

# **GENERAL INSTRUCTIONS FOR FILING AN APPLICATION FOR DESIGNATION OF A REINVESTMENT ZONE AND TAX ABATEMENT IN CITY OF VICTORIA AND/OR VICTORIA COUNTY**

## **FILING INSTRUCTIONS:**

1. Attach additional pages if there is not enough space allotted to answer questions on the application.
2. Applicants and projects must meet the requirements established by the Victoria City/County Guidelines and Criteria in order to receive positive consideration.
3. Section 2 of the Guidelines sets out regulations governing eligible facilities, eligible and ineligible improvements, terms and economic qualifications. Conformance with all applicable sections is required for eligibility.

## **SECTION I - APPLICANTS INFORMATION:**

The taxing unit may consider applicant's financial capacity in determining whether to enter into an abatement agreement. Established companies for which public information is available, or the wholly owned businesses of such companies, should include with the application a copy of their latest annual report to stockholders. Other applicants and new companies should attach a statement showing: (1) when company was established, (2) business references (name, contact and telephone number of principal bank, accountant and attorney) and (3) may be required to submit an audited financial statement and business plan.

## **SECTIONS II & III - PROJECT INFORMATION:**

Only facilities listed in Section 2(a) of the Guidelines may receive abatement. Check guidelines and definitions in Sections 1 and 2 to see if project qualifies.

If the project is a Regional Entertainment Facility, Regional Service Facility, Regional Distribution Center Facility or Other Basic Industry, include the following items: (1) market studies, (2) business plans and (3) agreements or other materials demonstrating that the facility is intended to serve a market, the majority of which is substantially outside of the Victoria County region.

## **SECTION IV - ECONOMIC IMPACT INFORMATION:**

**Permanent Employment Estimates** -- In estimating the permanent employment, include the total number of jobs retained and/or to be created at this site by your firm as well as permanent jobs of service contractors, if any, required for operation.

**Estimated Appraised Value on Site** - The value January 1 preceding abatement should be the value established by the Victoria County Appraisal District ([www.victoriacad.org](http://www.victoriacad.org)) If the applicant must estimate value because the taxable value is not known or is combined with other properties under a single tax account, please so state. Projections of value should be a "best estimate" based on taxability in Texas. The projection of project values not abated should include personal property and ineligible project-related improvements, such as office space in excess of that used for plant administration, housing, etc.

## **(SECTIONS V & VI - SELF-EXPLANATORY)**

# APPLICATION FOR TAX ABATEMENT IN CITY OF VICTORIA AND/OR VICTORIA COUNTY

## FILING INSTRUCTIONS

This application should be filed at least NINETY (90) DAYS prior to the beginning of construction or the installation of equipment when possible. This filing acknowledges familiarity and assumed conformance with "GUIDELINES AND CRITERIA Tax Abatement City of Victoria and/or Victoria County, Texas" (copy attached). This application will become a part of any later agreement or contract and knowingly false representations thereon will be grounds for the voiding of any later agreement or contract.

**SCANNED COPY OF THIS APPLICATION AND ATTACHMENTS MAY BE SUBMITTED ELECTRONICALLY TO: [VEDC@VICTORIAEDC.COM](mailto:VEDC@VICTORIAEDC.COM)**

**ORIGINAL COPY OF THIS APPLICATION AND ATTACHMENTS SHOULD BE SUBMITTED VIA:\***

USPS:

OR IN PERSON:

Victoria Economic Development Corp.  
PO Box 7  
Victoria, TX 77902

Victoria Economic Development Corp.  
101 W. Goodwin Ave. Ste. 322  
Victoria, TX 77901

\*Applications for projects to be located in Victoria County but outside of the municipal boundary of the City of Victoria will be presented to the Victoria County Judge and Commissioner's Court.

\*Applications for projects to be located within the municipality of Victoria will be presented to the Mayor of Victoria and City Council.

