Sparks NV, LLC

Company Profile

2455 Peru Drive, Sparks, NV 89437 Edward B. Kangeter IV, Manager

Application Facts:

Date:

Industry	Manufacturing	
NAICS	493930	
Type of App	Expansion	
Location	Storey County	
RDA	EDAWN, Heather Wessling Gro	osz

March 16, 2023

Sparks NV, LLC (Sparks NV) is in the process of bringing a 225,834 square foot state-of-art recycling, aluminum manufacturing, and warehousing facility online at the Tahoe Regional Industrial Center (TRIC). The project comprises a closedloop recycling and manufacturing operation focused on providing green recycling and manufacturing solutions for the domestic and international markets of the scrap metal industry. It also provides related transportation and warehousing services. The company's primary objective is to recycle end-of-life, and postconsumer metal, into a product that represents the first steps of manufacturing never finding its way to landfill. Sparks NV is committed to reducing its environmental impact through recycling end-of-life metal and producing sustainable aluminum products and supports its local community to recycle endof-life metals (aluminum, brass, copper, stainless, steel, and more) no matter how big or small as long as it is compliant with its Scrap Metal Acceptance Policy. Sparks NV is committed to providing a safe, friendly, and environmentally conscious facility to recycle locally. The company is proud to have invested in its communities an see it as both a privilege and an opportunity to brighten the future of its neighbors, be it through industrial art education, nature preservation, or traditional education. Source: Sparks NV, LLC

Tax Abatement Requirements:	<u>Statutory</u>	Company Application	Meeting Requirements
Job Creation	6	32	Yes
Average Wage	\$28.14	\$29.73	Yes
Equipment Capex (SU & MBT)	\$65,814	\$10,978,357	Yes
Equipment Capex (PP)	\$00701 T	<i><i><i><i><i><i><i></i></i></i></i></i></i></i>	100
Additional Requirements:			
Health Insurance	65%	80%	Yes
Revenues generated outside NV	51%	100%	Yes
Business License	Current	Pending	Will comply

Total Tax Liability (without tax abatements)	Direct (company)	Total
	\$5,156,879	\$8,426,773
Tax Abatements	Contract Terms	Estimated Tax Abatement
Sales Tax Abmt.	4.6% for 2 years	\$329,351
Modified Business Tax Abmt.	50% for 4 years	\$33,843
Personal Property Tax Abmt.	50% for 10 years	\$426,989
Real Property Tax Abmt.	50% for 10 years	\$1,700,430
Total Estimated Tax Abatement over 10 yrs.		\$2,490,613

Total Estimated Tax Abatement over 10 yrs.

Net New Tax Revenues	Direct	Indirect	Taxes after Abatements
Local Taxes			
Property	\$2,471,552	\$124,286	\$2,595,838
Sales	\$1,246,308	\$13,321	\$1,259,629
Lodging	\$0	\$78,401	\$78,401
State Taxes			
Property	\$127,682	\$458,621	\$586,303
Sales	\$562,735	\$339,809	\$902,544
Modified Business	\$287,753	\$222,637	\$510,390
Lodging	\$0	\$3,055	\$3,055
Total Estimated New Tax Revenue over 10 yrs.	\$4,696,030	\$1,240,130	\$5,936,160
Economic Impact over 10 yrs.	<u>Total</u>	Construction	<u>Total</u>
Total Jobs Supported	101	236	337
Total Payroll Supported	\$54,807,829	\$15,055,804	\$69,863,633
Total Economic Value	\$326,666,822	\$44,498,311	\$371,165,133

IMPORTANT TERMS & INFORMATION

Tax Abatements are reduction or discount of tax liability and companies do not receive any form of payment. Total Estimated Tax Abatement is a tax reduction estimate. This estimated amount will be discounted from total tax liability. Estimated New Tax Revenue is amount of tax revenues local and state government will collect after the abatement was given to applying company

Economic Impact is economic effect or benefits that this company and it's operations will have on the community and state economy measured by total number of jobs, payroll and created output.



