

#### NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

1 WEST STREET
4TH FLOOR
MINEOLA, NY 11501
TELEPHONE (516) 571-1945 FAX (516) 571-1076
www.nassauida.org

June 1, 2020

<u>Via Certified Mail</u> <u>Return Receipt Requested:</u>

Office of the Nassau County Tax Assessor County of Nassau 240 Old Country Road Mineola, New York 11501

Re: 5 Freer Street

Hempstead, Village of Lynbrook, Nassau County, New York

Section: 42; Block: 142; Lots: 51-68

#### Ladies and Gentlemen:

On June 1, 2020, the Nassau County Industrial Development Agency (the "Agency") leased the above-captioned realty, which is further described in <a href="Exhibit A">Exhibit A</a> attached hereto, pursuant to (i) the provisions of the New York State Industrial Development Agency Act (constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, Chapter 1030 of the 1969 Laws of New York), as amended, and Chapter 674 of the 1975 Laws of New York, as amended (collectively, the "Act"), and (ii) a Company Lease Agreement, dated as of June 1, 2020 (the "Company Lease"), The Cornerstone Yorkshire LLC (the "Company"), as lessor, and the Agency, as lessee, a memorandum of which is to be recorded on or about the date hereof in the Office of the County Clerk of Nassau County, New York (the "Clerk's Office"). A copy of the Company Lease is attached hereto as Exhibit B.

Under the Act, the Agency is regarded as performing a governmental function in the exercise of the powers conferred by the Act and "shall be required to pay no taxes or assessments upon any of the property acquired by it or under its jurisdiction or control or supervision or upon its activities."

However, the Company is required to make payments in lieu of such taxes and assessments in the manner and amounts set forth in the Payment in Lieu of Taxes Agreement, dated as of June 1, 2020 (the "PILOT Agreement"), between the Agency and the Company, a copy of which is attached hereto as <a href="Exhibit C">Exhibit C</a> together with the required Application for Real Property Exemption.

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### [Signature Page to RP-412-a Letter]

Thank you for your attention to this matter.

Very truly yours,

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

By \_\_\_\_\_\_

Chief Executive Officer/Executive Director

cc: Maureen O'Connell Nassau County Clerk 240 Old Country Road Mineola, New York 11501

> Jared A. Kasschau, Esq. Nassau County Attorney One West Street Mineola, New York 11501

County Executive Laura Curran County of Nassau 1550 Franklin Avenue Mineola, New York 11501

Supervisor Donald X. Calvin, Jr. Town of Hempstead One Washington Street Hempstead, NY 11550

Mayor Alan C. Beach The Incorporated Village of Lynbrook One Columbus Drive Lynbrook, NY 11563

Superintendent Dr. Melissa Burak Lynbrook Union Free School District 111 Atlantic Avenue Lynbrook, New York 11563

#### EXHIBIT A

#### Realty

ALL that certain plot, piece or parcel of land, situate, lying and being in the Incorporated Village of Lynbrook, Trown of Hempstead, County of Nassau and State of New York, known and designated as and by the Lots numbered 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67 and 68 on a certain map entitled, "Map of Moana Park, Lynbrook, Nassau County, N.Y., Van Der Werken & Kuehnle," June 14, 1926, C.E. & S., entirely in the Village of Lynbrook and filled in the Office of the Clerk of the County of Nassau on June 28, 1926 as Map Number 357, Case Number 2371, which said Lots when taken together are bounded and described as follows:

BEGINNING at the corner formed by the intersection of the Southerly side of Roxy Place with the Easterly side of Freer Street;

RUNNING THENCE South 57 degrees 30 minutes 30 seconds East, actual (South 57 degrees 31 minutes East, map) along the Southerly side of Roxy Place, 160.00 feet;

THENCE South 32 degrees 29 minutes 30 seconds West, actual (South 32 degrees 29 minutes West, map), 100.00 feet;

THENCE South 57 degrees 30 minutes 30 seconds East, 38.35 feet, actual (South 57 degrees 31 minutes East, 39.30 feet, map);

THENCE South 49 degrees 15 minutes 39 seconds West, 148.48 feet, actual (South 49 degrees 14 minutes West, 148.23 feet, map) to the Northerly side of Scranton Avenue;

THENCE North 57 degrees 30 minutes 30 seconds West, 155.51 feet, actual (North 57 degrees 31 minutes West, 156.0 feet, map) along the Northerly side of Scranton Avenue to the corner formed by the intersection of the Northerly side of Scranton Avenue with the Easterly side of Freer Street;

THENCE North 32 degrees 29 minutes 30 seconds East, 242.17 feet, actual (North 32 degrees 29 minutes East, 242.04 feet, map) along the Easterly side of Freer Street, to the point or place of BEGINNING.

FOR INFORMATION ONLY: SECTION 42, BLOCK 142, LOTS 51 THROUGH 68.

# EXHIBIT B

Company Lease Agreement

See Attached

# THE CORNERSTONE YORKSHIRE LLC, as Lessor

#### **AND**

# NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY, as Lessee

### COMPANY LEASE AGREEMENT

# DATED AS OF JUNE 1, 2020

ADDRESS:

5 Freer Street

TOWN:

Town of Hempstead

VILLAGE:

Lynbrook

COUNTY: STATE:

Nassau New York

SECTION: BLOCK:

42 142

LOT:

51-68

#### **COMPANY LEASE AGREEMENT**

THIS COMPANY LEASE AGREEMENT dated as of June 1, 2020 (this "Company Lease"), by and between THE CORNERSTONE YORKSHIRE LLC, a limited liability company organized and existing under the laws of the State of Delaware and authorized to do business in the State of New York, having an office at 141 Merritts Road, Second Floor, Farmingdale, NY 11735 (the "Company"), and NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY, a corporate governmental agency constituting a body corporate and politic and a public benefit corporation of the State of New York, duly organized and existing under the laws of the State of New York, having an office at One West Street, Mineola, NY 11501 (the "Agency") (capitalized terms used in this Company Lease and not defined herein shall have the respective meanings assigned to such terms in the Sublease Agreement (as defined below)).

#### WITNESSETH:

WHEREAS, the Agency is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 674 of the 1975 Laws of New York, as amended, constituting Section 922 of said General Municipal Law (said Chapter and the Enabling Act, as in effect as of the date of this Company Lease, being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of industrial, manufacturing, warehousing, commercial, research and recreation facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act), or to cause said projects to be acquired, constructed, reconstructed and installed and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, the Company on behalf of itself and entities formed or to be formed on its behalf (together with the Company, the "Applicant"), has presented an application for financial assistance (the "Application") to the Agency, which Application requests that the Agency consider undertaking a project (the "Project") consisting of the following: (A)(1) the acquisition of an interest in an approximately 1.09 acre parcel of land located at 5 Freer Street, Village of Lynbrook, Town of Hempstead, Nassau County, New York (Section: 42; Block: 142; Lot: 51-68) (the "Land"), (2) the construction of an approximately 97,482 square foot building (collectively, the "Building") on the Land, together with related improvements to the Land, including surface parking spaces and (3) the acquisition of certain furniture, fixtures, machinery and equipment (the "Equipment") necessary for the completion thereof (collectively, the "Project Facility"), all of the foregoing for use by the

Applicant as a multi-family transit-oriented-development facility consisting of approximately eighty (80) residential rental apartment units, including (8) affordable residential rental apartments; (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the General Municipal Law) with respect to the foregoing in the form of potential exemptions or partial exemptions from real property taxes, mortgage recording taxes and sales and use taxes (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase), license or sale of the Project Facility to the Applicant or such other entity as may be designated by the Applicant and agreed upon by the Agency; and

