

FIRST AMENDMENT AND NOTICE OF ASSIGNMENT

COUNTY OF EL DORADO – RES-BCT

This notice of assignment and first amendment (“Amendment”) to the Solar Power Purchase Agreement (the “Agreement”) between County of El Dorado (“County”) and Westbound Solar 2, LLC, as assignee of REC Solar Commercial Corporation, a Delaware corporation (“REC”) and an affiliate of Westbound Solar 2, LLC (“Provider”), is entered into as of the date of the last signature below (the “Effective Date”). Provider and County are collectively referred to herein as “Parties” and each of them as a “Party”.

WHEREAS, County and REC entered into that certain Solar Power Purchase Agreement dated March 19, 2019 at the Site located at 212 Industrial Drive and 200 Industrial Drive, Placerville, CA 95667.

WHEREAS, pursuant to Section 19.A(b) of the Agreement, REC may, without the prior written consent of County, assign the Agreement to an affiliate of REC which is under common control with REC.

WHEREAS, on March 26, 2020, REC assigned to Provider, which is an affiliate of REC and is under common control with REC, all of REC’s right, title and interest in the Agreement and Provider has assumed REC’s right, title and interest in the Agreement. Provider has the financial capability to maintain the System as well as provide the services contemplated in the Agreement in a manner required by the Agreement.

WHEREAS, in accordance with Section 4.F of the Agreement, Provider and County have entered into five (5) Change Orders as of the date of this Amendment for various scope and cost increases to the project and to reflect the actual Distributed Utility Upgrades costs, as further described in Attachment 1 to this Amendment for reference.

WHEREAS, the Parties further desire to amend Section 19.A, Assignment, Section 22.B, Notices, and Exhibits B, C, and D in the Agreement to reflect the adjustments to the PPA rates, Termination Values, and Site Purchase Option Price based on the confirmed Distribution Utility Upgrades costs and the executed Change Orders.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree to amend the Agreement as follows:

1. Section 19.A Assignment is amended in part to insert the following sentence to the end of the paragraph: “For assignments that do not require prior written consent of County as provided in this section, Provider shall notify County in writing of said assignment and submit to the County a new Payee Data Record Form, attached to this Amendment as Attachment 5 and incorporated herein by reference, to establish the new payment entity. Said notice shall become

part of this Agreement as an addendum upon acknowledgment in writing by County Contract Administrator and no further amendment of the Agreement shall be necessary.

2. Section 22.B Notices is amended in part to change the Provider contact information as stated below, and to insert the following sentence to the end of the paragraph: "Said notice shall become part of this Agreement as an addendum, and no further amendment of the Agreement shall be necessary." All information under "If to Provider" shall be deleted and replaced with the below contact information:

- (a) Westbound Solar, LLC
c/o Duke Energy Renewables Solar, LLC
550 South Caldwell Street, Suite 600
Charlotte, NC 28202
Att: Sydne Stone, Renewables Asset Manager
Phone: (980) 373-8021
Email: sydne.stone@duke-energy.com

3. Exhibit B, Site Power Price Chart: Exhibit B shall be deleted in its entirety and replaced with a "Revised Exhibit B," attached to this Amendment as Attachment 2 and incorporated herein by reference.
4. Exhibit C, Termination Values: Exhibit C shall be deleted in its entirety and replaced with a "Revised Exhibit C," attached to this Amendment as Attachment 3 and incorporated herein by reference.
5. Exhibit E, Description of Solar Facility: The first paragraph in the Description of the Public Safety Facility shall be deleted in its entirety and replaced with the following:

"The ground mounted system of the Solar Facility is located at 212 Industrial Drive, Placerville, CA 95667 at the North West side of the El Dorado County's Public Safety Facility. The four carport systems of the Solar Facility are located at 200 Industrial Drive, Placerville, CA 95667 at the South secured parking lot. The Solar Facility size is 1,878.12 kW DC."

6. Exhibit D, Site Purchase Option Price: Exhibit D shall be deleted in its entirety and replaced with a "Revised Exhibit D," attached to this Amendment as Attachment 4 and incorporated herein by reference.

7. General.

- (a) Entire Agreement. This Amendment along with the Agreement (including, in each case, any attachments, exhibits, and schedules) constitutes the entire agreement between the Parties relating to the subject matter hereof and shall supersede all other prior and contemporaneous understandings or agreements, both written and oral, between the Parties relating to the subject matter thereof.

