



**RULE 9
LARGE PROJECT LINE
EXTENSION AGREEMENT**

Agreement No.: LPS0000185886A

PID: 0000185886

Date Prepared: 12/02/2009

This Large Project Line Extension Agreement ("**Agreement**") is made and entered between Nevada Power Company, a Nevada Corporation, d/b/a NV Energy ("**Utility**") and **CITY OF LAS VEGAS, a(n) municipal corporation of the State of Nevada, ("Applicant")** (individually, a "**Party**" and collectively, the "**Parties**").

RECITALS

- A. Utility owns and operates electric transmission and distribution facilities and provides electric service within Nevada, in accordance with Tariff Schedules filed with and approved by the Commission.
- B. Applicant has requested Utility to relocate or alter existing Utility facilities or has requested "**Service**" or a "**Line Extension**," as defined in Rule 1, for the purpose of receiving electric service to its Development.
- C. In accordance with Rule 9, applicable provisions of other portions of its Tariff Schedules and this Agreement, Utility will relocate or alter Utility facilities, as requested by Applicant.
- D. This Agreement involves a project for new capacity of 1 MW or more or with estimated Line Extension construction costs exceeding \$400,000 to a single customer, as described in Rule 9, Section A.23 ("**Large Project**").
- E. Applicant acknowledges that it must follow Utility's procedures for identifying and resolving conflicts between its Development and Utility's above-ground and underground electric transmission and distribution facilities and that Utility will only waive or approve a particular conflict through Utility's standard use agreement signed by the property owner(s) and Utility, duly notarized, and recorded.

In consideration of the above recitals, mutual covenants, terms and conditions contained in this Agreement, the Parties agree as follows:

AGREEMENT

1. Summary of Costs and Contingencies

- 1.1 Line Extension. In order to provide 6000 KVA of Service to Applicant and/or alter existing Utility facilities, Utility will modify its electric lines as shown on the Service design titled UNION PK. LV PERFORMING ARTS C and attached as Exhibit A.
- 1.2 Estimated Costs. Utility estimates that the Costs of the Line Extension Project are **\$829,301.00**, as summarized on Exhibit B.
- 1.3 Estimated Advance. The estimated Advance is **\$267,356.00**, consisting of:
 - (A) CIAC. An estimated CIAC in the amount of **\$0.00** ("**Estimated CIAC**"). This amount includes a non-taxable, non-refundable cost of **\$0.00** and a taxable, non-refundable cost of **\$0.00**. If the Estimated CIAC is greater than \$20,000, it is subject to Cost True-up.
 - (B) Advance Subject to Refund. An Advance Subject to Refund in the amount of **\$223,301.00**. This amount includes Applicant's responsibility for proportionate share attachments per Rule 9, Section A.16 and any Commission Order in the amount of **\$0.00**.
 - (C) Tax Effect. The estimated Tax Effect is:
 - (1) Advance Subject to Refund. A Tax Effect relating to the Advance Subject to Refund in the amount of **\$41,311.00**. This Tax Effect is subject to refund.
 - (2) CIAC. A Tax Effect relating to CIAC in the amount of **\$2,744.00**. This Tax Effect is subject to adjustment in connection with a Cost True-Up.



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- (3) Non-Cash Contributions. A Tax Effect relating to Applicant's non-cash contributions to Utility under Rule 9, Section A.12 (such as trenching and substructures performed by Applicant, its contractors or its subcontractors) in the amount of **\$2,744.00**. This Tax Effect is not subject to refund.
- 1.4 Estimated Line Extension Project Allowance and Initial Allowance. The estimated Allowance for the Line Extension Project on the Effective Date is **\$606,000.00** ("**Estimated Line Extension Project Allowance**"). Applicant's Initial Allowance is **\$606,000.00**. A worksheet supporting the Estimated Line Extension Project Allowance and the Initial Allowance is attached as Exhibit C.
- 1.5 Payment. Applicant must pay Utility **\$267,356.00** upon delivery of the signed Agreement. When calculating this payment, Utility applied the Initial Allowance and, if applicable, a credit for the Utility Betterment.
- 1.6 Related Projects and Contracts
- (A) Related Projects. If any project to which this Line Extension Project will connect is not constructed and/or energized, such as those identified in this Subsection, Utility will not perform under this Agreement until after the Parties, in accordance with Section 13.8, revise this Agreement to incorporate changes to the Design and the Costs:
- | Project No. | Initiated | Title |
|-------------|-----------|-------|
|-------------|-----------|-------|
- (B) Proportionate Share Contracts. If Applicant attaches to other line extensions, such as those identified in this Subsection, Applicant must pay Proportionate Share Costs:
- | Contract No. | Dated | Expiration | Title |
|--------------|-------|------------|-------|
|--------------|-------|------------|-------|
- (C) Master Planned Community Contracts. This Agreement is associated with the following master planned community contracts:
- | Contract No. | Dated | Expiration | Title |
|--------------|-------|------------|-------|
|--------------|-------|------------|-------|

2. Description and Design of the Line Extension Project

- 2.1 Design for Line Extension Project; Amendment. The design for the Line Extension Project and Betterments, if any, is attached to this Agreement as Exhibit A (the "**Design**"). Applicant approves the Design and acknowledges that Applicant is bound by and must comply with all notes on the Design. The Parties may revise the Design by amending this Agreement in accordance with Section 13.8.
- 2.2 Condition to Providing Service. Utility does not have an obligation to provide Service to Applicant's Development until after Applicant resolves all conflicts between the Development and Utility's transmission and distribution facilities, at Applicant's Cost and to Utility's satisfaction. Applicant agrees that, if Utility provides Service to the Development even though conflicts remain, Applicant is responsible for all Costs to resolve those conflicts to Utility's satisfaction and Applicant must (at its Cost) acquire and deliver to Utility all Property Rights Utility deems necessary.
- 2.3 Inaccurate Information and Field Conditions. Applicant understands that inaccurate, incomplete or outdated information and that surface and subsurface field conditions could delay the In-Service Date, if any.



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- 2.4 Sources of Power. The sources of power to the Development are subject to change, at Utility's discretion.
- 2.5 Providing Service to Applicant. Utility will provide Service to Applicant in accordance with this Agreement, applicable Laws and Utility's Tariff Schedules. However, if there is a Reduction of Service (as defined in Rule 1) before or after the Agreement terminates or if Applicant is not using the capacity Utility made available to Applicant in connection with this Agreement after the Agreement terminates, Utility (in its discretion) may reallocate the unused capacity to other customers.
- 2.6 Line Extension Project Completion. The Line Extension Project is complete after (A) Utility receives all Property Rights in accordance with this Agreement, (B) the Parties complete the Adjustments and (C) if applicable, Utility energized the Line Extension Project to provide Service to the Development.