WHEREAS, by resolution adopted by the members of the Agency on November 21, 2019 (the "Preliminary Inducement Resolution"), the Agency, following a review of the Application, determined to take preliminary action toward the acquisition and straight leasing of the Project for the Company and made a determination to proceed with the Project; and

WHEREAS, the Executive Director of the Agency (A) caused notice of a public hearing of the Agency pursuant to Section 859-a of the Act (the "Public Hearing") to hear all persons interested in the Project and the Additional Financial Assistance contemplated by the Agency with respect to the Project, to be mailed on February 10, 2020 to the chief executive officer of Nassau County, New York and of each other affected tax jurisdiction within which the Project Facility is or is to be located; (B) caused notice of the Public Hearing to be published on February 10, 2020 in the Nassau edition of *Newsday*, a newspaper of general circulation available to residents of the County of Nassau, New York; (C) caused the Public Hearing to be conducted on February 24, 2020, at 11:00 a.m., local time, at Village Hall, One Columbus Drive, Incorporated Village of Lynbrook, Town of Hempstead, Nassau County, New York; and (D) caused a report of the Public Hearing (the "Report") to be prepared which fairly summarizes the views presented at the Public Hearing and distributed the Report to the members of the Agency; and

WHEREAS, in accordance with Section 874(4) of the Act, (A) the Executive Director of the Agency caused notice of a meeting of the Agency (the "IDA Meeting") with respect to the proposed deviation from the Agency's uniform tax exemption policy and guidelines to be mailed on February 10, 2020 to the chief executive officer of each affected tax jurisdiction; and (B) the members of the Agency conducted the IDA Meeting on February 27, 2020 and reviewed any written comments or correspondence regarding the proposed deviation from the Agency's uniform tax exemption policy and approved the proposed deviation; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended (the "SEQR Act"), and the regulations adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (the "Regulations," and collectively with the SEQR Act, "SEQRA"), the appropriate personnel of the Agency reviewed the environmental assessment form and other materials submitted by the Company and made any necessary comments to the members of the Agency, and by resolution of the members of the Agency adopted on February 27, 2020, the Agency decided to conduct an

uncoordinated review of the Project and determined that the Project will not have a significant adverse environmental impact and that an environmental impact statement will not be prepared; and

WHEREAS, by resolution adopted by the members of the Agency on February 27, 2020 (the "Authorizing Resolution"), the Agency, following a review of the Report, determined to proceed with the Project, to grant the Financial Assistance and to enter into the "straight lease transaction" (as such quoted term is defined in the Act) contemplated by this Lease and the other Transaction Documents (as defined in the Sublease Agreement); and

WHEREAS, the Company, which holds fee title the Land, which is more particularly described in Exhibit A attached hereto, and the improvements thereon (collectively, the "Real Property") desires to sublease the Real Property, all pursuant to the terms and conditions set forth in the Sublease Agreement to be executed and delivered immediately following the execution and delivery of this Lease, by the Company and dated as of the date hereof (as amended, modified, supplemented or restated from time to time, the "Sublease Agreement"); and

WHEREAS, the Agency proposes to appoint the Company as agent of the Agency to undertake the acquisition, construction, renovation, installation and equipping of the Project Facility and to sublease the Project Facility to the Company, and the Company desires to act as agent of the Agency to undertake the acquisition, construction, renovation, installation and equipping of the Project Facility and to sublease the Project Facility from the Agency, all pursuant to the terms and conditions set forth in a certain a uniform project agreement of even date herewith (the "Uniform Project Agreement") between the Company and the Agency and the Lease and in the other Transaction Documents; and

WHEREAS, the acquisition of an interest in the Project Facility, the straight lease of the Project Facility and the granting of the Financial Assistance by the Agency to the Company are for proper purposes, including, without limitation, the advancement of the job opportunities, health, general prosperity and economic welfare of the inhabitants of the State and the prevention of unemployment and economic deterioration; and

WHEREAS, the granting of the Financial Assistance by the Agency to the Company has been determined by the Agency to be necessary to induce the Company to proceed with the Project;

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and representations hereinafter contained, the Company and the Agency hereby agree as follows:

#### ARTICLE I

The Company does hereby lease to the Agency, and the Agency hereby leases from the Company, the Real Property, for the term herein provided and for use as provided in the Lease. It

is the intention of the Company and the Agency that a leasehold estate and interest in and to any improvements hereafter constructed on the Land shall vest in the Agency as and when the same are constructed or installed. Accordingly, the Company and the Agency agree that the Agency shall hold a leasehold estate and interest in and to all improvements hereafter constructed or installed by the Company on the Land; provided, however, that nothing herein shall be construed as an authorization to construct any such improvements except in compliance with the Sublease Agreement. The Company and Agency agree that while this Company Lease and the Lease remain in full force and effect, there shall be no merger of the Company's fee estate in the Land and the Improvements and the Company's subleasehold estate in the Land and Improvements.

#### **ARTICLE II**

The term of this Company Lease shall commence on the Closing Date and expire on the earlier to occur of (i) December 31, 2041 ("Stated Expiration Date"), or (ii) any earlier date the Sublease Agreement shall terminate pursuant to Article X or Article XI of the Sublease Agreement; subject to the provisions of Article X and Article XI of the Sublease Agreement.

#### **ARTICLE III**

The sole rent hereunder shall be the single sum of one dollar (\$1), receipt of which is hereby acknowledged by the Company.

#### **ARTICLE IV**

The Company hereby delivers possession of the Project Facility to the Agency.

#### ARTICLE V

The Company represents and warrants that the execution and delivery by the Company of this Company Lease and the performance by the Company of its obligations under this Company Lease and the consummation of the transactions herein contemplated will not (1) conflict with or result in a breach of any of the terms, conditions or provisions of the Company's articles of organization or operating agreement or of any of the terms, conditions or provisions of any covenant, restriction, order, judgment, agreement, document or instrument to which the Company is a party or by which the Company or any of its Property is bound, or constitute a default by the Company under any of the foregoing, or result in the creation or imposition of any Lien of any nature upon the Project Facility under the terms of any of the foregoing, other than Permitted Encumbrances, (2) conflict with or result in a violation of Applicable Laws, (3) require consent or approval (which has not been heretofore received and provided to the Agency) under any agreement or instrument to which the Company is a party or by which the Company or any of its Property may be bound or affected, or (4) require consent or approval (which has not been heretofore obtained and provided to

the Agency) under or conflict with or violate any existing law, rule, regulation, judgment, order, writ, injunction or decree of any Governmental Authority having jurisdiction over the Company or any of the Property of the Company. The Company represents and warrants that it has full right and lawful authority to enter into this Company Lease for the full term hereof. The Company covenants and agrees that, so long as the Lease shall be in full force and effect, the Agency shall have, hold and enjoy a valid leasehold estate in the Project Facility during the term hereof, and the Company shall from time to time take all necessary action to that end.

#### ARTICLE VI

Neither the Agency nor the Company shall assign or transfer this Company Lease, nor lease or sublease the whole or any part of the Project Facility, nor subject this Company Lease to any lien, claim, mortgage or encumbrance (other than Permitted Encumbrances), in any manner, nor sell, assign, convey or otherwise dispose of any of the Project Facility or any part thereof, during the term of this Company Lease, in any manner, to any Person without the Agency's prior written consent, except that (i) the Agency will sublease the Project Facility to the Company pursuant to the Lease, (ii) the Company may sub-sublease portions of the Project Facility in accordance with Section 9.3 of the Sublease Agreement, and (iii) the Company may effect releases of portions of the Project Facility pursuant to Section 9.3 of the Sublease Agreement. The foregoing provisions shall not apply to the granting of the Bank Mortgage by the Company. This Company Lease shall be subject and subordinate to the lien and the terms and conditions of the Bank Mortgage (including the Lender Mortgage), including all amounts advanced thereunder and all renewals, modifications and replacements thereof, to the same extent that the Lease is subject and subordinate to the Bank Mortgage. This Company Lease is subject and subordinate to the lien of the PILOT Mortgage.