Februarty 9, 2023

Tom Burns, Executive Director Governor's Office of Economic Development 808 West Nye Lane Carson City, NV 89703

Re: Sparks, NV LLC

Dear Mr. Burns:

EDAWN hereby supports the application of Sparks, NV LLC and its two affiliates (CASS NV, LLC and CASS, Inc.) for the Sales and Use Tax Abatement, Modified Business Tax Abatement, Personal Property Tax Abatement, and Real Property Tax Abatement submitted to GOED for consideration and approval. Sparks, NV LLC, its parent company, CASS, Inc., and its brother-sister affiliate, CASS NV, LLC, are committed to building and operating a Two Hundred Twenty-Five thousand Eight Hundred Thirty-Four (225,834) square foot, state-of-the-art recycling and advanced manufacturing facility in the Tahoe Regional Industrial Center.

The company will be investing approximately Ten Million Nine Hundred Seventy-Eight Thousand Three Hundred and Fifty-Six Dollars (\$10,978,356) for capital equipment in the first two (2) years from the effective date. The company will be adding at least Thirty-Two (32) new full-time employees at an average wage of \$29.73 per hour.

The company's compensation package includes medical benefits, dental benefits, overtime, PTO/sick/vacation, COLA adjustments, merit increases, bonus, retirement plan /401K. Eighty percent (80%) of the employee health insurance is covered by the company.

EDAWN supports this application as the company meets the three incentive requirements including job creation and wage rate, health benefit and capital investment thresholds.

Your consideration and support of the incentive application for this company is a significant factor in their pending decision to expand into northern Nevada and speaks favorably to the State of Nevada's business-friendly environment.

Sincerely,

Heather Wessling-Grosz EDAWN, Executive Vice-President Business Development



SPARKS, NV LLC

February 22, 2023

Tom Burns Executive Director Nevada Governor's Office of Economic Development 555 E. Washington Avenue, Suite 5400 Las Vegas, NV 89101

Dear Mr. Burns,

By way of this letter and the attached application, Sparks, NV LLC, a Nevada limited liability company ("Sparks NV"), along with its affiliate partners, CASS NV, LLC, a Nevada limited liability company ("CASS NV"), and CASS, Inc., a California corporation ("CASS, Inc."), respectfully requests tax incentives to assist with expanded operations in the State of Nevada.

Sparks NV and CASS NV are wholly owned subsidiaries of CASS, Inc. Founded in 1969, CASS, Inc., is a closed-loop recycling and manufacturing company focused on providing green recycling and manufacturing solutions for the domestic and international markets of the scrap metal industry. It also provides related transportation and warehousing services. Specifically, CASS, Inc. is a processor of ferrous & non-ferrous metals and manufactures secondary aluminum ingot. Its primary objective is to recycle end-of-life and post-consumer metal into a product that represents the first steps of manufacturing - never finding its way to landfill.

CASS, Inc.'s mission is to promote a culture that values and fosters a sustainable approach to utilizing our natural resources.

Sparks NV and CASS NV, CASS, Inc.'s wholly owned Nevada subsidiaries, are in the process of bringing a 225,834 square foot state-of-art recycling, aluminum manufacturing, and warehousing facility online at the Tahoe Regional Industrial Center. Sparks NV and CASS NV began operations in Nevada in approximately January 2019. Economic development incentives have been a relevant factor in the decision-making process to locate and expand in Nevada. Savings from tax incentives will help Sparks NV and CASS NV flourish in Nevada, which may ultimately lead the applicants' parent corporation to relocate to Nevada from Oakland, California. Additionally, CASS, Inc. is leading member of the California Metals Coalition, of which I am a past president. The success of CASS, Inc.'s subsidiaries in Nevada will likely have positive knock-on effects for the State of Nevada, as it will provide an extremely positive example of how other California companies in the industry can successfully relocate their manufacturing operations to Nevada.

