

**PILOT DEVIATION APPROVAL RESOLUTION
SUN8 PDC LLC PROJECT**

A special meeting of Yates County Industrial Development Agency (the "Agency") was convened in public session in the offices of the Agency located at One Keuka Business Park in Penn Yan, Yates County, New York on August 2, 2017 at 8:00 o'clock a.m., local time.

The meeting was called to order by the (Vice) Chairman of the Agency and, upon roll being called, the following members of the Agency were:

PRESENT:

Jerry Hiller	Vice Chair
James Willson	Treasurer
Mary Zelazny	Secretary
Mark Morris	Assistant Secretary/Treasurer
Rita Gow	Member

ABSENT:

Gene Pierce	Chairman
Dr. Kim Williams	Member

AGENCY STAFF PRESENT INCLUDED THE FOLLOWING:

Steve Griffin	Chief Executive Officer
Doreen Jensen	Chief Financial Officer
Steven Brown	Economic Development Specialist

The following resolution was offered by Mary Zelazny, seconded by James Willson, to wit:

Resolution No. 0817-

RESOLUTION AUTHORIZING A DEVIATION FROM THE AGENCY'S UNIFORM TAX EXEMPTION POLICY IN CONNECTION WITH THE PROPOSED PAYMENT IN LIEU OF TAX AGREEMENT TO BE ENTERED INTO BY THE AGENCY IN CONNECTION WITH THE PROPOSED PROJECT FOR SUN8 PDC LLC (THE "COMPANY").

WHEREAS, Yates County Industrial Development Agency (the "Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 113 of the 1975 Laws of New York, as amended, constituting Section 893-b of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of commercial, manufacturing and industrial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York,

to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct and install one or more “projects” (as defined in the Act) or to cause said projects to be acquired, constructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, in April, 2017, SUN8 PDC LLC, a Delaware limited liability company (the “Company”), submitted an application (the “Application”) to the Agency, a copy of which Application is on file at the office of the Agency, which Application requested that the Agency consider undertaking a project (the “Project”) for the benefit of the Company, said Project consisting of the following: (A)(1) the acquisition of an interest in an approximately 22.6 acre parcel of land located at 4450 Town Line Road (Tax Map # 3.01-1-4) in the Town of Middlesex, Yates County, New York (the “Land”), (2) the construction on the Land of a solar energy generating facility, including, but not limited to, PV modules, metal racks and steel earth screw foundations and electric equipment with related concrete foundations (collectively, the “Facility”), and (3) the acquisition and installation therein and thereon of certain machinery and equipment (the “Equipment”) (the Land, the Facility and the Equipment hereinafter collectively referred to as the “Project Facility”), all of the foregoing to be operated by the Company as a solar powered electricity generation facility and other directly and indirectly related activities; (B) the granting of certain “financial assistance” (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales and use taxes, real property taxes, real estate transfer taxes and mortgage recording taxes (collectively, the “Financial Assistance”); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company and agreed upon by the Agency; and

WHEREAS, by resolution adopted by the members of the Agency on April 26, 2017 (the “Public Hearing Resolution”), the Agency authorized a public hearing to be held pursuant to Section 859-a of the Act with respect to the Project; and

WHEREAS, pursuant to the authorization contained in the Public Hearing Resolution, the Chief Executive Officer of the Agency (A) caused notice of a public hearing of the Agency (the “Public Hearing”) pursuant to Section 859-a of the Act, to hear all persons interested in the Project and the financial assistance being contemplated by the Agency with respect to the Project, to be mailed on June 8, 2017 to the chief executive officers of the county and of each city, town, village and school district in which the Project is or is to be located, (B) caused notice of the Public Hearing to be posted on June 8, 2017 on a bulletin board located at 1216 Route 245, in the Town of Middlesex, Yates County, New York and at 415 Liberty Street, in the Village of Penn Yan, Town of Milo, Yates County, New York, (C) caused notice of the Public Hearing to be posted on June 9, 2017 on the Agency’s website; (D) caused notice of the Public Hearing to be published on June 9, 2017 in the Finger Lakes Times, a newspaper of general circulation available to the residents of the Town of Middlesex, New York, (D) conducted the Public Hearing on June 19, 2017 at 9:00 o’clock a.m., local time at the Town of Middlesex Town Hall, 1216 Rt. 245, Main Street in the Town of Middlesex, Yates County, New York, and (E) prepared a report of the Public Hearing (the “Hearing Report”) fairly summarizing the views presented at such Public Hearing and caused copies of said Hearing Report to be made available to the members of the Agency; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended (the “SEQR Act”) and the regulations (the “Regulations”) adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (collectively with the SEQR Act, “SEQRA”), by resolution adopted by the members of the Agency on August 2, 2017 (the “Resolution Confirming SEQR Determination), the Agency (A) concurred in the determination

