	D	E	F	G	H
Personal Property or Materials and Supplies Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased	Date of Possession	Total Transaction Cost	County and Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
Grand Total						\$	-



Attestation and Signature

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

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

Venkatesh Inti
Name of person authorized for signature:

Chief Development Officer of Avantus LLC, duly authorized
Title:

Signed by:
Venkatesh Inti
E6D4A3C344EA4DB...
Signature:

8/1/2026
Date:



This Application contains confidential information:

Yes ☒ No ☐

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

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

Material for which confidentiality is claimed :

Confidentiality is claimed for data relating to costs and prices, private information of individuals and companies such as e-mail addresses of individuals and tax ID numbers of companies, and other confidential and proprietary information redacted in this application.

Basis for claims of confidentiality :

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

**RENEWABLE ENERGY TAX ABATEMENT APPLICATION
CHECKLIST ATTACHMENT INFORMATION ITEMS 1-15**

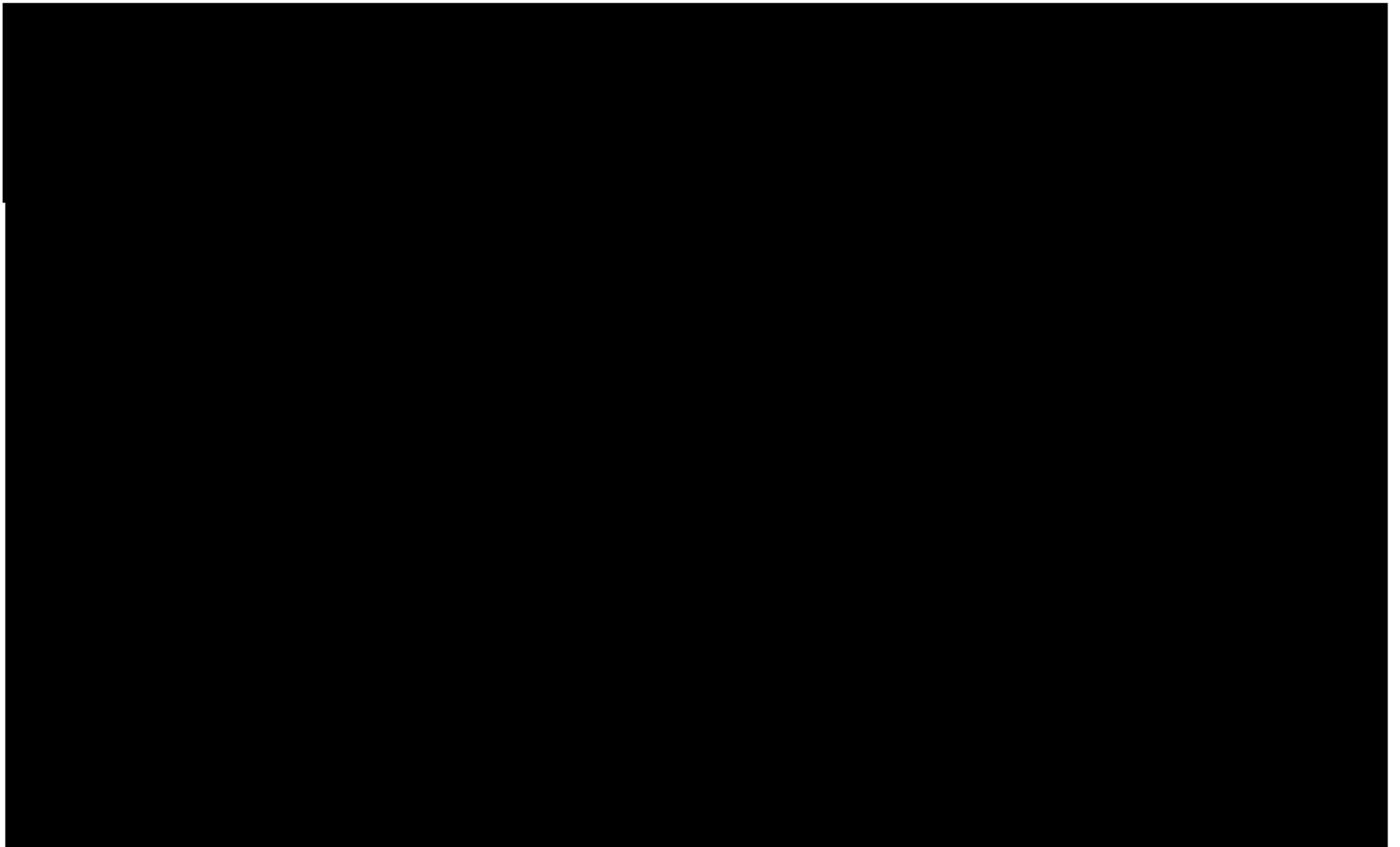
for

**425LM 8ME LLC
"Southern Bighorn Solar 2"**

1. DESCRIPTION OF TECHNOLOGY AND FACILITY:

425LM 8ME LLC ("Southern Bighorn Solar 2", "SBS 2", or the "Project") will be a 100 MW-ac solar photovoltaic solar power generating facility, coupled with a 100 MW 4-hour battery energy storage system ("BESS") on the Moapa River Indian Reservation in Clark County, NV. The Project will be located approximately 30 miles northeast of Las Vegas, NV, west of I-15 and east of U.S. Highway 93. The power plant will be located on 1,002.36 leased acres on the Reservation. The lands are currently vacant. All these lands are adjacent to multiple existing linear electric transmission and pipeline utilities.

The Project will use an approximately 12.4-mile generation tie ("gen-tie") that was constructed by a previous Nevada solar project which will cross BLM-owned land, lands held in trust by the Bureau of Indian Affairs (BIA) for the Moapa Band of Paiutes and administered by the BLM, and private lands owned by NV Energy. SBS 2 will pay a right of way for use of the gen-tie. Once past the gen-tie line, the electricity will be delivered at the point of interconnection ("POI"), the NV Energy Reid Gardner Substation. Southern Bighorn Solar 2 and NV Energy executed a Large Generator Interconnection Agreement ("LGIA") which was amended and restated on May 3, 2025.



2. COMPLETE AND LEGAL DESCRIPTION OF LOCATION:

The Project will be located on the Moapa River Indian Reservation in Clark County, Nevada, approximately 30 miles northeast of Las Vegas, NV, west of I-15 and east of U.S. Highway 93. The power plant will be located on 1,002 leased acres on the Reservation.

The legal description of the land being leased from the Tribe is as follows:

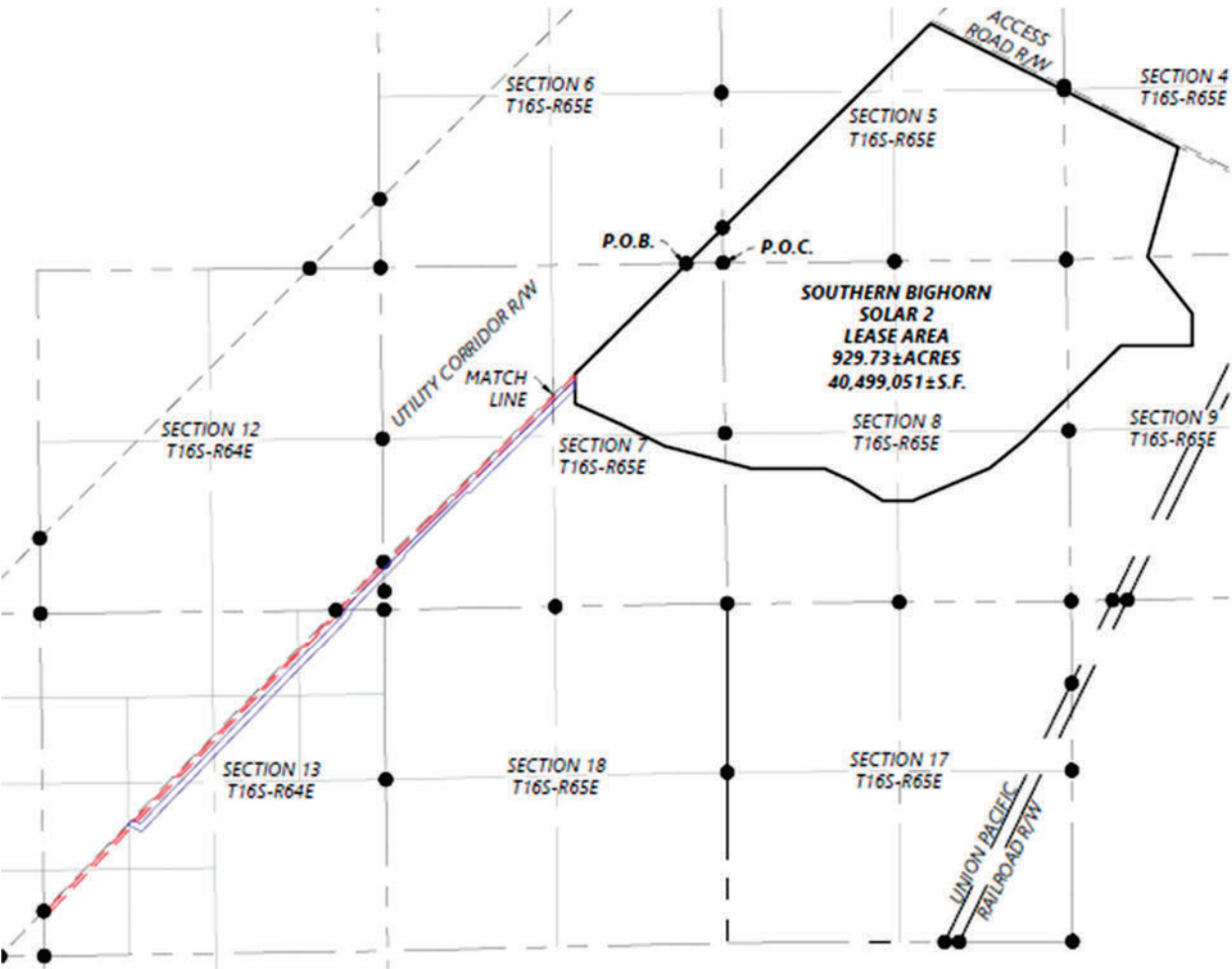
SOUTHERN BIGHORN SOLAR 2 LEASE AREA

A PORTION OF SECTIONS 4, 5, 6, 7, 8, AND 9, ALL IN TOWNSHIP 16 SOUTH, RANGE 65 EAST OF THE MOUNT DIABLO MERIDIAN, CLARK COUNTY, NEVADA, DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SAID SECTION 6, MONUMENTED BY A 1986 BLM ALUMINUM CAP FROM WHICH THE EAST QUARTER CORNER OF SAID SECTION 6 MONUMENTED BY A 1986 BLM ALUMINUM CAP BEARS NORTH 00°31'13" WEST, A DISTANCE OF 2607.07 FEET;

THENCE SOUTH 88°27'44" WEST, A DISTANCE OF 553.76 FEET TO THE POINT OF BEGINNING;
THENCE NORTH 45°28'46" EAST, A DISTANCE OF 779.66 FEET PARALLEL WITH AND 10.00 FEET SOUTHEASTERLY OF THE SOUTHEASTERLY LINE OF THE UTILITY CORRIDOR R/W AS SHOWN ON THE PLAT BY THE UNITED STATES DEPARTMENT OF THE INTERIOR BUREAU OF LAND MANAGEMENT DEPENDENT RESURVEY AND SUBDIVISION OF SECTIONS IN TOWNSHIP 16 SOUTH, RANGE 65 EAST, OF THE MOUNT DIABLO MERIDIAN, NEVADA, OFFICIALLY FILED ON JUNE 7, 1989 IN THE NEVADA STATE OFFICE;

