RESOLUTION REGARDING ECONOMIC IMPACT PLAN FOR
THE REDEVELOPMENT OF THE OAK RIDGE MALL
ECONOMIC DEVELOPMENT AREA

Resolution of the Board of Directors of The Industrial Development Board of the City of Oak Ridge, Tennessee (the “Board”), authorizing and approving the submission of an economic impact plan to the City of Oak Ridge, Tennessee (the “City”), and to Anderson County, Tennessee (the “County”).

WHEREAS, the Board is a public, nonprofit corporation organized and existing under, and by virtue of, the provisions of Chapter 53, Title 7, Tennessee Code Annotated, as amended (the “Act”); and

WHEREAS, the purpose of said Act, as stated therein, being to authorize the incorporation in the several municipalities in the State of Tennessee of public corporations to finance, acquire, construct, own, lease, equip and/or dispose of properties to the end that such corporations may be able to, among other things, maintain and increase employment opportunities by promoting industry, trade, commerce, tourism, and recreation by inducing manufacturing, industrial, governmental, educational, financial service, commercial, and recreational enterprises to locate or to remain in the State of Tennessee; and

WHEREAS, the Board desires that C4 Investments, LLC, a North Carolina limited liability company, or its assigns, (the “Company”), undertake a “project” within the meaning of the Act, consisting of the acquisition, construction and equipping of a retail-driven, multi-use project which contains approximately 400,000 square feet of retail space in multiple buildings, approximately 60,000 to 100,000 square feet of office space and a hotel (the “Project”), on property located within the City and the County (the “Property”), more particularly described in Exhibit A to Economic Impact Plan, described below; and

WHEREAS, the Company also plans to develop on the Property up to 50 multi-family residential units to be funded totally by the Company or its designee; and

WHEREAS, the Board is authorized by the Act to, among other things, prepare and submit to the City and to the County, for their approval, an economic impact plan pursuant to Section 312 of the Act; and

WHEREAS, the Board desires to approve the “Economic Impact Plan for the Redevelopment of the Oak Ridge Mall Economic Development Area” (the “Economic Impact Plan”), attached hereto as Exhibit A and incorporated herein by reference, pursuant to which the Board would receive property taxes allocated to the Board pursuant to Section 312(h) of the Act (the “Increment”), and use the same to repay its non-recourse promissory note, the proceeds of which will pay or reimburse the Company for its payment of a portion of the cost the “Public Infrastructure Cost” and other “Permitted Costs” as defined in the Economic Impact Plan (the “Incentive”).
NOW, THEREFORE, the Board having held a public hearing relating to the proposed Economic Impact Plan after publishing notice of such hearing in a newspaper of general circulation in the City and County at least two (2) weeks prior to the date of the public hearing, which notice included the time, place and purpose of the hearing as well as notice of how a map of the subject area may be viewed by the public, be it resolved by The Industrial Development Board of the City of Oak Ridge, Tennessee, as follows:

Section 1. Findings with Respect to the Project. The Board hereby finds with respect to the Project that the acquisition, construction and equipping thereof by means of the Incentive will develop trade and commerce in and adjacent to the City of Oak Ridge, Tennessee, and Anderson County, Tennessee, will contribute to the general welfare, and will alleviate conditions of unemployment; and that the acquisition, construction and equipping of the Project will be necessary and advantageous to the Board in furthering the purposes of the Act.

Section 2. Approval of the Incentive and the Economic Impact Plan. The form, content, and provisions of the Economic Impact Plan, as presented to this meeting of the Board of Directors, and the grant of the Incentive as contemplated herein and in said Economic Impact Plan are hereby in all particulars approved; and the Chairman and the Vice Chairman, or either of them, is hereby authorized, empowered and directed to deliver said Economic Impact Plan, to the City and the County for their consideration and approval.

The officers of the Board are hereby authorized, empowered, and directed, from and after the date hereof, to do all acts and things, and to execute all documents with the Company, the City and/or the County as may be necessary or convenient to carry out, and to comply with the provisions of said Economic Impact Plan, provided, however, that the financing documents necessary to implement the Incentive transaction shall be subject to the subsequent approval of the Board.