3. Line Extension Project Cost, Cash Advance, Allowance and Refunds

- 3.1 Estimated Costs on Exhibit B. The estimated Line Extension Project Costs are identified on Exhibit B.
- 3.2 [RESERVED]
- 3.3 Limitation on Refunds. The Advance Subject to Refund is the maximum possible refund that Applicant may receive. The actual refund is limited by Applicant's eligible Excess Allowance and Proportionate Share Refunds and consequently Applicant might not receive a 100% refund of the Advance. Depending upon the risk, project length, certainty of Demand, and other factors pertaining to Applicant's Line Extension Project, the refund may range from \$0 to the balance of the Advance Subject to Refund.
- 3.4 Non-Refundable Tax Effect. Given that CIAC, non-cash contributions, and Applicant facilities that exceed the minimum requirements are non-refundable, the Tax Effect associated with these is also non-refundable.
- 3.5 Performance of Allowance True-Up. In its discretion and at any time, Utility may perform an Allowance True-Up. However, Utility will perform an Allowance True-Up 24 months after the In-Service Date and calculate any Excess Allowance in accordance with the Allowance True-Up.
- 3.6 Performance of Cost True-Up. In its discretion and at any time, Utility may perform a Cost True-Up. However, Utility will perform a Cost True-Up 24 months after the In-Service Date.
- 3.7 Refunds and Invoices Associated with Accounting Adjustments. Based on the accounting adjustments in Section 3.5 or Section 3.6, Utility will either invoice Applicant or provide a refund. Applicant might receive additional refunds because of Proportionate Share Refunds. The total of all refunds must not exceed the Advance Subject to Refund. Notwithstanding Section 13.2 and in accordance with Rule 9, Section A.14, Applicant may only assign its right to receive a refund by signing and delivering to Utility a properly executed assignment in a form acceptable to Utility. If Utility does not perform an Allowance True-up and/or a Cost True-Up, Applicant is only responsible for the Costs identified on Exhibit B and as otherwise invoiced by Utility.
- 3.8 No Interest on Amounts Paid by Applicant. Utility will not pay Applicant any interest on the amount of any payment made in connection with this Agreement.

4. Applicant's Obligations

- 4.1 Responsibility for Costs. Applicant is responsible for all Costs, except for those Utility is specifically responsible for under Rule 9 ("**Applicant's Cost Responsibility**").



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- (A) Increased Costs: Other Projects. If one or more of the projects identified in Section 1.6(A) cancels, is not completed on time, is reduced in scope or in some other manner affects Utility's ability to provide Service to the Development or increases the Cost to serve the Development, the Parties might have to revise the Design and Applicant is responsible for the increased Cost to serve the Development.
- (B) Increased Costs: Applicant Delay in Completing Construction. If, within 18 months after the Effective Date, Applicant does not complete construction of the Line Extension Project, Utility may re-estimate and either terminate this Agreement or, notwithstanding Section 13.8, amend Exhibit B. Applicant must pay the invoice in accordance with Section 4.5.
- 4.2 Payment of Advances. Applicant must pay all Advances based on the Costs identified initially in Exhibit B and those identified subsequently under Section 4.1(A), Section 4.1(B) or Section 4.5.
- 4.3 Obligation to Construct Facilities in Compliance with Laws. Applicant and its agents must, at Applicant's expense, construct and install Rule 9, Section A.12 improvements, as shown on Exhibit A, perform work associated with these improvements, and comply with and perform in accordance with all Permits, Laws, Utility Standards, the Tariff Schedules and the National Electrical Safety Code. These Rule 9, Section A.12 improvements and the work associated with these improvements include but are not limited to trenching, backfilling, excavation, pavement removal, restoration, repaving, conduits, risers, transformer pads, vaults, enclosures, boxes, work and materials relating to such structures and substructures, and other materials Utility deems necessary for the electrical facilities.
- 4.4 Identification and Resolution of Conflicts; Costs Associated with Conflicts. Utility is not obligated to provide Service to the Development until after Applicant meets its obligations under this Section to Utility's satisfaction:
- (A) Identification of Conflicts. Applicant must identify, in writing and in a manner satisfactory to Utility, all conflicts between (1) the Development and Utility's underground and above-ground distribution and transmission facilities located within the Development, (2) the Development and Utility's underground and above-ground distribution and transmission facilities located within or adjacent to offsite improvements required for the Development (3) the Development and Utility's above-ground distribution and transmission facilities located adjacent to the Development, and (4) the Development and Utility's property rights within and adjacent to the Development, including but not limited to easements, rights-of-way, and any other use or occupancy rights.
- (B) Resolution of Conflicts with Utility's Facilities and Payment of Costs. If Applicant, its agents, its contractors, or its subcontractors damage, have damaged, render unsafe or have rendered unsafe Utility's above-ground or underground distribution and transmission facilities located within or adjacent to the Development or to the offsite improvements required for the Development, Applicant must (1) pay all Costs to render those facilities safe, to relocate the facilities impacted, and to construct any new facilities needed, and (2) provide or obtain real property rights in Utility's name for the relocated facilities and/or new facilities, at no cost to Utility and in a location and form satisfactory to Utility (including but not limited to the type of property rights, the dimensions of the property rights area, and terms and conditions of the property rights).



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- (C) Resolution of Conflicts with Utility's Easements and Payment of Costs. If Utility determines, in its discretion, that Applicant, its agents, its contractors, or its subcontractors interfered with Utility's property rights, Applicant must (1) pay all Costs incurred by Utility that are associated with the interference and (2) either remove the interference and return the property rights area to a condition that is usable by Utility or provide or obtain replacement property rights in Utility's name, at no cost to Utility and in a location and form satisfactory to Utility (including but not limited to the type of property rights, the dimensions of the property rights area, and terms and conditions of the property rights).
- 4.5 Payment of Invoices; Work Stoppage and Service Delay for Non-Payment. Applicant must pay Utility's invoices within 60 days of receipt. If mailed, Utility's invoices are deemed received three (3) days after the invoice date. Applicant must reference PID 0000185886 on any payment. If Utility does not receive timely payment of its invoices, then Utility, without liability to Applicant, may stop work and/or not provide Service to Applicant, until after Utility receives payment in full. Any delay in payment might result in a delay in completion of the Line Extension Project.
- 4.6 Interest. Any amount unpaid and due by Applicant under this Agreement will accrue interest at the then current per annum simple prime rate, as published in the Money Rates section of the Wall Street Journal, plus one percent (1%), from the original due date through the date of receipt of payment by Utility.
- 4.7 Information Provided by and Needed from Applicant. Applicant acknowledges that Utility relies on information provided by Applicant when performing Utility's obligations under this Agreement. Applicant acknowledges that it has a continuing obligation to provide the most current and accurate information concerning its Development to Utility. Applicant also understands that Utility is not aware of and cannot know all surface and subsurface field conditions. Notwithstanding anything to the contrary in this Agreement, Applicant agrees to assume all responsibilities, liabilities, and Costs for repair, replacement, redesign, modification or other work to the facilities associated with this Agreement:
- (A) Resulting from or arising out of incomplete, inaccurate or outdated data and other information supplied to Utility by Applicant; or
 - (B) Resulting from or arising out of changes affecting the accuracy or completeness of data or information after it is supplied to Utility by Applicant; or
 - (C) Resulting from or arising out of surface or subsurface field conditions; or
 - (D) That were installed based on surveys or staking provided by Applicant or Applicant's agents that are found to be located outside the recorded Property Rights granted for such facilities.
- 4.8 Inspection of and Responsibility for Facilities Installed by Applicant. For facilities and equipment installed by Applicant, Applicant must:
- (A) Allow Utility to inspect the construction or installation of the facilities and equipment.
 - (B) Maintain, repair, and (as Utility deems necessary) replace those facilities and equipment until Utility's Acceptance, in addition to providing the guarantees in Section 7. If Applicant must use conduit it installed or pre-existing conduit for Service to the Development, Applicant (in Utility's discretion and at Applicant's expense) must video inspect, re-mandrel, re-mule tape, and repair the conduit. If all or a portion the conduit cannot be repaired, Applicant (at its expense) must replace the damaged conduit.



