



NEVADA GOVERNOR'S OFFICE OF ENERGY

Facility Information:	Southern Bighorn I Solar Energy and Battery Project		
Date of Submittal to GOE:	6/30/2026		
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:	300MS 8ME LLC		
Department of Taxation's Tax Payer ID number:	[REDACTED]		
Federal Employer ID number (FEIN, EIN or FID):	81-5036096		
NAICS Code:	221114		
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:	Several, please refer to application details		
Taxation District where facility is located:	Moapa Reservation within Clark Co, NV		
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:	300 MW AC		
Net Output Production Capacity of the Facility in MW:	300 MW AC		
Annual Net Production Capacity of the Facility in MWh (or other appropriate unit):	872,632 MWh		
Estimated total capital investment:	\$939,130,197		
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 Commerical Operation Date (COD) of the facility:	Q3 2028	
Construction period (in months). Note: time period must match payroll calculations	23	
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°32'43.74"N, 114°45'6.72"W
Size of the total Facility Land (acre):	2328	

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 approval of solar energy ground lease is expected by July 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 / Nevada State Historic Preservation Officer / Bureau of Land Management	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 ?	400	
Number of anticipated construction employees who will be employed during the entire construction phase that will be Nevada Residents ?	200 Minimum	
Average anticipated hourly wage of construction employees, excluding management and administrative employees:	\$55.25 Minimum	
Number of anticipated construction employees who will be employed during the second-quarter of construction ?	200	
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 ?	at least 100	

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?	0	
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):
 300MS 8me LLC will ensure 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 theentire 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	107	103	210	\$ 119.00	\$ 24,990.00
Operator	15	14	29	\$ 118.41	\$ 3,433.89
Laborer	82	79	161	\$ 83.46	\$ 13,437.06
			0		\$ -
			0		\$ -
			0		\$ -
			0		\$ -
			0		\$ -
TOTAL					
	204	196	400	\$ 104.65	\$ 41,860.95
TOTAL CONSTRUCTION PAYROLL					
	\$				154,048,296.00

Man Hours/Week	40
Total Construction Period	92
Man hours/Week	16,000
Total Payroll/Week	\$ 1,674,438.00
Total Payroll/Total Construction Period	\$ 154,048,296.00

** 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	59	52	111	\$ 119.00	\$ 13,209.00
Operator	10	7	17	\$ 118.41	\$ 2,012.97
Laborer	37	35	72	\$ 83.46	\$ 6,009.12
			0		\$ -
			0		\$ -
			0		\$ -
			0		\$ -
			0		\$ -

TOTAL	106	94	200	\$ 106.16	\$ 21,231.09
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TOTAL CONSTRUCTION PAYROLL	\$ 10,190,923.20
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Man Hours/Week	40
Total Construction Period	12
Man hours/Week	8,000
Total Payroll/Week	\$ 849,243.60
Total Payroll/Total Construction Period	\$ 10,190,923.20

** 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.

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:	300MS 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:	300MS 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

(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.

(5) Attach additional sheets as necessary.

[illegible]



Schedule 2 - Improvements

Company Name:	300MS 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 Construction Cost
Substation, Transmission, & MV OH EPC	N/A	2028	
Transformers	N/A	2028	
Breakers	N/A	2028	
Modules	N/A	2028	
Module Installation	N/A	2028	
Site Preparation (ground prep, roads, revegetation, f	N/A	2028	
SCADA/MET	N/A	2028	
Foundations	N/A	2028	
Trackers	N/A	2028	
Inverters	N/A	2028	
Electrical - AC & DC	N/A	2028	
PV EPC Engineering and OH	N/A	2028	
O&M Building	N/A	2028	
Battery Energy Storage Equipment	N/A	2028	
Battery Energy Storage EPC	N/A	2028	

