

TAP PURCHASE AGREEMENT

THIS TAP PURCHASE AGREEMENT ("Agreement"), dated as of the 4th day of December, 2012, by and between COMPARK BUSINESS CAMPUS METROPOLITAN DISTRICT, a quasi-municipal corporation and political subdivision organized and existing under the constitution and laws of the State of Colorado, with the address of c/o CliftonLarsonAllen, 8390 East Crescent Parkway, Suite 600, Greenwood Village, CO 80111-2814 (the "District"), and Opus Development Corporation, an Illinois corporation, with the address of 10350 Bren Road West, Minnetonka, MN 55343 (the "Company") (the District and the Company are sometimes hereafter referred to collectively as the "Parties" and either of them may sometimes hereafter be referred to as a "Party").

RECITALS

A. Company owns or intends to acquire certain property in Douglas County, Colorado, commonly known as Lot 4B-1A as described in Exhibit A attached hereto and made a part of this Agreement (the "Property").

B. The Property is within the service area of the District. The District has entered into a Regional Facilities Agreement with the Stonegate Village Metropolitan District ("Stonegate") effective December 4, 1997, as amended and supplemented from time to time (collectively, the "RFA") for the provision of certain water and sewer services as described in the RFA and as the RFA may be amended in the future to the extent that a future amendment does not materially impair the rights of Company hereunder ("Stonegate Contract").

C. The Property is now undeveloped.

D. The Company desires to develop the Property for the construction of one commercial building in compliance with applicable zoning, building, and other laws, rules, and regulations.

E. The District issued its General Obligation and Improvement Bonds, Series 2007A and Taxable General Obligation and Improvement Bonds, Series 2007B, and General Obligation Refunding Bonds, Series 2012, and desires to have revenue from the sale of water and sewer taps to assist in paying the District's debt service or for other purposes, if necessary, and keep the mill levy at an acceptable amount.

F. The Company desires to purchase water and sewer taps needed for use on the Property and to assist the District in keeping the mill levy down.

G. The execution of this Agreement will serve a public purpose and promote the health, safety, prosperity, and general welfare of the District and its present and future residents and landowners by providing for the planned and orderly extension of public facilities.

COVENANTS

In consideration of the recitals, the mutual promises and covenants contained in this Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the District and Company agree as follows:

ARTICLE I DEFINITIONS AND INTERPRETATIONS

Section 1.1. Definitions. As used in this Agreement, the words defined below and capitalized throughout the text of this Agreement shall have the respective meanings set forth below:

Agreement: This Tap Purchase Agreement and any amendment to it made in accordance with Section 6.9 below.

Board: The duly constituted Board of Directors of the District.

Bonds: General Obligation Refunding and Improvement Bonds, Series 2007A and Taxable General Obligation and Improvement Bonds, Series 2007B, and General Obligation Refunding Bonds, Series 2012.

Commercial Building: A building designed and built on a lot for the purpose of providing space for conducting commercial activity.

Company: Opus Development Corporation, an Illinois corporation, with the address of 10350 Bren Road West, Minnetonka, MN 55343.

District: Compark Business Campus Metropolitan District (formerly known as E-470 Business Metropolitan District), Douglas County, Colorado, a quasi-municipal corporation and political subdivision of the State of Colorado.

Event of Default: One of the events or the existence of one of the conditions set forth in Section 5.1 below.

Person: Any individual, corporation, limited liability company, joint venture, estate, trust, partnership, association, or other legal entity.

Plans: The plans, documents, drawings, and specifications for the engineering, design, surveying, construction, installation, or acquisition of any of the Water and Sewer Improvements, including any addendum, change order, revision, or modification affecting the same.

Property: The real property as depicted on the legal description in Exhibit A hereof and the schematic diagram attached to this Agreement.

Rules and Regulations: The duly adopted rules, regulations, bylaws, policies and procedures of the District governing connection and use of the Water and Sewer Improvements of the District as adopted or amended from time to time. Use of Water and Sewer Improvements is also regulated by Stonegate's Rules and Regulations as adopted or amended from time to time. The most restrictive of the applicable Rules and Regulations shall control.

