EXHIBIT B

INDUSTRIAL LAND ASKING PRICE COMPARISON

Municipally Owned Land Asking Price Comparison

| | | Regional | | | |
|--------------|-----------------|------------|------------------|-----------|--|
| Municipality | Ask Price/Acre | Stormwater | Concrete Streets | Utilities | Incentives |
| | | | | | Project reinvestment upon certificate of |
| Appleton | \$40,000-45,000 | Y | Y | Y | occupancy |
| Neenah | \$35,000 | Y | Y | Y | TIF/Land grant |
| Kaukauna | \$38,000 | Y | Ŷ | Y | Redevelopment Authority loans |

Privately Owned Land Asking Price Comparison (Over 10 acres, per CoStar listings)

| | | Largest Contiguous Lot | | |
|----------------------------------|----------------|---------------------------|-----------------|--|
| Municipality of Private Property | Ask Price/Acre | (In Acres) | Location | Notes |
| Kaukauna (Town of) | \$33,269 | 26.30 | N2380 Bodde Rd. | Not served by Mun. Utilities |
| Neenah | \$18,900 | 100.00 | 2689 Cty II | Possible commercial/industrial/multifamily/residential |
| Little Chute | \$55,000 | 19.48 | Evergreen Dr. | Possible Office/I-41 exposure |
| Greenville | \$65,434 | 12.99 | W6369 Levi Dr. | Air North Business Park |
| Greenville | \$50,000 | 16.00 | Mayflower & GV | Possible commercial/industrial/multifamily/residential |

Sources:

Seller Contact CoStar WI Dept. of Revenue