

NeuroGum, Inc.

4675 S Valley View Blvd, NV 89103

Chadd Clifford, VP of Operations

Date: May 8, 2025

Application Facts:

Industry **Transportation, Warehousing & Utilities**
 NAICS **311340**
 Type of App **Expansion**
 Location **Clark County**
 RDA LVGEA, Heather Brown

Company Profile

NeuroGum, Inc. (NeuroGum) plans to expand its existing southern Nevada headquarter operations with the addition of distribution and fulfillment capabilities. Founded in 2015, by college friends Kent Yoshimura and Ryan Chen, NeuroGum is a health and wellness company specializing in functional gum and mints designed to enhance mental performance. NeuroGum's products are infused with natural products and aim to provide clean, balanced energy and focus without the negative aspects associated with traditional energy supplements. The company's products are designed to enhance mental endurance, focus level, and performance on cognitive tasks. The product pilot study was conducted by the Research Team at BrainCo at the MIT Department of Brain and Cognitive Sciences. Since its inception, NeuroGum has experienced significant growth. As of early 2023, the company had sold over 50 million pieces of gum and mints and on track to achieve eight-figure sales, including substantial revenue from Amazon. NeuroGum's products are available in major retailers such as Whole Foods and Walmart, as well as on JetBlue flights. NeuroGum has a strong focus on community engagement and gives back 1% of everything - whether it's time for the community, profits for a cause or product to non-profits. *Source: NeuroGum, Inc.*

Statutory

Tax Abatement Requirements:	Statutory	Company Application	Meeting Requirements
Job Creation	25	32	Yes
Average Wage	\$32.51	\$40.38	Yes
Equipment Capex (SU & MBT)	\$1,304	\$295,000	Yes
Equipment Capex (PP)			
Additional Requirements:			
Health Insurance	65%	75%	Yes
Revenues generated outside NV	51%	90%	Yes
Business License	<input checked="" type="checkbox"/> Current	<input type="checkbox"/> Pending	<input type="checkbox"/> Will comply

Total Tax Liability (without tax abatements)	Direct (company)	Total
	\$128,078	\$5,141,047

Tax Abatements	Contract Terms	Estimated Tax Abatement
Sales Tax Abmt.	4.6% for 2 years	\$11,136
Modified Business Tax Abmt.	50% for 4 years	\$45,677
Personal Property Tax Abmt.	50% for 10 years	\$6,009
Total Estimated Tax Abatement over 10 yrs.		\$62,822

Net New Tax Revenues	Direct	Indirect	Taxes after Abatements
Local Taxes			
Property	\$144,899	\$2,286,284	\$2,431,183
Sales	\$16,436	\$1,284,437	\$1,300,873
Lodging	\$0	\$67,399	\$67,399
State Taxes			
Property	\$7,925	\$133,815	\$141,740
Sales	\$8,650	\$431,219	\$439,869
Modified Business	\$391,335	\$284,172	\$675,507
Lodging	\$0	\$21,654	\$21,654
Total Estimated New Tax Revenue over 10 yrs.	\$569,245	\$4,508,980	\$5,078,225

Economic Impact over 10 yrs.	Economic	Construction	Total
Total Jobs Supported	121	2	123
Total Payroll Supported	\$69,551,506	\$141,816	\$69,693,322
Total Economic Value	\$178,214,165	\$399,883	\$178,614,048

Economic Impact Output per Abatement Dollar	New Total Tax per Abated Dollar
\$2,837	\$80.84

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.



March 25th, 2025

Mr. Tom Burns
Executive Director
Nevada Governor's Office of Economic Development
1 State of Nevada Way, 4th Floor
Las Vegas, Nevada 89119

Dear Mr. Burns,

NeuroGum, Inc. is applying to the State of Nevada's expansion Sales & Use Tax Abatement and Modified Business Tax Abatement. We request that **NeuroGum, Inc.** be placed on the May 8th, 2025, GOED Board meeting agenda.

NeuroGum, Inc. will create **32** new positions in the first 2 years of operations, with an average hourly wage of **\$40.38**. **NeuroGum, Inc.** will make a capital equipment investment of **\$295,000**.

NeuroGum, Inc. meets the statutory requirements for the expansion Sales & Use Tax Abatement, Personal Property Tax Abatement, and Modified Business Tax Abatement. This application has the support of the Las Vegas Global Economic Alliance.

