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August 30, 2013

Michelle Luera
Economic Development and Analysis Division
Texas Comptroller of Public Accounts
111 E. 17th St.
Austin, TX 78774

Via Email and Federal Express

Re: Ch. 313 Application #313 from Spinning Spur Three, LLC
to Adrian ISD
Amendment No. 002 to Application

Dear Michelle,

Enclosed please find amended pages for the Chapter 313 Application submitted by Spinning Spur Three, LLC to Adrian ISD (the "Spur Three Application") that address each of the items noted in the Comptroller's August 26, 2013 letter requesting corrections and documents related to the Spur Three Application (the "Deficiency Letter"). Specifically, we are enclosing:

- Amended page 5;
- Amended page 8;
- Amended Attachment 3;
- Amended Attachment 10; and,
- Amended CONFIDENTIAL map submitted separately from Application.

A CD containing these documents is also enclosed. This Amendment, dated August 30, 2013 and numbered 002, is the first Amendment to the Spur Three Application. This Amendment No. 002 addresses all items requested in the Deficiency Letter. Please let me know if you require any additional information.

Thank you,

A handwritten signature in black ink that reads "Audie Sciumbato". The signature is written in a cursive, flowing style.

Audie Sciumbato, PhD

AS/ph
GWEF9CZL0D1QB5
Encl.

cc: Steve Brewster, Cielo Wind Services, Inc.

via email SBrewster@cielowind.com



FEES AND PAYMENTS

Enclosed is proof of application fee paid to the school district.

For the purpose of this question, "payments to the school district" include any and all payments or transfers of things of value made to the school district or to any person or persons in any form if such payment or transfer of thing of value being provided is in recognition of, anticipation of, or consideration for the agreement for limitation on appraised value.

Please answer only either A OR B:

A. Will any "payments to the school district" that you may make in order to receive a property tax value limitation agreement result in payments that are not in compliance with Tax Code, 313.027(i)?

B. If "payments to the school district" will only be determined by a formula or methodology without a specific amount being specified, could such method result in "payments to the school district" that are not in compliance with Tax Code §313.027(i)?

BUSINESS APPLICANT INFORMATION

Legal Name under which application is made

Spinning Spur Wind Three LLC

Texas Taxpayer I.D. Number of entity subject to Tax Code, Chapter 171 (11 digits)

32046003334

NAICS code

221119

Is the applicant a party to any other Chapter 313 agreements?

If yes, please list name of school district and year of agreement.

APPLICANT BUSINESS STRUCTURE

Registered to do business in Texas with the Texas Secretary of State?

Identify business organization of applicant (corporation, limited liability corporation, etc.)

limited liability corporation

1. Is the applicant a combined group, or comprised of members of a combined group, as defined by Texas Tax Code Chapter 171.0001(7)?

2. Is the applicant current on all tax payments due to the State of Texas?

3. Are all applicant members of the combined group current on all tax payments due to the State of Texas?

If the answer to either question is no, please explain and/or disclose any history of default, delinquencies and/or any material litigation, including litigation involving the State of Texas. (Use attachment if necessary.)



INVESTMENT

NOTE: The minimum amount of qualified investment required to qualify for an appraised value limitation and the minimum amount of appraised value limitation vary depending on whether the school district is classified as rural, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller's Web site at www.window.state.tx.us/taxinfo/proptax/hb1200/values.html.

At the time of application, what is the estimated minimum qualified investment required for this school district? \$5 million

What is the amount of appraised value limitation for which you are applying? \$5 million

What is your total estimated qualified investment? \$190,000,000

NOTE: See 313.021(1) for full definition. Generally, Qualified Investment is the sum of the investment in tangible personal property and buildings and new improvements made between beginning of the qualifying time period (date of application final approval by the school district) and the end of the second complete tax year.

What is the anticipated date of application approval? October 1, 2013

What is the anticipated date of the beginning of the qualifying time period? October 1, 2013

What is the total estimated investment for this project for the period from the time of application submission to the end of the limitation period? \$190,000,000

Describe the qualified investment.[See 313.021(1).]

