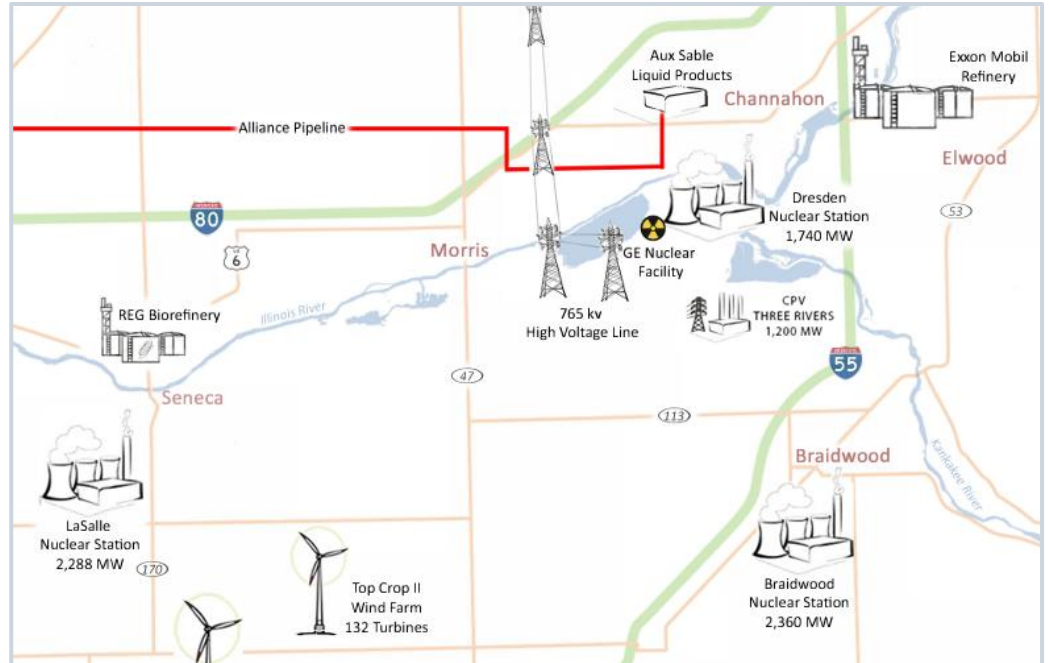


There are multiple reasons for Aligned wishing to be located within this industrial park. They stem from this location's competitive advantage as it competes with other locations nationally, regionally, and within the State of Illinois.

Nationally, the federal government has been supporting the development of data centers to compete globally as the demand for data retention and computing is increasing. The US government has adopted a number of policies in support of these types of development. Most recently, in July 2025, President Trump issued an Executive Order aimed at accelerating federal permitting and financial support for data center infrastructure. It directs federal agencies to streamline environmental reviews and expedite permitting for qualifying data center projects, and promotes use of federal land for such development. This policy aims to ensure AI infrastructure is developed domestically to avoid relying on "adversarial technology" that could undermine U.S. capabilities. This follows a series of other federal policies and actions including:

- 100% Bonus Depreciation & Accelerated Depreciation that allows companies to deduct the full cost of qualified capital equipment (like servers, cooling systems, generators, etc.) in the year placed in service rather than over a longer period.
- The National Quantum Initiative Act (2018) that supports federal coordination of advanced computing research (quantum), which is increasingly relevant to future data center workloads and AI infrastructure planning.
- The American Innovation and Competitiveness Act (2017) primarily focused on strengthening U.S. research and development, particularly in cybersecurity lays the foundational workforce and technical framework supporting AI, data, and, by extension, the rapid, AI-driven data center development.
- Currently, Congress is considering the "Big WIRES Act (Building Integrated Grids With Inter-Regional Energy Supply)" to increase interregional power transfer capacity by requiring each of the FERC transmission planning regions to have interregional transfer capacity equal to 30% of their peak electrical demand, or an increase of 15% from the present, whichever is lower; the act's intent is to improve the United States electrical grid and make electricity more affordable.

Regionally, Coal City, being located in Grundy County surrounded by three nuclear power producing facilities within the PJM network hosts a great deal of power production that is exported every moment of each day. On January 22, 2026, Gavin Maguire of Reuters online highlights the current demands for data