## SECTION I - APPLICANT INFORMATION

Submittal Date: June 8, 2026

Company Name: Sister 1 LLC

Address: 4445 Willard Ave, Ste 525

City: Chevy Chase State: MD Zip: 20815

Telephone: 346-201-1600 Fax Number: N/A

Website: https://blueenergy.co Email: [tom@blueenergy.co](mailto:tom@blueenergy.co)

Name of Company Contact on This Project: Thomas S. O'Neill

Address: 4445 Willard Ave, Ste 525

City: Chevy Chase State: MD Zip: 20815

Telephone: 630-650-5511 Fax Number: N/A

Website: https://blueenergy.co Email: [tom@blueenergy.co](mailto:tom@blueenergy.co)

Company Structure: Corporation X Partnership \_\_\_\_\_ Proprietorship \_\_\_\_\_

Corporate Annual Sales Per Year: \$ 0

Estimated Local Sales Per Year: \$ 0

Please Attach Annual Report Done N/A (See Instructions, Part I)

## SECTION II - PROJECT INFORMATION

Industry NAICS code: 221113

Type of facility to be abated:

Manufacturing \_\_\_\_\_ Regional Distribution \_\_\_\_\_ Regional Service \_\_\_\_\_

Other Basic Industry X Research \_\_\_\_\_

Please attach address, map and legal description of existing property. Done X

Victoria CAD Property ID: 28790, 32100, 31928, 31927, 31925, 28789 (www.victoriacad.org)

Please refer to Victoria CAD Property ID and mark all taxing entities pertaining to this facility.

### ABATING TAX ENTITIES

Victoria County: Yes: X No: \_\_\_\_\_

City of Victoria: Yes: \_\_\_\_\_ No: X

Victoria County Road and Bridge: Yes: X No: \_\_\_\_\_

This application is for a: New Plant X Expansion \_\_\_\_\_ Modernization \_\_\_\_\_

Describe Product or Service to be Provided:

Blue Energy Global Inc., and its subsidiaries (“Blue Energy”), is a developer, builder, owner and operator of small modular reactor (“SMR”) facilities. Brother 1 LLC and Sister 1 LLC are each a wholly owned subsidiary of Blue Energy Global Inc. Blue Energy’s mission is to deliver firm, reliable power through a standardized, prefabricated nuclear platform that materially reduces construction duration and capital risk relative to conventional nuclear projects. Blue Energy integrates offshore construction and U.S. fab yard supply-chain methods with nuclear-grade engineering to create a repeatable, financeable pathway for new nuclear deployment. The company’s leadership team brings decades of experience across nuclear design, EPC execution, licensing, permitting, and project finance, including senior roles at Exelon, Constellation, Lummus Technology, Shell, Holtec International, Terra Power and X-Energy, among others.

Blue Energy’s first project is expected to consist of an innovative first-of-a-kind gas-to-nuclear power generation facility, leveraging existing proven technologies to accelerate time to first power and derisking the initial balance-of-plant, before later transitioning and expanding to advanced nuclear technology across five phases.

- Phase 1: Phase 1 is expected to consist of the development, construction and operation of a conventional combined cycle gas turbine (“CCGT”) project with a capacity of approximately 1,100MW. This phase enables early revenue generation, supports grid reliability, and anchors core site infrastructure.
- Phase 2: Phase 2 is expected to consist of the construction and operation of a 300MW SMR and integration of certain Phase 1 balance-of-plant assets and the steam turbine to utilize steam generated from the nuclear steam supply system (“NSSS”). The Phase 1 facility will continue to operate as a simple cycle generating facility utilizing the gas turbine following the completion of Phase 2.
- Phase 3: Phase 3 is expected to consist of the construction and operation of an additional 300MW SMR along with all associated balance-of-plant infrastructure.
- Phase 4: Phase 4 is expected to consist of the construction and operation of an additional 300MW SMR along with all associated balance-of-plant infrastructure.
- Phase 5: Phase 5 is expected to consist of the construction and operation of an additional 300MW SMR along with all associated balance-of-plant infrastructure.
- Phase 6: Phase 6 is expected to consist of the construction and operation of an additional 300MW SMR along with all associated balance-of-plant infrastructure, bringing total nuclear capacity to 1,500MW at full build-out.

