

GENERAL SERVICES ADMINISTRATION
PUBLIC BUILDINGS SERVICE

SUPPLEMENTAL LEASE AGREEMENT

SUPPLEMENTAL AGREEMENT

NO. 6

DATE **NOV 22 2008**

TO LEASE NO.

GS- 06P-99037

ADDRESS OF PREMISES

150 Space Center Loop, Lee's Summit, Missouri 64064

THIS AGREEMENT, made and entered into this date by and between
Space Center Kansas City Inc.

a Minnesota Corporation

whose address is 1500 West Geospace Drive

Independence, Missouri 64056

hereinafter called the Lessor, and the UNITED STATES OF AMERICA, hereinafter called the Government

WHEREAS, the parties hereto desire to amend the above Lease.

NOW THEREFORE, these parties for the considerations hereinafter mentioned covenant and agree that the said Lease is amended, effective _____, as follows:

1. The Lessor shall allow the Government [REDACTED] to erect and maintain a storage shed on the Government's Leased outside parking lot. In consideration of Space Center Kansas City Inc., granting permission to the Government to erect and maintain a storage shed on the Government's Leased outside parking lot, the Government hereby release, acquit, and forever discharge Space Center Kansas City Inc., from any and all liability, claims, action, causes of action, demands, and damages whatsoever arising out of or related to the storage shed.

2. Paragraph 3.4 Tax Adjustment, is deleted and replaced with the following paragraph:

3.4 Tax Adjustment, GSAR 552.270-24 (July 1994 Regional Clause)

(A) "General Real Estate Taxes" are defined as taxes, which are assessed on an ad valorem basis against all taxable real property within the jurisdiction of the taxing authority, without regard to any benefit to the property, and the revenues collected by the taxing authority are used for the purpose of providing general services. The Government will not pay special assessments, service or user charges, licenses or fees on or taxes on related personal property.

(B) The Government shall pay additional compensation for it's share of increases in general real estate taxes over the "Base Year Tax" amount (as defined in (C) below) or receive a rental credit or lump sum payment for it's share of decreases in general real estate taxes below the Base Year Tax.

(See Sheets 2A, 2B, & 2C
Attached)

All other terms and conditions of the lease shall remain in force and effect.

IN WITNESS WHEREOF, the parties subscribed their names as of the above date.

LESSOR Space Center Kansas City, Inc., a Minnesota Corporation

[REDACTED]

PRESIDENT

(Title)

[REDACTED]

(Signature)

1500 W Geospace Dr. Independence MO 64056

(Address)

UN
BY [REDACTED]

General Services Administration, Public Buildings Service

Realty Services Division

Contracting Officer

(Official Title)

(C) (1) The Base Year Tax shall be determined by multiplying the rentable square feet of space under lease as of January 1 for the calendar year taxes are being paid by \$.40. If the Government increases or decreases the rentable square feet it leases in future years, the Base Year Tax is adjusted accordingly.

(2) Applying the Base Year Tax formula to the actual rentable square footages leased by the Government as of January 1 for the calendar year taxes are being paid, the Base Year Tax as of January 1, 2000, was \$58,400.00 (146,000 rsf x \$.40), and the base year as of January 1, 2001, is \$85,600.00 (214,000 rsf x .40).

(D) (1) The Government's annual share of tax increase or decrease shall be based on the ratio of the Annual Net Rent of this Lease to the Total Annual Net Rent of the Lessor's entire underground facility (as of January 1 for the calendar year taxes are being paid); multiplied by the Total General Real Estate Tax paid by the Lessor for the entire underground facility; minus the applicable Base Year Tax.

(2) For illustrative purposes only (not actual figures), the following is an example of the formula applied:

Government (INS only) Annual Net Rent	\$1,000,000.00
Divide By Entire Facility Total Annual Net Rent	<u>\$2,000,000.00</u>
Government's percentage of Annual Net Rent	.50
Times total Taxes Paid for the Entire Facility	\$ <u>250,000.00</u>
Equals Government's Total Tax	\$ 125,000.00
Minus Base Year Taxes	<u>\$ 85,600.00</u>
Equals Taxes Due By Government	\$ 39,400.00

(3) For purposes of D(1) above, "Annual Net Rent" excludes Base Year Taxes, utilities, services and maintenance. In addition, for purposes of determining the "Total Annual Net Rent" of Lessor's entire underground facility, for developed vacant space (including, but not limited to vacant office and warehouse space) and space occupied by the Lessor or entities owned or controlled by the Lessor, such space's net rent shall be deemed equivalent to fair market value and must be agreed to by the Government (Contracting Officer).