#### ARTICLE VII

Except for the other Transaction Documents, this Company Lease contains the entire agreement between the parties hereto with respect to the subject matter hereof and all prior negotiations and agreements are merged in this Company Lease. This Company Lease may not be changed, modified or discharged in whole or in part and no oral or executory agreement shall be effective to change, modify or discharge in whole or in part this Company Lease or any obligations under this Company Lease, unless such agreement is set forth in a written instrument executed by the Company and the Agency. No consent or approval of the Agency shall be deemed to have been given or to be effective for any purposes unless such consent or approval is set forth in a written instrument executed by the Agency. No consent or approval of the Company shall be deemed to have been given or to be effective for any purposes unless such consent or approval is set forth in a written instrument executed by the Company.

#### **ARTICLE VIII**

All notices, requests, consents, demands and other communications to any party hereunder or any other Person specified herein shall be delivered in accordance with, and shall be deemed delivered as provided in, Section 12.1 of the Lease.

#### ARTICLE IX

This Company Lease shall be governed by, and construed in accordance with, the laws of the State of New York, as the same may from time to time be in effect, without regard to its principles of conflicts of laws.

The terms of this Company Lease are and shall be binding upon and inure to the benefit of the Agency and the Company and their respective successors and permitted assigns.

If any one or more of the provisions of this Company Lease shall be ruled invalid by any court of competent jurisdiction, the invalidity of such provision(s) shall not affect any of the remaining provisions hereof, but this Company Lease shall be construed and enforced as if such illegal or invalid provision had not been contained herein.

#### ARTICLE X

This Company Lease may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

### **ARTICLE XI**

No provision, covenant or agreement contained in this Company Lease or any obligations herein imposed upon the Agency or the breach thereof shall constitute or give rise to or impose upon the Agency a pecuniary liability or a charge upon its general credit. All covenants, stipulations, promises, agreements and obligations of the Agency contained in this Company Lease shall be deemed to be the covenants, stipulations, promises, agreements and obligations of the Agency, and not of any member, director, officer, employee or agent of the Agency in his individual capacity, and no recourse shall be had for the payment of any amounts hereunder against any member, director, officer, employee or agent of the Agency. In addition, in the performance of the agreements of the Agency herein contained, any obligation it may incur shall not subject the Agency to any pecuniary or other liability nor create a debt of the State or the County of Nassau, and neither the State nor the County of Nassau shall be liable on any obligation so incurred, but rather shall constitute limited obligations of the Agency payable solely from the revenues of the Agency derived and to be derived from the lease, sale or other disposition of the Project Facility (except for revenues derived by the Agency with respect to the Unassigned Rights).

#### **ARTICLE XII**

The use of the Project Facility, and all other rights, duties, liabilities and obligations of the Company and the Agency with respect thereto, not fixed in this Company Lease, shall be as set forth in the Lease.

#### ARTICLE XIII

All replacements, repairs, rebuilding or restoration made pursuant to Sections 7.1 or 7.2 of the Lease, whether or not requiring the expenditure of the Company's own money, shall automatically become part of the Project Facility as if the same were specifically described herein and shall be subject to this Company Lease.

#### **ARTICLE XIV**

The date of this Company Lease shall be for reference purposes only and shall not be construed to imply that this Company Lease was executed on the date first above written. This Company Lease was executed and delivered on May 29, 2020.

IN WITNESS WHEREOF, the Company has duly executed and deliver this Company Lease, and the Agency has caused its name to be hereunto subscribed by its duly authorized Chairman, Vice Chairman, Executive Director or Administrative Director, all being done as of the year and day first above written.

# THE CORNERSTONE YORKSHIRE LLC, a Delaware limited liability company

By: TB YORKSHIRE LLC,

a Delaware limited liability company,

its Managing Member

By:

Anthony Bartone

Manager

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

By:

Harry Coghlan

Chief Executive Officer / Executive Director

STATE OF NEW YORK	)
COUNTY OF MASSAY	: ss.:

On the day of May 2020, before me, the undersigned, a notary public in and for said state, personally appeared **Anthony Bartone**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

STATE OF NEW YORK ) : ss.:
COUNTY OF NASSAU )

MICHAEL P. LICITRA
Notary Public, State of New York
No. 01LI4899145
Qualified in Nassau County
Commission Expires June 22, 2023

On the 29th day of May, 2020, before me, the undersigned, a notary public in and for said state, personally appeared **Harry Coghlan**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

John J. Anzalone Notary Public State of New York Suffolk County LIC# 02AN6256008 Comm Exp. March 12, 2024

Notary Public

#### **EXHIBIT A**

#### DESCRIPTION OF THE LAND

ALL that certain plot, piece or parcel of land, situate, lying and being in the Incorporated Village of Lynbrook, Town of Hempstead, County of Nassau and State of New York, known and designated as and by the Lots numbered 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67 and 68 on a certain map entitled, "Map of Moana Park, Lynbrook, Nassau County, N.Y., Van Der Werken & Kuehnle," June 14, 1926, C.E. & S., entirely in the Village of Lynbrook and filled in the Office of the Clerk of the County of Nassau on June 28, 1926 as Map Number 357, Case Number 2371, which said Lots when taken together are bounded and described as follows:

BEGINNING at the corner formed by the intersection of the Southerly side of Roxy Place with the Easterly side of Freer Street;

RUNNING THENCE South 57 degrees 30 minutes 30 seconds East, actual (South 57 degrees 31 minutes East, map) along the Southerly side of Roxy Place, 160.00 feet;

THENCE South 32 degrees 29 minutes 30 seconds West, actual (South 32 degrees 29 minutes West, map), 100.00 feet;

THENCE South 57 degrees 30 minutes 30 seconds East, 38.35 feet, actual (South 57 degrees 31 minutes East, 39.30 feet, map);

THENCE South 49 degrees 15 minutes 39 seconds West, 148.48 feet, actual (South 49 degrees 14 minutes West, 148.23 feet, map) to the Northerly side of Scranton Avenue;

THENCE North 57 degrees 30 minutes 30 seconds West, 155.51 feet, actual (North 57 degrees 31 minutes West, 156.0 feet, map) along the Northerly side of Scranton Avenue to the corner formed by the intersection of the Northerly side of Scranton Avenue with the Easterly side of Freer Street;

THENCE North 32 degrees 29 minutes 30 seconds East, 242.17 feet, actual (North 32 degrees 29 minutes East, 242.04 feet, map) along the Easterly side of Freer Street, to the point or place of BEGINNING.

FOR INFORMATION ONLY: SECTION 42, BLOCK 142, LOTS 51 THROUGH 68.

# **EXHIBIT C**

PILOT Agreement

See Attached

#### PAYMENT IN LIEU OF TAXES AGREEMENT

THIS PAYMENT IN LIEU OF TAXES AGREEMENT (this "Agreement"), made as of June 1, 2020, by and among THE CORNERSTONE YORKSHIRE LLC, a limited liability company organized and existing under the laws of the State of Delaware and authorized to do business in the State of New York, having an office at 141 Merritts Road, Second Floor, Farmingdale, NY 11735 (the "Obligor" or "Company") and the NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY, a corporate governmental agency constituting a body corporate and politic and a public benefit corporation of the State of New York, having an office at One West Street, Mineola, NY 11501 (the "Agency"). Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Lease Agreement (as hereinafter defined).