(b) Effect of Amendment. Except as expressly amended by this Amendment, the Agreement remains in full force and effect. Each Party hereby represents to the other that the execution and delivery of this Amendment have been duly authorized by such Party. This Amendment may be executed in counterparts, each of which shall be deemed to be an original, and when taken together shall constitute one document. Delivery of an executed counterpart to this Amendment by electronic means shall be effective as delivery of a manually executed counterpart to this Amendment.

IN WITNESS HEREOF, the Parties have caused this Amendment to be executed by their duly authorized representatives as of the last date signed below.

County of El Dorado

Westbound Solar 2, LLC

Board of Supervisors "County"

Signed: _____

Signed: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

**Attest:
Clerk of the Board of Supervisors**

Signed: _____

Name: _____

Title: _____

Date: _____

Attachment 1

Summary of previous 5 Change Orders.

Credit for Site Improvement Cost due to County from REC as outlined in the Cost Reimbursement Agreement dated March 19, 2019		(\$150,000.00)
Sum of Additional Project Cost		\$289,223.00
Subtotal Project Added Cost		\$139,223.00
Interconnection Budgeted Cost		\$734,069.00
Actual Interconnection Cost		\$527,115.00
Subtotal Interconnection Cost Credit		(\$206,954.00)
Project Cost Changes		\$139,223.00
Interconnection Cost Credit		(\$206,954.00)
Total Cost Credit		(\$67,731.00)
Contracted Rate		\$0.12247 kWhac
Interconnection Rate Credit	(\$206,954.00)	\$0.00703 kWhac
CO Cost Rate Increase	\$139,223.00	\$0.00312 kWhac
Total Rate +/-		(\$0.00391 kWhac)
Amended PPA Rate		\$0.11856 kWhac

Attachment 2
Revised Exhibit B - Site Power Price Chart

Contract Period, Months	Contract Year	Power Price		Annual Production Estimate (kWh)
1-12	1	\$0.11856	/kWhac	3,141,600
13-24	2	\$0.11856	/kWhac	3,125,892
25-36	3	\$0.11856	/kWhac	3,110,263
37-48	4	\$0.11856	/kWhac	3,094,711
49-60	5	\$0.11856	/kWhac	3,079,238
61-72	6	\$0.11856	/kWhac	3,063,841
73-84	7	\$0.11856	/kWhac	3,048,522
85-96	8	\$0.11856	/kWhac	3,033,280
97-108	9	\$0.11856	/kWhac	3,018,113
109-120	10	\$0.11856	/kWhac	3,003,023
121-132	11	\$0.11856	/kWhac	2,988,008
133-144	12	\$0.11856	/kWhac	2,973,068
145-156	13	\$0.11856	/kWhac	2,958,202
157-168	14	\$0.11856	/kWhac	2,943,411
169-180	15	\$0.11856	/kWhac	2,928,694
181-192	16	\$0.11856	/kWhac	2,914,051
193-204	17	\$0.11856	/kWhac	2,899,480
205-216	18	\$0.11856	/kWhac	2,884,983
217-228	19	\$0.11856	/kWhac	2,870,558
229-240	20	\$0.11856	/kWhac	2,856,205
241-252	21	\$0.11856	/kWhac	2,841,924
253-264	22	\$0.11856	/kWhac	2,827,715
265-276	23	\$0.11856	/kWhac	2,813,576
277-288	24	\$0.11856	/kWhac	2,799,508
289-300	25	\$0.11856	/kWhac	2,785,511

Attachment 3

Revised Exhibit C - Termination Values

Contract Period, Months	Contract Year	Termination Value per Watt
1-12	1	\$3.60
13-24	2	\$2.63
25-36	3	\$2.44
37-48	4	\$2.24
49-60	5	\$2.04
61-72	6	\$1.83
73-84	7	\$1.77
85-96	8	\$1.71
97-108	9	\$1.65
109-120	10	\$1.58
121-132	11	\$1.51
133-144	12	\$1.43
145-156	13	\$1.36
157-168	14	\$1.28
169-180	15	\$1.20
181-192	16	\$1.12
193-204	17	\$1.03
205-216	18	\$0.94
217-228	19	\$0.84
229-240	20	\$0.74
241-252	21	\$0.63
253-264	22	\$0.52
265-276	23	\$0.40
277-288	24	\$0.27
289-300	25	\$0.24