Attach the following items to this application:

- (1) a specific and detailed description of the qualified investment you propose to make on the property for which you are requesting an appraised value limitation as defined by Tax Code §313.021,
(2) a description of any new buildings, proposed improvements or personal property which you intend to include as part of your minimum qualified investment and
(3) a map of the qualified investment showing location of new buildings or new improvements with vicinity map.

Do you intend to make at least the minimum qualified investment required by Tax Code §313.023 (or 313.053 for rural school districts) for the relevant school district category during the qualifying time period? [X] Yes [] No

Except for new equipment described in Tax Code §151.318(q) or (q-1), is the proposed tangible personal property to be placed in service for the first time:

- (1) in or on the new building or other new improvement for which you are applying? [X] Yes [] No
(2) if not in or on the new building or other new improvement for which you are applying for an appraised value limitation, is the personal property necessary and ancillary to the business conducted in the new building or other new improvement? [X] Yes [] No
(3) on the same parcel of land as the building for which you are applying for an appraised value limitation? [X] Yes [] No

("First placed in service" means the first use of the property by the taxpayer.)

Will the investment in real or personal property you propose be counted toward the minimum qualified investment required by Tax Code §313.023, (or 313.053 for rural school districts) be first placed in service in this state during the applicable qualifying time period? [X] Yes [] No

Does the investment in tangible personal property meet the requirements of Tax Code §313.021(1)? [X] Yes [] No

If the proposed investment includes a building or a permanent, non-removable component of a building, does it house tangible personal property? [X] Yes [] No

QUALIFIED PROPERTY

Describe the qualified property. [See 313.021(2)] (If qualified investment describes qualified property exactly you may skip items (1), (2) and (3) below.)

Attach the following items to this application:

- (1) a specific and detailed description of the qualified property for which you are requesting an appraised value limitation as defined by Tax Code §313.021,
(2) a description of any new buildings, proposed improvements or personal property which you intend to include as part of your qualified property and
(3) a map of the qualified property showing location of new buildings or new improvements – with vicinity map.

Land

Is the land on which you propose new construction or improvements currently located in an area designated as a reinvestment zone under Tax Code Chapter 311 or 312 or as an enterprise zone under Government Code Chapter 2303? [] Yes [X] No

If you answered "no" to the question above, what is the anticipated date on which you will submit proof of a reinvestment zone with boundaries encompassing the land on which you propose new construction or improvements?

Will the applicant own the land by the date of agreement execution? [] Yes [X] No

Will the project be on leased land? [X] Yes [] No

CHECKLIST ITEM 3

Page 5 - APPLICANT BUSINESS STRUCTURE – DOCUMENTATION OF THE COMBINED GROUP MEMBERSHIP & CONTACT INFORMATION:

- 1) Spinning Spur Wind Three LLC, a Texas limited liability company was formed December 13, 2011.
- 2) Spinning Spur Wind Three LLC will be a part of the Combined Group State of Texas tax return for the calendar year 2013 and that report will be submitted to the State of Texas on May 15, 2014.
 - a. Spinning Spur Wind Three LLC
Texas Tax Payer #
 - b. Spinning Spur Wind Three LLC has Two single member LLCs as Members:
 - i. Cielo Spinning Spur Three Limited LLC 99%
Texas Tax Payer #
 - ii. Cielo Spinning Spur Three GP LLC 1%
Texas Tax Payer #
 - iii. Cielo Spinning Spur Three Limited LLC is a single member LLC and is owned 100% by Cielo Capital, LP
Texas Tax Payer #32035239873
 - iv. Cielo Capital, LP is owned 100% by Cielo Wind Power, LP
Texas Tax Payer #
 - v. Cielo Spinning Spur Three GP LLC is a single member LLC owned 100% by Cielo Wind Power LP
Texas Tax Payer #

.....Contact information for Cielo Wind Power, LP State of Texas Tax Payer # 32017941785 is as follows:

Cielo Wind Power, LP
823 Congress Avenue #500, Austin, Texas 78701
Phone 512-440-0305, Fax 512-440-0277
Contact: Walter Hornaday, President
Accounting Contact: Karen L. Burks, CPA, Vice President kburks@cielowind.com

Franchise Tax

2013 Annual Extension Request

Confirmation

You Have Filed Successfully

Please do NOT send a paper form

Our records indicate that you are required to remit payments using the TEXNET payment system but that you are not enrolled.
Click the following link to enroll: [Enroll in TEXNET](#)
Call 1-800-442-3453 for questions about TEXNET Payments.

