



**DATA CENTER SALES AND USE TAX EXEMPTION AGREEMENT
BETWEEN
THE WISCONSIN ECONOMIC DEVELOPMENT CORPORATION
AND
DEGAS LLC**

This Agreement is entered into between the Wisconsin Economic Development Corporation (“WEDC”), a public body corporate and politic, and Degas LLC (“Business Entity”) located at 103 Foulk Road, Wilmington, Delaware, to certify a qualified data center for purposes of the sales and use tax exemption under Wis. Stat. § 77.54(70). Certain capitalized terms are defined in Section 1 of the Agreement.

WITNESSETH

WHEREAS, the Business Entity has submitted an Application to WEDC, requesting certification of a qualified data center for purposes of the sales and use tax exemption under Wis. Stat. § 77.54(70) authorized by Wis. Stat. § 238.40 (the “Exemption”);

WHEREAS, the Business Entity intends to invest the required Minimum Qualified Investment in a Qualified Data Center;

WHEREAS, in reliance on the materials and information provided by the Business Entity, WEDC determined that the Qualified Data Center is eligible to be certified for the sales and use tax Exemption under Wis. Stat. § 77.54(70) and Program Guidelines.

NOW, THEREFORE, for valuable consideration, the receipt of which is hereby acknowledged, and in consideration for the promises and covenants in this Agreement, WEDC and the Business Entity agree as follows:

1. Definitions. For purposes of this Agreement, the following terms have the following meanings:

(a) “Agreement” means this agreement, to include all documents required to be delivered contemporaneously with the execution and delivery of this Agreement, together with any future amendments executed in compliance with the Entire Agreement provision of this Agreement.

(b) “Application” means the materials submitted by the Business Entity to WEDC relating to certification of the Qualified Data Center for the Exemption.

(c) “Business Entity” means any organization or enterprise operated for profit, including but not limited to a proprietorship, partnership, firm, business trust, joint venture, syndicate, corporation, limited liability company or association. For purposes of this Agreement and for Exemption, Degas LLC (identified as federal employment identification number 88-1916883).



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(d) “Certification Date” means the date on which this Agreement is fully executed, the date on which the eligibility for the Exemption begins, and only investments paid on or after the Certification Date will count toward the Minimum Qualified Investment.

(e) “Effective Date” means the date both parties have fully executed this Agreement.

(f) “Eligible Data Center Costs” has the meaning in Wis. Stat. § 238.40(1)(a) and are the expenditures made after the Certification Date for the development, acquisition, construction, renovation, expansion, replacement or repair, and the operation of a Qualified Data Center in Wisconsin, including costs of tangible personal property and property under Wis. Stat. § 77.52(1)(c), as specified in Wis. Stat. § 77.54(70), land, buildings, site improvements, modular data centers, computer data center equipment acquisition and permitting, lease payments, site characterization and assessment, engineering, and design used at a Qualified Data Center in this state.

(g) “Exemption” or “the Exemption” means the sales and use tax exemptions under Wis. Stat. § 77.54(70).

(h) “In this state” or “in the state” means within the exterior limits of the state of Wisconsin.

(i) “Leverage” means all funding provided for the Qualified Data Center.

(j) “Minimum Qualified Investment” is described in Wis. Stat. § 238.40(1)(b)2. and for purposes of this Certification is One Hundred Million Dollars (\$100,000,000.00) based on the location of the Qualified Data Center in Dodge County which has a population exceeding Fifty Thousand (50,000) but less than One Hundred Thousand (100,000).

(k) “Program Guidelines” means the WEDC-approved rules and eligibility requirements for the Exemption in force as of the Effective Date.

(l) “Qualified Data Center” has the meaning in Wis. Stat. § 238.40(1)(b) and is one or more buildings, or an array of connected buildings owned, leased, or operated by the Business Entity, which are rehabilitated or constructed to house a group of networked server computers in one physical location or multiple locations in order to centralize the processing, storage, management, retrieval, communication, or dissemination of data and information. For purposes of this Agreement, the certified Qualified Data Center is described in Section 3 of this Agreement.