Grand Total

\$939,130,197



Schedule 3 - Real Property Land

Company Name:	300MS 8me LLC
Division:	N/A

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

A Line #	B County	C Where Situated		D Tax District	E Brief Description, Size of the Land (acre), Date Acquired	F Owned (O) Leased (L) Rented (R)	G G/L Account Number (if applicable)	H Purchase Price (if applicable)	I Assessor's Taxable Value
		City or Town							
1	CLARK	N/A		N/A	Moapa Tribal Land, part of 2328 Acres	L	N/A	N/A	N/A
2	CLARK	N/A		N/A	Moapa Tribal Land, part of 2328 Acres	L	N/A	N/A	N/A
3	CLARK	N/A		N/A	Moapa Tribal Land, part of 2328 Acres	L	N/A	N/A	N/A
4	CLARK	N/A		N/A	Moapa Tribal Land, part of 2328 Acres	L	N/A	N/A	N/A
5	CLARK	N/A		N/A	Moapa Tribal Land, part of 2328 Acres	L	N/A	N/A	N/A
6	CLARK	N/A		N/A	Moapa Tribal Land, part of 2328 Acres	L	N/A	N/A	N/A
7	CLARK	N/A		N/A	BLM Gentile ROW for MV lines, gen-tie, and access roads. The ROW is approximately 160.69 acres.	L		N/A	N/A
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:	300MS 8me LLC
Division:	N/A

(1) List each operating lease for real or personal property. Designate whether the lease is for real or personal property in Col. C.

(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.

(5) Attach additional sheets as necessary.

[illegible]

Company Name:	300MS 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.

A	B	C	D	E	F
Contributions in Aid of Construction (CIAC) Itemized Description	G/L Account No. (if applicable)	Real or Personal Property?	Number of Units	Replacement Cost Per Unit	Estimated Total Replacement Cost
Interconnection Facilities to be Owned by NV Energy	N/A	Personal Property	1		
				Grand Total \$	



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 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	\$ -

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

- Venkatesh Inti

Chief Development Officer of Avantus LLC, duly authorized

— Signed by:

Venkatesh Inti

—E6D4A3C344EA4DB...

Signature:

6/26/2026

20 of 22



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

Avantus Energy LLC • 655 W Broadway, Suite 1550 • San Diego, CA 92101

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

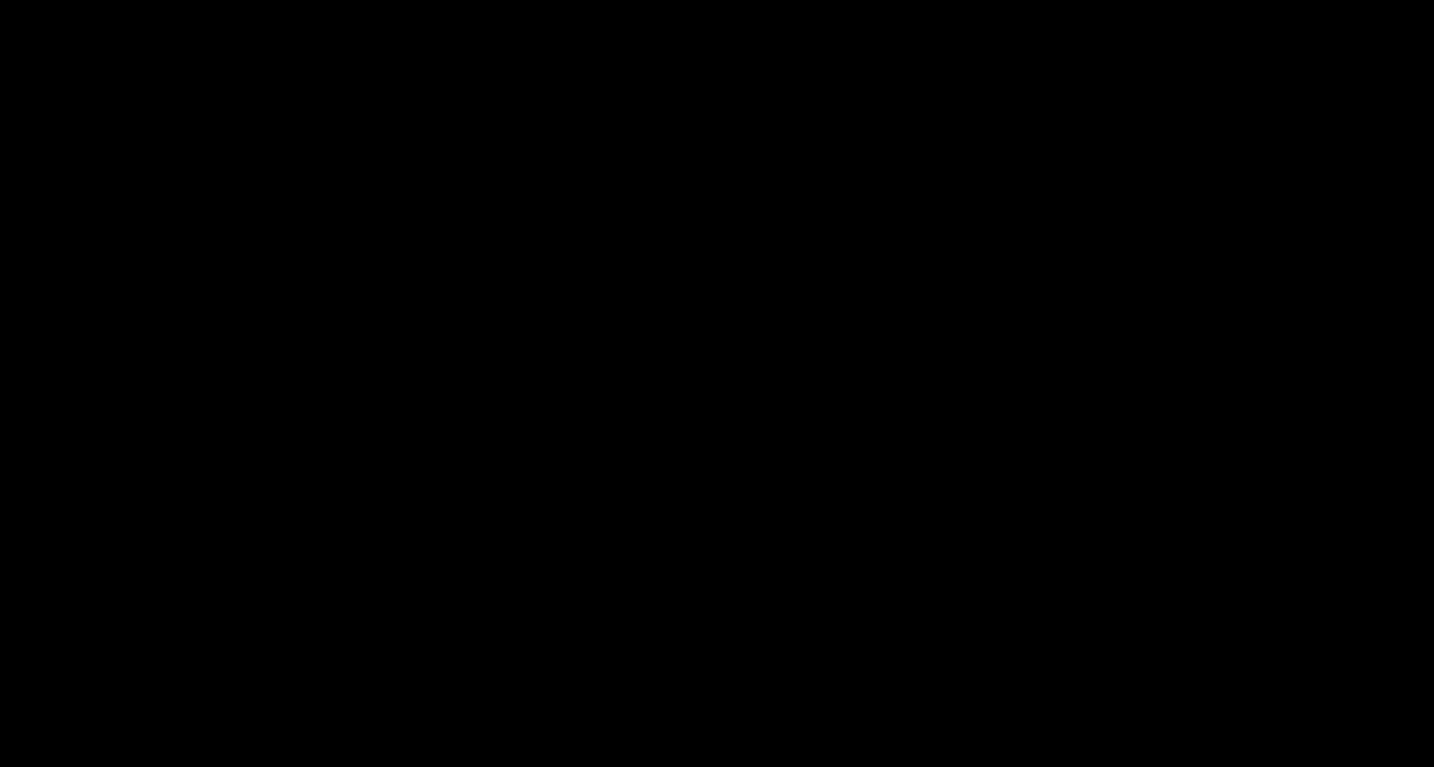
for

**300MS 8ME LLC
“Southern Bighorn Solar 1”**

1. DESCRIPTION OF TECHNOLOGY AND FACILITY:

300MS 8ME LLC (“Southern Bighorn Solar 1”, “SBS 1”, or the “Project”) will be a 300 MW-ac solar photovoltaic solar power generating facility, coupled with a 300 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 