#### WITNESSETH

WHEREAS, the Agency is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title I of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act"), and Chapter 674 of the 1975 Laws of New York, as amended, constituting Section 922 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of manufacturing, industrial and commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act) or to cause said projects to be acquired, constructed, reconstructed and installed and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, the Obligor on behalf of itself and entities formed or to be formed on its behalf, (together with the Obligor, the "Applicant"), has presented an application for financial assistance (the "Application") to the Agency, which Application requests that the Agency consider undertaking a project (the "Project") consisting of the following: (A)(1) the acquisition of an interest in an approximately 1.09 acre parcel of land located at 5 Freer Street, Village of Lynbrook, Town of Hempstead, Nassau County, New York (Section: 42; Block: 142; Lot: 51-68) (the "Land"), (2) the construction of an approximately 97,482 square foot building (collectively, the "Building") on the Land, together with related improvements to the Land, including surface parking spaces and (3) the acquisition of certain furniture, fixtures, machinery and equipment (the "Equipment") necessary for the completion thereof (collectively, the "Project Facility"), all of the foregoing for use by the Applicant as a multi-family transit-oriented-development facility consisting of approximately eighty (80) residential rental apartment units, including (8) affordable residential rental apartments; (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the General Municipal Law) with respect to the foregoing in the form of potential exemptions or partial exemptions from real property

taxes, mortgage recording taxes and sales and use taxes (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase), license or sale of the Project Facility to the Applicant or such other entity as may be designated by the Applicant and agreed upon by the Agency; and

WHEREAS, the Obligor, which is the fee owner of the Facility, proposed that the Obligor be the sublessee of the Facility and the Agency has approved such proposal; and

WHEREAS, the Agency is or will be the holder of a leasehold interest in the Facility pursuant to a certain Company Lease Agreement of even date herewith (as amended, modified, supplemented or restated from time to time, the "Company Lease"), between the Obligor and the Agency; and

WHEREAS, the Agency proposes to undertake the Project as an authorized project under the Act and to sublease its interest in the Facility to the Obligor pursuant to a Sublease Agreement of even date herewith between the Agency and the Obligor (as amended, modified, supplemented or restated from time to time, the "Lease Agreement"); and

WHEREAS, the payment and performance of the Obligor's obligations under this Agreement shall be secured by a Mortgage and Assignment of Leases and Rents of even date herewith (as amended, modified, supplemented or restated from time to time, the "PILOT Mortgage") from the Obligor and the Agency, as mortgagor, to the County of Nassau (the "PILOT Mortgagee"), its successors and assigns, as mortgagee, pursuant to which the Agency and the Obligor grant a first mortgage lien on the Facility to the PILOT Mortgagee; and

WHEREAS, under the present provisions of the Act and under the present Section 412-a of the Real Property Tax Law of the State of New York (the "RPTL"), the Agency is required to pay no taxes or assessments upon any of the property acquired by it or under its jurisdiction or supervision or under its control;

NOW, THEREFORE, in consideration of the premises and the payments, agreements, and covenants hereinafter contained, the Obligor and the Agency covenant and mutually agree as follows:

### Section 1. <u>Tax-Exempt Status of Facility.</u>

A. <u>Application</u>. The Obligor shall complete, and the Agency shall file, an application for tax exemption pursuant to Section 412-a of the RPTL (the "Application"). The Application shall be filed with the assessor for each of the various taxing entities having jurisdiction over the Facility, including, without limitation, the County of Nassau (the "County") and each city, town, village and school district within which the Facility is located (such taxing entities, and any successors thereto, being hereinafter collectively referred to as the "Taxing Entities" and each individually as a "Taxing Entity"). The Facility shall not be entitled to exempt status on the tax rolls of any Taxing Entity until the beginning of the first fiscal tax year of such Taxing Entity following the first taxable status date of such Taxing Entity occurring subsequent to the last to occur of (i) the Agency becoming the holder of a leasehold interest in the Facility, (ii) the filing by the Agency of the appropriate Application for tax exemption, and

- (iii) the acceptance of such Application by the appropriate tax assessor(s) (such date, the "PILOT Commencement Date").
- (2) The Obligor hereby waives any claim or cause of action against the Agency, and releases the Agency from any liability to the Obligor, arising from any denial of an exemption from real property taxes and assessments, except to the extent that such denial results solely from the willful failure of the Agency, after demand by the Obligor, to file the completed Application for tax exemption as set forth in this Agreement.
- B. Special Assessments. The parties hereto understand that the tax exemption extended to the Agency by Section 874 of the General Municipal Law of the State of New York and Section 412-a of the RPTL may not entitle the Agency to exemption from special assessments and special ad valorem levies. Pursuant to the Lease Agreement and the other Transaction Documents, the Obligor will be required to pay all special assessments and special ad valorem levies levied and/or assessed against or with respect to the Facility, subject to Section 2(B)(3) hereof.
- C. Other Charges. If any taxes, assessments, service charges or other governmental charges become payable by the Obligor or the Agency on the Facility or the rental paid pursuant to the Lease Agreement or the occupancy of or any interest of the Obligor or the Agency in the Facility or any part thereof or any personal property used in connection with the business conducted and located therein, the amount of any such taxes, assessments or charges shall be paid by the Obligor as and when due. Furthermore, water charges, sewer rentals, sewage treatment charges, solid waste charges and any other charges in the nature of utility charges shall be paid as and when due directly by the Obligor and shall not be credited against nor be affected in any manner by any payment in lieu of real property taxes and assessments in any year and shall be computed pursuant to the formula adopted by the relevant Taxing Entity.
- Section 2. <u>Payments.Tax Payments</u>. Prior to the PILOT Commencement Date, the applicable real property taxes and assessments levied and/or assessed against or with respect to the Facility shall be payable in full by the Obligor to the applicable Taxing Entity as if the Agency were not the holder of a leasehold interest in the Facility or otherwise involved in the Project.
- B. <u>PILOT Payments.</u> From the PILOT Commencement Date through and including the last day of the twentieth (20th) fiscal tax year thereafter (such date, the "Abatement Expiration Date" and such period, the "Term"), the Obligor shall make payments in lieu of real property taxes and assessments levied and/or assessed by the Taxing Entities against the Facility as set forth on <u>Schedule B</u> hereto, subject to the provisions of Section 2(B)(3) hereof.

The payments in lieu of real property taxes and assessments levied and/or assessed by the Taxing Entities against the Facility pursuant to clause (1) above are referred to herein as the "PILOT Payments."

(2) From and after the Abatement Expiration Date, and until the Agency's interest in the Facility is conveyed to the Obligor pursuant to the terms of the Lease Agreement and the Facility has been returned to the tax rolls as fully taxable property, the

Obligor shall make PILOT Payments equal to one hundred percent (100%) of the amount of real property taxes and assessments that would have been levied and/or assessed against or with respect to the Facility as if the Facility were owned by the Obligor and the Agency were not otherwise involved in the Project.

"PILOT Obligations" shall mean all amounts required to be paid by the Obligor under this Agreement, including, without limitation, those amounts set forth in Sections 2(A) and 2(B) hereof.