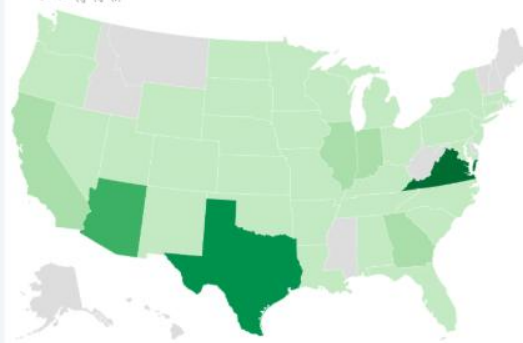
center construction and the capacity of different states to provide the necessary power. Interestingly, two concepts become apparent within this presentation. The first is that Illinois is amongst the better positioned states with existing capacity available to accommodate the placement of a data center. Also, it is those states that lead in data center development (such as Virginia and Texas) that maintain the most additional capacity to meet future demand. Currently, 1/3 of the electricity produced within Illinois is exported outside of the state; this trails only Alabama and Pennsylvania in power produced and

exported into the network. Virginia, which currently possesses the greatest capacity for data center development is within the PJM network. The three power plants that surround Coal City produce over 55% of the State's total nuclear portfolio or over 25% of the

### Current & planned data center capacity across key US states

Current US data center capacity by state

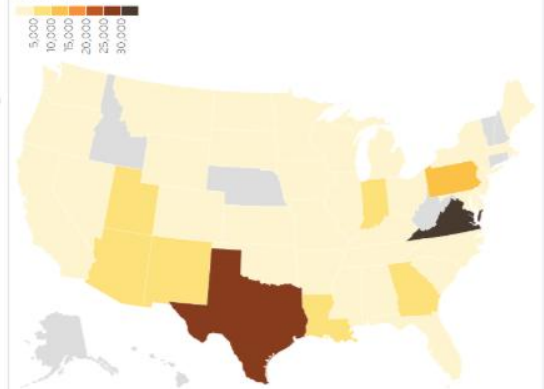
In Megawatts



Note: Data based on official filings; other announced plans may still be filed. Source: Cleanview

Planned US data center capacity by state

In Megawatts



Note: Data based on official filings; other announced plans may still be filed. Source: Cleanview

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total State of Illinois electricity production. Location along the transmission lines allows the Aligned data center to achieve a very highly reliable supply of constant power with all three nuclear power plants contributing a total of 6 gW (i.e. 6,000 mW) of power.



DALLAS – FEBRUARY 26, 2020 – [Aligned](#) Energy, a leading data center provider offering innovative, sustainable and adaptable colocation and build-to-scale solutions for cloud, enterprise, and managed service providers, announces its increased commitment to environmental stewardship and sustainability by ensuring that 100% of its power comes from certified renewable energy. With its expanded [sustainability program](#), Aligned continues its commitment to the Future of Internet Power's (FOIP) Corporate Colocation and Cloud Buyers' Principles and will provide written attestation to its customers in accordance with FOIP's documentation requirements for supplier-procured renewable energy.

"Aligned is committed to powering our data center portfolio with renewable, clean energy and working with clients to achieve our shared carbon-reduction goals," states [Andrew Schaap](#), CEO of Aligned. "Our focus is to provide ultra-efficient, rapidly deployable and sustainable data center solutions that enable customers to scale easily and efficiently as their business grows, while supporting a clean energy future."

program requires them to be carbon neutral. Thankfully, Illinois, which is the first Midwest state to set a goal of reaching 100% renewable power by 2050, features plenty of sustainable energy solutions. ComEd, one of America's largest power utilities, provides access to a modern grid that meets all the needs of a robust data center, including demand for clean energy." Aligned's corporate strategy results in a much higher cost of electrical supply cost because they purchase a renewable energy credit (REC) for each kilowatt of power utilized within its data center. A REC is a market-based, tradeable instrument that represents the property rights to the environmental, social, and other non-power attributes of one megawatt-hour (MWh) of renewable electricity generation; because it is impossible to track specific electrons on the shared power grid, RECs provide the certified, audited proof that a consumer—such as a data center—is using energy from renewable sources like wind or solar, allowing them to claim that energy as "green."

In addition to the federal guidelines regarding depreciation of the equipment utilized within data center development, the State of Illinois provides incentives administered via DCEO. Its program provides owners and operators with exemptions from a variety of state and local taxes for qualifying Illinois data centers. The program also provides data center owners and operators with a tax credit of 20% of wages paid for construction workers. To be eligible, DCEO requires new and existing data centers and their tenants collectively making a capital investment of at least \$250 million over a 60-month period. Additionally, the data center owner/operator and its tenants create at least twenty (20) full-time or full-time equivalent new jobs associated with the operation or maintenance of the data center. Total compensation for these jobs must be equal or exceed 120% of the median

The Illinois Economic Development Center (IL EDC) provides the State's emphasis on attracting data center development. "The boom is driven in part thanks to Illinois' 2019 data center incentive program, which offers tax exemptions from state and local sales for companies that invest at least \$250 million in a data center as well as create 20 new jobs over a five-year period." IL EDC looks to the State's infrastructure as an opportunity to support this use. It points to the ComEd grid as being advantageous. "Large data centers need a lot of electricity, and the state's incentive

wage paid to full-time employees in the county where the data center is located. Lastly, the data center must also be carbon neutral or attain certification under one or more green building standards.