WYOMING COUNTY
Innovative Solutions for Business Growth

September 5, 2025

Perry Community Solar, LLC
520 Broad Street
Newark NJ 07102

Re: Wyoming County Industrial Development Agency and Perry Community Solar, LLC – Solar Project in the Village of Perry.

Ladies and Gentlemen:

Pursuant to a resolution duly adopted on July 10, 2025 (the "Resolution"), the Wyoming County Industrial Development Agency (the "Agency") appointed Perry Community Solar, LLC (the "Company") the true and lawful agent of the Agency to undertake a certain project (the "Project") consisting of: the construction and equipping of a 3.0 megawatt (MW) AC solar photo-voltaic electric generating facility comprised of solar panel arrays, racking, solar modules, inverters, electrical wiring and other system components (the "Project"), to be located at 200 North Main Street in the Village of Perry.

This appointment includes authority to purchase on behalf of the Agency all materials to be incorporated into and made an integral part of the Facility and the following activities as they relate to any construction, erection and completion of any buildings, whether or not any materials, equipment or supplies described below are incorporated into or become an integral part of such buildings: (1) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with construction and equipping, (2) all purchases, rentals, uses or consumption of supplies, materials, utilities and services of every kind and description used in connection with construction and equipping and (3) all purchases, leases, rentals and uses of equipment, machinery and other tangible personal property (including installation costs), installed or placed in upon or under such building or facility, including all repairs and replacements of such property.

This appointment further stipulates that the purchase of goods and services relating to the Project which are subject to New York State and local sales and use taxes, as authorized by the Resolution, may not exceed an aggregate amount of $3,871,700, and, therefore, the value of the sales and use tax exemption benefits authorized and approved by the Agency for the Project pursuant to the Resolution, cannot exceed an aggregate amount of $309,326.

This agency appointment includes the power to delegate such agency, in whole or in part to agents, subagents, contractors, subcontractors, contractors and subcontractors of such agents and subagents and to such other parties as the Company chooses, as is set forth in the Project Agreement,

dated as of September 05, 2025 , by and between the Agency and the Company (referred to herein as the "Project Agreement"). As further set forth in the Project Agreement, the Agency will complete "IDA Appointment of Project Operator or Agent For Sales Tax Purposes" (NYS Form ST-60) for the Company and the Agency will execute said form forward said form to the New York State ("State") Department of Taxation and Finance within thirty (30) days of appointment.

As further set forth in the Project Agreement, in order to be entitled to use the exemption from New York State Sales and Use Taxes ("Sales Tax"), the Company, its agents, subagents, contractors and subcontractors should present to the supplier or vendor of materials for the Project, a completed "IDA Agent or Project Operator Exempt Purchase Certificate" (NYS Form ST-123), to show that the Company, its agents, subagents, contractors and subcontractors are each acting as agent for the Agency in making the purchases of tangible personal property or services for use in the Project, thereby relieving such vendor or seller from the obligation to collect Sales Tax with respect to the construction and installation and equipping of the Facility. In connection therewith, it is necessary for the Company to identify the Project on each bill or invoice and indicate thereon which of the Company, its agents, subagents, contractors and subcontractors acted as agent for the Agency in making the purchases. Copies of each NYS Form ST-123 issued by the Company to a seller shall be forwarded to the Agency within thirty (30) days following the issuance by the Company.

As further set forth in the Project Agreement, the Company is required to file an annual statement with the State Department of Taxation and Finance on "Annual Report of Sales and Use Tax Exemptions" (NYS Form ST-340) regarding the value of sales and use tax exemptions the Company, its agents, consultants or subcontractors have claimed pursuant to the agency conferred on the Company by the Agency with respect to this Project, and the Company is required to provide a copy of same to the Agency within thirty (30) days of each filing; provided, however, in no event later than February 15th of each year.

The agency conferred on the Company by the Agency is limited to the Project, and will expire on **July 31, 2026.** The Company may apply to extend this agency authority by showing good cause; *provided, however, the exemption for leases executed prior to said date shall continue through the term or extended term of said lease and any acquisition of said leased property*. Should the agency authority be extended beyond such date, the agency created will continue for as long as the period approved by the Agency for such extension.

This letter is provided for the sole purpose of describing the exemption from Sales Tax for this Project only. No other principal/agent relationship is intended or may be implied or inferred by this letter.

This letter is being issued pursuant to the Project Agreement and is subject to any further terms and conditions contained therein. All agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project should be aware of the Project Agreement and obtain a copy thereof.

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As further set forth in the Project Agreement, except to the extent of bond proceeds (to the extent bonds are issued by the Agency with respect to the Project), the Agency is not liable, either directly or indirectly or contingently, upon any such contract, agreement, invoice, bill or purchase order in any manner and to any extent whatsoever (including payment or performance obligations), and the Company is the sole party liable thereunder.

Very truly yours,

WYOMING COUNTY INDUSTRIAL DEVELOPMENT AGENCY

By: James Pierce
Name: James Pierce
Title: Executive Director

Department of Taxation and Finance

IDA Appointment of Project Operator or Agent
For Sales Tax Purposes

ST-60 (1/18)

The industrial development agency or authority (IDA) **must** submit this form within **30 days** of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

For IDA use only

IDA information

Name of IDA	IDA project number (use OSC numbering system for projects after 1998)
Wyoming County Industrial Development Agency	5601-23-02
Street address 36 Center Street, Suite D	**Telephone number** 585-786-3764
City Warsaw **State** New York **ZIP code** 14569	**Email address** *(optional)* jpierce@wycoida.org

Project operator or agent information

Name of IDA project operator or agent	Mark an *X* in the box if directly appointed by the IDA	Employer identification or Social Security number
Perry Community Solar, LLC	☒	88-2652759
Street address 520 Broad Street	**Telephone number** 973-438-3125	**Primary operator or agent?** Yes ☒ No ☐
City Newark **State** NJ **ZIP code** 07102	**Email address (optional)**	

Project information

Name of project: Perry Community Solar, LLC

Street address of project site: 200 North Main Street

City: Perry State: New York ZIP code: 14538 Email address (optional):

Purpose of project: Solar energy generating facility

Description of goods and services intended to be exempted from New York State and local sales and use taxes: See attached

Date project operator or agent Appointed (mmddyy)	Date project operator or agent status ends (mmddyy)	Mark an *X* in the box if this is an extension to an original project
07-10-25	07-31-26	☐

Estimated value of goods and services that will be exempt from New York State and local sales and use tax	Estimated value of New York State and local sales and use tax exemption provided
$3,871,700.00	$389,736.00

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA	Print title	
James Pierce James Pierce	Executive Director	
	Date 09-05-25	**Telephone number** (585 786-3764

Attachment to St-60

Description of goods and services intended to be exempted from New York State and local sales and use taxes:

All materials to be incorporated into and made an integral part of the Facility and the following activities as they relate to any construction, erection and completion of any buildings, whether or not any materials, or supplies described below are incorporated into or become an integral part of such buildings: (i) all purchases, leases, rental and or other uses of tools, machinery and equipment in connection with renovation and equipping, (ii) all purchases, rentals uses or consumption of supplies, materials and services of every kind and description used in connection with renovation and equipping, and (iii) all purchases, leases, rentals and uses of equipment, machinery and other tangible personal property (including installation costs), installed or placed in, upon or under such building or Facility, including all repairs and replacements of such property.