THENCE NORTH 45°28'29" EAST, A DISTANCE OF 4465.08 FEET PARALLEL WITH AND 10.00 FEET SOUTHEASTERLY OF THE SOUTHEASTERLY LINE OF SAID UTILITY CORRIDOR R/W;
THENCE SOUTH 63°32'40" EAST, A DISTANCE OF 2284.70 FEET PARALLEL WITH AND 10.00 FEET SOUTHERLY OF THE SOUTHERLY LINE OF THE ACCESS ROAD R/W AS SHOWN ON SAID PLAT;
THENCE SOUTH 63°32'40" EAST, A DISTANCE OF 1963.35 FEET PARALLEL WITH AND 10.00 FEET SOUTHERLY OF THE SOUTHERLY LINE OF SAID ACCESS ROAD R/W;
THENCE SOUTH 15°41'58" WEST, A DISTANCE OF 1740.40 FEET;
THENCE SOUTH 38°13'59" EAST, A DISTANCE OF 1105.83 FEET;
THENCE SOUTH 00°00'00" EAST, A DISTANCE OF 496.86 FEET;
THENCE NORTH 90°00'00" WEST, A DISTANCE OF 1098.71 FEET;
THENCE SOUTH 45°45'40" WEST, A DISTANCE OF 2080.55 FEET;
THENCE SOUTH 50°53'54" WEST, A DISTANCE OF 671.12 FEET;
THENCE SOUTH 67°12'13" WEST, A DISTANCE OF 1286.14 FEET;
THENCE NORTH 90°00'00" WEST, A DISTANCE OF 448.55 FEET;
THENCE NORTH 58°00'13" WEST, A DISTANCE OF 589.57 FEET;
THENCE NORTH 65°25'32" WEST, A DISTANCE OF 433.65 FEET;
THENCE NORTH 89°56'36" WEST, A DISTANCE OF 1126.28 FEET;
THENCE NORTH 75°30'26" WEST, A DISTANCE OF 1375.08 FEET;
THENCE NORTH 63°33'28" WEST, A DISTANCE OF 742.80 FEET;
THENCE NORTH 65°39'38" WEST, A DISTANCE OF 776.58 FEET;
THENCE NORTH 00°00'00" EAST, A DISTANCE OF 454.57 FEET;
THENCE NORTH 45°27'54" EAST, A DISTANCE OF 2403.28 FEET PARALLEL WITH AND 10.00 FEET SOUTHEASTERLY OF THE SOUTHEASTERLY LINE OF SAID UTILITY CORRIDOR R/W TO THE POINT OF BEGINNING AND THERE TERMINATING.



Southern Bighorn – Shared Use Area

A SHARED USE AREA OVER A PORTION OF SECTION 14, TOWNSHIP 16 SOUTH, RANGE 64 EAST OF THE MOUNT DIABLO MERIDIAN, CLARK COUNTY, NEVADA, DESCRIBED AS FOLLOWS:

COMMENCING AT THE WEST QUARTER CORNER OF SAID SECTION 14, MONUMENTED BY A 3" PIPE WITH A 3-1/2" BRASS CAP, STAMPED: "1987 BLM" FROM WHICH THE SOUTHWEST CORNER OF SAID SECTION 14 MONUMENTED BY A 2-3/4" PIPE WITH A 3-1/4" BRASS CAP, STAMPED: "1987 BLM", BEARS SOUTH 00°35'51" EAST, A DISTANCE OF 2,630.32 FEET;

THENCE NORTH 12°09'26" EAST, A DISTANCE OF 611.77 FEET TO A POINT ON THE EAST LINE OF A 50 FOOT WATER, TRANSMISSION AND COMMUNICATION EASEMENT, RECORDED AT INSTRUMENT NO. 0000046 IN THE CLARK COUNTY RECORDER OFFICE, SAID POINT BEING THE POINT OF BEGINNING;

THENCE NORTH 53°59'47" EAST, A DISTANCE OF 545.91 FEET;

THENCE NORTH 89°50'06" EAST, A DISTANCE OF 1,896.19 FEET TO THE NORTHWESTERLY LINE OF THE BLM UTILITY CORRIDOR RIGHT-OF-WAY;