SFE: An SFE shall mean one single family equivalent unit of water and sewer capacity as defined in the Rules and Regulations of Stonegate that are effective as of the Effective Date of this Agreement.

Service Plan: The Service Plan of the District, as amended.

Stonegate: The Stonegate Village Metropolitan District, Douglas County, Colorado.

System: The water and sewer systems of the District and Stonegate to which the Water and Sewer Improvements will be connected.

Tap: Each Tap shall be the right of a SFE to connect directly or indirectly to the District's and Stonegate's Water and Sewer Improvements. Taps may only be purchased in whole SFE units.

Tap Fees: Fees paid to the District as provided in Section 3.1 below for the right to use the Water and Sewer Improvements, including the right to connect Taps to such improvements.

Water and Sewer Improvements: The water and sewer facilities to be constructed on the Property and from the existing System to the Property.

Section 1.2. Interpretation. In this Agreement, unless the context otherwise requires:

- (a) All definitions, terms, and words shall include both the singular and plural.
- (b) Words of the masculine gender include correlative words of the feminine and neuter genders.
- (c) The captions or headings of this Agreement are for convenience only and in no way define, limit, or describe the scope or intent of any provision, article, or section of this Agreement.

**ARTICLE II
WATER AND SEWER IMPROVEMENTS**

Section 2.1. Construction of Certain On-Site and Off-Site Improvements. At such time as Company decides to build vertical development on the Property, Company shall have the obligation to construct and install, in accordance with specifications approved by the District or Stonegate (as applicable), water and sanitary sewer facilities within the boundaries of the Property and as needed to connect the facilities within the Property to regional lines previously constructed by or for the District that are part of the System. Upon completion, such facilities shall be dedicated to the District or to an entity designated by the District, such as Stonegate.

Section 2.2. Ownership, Operation and Use of Water and Sewer Improvements. The Water and Sewer Improvements, both on-site and other, shall be owned, operated, and maintained by the District, or to an entity designated by the District, either directly, by contract, or by others as permitted or required by the Service Plan. The payment of Tap Fees shall not be deemed to give Company any ownership right in any of the Water and Sewer Improvements or the System. The Water and Sewer Improvements shall be available for the use of all persons who use such improvements in accordance with the applicable Rules and Regulations. The proceeds of Tap Fees may be used, in the discretion of the Board, for capital, debt service, operation, and maintenance of Water and Sewer Improvements and the System.

Section 2.3. Administration of Water and Sewer Improvements. The District and, as applicable to Water and Sewer Improvements, Stonegate shall establish all rates, fees, tolls, penalties, and charges for the use of the Water and Sewer Improvements and the System. Unless otherwise specified in this Agreement, service to the Company shall be subject to all duly promulgated rates, rules, regulations, and policies of the District, and, as applicable to the Water and Sewer Improvements and System, the Rules and Regulations of Stonegate, if any.

**ARTICLE III
TAPS AND TAP FEES**

Section 3.1. Sale and Purchase of SFEs.

(a) Subject to the terms hereof, the District hereby sells to Company and Company hereby purchases from the District all right, title and interest in four (4) single family equivalent units ("4 SFEs") to serve one (1) Commercial Building on the Property which will entitle Company to connect to the water and sewer System for said Commercial Building.

(b) The connection and use of SFEs shall be subject to all of the applicable Rules and Regulations, including the requirement for construction by Company at its cost of all lines and appurtenances needed to make connections from points of connection as reasonably determined by Stonegate and the District to the Property as well as all lines, appurtenances, and connections within the Property.

(c) The tap fee per SFE shall be \$14,471.33 and for the 4 SFEs (the "Tap Fees") shall be \$57,885.32. The Tap Fees shall be paid in accordance with the schedule provided

for below at Section 3.2. The Tap Fees may increase or decrease prior to the connection of the taps if, and only if, tap analysis for Stonegate require such increase or decrease and Company shall pay or be refunded the difference in the amount actually paid and the fee per SFE at the time of connection.

(d) In addition to the Tap Fee, the District's Commercial System Development Fee for the 4 SFEs must be paid in the aggregate amount of \$40,000.00.

