

# RECEIVED

business **oregon**  
APR 1 2011

## ANNUAL EMPLOYMENT REPORT STRATEGIC INVESTMENT PROGRAM (SIP) ORS 285C.615, OAR 123-623-4000 & 123-623-4100

After each property tax year (ending June 30) of benefiting from a SIP exemption, please fill out and return this form, not later than the following April 1 date, to:

Incentives, **Business Oregon**  
 775 Summer Street NE, Suite 200  
 Salem, OR 97301-1280  
 Fax: 503-581-5115

### BENEFITING BUSINESS FIRM

<b>CONTACT PERSON</b> Fred Schwer		<b>E-MAIL ADDRESS</b> fred.schwer@exeloncorp.com	
<b>TITLE</b> Property Tax Manager		<b>TELEPHONE NUMBER</b> 630-576-7157	
<b>NAME OF BUSINESS FIRM</b> Exelon Wind LLC		<b>FAX NUMBER</b>	
<b>MAILING ADDRESS (STREET/PO BOX)</b> 4601 Westown Parkway Suite 300		<b>CITY</b> West Des Moines	<b>STATE</b> IA
		<b>ZIP CODE</b> 50266	

### ELIGIBLE SIP PROJECT/PROPERTY

<b>GENERAL NAME/IDENTIFIER OF PROJECT, FACILITY, OPERATIONS</b> Echo Windfarms		<b>CITY WHERE LOCATED</b> Heppner	<b>COUNTY WHERE LOCATED</b> Morrow
<b>LOCATION (SITE ADDRESS/ES, ASSESSOR MAP/LOT NUMBER/S)</b> Acct No.U 10938			
<b>FIRST EXEMPTION YEAR</b> 2008	<b>NUMBER OF LAST TAX YEAR (ENDING PREVIOUS JUNE 30) WITHIN EXEMPTION PERIOD -</b> <u>2</u> out of 15	<b>CUMULATIVE INVESTMENT, THRU MOST RECENT CALENDAR YEAR</b> \$	
<b>TOTAL REAL MARKET VALUE OF PROJECT PROPERTY*</b> \$54,299,480		<b>ASSESSED VALUE OF EXEMPT PROPERTY*</b> \$45,989,500	
<b>ASSESSED VALUE OF TAXABLE PROPERTY*</b> \$8,309,980	<b>TOTAL PROPERTY TAXES PAID*</b> \$108,109	<b>TOTAL PROPERTY TAX SAVINGS*</b> \$674,178,476	

- ATTACHED IS LOCATION & ASSESSED VALUE\* OF ASSOCIATED INVESTMENTS IN OREGON NOT COVERED BY SIP (OPTIONAL)

### LOCALLY COLLECTED FEES & PAYMENTS - DURING MOST RECENT CALENDAR YEAR

NAME OF FEE/PAYMENTS	... RECIPIENT/DISPOSITION	... AMOUNT
Community Service Fee	County, local distribution	\$233,264
		\$
		\$

- ATTACHED IS LIST SHOWING ADDITIONAL PAYMENTS UNDER SIP AGREEMENT OR FURTHER INFORMATION ABOUT THE ABOVE

### EMPLOYMENT IN ASSOCIATION WITH PROJECT - DURING MOST RECENT CALENDAR YEAR (SEE INSTRUCTIONS)

**NUMBER OF FULL-TIME EQUIVALENT (FTE) EMPLOYEES BASED ON 2,080-HOUR YEAR:**

NEW HIRES/JOBS CREATED - <u>8</u>	ACTIVELY RETAINED JOBS -	PASSIVELY RETAINED JOBS - <u>1</u>
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**AVERAGE ANNUAL TAXABLE INCOME (OREGON WAGES, SALARY, ETC.) PAID TO EMPLOYEES:**

NEW HIRES/JOBS CREATED - \$ <u>70,125</u>	ACTIVELY RETAINED JOBS - \$	PASSIVELY RETAINED JOBS - \$
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**AVERAGE ANNUAL COMPENSATION, TAXABLE INCOME PLUS DISCRETIONARY FRINGE BENEFITS:**