- (3) Any provision of this Agreement to the contrary notwithstanding, the amount of PILOT Payments set forth in Section 2(B)(1) hereof for each fiscal tax year from the PILOT Commencement Date through the Abatement Expiration Date, shall be reduced (but not below \$0) by the amount, if any, of special assessments and special ad valorem levies assessed against or levied upon the Facility for such fiscal tax year (collectively, "Special Assessments"), whether by the Nassau County Tax Assessor's Office or otherwise, which Special Assessments would otherwise be payable by the Obligor pursuant to this Agreement. The amount of any such reduction of a PILOT Payment shall be set forth on the applicable PILOT bill issued with respect to such fiscal tax year, if any, but the failure of the Obligor to receive such bill shall in no event affect the Obligor's obligation to pay such PILOT Payment. In the event that (i) the amount of Special Assessments for a particular fiscal tax year exceeds the amount of the PILOT Payment for such fiscal tax year (such excess is hereinafter referred to as an "SA Credit"), or (ii) the amount of PILOT Payments for a particular fiscal tax year are not reduced by the amount of Special Assessments for such fiscal tax year (the amount of such Special Assessments is hereinafter referred to as an "SA Reduction"), then the amount of such SA Credit or SA Reduction, as the case may be, shall be carried over as a credit for the following fiscal tax year(s); provided, however, that if there is an unused SA Credit at the end of the Term of this Agreement, then the Obligor shall not be entitled to (a) take such SA Credit against any further payments hereunder or against real property taxes assessed against the Facility, or (b) an extension of the Term of this Agreement.
- C. <u>Payments.amounts</u> due and payable under this Agreement shall be payable to the Treasurer of the County of Nassau (the "Treasurer"), One West Street, 1st floor, Mineola, NY 11501, or at such other address as the Treasurer may notify the Obligor of in writing.
- (2) All PILOT Payments hereunder shall be allocated among the affected tax jurisdictions in proportion to the amount of real property and other taxes and assessments that would have been received by each Taxing Entity had the Project not been tax exempt due to the status of the Agency. This provision constitutes the formula for the calculation of the amounts of the PILOT Payments for each Taxing Entity as required by Section 859-a(6) of the General Municipal Law.
- D. <u>Due Dates; Interest; and Penalties.</u>The Obligor may be billed for PILOT Payments as if the Facility were on the tax rolls at the time when taxes for each Taxing Entity are due.
- (2) If any payment required under this Agreement is not made on or before the due date thereof, such payment shall be delinquent and the unpaid amount(s) shall

accrue interest (and penalties) at the rates applicable to late payments of taxes for the respective Taxing Entities and as further provided in the General Municipal Law, including Section 874(5) thereof, which currently provides for a late charge equal to the greater of (a) five (5%) percent of the unpaid amount for the first month, and for each month, or part thereof, that the payment is delinquent beyond the first month, an additional late charge equal to one (1%) percent per month of the total amount payable; and (b) the late charge applicable from time to time to real property tax levies and assessments that are not paid when due. The Obligor agrees to pay all such late charges, interest and penalties when due.

- (3) Anything contained in this subparagraph to the contrary notwithstanding, the Obligor shall have the obligation to make all payments of PILOT Obligations (other than payments of penalties, if any), in (a) two equal semi-annual installments on or prior to the date which is five (5) Business Days prior to January 1 and July 1 for the General Tax portion of the PILOT Obligations, (b) two equal semi-annual installments on or prior to the date which is five (5) Business Days prior to October 1 and May 1 for the School Tax portion of the PILOT Obligations, and (c) one semi-annual installment on or prior to the date which is five (5) Business Days prior to July 1 for the Village Tax portion of the PILOT Obligations as applicable, of each year of the term of the Lease Agreement or on such other due dates as may be established by the Agency or the Treasurer from time to time during the term of the Lease Agreement.
- E. Partial Sale; Transferee's Obligation; Apportionment of Reduction to Local Taxing Entities. During the Term of this Agreement, in the event that the Agency's interest in the Facility, or any portion thereof or interest therein, is sold, transferred, assigned or otherwise disposed of by the Agency in accordance with the Lease Agreement, the transferees thereof will thereafter pay the real property taxes and assessments on such Land and the Building and any Additional Facilities (as hereinafter defined) located on the Land, or on such portion of the Land, that was sold, transferred, assigned or otherwise disposed of, as may be required by applicable law.
- F. <u>Sale: Obligor's Obligation</u>. In the event that the Agency sells, transfers, assigns or otherwise disposes of its interest in the Facility to any party other than the Obligor, the Obligor's obligation for PILOT Obligations shall be prorated to the date of the closing of the transaction and thereupon all obligations of the Obligor for payment of PILOT Obligations shall cease, but the Agency shall take such steps with the transferee or assignee other than the Obligor to assure that each of the Taxing Entities shall suffer no loss of revenue until the Facility can be placed back on the tax rolls as fully taxable real property and taxes levied and billed therefor.
- Section 3. <u>Effective Date: Duration of Agreement.</u> This Agreement shall become effective upon the execution and delivery of the Lease Agreement by the Obligor and the Agency and this Agreement by the Obligor and the Agency and the execution and delivery of the Company Lease from the Obligor to the Agency and shall continue in effect until the earlier of (i) the termination of this Agreement pursuant to the terms of the Lease Agreement or of this Agreement, or (ii) the date on which the Company Lease and the Lease Agreement are terminated pursuant to the Lease Agreement or this Agreement and the Facility has been placed back on the tax rolls as taxable property.

Section 4. <u>Events of Default.</u> The following shall constitute an "Event of Default" under this Agreement:

- A. Failure by the Company to make any payment specified herein and the continuance of such failure for a period of fifteen (15) days after receipt by the Company of written notice from the Agency, the County and/or any Taxing Entity.
- B. Failure by the Company to comply with or perform any provision of this Agreement other than the payment provisions hereof and the continuance of such failure for a period of thirty (30) days after receipt by the Company of written notice thereof from the Agency or, if such default is capable of being cured but cannot be cured within such thirty (30) day period, the failure of the Obligor to commence to cure such default within such thirty (30) day period or to prosecute such cure to completion, provided in no event shall such additional cure period exceed sixty (60) days without consent of the Agency.
- C. The occurrence of an Event of Default under the Uniform Project Agreement, Company Lease, the Lease Agreement or any other agreement between the Agency and the Company.

If the Obligor fails to make any payments pursuant to this Agreement when due, the amount or amounts so in default shall continue as an obligation of the Obligor until fully paid.

Upon the occurrence and during the continuance of an Event of Default hereunder, the Obligor shall be required to make PILOT Payments as if the Facility were owned by the Obligor and the Agency was not otherwise involved in the Project, such amounts to commence to be paid for the period subsequent to the date it is determined by the Agency that there is an Event of Default hereunder. In such event, the tax rate, interest and penalties shall be those then in effect in the Taxing Entities in which the Facility is located.

Upon the occurrence and continuance of an Event of Default hereunder, (i) the Agency shall be entitled to sue to enforce any provision of this Agreement and to recover the payments of PILOT Obligations in default from the Obligor, together with all the costs and expenses of the Agency, its successors or assigns, paid or incurred in such recovery (including court costs and attorneys' fees and expenses) and interest at the rate charged by the respective Taxing Entities on overdue payments of taxes, and (ii) the Agency shall have the right to terminate the Company Lease and the Lease Agreement at any time, and the Obligor shall accept such termination and any tender of reconveyance from the Agency of its interest in the Facility.

The Agency, in enforcing payment by the Obligor of the PILOT Obligations, may take whatever action and exercise any or all of the rights and remedies specified in this Agreement or any other remedy provided by law.

Each and every Event of Default shall give rise to a separate cause of action hereunder, and separate suits may be brought hereunder as each cause of action arises.

