FORMAL COMMENT — DOCKET OFCCP-2025-0100 | OMB 1250-0004 | COMMENT 12 OF 13

DOE / NATURAL GAS / AI ENERGY — TOP 50 USC TITLE 42 RULES

DOE Energy Tax Write-Offs, Natural Gas AI Infrastructure, Title 42 Reform — Demand for VEVRAA Burden Offset Through Energy Incentives + Defense Tech Energy Security

VEVRAA Recordkeeping | 38 U.S.C. §4212 | Due: MARCH 9, 2026 | regulations.gov

⚠ URGENT — COMMENT DEADLINE: MARCH 9, 2026 ⚠

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Filer	James Hunter Poole, Executive Chairman & CEO — Obelisk Tech Systems Inc.
CAGE / UEI	9S0L8	U34MSJ6A6413	Thomasville, Thomas County, Georgia (Rural, ~23% poverty, ~14% BA attainment)
Contracts	Navy · Army · SOCOM · AFSOC — Cybersecurity, AI, Quantum Comms, Encrypted Comms, Submarine/Aerial Drone Systems
Standing	ETAAC Nominee | DARPA SBIR HR0011SB20254-12 | 14-Patent Portfolio | DTIC AD1348980 | NIST 800-171 | ITAR DS-2032 | BIS SNAP-R S745686 | FinCEN MSB | DOE Energy-AI Nexus
Entity	Delaware Corporation — Defense Technology | CAGE 9S0L8 | SAM.gov Active | SBIR Applicant

I. THE ENERGY-DEFENSE TECHNOLOGY NEXUS

This Comment 12 of 13 introduces two additional categories not addressed in OFCCP's VEVRAA information collection framework but directly relevant to the burden imposed on rural defense technology contractors: (1) the Department of Energy tax write-off and incentive framework for natural gas-powered AI infrastructure under the Energy Policy Act (42 U.S.C. Title 42); and (2) the relationship between energy infrastructure burden and federal contractor compliance burden. For Obelisk — a rural defense technology company operating AI computation, quantum communications, and cybersecurity infrastructure — energy costs represent a second category of federally-imposed burden that compounds VEVRAA's compliance burden. Both must be addressed.

Obelisk formally requests that OFCCP forward this comment to the Department of Energy, the Joint Committee on Taxation, and the White House National Energy Council, as the VEVRAA burden on rural defense technology contractors cannot be evaluated in isolation from the energy costs those contractors face in operating AI and defense computation infrastructure in rural areas without access to efficient grid power.

II. TOP 25 OF 50 DOE / TITLE 42 NATURAL GAS / AI ENERGY RULES — DEMANDED CHANGES

The following table identifies the top 25 (of 50 demanded) regulatory and legislative changes to the DOE/Title 42 framework most directly relevant to Obelisk's rural defense technology AI and natural gas energy infrastructure. The full Top 50 list is available upon request.

Rank	42 U.S.C. / IRC Ref.	Title	Change Demanded	Action Type	Priority	Relevance
#1	**42 U.S.C. §16515**	**DOE Loan Guarantee for AI/Defense Data Centers**	**Extend DOE Title 17 loan guarantees to AI computation infrastructure used in national security applications. Rural zones get 2% rate reduction.**	**NEW Regulation**	**CRITICAL**	**Obelisk Direct**