Blue Energy has entered into a strategic partnership and supply agreement with GE Vernova and GE Vernova Hitachi, leading original equipment manufacturers, to supply gas turbines and nuclear reactors, respectively.

The potential site in Texas is located at Edna Lane, Victoria, TX 77951.

## SECTION III - PROJECT DESCRIPTION

Please attach a statement on company letterhead and signed by an Officer of the company:

- (1) fully explaining the nature and scope of the project,
- (2) describing the proposed site and existing improvements, if any,
- (3) describing all proposed improvements and
- (4) providing a list of eligible improvements and fixed equipment for which abatement is requested.

DONE: x

## SECTION IV - ECONOMIC IMPACT INFORMATION

### Part A – Permanent Employment Estimates:

Current number of Full-Time Employees: 0

Estimated number of permanent, full-time jobs Retained (Jobs at Risk): 0

Estimated number of permanent, full-time jobs Created at Start-Up: 57

Estimated Start-Up Date: 2034

Estimated number of permanent, full-time jobs created within one year of Start-Up Date: 57

Estimated peak employment date: 2034 Estimated peak number of jobs: 57

### Part B – Construction Employment Estimates

Estimated Construction Start Date: 2029

Estimated Completion Date: 2033

Estimated Number of Construction Jobs: 450 At Start-Up: 225 Peak: 450

Estimated Number of Man-Hours: 1,800,000

### Part C – School District Impact Estimates

**Give estimated number of:**

Families Transferred to Area: 15

Children to be added to ISD: 19

### Part D – Environmental Impact Estimates

Volume of treated, potable water required from City: 0

Volume of effluent to be treated by City: 0

Type of effluent: N/A

(Please provide a statement on planned water and sewer treatment methods and disposal of effluent if the facility is to be located outside city systems.)

Will the project require air or water permits? Yes X No       

Has permitting been started? Yes        No X

**Part E – Property Values and Investments (It is understood that answers given here are Estimates)**

1. Expected Total Project Expenses: \$1,883,326,243

2. Ineligible Property and Expenses: \$983,865,326

(As defined in Guidelines, Section 2, 2.5)

3. Taxable Property Removed/Replaced: \$0

4. Total Value Eligible for Abatement: \$899,460,917

(As defined in Guidelines, Section 2, 2.4)

NOTE: Subtracting lines 2 and 3 from line 1 should result in the amount stated on line 4.

5. Appraised Base Year Value of Site: \$1,346,560

(Can be provided by the County Appraisal District, [www.victoriacad.org](http://www.victoriacad.org))

6. Taxable Value of New Improvements at Start-Up: \$899,460,917

7. Total Value of all taxable property after Start-Up: \$900,807,477

(Sum of lines 5 and 6)

Expected Productive Life of Abated Improvements:

Building years 30 Equipment years 20

**SECTION V - OTHER AGREEMENT APPLICATIONS**

Has the company made application for abatement of this project by other taxing jurisdictions or counties? Yes X No       

If "Yes", please provide (1) Dates of Application, (2) Hearing Dates, (3) Name of Jurisdiction(s) and Contact(s) and (4) Any letters of intent to abate.

The following information is provided in response to the Section V disclosure requirements:

**(1) Dates of Application:**

Application pending. The company has submitted and/or is in the process of submitting applications for tax abatement to other taxing jurisdictions in connection with this project. Specific filing dates are pending finalization.