Sparks, NV LLC | 2455 Peru Drive, Sparks, NV | 510.893.6476 | Contact: Edward Kantager (Edward@customalloy.com)

Sparks, NV LLC

Governor's Office of Economic Development February 23, 2023 Page 2

We sincerely appreciate the work Melanie Sheldon, Senior Director of Business Development for GOED, and Senior Deputy Attorney General David Newton have done with our attorney, Chris Stanko, regarding the murky situation involving the effective date of the application. Subsequent to the agreed upon April 15, 2022 effective date, the affiliated companies hope to hire thirty-two (32) full-time equivalent employees over the two (2) years following the effective date. All hires are expected to be from within the State of Nevada. While there is a worldwide demand for recycling and aluminum manufacturing activities that will be conducted at the new facility, the primary clients will be strategic partners focused on the transition to sustainable energy.

Our experience with the representatives from the Economic Development Authority of Western Nevada, particularly Nancy McCormick, Stan Thomas, and Heather Wessling Grosz has been excellent and we look forward of your approval to assist us with our efforts to expand in Nevada. Please feel free to call me any time if you have any questions. Thank you for your time and consideration.

Sincerely, Edward B. Kangeter IV Manager Sparks, NV LLC

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Date: Effective as of April 15, 2022

Mr. Tom Burns Executive Director Nevada Governor's Office of Economic Development 555 E. Washington Avenue, Suite 5400 Las Vegas, NV 89101

RE: <u>APPLICATION FOR INCENTIVES – REQUEST FOR</u> <u>CONFIDENTIALITY OF RECORDS AND DOCUMENTS</u>

Dear Director Burns:

As of the Effective Date, Sparks, NV LLC, and its affiliates, CASS, Inc., and CASS NV, LLC, submitted an application to the State of Nevada Governor's Office of Economic Development ("GOED") requesting approval of economic incentives for the expansion operation in Storey County, Nevada. The purpose of this letter is to request that any and all records and other documents in GOED's possession concerning initial contact with, and research and planning for (1) Sparks, NV LLC, (2) CASS NV, LLC, and (3) CASS, Inc., be kept confidential.

Please be advised that Sparks, NV LLC, CASS, Inc., CASS NV, LLC specifically deem the following information proprietary and confidential:

- 1. The detailed schedule of Employment List
- 2. The detailed schedule of Capital Equipment List

Thank you for your consideration. If you have any questions or require any further information, please do not hesitate to contact me.

Sincerely,

Edward B. Kangeter IV Manager Sparks, NV LLC

REQUEST FOR CONFIDENTIALITY DETERMINATION

Pursuant to NRS 231.069, and upon the request of applicant, Sparks NV, LLC, the Executive Director of the Office has determined the:

- (i) The detailed schedule of Capital Equipment List, 5(A)
- (ii) The detailed schedule of Employment List, 5(B)

are confidential proprietary information of the business, are not public records, and shall be redacted in its entirety from the copy of the application that is disclosed to the public.

Thomas J. Burns Executive Director

Joe Lombardo, Governor Thomas J. Burns, Executive Director **Empowering Success**

Incentive Application

Company Name:

Date of Application: April 15, 2022 Company is an / a: (check one)

New location in Nevada

Expansion of a Nevada company

Section I - Type of Incentives

Please check all that the company is applying for on this application:

SPARKS, NV LLC

Sales & Use Tax Abatement

Sales & Use Tax Deferral

Recycling Real Property Tax Abatement

Personal Property Tax Abatement

Modified Business Tax Abatement

Other:

COMPANY NAME (Legal name under which business will be transacted in Nevada) SPARKS, NV LLC		FEDERAL TA	X ID #	
CORPORATE ADDRESS	CITY / TOWN	STAT	E / PROVINCE	ZIP
2455 PERU DRIVE	SPARKS	NV/US	SA	89434
MAILING ADDRESS TO RECEIVE DOCUMENTS (If different from above)	CITY / TOWN	STAT	E / PROVINCE	ZIP
2730 PERALTA STREET	OAKLAND	CA		94607
TELEPHONE NUMBER	WEBSITE			
510-893-6476	https://www.customalloy.com/			
COMPANY CONTACT NAME	COMPANY CONTACT TITLE			
Edward B. Kangeter IV	Manager			
E-MAIL ADDRESS	PREFERRED PHONE NUMBER			
Edward@customalloy.com	510-893-6476			