THENCE ALONG SAID NORTHWESTERLY LINE, SOUTH 43°46'37" WEST, A DISTANCE OF 1,900.92 FEET TO THE EAST LINE OF SAID 50 FOOT EASEMENT;

THENCE ALONG SAID EAST LINE, NORTH 45°47'56" WEST, A DISTANCE OF 579.42 FEET;

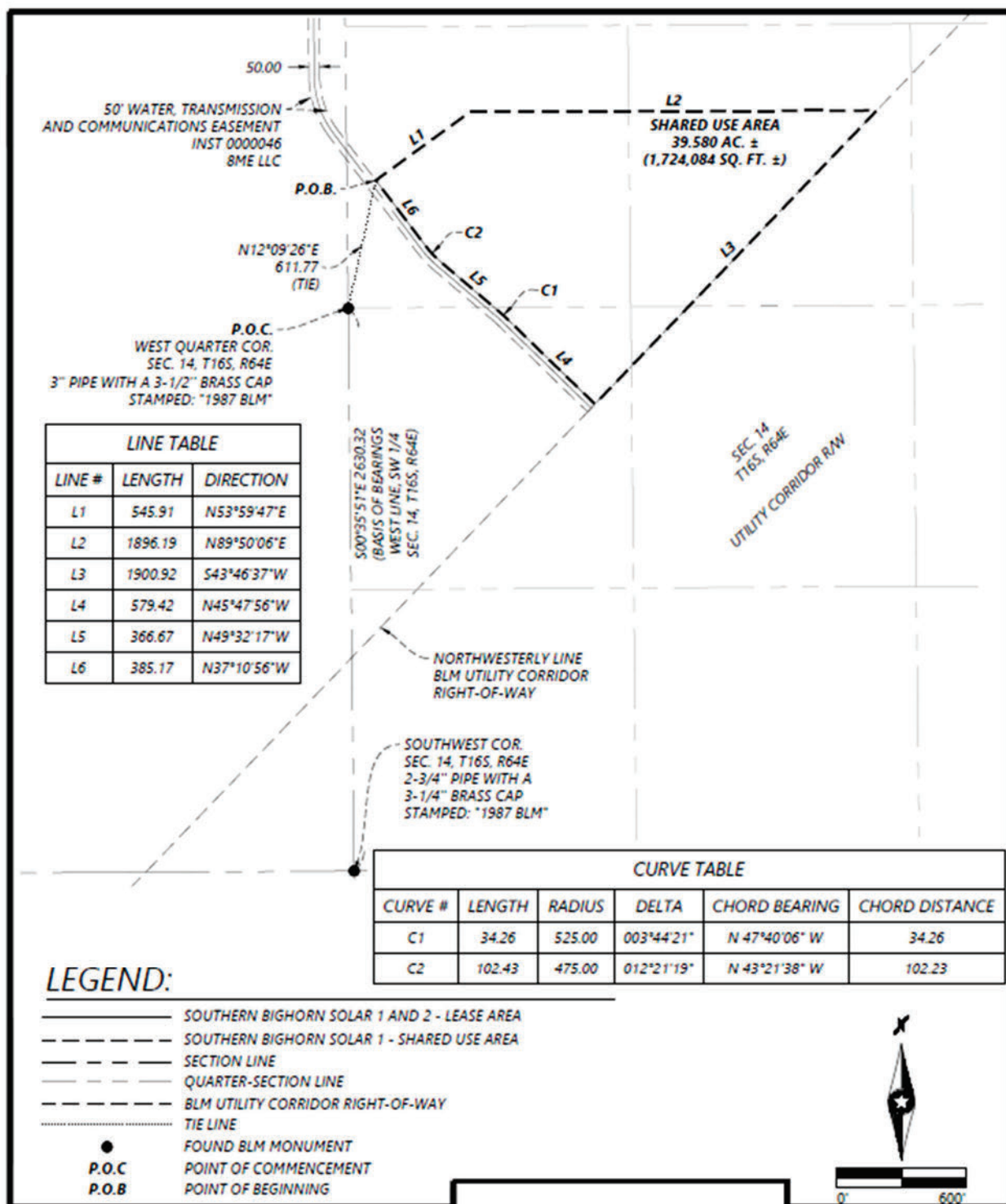
THENCE CONTINUING ALONG SAID EAST LINE, NORTHWESTERLY, A DISTANCE OF 34.26 FEET ALONG A CURVE TO THE LEFT HAVING A RADIUS OF 525.00 FEET, A CENTRAL ANGLE OF 03°44'21", A CHORD BEARING OF NORTH 47°40'06" WEST AND A CHORD LENGTH OF 34.26 FEET;