NEW HIRES/JOBS CREATED - \$ <u>95,448</u>	ACTIVELY RETAINED JOBS - \$	PASSIVELY RETAINED JOBS - \$
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**BREAKDOWN OF THREE MOST COMMON OCCUPATIONS FOR THE ABOVE NEW HIRES/JOBS CREATED:**

FTEs	AVERAGE ANNUAL TAXABLE INCOME	FTEs	AVERAGE ANNUAL TAXABLE INCOME
1.	\$	2.	\$
		3.	\$

ANNUAL EMPLOYMENT REPORT: OREGON STRATEGIC INVESTMENT PROGRAM (SIP)

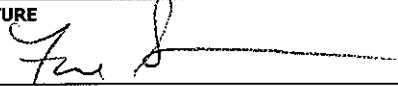
– ATTACHED IS SUPPORTING INFORMATION ON EMPLOYMENT AND SO FORTH (OPTIONAL, UNLESS OTHERWISE STIPULATED)

– ATTACHED IS AN EXPLANATION AND IDENTIFICATION OF INFORMATION PROVIDED HERE THAT IS FINANCIALLY OR OTHERWISE SENSITIVE, AND FOR WHICH SPECIFIC CONFIDENTIALITY IS EXPLICITLY REQUESTED BY THE SUBMITTER OF THIS FORM

DECLARATION

I have examined this document and attachments to it. To the best of my knowledge, they are true, correct and complete in every material respect. If any such information changes, I will notify the department and submit proper written amendments.

SIGNATURE

X 

DATE

MARCH 28, 2011

PRINTED NAME

Fred Schwer

TITLE OF AUTHORIZED COMPANY REPRESENTATIVE

Property Tax Manager

Instructions:

The Oregon Business Development Department makes this form available as prescribed by law, so that business firms receiving a Strategic Investment Program (SIP) property tax exemption can report employment and other data. It pertains to any SIP project with exempt property in the most recently completed tax year, whether based in a strategic investment zone (SIZ) or not. In addition to program analysis and evaluation, the data serves to inform the calculation of state personal income tax revenue arising from the SIP project. Respectively, in the case of exemptions beginning in or after the 2008–2009 property tax year, the Oregon Department of Administrative Services will estimate and distribute 50 percent of that revenue to local governments.

For further information and explanation in using this form, please feel free to contact:

Incentives, *Business Oregon*  
Phone: 503–986–0123,  
toll-free: 866–467–3466,  
<http://www.oregon4biz.com/>

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- Business Oregon must receive this report no later than April 1, 2011, to avoid revocation of the exemption.
- If the SIP exemption began in the 2008–2009 tax year, then the corresponding tax year would be 2 out of 15.
- The property value/taxation figures do not relate to the most recent assessment or tax billing (for 2010–2011), but rather the one more than a year earlier. As needed to confirm such figures, please contact the county assessor.

The investment encompasses all property acquired, constructed and so forth since submission of the SIP application to the state and subject to SIP tax treatment; it is only property new to the zone for an SIZ-based project.

The statutory “community service fee” is the one equaling 25 percent of property tax savings, up to a cap of \$0.5 or

\$2 million depending on rural/urban location. Any other fee or payment would be solely a function of the local SIP agreement with the county/city.

Jobs are counted as full-time equivalents (FTEs) based on a work-year of 2,080 hours for the business firm’s employees or hires, for whom the firm would have the obligation of paying withholding taxes under Oregon law (ORS chapter 316), regardless of the person’s residency in this state. “Taxable income” is the amount that would be used to compute current withholdings of state income taxes.

Exclude anybody working for/as an independent vendor, contractor and so forth, other than a general operator of the entire project. Also, carefully consider what jobs to associate with the project, as distinct from potentially other business firm operations, including those using another SIP exemption. The firm may limit this only to people employed at the same site as project property, or it may include employees working elsewhere at locations within the county or comparable proximity, as the firm deems appropriate. In any case, relevant employees or jobs for purposes of this form must engage in or directly support the project’s operations, in that other operations represent not more than 25 percent of the person’s time spent performing work.