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- 4.9 Reduction of Service or Termination Charges; Security. Within 60 days of written notification by Utility, Applicant must pay reduction of service or termination charges in accordance with Rule 9, Section A.25 and/or provide security (such as cash or a letter of credit) in a form acceptable to Utility for the Allowance or any other credit Applicant receives if Applicant (A) fails to complete the Development, (B) becomes less creditworthy and is at risk of not taking permanent service, as determined by Utility in its discretion, (C) terminates Service to the Development, or (D) significantly curtails or reduces Service to the Development during the depreciable life of the facilities installed under this Agreement, as determined by Utility in its discretion.
- 4.10 Obligation to Provide Information to Utility. Within 10 days of Utility's written request, Applicant must provide information and documentation requested by Utility, including but not limited to absorption information, information and documentation relating to the amount(s) Applicant paid, if any, for third-party Property Rights, and information and documentation relating to the actual cost of Applicant's non-cash contributions to Utility under Rule 9, Section A.12. With respect to absorption information, Applicant must, at a minimum: (A) for residential-type developments, identify the number of units, type of units (single- or multi-family), sales and cancellations (or net sales) at given time intervals and (B) for commercial-type developments, identify the number of units, square footage for each type of load (casino, retail, convention, etc.), and dates of major load blocks such as chillers or pumps, if applicable, at given time intervals.

5. Right to Set Off

- 5.1 Utility's Right to Set Off Amounts Owed. Utility may set off any sum or obligation (whether or not arising under this Agreement) owed by Utility to Applicant against any sum or obligation (whether or not arising under this Agreement) owed by Applicant to Utility.
- 5.2 Utility's Right to Withhold Additional Amount. Utility may also deduct the following from any sum or obligation (whether or not arising under this Agreement) owed by Applicant to Utility:
- (A) The amount to remedy any defects and repair any damage in accordance with Section 7.2;
 - (B) The amount to discharge any lien filed or that could be filed in relation to the work performed and material and equipment installed by Applicant under this Agreement;
 - (C) The value of any claim against Utility that Applicant has failed to settle in accordance with an indemnity obligation;
 - (D) The amount to resolve all conflicts between the Development and Utility's distribution and transmission facilities located within or adjacent to the Development in accordance with Section 4.4(B); and
 - (E) The amount to resolve all conflicts between the Development and Utility's Property Rights within and adjacent to the Development in accordance with Section 4.4(C).
- 5.3 Other Rights and Remedies; Survival. If Utility offsets any amount in accordance with this Section, Utility may still pursue all other rights and remedies it might have. Utility's rights under this Section survive default, expiration, or termination of this Agreement or excuse of performance for Force Majeure or otherwise.



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6. Property Rights; Ownership and Lien Release(s)

- 6.1 Obligation to Acquire and Convey Property Rights. Applicant must, without cost to Utility, grant and convey, or obtain for Utility, all Property Rights that Utility deems it requires for the Utility facilities (or any portion thereof) affected under this Agreement. In Utility's discretion and at Applicant's Cost, Utility may obtain an appraisal(s) of the Property Rights.
- 6.2 Condition to Commencing Construction. Utility is not obligated to commence construction of any facilities until after the required Property Rights are permanently granted to Utility in a manner that is satisfactory to Utility as to both location and form (including but not limited to the type of Property Rights, dimensions of the Property Rights area and terms and conditions relating to the Property Rights).
- 6.3 Ownership of Facilities and Equipment. All facilities constructed and equipment installed by Applicant and Utility, including Utility Betterment, under this Agreement are property owned, maintained, and controlled by Utility upon Utility's Acceptance. Upon Utility's written request, Applicant will sign and deliver a Bill of Sale in a form acceptable to Utility that conveys all of Applicant's rights, title and interest in the facilities and equipment to Utility and certifies that the facilities and equipment are free of liens and other encumbrances. Utility has the right to use, and allow other Utility customers to use, those facilities and equipment for any purpose. Utility may also allow designated telecommunications carriers and cable television companies to use the facilities and equipment if Utility is required to do so by the federal Telecommunications Act or other laws. If Applicant requests that spare conduit be installed in connection with this Agreement and pays the Costs associated with that conduit, Utility is not required to reserve that conduit for Applicant and may use it for other Utility customers and allow designated telecommunications carriers and cable television companies to use that conduit.
- 6.4 Release of Lien or Claim. Upon Utility's written request, Applicant must furnish to Utility a complete release of any lien or claim and receipts covering in full all labor, material, and equipment for which a lien could be filed in relation to the work performed and material and equipment installed.

7. Guarantees

- 7.1 Guarantee Against Defects. Applicant guarantees, regardless of Utility's Acceptance, all work Applicant and its contractors/subcontractors perform and all material and equipment they furnish under this Agreement against defects in materials and workmanship for a period of one (1) year following completion of the Line Extension Project. Applicant also guarantees any corrective work and replaced or repaired materials against defects for an additional one-year period following completion of the work.
- 7.2 Utility's Option to Remedy Defect. Utility may, at its option and Applicant's sole Cost, either itself remedy or require Applicant to remedy any defect in materials or workmanship provided by Applicant and its contractors/subcontractors that develop during the one-year period provided for in Section 7.1. The option and obligation to repair extend to any damage to facilities or work caused by the particular defect or repair of the defect. Applicant must remedy the defect(s) to Utility's satisfaction. Should Utility choose to remedy a defect, Applicant must pay Utility all Costs incurred within 30 days of receiving an invoice from Utility.
- 7.3 Modification or Relocation of Electric Facilities. If Applicant requests that Utility install electric facilities before establishment of final grade or the alignment of roads, streets, or alleys, or in unimproved areas and a conflict arises, Applicant must pay all Costs associated with the relocation or modification of any electric facilities and, at Applicant's



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expense, must grant or obtain for Utility all Property Rights Utility deems it requires for the relocated/modified facilities, in accordance with Rule 9, Section A.10. The Property Rights must be granted to Utility in a manner that is satisfactory to Utility as to both location and form (including but not limited to the dimensions of the Property Rights area and terms and conditions relating to the Property Rights).

