

**FOREIGN TRADE ZONE
TAX EQUIVALENCY AND CONTRIBUTION AGREEMENT**

This Agreement is entered into by and between the **MANOR INDEPENDENT SCHOOL DISTRICT** (hereinafter "*MISD*" or "*District*") and **ULTRA CLEAN TECHNOLOGY SYSTEMS AND SERVICE, INC.**, (hereinafter "*Operator*"), hereinafter collectively referred to as "*Parties*", upon the terms and conditions set forth herein.

RECITALS

WHEREAS, Operator is seeking a designation of its eight tracts of property described in EXHIBIT A (hereinafter, "the Property"), attached hereto and incorporated for all purposes, as new Foreign-Trade Subzone sites, within Foreign Trade Zone No. 183; and,

WHEREAS, Operator has requested that a Non-Opposition Letter in the form set forth in the attached EXHIBIT B executed by MISD in support of designation of the Property as new Foreign-Trade Subzone Zone sites, within Foreign Trade Zone No. 183 will aid Operator's efforts to obtain the designation; and,

WHEREAS, the Parties, after consulting with respect to the financial consequences of the creation of a Foreign-Trade Subzone on the property, agree that, in the absence of this Agreement, the establishment of a FTZ will create a negative financial consequence to MISD; and,

WHEREAS, Operator's intent is to cause no net loss of tax revenue or financial harm to MISD as a result of its Foreign-Trade Zone Subzone site status; and,

WHEREAS, Operator wishes to make a contribution in support of MISD's mission, goals, and objectives; and,

NOW, THEREFORE, it is agreed by MISD and Operator that:

1. Term of Agreement. The Parties agree and understand that this Agreement is being offered by Operator as an inducement for the District to execute a Non-Opposition Letter in connection with its application for the creation of new Foreign-Trade Zone Subzone sites, within Foreign Trade Zone No. 183 (hereinafter, "FTZ Subzones") at its facilities in Travis County, Texas. The Parties understand the creation and operation of the FTZ Subzones will have ongoing financial consequences to the District, which are intended to be addressed herein. Accordingly, it is the intent of the Parties hereto that this Agreement shall first take effect upon its execution and that THE TERM HEREOF WILL CONTINUE SO LONG AS OPERATOR OR EACH AND EVERY OF ITS SUCCESSORS IN INTEREST OPERATE THE FTZ SUBZONE SITES described in EXHIBIT A attached hereto and incorporated herein by reference for all purposes.

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2. Definitions. Wherever used herein, the following terms shall have the following meanings, unless the context in which used clearly indicates another meaning, to-wit:

“Applicable School Finance Law” means Chapters 48 and 49 of the Texas Education Code; the Act (Chapter 313 of the Texas Tax Code); the provisions of Chapter 403; Subchapter M, of the Texas Government Code applicable to the District; the Constitution and general laws of the State applicable to the independent school districts of the State; applicable rules and regulations of the agencies of the State having jurisdiction over any matters relating to the public school systems and school districts of the State as they exist at the time of this Agreement or as they are subsequently amended; and judicial decisions construing or interpreting any or all of the above. The term also includes any amendments or successor statutes that may be adopted in the future which impact or alter the calculation of the Operator’s ad valorem tax obligation to the District, either with or without the limitation of property values made pursuant to this Agreement.

“District” or “MISD” means the Manor Independent School District.

“Foreign-Trade Zone Subzone” or “FTZ Subzone” means the two tracts of property described in EXHIBIT A, attached hereto and incorporated herein by reference, and as such site may be later expanded.

“FTZ Exempted Personal Property” means the tangible personal property in the activated area of the FTZ Subzone which is (i) imported from outside the United States or (ii) produced in the United States and held in Foreign Trade Zone for exportation is exempted from District levied *ad valorem* property taxes pursuant to FTZ Exemption Law as a result of Foreign-Trade Zone status being granted to the Property. It shall not include any such tangible personal property and/or inventory located within the FTZ Subzone which is exempt from District levied *ad valorem* property taxes pursuant to any other exemption or reason, including, without limitation, any exemption provided by state or local law or regulation.