[Print this page for your records](#)

Submission ID: 16962868

Date and Time of Filing: 05/14/2013 01:16:36 PM

Taxpayer ID: 32017941785

Taxpayer Name: CIELO WIND POWER, LP

Taxpayer Address: 823 CONGRESS AVE STE 500 AUSTIN, TX 78701 - 2459

Entered By: Wanda L McCarthy

Email Address: wlmcpa@gvvc.com

Telephone Number: (830) 336-4111

IP Address: 96.8.145.212

Extension Request

Is this entity the reporting entity of a combined group report?	Yes
Will this Extension Request include a payment?	Yes

Mailing Address

Street Address: 823 CONGRESS AVE STE 500
City: AUSTIN
State: TX
Zip Code: 78701 - 2459
Country: USA

Legal Name of Affiliate	Affiliate Taxpayer Number	Does this Affiliate have Nexus?
Cielo Wind Services, Inc	12023465912	Yes
Cielo Capital, LP	32035239873	Yes
Desert Queen Wind, LP	14505028069	Yes
Cielo Desert Queen GP, LLC	32009015101	Yes
Panhandle Wind, LP	32035855470	Yes
Cielo Panhandle GP, LLC	32008187463	Yes
Red River Wind, LP	32035855462	Yes
Cielo Red River GP, LLC	32008187364	Yes
Cielo Salt Fork Wind, LP	32035855454	Yes
Cielo Salt Fork GP, LLC	32008187422	Yes
Cielo Wildorado GP, LLC	32008187380	Yes
Sweet Grass Wind, LP	32035803660	Yes
Cielo Sweet Grass GP, LLC	32010747809	Yes
Palmas Altas Wind, LP	17429406451	Yes
Cielo Palmas GP, LLC	12008815859	Yes
Texico Wind, LP	32035953648	Yes
Cielo Texico GP, LLC	32013708485	Yes
Cielo Palmas Limited, LLC	32040659933	Yes
Cielo Bushorado Limited, LLC	32037843177	Yes

Bushorado Wind, LLC	32035095671	Yes
Cielo Bushorado GP, LLC	32021962264	Yes
Cielo Goat GP, LLC	32022925096	Yes
Cielo Goat Limited, LLC	32022925112	Yes
Cielo Wildorado Two GP, LLC	32037649152	Yes
Cielo Wildorado Two Limited, LLC	32037649160	Yes
Cielo Lubbock Holdings, LLC	32039961928	Yes
Cielo Lubbock Management, LLC	32039961852	Yes
Cielo Spinning Spur Limited LLC	32040632872	Yes
Cielo Spinning Spur GP, LLC	32040632849	Yes
Texas Wind Holdings LLC	32040797535	Yes
Texas Wind Management, LLC	32040572573	Yes
Cielo Spinning Spur Three GP, LLC	32046003169	Yes
Cielo Spinning Spur Three Limited, LLC	32046003227	Yes
Spinning Spur Wind Three, LLC	32046003334	Yes
Cielo Dawn GP, LLC	32045087643	Yes
Cielo Dawn Limited, LLC	32045087783	Yes
Dawn Wind, LLC	32045087601	Yes
Cielo Randall GP, LLC	32045087536	Yes
Cielo Randall Limited, LLC	32045087486	Yes
Cielo Spinning Spur Two GP, LLC	32043736217	Yes
Cielo Spinning Spur Two Limited, LLC	32043736191	Yes
Cielo PM GP, LLC	32048884152	Yes
Cielo PM Limited, LLC	32048913787	Yes
Cielo Power Market, LP	32036247297	Yes
Cielo Land and Cattle, LP	32036276114	Yes
Cielo Wind Power, LLC	17428806024	Yes
King Wind, LP	32036193319	Yes
Big Wind, LP	32036186511	Yes

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Amendment No. 002

CHECKLIST ITEM 10

Description of Land – Refer to Attachment 23 which will contain the legal description of the Reinvestment Zone once the Reinvestment Zone has been created and the documents are submitted