(m) “Qualified Investment” has the meaning in Wis. Stat. § 238.40(1)(c) and is the aggregate, non-duplicative Eligible Data Center Costs expended at a Qualified Data Center by an owner, operator, or tenant, or an affiliate of an owner, operator, or tenant, of the Qualified Data Center.

(n) “WEDC” means the Wisconsin Economic Development Corporation and its successors and assigns.

2. Duration. This Agreement will be in effect until all the terms and conditions hereunder are fully satisfied or upon revocation of the certification under Wis. Stat. § 238.40(2)(b); provided, however, that once WEDC verifies that the Business has met the Minimum Qualified Investment, Section 5 and 12(b)(iii) shall terminate. Sections 12(a), 12(b)(i) will terminate three (3) years after the due date of the last performance report received by WEDC pursuant to Section 5.



3. Certification of the Qualified Data Center. Subject to the terms and conditions set forth in this Agreement, Program Guidelines, and in Wis. Stats. § 77.54(70), 77.52(1)(c), and 238.40 et

seq., WEDC hereby certifies the Qualified Data Center located and described in the attached Exhibit A.

4. Business Entity's Obligations. The Business Entity will:

(a) Pay Eligible Data Center Costs at the Qualified Data Center to achieve the Minimum Qualified Investment within five (5) years of the Certification Date. No costs paid prior to the Certification Date will constitute Eligible Data Center Costs or contribute toward the Minimum Qualified Investment.

(b) Submit to WEDC an annual performance report, according to the Reporting provision of this Agreement, in such format as required by WEDC, an example of which is attached hereto as Exhibit B.

5. Reporting. The Business Entity shall provide reports and information to WEDC, according to the following requirements:

(a) Performance reports for a period of Five (5) years or until the Minimum Qualified Investment is met, whichever comes first, and due according to the Schedule of Reporting set forth in Section 5(b) below, and in such format as required by WEDC, an example of which is attached hereto as Exhibit B. The report will include information required by WEDC to determine performance, which must include, at a minimum:

- (i) Narrative summary of the progress of the Minimum Qualified Investment to date, including a total expenditures summary,
- (ii) Detailed report(s) of Qualified Investment(s) made.
- (iii) The Business Entity's progress on achieving the goals related to the following metrics:

Metric	Goal*
Capital Investment	\$100,000,000
Leverage -Total	\$837,800,000

*These goals represent anticipated outcomes and failure to achieve these goals will not constitute an Event of Default, unless they are noted as a requirement elsewhere in the Agreement.

(b) Schedule of Reporting:

Annual Performance Report Period Covered	Tax Credit Workbook Period Covered	Due Date
Certification Date – December 31, 2025	January 1, 2025 – December 31, 2025	March 1, 2026
Certification Date – December 31, 2026	January 1, 2026 – December 31, 2026	March 1, 2027
Certification Date – December 31, 2027	January 1, 2027 – December 31, 2027	March 1, 2028



Certification Date – December 31, 2028	January 1, 2028 – December 31, 2028	March 1, 2029
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Certification Date – December 31, 2029	January 1, 2029 – December 31, 2029	March 1, 2030
Certification Date – December 31, 2030	January 1, 2030 – December 31, 2030	March 1, 2031

(c) Within Thirty (30) days, notify WEDC in writing of any event or occurrence that may adversely impact the completion of the Minimum Qualified Investment as represented in the Business Entity's Application. Adverse impacts include, but are not limited to, lawsuits, regulatory intervention, and inadequate capital.

7. Event of Default. The occurrence of any one or more of the following events will constitute an "Event of Default" for the purposes of this Agreement and will result in the revocation of the certification of the Qualified Data Center for purposes of the Exemption:

(a) The Business Entity supplies false or misleading information to WEDC in connection with this Agreement without providing a satisfactory explanation, in WEDC's sole discretion, for the false or misleading information.

(b) The Business Entity fails to comply with or perform, in any material respect, any of its obligations under this Agreement, including, but not limited to, its obligations as described in the Obligations and Reporting provisions above, without providing a satisfactory explanation in writing, in WEDC's sole discretion, for the noncompliance.

(c) The Business Entity is in default under any other agreement between WEDC and the Business Entity.