“FTZ Exemption Law” means 19 U.S.C. § 81o(e), 15 CFR § 400.16, or any similar or successor federal statute or regulation exempting FTZ Exempted Personal Property from District levied *ad valorem* property taxes.

“Law” means any applicable statute, law (including common law), ordinance, regulation, rule, ruling, order, writ, injunction, decree or other official act of or by any federal, state or local government, governmental department, commission, board, bureau, agency, regulatory authority, instrumentality, or judicial or administrative body having jurisdiction over the matter or matters in question.

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“Non-Opposition Letter” means the letter shown in EXHIBIT B attached hereto and incorporated herein for all purposes.

“Operator” means ULTRA CLEAN TECHNOLOGY SYSTEMS AND SERVICE, INC..

3. Intent of the Parties. Parties agree and understand that the FTZ Exempted Personal Property may or may not belong to Operator or its successors but may belong to third parties who locate their facilities or personal property within the FTZ Subzone located on the Property. The Parties further agree that the negative financial consequences accounted for below will accrue to MISD irrespective of the ownership of the property within the FTZ Subzone. It is the further understanding of the Parties that most, if not all, of the FTZ Exempted Personal Property subject to this Agreement will be imported from outside the United States.

4. Non-Opposition Letter. In consideration for the promises, financial contributions, and other consideration stated herein, MISD agrees to execute the Non-Opposition Letter in the form shown in EXHIBIT B attached hereto and incorporated herein for all purposes.

5. Revenue Protection for the District

(a) Annual Revenue Protection

If Operator has FTZ Exempted Personal Property on January 1st of any year during which the FTZ Subzone is established, Operator agrees that for each such tax year, beginning after the establishment of the FTZ Subzone Site, Operator will pay MISD a contribution amount to be calculated as follows:

The total value that would have been assessed by the District on FTZ Exempted Personal Property for the relevant tax year under Applicable School Finance Law if such FTZ Exempted Personal Property had not been entitled to the exemption provided for in the FTZ Exemption Law, multiplied by the total (I&S and M&O) District tax rate for such tax year.

(b) Factors in Making Calculation

In making the calculations required by Section 5(a) above:

- i. The property values used in Section 5(a) above shall include only those taxable values exempt from local personal property taxation due to the property's qualification as FTZ Tax Exempted Personal Property. Tax exempted values for any other reason shall not be included in the Section 5(a) calculations.
- ii. The taxable value of Operator's FTZ Exempted Personal Property will be

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determined by the Travis County Appraisal District or its successors on an annual basis and provided to MISD, as part of the annual certified appraisal roll. In the event such market value of Operator's FTZ Exempted Personal Property is disputed, the Parties shall use such disputed amount for purposes of all calculations under this Agreement until such dispute is resolved. The Parties will negotiate in good faith to resolve any such dispute within 30 days of the disputing Party's notice of dispute to the other Party. After such disputed values are resolved the parties will recalculate the contribution amounts payable to MISD under this Agreement for the applicable disputed year and, within thirty (30) days settle any previous contribution payments to reflect the adjusted calculations.

- ii. Operator agrees to furnish any and all documents and permit such inspections and audits of records pertaining to the FTZ Exempted Personal Property by MISD or the Travis County Appraisal District to calculate such taxable value of FTZ Exempted Personal Property.
- iii. Should Operator choose to lease space to others within the FTZ Subzone, then Operator shall require by contract for its tenants to render and report all information necessary for the Travis County Appraisal District, or MISD to calculate the amount and value of property subject to the Foreign Trade Zone exemption.
- iv. All calculations made under this Section 5(b) shall be made by a methodology which isolates the full revenue impact caused by the creation of the FTZ Subzone Site contemplated by this Agreement. The Operator shall not be responsible to reimburse the MISD for other revenue losses created by other agreements, or on account of any other factors not contained in this Agreement.

(c) Reimbursement for Calculation Fees

Operator agrees to pay all reasonable and necessary expenses paid by the District to its attorneys, auditors, or financial consultants for the preparation of the annual calculations required by this Agreement that would not otherwise be incurred in the ordinary course of the relevant tax year. In no year shall the Operator be responsible for the payment of any total expenses under this Section 5 in excess of Two Thousand Dollars (\$2,000.00).