Newly created jobs are ones, for which the job position opened only since the state SIP application was made, and that still exist in the preceding calendar year. “Actively retained” (preexisting) jobs are those that the firm determines would have definitely been eliminated before the exemption’s first tax year if not for re/investment in the SIP project. “Passively retained” refers to such preexisting jobs or positions, for which there is significant probability that they would not have existed at the end of the last applicable tax year were it not for the project.

“Compensation” is calendar-year remuneration that in addition to taxable income comprises financial benefits such as life insurance, medical coverage or retirement plans. Do not include free meals, club membership, workplace amenities, etc., or any benefit mandated by federal, state or local law (e.g., FICA, worker’s compensation, unemployment insurance–UI).



**ANNUAL EMPLOYMENT REPORT**  
**STRATEGIC INVESTMENT PROGRAM (SIP)**  
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		<b>ZIP CODE</b> 50266	

**ELIGIBLE SIP PROJECT/PROPERTY**

<b>GENERAL NAME/IDENTIFIER OF PROJECT, FACILITY, OPERATIONS</b> Echo Windfarms	<b>CITY WHERE LOCATED</b> Pendleton	<b>COUNTY WHERE LOCATED</b> Umatilla
<b>LOCATION (SITE ADDRESS/ES, ASSESSOR MAP/LOT NUMBER/S)</b> Acct No. 162901		

<b>FIRST EXEMPTION YEAR</b> 2008	<b>NUMBER OF LAST TAX YEAR (ENDING PREVIOUS JUNE 30) WITHIN EXEMPTION PERIOD -</b> 2 out of 15	<b>CUMULATIVE INVESTMENT, THRU MOST RECENT CALENDAR YEAR</b> \$
<b>TOTAL REAL MARKET VALUE OF PROJECT PROPERTY*</b> \$57,410,000		<b>ASSESSED VALUE OF EXEMPT PROPERTY*</b> \$43,170,000
<b>ASSESSED VALUE OF TAXABLE PROPERTY*</b> \$14,240,000	<b>TOTAL PROPERTY TAXES PAID*</b> \$191,872	<b>TOTAL PROPERTY TAX SAVINGS*</b> \$600,093

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**LOCALLY COLLECTED FEES & PAYMENTS - DURING MOST RECENT CALENDAR YEAR**

NAME OF FEE/PAYMENTS	... RECIPIENT/DISPOSITION	... AMOUNT
Community Service Fee	County, local distribution	\$237,598
		\$
		\$

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**EMPLOYMENT IN ASSOCIATION WITH PROJECT - DURING MOST RECENT CALENDAR YEAR (SEE INSTRUCTIONS)**

<b>NUMBER OF FULL-TIME EQUIVALENT (FTE) EMPLOYEES BASED ON 2,080-HOUR YEAR:</b>		
NEW HIRES/JOBS CREATED -	ACTIVELY RETAINED JOBS -	PASSIVELY RETAINED JOBS - 4
<b>AVERAGE ANNUAL TAXABLE INCOME (OREGON WAGES, SALARY, ETC.) PAID TO EMPLOYEES:</b>		
NEW HIRES/JOBS CREATED - \$	ACTIVELY RETAINED JOBS - \$	PASSIVELY RETAINED JOBS - \$
<b>AVERAGE ANNUAL COMPENSATION, TAXABLE INCOME PLUS DISCRETIONARY FRINGE BENEFITS:</b>		
NEW HIRES/JOBS CREATED - \$	ACTIVELY RETAINED JOBS - \$	PASSIVELY RETAINED JOBS - \$

<b>BREAKDOWN OF THREE MOST COMMON OCCUPATIONS FOR THE ABOVE NEW HIRES/JOBS CREATED:</b>					
FTEs	AVERAGE ANNUAL TAXABLE INCOME	FTEs	AVERAGE ANNUAL TAXABLE INCOME	FTEs	AVERAGE ANNUAL TAXABLE INCOME
1.	\$	2.	\$	3.	\$