8. Remedies in Event of Default.

(a) Upon the occurrence of any Event of Default, WEDC shall send a written notice of default to the Business Entity, setting forth with reasonable specificity the nature of the default. If the Business Entity fails to cure any such Event of Default to the reasonable satisfaction of WEDC within Thirty (30) calendar days, WEDC may extend the cure period if WEDC determines, in its sole discretion, that the Business Entity has begun to cure the Event of Default and diligently pursues such cure, or, without further written notice to the Business Entity, declare the Business Entity in default. The cure period will in no event be extended more than Ninety (90) days.

(b) Upon the occurrence of an Event of Default pursuant to the Event of Default provision of this Agreement and after the expiration of all applicable cure periods, WEDC will terminate this Agreement and revoke the Qualified Data Center's certification for the Exemption, and WEDC will recapture from the Business Entity:

(i) An estimated amount of forgone sales and use tax as a result of the Exemption on expenditures made for the Qualified Data Center. The estimated amount will be based on the combined total of the state, county, and local sales tax rates applicable to the location of the Qualified Data Center, and for purposes of this Agreement, the percentage used will be Five Percent (5%); and

(ii) Penalties, interest, and fees, if applicable; and

- (iii) All court costs and attorneys' fees incurred in terminating the Agreement and recovering the amounts owed by the Business Entity under this provision.

(c) Upon an Event of Default, WEDC will, without further notice, revoke the Qualified Data Center's certification for the Exemption. For the avoidance of doubt, no expenditures made after the revocation will be eligible for the Exemption. WEDC will notify the Department of Revenue, the Business Entity, and the public that expenditures for the Qualified Data Center are no longer eligible for the Exemption.

9. Business Entity's Warranties and Representations. In addition to the other provisions of this Agreement, to induce WEDC to enter into this Agreement to provide the certification under Wis. Stat. § 238.40(2)(a), Business Entity warrants that as of the Effective Date and as long as Business Entity has obligations under this Agreement:

(a) The Business Entity is duly organized, validly existing, and in good standing under the laws of the State of its organization and is properly authorized to engage in business in the State of Wisconsin.

(b) The Business Entity is qualified to engage in business in every jurisdiction where the nature of its business makes such qualification necessary, except where the failure to be so authorized would not have a material and adverse effect on the Business Entity's ability to perform its obligations under this Agreement.

(c) The Business Entity is in compliance with all laws, regulations, ordinances, and orders of public authorities applicable to it, the violation of which would have a material and adverse effect on the Business Entity's ability to perform its obligations under this Agreement or to otherwise engage in its business.

(d) The Business Entity is not in default under the terms of any loan, lease, or financing agreements with any creditor or filed for bankruptcy where such default or bankruptcy would have a material adverse effect on the Business Entity's ability to fulfill its obligations under this Agreement.

(e) The financial statements and other information provided by the Business Entity to WEDC are complete and accurate in accordance in all material respects with Generally Accepted Accounting Principles where applicable and have been relied on by WEDC in deciding whether to enter into this Agreement with the Business Entity.

(f) There are no pending or threatened (in writing) actions, suits, or proceedings, whether litigation, arbitration, or administrative, or government investigations affecting the Business Entity, or the Qualified Data Center which, if adversely determined, would individually or in the aggregate materially impair the ability of the Business Entity to perform any of its obligations under this Agreement or adversely affect the financial condition or the assets of the Business Entity.

(g) The Business Entity is unaware of any conditions that could subject it to any damages, penalties, or clean-up costs under any federal or state environmental laws that would have a material and adverse effect on the Business Entity's ability to comply with this Agreement.

(h) The Business Entity has or will acquire before commencing any work for which they are required, all material permits, licenses, certificates, or other approval, governmental or

otherwise, necessary to operate its business, all of which are in full force and effect and not
subject



to proceedings to revoke, suspend, forfeit or modify which would have a material adverse effect on the Business Entity's ability to fulfill its obligations under this Agreement.

(i) The Business Entity has filed when due all material federal and state income and other tax returns required to be filed by the Business Entity and has paid all taxes shown thereon to be due. The Business Entity has no knowledge of any uncompleted audit of the returns or assessment of additional taxes thereon.

(j) The Business Entity and the undersigned officer thereof have all necessary or requisite power and authority to execute and deliver this Agreement.