6. Payment Due Date. All contribution payments described in Subsections 5(a-c) above, will be due and payable to MISD and/or its designee under Section 7 below (if any) on or before February 1 of the year following the year for which payment is being made. Interest for late payments shall be calculated at the rate described in Texas Govt. Code 2251.025(b).

7. MISD's Option to Designate Successor Beneficiary. At any time during this Agreement, the MISD's Board of Trustees may request that the some or all of Operator's payment obligations

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under Section 5 above, be made to its educational foundation, or to a similar entity. If, in Operator's sole discretion, it approves transfer of the payment obligations to an alternative entity, the alternative entity may only use such funds received under Section 5 to support the educational mission of MISD and its students. Any designation of an alternative entity must be made by recorded vote of MISD's Board of Trustees at a properly posted public Board meeting. Any such designation will become effective only with Operator's express written consent. Such designation may be rescinded, with respect to future payments only, upon the written agreement of MISD and Operator signed by authorized representatives of both parties.

8. Supporting Records. Prior to December 1st of each year during which this Agreement is in effect, MISD will provide to Operator supporting documentation for the calculations used to arrive at the amount of the contribution, including a breakdown of: 1) the total amount of tangible FTZ Exempted Personal Property relating to the value determined by the Travis County Appraisal District under Section 5(b)(ii) above, to have been located at the FTZ Subzone on the applicable taxation valuation date; and 2) the total amount of similar imported tangible personal property or domestically produced tangible personal property held for export that is reported by the Travis County Appraisal District as being subject to any other exemption from ad valorem taxation. Operator agrees to provide any required additional supporting documentation upon reasonable request by MISD, and agrees to make its FTZ Exempted Personal Property and its inventory records available for inspection by MISD or the Travis County Appraisal District during normal business hours upon reasonable request. MISD will keep all such information confidential unless required to disclose it by Law and use such information only for calculating the validity of the contribution amount. If Operator fails or refuses to provide the information necessary for MISD or the Travis County Appraisal District or its successor to determine the correctness of the calculation of the payment due under this contract, then MISD shall be entitled to reimbursement of any reasonable expenses, including attorney's fees and expert witness fees, necessary to obtain such information.

9. Information and Notices. Unless otherwise expressly provided in this Agreement, all notices required or permitted hereunder shall be in writing and deemed sufficiently given for all purposes hereof if (i) delivered in person, by courier (*e.g.* by Federal Express) or by registered or certified United States Postal Service to the Party to be notified, with receipt obtained. Each notice shall be deemed effective on receipt by the addressee.

Notices to the MISD shall be addressed to its Authorized Representative as follows:

Dr. Robert Sormani, Superintendent
MANOR INDEPENDENT SCHOOL DISTRICT
10335 HWY 290 E
Manor, TX 78653

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Robert.sormani@manorisd.net

or at such other address or to the attention of such other person as the District may designate by written notice to the Operator.

Notices to the Operator shall be addressed to:

ULTRA CLEAN TECHNOLOGY SYSTEMS AND SERVICE, INC.

[Notice Address]

(Optional) With Copies to:

[Notice Address]

or at such other address or to such other facsimile number and/or electronic mail transmission and to the attention of such other person as the Operator may designate by written notice to the District.

10. Effective Date, Termination of Agreement. This Agreement shall become effective on the date of the last signature below.

11. Amendments to Agreement; Waivers. This Agreement may not be modified or amended except by an instrument or instruments in writing signed by all of the Parties. Waiver of any term, condition or provision of this Agreement by any Party shall only be effective if in writing and shall not be construed as a waiver of any subsequent breach of, or failure to comply with, the same term, condition or provision, or a waiver of any other term, condition or provision of this Agreement.

12. Assignment. Neither party may assign this Agreement without the express written consent of the other party.

13. Parties relating to the subject matter hereof. All prior negotiations, discussions, correspondence, and preliminary understandings between the Parties and others relating hereto are superseded by this Agreement.

14. Governing Law. This Agreement and the transactions contemplated hereby shall be governed by and interpreted in accordance with the laws of the State of Texas without giving effect to principles thereof relating to conflicts of law or rules that would direct the application of the laws of another jurisdiction. Venue in any legal proceeding shall be in Travis County, Texas.