**(2) Hearing Dates:**

June 8, 2026

**(3) Name of Jurisdiction(s) and Contact(s):**

Bloomington Independent School District

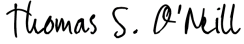
- Eric Cormier, Superintendent
- E.R. Saenz, President
- Deloris White, Vice President
- Blanca Wallace, Secretary
- Dr. Shirley Mumphord, Board Member
- Mark Hernandez, Board Member
- Tanya Asbury, Board Member

**(4) Letters of Intent to Abate:**

N/A -- No letters of intent to abate have been submitted at the time of this application.

## SECTION VI - DECLARATION

To the best of my knowledge, the above information is an accurate description of project details.

Signed by:  
  
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Company Official's Signature

Name: Thomas S. O'Neill

Title: Chief Commercial

Officer & Corporate Counsel

## ***APPLICATION CHECK LIST***

*In order to be considered complete, the Application must include the following:*

- 1. Company Annual Report or most recent year-end financials.*
- 2. Letter from Company Official.*
- 3. Legal Description (metes and bounds) of property.*
- 4. Scope of Project / Descriptive list of improvements.*
- 5. Map denoting location of improvements on the property.*
- 6. In the case of modernization, a statement of assessed value of the facility for the year immediately preceding the application.*

**N/A**

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### **For Official Use - Do Not Write Here**

#### **Action Taken:**

- 1. EDC Contact**
- 2. County Precinct**
- 3. School District**
- 4. City**
- 5. Jurisdictions Notified (Date)**
- 6. Initial Review complete (Date)**
- 7. Review Circulated (Date)**
- 8. Letter of Intent (Date)**
- 9. Hearing Notice on Agenda (Date)**
- 10. Public Hearing (Date)**
- 11. Action:**
  - County**
  - City**
- 12. Agreement Signed (Date)**

## Legal Description of the Real Property

For the 530-acre parcel (Parcel ID: 28790, 32100, 31928, 31927, 31925, 28789), the mailing address is a tenant-based designation under the Victoria Navigation District, as all parcels fall within the Port of Victoria.

Given the absence of any identifiable structures or assigned addresses in the immediate vicinity, the site is designated as Edna Lane, Victoria, Texas 77951 for reference purposes.

Victoria CAD Parcels 28790, 32100, 31928, 31927, 31925, 28789

GEO 00170-000-47500

777.065 Acres

00170 POLITICO CASTILLO ABST 17 TRACT 40 & ALEJO PEREZ ABST 92, ACRES  
777.065, EXEMPT

Coordinates:

Latitude: 28.649158969886955

Longitude: -96.94891332687601





June 8, 2026

Victoria Economic Development Corporation  
101 W. Goodwin Ave., Ste. 322  
Victoria, TX 77901

Re: Application for Designation of Reinvestment Zone and Tax Abatement — Section III, Project Description

Applicant: Sister 1 LLC, a subsidiary of Blue Energy Global Inc.

Site: Edna Lane, Victoria, TX 77951 (Victoria CAD Parcel IDs 28790, 32100, 31928, 31927, 31925, 28789)

To the Victoria County Judge, Commissioners, and the Victoria Economic Development Corporation:

This letter is submitted in support of the above-referenced Application for Tax Abatement and Designation of a Reinvestment Zone and provides the Project Description required under Section III of the Application. The same Project Description is being filed in support of the abatement applications for each of SMR Units 2, 3, 4, and 5.

## **1. Nature and Scope of the Project**

Sister 1 LLC (the “Applicant”), a wholly owned subsidiary of Blue Energy Global Inc. (“Blue Energy”), is developing a new nuclear electric generating facility (the “Project”) on an undeveloped greenfield site located at Edna Lane, Victoria, Texas 77951, within Victoria County. The Project consists of five (5) small modular reactor (“SMR”) generating units, each with a nominal capacity of 300 MW, for an aggregate nominal capacity of 1,500 MW. The NAICS code for the Project is 221113 (Nuclear Electric Power Generation), and the facility qualifies as Other Basic Industry under the Victoria City/County Guidelines and Criteria for tax abatement.