2,328 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 a 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 1 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 1 and NV Energy executed a Large Generator Interconnection Agreement (“LGIA”) which was amended and restated on June 15, 2026.



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 2,328 leased acres on the Reservation.

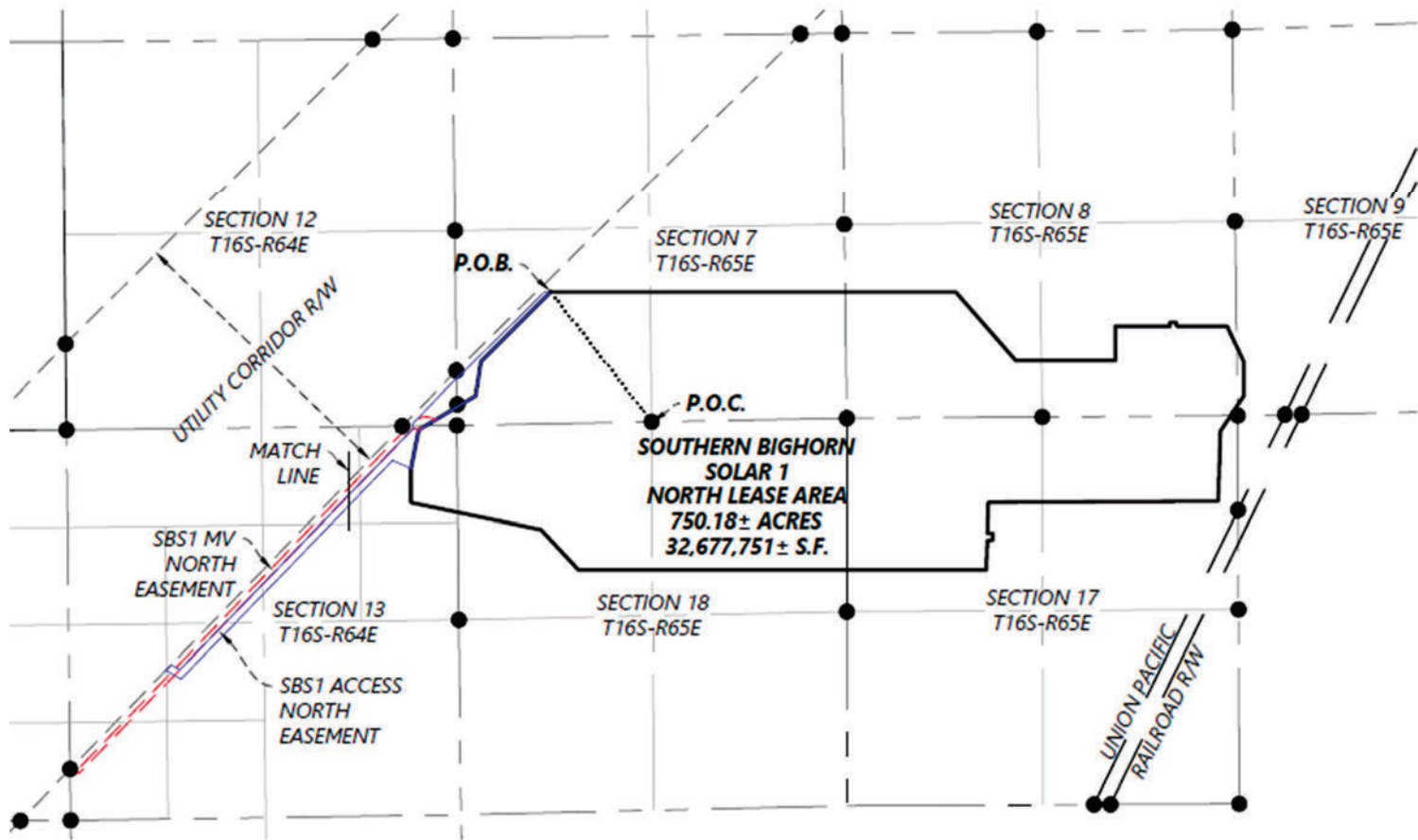
The legal description of the land being leased from the Tribe is as follows:

SOUTHERN BIGHORN SOLAR 1 NORTH LEASE AREA

A PORTION OF SECTIONS 7, 8, 9, 17 AND 18 IN TOWNSHIP 16 SOUTH, RANGE 65 EAST AND A PORTION OF SECTIONS 12 AND 13 IN TOWNSHIP 16 SOUTH, RANGE 64 EAST OF THE MOUNT DIABLO MERIDIAN, CLARK COUNTY, NEVADA, DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 7, MONUMENTED BY A 1986 BLM ALUMINUM CAP FROM WHICH THE SOUTHEAST SECTION CORNER OF SAID SECTION 7 MONUMENTED BY A 1986 BLM ALUMINUM CAP BEARS NORTH 88°56'14" EAST, A DISTANCE OF 2635.44 FEET;

THENCE NORTH 37°57'15" WEST, A DISTANCE OF 2216.44 FEET TO THE POINT OF BEGINNING;
THENCE NORTH 89°59'32" EAST, A DISTANCE OF 5468.61 FEET;
THENCE SOUTH 54°06'17" EAST, A DISTANCE OF 6.27 FEET;
THENCE SOUTH 41°06'44" EAST, A DISTANCE OF 1229.22 FEET;
THENCE NORTH 90°00'00" EAST, A DISTANCE OF 1340.59 FEET;
THENCE NORTH 00°15'22" WEST, A DISTANCE OF 465.10 FEET;
THENCE NORTH 90°00'00" EAST, A DISTANCE OF 742.30 FEET;
THENCE NORTH 00°00'00" EAST, A DISTANCE OF 52.59 FEET;
THENCE NORTH 90°00'00" EAST, A DISTANCE OF 83.19 FEET;
THENCE SOUTH 00°00'00" EAST, A DISTANCE OF 52.59 FEET;
THENCE NORTH 90°00'00" EAST, A DISTANCE OF 688.37 FEET;
THENCE SOUTH 25°11'47" EAST, A DISTANCE OF 532.44 FEET;
THENCE SOUTH 00°00'00" EAST, A DISTANCE OF 450.04 FEET;
THENCE SOUTH 33°46'19" WEST, A DISTANCE OF 575.54 FEET;
THENCE SOUTH 01°39'51" WEST, A DISTANCE OF 943.91 FEET;
THENCE SOUTH 89°41'17" WEST, A DISTANCE OF 3102.67 FEET;
THENCE SOUTH 01°45'59" WEST, A DISTANCE OF 414.48 FEET;
THENCE NORTH 90°00'00" EAST, A DISTANCE OF 72.92 FEET;
THENCE SOUTH 00°00'00" EAST, A DISTANCE OF 92.77 FEET;
THENCE SOUTH 87°46'37" WEST, A DISTANCE OF 75.90 FEET;
THENCE SOUTH 01°52'36" WEST, A DISTANCE OF 402.64 FEET;
THENCE NORTH 90°00'00" WEST, A DISTANCE OF 5503.86 FEET;
THENCE NORTH 43°04'40" WEST, A DISTANCE OF 746.63 FEET;
THENCE NORTH 78°17'33" WEST, A DISTANCE OF 1790.78 FEET;
THENCE NORTH 00°00'00" EAST, A DISTANCE OF 460.26 FEET;
THENCE NORTH 11°13'28" EAST, A DISTANCE OF 533.59 FEET;
THENCE NORTH 59°12'55" EAST, A DISTANCE OF 894.44 FEET;
THENCE NORTH 08°44'46" EAST, A DISTANCE OF 461.70 FEET;
THENCE NORTH 45°03'55" EAST, A DISTANCE OF 1331.65 FEET TO THE POINT OF BEGINNING AND THERE TERMINATING.



SOUTHERN BIGHORN SOLAR 1 SOUTH LEASE AREA

A PORTION OF SECTIONS 22, 25, 26, 27, 34, 35, AND 36 ALL IN TOWNSHIP 16 SOUTH, RANGE 64 EAST OF THE MOUNT DIABLO MERIDIAN,

CLARK COUNTY, NEVADA, DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 34, MONUMENTED BY A 1987 BLM BRASS CAP FROM WHICH THE

SOUTHEAST CORNER OF SAID SECTION 34 MONUMENTED BY A 1987 BLM BRASS CAP BEARS NORTH 89°32'39" EAST, A DISTANCE OF 2639.13 FEET;

THENCE NORTH 83°05'25" WEST, A DISTANCE OF 904.44 FEET TO THE POINT OF BEGINNING;

THENCE NORTH 00° 10' 32" WEST, A DISTANCE OF 1903.37 FEET;

THENCE NORTH 86° 09' 23" WEST, A DISTANCE OF 394.79 FEET;

THENCE NORTH 55° 58' 50" WEST, A DISTANCE OF 47.10 FEET;

THENCE NORTH 90° 00' 00" WEST, A DISTANCE OF 569.67 FEET;

THENCE NORTH 00° 52' 08" EAST, A DISTANCE OF 956.57 FEET;

THENCE NORTH 37° 28' 30" EAST, A DISTANCE OF 296.89 FEET;

THENCE NORTH 02° 10' 16" EAST, A DISTANCE OF 219.82 FEET;

THENCE NORTH 40° 29' 10" EAST, A DISTANCE OF 596.67 FEET;

THENCE NORTH 13° 42' 45" EAST, A DISTANCE OF 892.05 FEET;

THENCE NORTH 09° 05' 37" EAST, A DISTANCE OF 459.53 FEET;

THENCE NORTH 23° 06' 51" EAST, A DISTANCE OF 497.82 FEET;

THENCE NORTH 35° 07' 14" EAST, A DISTANCE OF 588.35 FEET;

THENCE NORTH 36° 19' 16" EAST, A DISTANCE OF 585.53 FEET;

THENCE NORTH 89° 51' 25" EAST, A DISTANCE OF 925.66 FEET;

THENCE NORTH 54° 07' 40" EAST, A DISTANCE OF 491.74 FEET;

THENCE NORTH 27° 25' 29" WEST, A DISTANCE OF 515.73 FEET;

THENCE NORTH 12° 02' 49" WEST, A DISTANCE OF 441.28 FEET;