Section 3. Miscellaneous Acts. The appropriate officers of the Board are hereby authorized, empowered, and directed to do any and all such acts and things, and to execute, acknowledge, deliver, and, if applicable file or record, or cause to be filed or recorded, in any appropriate public offices, all such documents, instruments, memoranda and certifications, certifications hereinbefore authorized and approved, as may, in their discretion, be necessary or desirable to implement or comply with the intent of this Resolution, or any of the documents herein authorized and approved, or for the granting and implementation of the Incentive or the undertaking of the Project by the Company for the foregoing purposes, including without limitation, the execution, delivery and recordation of any memoranda, certificates or other documents or instruments as they may deem necessary or desirable in connection with the foregoing, provided, however, that the financing documents necessary to implement the Incentive transaction shall be subject to the subsequent approval of the Board.

Section 4. Limited Obligation and Liability. The obligations of the Board under any documents entered into by the Board relating to the Economic Impact Plan (the “Obligations”), and any borrowing with respect thereto, are limited obligations of the Board and shall not be
deemed to constitute a general debt or liability of the Board, except insofar as the Increment has
been received by the Board and the same is payable in accordance with the provisions of the
Economic Impact Plan.

Neither the City, the County, the State of Tennessee, nor any other political subdivision
thereof, shall be liable for the payment or performance of the Obligations or any agreement, or
certification, of any kind whatsoever of the Board and neither the Obligations nor any of the
agreements, Obligations, or certifications of the Board shall be construed to constitute an
indebtedness of the City, the County or the State of Tennessee, or any other political subdivision
thereof, within the meaning of any constitutional or statutory provisions whatsoever.

No recourse under, or upon any statement, obligation, covenant, agreement, or
certification, contained in any of the foregoing documents, or any other document or certification
whatsoever; or under any judgment obtained against the Board or by the enforcement of any
assessment or by any legal or equitable proceeding or by virtue of any constitution or statute or
otherwise, or under any circumstances, under or independent of the foregoing documents, or any
other document or certification, whatsoever, shall be had against any incorporator, member,
director, or officer, as such, past, present, or future, of the Board, either directly or through the
Board, or otherwise, for the payment for, or to, the Board, or any receiver thereof, for any sum
that may be due and unpaid by the Board for the Obligations. Any and all personal liability of
every nature, whether at common law or in equity, or by statute or by constitution or otherwise,
of any such incorporator, member, director or officer, as such, to respond by reason of any act or
omission on his or her part or otherwise for, directly or indirectly, the payment for, or to, the
Board or any receiver thereof, shall be deemed to have been waived and released as a condition
of, and consideration for, the execution of the aforesaid documents.

Section 5. Captions. The captions or headings in this Resolution are for convenience
only and shall in no way define, limit, or describe the scope or intent of any provision hereof.

Section 6. Partial Invalidity. If any one or more of the provisions of this Resolution, or
of any exhibit or attachment thereof, shall be held invalid, illegal, or unenforceable in any
respect, by final decree of any court of lawful jurisdiction, such invalidity, illegality, or
unenforceability shall not affect any other provision hereof, or of any exhibit or attachment
thereto, but this Resolution, and the exhibits and attachments thereof, shall be construed the same
as if such invalid, illegal, or unenforceable provision had never been contained herein, or therein,
as the case may be.
Approved and adopted this ___ day of October, 2013.

ATTEST:
______________________________
Secretary
(SEAL)

The Industrial Development Board of the
City of Oak Ridge, Tennessee

By: ________________________________
Title: ______________________________

207201-301001 10/24/2013
EXHIBIT A

ECONOMIC IMPACT PLAN

124899612
THE INDUSTRIAL DEVELOPMENT BOARD
OF THE CITY OF OAK RIDGE, TENNESSEE

ECONOMIC IMPACT PLAN
FOR
THE REDEVELOPMENT OF THE OAK RIDGE MALL
ECONOMIC DEVELOPMENT AREA

1. Authority for Economic Impact Plan. Industrial development corporations ("IDBs") are authorized under Section 312 of Tennessee Code Annotated § 7-53-101, et. seq. (the "Act") to prepare and submit to cities and counties an economic impact plan with respect to an area that includes a project within the meaning of the Act and such other properties that the IDB determines will be directly improved or benefited due to the undertaking of such project. The Act also authorizes cities and counties to allocate new incremental tax revenues, which arise from the area subject to the economic impact plan, to the IDB to pay the cost of projects or to pay debt service on bonds or other obligations issued by the IDB to pay the cost of projects.