Sincerely,

Heather Brown
SVP Entrepreneurial Development
Las Vegas Global Economic Alliance

NeuroGum, Inc.
4675 S Valley View Blvd
Las Vegas, NV 89103
855-638-7646
support@neurogum.com; chadd.c@neurogum.com

March 23, 2025

Thomas Burns
Executive Director
Nevada Governor's Office of Economic Development
1 State of Nevada Way, 4th Floor
Las Vegas, Nevada 89119

Dear Mr. Burns,

We are writing on behalf of NeuroGum, Inc. to express our appreciation for the support of the Nevada Governor's Office of Economic Development and to provide the requested information related to our operations in the state.

The availability of the tax abatement package was a significant factor in our decision to expand operations in Nevada. The incentives offered by the State of Nevada will help us expand our distribution and fulfillment capabilities, increasing the number of employment opportunities we can offer in Clark County. The incentives will allow us to invest more in marketing, furthering our need for future expansion in Clark County.

The products distributed from our Nevada warehouse currently serve omnichannel consumer markets across the United States, including e-commerce consumers in all 50 states and national retailers such as Whole Foods, Sprouts, and CVS, among other independent grocers. Nevada's strategic location and proximity to major interstate routes make it an ideal hub for our largest markets on the West Coast.

NeuroGum, Inc. is looking to expand no later than **August 2025**, marking the launch of our newest distribution and fulfillment center.

We are excited about the opportunities ahead and look forward to contributing to the economic vitality of the state. Thank you for your continued support and for fostering a business-friendly environment that encourages innovation and growth.

Sincerely,
Chadd Clifford
VP of Operations
NeuroGum, Inc.



Standard Tax Abatement Incentive Application

Company Name: NeuroGum, Inc.
 Date of Application: March 23, 2025

Company is an / a: (check one)
 New location in Nevada
 Expansion of a Nevada company

Section 1 - Type of Incentives

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

- Sales & Use Tax Abatement
 Modified Business Tax Abatement
 Personal Property Tax Abatement
 Recycling Real Property Tax Abatement
 Other: _____

Section 2 - Corporate Information

COMPANY NAME (Legal name under which business will be transacted in Nevada) <u>NeuroGum, Inc.</u>			FEDERAL TAX ID # <u>83-0992911</u>	
CORPORATE ADDRESS <u>4675 S Valley View Blvd</u>		CITY / TOWN <u>Las Vegas</u>	STATE / PROVINCE <u>NV</u>	ZIP <u>89103</u>
MAILING ADDRESS TO RECEIVE DOCUMENTS (If different from above)		CITY / TOWN	STATE / PROVINCE	ZIP
TELEPHONE NUMBER <u>855-638-7646</u>		WEBSITE https://www.neurogum.com		
COMPANY CONTACT NAME <u>Chadd Clifford</u>		COMPANY CONTACT TITLE <u>VP of Operations</u>		
E-MAIL ADDRESS chadd.c@neurogum.com		PREFERRED PHONE NUMBER <u>(330) 592-0990</u>		

Has your company ever applied and been approved for incentives available by the Governor's Office of Economic Development? Yes 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 quarter in which the abatement becomes effective. In rural areas, the requirement is ten (10) or more. For an expansion, the business must increase 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
 Technology
 Back Office Operations
 Research & Development / Intellectual Property
 Service Provider
 Distribution / Fulfillment
 Manufacturing
 Other: _____

PERCENTAGE OF REVENUE GENERATED BY THE NEW JOBS CONTAINED IN THIS APPLICATION FROM OUTSIDE NEVADA <u>90%</u>	EXPECTED DATE OF NEW / EXPANDED OPERATIONS (MONTH / YEAR) <u>Aug-2025</u>		
NAICS CODE / SIC <u>311340</u>	INDUSTRY TYPE <u>CPG</u>		
DESCRIPTION OF COMPANY'S NEVADA OPERATIONS <u>Distribution/Fulfillment</u>			
PROPOSED / ACTUAL NEVADA FACILITY ADDRESS <u>4675 S Valley View Blvd</u>	CITY / TOWN <u>Las Vegas</u>	COUNTY <u>Clark County</u>	ZIP <u>89103</u>
WHAT OTHER STATES / REGIONS / CITIES ARE BEING CONSIDERED FOR YOUR COMPANY'S RELOCATION / EXPANSION / STARTUP? <u>NA</u>			

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) Employment Schedule
- 5 (C) Evaluation of Health Plan, with supporting documents to show the employer paid portion of plan meets the minimum of 65%.
- 5 (D) Company Information Form

Section 6 - Real Estate & Construction (Fill in either New Operations/Startup or Expansion, not both.)