No delay or omission in exercising any right or power accruing upon the occurrence of any Event of Default hereunder shall impair any such right or power or shall be

construed to be a waiver thereof, but any such right or power may be exercised from time to time and as often as may be deemed expedient. Further, no payment by the Agency or receipt by the Agency or a Taxing Entity of a lesser amount than the correct amount or manner of payment due hereunder shall be deemed to be other than a payment on account, nor shall any endorsement or statement on any check or any letter accompanying any check or payment be deemed to effect or evidence an accord and satisfaction, and the Agency and/or any Taxing Entity may accept any check or payment as made without prejudice to the right to recover the balance or pursue any other remedy in this Agreement or otherwise provided at law or in equity.

In no event shall the Agency be liable to any of the Taxing Entities for the payments specified herein, whether or not the Obligor makes such payments. The Obligor hereby agrees to indemnify, defend (with counsel selected by the Agency) and hold harmless the Agency and its officers, members, agents (other than the Obligor), attorneys, servants and employees, past, present and future, against any such liability for such payments and against all penalties, interest, and other charges resulting from the delinquency of such payments.

The Agency and the Obligor hereby acknowledge the right of the County, as beneficiary of this Agreement (on behalf of itself and all other Taxing Entities), to pursue any appropriate remedies, including an action or proceeding in the courts, to recover directly from the Obligor any payments of PILOT Obligations in default hereunder and/or to exercise its rights and remedies under the PILOT Mortgage. The Obligor shall promptly notify the Agency of any action or proceeding brought, or other measure taken, by a Taxing Entity to recover such payments in default hereunder. It is understood that the right of any Taxing Entity herein acknowledged is in addition to, and shall not impair, the Agency's own rights arising from a breach of this Agreement.

In the event that any interest in and to the Facility is conveyed by the Obligor or title to the Facility is conveyed by the Obligor to any other party prior to expiration of the term of the Lease Agreement (other than transfers expressly permitted under the Lease Agreement or otherwise consented to by the Agency), this Agreement shall, at the option of the Agency, become null and void and any remaining tax abatement hereunder shall be canceled.

The rights, powers and remedies of the Agency and the County under this Agreement shall be cumulative and not exclusive of any other right, power or remedy which the Agency or the County may have against the Obligor pursuant to this Agreement or the other Transaction Documents, or existing at law or in equity or otherwise. The respective rights, powers and remedies of the Agency and the County hereunder may be pursued singly, concurrently or otherwise, at such time and in such order as the Agency or the County may determine in its sole discretion. No delay or omission to exercise any remedy, right or power accruing upon an Event of Default shall impair any such remedy, right or power or shall be construed as a waiver thereof, but any such remedy, right or power may be exercised from time to time and as often as may be deemed expedient. A waiver of one Event of Default with respect to the Obligor shall not be construed to be a waiver of any subsequent Event of Default by the Obligor or to impair any remedy, right or power consequent thereon.

Section 5. <u>Additional Facilities.</u>If any structural additions or change in use shall be made to the buildings or other improvements included in the Facility subsequent to the

date hereof (other than the initial construction of the Building contemplated by the Project), or if any additional buildings or improvements shall be constructed on the Land other than the Building (such change of use, new structures, structural additions, buildings and improvements being referred to hereinafter as "Additional Facilities"), the Obligor agrees that its PILOT Obligations hereunder shall be increased by an amount, as determined by the Agency or a tax assessor selected by the Agency, equal to the increased tax payments, if any, that would have been payable on such increase if this Agreement were not in effect. Nothing herein shall constitute the Agency's consent to the construction of any such additions or additional buildings or improvements or to such change of use.

Section 6. <u>Change of Law.</u> In the event the Facility, or any part thereof, is declared to be subject to taxation for real property taxes or assessments by an amendment to the Act, other legislative change or a final judgment of a court of competent jurisdiction, the obligations of the Obligor hereunder shall, to such extent, be null and void. If the Obligor has already paid any amounts under this Agreement for any period that the Obligor is required to pay taxes or assessments because of such amendment, legislative or final judgment (collectively, "Prior Payments"), then the Obligor shall look to the Taxing Authorities for repayment of the Prior Payments or a credit in the amount of the Prior Payments against taxes payable to the relevant Taxing Entity but in no event shall the Obligor look to the Agency for a refund of the Prior Payments.

Section 7. <u>Waiver of Tax Exemption.</u> The Obligor, in recognition of the benefits provided under this Agreement, and for so long as the Lease Agreement is in effect, hereby expressly waives any rights it may have for any exemption under Section 485-b of the RPTL or any other exemption under any other law or regulation (except, however, for the exemption provided under Article 18-A of the General Municipal Law) with respect to the Facility.

The Obligor, in recognition of the benefits provided under this Agreement and the Lease Agreement, hereby expressly waives the right to institute judicial or other review of an assessment of the real property with respect to the Facility, whether pursuant to the provisions of Article 7 of the RPTL or other applicable law, as the same may be amended from time to time, with respect to any fiscal tax year from and after the PILOT Commencement Date. Notwithstanding the foregoing, during the final three (3) years of the term of this Agreement, the Obligor shall have the right to institute judicial or other review of the assessed value of the real property with respect to the Facility, whether pursuant to the provisions of Article 7 of the RPTL or other applicable law, as the same may be amended from time to time; provided, however, that no such judicial or other review or settlement thereof shall have any effect on the Obligor's obligations under this Agreement, including, without limitation, the Obligor's obligation to make the PILOT Payments when due. Such judicial or other review shall only be for purposes of setting the assessed value of the Facility as though the Facility was on the tax rolls of each Taxing Entity as taxable real property but shall have no effect on this Agreement or the tax-exempt status of the Facility during the term of this Agreement.

In addition, the Obligor hereby represents and warrants that it has stipulated to the discontinuance (with prejudice) of all pending tax certiorari proceedings, if any, with respect to the Facility on or before the date hereof.

Section 8. <u>Delivery of PILOT Statement.</u> The Obligor shall deliver to the Comptroller of the County of Nassau, on or before the dates set forth for payment of the PILOT Obligations in Section 2 hereof, in each year during the term of the Lease Agreement, a verified statement setting forth the amount of such payments and the dates of such payments.

Section 9. <u>Limited Obligation.</u> The obligations, covenants and agreements of the Agency hereunder shall not constitute or give rise to an obligation of the State of New York, the County, or any city, town, village or school district within which the Facility is located and neither the State of New York, the County, nor any such city, town, village or school district shall be liable thereon, and further, such obligations, covenants and agreements shall not constitute or give rise to a general obligation of the Agency.

Section 10. No Waiver. Failure by the Agency in any instance to insist upon the strict performance of any one or more of the obligations of the Obligor under this Agreement, or to exercise any election herein contained, shall in no manner be or be deemed to be a waiver by the Agency of any of the Obligor's defaults or breaches hereunder or of any of the rights and remedies of the Agency by reason of such defaults or breaches, or a waiver or relinquishment of any and all of the Obligor's obligations hereunder. No waiver, amendment, release or modification of this Agreement shall be established by conduct, custom or course of dealing. Further, no payment by the Obligor or receipt by the Agency of a lesser amount than the correct amount or manner of payment due hereunder shall be deemed to be other than a payment on account, nor shall any endorsement or statement on any check or any letter accompanying any check or payment be deemed to effect or evidence an accord and satisfaction, and the Agency may accept any check or payments as made without prejudice to the right to recover the balance or pursue any other remedy in this Agreement or otherwise provided at law or in equity.

Section 11. <u>Notices.</u> All notices, certificates and other communications hereunder shall be in writing and shall be sufficiently given and shall be deemed given on the earlier of (1) three (3) Business Days after being sent to the applicable address stated below by registered or certified mail, return receipt requested, or two (2) Business Days after being sent by nationally recognized overnight courier service, or (2) the date on which delivery is refused by the addressee, as evidenced by the affidavit of the Person who attempted to effect such delivery.