8. Default

- 8.1 Procedure. If a Party ("**Defaulting Party**") fails to comply with the terms and conditions of this Agreement and the failure continues for 30 days after the Defaulting Party receives written notice of such failure from the other Party ("**Non-Defaulting Party**"), then the Non-Defaulting Party is entitled to declare the Defaulting Party in default and is entitled to all remedies authorized by law, with the exception that Utility's failure to achieve any scheduled date is not an event of default.
- 8.2 Notice to Utility's Legal Department. In addition to sending written notice to Utility's Project Coordinator regarding Utility's failure to comply with the terms and conditions of this Agreement, Applicant must also send a copy of the notice to Utility's Legal Department at the address specified in the "Notices" Section of the Agreement.

9. Confidentiality

- 9.1 Exchanging Information. Utility might provide Applicant with information to be used in complying with the Agreement. Some or all of this information, including, but not limited to, oral information, documents, supplier information, files, drawings, and data, might be confidential.
- 9.2 Labeling Information Confidential. If Utility wants information to be treated as confidential, Utility must label the written information as "CONFIDENTIAL" ("**Confidential Information**").
- 9.3 Protection of Confidential Information.
- (A) Applicant's Obligation to Keep Information Strictly Confidential and Not Disclose It. Applicant must keep the Confidential Information strictly confidential and in a secure location. Applicant must also keep any discussion regarding Confidential Information strictly confidential. Applicant must not disclose any Confidential Information or a discussion regarding Confidential Information to any person or entity except as expressly provided in this Section or as otherwise approved in writing in advance by Utility.
 - (B) Additional Protection of Information. If Utility has failed to label or advise Applicant that certain information requires protection, the restrictions and limitations in this Section will also apply to the receipt of non-public information that Applicant should reasonably recognize as being confidential.
 - (C) Transmitting Information. If Applicant transmits any Confidential Information electronically or discusses the Confidential Information in an email, it must encrypt the email and all attachments to it and insert "[CONFIDENTIAL]" as the first word in the subject line of the email.
- 9.4 Return or Destruction of Confidential Information. Upon Utility's request, Applicant must promptly either return to Utility, or certify the destruction of, all Confidential Information that Applicant received, together with all copies, excerpts, notes and documents derived or generated from the Confidential Information.
- 9.5 Sharing Confidential Information. Applicant may disclose Confidential Information to and discuss Confidential Information with its affiliates, attorneys, consultants, contractors and subcontractors (collectively, "**Other Parties**"); provided, that the Other Party signs an



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agreement in a form acceptable to Utility in which the Other Party agrees to be bound by the terms of this "Confidentiality" Section and to submit to the jurisdiction of the District Court, Clark County, Nevada, or any Nevada court with jurisdiction in or over that matter, for purposes of enforcement of that agreement and this "Confidentiality" Section, and any ancillary proceedings regarding interpretation, enforcement or effect of those agreements.

- 9.6 Request for Confidential Information Through Legal Process. If Applicant becomes legally compelled (by deposition, interrogatory, request for documents, order, subpoena, civil investigative demand or similar process issued by a court of competent jurisdiction or by a government body) to disclose any Confidential Information, to disclose excerpts, notes or documents derived or generated from the Confidential Information, or to disclose discussions regarding the Confidential Information, Applicant must provide prompt written notice to Utility's legal department of any such requirement and seek a protective order preventing or limiting disclosure.
- 9.7 Rights and Limitations. Utility does not grant any right or license, by implication or otherwise, to Applicant as a result of Utility's disclosure or discussion of Confidential Information. Utility makes no representation or warranties regarding the accuracy or completeness of this information. Applicant expressly recognizes that this information is provided "AS IS, with all faults" and Utility makes NO WARRANTIES, EXPRESS OR IMPLIED STATUTORY OR OTHERWISE, WITH RESPECT TO THE CONFIDENTIAL INFORMATION AND EXPRESSLY DISCLAIMS ALL IMPLIED WARRANTIES.

10. Force Majeure

- 10.1 Notice of Force Majeure. If any delay due to Force Majeure occurs or is anticipated, the affected Party must promptly notify the other Party in writing of the delay. This notice must include a description of the delay and the cause and estimated duration of the delay. Regardless of the cause, Applicant's failure or inability to pay some or all of the Costs is not a Force Majeure event.
- 10.2 Duty to Mitigate Effects of Delay. The affected Party must exercise due diligence to shorten, avoid, and mitigate the effects of the delay.
- 10.3 Notice of Resumption of Performance. The affected Party must promptly notify the other Party in writing when the Force Majeure event has ended and when performance will resume.
- 10.4 Liability; Termination Option. Utility is not liable to Applicant for Costs incurred as a result of any delay or failure to perform as a result of Force Majeure. In the event of any delay due to Force Majeure, Utility may terminate the Agreement without liability upon 30-days notice to Applicant.
- 10.5 Notice to Utility's Legal Department. In addition to sending written notice to the Project Coordinator for delay, anticipated delay, and resumption of performance in relation to Force Majeure, Applicant must also send a copy of the notice to Utility's Legal Department at the address specified in the Section 15.2 of the Agreement.

11. Representations

- 11.1 No Pending Actions, Suits or Proceedings. Applicant represents that to its knowledge as of the date of this Agreement, there are no actions, suits or proceedings pending or threatened against Applicant in any court or before any administrative agency that would prevent its performance under this Agreement.
- 11.2 Authority. Each Party has taken all actions as may be necessary or advisable and proper to authorize this Agreement, the execution and delivery of it, and the performance



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contemplated in it. The persons executing this Agreement state and acknowledge that they are authorized and empowered to do so on behalf of the Party so designated.

12. Precedence

- 12.1 Utility's Tariff Schedules; Commission. This Agreement is made by the Parties in accordance with Utility's Tariff Schedules. Those Tariff Schedules apply to this Agreement, are binding on the Parties, and supersede any portion of this Agreement should a conflict arise. Notwithstanding Section 13.8, this Agreement is, at all times, subject to such changes or modifications by the Commission as the Commission may from time to time direct in the exercise of its jurisdiction. This Section survives default, expiration, or termination of this Agreement or excuse of performance for Force Majeure or otherwise.
- 12.2 Integration. This Agreement, together with documents executed with the same formality as this Agreement, represents the entire and integrated agreement between Utility and Applicant and supersedes all prior and contemporaneous oral and written communications, representations, and agreements relating to the subject matter of the Agreement.

