

- ① **100% FINANCING** No out-of-pocket costs. No down payments. No deposits. Zero initial cash outlay.
- ② **OPTIMAL USE OF SOLAR TAX BENEFITS** Federal solar tax credit and accelerated depreciation lower the lease payment.
- ③ **RENEWABLE ENERGY CREDITS AND CARBON CREDITS** All applicable and available credits benefit the client's account.
- ④ **FIXED PAYMENTS FOR THE LEASE TERM** Fixed monthly lease payments represent a significant hedge against rising utility rates.
- ⑤ **EXPENSED LEASE PAYMENTS** Most leases are considered "true leases" for tax purposes, with the lease payments treated as an operating expense.
- ⑥ **"OPERATING LEASE" ACCOUNTING TREATMENT** Most leases meet FASB criteria for off balance sheet, "operating lease" accounting treatment.
- ⑦ **PRESERVE CREDIT LINES** Leasing represents an alternative source of funds. Bank lines remain intact for other uses.
- ⑧ **FIXED PURCHASE OPTION** Structure the lease to offer a fixed—not fair market value—purchase option at the end of the lease term.
- ⑨ **RENEWAL OPTIONS** Attractive renewal options are available with every lease.
- ⑩ **SAVINGS** Solar provides enormous savings over paying high utility rates both immediately and over the long term—see our lease cash flow comparisons.



## PROCEDURAL FLOW