(E) The Lessor shall furnish the Contracting Officer with copies of all notices which may affect the valuation of said land and buildings for real estate taxes thereon, as well as all notices of a tax credit, all tax bills and all paid tax receipts, or where tax receipts are not given, other similar evidence of payment acceptable to the Contracting Officer (hereinafter, evidence of payment), and a proper invoice (as described in the Prompt Payment clause of this lease, GSAR 552.232-71) of the tax adjustment including the calculation thereof, for each year that real estate taxes are incurred during the lease term or any extension thereof. All such documents are due within ten (10) calendar days of receipt except that the proper invoice and evidence of payment shall be submitted within sixty (60) calendar days after the date the tax payment is due from the Lessor to the taxing authority. Failure to submit the proper invoice and evidence of payment within such time frame shall be a waiver of the right to receive payment resulting from an increased tax adjustment under this clause.

Initials: mm & BK
Lessor Government

Sheet 2A
GS-06P-99037
SLA #6

In addition to the above requirements, the Lessor shall submit to the Government a table summarizing the Annual Net Rents for the entire facility at Space Center Summit Underground, indicating the Annual Net Rent for each lease, each block of vacant space, and each space occupied by the Lessor or entities owned or controlled by the lessor, and an affidavit that the summary is correct. The table will consist of square footage, gross rent, expense (utilities, services, and maintenance), Base Year Taxes, annual net rent, and the tax increase or decrease. Lease "information" (except for Government Lease contracts) will be used solely for the calculation of taxes and will not be provided to others. The Lessor will share Space Center Summit rental and expense information contained in non-Government leases with the Contracting Officer at the request of the Contracting Officer. The information will be conveyed at the Lessor's place of business and no copies of the non-Government lease documents shall be provided to the Government. The Government acknowledges the information is proprietary, confidential and access by others to the information will damage the Lessor. The Lessor agrees, however, that said information may be discovered in the event the Government and Lessor do not agree as to the tax increase or decrease owed pursuant to this tax adjustment clause and the Disputes clause of the lease is invoked.

(F) (1) In the event of an increase in taxes over the Base Year Tax, the Lessor shall submit a proper invoice of the tax adjustment including the calculation thereof together with paid tax receipt to the Contracting Officer. The Government shall be responsible for payment of any tax increase over the Base Year Taxes only if the Lessor submits a proper invoice and evidence of payment is submitted within sixty (60) calendar days after the date the tax payment is due from the Lessor to the taxing authority. The due date for making payment shall be the thirtieth (30th) calendar day after receipt of evidence of payment by the Contracting Officer. If the lease terminates before the end of a tax year, payment for the tax increase due as a result of this section for the tax year will be prorated based on the number of days the Government occupied the space. No increase will be paid, due, or owing unless all evidence of valuation and payment has been previously submitted to the Contracting Officer. The Government's payment for its share of real estate taxes shall not include any late charges, interest, or penalties imposed by the taxing authority as a result of the Lessor's delinquency in paying such taxes or charges.

(2) In the event of a decrease in taxes from the base year tax, or in the event of any refund or tax abatement, the Lessor shall notify the Contracting Officer in accordance with paragraph (e) of this clause. The Government's share of the credit will be determined in accordance with paragraph (d) of this clause and shall be taken as a deduction from the rent. Any credit due the Government after the expiration or earlier termination of the Lease (including but not limited to credits resulting from a decrease in taxes pursuant to a tax credit due the Lessor; a reduction in the tax assessment; or a tax appeal proceeding for a year of the Lease, or portion thereof shall be made by a lump sum payment to the Government or as a rental credit to any succeeding lease as determined by the Contracting Officer. The Lessor shall remit any lump sum payment to the Government within fifteen (15) calendar days of payment by the taxing authority to the Lessor or the Lessor's designee. If the credit due to the Government is not paid by the due date, interest shall accrue on the late payment at the rate established by the Secretary of the Treasury under Section 12 of the Contract disputes Act of 1978 (41 U.S.C. 611) that is in effect on the day after the due date. The interest penalty shall accrue daily on

Initials:

MM & BKD
Lessor Government

Sheet 2B
GS-06P-99037
SLA #6

the amount of the credit and be compounded in thirty (30) day increments inclusive from the first day after the due date through the payment date. The Government shall have the right to pursue the outstanding balance of any tax credit using all such collection methods as are available to the United States to collect debts. Such collection rights shall survive the expiration of this Lease.

- (G) The Government may direct the Lessor upon reasonable notice to initiate a tax appeal or the Government may decide to contest the tax assessment on behalf of the Government and the Lessor or for the Government alone. The Lessor shall furnish to the Government information necessary for appeal of the tax assessment in accordance with the filing requirements of the taxing authority. If the Government decides to contest the tax assessment on its own behalf or on behalf of the Government and the Lessor, the Lessor shall cooperate and use all reasonable efforts including but not limited to affirming the accuracy of the documents, executing documents required for any legal proceeding and taking such other actions as may be required. If the Lessor initiates an appeal on behalf of the Government, the Government and the Lessor will enter into an agreement to establish a method for sharing expenses and tax savings.

INITIALS: ML & BKD
Lessor Government

Sheet 2C
GS-O6P-99037
SLA #6