13. Miscellaneous Provisions

- 13.1 Indemnity. Applicant agrees to indemnify Utility, its directors, officers, employees, and contractors against and from any claims, losses, costs, suits, judgments, damages, and expenses, including but not limited to attorneys' fees, that arise from or are based upon (A) Applicant's breach of any representation, warranty, or undertaking under the Agreement, (B) the acts or omissions of Applicant, or its employees, agents, contractors or subcontractors, in connection with this Agreement, and (C) bodily injury to or death of any person (including employees of Utility) or damage to or loss of use of property resulting from the acts or omissions of Applicant, or its employees, agents, contractors or subcontractors, in connection with this Agreement. This indemnity will be effective regardless of any negligence (whether active, passive, derivative, joint, concurrent or comparative) on the part of Utility, unless caused solely by the gross negligence or willful misconduct of Utility. For purposes of Utility's enforcement of this indemnity only, Applicant expressly waives all immunity given to Applicant under the workers' compensation laws or other employee benefits acts of any state or jurisdiction that conflicts with Applicant's indemnification obligations under this Section.
- 13.2 Assignment. This Agreement will be binding upon the successors and assigns of both Parties effective upon receipt of written consent of the non-assigning Party, such consent not to be unreasonably withheld. But either Party may assign this Agreement with written notice, but without the consent of the other Party, to any successor corporation in any merger. However, no assignment is effective until after Applicant's successor or assignee agrees in writing to assume all obligations and liabilities under this Agreement and, in Utility's discretion, provides security in a form acceptable to Utility (such as cash or a letter of credit) for the Allowance or any other credit Applicant receives.
- 13.3 Limitation of Damages. Notwithstanding anything to the contrary, Utility is not liable to Applicant for any consequential, indirect, exemplary or incidental damages, including but not limited to damages based upon delay, lost revenues or profits. This Section survives default, expiration, or termination of this Agreement or excuse of performance for Force Majeure or otherwise.
- 13.4 Choice of Law and Venue. The Agreement is governed by and construed in accordance with the laws of the State of Nevada, without giving effect to its choice or conflicts of laws provisions. All actions that are beyond the scope of the Commission's jurisdiction must be initiated in the courts of Clark County, Nevada or the federal district court with



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jurisdiction over Clark County, Nevada. Applicant agrees it will not initiate an action against Utility in any other jurisdiction.

- 13.5 No Waiver. The failure of either Party to enforce any of the provisions of the Agreement at any time, or to require performance by the other Party of any of the provisions of the Agreement at any time, will not be a waiver of any provisions, nor in any way affect the validity of the Agreement, or the right of any Party to enforce each and every provision.
- 13.6 Independent Contractor. Applicant is an independent contractor for all purposes of the Agreement, and all persons engaged in fulfilling Applicant's obligation under the Agreement are employees, agents, contractors, or subcontractors of Applicant and not the employees, agents, contractors, or subcontractors of Utility. Nothing in the Agreement or any contract/subcontract by Applicant will create any contractual relationship between Applicant's contractor/subcontractor and Utility.
- 13.7 Interpretation. Each Party to this Agreement acknowledges that it has carefully reviewed the Agreement and that each fully understands and has participated in drafting its provisions, and, accordingly, the normal rules of construction to the effect that any ambiguities are to be resolved against the drafting party are not to be employed or used in any interpretation of this Agreement.
- 13.8 Amendments. Any change, modification, or amendment to the Agreement is not enforceable unless consented to in writing by the Parties and executed with same formality as this Agreement.
- 13.9 No Third-Party Beneficiaries. Nothing expressed or implied in this Agreement is intended, or should be construed, to confer upon or give any person or entity not a party to this Agreement any third-party beneficiary rights, interests, or remedies under or by reason of any term, provision, condition, undertaking, warranty, representation, or agreement contained in this Agreement.
- 13.10 Remedies. All rights and remedies of Utility provided for in the Agreement will be cumulative and in addition to, and not in lieu of, any other remedies available to Utility at law, in equity, or otherwise.
- 13.11 Headings; Exhibits; Cross References. The headings or section titles contained in this Agreement are used solely for convenience and do not constitute a part of this Agreement, nor should they be used to aid in any manner in the construction of this Agreement. All exhibits attached to this Agreement are incorporated into the Agreement by reference. All references in this Agreement to Sections, Subsections, and Exhibits are to Sections, Subsections, and Exhibits of or to this Agreement, unless otherwise specified. And, unless the context otherwise requires, the singular includes the plural and the plural includes the singular and the neuter includes feminine and masculine.
- 13.12 Discretion. Reference in this Agreement to the "discretion" of a Party means the Party's sole and absolute discretion. Such discretion is not subject to any external standard, including but not limited to any standard of custom, "good faith" or reasonableness.
- 13.13 Severability. If any portion or provision of the Agreement is invalid, illegal, or unenforceable, or any event occurs that renders any portion or provision of the Agreement void, the other portions or provisions of the Agreement will remain valid and enforceable. Any void portion or provision will be deemed severed from the Agreement, and the balance of the Agreement will be construed and enforced as if the Agreement did not contain the particular portion or provision held to be void. The Parties further agree to amend the Agreement to replace any stricken portion or provision with a valid provision that comes as close as possible to the intent of the stricken portion or provision.



RULE 9
LARGE PROJECT LINE
EXTENSION AGREEMENT

Agreement No.: LPS0000185886A

PID: 0000185886

Date Prepared: 12/02/2009

- 13.14 Counterparts. The Parties may execute this Agreement in counterparts. Each counterpart, when signed and delivered, is deemed an original and, taken together, constitutes one and the same instrument. A facsimile or email copy of a signature has the same legal effect as an originally-drawn signature.
- 13.15 Performance of Acts on Business Days. Any reference in this Agreement to time of day refers to local time in Nevada. All references to days in this Agreement refer to calendar days, unless stated otherwise. Any reference in this Agreement to a "business day" refers to a day that is not a Saturday, Sunday or legal holiday (or observed as a legal holiday) for Nevada state governmental offices under the Nevada Revised Statutes. If the final date for payment of any amount or performance of any act required by this Agreement falls on a Saturday, Sunday or legal holiday, that payment is required to be made or act is required to be performed on the next business day.

14. Term and Termination

- 14.1 Term of Agreement. This Agreement is effective on the Effective Date and will continue for a term of five (5) years unless otherwise terminated under the provisions of this Agreement. Applicant will not be entitled to any refunds or moneys after the termination of this Agreement per Rule 9, Section B.4.
- 14.2 Surviving Obligations. Any default, expiration, or termination of this Agreement or excuse of performance for Force Majeure or otherwise does not release Applicant from any liability or obligation to Utility for:
- (A) Obligations under Section 4.3;
 - (B) Obligations under Section 4.4;
 - (C) Obligations under Section 4.7;
 - (D) Payment of reduction of service or termination charges or providing security in accordance with Section 4.9;
 - (E) Obligations under Section 6;
 - (F) Obligations under Section 7;
 - (G) Obligations under Section 9;
 - (H) Obligations that arise under Section 13.1; and
 - (I) Payment of all Costs, whether incurred before or after default, expiration or termination or excuse of performance, and payment of all Costs that result from termination or excuse of performance.

The provisions of Section 3.8, Section 4.5, Section 4.6 and Section 15 continue to apply to this Section.