15. Authority to Execute Agreement. Each of the Parties represents and warrants that its undersigned representative has been expressly authorized to execute this Agreement for and on

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behalf of such Party.

16. Severability. If any term, provision or condition of this Agreement, or any application thereof, is held invalid, illegal or unenforceable in any respect under any Law (as hereinafter defined), this Agreement shall be reformed to the extent necessary to conform, in each case consistent with the intention of the Parties, to such Law, and to the extent such term, provision or condition cannot be so reformed, then such term, provision or condition (or such invalid, illegal or unenforceable application thereof) shall be deemed deleted from (or prohibited under) this Agreement, as the case may be, and the validity, legality and enforceability of the remaining terms, provisions and conditions contained herein (and any other application such term, provision or condition) shall not in any way be affected or impaired thereby. Upon such determination that any term or other provision is invalid, illegal or incapable of being enforced, the Parties shall negotiate in good faith to modify this Agreement in an acceptable manner so as to the effect of the original intent of the Parties and as closely as possible to the end that the transactions contemplated hereby are fulfilled to the extent possible. As used in this Section the term “Law” shall mean any applicable statute, law (including common law), ordinance, regulation, rule, ruling, order, writ, injunction, decree or other official act of or by any federal, state or local government, governmental department, commission, board, bureau, agency, regulatory authority, instrumentality, or judicial or administrative body having jurisdiction over the matter or matters in question.

17. Payment of Expenses. Except as otherwise expressly provided in this Agreement, or as covered by the application fee, each of the Parties shall pay its own costs and expenses relating to this Agreement, including, but not limited to, its costs and expenses of the negotiations leading up to this Agreement and of its performance and compliance with this Agreement.

18. Interpretation. When a reference is made in this Agreement to a Section, Article or Exhibit, such reference shall be to a Section or Article of, or Exhibit to, this Agreement unless otherwise indicated. The headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement. The words “include,” “includes” and “including” when used in this Agreement shall be deemed in such case to be followed by the phrase “but not limited to” words used in this Agreement, regardless of the number or gender specifically used, shall be deemed and construed to include any other number, singular or plural, and any other gender, masculine, feminine or neuter, as the context shall require. This Agreement is the joint product of the Parties and each provision of this Agreement has been subject to the mutual consultation, negotiation and agreement of each Party and shall not be construed for or against any Party.

IN WITNESS WHEREOF, this Agreement has been approved by the Board of Trustees of Manor Independent School District on the day of December, 2025, and executed by the

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Parties in multiple originals.

**ULTRA CLEAN TECHNOLOGY SYSTEMS MANOR INDEPENDENT SCHOOL DISTRICT
AND SERVICE, INC.**

By: _____
Management Representative

By: _____

President
Board of Trustees

ATTEST:

Secretary
Board of Trustees

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EXHIBIT A

Proposed Foreign Trade Zone Subzone Site Map

Site 1: 8500 E Parmer Lane, Building #2 Manor, Texas 78656, Travis County

[Map needed]

EXHIBIT B

Non-Opposition Letter

(Draft Letter follows)

MISD Letterhead

December __, 2025

Elizabeth Whiteman
Executive Secretary
Foreign-Trade Zones Board
U.S. Department of Commerce
1401 Constitution Ave., NW., Room 21013
Washington, DC 20230

Re: Ultra Clean Technology Systems and Service, Inc. Application for a Foreign-Trade Subzone
Usage- Site Designation

Dear Ms. Whiteman:

We are writing regarding Foreign Trade Zone of Central Texas, Inc., Grantee of Foreign-Trade Zone No. 183, sponsorship of Ultra Clean Technology Systems and Service, Inc., Inc.'s application to designate the following area within the Manor Independent School District:

Site 1:

- 8500 E Parmer Lane, Building #2 Manor, Texas 78656, Travis County

We believe that such designation, if approved, will have a positive impact on the local economy. We understand that imported inventory and inventory held for export in an activated area will be exempt from ad valorem tax, and we have no objection to foreign trade zone designation at the site.

We also understand that this letter will be included as part of the Application, and as such, we respectfully request the Foreign-Trade Zones Board's favorable consideration of said Application.

Sincerely,

Ana Cortez
Board President
Manor ISD Board of Trustees

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