

HUSCH BLACKWELL

511 North Broadway, Suite 1100
Milwaukee, WI 53202
Phone: 414-273-2100
Fax: 414-223-5000

April 14, 2023

City of La Crosse
400 La Crosse Street
La Crosse, WI 54601

BMO Harris Bank
2423 Rivers Edge Drive, Suite #1
Altoona, WI 54720

BMO Harris Bank, as Trustee
2423 Rivers Edge Drive, Suite #1
Altoona, WI 54720

Amendment to
\$6,660,000
City of La Crosse, Wisconsin
Industrial Development Revenue Bonds, Series 2017
(DuraTech Industries, Inc. Project)
(\$4,422,832.30 aggregate principal amount outstanding on April 14, 2023)

We have acted as bond counsel in connection with the issuance by the City of La Crosse, Wisconsin (the “Issuer”) of its \$6,660,000 City of La Crosse, Wisconsin Industrial Development Revenue Bonds, Series 2017 (DuraTech Industries, Inc. Project) (the “Bonds”) originally issued on April 7, 2017 and amended and reissued on September 18, 2017. The Bonds were issued pursuant to Section 66.1103 of the Wisconsin Statutes and under a Bond Agreement dated as of April 1, 2017 and amended on September 18, 2017 (the “Bond Agreement”), as further amended pursuant to a Second Amendment to Bond Agreement dated April 14, 2023 with an effective date of April 15, 2023 (the “Amendment”), among the Issuer, Commercial Properties Partners, LLC, a Wisconsin limited liability company (“CPP”), DuraTech Industries, Inc., a Wisconsin corporation (“DuraTech”) and collectively with CPP, the “Borrower”), BMO Harris Bank, N.A., as original purchaser (the “Original Purchaser”), and BMO Harris Bank, N.A., as trustee (the “Trustee”). Capitalized terms not otherwise defined herein shall have the meanings set forth in the Bond Agreement.

The Borrower and the Original Purchaser desire to amend the Bond Agreement pursuant to Amendment among the Issuer, the Borrower, the Original Purchaser, and the Trustee, to amend certain provisions relating to the Bonds, including amendment of the interest rate on the Bonds (the “Modification”).

For purposes of this opinion letter, we are assuming compliance by the Borrower with the original Borrower’s Tax Matters Closing Certificate dated April 17, 2017 and September 18, 2017 (collectively, the “Tax Certificate”) to the date hereof. We have examined: (i) executed counterparts of the Amendment and (ii) such other papers and documents as we have considered necessary and appropriate to render this opinion letter.

Based upon the foregoing, we are of the opinion that, under existing law (a) the Modification is permitted under the Bond Agreement, (b) as of the date hereof the interest on the Bonds is excludable for federal income tax purposes from the gross income of the owners of the Bonds, and (c) the Modification was duly authorized, executed and delivered by the Issuer under state law. Except as provided in the preceding sentence, we express no opinion regarding any federal tax consequences arising with respect to the Bonds.

This opinion letter relates only to the Modification. Except as specifically provided above, we have not addressed or undertaken the review of any actions that may have been taken or not taken or any events which may have occurred or not occurred since we rendered our original approving opinion relating to, among other things, the Borrower’s continued compliance and representations and covenants in the Tax Certificate, and our opinion above relies solely upon representations of the Borrower with respect thereto. This opinion letter deals only with the specific legal issues that it explicitly addresses, and no opinions may be inferred or implied beyond the matters expressly contained herein.

The opinions expressed herein are based upon those facts and circumstances in existence and laws in effect on the date hereof. We assume no obligation or responsibility to determine or to inform any person whether any actions taken or not taken or events occurring or not occurring or any matters coming to our attention after the date hereof may adversely affect the validity or enforceability of, or the tax status of interest on, the Bonds. This opinion letter is rendered as of the date hereof and we assume no obligation to update or supplement this letter to reflect any facts or circumstances that may subsequently come to our attention or any changes in law that may hereafter occur.

Very truly yours,

HUSCH BLACKWELL LLP

A handwritten signature in blue ink that reads "Husch Blackwell LLP". The signature is written in a cursive, flowing style.