(k) The execution and delivery by the Business Entity of this Agreement have been duly authorized by all necessary action of the Business Entity, and no other proceedings on the part of the Business Entity are necessary to authorize this Agreement or to consummate the transactions contemplated hereby.

(l) The Business Entity has available or has the capacity to secure funds necessary to cover, as and when incurred, the costs and expenditures necessary for completion of the Minimum Qualified Investment, as identified in the Application and this Agreement.

(m) The Business Entity is not making these representations and warranties specifically based upon information furnished by WEDC.

(n) These warranties and representations herein are true and accurate as of the Effective Date of this Agreement and will survive the execution thereof.

(o) The information disclosed to WEDC in the course of WEDC's evaluation of the Business Entity's eligibility for the program does not contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements contained therein, taken as a whole and in light of the circumstances under which they were made, not misleading.

10. Wisconsin Public Records Law. The Business Entity understands that this Agreement and other materials submitted to WEDC may constitute public records subject to disclosure under Wisconsin's Public Records Law, Wis. Stats. §§ 19.31 to 19.39, and any successor statutes and regulations.

11. Notice. Notice under this Agreement must be in writing and delivered by email. Notice will be considered received when sent. If a party sending a notice via email receives a machine-generated message that delivery has failed, the sender must, no later than five (5) business days after sending the email message, mail a tangible copy of that notice by a nationally recognized overnight courier service with end-to-end tracking and all fees prepaid or by certified mail, postage prepaid, return receipt requested. The mailing address and regularly monitored email address(es) for the parties are as follows:



To Business Entity:

To WEDC:

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Quarles & Brady LLP
33 E. Main Street
Suite 900
Madison, Wisconsin 53703
Attention: Douglas Buck
Email: Douglas.buck@quarles.com

Wisconsin Economic Development Corporation
2352 South Park Street, Suite 303
Madison, WI 53701
Attn: Legal
Contract # DCSTE FY25-54221
Email: legal@wedc.org

12. Additional Requirements.

(a) Agreement and Financial Records. The Business Entity shall prepare, keep, and maintain such records as may be reasonably required to validate the Business Entity's performance under this Agreement, whether held by the Business Entity, or by a third-party conducting activities on behalf of the Business Entity, and the performance reports provided to WEDC. All the Business Entity's financial records must be complete and accurate, prepared, kept, and maintained per Generally Accepted Accounting Principles. The Business Entity shall provide financial and other records to WEDC during the term of this Agreement as may be requested by WEDC. Such materials must be retained by the Business Entity for a period of at least three (3) years after March 1, 2031.

(b) Inspection.

(i) WEDC and its respective agents shall, upon Seventy-Two (72) hours advance written notice to the Business Entity, have the right to enter the administrative office areas of the Business Entity's premises in Wisconsin during normal business hours to inspect the Business Entity's operations documentation relating to this Agreement, provided, however, that such access does not unreasonably disrupt the normal operations of the Business Entity and such access will be subject to Business Entity's standard security procedures.

(ii) The Business Entity shall produce for inspection, examination, auditing, and copying, upon reasonable advance notice, any and all records which relate to this Agreement, whether held by the Business Entity, or by a third-party conducting activities on behalf of the Business Entity.

(iii) Subject to the Business Entity consent, which consent shall not be unreasonably withheld, conditioned or delayed, WEDC may conduct physical site visits of the Qualified Data Center prior to WEDC's receipt of the Business Entity performance report pursuant to Section 5 that demonstrates the Business Entity has achieved the Minimum Qualified Investment, provided, however, that such access does not unreasonably disrupt the normal operations of the Business Entity and such access will be subject to Business Entity's standard security procedures.