(e) The 4 SFEs are a part of the 738 SFEs previously approved for the District by Stonegate and therefore are NOT subject to Stonegate's one-time Supplemental Water Resources Fee (in addition to the Tap Fees), but once connected, the Taps may be subject to a monthly System Operation Fee if and as required by the Rules and Regulations of the District and/or Stonegate.

(f) Additional SFEs. The District shall not be required to furnish more than the SFEs for use on the Property. Nothing herein shall be deemed or construed to limit Company's ability to acquire additional SFEs, if available, by or through the District as applicable ("Additional SFEs") upon payment of all required fees.

(g) Company agrees to pay when due all Tap Fees and Commercial System Development Fees in accordance with and subject to the limitations of this Article III. Checks in payment of Tap Fees and Commercial System Development Fees shall be made payable to District and remitted to District at its address set forth in Section 6.6 hereof. If and as required, Company shall acquire wire transfer instructions from the District Manager.

Section 3.2. Schedule for Payment, Termination and Expiration of Agreement.

Company shall pay the total amount due for four (4) Taps to serve Lot 4B-1A at the time of closing on the Company's purchase of the Property and such payment will constitute consideration for the District proceeding with the construction of certain public improvements. If more than four (4) taps are needed to serve Lot 4B-1A as determined by Stonegate, the Company shall pay for the additional Taps prior to the issuance of a certificate of occupancy for the building constructed on the Lot. If less than four (4) taps are needed to serve Lot 4B-1A, as determined by Stonegate, the District shall pay the reimbursement to the Company no later than seven (7) days after the issuance of certificate of occupancy.

(a) As of the date of this Agreement, the Tap Fee per each SFE shall be as set forth in Section 3.1(c), provided, however, the amount of the Tap Fee may, in the District's discretion, increase or decrease after the date hereof from time to time (i) by the percentage increase or decrease in inflation as defined in Article X, Section 20 of the Colorado Constitution or (ii) as provided for in Section 3.1(c) below. Upon request, the District shall promptly furnish to Company the written documentation supporting any Tap Fee adjustment. Company agrees, in addition to the price per SFE stated herein, to also pay the amount of such adjustment per SFE.

(b) Notwithstanding Section 3.1(c), the Tap Fee charged by the District shall include the amount of the System Access Fee due to Stonegate, however, such amount of

\$2,737.54 per SFE may, in Stonegate's discretion, increase or decrease after the date hereof from time to time by the percentage increase or decrease in inflation as defined in Art. X, Sec. 20 of the Colorado Constitution as authorized in the Stonegate Contract and the District may increase the Tap Fee provided in Section 3.1(c) at any time to pass on any increase in Stonegate's system access fee to Company. [Note to District Counsel: There is no 3.2(c).]

Section 3.3. Allocation of Taps. Each Tap purchased by Company shall be allocated to Lot 4B-1A as required by the applicable Rules and Regulations. The size of the Tap required for any building or use within the Property shall be determined as provided in the applicable Rules and Regulations.

Section 3.4. Availability of Taps. The Tap Fees shall represent payment for the right of the Commercial Building located on the Property to use the District's and/or Stonegate's Water and Sewer Improvements, at Company's expense, according to the District and applicable Stonegate specifications, and the 4 SFEs shall be immediately available upon payment of the Tap Fee and Commercial System Development Fee by Company.

Section 3.5. Payment Regardless of Use. Company shall pay the Tap Fee and Commercial System Development Fee as provided in this Agreement regardless of whether it actually does utilize the Taps so purchased. With respect to the Commercial Building, the District will permit a service connection only upon payment by Company of the Tap Fee and Commercial System Development Fee as provided in this Agreement and all other costs as provided in Section 3.7 below.

The Company will pay any increase in Stonegate's system access fees or other applicable Stonegate rate, fee, toll, penalty or charge.