that the Town of Middlesex Planning Board (the "Planning Board") is the "lead agency" with respect to SEQRA and (B) acknowledged receipt of a negative declaration from the Planning Board dated April 11, 2017 (the "Negative Declaration"), in which the Planning Board determined that the Project will not have a "significant environmental impact on the environment" and accordingly, that an environmental impact statement is not required to be prepared with respect to the Project (as such quoted terms are defined in SEQRA); and

WHEREAS, in connection with the Project, the Company has requested that the Agency deviate from its uniform tax exemption policy with respect to the terms of the proposed payment in lieu of tax agreement to be entered into by the Agency with respect to the Project Facility, which proposed deviation is outlined in the letter dated June 30, 2017 (the "Pilot Deviation Letter"), a copy of which Pilot Deviation Letter is attached hereto as Exhibit A; and

WHEREAS, pursuant to Section 874(4) of the Act, prior to taking final action on such request for a deviation from the Agency's uniform tax exemption policy, the Agency must give the chief executive officers of the City and each city, town, village and school district in which the Project Facility is located (collectively, the "Affected Tax Jurisdictions") written notice of the proposed deviation from the Agency's uniform tax exemption policy and the reasons therefor prior to the meeting of the Agency at which the members of the Agency shall consider whether to approve such proposed deviation; and

WHEREAS, on June 30, 2017, the Chief Executive Officer of the Agency sent a copy of the Pilot Deviation Letter to the Affected Tax Jurisdictions to notify the Affected Tax Jurisdictions of the proposed deviation from the Agency's uniform tax exemption policy in connection with the Project; and

WHEREAS, through the Pilot Deviation Letter, the Chief Executive Officer of the Agency notified the chief executive officers of the Affected Tax Jurisdictions of the proposed deviation from the Agency's uniform tax exemption policy and further notified said chief executive officers that the members of the Agency would consider whether to approve such proposed deviation at this meeting;

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY, AS FOLLOWS:

Section 1. The Agency hereby finds and determines as follows:

(A) The Agency has considered any and all responses from the Affected Tax Jurisdictions to the Pilot Deviation Letter.

(B) The Agency has reviewed and responded to all written comments received from any Affected Tax Jurisdiction with respect to the proposed deviation.

(C) The Agency has given all representatives from an Affected Tax Jurisdictions in attendance at this meeting the opportunity to address the members of the Agency regarding the proposed deviation.

Section 2. Based upon (A) the findings and determinations in Section 1 above, (B) any comments received at the Public Hearing, (C) input received at this meeting from the Affected Tax Jurisdictions with respect to the proposed deviation, (D) the Agency's knowledge of the Project, (E) the recommendations of Agency staff, and (F) such further investigation of the Project and the effect of the proposed deviation as the Agency has deemed appropriate, the Agency hereby determines to deviate from the Agency's uniform tax exemption policy with respect to the terms of the proposed payment in lieu of tax

agreement to be entered into by the Agency with respect to the Project Facility for the reasons set forth in the Pilot Deviation Letter. Based upon the aforementioned, the Agency hereby approves a deviation from the Agency's uniform tax exemption policy, the terms of the approved deviation to be as described in the Pilot Deviation Letter attached hereto as Exhibit A.

Section 3. Upon preparation by special counsel to the Agency of a payment in lieu of tax agreement with respect to the Project Facility reflecting the terms of this resolution (the "Payment in Lieu of Tax Agreement") and approval of same by the Chairman (or Vice Chairman) of the Agency, the Chairman (or Vice Chairman) of the Agency is hereby authorized, on behalf of the Agency, to execute and deliver the Payment in Lieu of Tax Agreement, and, where appropriate, the Secretary (or Assistant Secretary) of the Agency is hereby authorized to affix the seal of the Agency thereto and to attest the same, all in such form as is approved by the Chairman (or Vice Chairman), the execution thereof by the Chairman (or Vice Chairman) to constitute conclusive evidence of such approval.

Section 4. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required or provided for by the provisions of the Payment in Lieu of Tax Agreement, and to execute and deliver all such additional certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolution and to cause compliance by the Agency with all of the terms, covenants and provisions of the Payment in Lieu of Tax Agreement binding upon the Agency.

