NEVADA GOVERNOR'S OFFICE OF ENERGY

600 E William St #200
Carson City, NV 89701

Joe Lombardo
Governor

James Humm
Director
Jake Herzik
Deputy Director

MINUTES
Of the Renewable Energy Tax Abatement Hearing of the GOVERNOR'S OFFICE OF ENERGY

AFN 26-0701SPV
Southern Bighorn I Solar Energy and Battery Project
300MS 8ME LLC

The Governor's Office of Energy held a public meeting on October 28, 2026, beginning at 1:00 PM at the following location:

Via Videoconference – Microsoft Teams
Meeting ID: 293 031 159 690 464
Passcode: WU323HF6

Via Phone:
Conference Call Number: 775-321-6111
Phone Conference ID: 497 034 186 #

Present at the hearing:
James Humm, Director of the Governor's Office of Energy
Jake Herzik, Deputy Director of the Governor's Office of Energy
Marjorie Hilke, Energy Program Manager, Governor's Office of Energy
Leah Touchstone, Management Analyst III, Governor's Office of Energy
Nicole Ting, Deputy Attorney General, State of Nevada Attorney General Office
Karen Garcia, Administrative Assistant IV, Governor's Office of Energy
John Redlingshafer, Senior Tax Counsel, 300MS 8ME LLC
Thomas Walusek, Senior Management Analyst, Clark County, Nevada
John Schillo, Department of Taxation, State of Nevada

Call to order:
The meeting was called to order at 1:02 PM by Director James Humm. Director Humm stated that this was a hearing on the merits of the application for partial abatement of property taxes and sales and use taxes originally filed by 300MS 8ME LLC, on July 1, 2026. Application filing number 26-0701SPV. This is an application for a 300 MW solar photovoltaic facility, coupled with a 300 MW 4-hour battery energy storage system, located on the Moapa River Indian Reservation in Clark County, NV.

Appearances of Parties:
Director Humm: Please introduce yourselves for the record.
Johnathan Hart Redlingshafer: Johnathan Hart Redlingshafer on behalf of the applicant.

Overview of Procedure:
Director Humm: We will begin by entering the application materials received before today's hearing into the record. The applicant will then introduce their first witness for swearing in. The applicant may move for entry of their witness's written direct testimony at this time.

Marking and Introductions of Exhibits:
Director Humm: Entered the papers received before the hearing into the record:
Notice of Public Hearing, dated September 25, 2026 Exhibit A; A redacted application as filed with the Governor's Office of Energy on July 1, 2026 Exhibit B; Fiscal Impact of the partial abatement of property tax as required by NRS 701A.375-1 by the Nevada Department of Taxation, received on September 8, 2026 Exhibit C; Fiscal Impact of the partial abatement of sales and use tax as required by NRS 701A.375-1 by the Nevada Department of Taxation, received on July 17, 2026 Exhibit D; Fiscal Impact of the partial abatement as provided by the Governor's Finance Office, required by NRS 701A.375-1, received on July 16, 2026 Exhibit E.

Applicant's Direct Witness:
Director Humm: The applicant may now introduce its first witness. Johathan Hart Redlingshafer. Please state and spell your name for the record and raise your right hand.

Johathan Hart Redlingshafer: Johathan Hart Redlingshafer.

Director Humm: Do you swear of affirm, under penalty of perjury, to tell the truth, the whole truth, and nothing but the truth?

Johathan Hart Redlingshafer: Yes sir.

Director Humm: You may proceed with entering you prepared testimony.

Johathan Hart Redlingshafer: We request to enter into record the prepared testimony.

Director Humm: Fantastic, given that, it's my understanding your appearing as both counsel and witness in this matter. Is that correct?

Johathan Hart Redlingshafer: Yes sir

Director Humm: Excellent, given that I would like to ask you a few questions prior to entering you testimony into the official record. By whom are you employed and what is your position?

Johathan Hart Redlingshafer: I am employed by the applicant 300MS 8ME LLC as a Senior Tax Counsel.

Director Humm: Who are you representing today?

Johathan Hart Redlingshafer: I am representing the applicant, 300MS 8ME LLC.

Director Humm: Have you reviewed a copy of your direct testimony?

Johathan Hart Redlingshafer: Yes, sir.

Director Humm: Do you have any corrections or amendments you would like to make?
Johathan Hart Redlingshafer: Not at this time.

Director Humm: If you were asked the same questions today that appear in your testimony, would your answers still be the same?

Johathan Hart Redlingshafer: Yes, sir.

Director Humm: Given that and the attestation Mr. Redlingshafer prepared testimony will now be marked as Exhibit F.

Applicants Direct Evidence:
Director Humm: Is there anything else the Applicant would like to submit as evidence in this matter? Johathan Hart Redlingshafer: Not at this time.

Director Humm: Given none, we will not be adding any other exhibits for testimony.

Questions for Witness:
Director Humm: With no specific questions for Mr. Redlingshafer, would you like to give a quick overview of the project that would just be helpful for the record?