Section 3.6. Expiration of Tap. If Company fails to use any District Taps by connecting the Commercial Building within five (5) years after the date hereof, the District shall have the right, but not the obligation, to repurchase from the Company any or all of such unconnected Taps and all the rights represented thereby as follows:

(a) Within one (1) year following expiration of such five (5) year period, one of the Tap Fees paid by Company for such unconnected Taps shall be reimbursed by the District, subject to budget and appropriations, to Company and contemporaneously therewith, Company shall transfer, convey and assign one of such Taps and the rights represented thereby to the District;

(b) Within two (2) years following expiration of such five (5) year period, one of the Tap Fees paid by Company for such Taps shall be reimbursed by the District to Company and upon reimbursement of said Tap Fees, Company shall transfer, convey and assign one of such Taps and the rights represented thereby to the District; and

(c) Within three (3) years following expiration of such five (5) year period, two of the Tap Fees paid by Company for such Taps shall be reimbursed by the District to

Company and contemporaneously therewith Company shall transfer, convey and assign two of such Taps and the rights represented thereby to the District.

In the event the District elects to repurchase Taps from the Company in accordance with this Section 3.6, the District shall have no further obligation to Company with respect to such repurchased Taps.

Section 3.7. Additional Charges. A Tap Fee represents only a share of the cost of the Water and Sewer Improvements of the District and does not include any District or Stonegate charges for administrative fees, meter set fees, inspection of installed lines or other costs of connecting to the Water and Sewer Improvements. Company is informed that as of the date hereof, Stonegate charges an administrative fee of approximately \$759.44 per SFE (which may change from time to time) that includes a meter/meter set fee, inspection fee, and account set up fee. A Tap Fee does not include periodic service charges or mill levy assessments for the use of the Water and Sewer Improvements, including improvements to the Water and Sewer Improvements. Such service charges, mill levy assessments and other costs shall be imposed by the District and Stonegate as applicable in such amounts as may be determined by their respective boards of directors on a nondiscriminatory basis for similarly situated customers within their respective powers and limitations. The District's meter set fees, fees for inspection of installed lines, periodic service charges, assessments and other costs shall not exceed Stonegate's similar fees and charges.

Section 3.8. Taps Non-Transferable, Exception. Company shall not reallocate any Tap allocated to the Property. Company may transfer to any other Person any Tap purchased by Company pursuant to this Agreement in connection with the sale or other transfer of the Property (or a portion thereof) without the consent of the District.

Section 3.9. Liability for Service Fee. The owner of the parcel for which the Tap was furnished shall be liable for payment of all service fees and System Operation Fees (including minimum service fees, if any) assessed by the District and Stonegate as applicable with respect to the particular Tap purchased.

Section 3.10. Stonegate Village Metropolitan District. Company acknowledges that certain water and sewer services are provided by Stonegate under the Stonegate Contract. Company shall comply with all Rules and Regulations of Stonegate, if any, in the use of the Water and Sewer Improvements, including the payment of applicable rates, fees, tolls, charges and penalties and shall take no action to jeopardize the continuing provision of service by Stonegate to the District under the contract. District has adopted the Rules and Regulations of Stonegate as part of its own Rules and Regulations.

**ARTICLE IV
REPRESENTATIONS, WARRANTIES, AND COVENANTS**

Section 4.1. Company Representations. In addition to the other representations, warranties, and covenants made by Company in this Agreement, Company makes the following representations, warranties, and covenants to the District.

(a) Company has or intends to acquire good and marketable title to the Property.

(b) Company has the full right, power, and authority to enter into, perform, and observe this Agreement.

(c) Neither the execution of this Agreement, the consummation of the transactions contemplated under it, nor the fulfillment of or the compliance with the terms and conditions of this Agreement by Company will conflict with or result in a breach of any terms, conditions, or provisions of, or constitute a default under, or result in the imposition of any prohibited lien, charge, or encumbrance of any nature under any agreement, instrument, indenture, or any judgment, order, or decree to which Company is a party or by which the Company or the Property are bound.

Section 4.2. District Representations. In addition to the other representations, warranties, and covenants made by the District in this Agreement, the District makes the following representations, warranties, and covenants to Company:

(a) The District is duly authorized under the Constitution and laws of the State of Colorado to execute this Agreement and perform its obligations under this Agreement, and all action on its part for the execution and delivery of this Agreement has been or will be duly and effectively taken.

(b) The District has the full right, power, and authority to enter into, perform, and observe this Agreement and no third-party consent or approval is required for the performance of the District's obligations hereunder.