THENCE NORTH 86° 33' 57" WEST, A DISTANCE OF 456.53 FEET;

THENCE NORTH 00° 00' 00" EAST, A DISTANCE OF 476.28 FEET;

THENCE NORTH 28° 04' 54" EAST, A DISTANCE OF 517.95 FEET;

THENCE NORTH 24° 32' 34" EAST, A DISTANCE OF 491.97 FEET;

THENCE NORTH 41° 52' 58" EAST, A DISTANCE OF 669.95 FEET;

THENCE NORTH 43° 05' 51" EAST, A DISTANCE OF 391.42 FEET;

THENCE NORTH 43° 45' 17" EAST, A DISTANCE OF 269.70 FEET;

THENCE NORTH 44° 58' 11" EAST, A DISTANCE OF 597.61 FEET;

THENCE NORTH 79° 39' 01" EAST, A DISTANCE OF 94.16 FEET;

THENCE SOUTH 13° 03' 58" EAST, A DISTANCE OF 17.37 FEET;

THENCE NORTH 90° 00' 00" EAST, A DISTANCE OF 167.50 FEET;

THENCE SOUTH 46° 14' 56" EAST, A DISTANCE OF 3.46 FEET;

THENCE SOUTH 25° 38' 58" EAST, A DISTANCE OF 400.65 FEET;

THENCE SOUTH 19° 03' 22" EAST, A DISTANCE OF 233.39 FEET;

THENCE SOUTH 12° 02' 49" EAST, A DISTANCE OF 354.54 FEET;

THENCE SOUTH 00° 04' 54" EAST, A DISTANCE OF 326.05 FEET;

THENCE SOUTH 89° 50' 38" EAST, A DISTANCE OF 601.47 FEET;

THENCE SOUTH 00° 01' 39" WEST, A DISTANCE OF 967.54 FEET;

THENCE SOUTH 79° 23' 57" WEST, A DISTANCE OF 771.63 FEET;

THENCE SOUTH 00° 00' 00" WEST, A DISTANCE OF 874.82 FEET;

THENCE SOUTH 40° 52' 56" WEST, A DISTANCE OF 637.84 FEET;