Attachment 4

Revised Exhibit D - Site Purchase Option Price

Purchase Option Price:	
End of Year 6:	\$3,192,807
End of Year 10:	\$2,784,524
End of Year 15:	\$2,153,540
End of Year 20:	\$1,357,304
End of Year 25:	FMV

Attachment 5
Payee Data Record Form
(see next page)



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

PAYEE DATA RECORD

(Required in lieu of IRS W-9 when receiving payment from the County of El Dorado) Version: April 2014

PAYEE DATA RECORD	INSTRUCTIONS: Complete all information on this form. Sign, date, and return to the address shown at the bottom of this page. Prompt return of the fully completed form will prevent delays in processing payments. Information provided in this form will be used by the County of El Dorado to prepare Information Returns (Forms 1099), for withholding on payments to nonresident payees, and for reporting to the Employment Development Department (EDD).										
NAME AND ADDRESS	Name (as shown on your income tax return)										
	Business name/Doing business as/Disregarded entity name, if different from above										
	Physical address (number, street, and apt. or suite)						Remittance address (if different than physical)				
	City, state, zip code						City, state, zip code				
	Phone number				Fax number (optional)				Email (optional)		
FEDERAL TAX CLASSIFICATION & EXEMPTIONS	Check appropriate federal tax classification <input type="checkbox"/> Individual / sole proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Trust / estate <input type="checkbox"/> Other (see instructions) ▶ _____ <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation If you are a corporation, do you provide legal or medical services? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C Corporation, S=S Corporation, P=Partnership) _____										
	NOTE: IF YOU ARE A SINGLE MEMBER LLC (DISREGARDED ENTITY), ENTER THE TAX CLASSIFICATION OF THE OWNER IDENTIFIED ON THE NAME LINE.										
	Exempt payee code (if any) – see instructions _____ Exemption from FATCA reporting code (if any) – see instructions _____										
TAX IDENTIFICATION NUMBER	Tax identification number (TIN) Enter your TIN in the appropriate box. If you are an individual or sole proprietor, you must enter your SSN. You may choose to provide your EIN in addition to, but not instead of, the SSN. Single member LLCs (disregarded entities) must enter the TIN of the owner identified on the Name line.										
							Social Security Number				
RESIDENCY STATUS	Check appropriate box for residency status <input type="checkbox"/> California resident / exempt from nonresident withholding – qualified to do business in California or maintains a permanent place of business in California (attach CA Form 590) <input type="checkbox"/> California nonresident (see instructions)										
	NOTE: Payments to California nonresidents for services performed in California and for certain rents derived from properties located in California that exceed \$1,500 in a calendar year will be subject to 7% nonresident withholding unless you have obtained a waiver or have been approved for reduced withholding by the Franchise Tax Board. There is no withholding on payments for product and for services performed outside of California.										
	<input type="checkbox"/> Obtained Franchise Tax Board waiver of State withholding (attach a copy if applicable) <input type="checkbox"/> Obtained Franchise Tax Board approval for reduced withholding (attach a copy if applicable)										
California sales tax permit number											
(required only for California nonresident vendors that charge California sales tax)											
CERTIFICATION	Under penalties of perjury, I certify that: 1) the TIN shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me) and 2) I am not subject to backup withholding and 3) I am a U.S. citizen or other U.S. person and 4) the FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.										
	Authorized Payee Representative's Name (Type or Print)						Title				
	Signature				Date			Telephone			
Should my residency status or any other information provided above change, I will promptly notify County of El Dorado at the address listed above.											
RETURN FORM TO	Please return completed form to:										
	Department/office:										
	Mailing address:										
	Phone:			Fax:			Email:			20-1224 C 10 of 11	

COUNTY OF EL DORADO, PAYEE DATA RECORD (REVERSE)