(c) Neither the execution of this Agreement, the consummation of the transactions contemplated under it, nor the fulfillment of or the compliance with the terms and conditions of this Agreement by the District will conflict with or result in a breach of any terms, conditions, or provisions of, or constitute a default under, or result in the imposition of any prohibited lien, charge, or encumbrance of any nature under any agreement, instruction, indenture, resolution, or any judgment, order, or decree of any court to which the District is a Party or by which the District is bound.

(d) The Tap Fee stated in this Agreement is accurate as of the Effective Date.

(e) To the best of the District's actual knowledge, based on the representations of the Company, as of the date hereof, the 4 SFEs are sufficient under the Rules and Regulations

of the District and Stonegate for servicing the proposed Commercial Building; however, Company and Stonegate are responsible for determining the sufficiency of 4 SFEs for Company's use of the Property and if additional SFEs or Taps are needed, Company shall acquire the same if and as available from the District.

Section 4.3. Instruments of Further Assurance. To the extent allowed by applicable law, the District and Company covenant that they will do, execute, acknowledge, and deliver or cause to be done, executed, acknowledged, and delivered, such acts, instruments, and transfers as may reasonably be required for the performance of their obligations under this Agreement.

ARTICLE V DEFAULT, REMEDIES, AND ENFORCEMENT

Section 5.1. Events of Default. The occurrence of any one or more of the following events or the existence of any one or more of the following conditions shall constitute an Event of Default under this Agreement:

(a) Failure of the Company to pay any Tap Fees, Commercial System Development Fees, and/or service fees when the same shall become due and payable as provided in this Agreement or, as applicable, under the applicable Rules and Regulations of the District and Stonegate;

(b) Failure to perform or observe any other of the material covenants, agreements, or conditions in this Agreement;

(c) The failure of any material representation or warranty made in this Agreement;

(d) Any action or inaction that, in the opinion of the District, jeopardizes the continued provision of services to the District or by Stonegate under any intergovernmental agreement.

Section 5.2. Occurrence of Event of Default by Company Results in Forfeiture. Upon the occurrence of an Event of Default by Company, and at the election of the District, in its sole discretion, Company shall forfeit all rights to receive any Taps for which Tap Fees have not been received by the District; provided, that such forfeiture shall not act to terminate the provision of water and sewer service to a connected Tap for which Tap Fees have been paid.

Section 5.3. Remedies on Occurrence of Events of Default.

(a) Upon the occurrence of an Event of Default by Company, the District shall have the following rights and remedies:

- i. To cause Stonegate to shut off or discontinue water and/or sewer service in accordance with law to those portions of the Property for which Tap Fees and/or service fees have not been paid;

- ii. To protect and enforce its rights under this Agreement and any provision of law by such suit, action, or special proceedings as the District shall deem appropriate, including, without limitation, any proceedings for the specific performance of any covenant or agreement contained in this Agreement or the enforcement of any other appropriate legal or equitable remedy, or for the recovery of damages caused by breach of this Agreement, including reasonable attorneys' fees and all other costs and expenses incurred in enforcing this Agreement;
- iii. To enforce collection of any amount due to the District by collection upon its perpetual lien against the property served as provided in C.R.S. § 32-1-1001(1)(j) or (k) whether the amounts are due for property within or without the territory of the District;
- iv. To cause Stonegate to revoke preliminary or final acceptance of any Water and Sewer Improvement except such improvements as are required to furnish service to the Commercial Building that is connected to, and receiving service from, the District; and
- v. If an Event of Default is also a violation of the Rules and Regulations of the District or Stonegate as applicable, then the District and Stonegate shall have all remedies available to them to enforce the Rules and Regulations in addition to the remedies provided under this Agreement.

(b) Upon the occurrence of an Event of Default by the District, after written notice by the Company and opportunity to cure as provided in Section 5.5, the Company is entitled to such remedies at law or in equity that are available to it; provided, that such termination shall not act to terminate the provision of water and sewer service to a connected Tap for which a Tap Fee, Commercial System Development Fee, and connection charges have been paid.