ANNUAL EMPLOYMENT REPORT: OREGON STRATEGIC INVESTMENT PROGRAM (SIP)

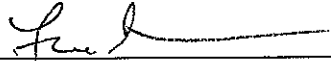
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MARCH 28, 2011

PRINTED NAME

Fred Schwer

TITLE OF AUTHORIZED COMPANY REPRESENTATIVE

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2010-11

Echo Windfarms Project Community Service Fee & Additional Fees

\$25,750,000 SIP Value

2009 Base Value for SIP \$25,000,000

\$12,875,000 Allocated to Umatilla County  
\$12,875,000 Allocated to Morrow County

Breakdown of Morrow County Value for Project

Utility Account U10937 is for transmission lines that are specifically not part of the SIP

Total AV for Wind Towers in Morrow County 56,662,310  
Total AV for Land in Morrow County 4,468,750  
Total AV for Project in Morrow County 61,131,060

Land AV taxable due to SIP 4,468,750  
Utility AV taxable due to SIP 8,406,250  
Total AV taxable 12,875,000

Land Accounts (R10895,R10890,R10891,R10896,R10889)  
Utility Account (U10938)

Community Service Fee		Code 505	Compressed Taxes	25% for CSF	Compressed SIP Taxes	Total CSF & SIP Taxes	\$9192 x 33.1 Mw Minimum Revenue Amount
Total AV	Taxable AV	AV for CSF	Tax Rate	Above SIP	CSF	Taxes	Minimum Revenue
61,131,060	12,875,000	48,256,060	0.0151308	717,673.78	179,418.45	179,468.69	304,255.20
						358,887.14	

There will be no additional amount, because the CSF & SIP taxes exceed the minimum revenue amount.

The payment that Echo Windfarms Project needs to pay Morrow County by December 1, 2010 is as follows:

Community Service Fee	179,418.45	174,035.90 (Tax if paid by 11-15-10)
Local Improvement Payment	80,000.00	Second of five installments
Total	259,418.45	254,035.90 (Total if paid by 11-15-10)

Make check payable to Morrow County and send to Morrow County Assessor, POB 247, Heppner, OR 97836. Clearly mark the payment as your CSF payment.

CSF District Breakdown	Tax Rate	Percentage	CSF Monies
Morrow County Health District	0.9950	37.3667%	67,042.75
Port	0.0841	3.1583%	5,666.57
Willow Creek Park	0.3813	14.3195%	25,691.82
Morrow County URD	0.4560	17.1248%	30,725.05
Boardman RFD	0.7464	28.0307%	50,292.26
Total	2.6628	100.0000%	179,418.45

**From:** Fish Arthur  
**To:** ["fred.schwer@exeloncorp.com"](mailto:fred.schwer@exeloncorp.com)  
**Subject:** RE: Oregon SIP Annual Report, Echo Windfarms Project  
**Date:** Wednesday, May 04, 2011 9:50:00 AM

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Thanks, Fred. This is good and completes the outstanding issues on employment in association with the Echo Windfarms SIP project for this year.

In the next few weeks, please provide feedback on:

1. The cumulative investment through 2010 is probably about \$100–150,000,000, please provide an estimate.
2. Tax figures differ from county assessor data from more than a year ago, please see below, and look into this and try to help reconcile.

Regards,



Arthur Fish, Incentives Coordinator | [www.oregon4biz.com](http://www.oregon4biz.com) | Fax: 503-581-5115  
[Oregon Business Development Department]  
(State Lands Building Suite 200, 775 Summer St NE, Salem OR 97301–1280)

\*\*\*\*\*

AMOUNTs	Morrow County	Umatilla County	TOTAL	Total from Reports
Assessed value of taxable property, 2009-10	\$12,500,000	\$12,500,000	\$25,000,000	\$22,549,980
Total property taxes paid, 2009–10	\$183,243	\$197,807	\$381,049	\$299,981
Total property tax savings, 2009–10	\$613,056	\$620,273	\$1,233,329	\$1,274,271
2010 Community Service Fee	\$179,418	\$157,598	\$337,016	\$470,862
2010 Additional Payment	\$80,000	\$80,000	\$160,000	\$0