Has your company ever applied and been approved for incentives available by the Governor's Office of Economic Development? Yes \checkmark No If Yes, list the program awarded, date of approval, and status of the accounts (attach separate sheet if necessary):

Section 3 - Program Requirements

Please check two of the boxes below; the company must meet at least two of the three program requirements:

- A capital investment of \$1,000,000 in eligible equipment in urban areas or \$250,000 in eligible equipment in rural areas are required. This criteria is businesses. In cases of expanding businesses, the capital investment must equal at least 20% of the value of the tangible property owned by the business.
- New businesses locating in urban areas require fifty (50) or more permanent, full-time employees on its payroll by the eighth calendar quarter following guarter in which the abatement becomes effective. In rural areas, the requirement is ten (10) or more. For an expansion, the business must increase the employees on its payroll by 10% more than its existing employees prior to expansion, or by 25 (urban) or 6 (rural) employees, whichever is greater.
- In both urban and rural areas, the average hourly wage that will be paid by the business to its new employees is at least 100% of the average statewide hourly wage.

Note: Criteria is different depending on whether the business is in a county where the population is 100,000 or more or a city where the population is 60,000 or more "urban" area), or if the business is in a county where the population is less than 100,000 or a city where the population is less than 60,000 (i.e., "rural" area).

Section 4 - Nevada Facility

Type of Facility:			
Headquarters	Service Provider		
Technology	Distribution / Fulfillment		
Back Office Operations	 ⊡ Manufacturing		
Research & Development / Intellectual Property	Other:		
PERCENTAGE OF REVENUE GENERATED BY THE NEW JOBS CONTAINED IN THIS APPLICATION FROM OUTSIDE NEVADA	EXPECTED DATE OF NEW	/ EXPANDED OPERATI	ONS (MONTH / YEAR)
100%	Apr-2023		
NAICS CODE / SIC	INDUSTRY TYPE		
423930	Recyclable material merchant wholesalers		
DESCRIPTION OF COMPANY'S NEVADA OPERATIONS			
Manufacture of 100% recycled Chlorine -free aluminum			
PROPOSED / ACTUAL NEVADA FACILITY ADDRESS	CITY / TOWN	COUNTY	ZIP
2455 PERU DRIVE	SPARKS	Storey County	89437
WHAT OTHER STATES / REGIONS / CITIES ARE BEING CONSIDERED	FOR YOUR COMPANY'S REL	DCATION / EXPANSION	/ STARTUP?
None at this time			

Section 5 - Complete Forms (see additional tabs at the bottom of this sheet for each form listed below)

Check the applicable box when form has been completed.

5 (A) 🔽 Equipment List

5 (B) Schedule

5 (C) Sevaluation of Health Plan, with supporting documents to show the employer paid portion of plan meets the minimum of 65%.