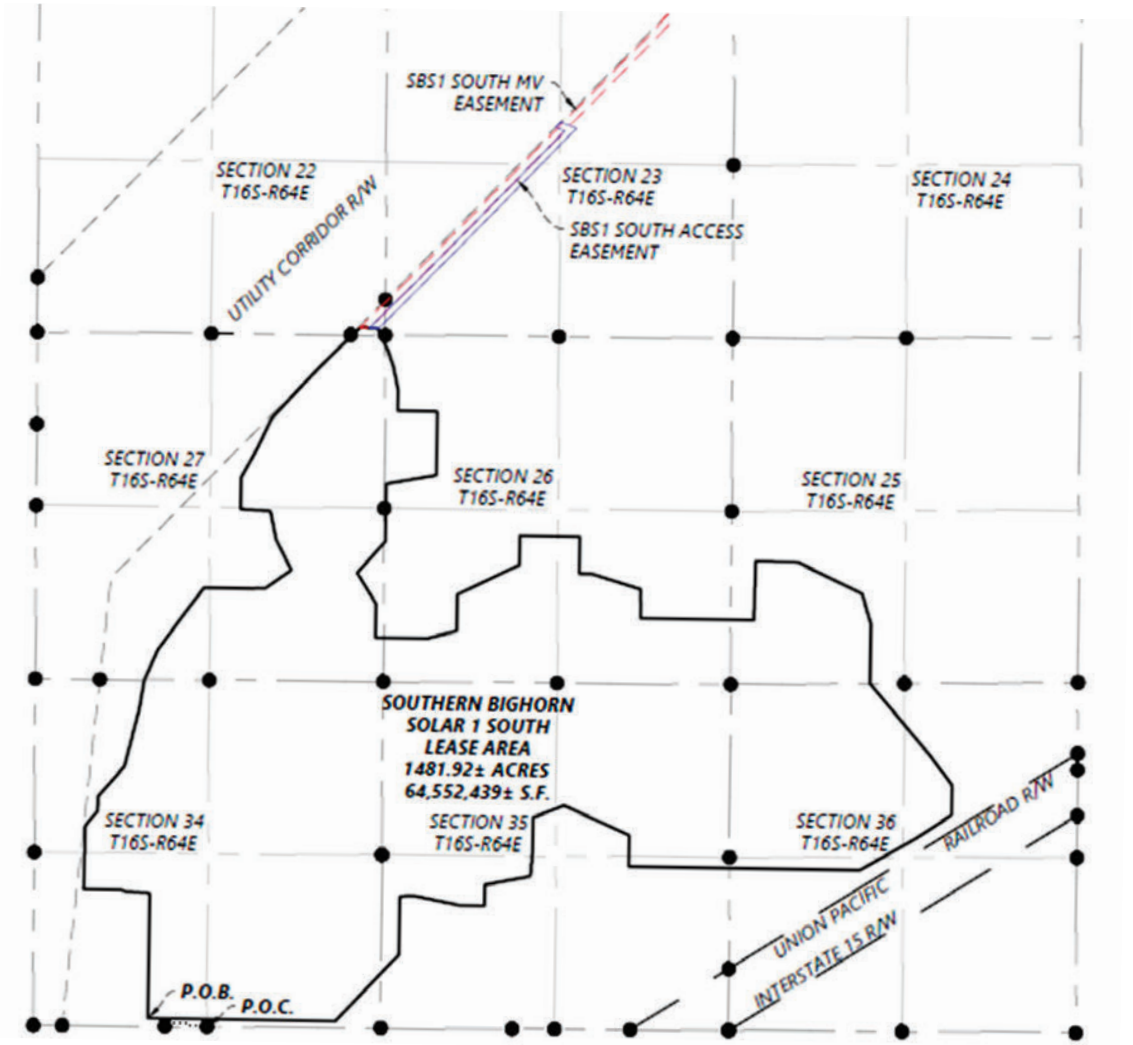
THENCE SOUTH 32° 09' 05" EAST, A DISTANCE OF 550.28 FEET;

THENCE SOUTH 00° 00' 00" EAST, A DISTANCE OF 514.81 FEET;

THENCE NORTH 90° 00' 00" EAST, A DISTANCE OF 782.18 FEET;

THENCE NORTH 75° 02' 42" EAST, A DISTANCE OF 465.87 FEET;