Section 5. This Resolution shall take effect immediately.

The question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

Gene Pierce	VOTING	Absent
Jerry Hiller	VOTING	Yes
James Willson	VOTING	Yes
Mary Zelazny	VOTING	Yes
Mark Morris	VOTING	Yes
Rita Gow	VOTING	Yes
Dr. Kim Williams	VOTING	Absent

The foregoing Resolution was thereupon declared duly adopted.

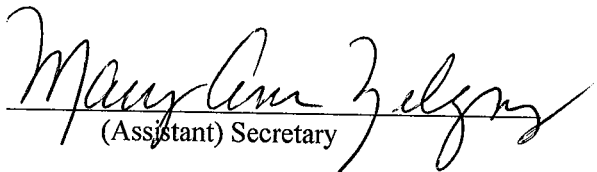
STATE OF NEW YORK)
) SS.:
COUNTY OF YATES)

I, the undersigned (Assistant) Secretary of Yates County Industrial Development Agency (the "Agency"), DO HEREBY CERTIFY that I have compared the foregoing annexed extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on August 2, 2017 with the original thereof on file in my office, and that the same is a true and correct copy of said original and of such Resolution contained therein and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting; (B) said meeting was in all respects duly held; (C) pursuant to Article 7 of the Public Officers Law (the "Open Meetings Law"), said meeting was open to the general public, and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law; and (D) there was a quorum of the members of the Agency present throughout said meeting.

I FURTHER CERTIFY that, as of the date hereof, the attached Resolution is in full force and effect and has not been amended, repealed or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 2nd day of August, 2017.


(Assistant) Secretary

(SEAL)

EXHIBIT A
PILOT DEVIATION LETTER

- SEE ATTACHED -

YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY
One Keuka Business Park
Suite 104
Penn Yan, New York 14527
TEL: (315) 536-7328
FAX: (315) 734-2389

June 30, 2017

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Dr. Timothy Dennis, Chairman
Yates County Legislature
County Building
417 Liberty Street
Penn Yan, New York 14527

Jeremy M. Clingerman, Superintendent
Marcus Whitman Central School District
4100 Baldwin Road
Rushville, New York 14544

Wayne Dunton, Supervisor
Town of Middlesex
1216 Route 245, PO Box 147
Middlesex, New York 14507

Sheila Brown, Board President
Marcus Whitman Central School District
4100 Baldwin Road
Rushville, New York 14544

Winona Flynn, Treasurer
Yates County
417 Liberty Street
Penn Yan, New York 14527

Patricia Brede, Director
Real Property Tax Service
417 Liberty Street
Penn Yan, New York 14527

Patrick Grimaldi, Assessor
Town of Middlesex
1216 Route 245, PO Box 17
Middlesex, New York 14507

RE: Notice of Public Hearing
Yates County Industrial Development Agency
Proposed SUN8 PDC LLC Project

Ladies and Gentlemen:

This letter is delivered to you pursuant to Section 874(4)(c) of the General Municipal Law.

SUN8 PDC LLC, a Delaware limited liability company (the "Company") has presented an application (the "Application") to the Agency, a copy of which Application is on file at the office of the Agency, requesting that the Agency consider undertaking a project (the "Project") for the benefit of the Company, said Project consisting of the following: (A)(1) the acquisition of an interest in an approximately 22.6 acre parcel of land located at 4450 Town Line Road (Tax Map # 3.01-1-4) in the Town of Middlesex, Yates County, New York (the "Land"), (2) the construction on the Land of a solar energy generating facility, including, but not limited to, PV modules, metal racks and steel earth screw

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Jeramy M. Clingerman Supervisor
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foundations and electric equipment with related concrete foundations (collectively, the "Facility"), and (3) the acquisition and installation therein and thereon of certain machinery and equipment (the "Equipment") (the Land, the Facility and the Equipment hereinafter collectively referred to as the "Project Facility"), all of the foregoing to be operated by the Company as a solar powered electricity generation facility and other directly and indirectly related activities; (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales and use taxes, real property taxes, real estate transfer taxes and mortgage recording taxes (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company and agreed upon by the Agency.

In connection with the Application, the Company has made a request to the Agency (the "PILOT Request") that the Agency enter into a payment in lieu of tax agreement (the "Proposed PILOT Agreement") which terms would deviate from the Agency's Uniform Tax Exemption Policy (the "Policy"). Capitalized terms not otherwise defined herein are defined in the Policy.

The Proposed PILOT Agreement would not provide any abatements for any special assessments levied on the Project Facility.