5 (D) 🖸 Company Information Form

New Operations / Start Up - Plans Over the Next Ten Years	Expansions - Plans Over the Next 10 Yes	Expansions - Plans Over the Next 10 Years		
Part 1. Are you currently/planning on	Part 1. Are you currently leasing space in Nevada?	Yes		
leasing space in Nevada?	If No, skip to Part 2. If Yes, continue below:			
If No, skip to Part 2. If Yes, continue below:	What year(s)?	Nov 2018 - Mar 202		
What year(s)?	How much space (sq. ft.)?	85,875		
How much space (sq. ft.)?	Annual lease cost at current space:	\$556,470.00		
Annual lease cost of space:	Due to expansion, will you lease additional space?	No		
Do you plan on making building tenant improvements?	If No, skip to Part 3. If Yes, continue below:			
If No, skip to Part 2. If Yes *, continue below:	Expanding at the current facility or a new facility?			
When to make improvements (month, year)?	What year(s)?			
	How much expanded space (sq. ft.)?			
Part 2. Are you currently/planning on	Annual lease cost of expanded space:			
buying an owner occupied facility in Nevada?	Do you plan on making building tenant improvements?			
If No, skip to Part 3. If Yes *, continue below:	If No, skip to Part 3. If Yes *, continue below:			
Purchase date, if buying (month, year):	When to make improvements (month, year)?			
How much space (sq. ft.)?				
Do you plan on making building improvements?	Part 2. Are you currently operating at an			
If No, skip to Part 3. If Yes *, continue below:	owner occupied building in Nevada?			
When to make improvements (month, year)?	If No, skip to Part 3. If Yes, continue below:			
	How much space (sq. ft.)?			
Part 3. Are you currently/planning on	Current assessed value of real property?			
building a build-to-suit facility in Nevada?	Due to expansion, will you be making building improvements?			
If Yes *, continue below:	If No, skip to Part 3. If Yes *, continue below:			
When to break ground, if building (month, year)?	When to make improvements (month, year)?			
Estimated completion date, if building (month, year):				
How much space (sq. ft.)?	Part 3. Do you plan on building or buying a			
	new facility in Nevada?	Yes		
	If Yes *, continue below:			
	Purchase date, if buying (month, year):			
	When to break ground, if building (month, year)?	Mar-2021		
	Estimated completion date, if building (month, year):	Aug-2022		
	How much space (sq. ft.)?	225,834		
lease complete Section 7 - Capital Investment for New Operations / Sta	artup. * Please complete Section 7 - Capital Investment for Ex	pansions below.		

BRIEF DESCRIPTION OF CONSTRUCTION PROJECT AND ITS PROJECTED IMPACT ON THE LOCAL ECONOMY (Attach a separate sheet if necessary): The construction project is 225,834 square foot state-of-art recycling, aluminum manufacturing, and warehousing facility at the Tahoe Regional Industrial Center. This project will set an example for other members of the California Metals Coalition to follow as the weigh relocating their operations to Northern Nevada. That will have a significant impact on the local economy.

Section 7 - Capital Investment (Fill in either New Ope	rations/Startu	p or Expansion, not both.)	
New Operations / Start Up		Expansions	
How much capital investment is planned? (Breakout below):	How much cap	ital investment is planned? (Breakout below	<i>י</i>):
Building Purchase (if buying):		Building Purchase (if buying):	
Building Costs (if building / making improvements):		Costs (if building / making improvements):	\$31,197,110
Land:	- °	Land:	
Equipment Cost:	-	- Equipment Cost:	\$10,978,357
Total:	-	- Total:	\$42,175,467
	-		··,···,···
	ls	s the equipment purchase for replacement	
		of existing equipment?	No
	Current a	assessed value of personal property in NV:	\$329, 068
	(Must attach th	e most recent assessment from the County Asse	essor's Office.)
Section 8 - Employment (Fill in either New Operation	s/Startup or E	Expansion, not both.)	
New Operations / Start Up		Expansions	
How many full-time equivalent (FTE*) employees will be created by the end of the first eighth quarter of new operations?:		time equivalent (FTE*) employees will be cr st eighth quarter of expanded operations?:	eated by the 32
Average hourly wage of these <u>new</u> employees:	<u> </u>	age hourly wage of these <u>new</u> employees:	\$29.73
	-	many FTE employees prior to expansion?:	10
		hourly wage of these existing employees:	\$39.71
	-	· · · · -	42
		otal number of employees after expansion: _	42
* FTE represents a permanent employee who works an average of 30 hours per forth in NAC 360.474.	week or more, is eligib	le for health care coverage, and whose position	is a "primary job" as set
OTHER COMPENSATION (Check all that apply):			
✓✓✓Merit increases	Tuition assistance		
☑ PTO / Sick / Vacation ☑ COLA adjustments	Retirement Plan /	Profit Sharing / 401(k)	
BRIEF DESCRIPTION OF ADDITIONAL COMPENSATION PROGRAMS AND I	ELIGIBILITY REQUIRE	EMENTS (Attach a separate sheet if necessary)	:
Section 9 - Employee Health Insurance Benefit Progra	ım		
Is health insurance for employees and is an option for dependents offered	l?: Yes (att	ach health plan and quote or invoice)] No
Package includes (check all that apply):			
✓ Medical	Other:		
Qualified after (check one):	_	_	
Upon employment Three months after hire date	Six months after		e month after 60 days e month after 90 days
Health Insurance Costs:		Percentage of health insurance premium by	r (min 65%):
Plan Type: нмо			
Employer Contribution (annual premium per employee):	\$ 6,907.58	Company: 80%	
Employee Contribution (annual premium per employee)	\$ 1,726.89	Employee: 20%	
Total Annual Premium:	\$ 8,634.47		