#2	**42 U.S.C. §13317**	**Natural Gas for AI Inference — Expensing**	**Allow immediate 100% expensing of natural gas-powered generation assets supporting AI model inference in rural defense tech zones under DOE's energy efficiency framework.**	**Regulation/Tax**	**CRITICAL**	**Obelisk Direct**
#3	42 U.S.C. §7142c	DOE Lab Partnership — Rural Defense Tech	Priority access to DOE national laboratory resources (ORNL, Sandia, NREL) for rural SBIR-awardee defense tech companies developing AI and quantum systems.	Program	HIGH	SBIR-Adjacent
#4	**26 U.S.C. §48 / 42 U.S.C.**	**Natural Gas Backup Power Credit for AI Infrastructure**	**30% ITC for natural gas backup generation supporting AI computation, cybersecurity data centers, and quantum computing hardware in rural zones.**	**Tax Credit**	**CRITICAL**	**Obelisk Direct**
#5	42 U.S.C. §16512	DOE Innovative Energy Tech — AI Hardware	Extend DOE innovative technology loan guarantees to quantum computing hardware, zero-trust security appliances, and AI inference hardware for national security.	NEW Rule	HIGH	Strategic
#6	42 U.S.C. §13201	Natural Gas Vehicle / Turbine Parallel	Create natural gas stationary turbine energy credit for rural defense tech power infrastructure, parallel to the NGV credit structure under 42 U.S.C. §13201.	Tax/Regulation	HIGH	Rural Power
#7	**42 U.S.C. §7321**	**Petroleum Reserve Parallel — Digital Reserve**	**DOE to establish a National Digital Infrastructure Reserve program for defense-critical AI computation capacity, analogous to the Strategic Petroleum Reserve.**	**NEW Program**	**CRITICAL**	**National Security**
#8	26 U.S.C. §179D / 42 U.S.C.	Energy-Efficient AI Data Center Deduction	Extend §179D commercial building energy efficiency deduction to AI data centers and quantum computing facilities meeting DOE efficiency standards.	Tax Deduction	HIGH	Infrastructure
#9	42 U.S.C. §16271	Nuclear-Powered AI Computation Facility Credit	DOE advanced nuclear reactor program to include small modular reactors powering AI defense computation facilities. Rural zones: 40% credit.	Program/Credit	MEDIUM	Long-Term

#10	42 U.S.C. §13502	Natural Gas Fuel Cell Credit for Rural AI	Extend DOE fuel cell demonstration program to natural gas fuel cells powering rural defense technology AI computation infrastructure.	Program	HIGH	Rural Energy
#11	42 U.S.C. §6321	State Energy Program — Defense Tech Alignment	Require State Energy Program allocations to include rural defense technology energy infrastructure as qualifying investment category.	Program	MEDIUM	Rural
#12	42 U.S.C. §16532	Deuterium / Tritium — Quantum Computing Energy	DOE isotope program to include production of materials for quantum computing hardware as a national energy security priority.	Program	MEDIUM	Quantum
#13	26 U.S.C. §25C / 42 U.S.C.	AI Server Efficiency Credit — Commercial Parallel	Extend residential energy efficiency credit structure to commercial AI server efficiency upgrades at rural defense tech facilities.	Tax Credit	HIGH	Energy-AI
#14	42 U.S.C. §16537	Natural Gas Microgrids — Rural Defense Tech	DOE to authorize and fund natural gas microgrid installations at rural defense technology facilities as energy resilience infrastructure.	Program	HIGH	Rural Security
#15	42 U.S.C. §13384	Clean Coal → Clean Natural Gas Credit Expansion	Redirect expired clean coal credit structure to include clean natural gas facilities powering AI and defense computation in rural zones.	Credit Reform	MEDIUM	Energy
#16	42 U.S.C. §7375	Petroleum Overcharge → AI Infrastructure Fund	Establish DOE AI Defense Infrastructure Fund from unclaimed petroleum overcharge funds, prioritizing rural defense tech energy buildout.	Program/Fund	HIGH	Funding
#17	42 U.S.C. §6374	Alternative Fuel — Natural Gas Defense Vehicles	Extend natural gas vehicle credit to defense technology field vehicles, drone ground support equipment, and submarine support vessels.	Credit	MEDIUM	Defense
#18	**42 U.S.C. §16455**	**Transmission Infrastructure — Rural AI Corridors**	**DOE to designate rural defense technology corridors (including Thomas County, GA) as National Interest Electric Transmission Corridors for AI infrastructure.**	**Designation**	**CRITICAL**	**Obelisk Direct**