The Proposed Pilot Agreement would provide that the Company be granted a 30 year payment in lieu of tax agreement on the Facility and any portion of the Equipment assessable as real property pursuant to the New York Real Property Tax Law. Under the terms of the Proposed Pilot Agreement, the Company would pay payments in lieu of taxes based on the electrical power capacity of the Project Facility. The Project Facility is designed to produce 3.7 megawatts of energy. The actual amount of payments in lieu of taxes payable by the Company would be based on an amount equal to \$4,860/mw. Further, the Proposed Pilot Agreement would provide for a 2% increase in the amount of payments in lieu of taxes payable each year.

Attached as Exhibit A to this letter is a schedule describing the estimated amounts of payments in lieu of taxes that would be payable by the Company over the 30-year term of the Proposed Pilot Agreement.

Pursuant to Section 856(15) of the Act, unless otherwise agreed by the Affected Tax Jurisdictions, the payments in lieu of taxes described in the table attached as Exhibit A will be allocated among the Affected Tax Jurisdictions in proportion to the amount of real property tax and other taxes which would have been received by each Affected Tax Jurisdiction had the Project Facility not been tax exempt due to the status of the Agency.

The Policy provides that, for a facility similar to the Project Facility, payments in lieu of taxes will normally be determined as follows: the Company would have the benefit of a 50% abatement in real property taxes on the Facility and any portion of the Equipment assessable as real property pursuant to the

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New York Real Property Tax Law (collectively with the Facility, the "Improvements") in year one of the payment in lieu of tax agreement with a five percent per year increase over the term of the ten year payment in lieu of tax agreement.

In addition, the Project qualifies for a real property tax exemption under Section 487 of the Real Property Tax Law. Under that provision, the Company would not make any tax payments or payments in lieu of taxes for a period of 15 years.

The terms of the Proposed PILOT Agreement deviate from the Agency's Policy. The purpose of this letter is to inform you of such PILOT Request and that the Agency is considering whether to grant the PILOT Request and to approve a Proposed PILOT Agreement conforming to the terms of the PILOT Request. The Agency expects to consider whether to approve the terms of the Proposed PILOT Agreement at its meeting scheduled for Wednesday, August 2, 2017 at 8:00 a.m., local time at the offices of the Agency located at One Keuka Business Park in Penn Yan, Yates County, New York (the "Meeting"). As described later in this letter, during the meeting on August 2, 2017, the Agency will review the terms of the PILOT Request and, based on the discussions during such meeting, the terms of the PILOT Request may be modified.

This letter is forwarded to you for purposes of complying with Section 874 of the General Municipal Law of the State of New York, which requires written notice prior to the Agency taking final action with respect to the Proposed PILOT Agreement (if said Proposed PILOT Agreement may deviate from the provisions of the Agency's Policy).

The Agency considered the following factors in considering the proposed deviation. A summary review of such factors is described as follows:

1. The nature of the proposed Project:

The Project involves the acquisition of an interest in approximately 22.6 acre parcel of land located at 4450 Town Line Road, in the Town of Middlesex, Yates County, New York and construction of a solar energy generating facility.

2. The nature of the property before the undertaking of the Project:

The project site consists of parcels of land that are vacant and were, or currently are, used for agricultural purposes. The Project site is zoned AR - agricultural.

3. The economic condition of the area at the time of the application and the economic multiplying effect that the Project will have on the area:

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The Project will result in the construction of a new modern solar energy facility to be owned by the Company. The Company estimates that approximately 37,000 hours will be expended in connection with the acquisition, construction and installation of the Project Facility. Those hours are the equivalent of 70 full-time construction jobs for a 6 month period. Additional benefits created by the Project are described in the Application.

4. The extent to which the Project will create or retain permanent, private sector jobs and the number of jobs to be created or retained:

The Project is a solar energy farm. There will not be any new permanent private sector jobs directly created or retained in connection with the Project.

5. The estimated value of tax exemptions to be provided:

The value of the sales tax exemption for the Project is equal to approximately \$261,294. There will not be any mortgage recording tax exemption. A description of the value of the real property tax exemption is available upon request and described in the attached Exhibit A.

6. The economic impact of the Proposed PILOT Agreement on affected tax jurisdictions:

The economic impact of the Project PILOT Agreement is positive as the Company will be paying PILOT payments relating to the Project Facility in excess of the amounts currently being paid on the Land and at the expiration of the Proposed PILOT Agreement the Project Facility will be subject to normal real property taxes.