(c) Authorization to Receive Confidential Information. The Business Entity hereby authorizes WEDC to request and receive confidential information that the Business Entity has submitted, including any adjustments to such information, with the Wisconsin Department of Revenue ("DOR") and the Wisconsin Department of Workforce Development ("DWD"), and to use such information solely for the purposes of assessing the Business Entity's performance for the duration of the Agreement and ensuring that WEDC is properly administering or evaluating economic development programs. Regarding the information contained in the DWD

unemployment insurance files, WEDC may access the following for the Eight (8) most recent quarters: the quarterly gross wages paid to the Business Entity's employees, the monthly employee count, and the Business Entity's FEIN, NAICS code, and legal and trade names. The Business Entity also authorizes WEDC to share information submitted to WEDC by the Business Entity with the DOR and DWD and to redisclose to the public the information received from the DOR and DWD used to evaluate the Business Entity's performance under its specific economic development program and the impact of WEDC economic development programs. Records exempted from the public records law by Wis. Stat. § 19.36(1) will be handled by WEDC in accordance with that law.

(d) Consolidation or Merger. During the term of this Agreement, the Business Entity shall provide written notice to WEDC within Thirty (30) days of any consolidation or merger of the Business Entity with or into any other unrelated corporation or Business Entity as defined by Wis. Stat. § 13.62(5).

(e) Public Announcement. The Business Entity and WEDC agree to cooperate and coordinate prior to making any public announcement(s) regarding this Agreement, provided, however; that the Business Entity may not unreasonably object to the content and/or timing of such public announcement(s). WEDC may make a public announcement without the Business Entity's approval, if WEDC determines, in its sole discretion, that the Business Entity is unreasonably objecting to the content and/or timing of any public announcement(s) or is unreasonably delaying its approval.

(f) Insurance. The Business Entity covenants that it will either self-insure or maintain insurance in such amounts and against such liabilities and hazards as customarily is maintained by the company in operating similar businesses.

(g) Online Portal and Document Delivery. The Business Entity agrees to respond timely to any invitation sent by WEDC to create an online account for use with WEDC's online customer portal ("Portal"). Upon opening the account, Business Entity hereby agrees to use the Portal to submit any required performance reports, schedule of expenditures, and supporting documentation, unless WEDC directs otherwise. Business Entity further agrees to identify appropriate assigned users, duly authorized by Business Entity, to serve as contacts, to execute necessary documents, and to support specific tasks Business Entity must complete in the Portal. WEDC may, in its sole discretion, rely on any document, performance report, schedule of expenditures, financial statement, tax return, agreement, or other communication ("Document") physically delivered to WEDC by mail, hand delivery, delivery service, email, facsimile, the Portal or other electronic means which WEDC in good faith believes was sent by Business Entity or any representatives or employees of Business Entity. WEDC may treat any Document as genuine and authorized to the same extent as if it was an original document validly executed or authenticated as genuine by Business Entity. WEDC may, from time to time in its sole discretion, reject any such Document and require a signed original or require Business Entity to provide acceptable authentication of any such Document before accepting or relying on the same. Business Entity understands and acknowledges that there is a risk that Documents sent by electronic means may be viewed or received by unauthorized persons, and Business Entity agrees by sending Documents by electronic means that Business Entity shall be deemed to have accepted this risk and the consequences of any such unauthorized disclosure.

13. Conflicts. In the event of any conflict between the provisions of this Agreement and any accompanying documents, the terms of this Agreement control.

14. Choice of Law. THIS AGREEMENT AND ALL MATTERS RELATING TO IT OR

ARISING FROM IT – WHETHER SOUNDING IN CONTRACT LAW OR OTHERWISE
 – WILL BE GOVERNED BY AND WILL BE CONSTRUED AND ENFORCED
 PURSUANT TO THE LAWS OF THE STATE OF WISCONSIN.

15. Venue, Jurisdiction. Any judicial action relating to the construction, interpretation, or enforcement of this Agreement, or the recovery of any principal, accrued interest, court costs, attorneys' fees, and other amounts owed hereunder, must be brought and venued in the U.S. District Court for the Western District of Wisconsin or the Dane County Circuit Court in Madison, Wisconsin. **EACH PARTY HEREBY CONSENTS AND AGREES TO JURISDICTION IN THOSE WISCONSIN COURTS AND WAIVES ANY DEFENSES OR OBJECTIONS**

THAT IT MAY HAVE ON PERSONAL JURISDICTION, IMPROPER VENUE, OR FORUM NON CONVENIENS.