<p style="text-align: center;">PAYEE DATA RECORD</p>	<p>A completed Payee Data Record is required for payments to all entities and will be kept on file at the County of El Dorado Auditor-Controller's Office. Payees who do not wish to complete the Payee Data Record may elect to not do business with the County of El Dorado. If the payee does not complete the form and the required payee data is not otherwise provided, payment may be reduced for federal backup withholding, California backup withholding and California nonresident withholding.</p>
<p style="text-align: center;">FEDERAL TAX CLASSIFICATION</p>	<p>Check the applicable federal tax classification. Note that if an LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.</p> <p>Individual: Enter the name shown on your income tax return. If the account is in joint names, list first, and then circle, the name of the person or entity whose SSN you entered on the form.</p> <p>Sole proprietor: Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as" name on the "Business name/Doing business as/Disregarded entity name" line.</p> <p>Partnership, C Corporation, or S Corporation: Enter the entity's name on the "Name" line and any business, trade, or "doing business as" name on the "Business name/Doing business as/Disregarded entity name" line.</p> <p>Disregarded entity: Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income should be reported. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (individual/sole proprietor, partnership, C corporation, S corporation, trust/estate).</p> <p>Limited liability company (LLC): If the person identified on the "Name" line is an LLC, check the "Limited Liability Company" box only and enter the appropriate code for the U.S. federal tax classification.</p> <p>Other entities: Enter your business name as shown on required U.S. federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade or DBA name on the "Business name/Doing business as/Disregarded entity name" line.</p>
<p style="text-align: center;">EXEMPTIONS</p>	<p>Exemptions: If you are exempt from backup withholding and/or FATCA reporting, enter in the exemptions box any code(s) that may apply to you. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions. The following codes identify payees that are exempt from backup withholding: 1 – an organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2); 2 – The United States or any of its agencies or instrumentalities; 3 – A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities; 4 – A foreign government or any of its political subdivisions, agencies, or instrumentalities; 5 – A corporation; 6 – A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States; 7 – A futures commission merchant registered with the Commodity Futures Trading Commission; 8 – A real estate investment fund; 9 – An entity registered at all times during the tax year under the Investment Company Act of 1940; 10 – A common trust fund operated by a bank under section 584(a); 11 – A financial institution; 12 – A middleman known in the investment community as a nominee or custodian; 13 – A trust exempt from tax under section 664 or described in section 4947.</p> <p>Exemption from FATCA reporting. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); B—The United States or any of its agencies or instrumentalities; C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities; D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i); E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i); F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.</p>
<p style="text-align: center;">TAX IDENTIFICATION NUMBER</p>	<p>Enter your tax identification number (TIN) in the appropriate box. If you are a single member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN. The TIN for individuals and sole proprietors is the Social Security Number (SSN). Sole proprietors may provide their EIN in addition to but not instead of a SSN.</p> <p>The County of El Dorado requires that all parties entering into business transactions that may lead to payment(s) from the County provide their Taxpayer Identification Number (TIN). The TIN is also required by the California Revenue and Taxation Code Section 18646 to facilitate tax compliance enforcement activities and the preparation of Form 1099 and other information returns as required by the Internal Revenue Code Section 6109(a).</p>
<p style="text-align: center;">RESIDENCY STATUS</p>	<p>Are you a California resident or nonresident?</p> <p>A corporation will be defined as a "resident" if it has a permanent place of business in California or is qualified through the Secretary of State to do business in California. A partnership is considered a resident partnership if it has a permanent place of business in California. An estate is a resident if the decedent was a California resident at time of death. A trust is a resident if at least one trustee is a California resident. For individuals and sole proprietors, the term "resident" includes every individual who is in California for other than a temporary or transitory purpose and any individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who comes to California for a purpose that will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.</p> <p>Payments to all nonresidents may be subject to withholding. Nonresident payees performing services in California or receiving certain rent, lease, or royalty payments from property (real or personal) located in California will have 7% of their total payments withheld for State income taxes. However, no withholding is required if total payments to the payee are \$1,500 or less for the calendar year or if payment is for product. Nonresidents who have been granted a waiver on payments of California source income from the California Franchise Tax Board must submit a copy of the waiver. For information on Nonresident Withholding, contact the Franchise Tax Board at the numbers listed below:</p> <p style="text-align: center;">Withholding Services and Compliance Section: 1-888-792-4900 E-mail address: wscs.gen@ftb.ca.gov For hearing impaired with TDD, call: 1-800-822-6268 Website: www.ftb.ca.gov</p> <p>California nonresidents charging California sales tax are required to provide their California sales tax number.</p>
<p style="text-align: center;">CERTIFICATION</p>	<p>Provide the name, title, signature, and telephone number of the authorized individual completing this form. Provide the date the form was completed. NOTE: You must cross out item 2 in the certification block if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.</p>