15. Notices

- 15.1 Method of Delivery; Contacts. Each notice, consent, request, or other communication required or permitted under the Agreement must be in writing, delivered personally or sent by certified mail (postage prepaid, return receipt requested), by facsimile (with electronic confirmation of receipt), or by a recognized international courier, and addressed to the Party's Project Coordinator as follows:



**RULE 9
LARGE PROJECT LINE
EXTENSION AGREEMENT**

Agreement No.: LPS0000185886A

PID: 0000185886

Date Prepared: 12/02/2009

Utility:

NV Energy

PATRICIA BROWN

Physical Address: NORTH DISTRICT OFFICE
2215 E. LONE MOUNTAIN RD
LAS VEGAS, NV 89031

Mailing Address: 6226 W. SAHARA AVE
P.O. BOX 98910
LAS VEGAS NV 89151-0001
MS 94B

Telephone No.: 702/402-4335

Fax No.:

Email Address: brownpn@nvenergy.com

Applicant:

CITY OF LAS VEGAS

Matthew Edwards

Physical Address: 400 N. STEWART AVE

LAS VEGAS, NV 89101

Mailing Address:

Telephone No.:

Fax No.:

Email Address:

- 15.2 Notice to Utility's Legal Department. For any notice given by Applicant to Utility under Section 8 and Section 10, Applicant must also send a copy to:

NV Energy
Attn: Legal Department
6226 West Sahara Avenue, M/S 3A
Las Vegas, Nevada 89146
Fax No.: (702) 402-2069

- 15.3 Receipt of Notice; Change of Information. Each notice, consent, request, or other communication is deemed to have been received by the Party to whom it was addressed (A) when delivered if delivered personally; (B) on the third business day after the date of mailing if mailed by certified mail; (C) on the first business day after the facsimile transmission if delivered by facsimile; or (D) on the date officially recorded as delivered according to the record of delivery if delivered by courier. Each Party may change its Project Coordinator or contact information for purposes of the Agreement by giving written notice to the other Party in the manner set forth above.

16. Definitions

In addition to other terms defined elsewhere in this Agreement, the terms below have the following meanings.

- 16.1 Acceptance: Utility's written acknowledgement that a particular component of applicable drawings or work is, to the best of its knowledge, compliant with applicable Utility Standards.



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- 16.2 Adjustment: Any addition to, alteration, relocation or removal of Utility facilities as might be further described in Exhibit A. Adjustments include without limitation Betterments.
- 16.3 Advance: Three components consisting of CIAC, Advances Subject to Refund and the Tax Effect.
- 16.4 Advance Subject to Refund: The portion of the Advance that is eligible for refund.
- 16.5 Allowance: The amount that, in accordance with Rule 9, Section B.3, reduces the Advance through a credit and possibly a refund.
- 16.6 Allowance True-Up: The accounting process in which Utility recalculates the Allowance based on Applicant's actual meter sets/units or Applicant's actual Demand and compares this recalculated Allowance to the Initial Allowance.
- 16.7 Betterment: Any deviation or upgrade in the Adjustment to a Utility facility, made primarily for the benefit and at a Party's voluntary election, that Utility determines is not in accordance with:
- (A) Utility's normal design and construction practices with respect to size, type and quality of materials used that is adequate to accommodate Development's Demand, or
 - (B) The shortest practical route that Utility deems suitable.
- 16.8 Commission: Public Utilities Commission of Nevada.
- 16.9 Contributions in Aid of Construction ("CIAC"): The portion of the Advance that is not eligible to be offset by the Allowance (other than as specified in Rule 9, Section A.6), and is not eligible for a refund, including but not limited to those Costs referred to in Rule 9, Sections A.3, A.5, A.6, A.9, and A.10.
- 16.10 Cost or Costs: Direct and related indirect costs associated with this Agreement, including those incurred by Utility in good faith before the Effective Date. Cost or Costs include but are not limited to: permitting; labor; engineering; surveys; material acquisition, handling and storage; contractors and subcontractors; third-party attachments to Utility facilities; administrative and general overheads; local, state and federal taxes and assessments; Allowance for Funds Used During Construction (AFUDC); Proportionate Share Costs; amount(s) the Commission orders Applicant to pay; litigation guarantees; appraisals; attorneys' fees and expenses; acquisition of and compensation for Property Rights; expenses associated with acquiring easements for Utility facilities whether through negotiation or a condemnation lawsuits; Tax Effect; and improvements to real property that are related to the Utility facilities but not directly related to electrical requirements, such as fencing and landscaping, reduced by any applicable salvage value.
- 16.11 Cost True-Up: The accounting process in which Utility compares actual Costs to the estimated Costs.
- 16.12 Demand: Applicant's highest energy consumption recorded within a given period of time after the In-Service Date. This time period is generally based on Applicant's annual peak load.
- 16.13 Development: Applicant's project on the Property for which Applicant has requested Service from Utility which might include new Service and/or the relocation or alteration of existing Utility facilities. Utility will assign a project identification number ("**PID**") to this project.
- 16.14 Effective Date: The date this Agreement is last signed below.



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PID: 0000185886

Date Prepared: 12/02/2009

- 16.15 Excess Allowance: If Utility performs an Allowance True-Up, the amount Utility will refund Applicant if the recalculated Allowance is greater than the Initial Allowance (subject to Section 3.3, Limitation on Refunds).
- 16.16 Force Majeure: An event or condition that is beyond the affected Party's control and occurs without the fault or negligence of the affected Party. Force Majeure may include, but is not limited to, government agency orders, war, riots, acts of terrorism, civil insurrection, fires, floods, earthquakes, epidemics, weather, strikes, lock-outs, work stoppages and other labor difficulties.
- 16.17 Initial Allowance: The credit for the Allowance that Utility provides Applicant on the Effective Date based on Applicant's representation and Utility's reasonable expectation that the supporting number of meters and/or Demand will be initiated within the 12-month period following the In-Service Date, if any.
- 16.18 In-Service Date: The date on which Utility energizes the Line Extension Project to provide Service to the Development.
- 16.19 Laws: Any federal, state, or local code, ordinance, rule, statute, enactment, regulation, or order. Any specific reference to a Law in this Agreement refers to the Law as amended from time to time unless otherwise specified.
- 16.20 Line Extension Project: The Utility facilities that will be added, altered, relocated or removed in order to provide Service to the Development, as shown on Exhibit A.
- 16.21 Permit: Any applicable approval, permit, consent, waiver, exemption, variance, franchise, order, authorization, right, action, or license required from any federal, state, or local governmental authority, agency, court or other governmental body having jurisdiction over the matter in question which is necessary for the Parties to perform their obligations under this Agreement and under the applicable Laws. Any specific reference to a Permit in this Agreement refers to the Permit as amended from time to time unless otherwise specified.
- 16.22 Project Coordinator: The individual with authority to act on behalf of Utility or Applicant for purposes of the Agreement, as identified in Section 15.1.
- 16.23 Property: The premises owned or controlled by Applicant commonly known as 100 GRAND CENTRAL AVENUE and further described as being within 13934110003.
- 16.24 Property Rights: Real property rights, including but not limited to easements, rights of entry, subordination agreements, conveyances, deeds, transmission use agreements, Permits, prescriptive rights, and rights-of-way.
- 16.25 Proportionate Share Costs: The amount(s) Applicant must pay in accordance with Rule 9, Section A.16.
- 16.26 Proportionate Share Refund: The refund Applicant receives if other Utility customers connect to Applicant's line extension and Applicant does not waive the refund, in accordance with Rule 9, Section A.16.
- 16.27 Rule 1: Utility's Electric Service Rule No. 1, Definitions. Rule 1 is part of the Tariff Schedules.
- 16.28 Rule 9: Utility's Electric Service Rule No. 9, Electric Line Extensions. Rule 9 is part of the Tariff Schedules.
- 16.29 Tariff Schedules: The entire body of effective rates, charges, and rules, collectively, of Utility as set forth in its rate schedules and rules for electric customers, as those rates, charges, and rules are amended or supplemented from time to time. However, Rule 9 is the version in effect on the Effective Date.