16. Waiver of Right to Jury Trial. EACH PARTY WAIVES ITS RIGHT TO A JURY TRIAL IN CONNECTION WITH ANY JUDICIAL ACTION OR PROCEEDING THAT MAY ARISE BY AND BETWEEN WEDC AND THE BUSINESS ENTITY CONCERNING OR RELATING TO THE CONSTRUCTION, INTERPRETATION, OR ENFORCEMENT OF THIS AGREEMENT, OR THE RECOVERY OF ANY PRINCIPAL, ACCRUED INTEREST, COURT COSTS, ATTORNEYS' FEES, AND OTHER AMOUNTS THAT MAY BE OWED BY THE BUSINESS ENTITY HEREUNDER. THIS JURY TRIAL WAIVER CONSTITUTES A SUBSTANTIAL CONSIDERATION FOR AND INDUCEMENT TO THE PARTIES TO ENTER INTO THIS AGREEMENT.

17. Limitation of Liability. BUSINESS ENTITY HEREBY WAIVES ANY RIGHT IT MAY HAVE TO CLAIM OR RECOVER FROM WEDC ANY SPECIAL, EXEMPLARY, PUNITIVE, CONSEQUENTIAL, OR DAMAGES OF ANY OTHER NATURE OTHER THAN ACTUAL DAMAGES INCURRED OR SUFFERED BY BUSINESS ENTITY.

18. Severability. If any provision of this Agreement is held invalid or unenforceable by any Governmental Body of competent jurisdiction, such invalidity or unenforceability will not invalidate the entire Agreement. Instead, this Agreement will be construed as if it did not contain the particular provision or provisions held to be invalid or unenforceable, and an equitable adjustment must be made, and necessary provisions added so as to give effect to the intention of the parties as expressed in this Agreement at the time of the execution of this Agreement and of any amendments to this Agreement. In furtherance of and not in limitation of the foregoing, the parties expressly stipulate that this Agreement will be construed in a manner that renders its provisions valid and enforceable to the maximum extent (not exceeding its express terms) possible under applicable law. "Governmental Body" means any federal, state, local, municipal, foreign, or other government; courts, arbitration commission, governmental or quasi-governmental authority of any nature; or an official of any of the foregoing.

19. WEDC is Not a Joint Venturer or Partner. WEDC shall not, under any circumstances, be considered or represented to be a partner or joint venturer of the Business Entity or any beneficiary thereof. In connection with the negotiation and performance of this Agreement, WEDC represents, warrants and covenants that it has complied and will continue to comply with all applicable anti-corruption laws, rules, and regulations, and will not act in any way, directly or indirectly, that would constitute a violation of any applicable anti-corruption laws.

20. Captions. The captions in this Agreement are for the convenience of reference only and

do not define or limit any of the terms and conditions set forth herein.

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21. No Waiver. No failure or delay on the part of WEDC in exercising any power or right under this Agreement will operate as a waiver, nor will any single or partial exercise of any such power or right preclude any other exercise of any other power or right.

22. Entire Agreement. This Agreement embodies the parties' entire agreement concerning WEDC's and the Business Entity's obligations related to the subject of this Agreement. This Agreement may not be amended, modified, or altered except in writing, signed by the Business Entity and WEDC. This Agreement supersedes all prior agreements and understandings between the parties related to the subject matter of this Agreement.

[Signature Page Follows]



IN WITNESS WHEREOF, WEDC and the Business Entity have executed and delivered this Agreement effective the date set forth next to WEDC's signature below.

WISCONSIN ECONOMIC DEVELOPMENT CORPORATION

By: 
Melissa L. Hughes,
Secretary and CEO

02/18/2025
Date

DEGAS LLC

By: *Pamela A. Gregorski*
Pamela A. Gregorski (Feb 14, 2025 16:20 EST)
Pamela Gregorski
Director

Date

EXHIBIT A

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The addresses below represent the current parcel ID's and current physical addresses as of 12/4/2024.