New Operations / Start Up - Plans Over the Next <u>Ten</u> Years	Expansions - Plans Over the Next <u>10</u> Years
<p>Part 1. Are you currently/planning on leasing space in Nevada? _____</p> <p>If No, skip to Part 2. If Yes, continue below:</p> <p style="padding-left: 40px;">What year(s)? _____</p> <p style="padding-left: 40px;">How much space (sq. ft.)? _____</p> <p style="padding-left: 40px;">Annual lease cost of space: _____</p> <p>Do you plan on making building tenant improvements? _____</p> <p>If No, skip to Part 2. If Yes *, continue below:</p> <p style="padding-left: 40px;">When to make improvements (month, year)? _____</p> <hr style="border-top: 1px dashed black;"/> <p>Part 2. Are you currently/planning on buying an owner occupied facility in Nevada? _____</p> <p>If No, skip to Part 3. If Yes *, continue below:</p> <p style="padding-left: 40px;">Purchase date, if buying (month, year): _____</p> <p style="padding-left: 40px;">How much space (sq. ft.)? _____</p> <p>Do you plan on making building improvements? _____</p> <p>If No, skip to Part 3. If Yes *, continue below:</p> <p style="padding-left: 40px;">When to make improvements (month, year)? _____</p> <hr style="border-top: 1px dashed black;"/> <p>Part 3. Are you currently/planning on building a build-to-suit facility in Nevada? _____</p> <p>If Yes *, continue below:</p> <p style="padding-left: 40px;">When to break ground, if building (month, year)? _____</p> <p style="padding-left: 40px;">Estimated completion date, if building (month, year): _____</p> <p style="padding-left: 40px;">How much space (sq. ft.)? _____</p>	<p>Part 1. Are you currently leasing space in Nevada? <u>Yes</u></p> <p>If No, skip to Part 2. If Yes, continue below:</p> <p style="padding-left: 40px;">What year(s)? <u>2025 - Onwards</u></p> <p style="padding-left: 40px;">How much space (sq. ft.)? <u>10,000</u></p> <p style="padding-left: 40px;">Annual lease cost at current space: <u>\$147,084.00</u></p> <p>Due to expansion, will you lease additional space? <u>Yes</u></p> <p>If No, skip to Part 3. If Yes, continue below:</p> <p style="padding-left: 40px;">Expanding at the current facility or a new facility? <u>New</u></p> <p style="padding-left: 40px;">What year(s)? <u>2025</u></p> <p style="padding-left: 40px;">How much expanded space (sq. ft.)? <u>50,000+</u></p> <p style="padding-left: 40px;">Annual lease cost of expanded space: <u>TBD</u></p> <p>Do you plan on making building tenant improvements? <u>Yes</u></p> <p>If No, skip to Part 3. If Yes *, continue below:</p> <p style="padding-left: 40px;">When to make improvements (month, year)? <u>August, 2025</u></p> <hr style="border-top: 1px dashed black;"/> <p>Part 2. Are you currently operating at an owner occupied building in Nevada? <u>No</u></p> <p>If No, skip to Part 3. If Yes, continue below:</p> <p style="padding-left: 40px;">How much space (sq. ft.)? _____</p> <p style="padding-left: 40px;">Current assessed value of real property? _____</p> <p>Due to expansion, will you be making building improvements? _____</p> <p>If No, skip to Part 3. If Yes *, continue below:</p> <p style="padding-left: 40px;">When to make improvements (month, year)? _____</p> <hr style="border-top: 1px dashed black;"/> <p>Part 3. Do you plan on building or buying a new facility in Nevada? <u>No</u></p> <p>If Yes *, continue below:</p> <p style="padding-left: 40px;">Purchase date, if buying (month, year): _____</p> <p style="padding-left: 40px;">When to break ground, if building (month, year)? _____</p> <p style="padding-left: 40px;">Estimated completion date, if building (month, year): _____</p> <p style="padding-left: 40px;">How much space (sq. ft.)? _____</p>

* Please complete Section 7 - Capital Investment for New Operations / Startup.