#19	26 U.S.C. §45Q / 42 U.S.C.	Carbon Capture Parallel — AI Efficiency Credit	Per-unit AI computation efficiency credit modeled on §45Q structure: credit per MWh of AI inference performed below DOE efficiency threshold.	NEW Credit	HIGH	AI-Energy
#20	42 U.S.C. §16191	Federal Building Energy — Defense Tech Lab Parallel	Extend DOE federal building energy efficiency program requirements to defense technology contractor facilities receiving DOE or DOD funding.	Program	MEDIUM	Efficiency
#21	42 U.S.C. §7384	Energy Employees — Defense Tech Parallel	Extend energy employee occupational illness compensation parallel to cybersecurity and AI specialist exposure in defense technology environments.	Program	MEDIUM	Workforce
#22	42 U.S.C. §13317	Natural Gas Lease Royalty — Defense AI Offset	DOE to allow natural gas royalty payments from federal leases to offset energy costs for rural defense technology AI facilities.	Regulation	HIGH	Rural
#23	**26 U.S.C. §48C / 42 U.S.C.**	**Advanced Energy Mfg — Cyber Hardware Expansion**	**Expand DOE §48C advanced energy manufacturing credit allocation to cybersecurity hardware, quantum equipment, and AI inference chips.**	**Credit Expansion**	**CRITICAL**	**Obelisk Direct**
#24	42 U.S.C. §16514	DOE Carbon-Free Power — AI Defense Nexus	Require DOE carbon-free power program to include rural defense technology AI facilities as priority beneficiaries.	Program	HIGH	Energy-AI
#25	**42 U.S.C. §7321 / §13317**	**Dual-Use Natural Gas / Defense Energy Reserve**	**DOE to authorize dual-use natural gas reserves supporting both civilian rural energy and defense technology facility power backup.**	**New Authority**	**CRITICAL**	**National Security**

III. NATURAL GAS EXPENSING — THE CORE DEMAND

The single most impactful DOE/Title 42 change for Obelisk and similarly situated rural defense technology AI companies is immediate 100% expensing of natural gas-powered generation assets supporting AI model inference and cybersecurity computation. Rural zones like Thomas County, Georgia lack reliable grid power at the capacity required for AI inference workloads, quantum computing hardware, and encrypted communications infrastructure. Natural gas-powered generation is the only practically available resilient power source for rural defense technology facilities.

Under current law, natural gas generation equipment is depreciated over 20 years under MACRS. For a rural defense technology startup investing $500,000 in natural gas backup generation to support DARPA-funded AI research, the 20-year depreciation schedule means the investment generates approximately $25,000 in annual tax benefit — far below the investment's annual contribution to national security AI capability. Obelisk demands: (1) immediate 100% expensing for natural gas generation assets supporting AI and defense computation in rural

census tracts; (2) a 30% ITC for natural gas backup power at rural defense tech facilities; and (3) DOE designation of rural defense technology corridors as priority recipients of natural gas microgrid infrastructure investment.

IV. CONNECTION TO VEVRAA BURDEN

The VEVRAA compliance burden and the energy infrastructure burden are not separate issues for rural defense technology contractors — they are additive burdens on the same limited resource pool. A company that spends $28,300–$62,500 per year on VEVRAA compliance and $50,000–$200,000 per year on energy infrastructure costs to power its AI/defense computation facilities is spending a combined $78,300–$262,500 per year on regulatory and infrastructure compliance for a $1.5M SBIR contract. This combined burden — 5.2%–17.5% of contract value — is an existential constraint on rural defense technology development. OFCCP cannot evaluate VEVRAA's burden in isolation from this context.

Respectfully submitted,

James Hunter Poole

Executive Chairman & CEO | Obelisk Tech Systems Inc.

CAGE: 9S0L8 | UEI: U34MSJ6A6413 | Thomasville, Georgia

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