Parcel ID	Address	Acres
044-1214-0914-001	N9100 COUNTY ROAD W	15.04
044-1214-0941-000	N9100 COUNTY ROAD W	38.55
044-1214-0944-000	NO PHYSICAL ADDRESS	16.54
044-1214-1023-001	N9111 COUNTY ROAD A	0.85
044-1214-1032-000	NO PHYSICAL ADDRESS	24.83
044-1214-1513-000	N8715 COUNTY ROAD A	89.36
044-1214-0944-001	NO PHYSICAL ADDRESS	17.43
044-1214-1611-000	NO PHYSICAL ADDRESS	38.76
044-1214-1033-000	NO PHYSICAL ADDRESS	40
044-1214-1034-001	NO PHYSICAL ADDRESS	29.19
044-1214-1512-001	NO PHYSICAL ADDRESS	4.38
044-1214-1521-000	N8853 COUNTY ROAD A	40
044-1214-1522-000	NO PHYSICAL ADDRESS	40
044-1214-1523-000	NO PHYSICAL ADDRESS	40
044-1214-1524-000	NO PHYSICAL ADDRESS	40
044-1214-1614-000	NO PHYSICAL ADDRESS	38.41
044-1214-1641-000	NO PHYSICAL ADDRESS	34.71
044-1214-1532-000	NO PHYSICAL ADDRESS	40
044-1214-1533-000	W8466 HEMLOCK ROAD	35.58
044-1214-1531-000	NO PHYSICAL ADDRESS	40
044-1214-1534-000	W8330 HEMLOCK ROAD	40
044-1214-1544-000	W8206 HEMLOCK ROAD	93.24
044-1214-1034-002	N8917 COUNTY ROAD A	4.23
TOTAL ACRES		801.1

Legal Description of Property

The following described real estate In Dodge County, Wisconsin: Certified Survey Map as recorded In the office of the Register of Deeds for Dodge County, Wisconsin In Volume 4 of Certified Surveys, Page 87 as Document No. 577335; being a part of the Southeast 1/4 of the Southwest 1/4 and part of the Southwest 1/4 of the Southeast 1/4 of Section 10, Township 12 North, Range 14 East, Town of Trenton, Dodge County, Wisconsin. Being the same property conveyed by Deed recorded In Volume 731, Page 85 of the Dodge County, Wisconsin records. LESS AND EXCEPT: Situated in Dodge County, Wisconsin: located In the SW-SE and the SE-SW of Section 10, Township 12 North, Range 14 East, Town of Trenton, Dodge County, Wisconsin, and ALSO being part of the CSM recorded in Volume 4, Page 87 of Surveys in the Dodge County Register of Deeds Office, more particularly described as follows: Commencing at the S 1/4 corner of said Section 10; thence North 88° 22' 47" East along the South line of said Section 10, 14.43 feet to the new Southerly right-of-way line of CTH "A", and the point of beginning; Thence North 44° 22' 19" West, along said line, 20.71 feet to the N-S 1/4 line of said Section 10; thence continuing North 44° 22' 19" West, along said right-of-way line, 335.20 feet; thence North 42° 49' 33" West, along said right-of-way line, 223.83 feet to the Westerly property

line; thence North $45^{\circ} 53' 39''$ East, along said property line, 22.00 feet to the existing Southerly right-of-way line of said road; thence continuing North $45^{\circ} 53' 39''$ East, along said property line,

33.00 feet to the existing centerline of said road; thence South $44^{\circ} 06' 21''$ East, along said centerline, 110.21 feet to a point of curvature on said centerline; thence 395.16 feet, along said centerline and along a curve to the right, the long chord of which bears South $43^{\circ} 07' 05''$ East,

395.14 feet, with a radius of 11,459.16 feet, and a central angle of $01^{\circ} 58' 33''$ to a point of curvature on the N-S 1/4 line of said Section 1 O; thence 117.42 feet, along said centerline, and along a curve to the right, the long chord of which bears South $141^{\circ} 50' 12''$ East, 117.42 feet, with a radius of 11,459.16 feet, and a central angle of $00^{\circ} 35' 14''$, to the South line of said Section 10; thence South $88^{\circ} 22' 47''$ West, along said line, 43.07 feet to the existing Southerly right-of-way line of said road; thence continuing South $88^{\circ} 22' 47''$ West, Along Said Section line, 20.50 feet to the new Southerly right-of-way line of said road, and the point of beginning.