Section 5.4. Delay or Omission No Waiver. No delay or omission of the District or Company to exercise any right or power accruing upon any Event of Default shall exhaust or impair any such right or power or shall be construed to be a waiver of any such Event of Default, or acquiescence in the Event of Default.

Section 5.5. No Waiver of One Default to Affect Another; All Remedies Cumulative. No waiver of any Event of Default under this Agreement by the District or Company shall extend to or affect any subsequent or any other then-existing Event of Default or shall impair any rights or remedies available for such other Event of Default. All rights and remedies of the District and Company whether or not provided in this Agreement, may be exercised following notice and an opportunity to cure such default within ten (10) business days, shall be cumulative,

may be exercised separately, concurrently, or repeatedly, and the exercise of any such right or remedy shall not affect or impair the exercise of any other right or remedy.

Section 5.6. No Effect on Rights. No recovery of any judgment by the District shall in any manner or to any extent affect any rights, powers, or remedies of the District or Company under this Agreement, but such rights, powers, and remedies of the District or Company shall continue unimpaired as before. No moratorium shall impair the rights of the District or Company hereunder.

Section 5.7. Discontinuance of Proceedings on Default; Position of Parties Restored. In case the District or Company shall have proceeded to enforce any right under this Agreement and such proceedings shall have been discontinued or abandoned for any reason, or shall have been determined adversely to the District or Company, then and in every such case the District and Company shall be restored to their former positions and rights hereunder (unless District shall have exercised its right to terminate or rescind this Agreement), and, except as may be barred by res judicata, all rights, remedies, and powers of the District shall continue as if no such proceedings had been taken.

Section 5.8. Unconditional Obligation. The obligations of Company to pay the Tap Fees and Commercial System Development Fees as provided for herein shall be absolute and unconditional and shall be binding and enforceable in all circumstances and shall not be subject to setoff or counterclaim.

ARTICLE VI MISCELLANEOUS PROVISIONS

Section 6.1. Effective Date. Upon the execution by both Parties of this Agreement, this Agreement shall be in full force and effect and be legally binding upon each Party.

Section 6.2. Time of the Essence. Time is of the essence under this Agreement. If the last day permitted or the date otherwise determined for the performance of any act required or permitted under this Agreement falls on a Saturday, Sunday or legal holiday, the time for performance shall be the next succeeding weekday that is not a holiday, unless otherwise expressly stated.

Section 6.3. Parties Interested Herein. Nothing expressed or implied in this Agreement is intended or shall be construed to confer upon, or to give to, any Person other than the District and the Company, any right, remedy, or claim under or by reason of this Agreement or any covenants, terms, conditions, or provisions hereof, and all the covenants, terms, conditions, and provisions in this Agreement by and on behalf of the District and Company shall be for the sole and exclusive benefit of the District and the Company. The covenants, terms, conditions, and provisions contained herein and all amendments of this Agreement shall inure to and be binding upon the heirs, personal representatives, successors and assigns of the Parties hereto, provided that any assignment has been consented to as provided by Section 6.4 hereof.

Section 6.4. Assignment. Except as provided in Section 3.8, Company shall not assign its rights or obligations (in whole or in part) under this Agreement without the prior written consent of the District. Notwithstanding the foregoing, the Company may assign its rights under this Agreement, without the consent of District, to FF II CO Compark 4B, L.L.C., a Delaware limited liability company or to an affiliate, corporation, partnership or other entity owned and controlled by (or under common control with) either the Company or Founders Properties, L.L.C., a Delaware limited liability company. This Agreement may be collaterally assigned, without consent of the District, to any lender making a loan secured by the Property. Any other assignment of this Agreement not permitted by Section 3.8 or Section 6.4, without written consent by the District and resolution by the Board, shall be void. Except for an assignment by the District to another municipal, quasi-municipal, or political subdivision that is a water and/or sewer provider, the District shall not assign its rights or obligations (in whole or in part) under this Agreement without the prior written consent of Company.

Section 6.5. Impairment of Credit. None of the obligations of Company hereunder shall impair the credit of the District. The District shall be able to rely upon the timely performance of the obligations by Company to pay for Taps as herein provided.