B. The addresses to which notices, certificates and other communications hereunder shall be delivered are as follows:

#### To the Agency:

Nassau County Industrial Development Agency One West Street Mineola, NY 11501 Attention: Chief Executive Officer

#### With a copy to:

Harris Beach PLLC 333 Earle Ovington Blvd, Suite 901 Uniondale, NY 11553 Attn: Andrew Komaromi, Esq.

#### To the Obligor:

THE CORNERSTONE YORKSHIRE, LLC 141 Merritts Road, Second Floor Farmingdale, NY 11735
Attn: Anthony Bartone

#### With a copy to:

Forchelli Deegan Terrana LLP 333 Earle Ovington Blvd, Suite 1010 Uniondale, NY 11553 Attn: Daniel P. Deegan, Esq.

Section 12. <u>Change of Address.</u>The Agency or the Obligor may, by notice given hereunder to each other, designate any further or different addresses to which subsequent notices, certificates or other communications to them shall be sent.

Section 13. <u>Assignment of Agreement.</u> This Agreement shall be binding upon the successors and permitted assigns of the Obligor but no assignment shall be effective to relieve the Obligor of any of its obligations hereunder unless expressly authorized and approved in writing by the Agency. The rights and obligations of the Obligor hereunder may not be assigned except in connection with a permitted assignment of the Obligor's interest in and to the Lease Agreement. Nothing herein is intended to be for, or to inure to, the benefit of any Person other than the parties hereto, the County and the other Taxing Entities.

Section 14. <u>Independent Agreement.</u>Notwithstanding any other provision of this Agreement, including the recitals hereof, the parties agree that the Lease Agreement executed between the parties thereto shall be a separate and independent document from this Agreement, and irrespective of whether any provision of this Agreement or the entirety hereof shall be held invalid or unenforceable by any court of competent jurisdiction, the Lease Agreement shall be construed, interpreted, and otherwise regarded separate and apart from this Agreement. The parties hereto specifically note that the considerations and terms provided for in this Agreement and provided for in the Lease Agreement are the only considerations and terms for which the parties thereto have executed this Agreement.

Section 15. <u>Invalidity.</u>If any one or more phrases, sentences, clauses or provisions of this Agreement or the entirety hereof shall be declared invalid or unenforceable by any order, decree or judgment of any court of competent jurisdiction, then such phrase, sentence, clause or provision or the entirety of this Agreement shall be deemed to be reformed in such manner as shall be determined by such court, or in the absence of such a determination then in the reasonable judgment of the Agency, to render such phrase, sentence, clause or provision of this Agreement valid and enforceable under applicable law. The parties hereto agree to enter into such documents, agreements and instruments as the Agency reasonably determines are necessary to effect any such reformation. In the event that any one more of the phrases, sentences, clauses or provisions of this Agreement cannot be reformed to comply with applicable

law, then this Agreement shall be construed as if such phrase, sentence, clause or paragraph had not appeared in this Agreement.

- Section 16. <u>Amendments.</u>This Agreement may not be modified, amended, supplemented, or changed without the written consent of the Agency and the Obligor.
- Section 17. <u>Prior Agreements.</u>This Agreement constitutes the entire agreement, and supersedes all prior agreements and understandings, whether written or oral, among the parties with respect to the subject matter hereof.
- Section 18. <u>Delivery of Agreement.</u> The Agency covenants to use reasonable efforts to deliver to each Taxing Entity a copy of this Agreement within fifteen (15) days after its execution.
- Section 19. <u>Counterparts.</u>This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.
- Section 20. Service of Process; Consent to Jurisdiction; Forum. The Obligor represents that it is subject to service of process in the State of New York and covenants that it will remain so subject so long as the Lease Agreement shall be in effect. If for any reason the Obligor should cease to be so subject to service of process in the State of New York, the Obligor hereby designates and appoints, without power of revocation, Daniel P. Deegan, Esq., Forchelli Deegan Terrana LLP, 333 Earle Ovington Blvd, Suite 1010, Uniondale, NY 11553, as agent for service of process, and if such agent shall cease to act or otherwise cease to be subject to service of process in the State of New York, the Secretary of State of the State of New York, as the agents of the Obligor upon whom may be served all process, pleadings, notices or other papers which may be served upon the Obligor as a result of any of its obligations under this Agreement; provided, however, that the serving of such process, pleadings, notices or other papers shall not constitute a condition to the Obligor's obligations hereunder.
- The Obligor irrevocably and unconditionally (1) agrees that any suit, В. action or other legal proceeding arising out of this Agreement or the other Transaction Documents may be brought in the courts of record of the State of New York in Nassau County or the courts of the United States, Eastern District of New York; (2) consents to the jurisdiction of each such court in any such suit, action or proceeding; and (3) waives any objection which it may have to the laying of venue of any such suit, action or proceeding in any of such courts. For such time as the Lease Agreement is in effect, the Obligor's agents designated above shall accept and acknowledge in the Obligor's behalf service of any and all process in any such suit, action or proceeding brought in any such court. The Obligor agrees and consents that any such service of process upon such agents and written notice of such service to the Obligor in the manner set forth in Section 11 hereof shall be taken and held to be valid personal service upon the Obligor whether or not the Obligor shall then be doing, or at any time shall have done, business within the State of New York and that any such service of process shall be of the same force and validity as if service were made upon the Obligor according to the laws governing the validity and requirements of such service in the State of New York, and waives all claim of error by reason of any such service. Such agents shall not have any power or authority to enter into any

appearance or to file any pleadings in connection with any suit, action or other legal proceedings against the Obligor or to conduct the defense of any such suit, action or any other legal proceeding except as expressly authorized by the Obligor.

Section 21. <u>Applicable Law. This Agreement shall</u> be governed by and construed in accordance with the laws of the State of New York, as the same may be in effect from time to time, without regard to principles of conflicts of laws.

Section 22. <u>Nature of Obligations.</u> This Agreement shall remain in full force and effect until each and every one of the PILOT Obligations shall have been irrevocably paid in full and all other obligations of the Obligor under this Agreement shall have been paid and performed in full.

If the Obligor consists of more than one (1) Person, the obligations of the Obligor under this Agreement shall be joint and several.

Section 23. <u>Indemnification.</u>The Obligor agrees to indemnify, defend (with counsel selected by the Agency and reasonably acceptable to the Obligor) and hold harmless the Agency and its officers, members, agents (other than the Obligor), attorneys, servants and employees, past, present and future, against any liability arising from any default by the Obligor in performing its obligations hereunder or any expense incurred hereunder, including, without limitation, any expenses of the Agency and reasonable attorneys' fees and expenses.

[Remainder of this page intentionally left blank]

# [Signature Page to Payment in Lieu of Taxes Agreement]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

# NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

3y: 71 /

Chief Executive Officer / Executive Director

# THE CORNERSTONE YORKSHIRE LLC, a Delaware limited liability company

By: TB YORKSHIRE LLC,

a Delaware limited liability company,

its Managing Member

By:

Anthony Bartone

Manager

# [Acknowledgement Page to Payment in Lieu of Taxes Agreement]

STATE OF NEW YORK	)
	: ss.:
COUNTY OF NASSAU	)

On the 29th day of May, 2020, before me, the undersigned, a notary public in and for said state, personally appeared **Harry Coghlan**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

John J. Anzalone Notary Public State of New York Suffolk County LIC# 02AN6256008 Comm Exp. March 12, 2024

STATE OF NEW YORK ) : ss.:
COUNTY OF Masau )

On the day of May 2020, before me, the undersigned, a Notary Public in and for said State, personally appeared **Anthony Bartone**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual executed the instrument.