Map of Project Parcel Map

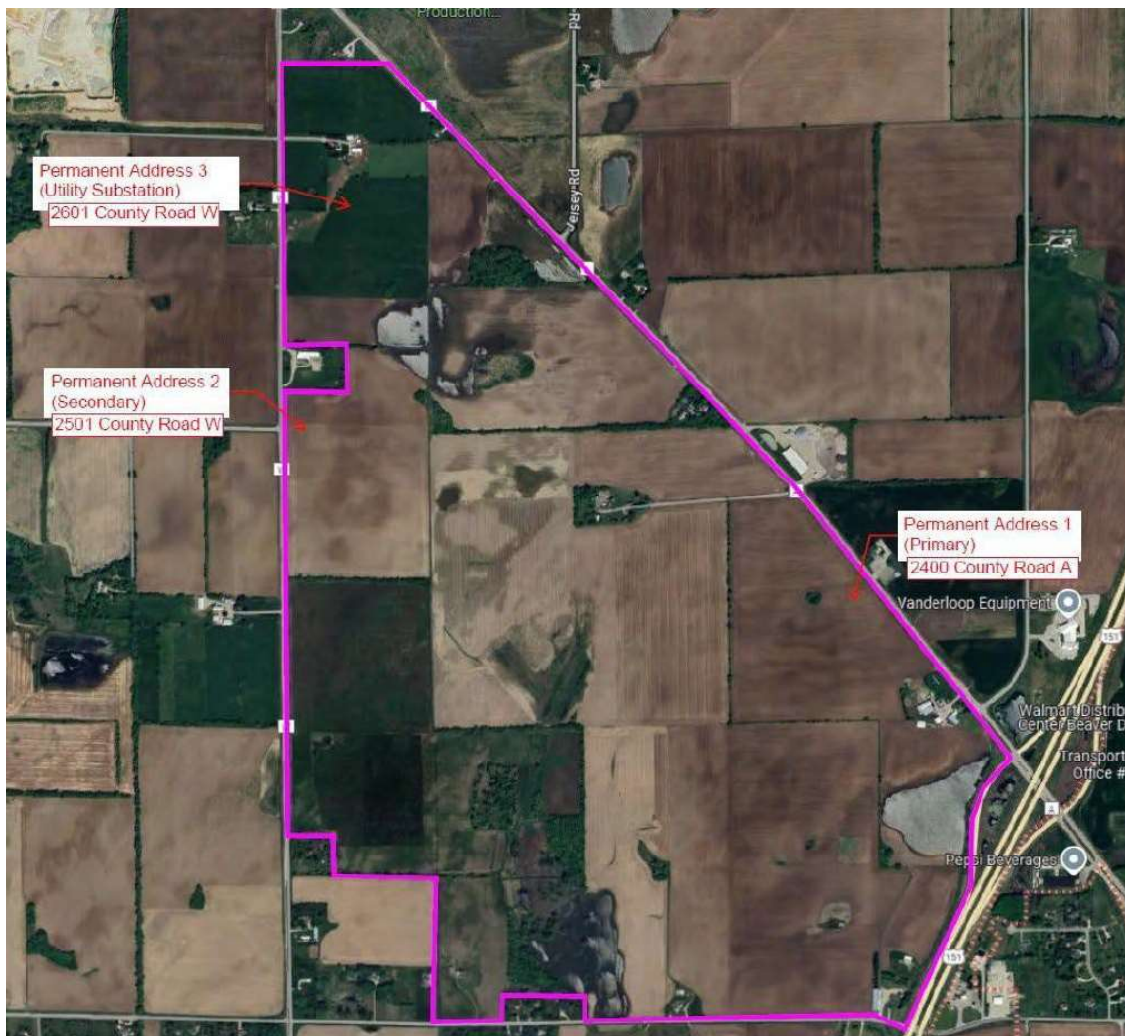


Exhibit B

Data Center Capital Investment Form								
Business Name				Only report capital investments made for a qualified data center in the State of Wisconsin. Refer to Wisc Stat 238.40 for Data Center definitions and eligible data center costs. Please use only the Investment Types listed in the drop down categories.			Certification Date	
Contract ID#							Minimum Investment	
Period Start Date		Period End Date					Investment Due Date	
Investment Description	Investment Type	Date of Investment	Investment Amount	Investment Location	Supplier	Supplier Address	Wisconsin Supplier? (Yes/No)	Additional Description