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LARGE PROJECT LINE
EXTENSION AGREEMENT

Agreement No.: LPS0000185886A

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- 16.30 Tax Effect: The amount of any gross-up on Utility tax liability under Section 118 of the Internal Revenue Service Code for Advances Subject to Refund, CIAC, and Applicant's non-cash contributions that Applicant must pay in accordance with NAC § 704.6532 and Rule 9. Any applicable Tax Effect will be payable and applied at the rate in effect in Rule 9 as of the date the Agreement was prepared, which is 12/02/2009.
- 16.31 Utility Standards: Utility's required design, construction, material, and testing specifications as provided in writing to Applicant on Utility's website, as subsequently revised as deemed appropriate in Utility's discretion.

[signature page to follow]



**RULE 9
LARGE PROJECT LINE
EXTENSION AGREEMENT**

Agreement No.: LPS0000185886A

PID: 0000185886

Date Prepared: 12/02/2009

UTILITY:

Nevada Power Company d/b/a NV Energy

By: _____

Printed Name: RINLY MOOLAKATT

Title: Director, Distribution Design, New Business LVN

Date: _____

APPLICANT:

CITY OF LAS VEGAS

By: _____

Printed Name: _____

Title: _____

Date: _____

Approved as to form

John S. Ridilla 6/30/10
John S. Ridilla Date
Deputy City Attorney



**RULE 9
LARGE PROJECT LINE
EXTENSION AGREEMENT**

Agreement No.: LPS0000185886A

PID: 0000185886

Date Prepared: 12/02/2009

**Exhibit A
Design**

[Attached]



**RULE 9
LARGE PROJECT LINE
EXTENSION AGREEMENT**

Agreement No.: LPS0000185886A

PID: 0000185886

Date Prepared: 12/02/2009

**Exhibit B
Cost Worksheet**

[Attached]

NV ENERGY
PROJECT COST WORKSHEET ("Exhibit B")

Project ID: 0000185886 Title: UNION PK. LV PERFORMING ARTS C Units: 1 KVA: 6,000
 Contract Type: Large Project Service Coordinator: PATRICIA BROWN Version Nbr 1

COST ESTIMATE SUMMARY				
Cost Estimate Category	Total Cost Estimate	Total Applicant Cost	Applicant Non-Refundable	NPC Responsibility
Labor & Overhead	\$125,385	\$125,385	\$0	\$0
Material & Overhead	\$342,066	\$342,066	\$0	\$0
DCA	\$0	\$0	\$0	\$0
Trenching	\$0	\$0	\$0	\$0
Permits	\$11,850	\$11,850	\$0	\$0
Salvage	\$0	\$0	\$0	\$0
Other Fixed	\$350,000	\$350,000		
Total	\$829,301	\$829,301	\$0	\$0

ADVANCE CALCULATION			
Cost Item	Cost Subject to Refund	Cost Item	Non-Refundable Cost
Applicant Cost Subject to Refund	\$829,301	Applicant Non-Refundable Cost	\$0
Equal Participant	\$0	Amount Not Subject To Excess Allowance (app. upgrade/relocation, temp power)	\$0
Proportionate Share	\$0	Amount Subject to Excess Allowance	\$0
Refund Subject To Allowance	\$829,301	Excess Allowance	\$0
Allowance	\$606,000	Remaining Non-Refundable (Subject to Excess Allowance)	\$0
Adjusted Applicant Cost	\$223,301	Amount Not Subject to Excess Allowance	\$0
		Attachments To Existing (LE/MP)	\$0
Total Subject to Refund	\$223,301	Total Non-Refundable Cost	\$0
		Non-Taxable Installation Costs	\$0
		Removal of Existing Facilities	\$0
		Total Non-Taxable Non-Refundable Cost	\$0
		Total Taxable Non-Refundable Cost	\$0

ADVANCE SUMMARY			
Advance Subject to Refund		Current Tax Rate	<u>18.5000%</u>
Non-Taxable Advance	\$0	Total Non-Taxable	\$223,301
Taxable Advance	\$223,301	Total Taxable (Less Tax)	\$44,055
Tax	\$41,311	Total Tax	<u>\$44,055</u>
Total Advance Subject to Refund	\$264,612	Total Advance	\$267,356
Non-Refundable Advance		DIA Credit	<u>0</u>
Non-Taxable Advance	\$0	Total Advance Due	\$267,356
Taxable Advance	\$0		
Tax	\$0		
Trench Tax	\$2,744		
Total Non-Refundable Advance	\$2,744		
Total Advance	\$267,356		



01/07/2010

CITY OF LAS VEGAS
400 N. STEWART AVE
LAS VEGAS, NV 89101

RE: Project LPS - Large Project Service Agreement, Project ID #0000185886

Dear Applicant:

Attached for your review and signature is the LPS - Large Project Service Agreement ("Agreement") for your new development project. After 90 days, the Agreement is no longer open to acceptance, and NV Energy may provide you with a new contract with revised costs and/or design changes. These changes could be a result of, but are not limited to, field condition changes, project work order connection point, proportionate share and attachment costs, contingent projects, and project labor, material, and tax cost increases. The project is subject to cancellation 180 days from the date of this letter. In the event NV Energy cancels the project, you must reimburse Utility for all costs expended on the project and the design in accordance with Rule 9, Section A.2.

Should you have any other questions regarding this Agreement, please contact me at 702/402-4335 .

Sincerely,

PATRICIA BROWN

Enclosure as noted



NEW BUSINESS INVOICE

Contract remittance sheet for Project # 0000185886

Contract Amount Due: \$ 267,356
Date Issued: 01/07/2010
Project Name: UNION PK. LV PERFORMING ARTS C
Contract Type: LPS
Customer Address: CITY OF LAS VEGAS 400 N. STEWART AVE LAS VEGAS, NV 89101

Customer Phone:

Customer Fax:

Customer Email:

Project Coordinator: PATRICIA BROWN

Phone Number: 702/402-4335

Contract Amount Detail:

	Taxable	Non-Taxable	Tax	Total
Subject to Refund	223,301	0	41,311	264,612
Non-Refundable	0	0	2,744	2,744
Total Advance:				\$267,356
DIA Credit:				0
Total Advance Due:				\$267,356

Please remit with payment two (2) signed contracts, one (1) signed tax sheet, other necessary project documentation as directed by your project coordinator.