* Please complete Section 7 - Capital Investment for Expansions below.

BRIEF DESCRIPTION OF CONSTRUCTION PROJECT AND ITS PROJECTED IMPACT ON THE LOCAL ECONOMY (Attach a separate sheet if necessary):

Section 7 - Capital Investment (Fill in either New Operations/Startup or Expansion, not both.)

New Operations / Start Up	Expansions
How much capital investment is planned? (Breakout below):	How much capital investment is planned? (Breakout below):
Building Purchase (if buying): _____	Building Purchase (if buying): <u> \$0 </u>
Building Costs (if building / making improvements): _____	Building Costs (if building / making improvements): <u> \$250,000 </u>
Land: _____	Land: _____
Equipment Cost: _____	Equipment Cost: <u> \$295,000 </u>
Total: _____	Total: <u> \$545,000 </u>
	Is the equipment purchase for replacement of existing equipment? <u> No </u>
	Current assessed value of personal property in NV: <u> \$6,521 </u>
	(Must attach the most recent assessment from the County Assessor's Office.)

Section 8 - Employment (Fill in either New Operations/Startup or 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?: _____	How many full-time equivalent (FTE*) employees will be created by the end of the first eighth quarter of expanded operations?: <u> 32 </u>
Average hourly wage of these <u>new</u> employees: _____	Average hourly wage of these <u>new</u> employees: <u> \$40.38 </u>
	How many FTE employees prior to expansion?: <u> 20 </u>
	Average hourly wage of these <u>existing</u> employees: <u> \$40.00 </u>
	Total number of employees after expansion: <u> 52 </u>

* FTE represents a permanent employee who works an average of 30 hours per week or more, is eligible for health care coverage, and whose position is a "primary job" as set forth in NAC 360.474.

OTHER COMPENSATION (Check all that apply):

- | | | | |
|---|---|--|---|
| <input checked="" type="checkbox"/> Overtime | <input checked="" type="checkbox"/> Merit increases | <input type="checkbox"/> Tuition assistance | <input checked="" type="checkbox"/> Bonus |
| <input checked="" type="checkbox"/> PTO / Sick / Vacation | <input type="checkbox"/> COLA adjustments | <input type="checkbox"/> Retirement Plan / Profit Sharing / 401(k) | <input type="checkbox"/> Other: _____ |

BRIEF DESCRIPTION OF ADDITIONAL COMPENSATION PROGRAMS AND ELIGIBILITY REQUIREMENTS (Attach a separate sheet if necessary):

Ad Hoc Overtime, Unlimited PTO, Holiday Bonus

Section 9 - Employee Health Insurance Benefit Program

Is health insurance for employees and is an option for dependents offered?: Yes (attach health plan and quote or invoice) No

Package includes (check all that apply):

- | | | | |
|---|--|--|---------------------------------------|
| <input checked="" type="checkbox"/> Medical | <input checked="" type="checkbox"/> Vision | <input checked="" type="checkbox"/> Dental | <input type="checkbox"/> Other: _____ |
|---|--|--|---------------------------------------|

Qualified after (check one):

- | | | | |
|--|--|---|---------------------------------------|
| <input type="checkbox"/> Upon employment | <input checked="" type="checkbox"/> Three months after hire date | <input type="checkbox"/> Six months after hire date | <input type="checkbox"/> Other: _____ |
|--|--|---|---------------------------------------|

Health Insurance Costs:	Percentage of health insurance premium by (min 65%):	
Plan Type: _____		
Employer Contribution (annual premium per employee):	\$ 7,200.00	Company: <u> 75% </u>
Employee Contribution (annual premium per employee)	\$ 2,400.00	Employee: <u> 25% </u>
Total Annual Premium:	\$ 9,600.00	

[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.

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.

Robert Lambert

Name of person authorized for signature

Robert Lambert

Signature

VP Finance

Title

4/22/25

Date

Nevada Governor's Office of Economic Development

1 State of Nevada Way, 4th Floor, Las Vegas, Nevada 89119 • 702.486.2700 • www.goed.nv.gov

Site Selection Factors

Company Name: NeuroGum, Inc.

County: Clark

Section I - Site Selection Ratings

Directions: Please rate the select factors by importance to the company's business (1 = very low; 5 = very high). Attach this form to the Incentives Application.