---

**From:** fred.schwer@exeloncorp.com [mailto:fred.schwer@exeloncorp.com]  
**Sent:** Wednesday, May 04, 2011 9:32 AM  
**To:** Fish Arthur  
**Subject:** FW: Oregon SIP Annual Report, Echo Windfarms Project

Art,

Our employee \$34.13 per hour plus \$49,700 in benefits

Contract employees \$35.00 per hour plus \$21,840 in benefits.

Classified as new hires

---

**From:** Fish Arthur [mailto:arthur.fish@biz.state.or.us]  
**Sent:** Tuesday, April 26, 2011 4:51 PM  
**To:** Schwer, Fred R.:(ComEd)  
**Cc:** Fish Arthur  
**Subject:** RE: Oregon SIP Annual Report, Echo Windfarms Project

Thanks for your effort to reach me. I've modified the list below to reflect that only four matters remain outstanding, most urgently that contractor's average 2010 wage.

For Umatilla County, Paul Chalmers is the assessor, but Robert Pahl has been my source of data. With Morrow County, it is the Assessor, Greg Sweek. They all know me and should comprehend the situation. I have attached contact information for them all, as well as the fellow with Moss-Adams in Portland that used to work for John Deere on this project.

---

**From:** Fish Arthur  
**Sent:** Thursday, April 21, 2011 2:12 PM  
**To:** Fred Schwer (fred.schwer@exeloncorp.com)  
**Cc:** Fish Arthur  
**Subject:** Oregon SIP Annual Report, Echo Windfarms Project

Fred,

Thanks again for the reports and for calling me back. To recount:

1. The highest priority for us is to get an average annual (2010) figure for employee taxable income, please provide as soon as possible. [TURBINE MAKER'S AVERAGE WAGE AND EXELON EMPLOYEE'S SALARY FOR 2010](#)
  - ✓ Please also confirm, as I think is the case that the 8 FTEs should be classified as new hires/jobs created since the project commenced.
  - ✓ The first year of the SIP exemption, according to my records, would be 2009(-10); so, please confirm.
2. The cumulative investment through 2010 is probably about \$100-150,000,000, please provide an estimate.
  - ✓ Your 2009 valuation figures seem to be correct.
3. Tax figures differ from county assessor data from more than a year ago, please see below, and look into this and try to help reconcile.
4. Please provide average annual compensation (w/benefits) for the employees, too.

Regards,



Arthur Fish, Incentives Coordinator | << OLE Object: Picture (Device Independent Bitmap) >>

[Oregon Business Development Department]

503-986-0140 | [www.oregon4biz.com](http://www.oregon4biz.com) | Fax: 503-581-5115

(State Lands Building Suite 200, 775 Summer St NE, Salem OR 97301-1280)

\*\*\*\*\*

**Greg Sweek**  
Morrow  
County Assessor  
Morrow County Assessment  
541-676-5614 Work  
gsweek@co.morrow.or.us  
Courthouse Rm 104 100 Court Street ...  
Heppner, OR 97836-0247  
2  
"Zone Mngr Too IM

**Paul Chalmers**  
"Assessor's Office  
County Assessor  
Umatilla County Assessment  
  
541-278-6221 Work  
paulc@co.umatilla.or.us  
Courthouse-216 SE 4th PO Box 68  
Pendleton, OR 97801-0068

**Robert Pahl**  
Umatilla County  
Finance Director  
  
(541) 278-6210 Work  
robertp@umatillacounty.net

**Rob O'Neill**  
"Consultant  
Senior Manager  
Moss Adams LLP  
  
503-478-2339 Work  
Rob.ONeill@mossadams.com  
805 SW Broadway Suite 1200  
Portland, OR 97205

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\*\*\*\*\*