2. The Project; Public Infrastructure. The project consists of a retail-driven, multi-use project which contains approximately 400,000 square feet of retail space in multiple buildings, approximately 60,000 to 100,000 square feet of office space and a hotel (the "Project"), on the property shown on Exhibit A (the "Property"), to be undertaken by C4 Oak Ridge LLC, a North Carolina limited liability company, or one of its affiliates or successors (the "Company"). The Company also plans to develop up to 50 multi-family residential units on the Property to be funded totally by the Company or its designee. In order to make the Project financially feasible, The Industrial Development Board of the City of Oak Ridge (the "Board") intends, subject to the approval of the City Council of the City of Oak Ridge (the "City") and the County Commission of the County of Anderson (the "County"), of this Economic Impact Plan, to engage in tax increment financing pursuant to the Act to provide funds to pay for the following: (i) the cost of constructing the Public Infrastructure (as defined below) for the Project (the "Public Infrastructure Costs"), (ii) the costs for demolition of existing buildings and other improvements on the Property (the "Demolition Costs"), (iii) the costs of site preparation for the Project (the "Site Preparation Costs"), (iv) the cost of construction of the buildings for the retail space, offices and, subject to the approval specified in Section 9(a), the hotel for the Project (the "Building Costs"), (v) the costs for the relocation of all utilities and installation of new utilities (the "Utilities Cost"), (vi) the transaction costs, engineering costs, closing costs and legal costs incurred by the Board and the Company in connection with the adoption and implementation of this Plan and the financing contemplated hereunder (the "Transaction Cost"), and (vii) such other cost as permitted by the Act (the "Other Costs") (the Public Infrastructure Costs, the Transaction Costs, and subject to the approvals specified in Section 9(a) and 9(c), the Demolition Costs, the Site Preparation Costs, the Building Costs, the Utilities Costs (to the extent not Public Infrastructure Costs) and the Other Costs, shall be hereinafter referred to as the "Permitted Costs"), not to exceed the Maximum Contribution as provided in Section 4 below. "Public Infrastructure" shall have the meaning ascribed to such term in Section 102(15) of Tennessee Code Annotated § 9-23-101, et. seq. (the "TIF Uniformity Act"), and shall include, without limitation, the roads, streets publicly-owned or privately-owned parking lots, facilities or
garages, traffic signals, sidewalks or other improvements that are available for public use, utility improvements and storm water and drainage improvements, whether or not located on public property or a publically dedicated easement. The Board hereby agrees and determines that the use of all or a portion of the Increment to fund the Permitted Costs of the Project is necessary or desirable. The Board hereby agrees and determines that the Project is an eligible "project" within the meaning of Section 101(13) of the Act.

3. **Boundaries of Plan Area.** The boundary of the area that would be subject to this Economic Impact Plan, and to the tax increment financing provisions described below (the "Plan Area"), is the Property, and a list of the tax parcels included in the Plan Area is shown on Exhibit B attached hereto, which the Board hereby agrees and determines is the property that will directly benefit from the development of the Project. The Plan Area is hereby declared to be subject to this Economic Impact Plan, and the Project is hereby identified as the project that will be located within the Plan Area.

4. **Financial Assistance to Project.** The Board will provide financial assistance to fund the Permitted Costs of the Project by borrowing money pursuant to a non-recourse note (the "Note"), secured and repaid by the Increment. The loan proceeds evidenced by the Note will be paid to the Company to reimburse the Company for paying all or a portion of the Permitted Costs. The maximum amount that will be made available by the Board to the Company for such financial assistance shall be an amount not to exceed Thirteen Million and No/100 Dollars ($13,000,000.00), exclusive of interest paid on any tax increment financing issued or refinanced by the Board.