Section 6.6. Notices. Except as otherwise provided herein, any notice or other communication required to be given hereunder will be in writing and delivered personally, sent by United States certified mail, return receipt requested, by reputable overnight courier, or by facsimile, in each case addressed to the Party to receive such notice at the following addresses:

If to District: Compark Business Campus Metropolitan District
c/o CliftonLarsonAllen
8390 East Crescent Parkway, Suite 600
Greenwood Village, CO 80111-2814
Facsimile No.: (303) 773-2050

with a copy to: Spencer Fane & Grimshaw LLP
Attn: Norman F. Kron
1700 Lincoln Street, Suite 3800
Denver, CO 80203
Facsimile No.: (303) 839-3838

If to Company: Opus Development Corporation
4643 South Ulster Street, Suite 325
Denver, CO 80237
Attn: Marshall M. Burton
Phone: 303.225.1770
Fax: 303.225.1761
E-Mail: Marshall.Burton@opus-group.com

with a copy to: c/o Opus Holding, L.L.C.
10350 Bren Road West
Minnetonka, Minnesota 55343
Attn: General Counsel
Facsimile No.: 952-238-6734
Email: tom.hoben@opus-group.com

with a copy to: Brownstein Hyatt Farber Schreck, LLP
410 17th Street, Suite 2200
Denver, Colorado 80202-4432
Attn: Aaron Hyatt, Esq.
Facsimile No.: 303-223-1111
Email: ahyatt@bhfs.com

Any notice delivered personally will be deemed given on receipt; any notice delivered by mail will be deemed given three business days after the deposit thereof in the United States mail with adequate postage prepaid; any notice delivered by overnight courier will be deemed given one business day after the same has been deposited with the courier, with delivery charges prepaid; and any notice given by facsimile will be deemed given on receipt by the recipient's facsimile facilities.

Section 6.7. Severability. If any covenant, term, condition, or provision under this Agreement shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of such covenant, term, condition, or provision shall not affect any other provision contained in this Agreement, the intention being that such provisions are severable.

Section 6.8. Venue. Venue for all actions arising from this Agreement shall be in the District Court in and for Douglas County, Colorado.

Section 6.9. Amendment. This Agreement may be amended from time to time by agreement between the District and Company; provided, however that no amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding upon the District or Company unless the same is in writing and duly executed by the District and Company.

Section 6.10. Entirety. This Agreement, together with the recitals and exhibits attached hereto, constitutes the entire contract between the District and Company concerning the subject matter herein, and all prior negotiations, representations, contracts, understandings, or agreements pertaining to such matters are merged into and superseded by this Agreement.

Section 6.11. Governing Law. This Agreement shall be governed and construed in accordance with the laws of the State of Colorado.

Section 6.12. Attorneys' Fees. Should any action be brought in connection with this Agreement, including, without limitation, actions based on contract, tort or statute, the prevailing party in such action shall be awarded all costs and expenses incurred in connection with such action, including reasonable attorneys' fees, plus interest at a rate of 18% per annum on all said

costs from the date of expenditure. The provisions of this Section 6.12 shall survive purchase of all Taps by Company, or the expiration or termination of this Agreement.

COMPANY:

OPUS DEVELOPMENT CORPORATION,
an Illinois corporation

By: 

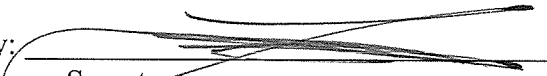
Name: Marshall M. Burton

Its: Senior Vice President and General Manager

DISTRICT:

COMPARK BUSINESS CAMPUS METROPOLITAN DISTRICT,
Douglas County, Colorado,
a Colorado quasi-municipal corporation and political subdivision

ATTEST:

By: 
Secretary

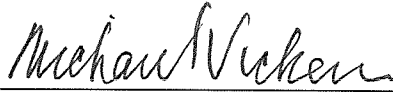
By: 
President

EXHIBIT A
to Tap Purchase Agreement

LEGAL DESCRIPTION OF PROPERTY

Lot 4B-1A
Compark Filing No. 2, 6th Amendment,

as recorded under Reception No. 2004122556 of the records of the Douglas County Clerk and
Recorder, County of Douglas,
State of Colorado