Each SMR unit consists of a small modular reactor and its nuclear steam supply system (“NSSS”), a reactor/containment building, a steam turbine generator, and associated balance-of-plant systems, electrical interconnection, controls, civil works, and supporting infrastructure necessary to deliver firm, dispatchable, carbon-free electric energy to the ERCOT grid. The five units are co-located on the same parcel and share certain common site infrastructure, including site utilities, switchyard, and interconnection facilities.

Blue Energy has entered into a strategic partnership and supply agreement with GE Vernova and GE Vernova Hitachi, leading original equipment manufacturers, to supply gas turbines and nuclear reactors, respectively, ensuring access to proven technology, bankable equipment supply, and execution certainty across the SMR build-out.

This Project Description is being filed in support of, and is identical for, each of the abatement applications for SMR Units 2, 3, 4, and 5. Each unit is the subject of a separate application; the abatement

requested under each application is limited to the eligible improvements and fixed equipment associated with the applicable unit and its allocable share of common site infrastructure.

## 2. Proposed Site and Existing Improvements

The Project site is located at Edna Lane, Victoria, TX 77951, on Victoria CAD Parcel ID 28790 (GEO 00170-000-47500; 777.065 acres; 00170 Polito Castillo Abst. 17 Tract 40 & Alejo Perez Abst. 92). Approximate site coordinates are Latitude 28.649159, Longitude -96.948913. The parcel sits within the Port of Victoria and the Victoria Navigation District. Address, map, and legal description of the property are attached to the Application.

As of the date of this Application, the site is undeveloped land. There are no existing buildings or capitalized improvements on the parcel that will be retained as part of the SMR facility. Any existing surface features (e.g., fencing, ranch roads, vegetation, easements, or rights-of-way crossing the site) will be identified on the site map attached to the Application and are not part of the proposed improvements.

## 3. Proposed Improvements

All improvements described below are new construction associated with the development of the SMR facility on the greenfield site. The Project will employ five (5) co-located SMR generating units, each comprising an SMR/NSSS, reactor/containment building, steam turbine generator, and full balance-of-plant scope, together with shared site infrastructure (switchyard and interconnection facilities) supporting all five units. Specific original equipment manufacturers, models, and equipment counts will be confirmed during detailed engineering and equipment procurement.

Proposed improvements include the following categories, each described in detail in Section 4 below: the SMR unit and NSSS; monopile / reactor building and containment; NSSS area earthworks; construction services capitalized to the NSSS scope; steam turbine generator; condensing system; feedwater heating system; instrumentation and controls; other turbine plant equipment; turbine plant miscellaneous; main condenser cooling; electric structures; power and control wiring; protective equipment; station service equipment; switchboards; switchgear; turbine building and heater bay; miscellaneous structures; communications equipment; furnishings and fixtures; interconnection and transmission upgrades, including the high-voltage switchyard; and, where applicable to final design, marine/shoreline infrastructure.

To the extent any existing infrastructure within or adjacent to the project boundary is expanded, upgraded, or modified to support the SMR facility (e.g., access roads, transmission tie-lines, or shared site utilities), such expansions and upgrades are included as proposed improvements to the extent necessary for the Project and located within the project boundary.

## 4. Eligible Improvements and Fixed Equipment for Which Abatement Is Requested

The following categories of eligible improvements and fixed equipment, all of which will be located within the proposed reinvestment zone boundary and used in direct support of the electric generating activity, are submitted for abatement. Specific OEMs, models, and equipment counts will be provided supplementally as detailed engineering progresses.

