

SPECIAL COUNSEL DISCLOSURE STATEMENT

Pursuant to Section 858(8)(b) of the General Municipal Law of the State of New York, as amended, Hodgson Russ LLP (the "Firm") hereby certifies as follows:

SECTION 1. DESCRIPTION OF THE TRANSACTION. (A) General. The transaction which is the subject of this Disclosure Certificate (the "Transaction") is the following: The Firm is acting as special counsel ("Special Counsel") to County of Lewis Industrial Development Agency (the "Agency") in connection with the project described below (the "Project") being undertaken by the Agency for the benefit of Martinsburg CSG LLC (the "Company").

(B) The Agency. The Agency is a public benefit corporation organized and existing pursuant to Chapter 1030 of 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 62 of the 1973 Laws of New York, as amended, constituting Section 902 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act").

(C) The Project. The Project consists of the following: (A) (1) the acquisition of an interest in a portion of an approximately 65.30 acre parcel of land located at 6424 State Route 26 (tax map no. 243.00-01-15.210) in the Town of Martinsburg, Lewis County, New York (the "Land"), (2) the construction on the Land of an approximately 2.158MWAC/3.02 MWdc community solar photovoltaic facility, including 5,512 solar panels, inter-row spacing and equipment space, screw driven racking posts, 18 string inverters, a transformer and utility pole mounted equipment (all said improvements being collectively referred to as the "Facility") and (3) the acquisition and installation therein and thereon of related fixtures, machinery, equipment and other personal property (the "Equipment"), all of the foregoing to constitute a solar energy generating facility to be owned and operated by the Company (the Land, Facility and the Equipment being collectively referred to as the "Project Facility"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including exemption from certain sales and use taxes, real property taxes, real property transfer taxes and mortgage recording taxes (collectively, the "Financial Assistance"); and (C) the lease of the Project Facility by the Agency to the Company pursuant to the terms of a lease agreement dated as of October 1, 2022 (the "Lease Agreement") by and between the Agency and the Company.

(D) Additional Parties. Prior to or simultaneously with the execution and delivery of the Lease Agreement, the Company and the Agency will execute and deliver the following documents: (1) a certain underlying lease dated as of October 1, 2022 (the "Underlying Lease") by and between the Company and the Agency; (2) the Lease Agreement; (3) a payment in lieu of tax agreement dated as of October 1, 2022 (the "Payment in Lieu of Tax Agreement") by and between the Company and the Agency, pursuant to which the Company will agree to pay certain payments in lieu of taxes with respect to the Project Facility to the Affected Tax Jurisdictions; (4) a certain recapture agreement (the "Section 875 GML Recapture Agreement") by and between the Agency and the Company, required by the Act, regarding the recovery or recapture of certain sales and use taxes; (5) a uniform agency project agreement dated as of October 1, 2022 (the "Uniform Agency Project Agreement") by and between the Agency and the Company; and (6) various certificates and other documents relating to the Project (the "Closing Documents").

(E) Listing of Parties. Based upon the foregoing, the parties to the transaction (the “Parties”) are as follows: the Agency and the Company.

SECTION 2. OTHER REPRESENTATION. Exhibit A attached hereto (A) identifies each Party which has a relationship with the Transaction, (B) indicates whether the Firm is representing such Party in the Transaction, (C) indicates whether such Party is separately represented (i.e., has counsel other than the Firm in the Transaction), and (D) indicates whether the Firm has represented such client in matters indirectly related to the Transaction.

SECTION 3. DESCRIPTION OF SERVICES. If Exhibit A indicates that the Firm is providing legal services to any party other than the Agency, Exhibit B attached hereto contains a description of the nature of the legal services provided by the Firm to all of the Parties (including the Agency).

SECTION 4. AFFIRMATION. I hereby affirm that, to the best of my knowledge and belief, all information contained or described herein is true, correct and complete.

IN WITNESS WHEREOF, I have hereunto set my hand this 11th day of October, 2022.

HODGSON RUSS LLP

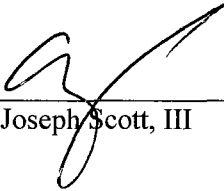
BY  _____
A. Joseph Scott, III

EXHIBIT A

PARTIES TO THE TRANSACTION

PARTY	DOES THE FIRM REPRESENT THIS PARTY IN THE TRANSACTION	DOES THIS PARTY HAVE SEPARATE COUNSEL IN THE TRANSACTION	DOES THE FIRM OTHERWISE REPRESENT THIS PARTY	HAS THE FIRM PROVIDED INDIRECT COUNSEL TO THIS PARTY IN THIS TRANSACTION
County of Lewis Industrial Development Agency	Yes	Yes	Yes	Yes
Martinsburg CSG LLC	No	Yes	No	No

EXHIBIT B

DESCRIPTION OF SERVICES

CLIENT

County of Lewis Industrial Development
Agency

**DESCRIPTION OF SERVICES PROVIDED BY
THE FIRM**

The Firm represents the Agency as Special Counsel. As Special Counsel, the Firm has provided legal services to the Agency in connection with the following: (1) preparation of all major documentation related to the Transaction; and (2) rendering certain legal opinions required to establish that the Transaction has been properly undertaken.