THENCE NORTH 00° 00' 00" EAST, A DISTANCE OF 555.19 FEET;
THENCE NORTH 63° 40' 27" EAST, A DISTANCE OF 1012.21 FEET;
THENCE NORTH 90° 00' 00" EAST, A DISTANCE OF 10.46 FEET;
THENCE NORTH 53° 10' 20" EAST, A DISTANCE OF 25.44 FEET;
THENCE NORTH 00° 00' 00" EAST, A DISTANCE OF 450.27 FEET;
THENCE NORTH 90° 00' 00" EAST, A DISTANCE OF 893.47 FEET;
THENCE SOUTH 60° 52' 31" EAST, A DISTANCE OF 22.65 FEET;
THENCE SOUTH 00° 00' 00" EAST, A DISTANCE OF 558.18 FEET;
THENCE NORTH 90° 00' 00" EAST, A DISTANCE OF 189.46 FEET;
THENCE SOUTH 73° 20' 05" EAST, A DISTANCE OF 777.49 FEET;
THENCE SOUTH 00° 00' 00" WEST, A DISTANCE OF 95.50 FEET;
THENCE SOUTH 00° 36' 40" EAST, A DISTANCE OF 348.94 FEET;
THENCE NORTH 89° 58' 57" EAST, A DISTANCE OF 1717.88 FEET;
THENCE NORTH 01° 41' 11" EAST, A DISTANCE OF 348.54 FEET;
THENCE NORTH 00° 00' 05" WEST, A DISTANCE OF 71.52 FEET;
THENCE NORTH 01° 13' 02" EAST, A DISTANCE OF 482.48 FEET;
THENCE SOUTH 88° 42' 05" EAST, A DISTANCE OF 640.25 FEET;
THENCE SOUTH 65° 02' 08" EAST, A DISTANCE OF 1078.65 FEET;
THENCE SOUTH 17° 14' 43" EAST, A DISTANCE OF 482.91 FEET;
THENCE SOUTH 00° 03' 34" EAST, A DISTANCE OF 902.09 FEET;
THENCE SOUTH 40° 36' 17" EAST, A DISTANCE OF 642.58 FEET;
THENCE SOUTH 40° 29' 10" EAST, A DISTANCE OF 592.69 FEET;
THENCE SOUTH 42° 14' 47" EAST, A DISTANCE OF 177.69 FEET;
THENCE SOUTH 36° 53' 06" EAST, A DISTANCE OF 576.20 FEET;
THENCE SOUTH 00° 03' 58" WEST, A DISTANCE OF 453.10 FEET;
THENCE SOUTH 55° 48' 14" WEST, A DISTANCE OF 497.74 FEET;
THENCE SOUTH 57° 25' 42" WEST, A DISTANCE OF 190.45 FEET;
THENCE SOUTH 59° 42' 16" WEST, A DISTANCE OF 933.51 FEET;
THENCE NORTH 89° 59' 51" WEST, A DISTANCE OF 3508.14 FEET;
THENCE NORTH 00° 00' 00" EAST, A DISTANCE OF 469.23 FEET;
THENCE NORTH 66° 10' 59" WEST, A DISTANCE OF 1094.03 FEET;
THENCE SOUTH 68° 08' 29" WEST, A DISTANCE OF 504.71 FEET;
THENCE SOUTH 00° 38' 41" EAST, A DISTANCE OF 420.93 FEET;
THENCE SOUTH 03° 03' 15" WEST, A DISTANCE OF 477.52 FEET;
THENCE SOUTH 78° 48' 18" WEST, A DISTANCE OF 709.48 FEET;
THENCE SOUTH 00° 00' 00" EAST, A DISTANCE OF 318.83 FEET;
THENCE NORTH 90° 00' 00" WEST, A DISTANCE OF 379.45 FEET;
THENCE NORTH 79° 15' 01" WEST, A DISTANCE OF 718.26 FEET;
THENCE NORTH 90° 00' 00" WEST, A DISTANCE OF 74.23 FEET;
THENCE SOUTH 81° 19' 35" WEST, A DISTANCE OF 132.29 FEET;
THENCE SOUTH 00° 00' 00" EAST, A DISTANCE OF 875.01 FEET;
THENCE SOUTH 42° 41' 31" WEST, A DISTANCE OF 1402.41 FEET;
THENCE NORTH 90° 00' 00" WEST A DISTANCE OF 2842.81 FEET TO THE POINT OF BEGINNING AND THERE TERMINATING.



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/NW1/4.

(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)

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 with Docket number 26-05007. It will include the PPA entered into between NV Energy and 300MS 8me LLC. 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

Avantus develops, owns, and operates utility-scale clean energy projects across California and the Desert Southwest. Our 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 delivers affordable, reliable clean energy solutions that meet America's growing energy demand.

Founded in 2009, and headquartered in San Diego, Avantus has built a strong reputation for delivering next-generation solar with competitive project economics. Our 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 has developed more than two dozen large-scale projects now operating or under construction, totaling over 7 GW of solar and energy storage.

Avantus 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

Yes, an additional 100 MW Solar and 400 MWH Battery storage project is planned and in development which will also be located on the Moapa River Indian Reservation in Clark County, NV. This project, named Southern Bighorn 2 (SBS 2), will submit a separate RETA application.

7. WEBSITE LINK TO COMPANY PROFILES

<https://avantus.com/>

8. COPY OF CURRENT NEVADA BUSINESS LICENSE

SECRETARY OF STATE



NEVADA STATE BUSINESS LICENSE

300MS 8ME LLC

Nevada Business Identification # NV20191110276

Expiration Date: 02/28/2027

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.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 12/22/2025.

FVAguilar

Certificate Number: B202512226367889

You may verify this certificate

online at <https://www.nvsilverflume.gov/home>

FRANCISCO V. AGUILAR
Secretary of State