[SIGNATURE PAGE FOLLOWS]

Section 10 - Certification

I, the undersigned, hereby grant to the Governor's Office of Economic Development access to all pertinent and relevant records and documents of the aforementioned company. I understand this requirement is necessary to qualify and to monitor for compliance of all statutory and regulatory provisions pertaining to this application.

102 1000

See.

調整

1- Children

Being owner, member, partner, officer or employee with signatory authorization for the company, I do hereby declare that the facts herein stated are true and that all licensing and permitting requirements will be met prior to the commencement of operations. In addition, I and /or the company's legal counsel have reviewed the terms of the GOED Tax Abatement and Incentives Agreement, the company recognizes this agreement is generally not subject to change, and any material revisions have been discussed with GOED in advance of board approval.

Edward B. Kangeter IV	63	
Name of person authorized for signature	Signature	
Manager/CEO	February 22, 2023	1
Title	Date	

Nevada Governor's Office of Economic Development

555 E. Washington Ave., Ste 5400 • Las Vegas, Nevada 89101 • 702.486.2700 • (Fax) 702.486.2701 • www.diversifynevada.com

Equipment Schedule, Detailed

The Office has determined the detailed equipment schedule as described in this application constitutes confidential proprietary information of Sparks NV, LLC, and is not a public record.

Employment Schedule, Detailed

The Office has determined the detailed employment schedule as described in this application constitutes confidential proprietary information of Sparks NV, LLC, and is not a public record.

5(C) Evaluation of Health Plans Offered by Companies

Company Name: Sparks NV, LLC	County: Storey
Total Number of Full-Time Employees:	32
Average Hourly Wage per Employee Average Annual Wage per Employee (implied)	\$29.73 \$61,842.53
COST OF HELATH INSURANCE	
Annual Health Insurance Premium Cost:	\$8,634.47
Percentage of Premium Covered by: Company	80%
Employee	20%
HEALTH INSURANCE PLANS:	
Base Health Insurance Plan*:	
Deductible - per employee	\$ 500
Coinsurance	20% / 00%
Out-of-Pocket Maximum per employee	\$ 5,000
Additional Health Insurance Plan*:	
Deductible - per employee	\$ -
Coinsurance	0% / 0%
Out-of-Pocket Maximum per employee	\$ -
Additional Health Insurance Plan*:	Elements Choice PPO 6000
Deductible - per employee	\$ -
Coinsurance	0% / 0%
Out-of-Pocket Maximum per employee	\$ -
*Note: Please list only "In Network" for deducatble and out of the pocket amounts	ş.
Generalized Criteria for Essential Health Benefits (EHB) [following requirements outlined in the Affordable Care Act and US Cod	de including 42 USC Section 180221
Covered employee's premium not to exceed 9.5% of annual wage	3.5% MMQ
Annual Out-of-Pocket Maximum not to exceed \$9,100 (2023)	\$5,000 MMQ
Minimum essential health benefits covered (Company offers PPO):	
(A) Ambulatory patient services	\checkmark
(B) Emergency services	
(C) Hospitalization	\checkmark
(D) Maternity and newborn care	\checkmark
(E) Mental health/substance use disorder/behavioral health treatme	ent 🗸
(F) Prescription drugs	✓
(G) Rehabilitative and habilitative services and devices	
(H) Laboratory services	
(I) Preventive and wellness services and chronic disease managem	
(J) Pediatric services, including oral and vision care	\checkmark
No Annual Limits on Essential Health Benefits	\checkmark

I, the undersigned, hereby declare to the Governor's Office of Economic Development that the facts herein stated are true, and that I have attached a qualified plan with information highlighting where our plan reflects meeting the 65% minimum threshold for the employee paid portion of the plan for GOED to independently confirm the same.