5. **Expected Benefits to City and County.** The City and the County expect to benefit in many ways from the development of the Project. The Company anticipates spending in excess of $85,000,000 for the acquisition, constructing and equipping of the Project. It is forecasted that the completed Project improvements, along with anticipated growth and improvements of other properties with the Plan Area, will eventually have a tax appraisal of approximately $156,825,263. Based upon current rates and anticipated adjustments over time, the tax base attributable to the Project and improvements to the other properties within the Plan Area is expected to generate an average of $1,177,109 per year in City property taxes and $1,157,409 in County property taxes per annum (the total of such taxes being $2,334,518, which is referred to as the "New Tax Amount"). The Plan Area generated only $557,844 in City property taxes and only $548,507 in County property taxes for 2012 (the total of such 2012 taxes being $1,106,351, which is referred to as the "Base Tax Amount"). The "Increment" is the incremental increase in property taxes from the development and leasing of the Project along with anticipated growth and improvements of other properties with the Plan Area over the Base Tax Amount. Based on the foregoing assumptions, the Increment will average $1,228,167 per annum less the amount allocated to the City and County for the payment of debt service on the City's and the County's debt as required by the TIF Uniformity Act. Once the Note is repaid, all of this revenue will be retained by the City and County.

Sales tax, building permit and a variety of other local taxes and/or fees will be positively affected by the injection of 950 to 1000 estimated full and part-time jobs (plus the jobs
to be created during the construction period) and estimated retail sales of over $78,666,056 per
year once the Plan Area is fully developed, resulting in approximately $2,163,317 in local sales
tax revenue to the City and County annually. Building permit fees will result from the
construction of the new facilities within the Plan Area.

The City and County will become a greater regional retail destination as a direct
result of the Project, drawing shoppers and increased sales tax revenue from the residents of
surrounding counties and capturing an increasing amount of sales tax revenue from City and
County residents currently shopping outside of Oak Ridge and Anderson County. This will
enhance the livability of the community by providing a greater ability to compete for retail sales
currently being lost to Knox and other Counties. It will also save residents of the County drive
time and expense when they are seeking a retail shopping experience, and existing city providers,
such as restaurants and general merchandise stores, will be able to attract additional business
from the Project as people from other counties are attracted to shop in the City's central retail
district, which includes the Project.

6. **Distribution of Property Taxes.** Subject to the limitations herein, property
taxes, including personal property taxes, imposed on the property located within the Plan Area
shall be divided, allocated and distributed as follows:

(a) Property taxes, if any, that were levied by the City and/or the County (collectively
or sometimes individually, a "taxing agency") and payable with respect to the property within the
Plan Area (other than any portion of such taxes that is a debt service amount) for the year prior to
the date this plan is approved ("base taxes") and that portion of property taxes, if any, designated
by a taxing agency to pay debt service on the taxing agency's debt ("dedicated taxes") shall be
allocated to and shall be paid to the respective taxing agencies as taxes levied by such taxing
agencies on all other property are paid; provided, that in any year in which the taxes on any
property are less than the base and dedicated taxes, there shall be allocated and paid to the
respective taxing agencies only those taxes actually imposed and collected; and

(b) Subject to any limitations herein, in the Act and in the TIF Uniformity Act, any
excess of taxes levied by the applicable taxing agency, over the base and dedicated taxes, shall
be allocated to and shall be paid to the Board (a "tax increment agency") for the purpose of
paying principal of and interest on bonds, loans or other indebtedness, including the Note
incurred or to be incurred by the Board to finance or refinance, in whole or in part, the project(s)
contemplated by this Plan, provided a portion of the excess taxes may be allocated for
administrative purposes as provided by applicable law and the Board's policies in effect from
time to time with respect to the administration of tax increment financing unless waived by the
Board.

Taxes on the real and personal property within the Project Area will be distributed
as provided in this Section of the Economic Impact Plan commencing for the taxes assessed for
the 2016 calendar year and continuing for a period equal to the lesser of (a) the point in time
when the Note is repaid, with interest, or (b) twenty (20) years, provided however, in the event
the Commissioner of the Department of Economic and Community Development and the
Comptroller of the Treasury make a written determination pursuant to Section 104 of the TIF Uniformity Act that it is in the best interest of the State of Tennessee that the taxes on the real and personal property within the Project Area should be distributed as provided in this Section of the Economic Impact Plan for a period in excess of twenty (20) years, then for purposes of this subsection (b), the number of years shall be as approved by the Commissioner of the Department of Economic and Community Development and the Comptroller of the Treasury pursuant to Section 104 of the TIF Uniformity Act and provided further that the governing bodies of the City and County also approve any allocation period in excess of twenty (20) years.