THENCE CONTINUING ALONG SAID EAST LINE, NORTH 49°32'17" WEST, A DISTANCE OF 366.67 FEET;

THENCE CONTINUING ALONG SAID EAST LINE, NORTHWESTERLY, A DISTANCE OF 102.43 FEET ALONG A CURVE TO THE RIGHT HAVING A RADIUS OF 475.00 FEET, A CENTRAL ANGLE OF 12°21'19", A CHORD BEARING OF NORTH 43°21'38" WEST AND A CHORD LENGTH OF 102.23 FEET;

THENCE CONTINUING ALONG SAID EAST LINE, NORTH 37°10'56" WEST, A DISTANCE OF 385.17 FEET TO THE POINT OF BEGINNING.

SAID SOUTHERN BIGHORN SOLAR 2 SHARED USE AREA CONTAINING AN AREA OF 39.580 +/- ACRES OR 1,724,084 +/- SQUARE FEET.



The legal description of the gen-tie right of way is:

Mount Diablo Meridian, Nevada,

T. 16 S., R. 64 E.,

sec. 12, lots 1, 8, 9, and 14, SE1/4SW1/4, NW1/4SE1/4, SE1/4NE1/4, and SW1/4SE1/4;
sec. 13, NW1/4NW1/4;
sec. 14, lots 1, 8, 9, and 11, SE1/4NE1/4, SE1/4SW1/4 and NW1/4SE1/4;
sec. 22, SW1/4SE1/4, NW1/4SE1/4, SE1/4SW1/4, SE1/4NE1/4, and NE1/4SE1/4;
sec. 23, SW1/4NW1/4, NW1/4NW1/4, and NE1/4NW1/4;
sec. 27, NE1/4NW1/4, NW1/4NW1/4, and SW1/4NW1/4;
sec. 28, SE1/4NE1/4, NE1/4SE1/4, and SE1/4SE1/4;
sec. 33, SW1/4SE1/4, SE1/4SE1/4, SE1/4NE1/4, NE1/4NE1/4, and NE1/4SE1/4.

T. 17 S., R. 64 E.,

sec. 10, lot 7, E1/2NW1/4, and E1/2SW1/4;
sec. 15, NE1/4NW1/4.

(Portion falling outside of the Moapa Corridor)

T. 15 S., R. 65 E.,

sec. 12, lots 6, 7, and 14, SW1/4SE1/4, SE1/4SE1/4, and NE1/4SE1/4;
sec. 13, lot 1, SW1/4NW1/4, NW1/4SW1/4, SE1/4NW1/4, NE1/4NW1/4,
and NW1/4NE1/4;
sec. 14, lots 6, 7, and 14, SW1/4SE1/4, SE1/4SE1/4, and NE1/4SE1/4;
sec. 22, lots 7, 8, 9, 16, and 17;
sec. 23, lots 3, 4, 5, and 7;
sec. 27, lots 4, 5, and 7;
sec. 28, lots 12, 13, 14, 21, and 22;
sec. 32, lots 1, 11, 12, 17, and 18, SW1/4SE1/4, NW1/4SE1/4, NE1/4SE1/4, and SE1/4NE1/4;
sec. 33, lots 4, 5, and 6.

T. 16 S., R. 65 E.,

sec. 5, lot 7;
sec. 6, lot 8;
sec. 7, lot 7.

T. 15 S., R. 66 E.,

sec. 7, lots, 1, 2, 3, and 4.