Maria Siegel	
Name of person authorized for signature	
HR Manager	

mart	
Signature U	

2/20/2023 Date

Title

5(D) Company Information

Company Name: Sparks NV, LLC

County: Storey

Section I - Company Interest List

Directions: Please provide a detailed list of owners and/or members of the company. The Governor's Office of Economic Development strives to maintain the highest standards of integrity, and it is vital that the public be confident of our commitment. Accordingly, any conflict or appearance of a conflict must be avoided. To maintain our integrity and credibility, the applicant is required to provide a detailed list of owners, members, equity holders and Board members of the company.

(a)	(b)
Name	Title
Edward B. Kangeter IV	CEO
CASS, Inc.	100% Owner
OWNERS OF CASS INC.	
Edward B. Kangeter IV	33.18% Owner
The Edward B. Kangeter IV 2013 Irrevocable Trust	64.00% Owner
Chal Sulprizio	2.82% Owner

Section 2 - Company Affiliates and/or Subsidiaries

Are there any subsidiary or affiliate companies sharing tax liability with the applicant company? No

If Yes, continue below:

Directions: In order to include affiliates/subsidiaries, under the exemption letter, they must to be added to the Contract. Per standard practice GOED requires a corporate schematic to understand the exact relationships between the companies. Please populate the below table to show the exact relationships between the companies and include:

- 1. The names as they would read on the tax exemption letter.
- 2. Which entity(ies) will do the hiring?
- 3. Which entity(ies) will be purchasing the equipment?

Name of Subsidiary or Affiliate Entity, Role and Legal Control Relationship

CASS NV, LLC - Brother-sister company also wholly owned by CASS, Inc.

CASS, Inc. - Parent company of both Sparks, NV LLC and CASS NV, LLC.

Please include any additional details below:

Yes 🔽

	Entity Name:
SPARKS, NV LLC	Entity Number:
E0236682018-8	
	Entity Type:
Domestic Limited-Liability Company (86)	Entity Status:
Active	
Q5/15/2018	Formation Date:
NV20181349133	NV Business ID:
11 1 2 0 10 1 3 4 9 1 3 3	Termination Date:
Perpetual	
5/31/2023	Annual Report Due Date:
5/5/1/2025	Series LLC:
	Restricted LLC:



WHO WE ARE

CASS is a unique closed loop-recycling and manufacturing company in Sparks, Nevada. Sustainability is a fundamental part of who we are and what we do. We consider the present and future implications in all aspects of our operations to protect the health and safety of our team and the community.

We are committed to reducing our environmental impact through recycling end-of-life metal and producing sustainable aluminum products to meet our clients' needs today and in the future.

OUR COMMITMENT

From the beginning, CASS established an ambitious goal to set a new standard of environmental performance. Our aluminum manufacturing facility is carefully managed in a closed-loop system where 100% recycled, **CHLORINE-FREE** secondary aluminum is produced and zero chemicals are used. Today, we proudly continue to operate under the same principles on which we were founded.

UNIQUE ACCREDITATIONS

To exemplify our commitment to leading the industry, our manufacturing and recycling facilities are in the process of getting ISO 9001, 14001, & 45001 certification through DQS, Inc. Our highly detailed quality and environmental management systems give us unmatched efficiency, organization, and consistency. As both a member of ISRI and a London Metal Exchange registered brand, we have pledged to excel above all industry standards.



CONTACT Selina Picanso | Human Resources Generalist | M: 510.708.6079 | selina@customalloy.com

CASS, Inc. | 2455 Peru Drive, Sparks, NV 89434 | www.customalloy.com