- **SMR Unit.** The small modular reactor unit(s) and integrally related nuclear steam supply system (NSSS) equipment, including the reactor pressure vessel and internals, reactor core, control rod drive

mechanisms, primary coolant system (including pumps, piping, and pressurizer where applicable), steam generator(s) or integral steam-generating components, reactor coolant system instrumentation, reactor protection and safety systems, residual heat removal and emergency core cooling systems, containment isolation valves, and associated reactor auxiliary systems necessary for safe and reliable production of steam for power generation.

- **Reactor Building.** The reactor building and primary containment structure, including the reactor containment vessel/structure, biological shielding, structural steel and reinforced concrete, foundations and below-grade civil works (including any monopile or deep-foundation elements supporting the reactor module), penetrations, equipment hatches, personnel airlocks, polar crane and handling equipment, ventilation and HVAC serving the containment and reactor building, fire protection, lighting, and associated finishes and embedments necessary to house, support, and protect the SMR unit and its safety-related systems.
- **NSSS Area Earthworks.** Site preparation, mass excavation, structural backfill, engineered fill, ground improvement, dewatering systems, foundation rock removal and treatment, retaining walls, and grading specifically associated with the nuclear island and reactor building footprint, performed to the qualification standards required to support the SMR unit and its safety-related structures.
- **Construction Services — NSSS.** Capitalized construction services directly attributable to the installation, erection, and commissioning of the NSSS and reactor building scope, including specialty rigging and heavy-lift services, qualified welding and nondestructive examination, nuclear-grade quality assurance and quality control, ASME Section III code work, post-installation testing, and other field construction labor and services capitalized to the eligible NSSS assets in accordance with GAAP.
- **Turbine Generator.** The steam turbine generator (STG) and integrally related equipment, including the turbine rotor, casings, blading, control valves, governor and overspeed protection, lube oil system, hydraulic/EHC system, gland steam system, turning gear, generator (stator, rotor, exciter, and cooling system), generator step-up transformer interface equipment, and turbine supervisory instrumentation.
- **Condensing System.** The main steam condenser and supporting equipment that condenses exhaust steam from the steam turbine, including the condenser shell and tube bundles, hotwell, condensate pumps, vacuum pumps or steam jet air ejectors, condenser tube cleaning system, and associated piping, valves, and instrumentation.
- **Feedwater Heating System.** Closed and/or open feedwater heaters, deaerator, feedwater pumps (motor- and/or turbine-driven), feedwater piping, drain coolers, level controls, isolation and control valves, relief devices, and associated instrumentation used to preheat condensate/feedwater prior to delivery to the SMR steam generator(s) or steam-generating components.
- **Instrumentation & Controls.** The integrated plant control system supporting the conventional (non-safety-related) balance-of-plant scope, including the Distributed Control System (DCS), turbine controls, secondary-side controls, plant historian, cyber-security appliances, control room HMIs/operator workstations, engineering workstations, network switches, servers, marshalling cabinets, field instrumentation, control valves, motor-operated valves, and associated control wiring, junction boxes, and cable tray.
- **Other Turbine Plant Equipment.** Auxiliary equipment supporting the steam cycle and turbine island, including auxiliary boilers, closed cooling water systems for turbine auxiliaries, lube oil purification, chemical feed systems for the steam cycle, sampling and analysis systems, makeup water systems, and miscellaneous skids supporting steam turbine operation.