Johathan Hart Redlingshafer: The project intends to connect to the grid so its producing energy for ratepayers. It has been developed by the parent company, Avantus LLC, who is in coordination with the affiliate 300MS 8ME LLC. We will be constructing a 300 MW of solar and storage capacity on site. There will be three main contractors. The first, McCarthy Building Companies, will be constructing the PV and storage facility, second, we have Dashiell Corporation which is constructing the high voltage portion of the project and the third major contractor is LS Energy Solutions Vertech, they are the supplier for the energy storage technologies that will be installed. As you know, this project is forecasted and intends to employ up to or approximately 400 employees. Of those 400 employees, we will be ensuring our contractors employ at the bare minimum 50% as residents of Nevada. From a high level, I think that's a good synopsis of what to expect.

Director Humm: Thank you John. We certainly appreciate the project, the capital and human and job growth creation investment into our state so thank you. Appreciate the quick overview.

Johathan Hart Redlingshafer: Thank you.

State Findings on Record:
Director Humm: After careful consideration, reviewing myself, our entire team, the council, our council, the Attorney General's office, we've reviewed all the documents in depth as there are no changes and any differences to testimony today. All things considered, I will now state my findings based on the reasonable evidence presented to this matter.

(1) As to subsection (1) of NRS 701A.360, I find the Applicant intends to locate a wholesale facility for the generation of electricity from renewable energy in this State;

(2) As to subsection (2) of NRS 701A.360, I find the facility will not be owned, operated, leased, or controlled by a government agency;

(3) As to subsection (1)(b) of NRS 701A.365, I find the facility is registered pursuant to the laws of this State or the Applicant commits to obtain a valid business license and all other permits required by the county, city or town in which the facility operates;

(4) As to subsection (1)(c) NRS 701A.365, I find that no funding is or will be provided by any governmental entity in this State for the acquisition, design or construction of the facility or for the acquisition of any land therefor, except as provided for in statute;

(5) As to subsection (1)(d)(1) of NRS 701A.365, I find there will be 75 or more full-time employees working on the construction of the facility during the second quarter of construction, including at least 50 percent who are residents of Nevada;

(6) As to subsection (1)(d)(2) of NRS 701A.365, I find the facility will require the Applicant to make a capital investment of at least $10,000,000 in this State in capital assets that will be retained at the location of

the facility until at least 5 years after the abatement becomes effective;

(7) As to subsection (1)(d)(3) of NRS 701A.365, I find the average hourly wage that will be paid by the facility to its employees in this State is at least 110 percent of the average statewide hourly wage, excluding management and administrative employees, as established by the Employment Security Division of the Department of Employment, Training and Rehabilitation on July 1 of each fiscal year;

(8) As to subsection (1)(d)(4) of NRS 701A.365, I find the average hourly wage of the employees working on the construction of the facility will be at least 175 percent of the average statewide hourly wage, excluding management and administrative employees, as established by the Employment Security Division of the Department of Employment, Training and Rehabilitation on July 1 of each fiscal year;

(9) As to subsection (1)(d)(4) of NRS 701A.365, I further find the employees working on the construction of the facility will be provided a health insurance plan that is provided by a third-party administrator and includes health insurance coverage for dependents of the employees, and the cost of the benefits provided to the employees working on the construction of the facility will meet the minimum requirements for benefits established by regulation;

(10) As to subsection (1)(f) of NRS 701A.365, I find the financial benefits that will result to this State from the employment by the facility of the residents of this State and from capital investments by the facility in this State will exceed the loss of tax revenue that will result from the abatement;

(11) As to subsection (1)(g) of NRS 701A.365, I find the facility is consistent with the State Plan for Economic Development developed by the Executive Director of the Office of Economic Development; and

(12) Finally, as to subsection (2) of NRS 701A.365, I find the application was deemed approved by the Esmeralda County Board of County Commissioners.

Approval of Abatement:

Director Humm: Based on these findings, I conclude that the Bighorn I Solar Energy and Battery Project satisfies or exceeds all the applicable statutory requirements for a partial abatement of both local sales and use taxes and the taxes imposed pursuant to chapter 361 of NRS. I therefore grant the application pursuant to Chapter 701A of NRS.

I will issue a written Findings of Fact, Conclusions of Law, and Order not later than 10 business days after the hearing concludes.

Once the Order is issued, the Applicant must execute a Renewable Energy Tax Abatement Agreement with the Nevada Governor's Office of Energy, as required in subsection (1)(a) of NRS 701A.365. By entering the Agreement, the Applicant agrees that the facility will, after the abatement becomes effective, continue in operation in this State for at least 10 years and will continue to meet the eligibility requirements for the abatement. The Agreement also binds successors in interest to the facility for the specified period. I will issue a certificate of eligibility for the abatement only after the Agreement is executed.

Director Humm: Are there any questions?

Johathan Hart Redlingshafer: Just to clarify, we'll have to receive the documentation for approval, apply as required and what was the very last step there?

Marjorie Hilke: Once this is over, I will get all the final paperwork set done up. I will send it to you to sign and Director Humm will sign and everything will be executed. We have 10 days.

Director Humm: Your application is submitted. We'll just given that my findings were to approve, we'll send you the final contract within 10 days for your review. We can get that signed off and then we can send that over to the appropriate parties meaning ourselves.

Johathan Hart Redlingshafer: Understood, thank you for the clarification.

Director Humm: Congratulations. This has been approved. Marjorie and team will work with you on getting the contract finalized. Thank you everyone for all your hard work on this; Marjorie, Nicole, Leah and Amber. Thank you all for your attendance and participation. Congratulations and thank you for bringing these jobs and capital investment into this state.

Adjournment at 1:17 PM