

**Exhibit B**

**ENTITY CERTIFICATION OF NON-FOREIGN STATUS**

Section 1445 of the Internal Revenue Code of 1986, as amended (the “Code”), provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. Pursuant to U.S. Treasury Regulations under the Code, for U.S. tax purposes, the owner of a disregarded entity (which has legal title to a U.S. real property interest under local law) will be the transferor of the property and not the disregarded entity. GREC Holdings, LLC, a Delaware limited liability company (“GREC Holdings”), is the regarded entity for U.S. income tax purposes for the assets being sold by Gainesville Renewable Energy Center, LLC (“GREC”). To inform the City of Gainesville, Florida, a municipal corporation, d/b/a Gainesville Regional Utilities (“Buyer”), that withholding of tax is not required upon the disposition of a U.S. real property interest by GREC, the undersigned hereby certifies the following on behalf of GREC Holdings:

1. GREC Holdings is the owner of the interests in GREC, which is a disregarded entity as defined in U.S. Treasury Regulations §1.1445-2(b)(2)(iii), and is the regarded entity for U.S. income tax purposes for the assets being sold by GREC to Buyer pursuant to the terms of the Asset Purchase Agreement, dated as of [\_\_\_\_], 2017 by and between GREC and Buyer.
2. ~~1-~~ GREC Holdings is not a foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Code and the U.S. Treasury Regulations thereunder);
3. ~~2-~~ GREC Holdings is not a disregarded entity as defined in U.S. Treasury Regulations §1.1445-2(b)(2)(iii);
4. ~~3-~~ GREC Holdings’ U.S. employer identification number is 45-2090731; and
5. ~~4-~~ GREC Holdings’ office address is:

GREC Holdings, LLC  
20 Park Plaza, Suite 320  
Boston, MA 02116

GREC Holdings understands that this certification may be disclosed to the Internal Revenue Service by Buyer and that any false statement contained herein could be punished by fine, imprisonment, or both.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct, and complete, and I further declare that I have authority to sign this document on behalf of GREC Holdings.

GREC HOLDINGS, LLC:

Dated: \_\_\_\_\_, 2017

Signed: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Document comparison by Workshare Compare on Wednesday, August 09, 2017  
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Document 2 ID	interwovenSite://AMERICASDMS/AmericasActive/9341114/3
Description	#9341114v3<AmericasActive> - Form of FIRPTA Certificate - Gainesville Renewable Energy Facility APA (Exhibit A-2)
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