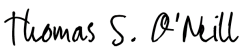
- **Turbine Plant Miscellaneous.** Miscellaneous tools, spares, and small equipment supporting the turbine island, including specialty maintenance tooling, dedicated test equipment, calibration equipment, and consumable spares capitalized as part of the Project.
- **Main Condenser Cooling.** Equipment and infrastructure providing cooling water to the main condenser, including (as applicable to final design) a mechanical-draft cooling tower, air-cooled condenser (ACC), or once-through cooling system, together with circulating water pumps, piping, expansion joints, valves, chemical treatment, biocide systems, and associated controls and instrumentation.
- **Reactor Water Cleanup System.** Water chemistry system installed in turbine building in support of the nuclear water chemistry program
- **Electric Structures.** Foundations, structural steel, dead-end and gantry structures, equipment supports, control enclosures, and dedicated buildings supporting the high- and medium-voltage electrical equipment within the project boundary, including switchgear buildings, MCC rooms, battery rooms, and relay houses.
- **Power & Control Wiring.** Medium- and low-voltage power cable, control cable, instrumentation cable, fiber optic cable, grounding and lightning protection systems, cable tray, conduit, duct banks, manholes, and associated terminations and supports throughout the plant.
- **Protective Equipment.** Protective relaying, metering, and control equipment, including line and transformer protection relays, breaker failure relays, synchronizing equipment, fault recorders, sequence-of-event recorders, surge arresters, lightning protection, and associated panels and wiring used to protect the generating units, transformers, and interconnection equipment.
- **Station Service Equipment.** Auxiliary power supply equipment for the plant, including unit auxiliary transformers, station service transformers, low- and medium-voltage switchgear, motor control centers (MCCs), uninterruptible power supplies (UPS), DC battery systems and chargers, emergency/standby diesel generator(s), and associated cable, bus, and controls.
- **Switchboards.** Low-voltage switchboards, distribution panels, and associated metering and protective devices used to distribute auxiliary power throughout the facility.
- **Switchgear.** Medium- and high-voltage metal-clad and metal-enclosed switchgear, generator circuit breakers, isolated phase bus duct, and associated control, protection, and metering panels used to connect the generators to the step-up transformers and station auxiliaries.
- **Turbine Building & Heater Bay.** Enclosure(s) housing the steam turbine generator (STG), associated lube oil and hydraulic skids, the feedwater heater bay, and ancillary mechanical equipment, including structural steel, foundations, siding, roofing, overhead bridge cranes and monorails, HVAC and ventilation, fire detection and suppression, electrical lighting and small power, and floor grating/decking.
- **Miscellaneous Structures.** Other on-site structures supporting the facility, including pipe racks, equipment platforms, stair towers, access platforms, canopies, sheds, water treatment building, fire pump house, chemical storage buildings, and tank containment structures, together with their foundations and structural steel.
- **Communications Equipment.** Plant telecommunications and data systems, including telephone and intercom (PA/page-party) systems, two-way radios and base stations, fiber optic backbone, network and security infrastructure, CCTV (non-security-credited), access control (non-security-credited), SCADA/RTU communications to the transmission provider and ISO, and weather monitoring systems.

- **Furnishings and Fixtures.** Built-in and movable furnishings and fixtures within the administrative, control, and O&M buildings, including operator consoles, workstations, conference and training room furniture, lockers, kitchen/break room equipment, and other capitalized fixtures necessary for plant operation.
- **Seabed & Jetty.** Marine and shoreline infrastructure (where applicable to final design), including jetty, dock, and mooring structures; intake and outfall structures and screens; submerged piping and seabed crossings; trestle and pile-supported structures; cathodic protection; navigational aids; and associated civil and structural works supporting fuel delivery, water supply, or discharge as required by the facility.

Consistent with the Victoria City/County Guidelines and Criteria, eligible improvements also include tangible personal property and real property that is necessary for, integrated with, or used in direct support of the generating activity, including foundations, footings, slabs, and civil works supporting eligible equipment; piping, valves, supports, and insulation; cable, conduit, cable tray, and grounding; instrumentation and analyzers; HVAC and fire protection serving eligible structures; and freight, sales tax, engineering, and installation costs capitalized to eligible property in accordance with GAAP.

The Applicant respectfully requests that the Victoria County Commissioners' Court designate the Project site as a reinvestment zone and approve the requested tax abatement for the eligible improvements and fixed equipment described above. Additional information will be provided promptly upon request.

Sincerely,

Signed by:  
  
1846310A1AF4465...

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Thomas S. O'Neill

Chief Commercial

Officer & Corporate

Counsel

Sister 1 LLC