NV Energy must receive all of the above before the project will be scheduled for construction.

The contract and the above stated contract amount due become void if the contracts, tax sheet, and payment for the above contract are not returned to NV Energy's New Business Contract Administration with the appropriate signatures within ninety (90) days of customer receipt of these documents.

Remittance Instructions:

1. Make checks payable to NV Energy.
2. Write your project # (shown above) on the check.
3. Please remit this invoice along with payment for the balance due, two (2) signed contracts, one (1) signed tax sheet, by mail or in person to the following location:

New Business Contract Administration
New Development Center - NV Energy
7155 Lindell Road, MS B54RN
Las Vegas, NV 89118

Contact the New Business Contract Administration at (702) 633-8636 with any questions or concerns. Thank you!

NV ENERGY
CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) / TAX CALCULATION

Customer: _____

Project Name: UNION PK. LV PERFORMING ARTS C

Project ID: 0000185886

Contract No.: _____ Tax ID: _____

Version: No 1

This tax is required pursuant to an order issued on December 20, 1988 by the Public Service Commission of Nevada, which adopted by reference Section 118 of the Internal Revenue Code as amended on October 22, 1986 by the Tax Reform Act of 1986. In accordance with this ruling, all contributions by the customer in aid of construction, including the cash advances and the estimated value of non-cash contributions, made after January 25, 1989, must be increased to reflect the Utility's then current income tax liability.

The current tax rate is: 18.5000%

A) SUBJECT TO REFUND TAXABLE AMOUNT (252.000, 107.000)

☐ CONTRACTS - MP (252.000) _____
☒ CONTRACTS LEA (107.000) 223,301
☐ ATTACHMENT LE/LEA/MP (252.000) _____
Total (A): 223,301

B) SUBJECT TO REFUND TAX (253.000, 253.030)

(A) X 18.5000 = _____ (253.000)
18.5000 = 41,311 (253.030)

D) NON-REFUNDABLE TAX (253.030)

(C) X 18.5000 = _____ 0

C) NON-REFUNDABLE TAXABLE AMOUNT (107.000)

☐ CONTRACT - CIAC OVER 20,000 _____
☐ CIAC (RELOCATION) UNDER 20,000 _____
☐ EXPEDITED SERVICE REQUEST _____
☐ UTILITY SHARED TRENCH _____
☐ CUSTOMER REVISION _____
☐ CUSTOMER UPGRADE _____
☐ ATTACHMENT TO EXISTING LE/MP _____
Total (C): 0

E) NON-REFUNDABLE (NON CASH) TAX (253.090)

TAX ON NON-CASH CONTRIBUTIONS IN AID OF CONSTRUCTION (TRENCH TAX)

Estimated value of non-cash contribution 14,832 X 18.5000
(Trench Tax) = 2,744

F) SUBJECT TO REFUND / NON-TAXABLE AMOUNT (252.000, 107.000)

Total (F1): _____ (252.000)

☐ DIA ADVANCE _____ (107.000)

Total (F2): _____ (107.000)

G) NON-REFUNDABLE / NON-TAXABLE AMOUNT (107.000)

☐ PUBLIC GOOD OVER 20,000 _____
☐ PUBLIC GOOD UNDER 20,000 _____
☐ TEMPORARY POWER _____
☐ EXPEDITED SERVICE REQUEST _____
☐ CANCELLATION _____
Total (G): 0

H) NON-REFUNDABLE / NON-TAXABLE AMOUNT (108.000)

☐ CONTRACT CIAC REMOVAL OVER 20,000 _____
☐ NO CONTRACT REMOVAL UNDER 20,000 _____
☐ EXPEDITED SERVICE REQUEST _____
☐ CUSTOMER REVISION _____

Total (H): 0

Total A.1) SUBJECT TO REFUND TAXABLE (252.000)

A.1 = 0

Total A.2) SUBJECT TO REFUND TAXABLE (107.000)

A.2 = 223,301

Total B.1) SUBJECT TO REFUND TAX (253.000)

B.1 = 0

Total B.2) SUBJECT TO REFUND TAX (253.030)

B.2 = 41,311

Total C) NON-REFUNDABLE TAXABLE (107.000)

C = 0

Total D) NON-REFUNDABLE TAX (253.030)

D = 0

Total E) NON-REFUNDABLE TAX (253.090)

E = 2,744

Total F.1) SUBJECT TO REFUND / NON-TAXABLE (252.000)

F.1 = 0

Total F.2) SUBJECT TO REFUND / NON-TAXABLE (107.000)

F.2 = 0

Total G) NON-REFUNDABLE / NON-TAXABLE (107.000)

G = 0

Total H) NON-REFUNDABLE / NON-TAXABLE (108.000)

H = 0

Total Advance

Customer Advance = 267,356

DIA Credit = 0

Total Advance Due = 267,356

Please make check payable to NV Energy.

Advance subject to refund plus the proportionate tax effect will be refunded under the terms and conditions of the contract and Rule 9. Taxes collected on nonrefundable advances are not subject to refund.

CUSTOMER: _____

Date: _____

NV ENERGY: _____

Date: _____

Rev. 01/28/09



**RULE 9
LARGE PROJECT LINE
EXTENSION AGREEMENT**

Agreement No.: LPS0000185886A

PID: 0000185886

Date Prepared: 12/02/2009

**Exhibit C
Allowance Worksheet**

[Attached]

NEVADA POWER COMPANY
Allowance Calculations ("Exhibit C")

Project ID - 0000185886

Project Title -- UNION PK. LV PERFORMING ARTS C

Existing Schedule

LoadSw Type

N	LGS-WP-Primary service	<u>6,000.00</u> KVA	X	<u>\$101.00</u>	(Allowance Multiplier)	=	ELEPA	<u>\$606,000.00</u>
	100% (Build-Out Factor)	<u>6,000.00</u> KVA	X	<u>\$101.00</u>	(Allowance Multiplier)	=	Initial Allowance	<u>\$606,000.00</u>
		<u>6,000.00</u> KVA	X	<u>\$0.00</u>	(MP RefundMultiplier)	=	MP Refund Amount	<u>\$0.00</u>
Total ELEPA							<u>\$606,000.00</u>	
Total Initial Allowance							<u>\$606,000.00</u>	
Total MP Refund							<u>\$0.00</u>	

ELEPA: Estimated Line Extension Project Allowance

Initial Allowance

The credit for the Allowance that Utility provides Applicant on the Effective Date based on Applicant's representation and Utility's reasonable expectation that the supporting number of meters and/or Demand will be initiated within the 12-month period following the In-Service Date, if any.

Initial Allowance = ELEPA x Build-Out Factor

Build-Out Factor

A multiplier established by Utility to determine the percentage of ELEPA that shall be applied as Initial Allowance in accordance with Rule 9, Section B.3. The multiplier varies by service type and rate class.