Availability of qualified workforce:	<u>3</u>	Transportation infrastructure:	<u>3</u>
Labor costs:	<u>4</u>	Transportation costs:	<u>3</u>
Real estate availability:	<u>5</u>	State and local tax structure:	<u>5</u>
Real estate costs:	<u>5</u>	State and local incentives:	<u>5</u>
Utility infrastructure:	<u>1</u>	Business permitting & regulatory structure:	<u>1</u>
Utility costs:	<u>2</u>	Access to higher education resources:	<u>1</u>

Please summarize the importance of the abatement program to your decision (please include at least a paragraph summary):

The abatement program played a pivotal role in the decision to expand operations to Las Vegas, significantly enhancing the financial feasibility and long-term sustainability of the move. By offsetting initial operating costs—such as taxes on equipment, property, and payroll—the program provided the economic flexibility needed to invest in infrastructure, workforce development, and distribution capabilities. This support not only accelerated the timeline for expansion but also positioned Las Vegas as a strategic hub with a business-friendly environment, making it an ideal location to scale operations and reach key markets efficiently.

5(A) Capital Equipment List

Company Name: NeuroGum, Inc.

County: Clark

Section I - Capital Equipment List

Directions: Please provide an estimated list of the equipment [columns (a) through (c)] which the company intends to purchase over the two-year allowable period. For example, if the effective date of new / expanded operations begins April 1, 2015, the two-year period would be until March 31, 2017. Add an additional page if needed. For guidelines on classifying equipment, visit: tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Personal_Property_Manuals. Attach this form to the Incentives Application.

<i>(a)</i> Equipment Name/Description	<i>(b)</i> # of Units	<i>(c)</i> Price per Unit	<i>(d)</i> Total Cost
Linde KTURRET-5231	1	\$120,000.00	\$120,000.00
Linde KTURRET-5231	1	\$135,000.00	\$135,000.00
Linde E18-346-20	1	\$31,500.00	\$31,500.00
NILKFISK ADVANCE 3820C	1	\$8,500.00	\$8,500.00
TOTAL EQUIPMENT COST			\$295,000.00

Is any of this equipment* to be acquired under an operating lease? Yes No

*Certain lease hold equipment does not qualify for tax abatements

5(B) Employment Schedule

Company Name: NeuroGum, Inc.

County: Clark

Section I - Full-Time Equivalent (FTE) Employees

Directions: Please provide an estimated list of full time employees [columns (a) through (d)] that will be hired and employed by the company by the end of the first eighth quarter of new / expanded operations. For example, if the effective date of new / expanded operations is April 1, 2015, the date would fall in Q2, 2015. The end of the first eighth quarter would be the last day of Q2, 2017 (i.e., June 30, 2017). Attach this form to the Incentives Application. A qualified employee must be employed at the site of a qualified project, scheduled to work an average minimum of 30 per week, if offered coverage under a plan of health insurance provided by his or her employer, is eligible for health care coverage, and whose position of a "primary job" as set forth in NAC 360.474.

Please use the Bureau of Labor Statistics Standard Occupational Classification System (SOC) link to populate section (b): https://www.bls.gov/soc/2018/major_groups.htm#11-0000

(a) New Hire Position Title/Description	(b) Position SOC Code	(c) Number of Positions	(d) Average Hourly Wage	(e) US Bureau of Labor Statistics Average Hourly Wage - Clark County	(f) Average Weekly Hours	(g) Annual Wage per Position	(h) Total Annual Wages
Packers and Packagers, Hand	53-7064	13	\$17.69	\$18.50	40	\$36,795.20	\$478,337.60
General and Operations Managers	11-1021	19	\$55.91	\$60.02	40	\$116,292.80	\$2,209,563.20
TOTAL		32	\$40.38	\$43.15			\$2,687,900.80

Directions: Please estimate full-time job growth in Section 2, complete columns (b) and (c). These estimates are used for state economic impact and net tax revenue analysis that this agency is required to report. The company will not be required to reach these estimated levels of employment. **Please enter the estimated new full time employees on a year by year basis (not cumulative)**

(a) Year	(b) Number of New FTE(s)	(c) Average Hourly Wage	(d) Payroll
3-Year	10	\$40.00	\$832,000.00
4-Year	10	\$40.00	\$832,000.00
5-Year	10	\$40.00	\$832,000.00

* Column (e) determines if wage is commensurate to current wage ranges in the region the company plans to locate/is located. For these purposes the mean average hourly wage for the location has been used.