(Portion falling outside of the Moapa Corridor)

The Bureau of Indian Affairs (BIA) and Bureau of Land Management (BLM) completed an Environmental Impact Statement (EIS) that analyzed the environmental impacts of the project. The EIS analyzed the potential impacts and outlined the minimization measures to reduce all impacts associated with the project. The Final EIS was published in March 2021.

3. AFFECTED NATURAL / NON-RENEWABLE RESOURCES

The Bureau of Indian Affairs (BIA) and Bureau of Land Management (BLM) completed an Environmental Impact Statement (EIS) that analyzed the environmental impacts of the project. The EIS analyzed the potential impacts and outlined the minimization measures to reduce all impacts associated with the project. The Final EIS was published in March 2021.

4. PUC AND FERC DOCKETS:

Following is a summary of all PUC and FERC Dockets, if any PUC and FERC filings have started:

No FERC filings have been made to date.

PUC was filed on May 5, 2026; it included the PPA entered into between NV Energy and 425LM 8me LLC

and is reference PUC Docket No. 26-05007. This is a Joint Application of Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy for approval of its 2026 Joint Integrated Resource Plan which includes the renewable portion of the Supply-Side Action Plan.

No Nevada PUC UEPA is required for this project.

5. BUSINESS PLAN

425LM 8ME LLC, the distinct stand-alone limited liability company that is developing and owns Southern Bighorn Solar 2, is affiliated with Avantus LLC. Avantus LLC develops, owns, and operates utility-scale clean energy projects across California and the Desert Southwest. This development pipeline represents one of the nation's largest portfolios of solar with integrated storage, capable of providing dispatchable power to 17 million Americans, day and night. With over a decade of industry leadership and strategic investment from KKR and EIG, Avantus LLC delivers affordable, reliable clean energy solutions that meet America's growing energy demand.

Founded in 2009, and headquartered in San Diego, Avantus LLC has built a strong reputation for delivering next-generation solar with competitive project economics. Avantus LLC's track record includes developing one of the nation's largest solar clusters, one of the first solar projects to deliver energy for less than fossil fuel prices in 2016, and some of the largest solar and energy storage projects in operations. Avantus LLC, through its project-owning affiliates, has developed more than two dozen large-scale projects now operating or under construction, totaling over 7 GW of solar and energy storage.

Avantus LLC is led by an experienced executive team with in-house expertise across the full project lifecycle, including: Land Acquisition, Project Development, Permitting, Transmission and Interconnection, Finance, Engineering, Project Construction, Asset Management, and Operations & Maintenance.

6. EXPANSION PLANS

425LM 8ME LLC and the SBS 2 project has been developed with a co-located project named SBS 1 which is owned by the separate entity named 300MS 8ME LLC. The SBS 1 project submitted a separate RETA application previously during 2026, and the separate project will also be located on the Moapa River Indian Reservation in Clark County, NV.

7. WEBSITE LINK TO COMPANY PROFILES

<https://avantus.com/>

8. COPY OF CURRENT NEVADA BUSINESS LICENSE

SECRETARY OF STATE



NEVADA STATE BUSINESS LICENSE

425LM 8me LLC

Nevada Business Identification # NV20201750568

Expiration Date: 03/31/2027

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

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

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



Certificate Number: B202601216429386

You may verify this certificate
online at <https://www.nvsilverflume.gov/home>

IN WITNESS WHEREOF, I have hereunto set my
hand and affixed the Great Seal of State, at my
office on 01/21/2026.

FVAguilar

FRANCISCO V. AGUILAR
Secretary of State

9. Facility Information Form

See attached.

10. Employment Information, construction, and permanent employee salary schedules

See attached.

11. Supplemental Information Form

See attached.

12. Taxation Reporting Forms (Summary Sheet and Schedules 1 through 8)

See attached.

13. Names and contact information for construction company, contractors, subcontractors.

See attached.

14. Letter from the utility or company describing the highlights of PPA, LOI, or MOU.

See section 4 – Southern Bighorn 2 Key Provisions of the PPA PUCN filing

15. Confidential Information Identification Form

See attached.