7. The impact of the proposed Project on existing and proposed businesses and economic development projects in the vicinity:

The impact of the Project is a positive one for the community. Residents in the area will be offered cheaper and cleaner electrical energy. The Project will result in cost savings to the power consumers in connection with the upgrades to the NYSEG system. Further, the Project will assist the State of New York in meeting its goal of 50% clean energy by 2030.

8. The amount of private sector investment generated or likely to be generated by the proposed Project:

The investment by the Company will be approximately \$6,495,693.

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9. The effect of the proposed Project on the environment:

As described above and in the Application, the Project will have positive impacts on the environment.

10. The likelihood of accomplishing the proposed Project in a timely fashion:

It is anticipated that the Project will be accomplished in a timely fashion.

11. The extent to which the Proposed PILOT Agreement will require the provision of additional services including, but not limited to, additional educational, transportation, police, emergency medical or fire services:

It is not anticipated that the Project will impose any significant additional burdens on municipal or educational services.

12. Anticipated tax revenues:

Tax revenues to be generated by the Project include the tax revenues (both income and sales and use taxes) generated by the construction workers and the real property taxes generated when the Project Facility is placed on the tax rolls at the expiration of the Proposed PILOT Agreement.

13. The extent to which the Proposed PILOT Agreement will provide a benefit (economic or otherwise) not otherwise available within the municipality in which the Project Facility is located:

The benefit is a positive one economically as the Project would not occur without the entering into of the Proposed Pilot Agreement. The Project will result in upgrades to NYSEG's power system at costs that will not affect local power consumer, lower power costs to local power consumers and increase the amount of clean energy being produced in New York State.

The Agency will consider the Proposed PILOT Agreement (and the proposed deviation from the Agency's Policy) at the Meeting. The discussion at the Meeting will include a review of (a) the terms of the PILOT Request, and (b) the information contained in this letter and other materials provided by the Company supporting the PILOT Request. Based on the discussion at the Meeting, and the review of any comments received by the Agency with respect to the PILOT Request, the Agency may determine to modify the terms of the PILOT Request.

The Agency would welcome any written comments that you might have on this proposed deviation from the Agency's Policy. In accordance with Section 874 of the General Municipal Law, prior

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to taking final action at the Meeting, the Agency will review and respond to any written comments received from any affected tax jurisdiction with respect to the proposed deviation. The Agency will also allow any representative of any affected tax jurisdiction present at the Meeting to address the Agency regarding the proposed deviation.

If you have any questions or comments regarding the foregoing, please do not hesitate to contact me at the above telephone number.

Very truly yours,

YATES COUNTY INDUSTRIAL DEVELOPMENT
AGENCY

By: s/Steve Griffin
Steve Griffin, Chief Executive Officer

EXHIBIT A
PROPOSED PILOT PAYMENT TERMS

Attachment A: SUN8 PDC LLC Application to Finger Lakes Economic Development Center
Proposed PILOT Payment Schedule

A 30-year PILOT with a payment of \$4,860 per MWac in year one with a 2% increase each year.

Total PILOT payment amounts over 30 years = 729,495

Year	MW	\$/Mwac	Total
1	3.7	\$4,860	\$17,982
2	3.7	\$4,957	\$18,342
3	3.7	\$5,056	\$18,708
4	3.7	\$5,157	\$19,083
5	3.7	\$5,261	\$19,464
6	3.7	\$5,366	\$19,854
7	3.7	\$5,473	\$20,251
8	3.7	\$5,583	\$20,656
9	3.7	\$5,694	\$21,069
10	3.7	\$5,808	\$21,490
11	3.7	\$5,924	\$21,920
12	3.7	\$6,043	\$22,358
13	3.7	\$6,164	\$22,806
14	3.7	\$6,287	\$23,262
15	3.7	\$6,413	\$23,727
16	3.7	\$6,541	\$24,201
17	3.7	\$6,672	\$24,685
18	3.7	\$6,805	\$25,179
19	3.7	\$6,941	\$25,683
20	3.7	\$7,080	\$26,196
21	3.7	\$7,222	\$26,720
22	3.7	\$7,366	\$27,255
23	3.7	\$7,513	\$27,800
24	3.7	\$7,664	\$28,356
25	3.7	\$7,817	\$28,923
26	3.7	\$7,973	\$29,501
27	3.7	\$8,133	\$30,091
28	3.7	\$8,295	\$30,693
29	3.7	\$8,461	\$31,307
30	3.7	\$8,631	\$31,933
Total			\$729,495