U = Unknown / data set for region is not currently available.

Source: Lighcast™ county wages based on the Bureau of Labor Statistics Occupational Employment and Wage Statistics program and county-level administrative wage data.

5(C) Evaluation of Health Plans Offered by Companies

Company Name: NeuroGum, Inc.

County: Clark

Total Number of Full-Time Employees: 32

Average Hourly Wage per Employee \$40.38
 Average Annual Wage per Employee (implied) \$83,996.90

COST OF HEALTH INSURANCE

Annual Health Insurance Premium Cost: \$7,200.00
 Percentage of Premium Covered by:
 Company 75%
 Employee 25%

HEALTH INSURANCE PLANS:

Base Health Insurance Plan*: **UHC Choice Plus Platinum 250 - DY5E pla**
 Deductible - per employee \$ 250
 Coinsurance 10%
 Out-of-Pocket Maximum per employee \$ 4,500

Additional Health Insurance Plan*: **IC UHC Choice Plus Gold 1500-1 - DY5A g**
 Deductible - per employee \$ 1,500
 Coinsurance 20%
 Out-of-Pocket Maximum per employee \$ 7,000

Additional Health Insurance Plan*: **C UHC Choice Plus Silver 3500-6 - DY5I sil**
 Deductible - per employee \$ 3,500
 Coinsurance 30%
 Out-of-Pocket Maximum per employee \$ 8,000

*Note: *Please list only "In Network" for deductible and out of the pocket amounts.*

Generalized Criteria for Essential Health Benefits (EHB)

[following requirements outlined in the Affordable Care Act and US Code, including 42 USC Section 18022]

Covered employee's premium not to exceed 9.5% of annual wage 2.9% MEC

Annual Out-of-Pocket Maximum not to exceed \$9,200 (2025) \$4,500 MEC

Minimum essential health benefits covered (Company offers PPO):

- (A) Ambulatory patient services
- (B) Emergency services
- (C) Hospitalization
- (D) Maternity and newborn care
- (E) Mental health/substance use disorder/behavioral health treatment
- (F) Prescription drugs
- (G) Rehabilitative and habilitative services and devices
- (H) Laboratory services
- (I) Preventive and wellness services and chronic disease management
- (J) Pediatric services, including oral and vision care

No Annual Limits on Essential Health Benefits

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.

Robert Lambert
 Name of person authorized for signature

Robert Lambert
 Signature

VP Finance
 Title

4/22/25
 Date

5(D) Paid Family and Medical Leave (PFML)

Company Name: NeuroGum, Inc.

County: Clark

After October 1, 2023, if the business will have at least 50 full-time employees on the payroll of the business by the eighth calendar quarter following the calendar quarter in which the abatement becomes effective the business, by the earlier of the eighth calendar quarter following the calendar quarter in which the abatement becomes effective or the date on which the business has at least 50 full-time employees on the payroll of the business, has a policy for paid family and medical leave and agrees that all employees who have been employed by the business for at least 1 year will be eligible for at least 12 weeks of paid family and medical leave at a rate of at least 55 percent of the regular wage of the employee.

I, the undersigned, hereby declare to the Governor's Office of Economic Development that the facts herein stated are true, and that the Applicant will meet this threshold for PFML.

Robert Lambert

Name of person authorized for signature

VP Finance

Title

Robert Lambert

Signature

4/22/25

Date

5(E) Company Information

Company Name: NeuroGum, Inc.

County: Clark

Section 1 - 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) Name	(b) Title
Kent Yoshimura	CEO & Board Member
Ryan Chen	CFO & Board Member
Waynn Wu	Board Member
Oggie Kapetonovic	Board Member
Jim Murray	Board Member

Section 2 - Company Affiliates and/or Subsidiaries

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

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

Please include any additional details below:

SECRETARY OF STATE



NEVADA STATE BUSINESS LICENSE

Neurogum, Inc.

Nevada Business Identification # NV20232684778

Expiration Date: 01/31/2026

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.

License must be cancelled on or before its expiration date if business activity ceases. Failure to do so will result in late fees or penalties which, by law, cannot be waived.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 01/03/2025.



Certificate Number: B202501035321996

You may verify this certificate
online at <https://www.nvsilverflume.gov/home>

FRANCISCO V. AGUILAR
Secretary of State