The City and County shall allocate tax increment revenues to the Board no later than sixty (60) days after the last date that taxes are due, without penalty, as to each of the City and the County for each tax year. Delinquent payments received by the City and the County shall be allocated to the Board, to the extent required no later than sixty (60) days of receipt by the City or County with interest to the extent provided in the TIF Uniformity Act.

Calculations of incremental tax revenues with respect to the Plan Area shall be done on an aggregate basis as provided in Section 9-23-103(c) of the TIF Uniformity Act.

7. Qualified Use. The Board, the City and the County, if applicable, by the adoption of this Plan, find that the use of the Increment as described herein is in furtherance of promoting economic development in the City and the County, that the Permitted Costs to be financed as described herein are costs of the Project.

8. Approval Process. Pursuant to Section 312 of the Act, the process for the approval of this Economic Impact Plan is as follows:

(a) The Board shall hold a public hearing relating to the proposed Economic Impact Plan after publishing notice of such hearing in a newspaper of general circulation in the City at least two (2) weeks prior to the date of the public hearing. The notice must include the time, place and purpose of the hearing as well as notice of how a map of the subject area may be viewed by the public. Following such public hearing, the Board will submit this Economic Impact Plan to the City and to the County for their approval.

(b) The governing body of the City and the County must approve this Economic Impact Plan for this Economic Impact Plan to be effective. Pursuant to the Act, this Economic Impact Plan may be approved by resolution of the governing body of the City and of the County, whether or not the local charter provisions of the governing body provide otherwise.

(c) Once the Economic Impact Plan has been approved by the governing body of the City and the County, the clerk or other recording official of the applicable governing body shall transmit the following to the appropriate tax assessors and taxing agency affected: (a) a copy of the description of the property within the Plan Area, and (b) a copy of the Resolution approving the Economic Impact Plan, and any and
all other filings required under the TIF Uniformity Act and applicable law shall be undertaken.


(a) Pursuant to Section 101(13)(B)(i) of the Act, the use of the proceeds of the Note to fund any costs of the hotel development within the Project must be proceeded by the adoption of a resolution by the City Council of the City designating the site of the Project as an area that could provide substantial sources of tax revenues or economic activity to the City of Oak Ridge.

(b) Pursuant to Section 104 of the TIF Uniformity Act, the distribution of the taxes on the real and personal property within the Project Area as provided in Section 6(c) of the Economic Impact Plan for any period in excess of twenty (20) years is subject to Commissioner of the Department of Economic and Community Development and the Comptroller of the Treasury making a written determination that it is in the best interest of the State of Tennessee that the taxes on the real and personal property within the Project Area should be distributed as provided in Section 6(c) of the Economic Impact Plan for a period in excess of twenty (20) years.

(c) Pursuant to Section 108 of the TIF Uniformity Act, the use of the proceeds of the Note to fund the Demolition Costs, the Site Preparation Costs, the Building Costs, the Utilities Costs and the Other Costs on privately-owned property (except on a publicly dedicated easement) are subject to the Commissioner of the Department of Economic and Community Development and the Comptroller of the Treasury making a written determination that the use of tax increment revenues for such purposes is in the best interest of the State of Tennessee. If the written determination approving or rejecting these proposed uses is not rendered within thirty (30) days from the receipt of the written request by the Commissioner of the Department of Economic and Community Development and the Comptroller of the Treasury, the uses shall be deemed approved. The Board is authorized to request such approval to the extent requested by the Company.
APPROVED:

THE INDUSTRIAL DEVELOPMENT BOARD
OF THE CITY OF OAK RIDGE, TENNESSEE

By: __________________________
Title: _________________________
Date: _________________________

APPROVED:

CITY OF OAK RIDGE, TENNESSEE

By: __________________________
Title: _________________________
Date: _________________________

APPROVED:

ANDERSON COUNTY, TENNESSEE

By: __________________________
Title: _________________________
Date: _________________________
EXHIBIT A

PLAN AREA BOUNDARY MAP
## EXHIBIT B

### LIST OF TAX PARCELS WITHIN PLAN AREA

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**Subtotal**  
164.13

**Public Right of Way**  
15.05

**Total Acreage within Economic Impact Area**  
179.18

12489610.2