Notary Public

JENNIFER D. TOMEI Notary Public, State of New York No. 01TO6076195 Qualified in Suffolk County Commision Expires June 24, 2022

#### **SCHEDULE A**

#### DESCRIPTION OF THE LAND

ALL that certain plot, piece or parcel of land, situate, lying and being in the incorporated Village of Lynbrook, Town of Hempstead, County of Nassau and State of New York, known and designated as and by the Lots numbered 51, 52, 53, 54, 55, 56, 57. 58, 59, 60, 61, 62, 63, 64, 65, 66, 67 and 68 on a certain map entitled, "Map of Moana Park, Lynbrook, Nassau County, N.Y., Van Der Werken & Kuehnie," June 14, 1926, C.E. & S., entirely in the Village of Lynbrook and filled in the Office of the Clerk of the County of Nassau on June 28, 1926 as Map Number 357, Case Number 23.71, which said Lots when taken together are bounded and described as follows:

BEGINNING at the corner formed by the intersection of the Southerly side of Roxy Place with the Easterly side of Freer Street:

RUNNING THENCE South 57 degrees 30 minutes 30 seconds East, actual (South 57 degrees 31 minutes East, map) along the Southerly side of Roxy Place, 160.00 feet;

THENCE South 32 degrees 29 minutes 30 seconds West, actual (South 32 degrees 29 minutes West, map), 100.00 feet;

THENCE South 57 degrees 30 minutes 30 seconds East, 38.35 feet, actual (South 57 degrees 31 minutes East, 39.30 feet, map);

THENCE South 49 degrees 15 minutes 39 seconds West, 148.48 feet, actual (South 49 degrees 14 minutes West, 148.23 feet, map) to the Northerly side of Scranton Avenue;

THENCE North 57 degrees 30 minutes 30 seconds West, 155.51 feet, actual (North 57 degrees 31 minutes West, 156.0 feet, map) along the Northerly side of Scranton Avenue to the corner formed by the intersection of the Northerly side of Scranton Avenue with the Easterly side of Freer Street;

THENCE North 32 degrees 29 minutes 30 seconds East, 242.17 feet, actual (North 32 degrees 29 minutes East, 242.04 feet, map) along the Easterly side of Freer Street, to the point or place of BEGINNING.

FOR INFORMATION ONLY: SECTION 42, BLOCK 142, LOTS 51 THROUGH 68.

### **SCHEDULE B**

# PILOT PAYMENT SCHEDULE

Term:

Tax Year <sup>1</sup>	Total PILOT Payment	
2022 General / 2021/22 School	\$228,155	
2023 General / 2022/23 School	\$228,155	
2024 General / 2023/24 School	\$263,804	
2025 General / 2024/25 School	\$300,668	
2026 General / 2025/26 School	\$338,781	
2027 General / 2026/27 School	\$378,175	
2028 General / 2027/28 School	\$418,883	
2029 General / 2028/29 School	\$460,942	
2030 General / 2029/30 School	\$504,386	
2031 General / 2030/31 School	\$549,251	
2032 General / 2031/32 School	\$595,576	
2033 General / 2032/33 School	\$643,397	
2034 General / 2033/34 School	\$692,754	
2035 General / 2034/35 School	\$743,688	
2036 General / 2035/36 School	\$796,238	
2037 General / 2036/37 School	\$850,447	
2038 General / 2037/38 School	\$906,357	
2039 General / 2038/39 School	\$964,013	
2040 General / 2039/40 School	\$1,023,459	
2041 General / 2040/41 School	\$1,084,741	

 $<sup>\</sup>frac{1}{2}$  Actual PILOT Commencement Date is subject to timely acceptance of the Application by the appropriate tax assessor(s).



# NYS BOARD OF REAL PROPERTY SERVICES

INDUSTRIAL DEVELOPMENT AGENCIES APPLICATION FOR REAL PROPERTY TAX EXEMPTION

(Real Property Tax Law, Section 412-a and General Municipal Law, Section 874)

1. INDUSTRIAL DEVELOPMENT AGENCY (IDA)	(If more than one occupant attach separate listing)	
Name Nassau County IDA	Name The Cornerstone Yorkshire LLC	
Street One West Street	Street 141 Merritts Road, Second Floor	
City Mineola, NY 11501	City Farmingdale, New York 11735	
Telephone no. Day (516) 571-1945	Telephone no. Day(516) 249-2022	
Evening ()	Evening _()	
Contact Harry Coghlan	Contact Anthony Bartone	
Title Chief Executive Officer/Executive Director	Title Manager	
<ul> <li>a. Assessment roll description (tax map no.,/roll year) S: 42; B: 142; L: 51-68</li> <li>b. Street address 5 Freer Street     Lynbrook, New York 11563</li> <li>c. City, Town or Village Village of Lynbrook</li> </ul>	d. School District Lynbrook UFSD  e. County Nassau  f. Current assessment \$3,412,450  g. Deed to IDA (date recorded; liber and page)  Memo of Lease - to be recorded	
<ul> <li>4. GENERAL DESCRIPTION OF PROPERTY (if necessary, attach plans or specifications)         <ul> <li>a. Brief description (include property use) Property is the site of the construction of an approx. 97,482 sq ft building and related improvements to the land.</li> <li>b. Type of construction Multi-family transit-oriented-development facility</li> </ul> </li> </ul>		
•		
<ul><li>c. Square footage 97,482 sq ft</li><li>d. Total cost \$3,371,190 Approx.</li></ul>	f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA)	
e. Date construction commenced Immediately	under the jurisdiction of IDA) 12/31/2041	
5. SUMMARIZE AGREEMENT (IF ANY) AND MET MADE TO MUNICIPALITY REGARDLESS OF S (Attach copy of the agreement or extract of a. Formula for payment See Attached PILOT Ag	STATUTORY EXEMPTION of the terms relating to the project).	
b. Projected expiration date of agreement 12/31/2041		

c. Municipal corporations to which payments be made	will d. Person or entity responsible for payment
Yes	No Name Anthony Bartone
County Nassau Town/City Hempstead	Title Manager
Village Lynbrook	Address 141 Merritts Road, 2nd FL
School District Lynbrook UFSD	Farmingdale, New York 11735
e. Is the IDA the owner of the property? Yes If "No" identify owner and explain IDA rigin an attached statement. No: Occupan	
6. Is the property receiving or has the property (check one) Yes V	ever received any other exemption from real property taxation?
If yes, list the statutory exemption reference an exemption	d assessment roll year on which granted: assessment roll year
7. A copy of this application, including all atta to the chief executive official of each municipal	chments, has been mailed or delivered on (date) lity within which the project is located as indicated in Item 3.
	CERTIFICATION
I, Harry Coghlan	, CEO/Executive Director of
Name	Title
Organization	hereby certify that the information
on this application and accompanying papers co	onstitutes a true statement of facts.
June 1, 2020	H
Date	Signature
	FOR USE BY ASSESSOR
Date application filed	
2. Applicable taxable status date	
3a. Agreement (or extract) date	
3b. Projected exemption expiration (year)	
4. Assessed valuation of parcel in first year	
5. Special assessments and special as valo	rem levies for which the parcel is liable:
Date	Assessor's signature

#### SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.
- 1. Article Addressed to:

Office of the Nassau County Tax Assessor County of Nassau 240 Old Country Road Mineola, New York 11501



2. Article Number (Transfer from service label)

7015 0640 0005 9371 1607

PS Form 3811, April 2015 PSN 7530-02-000-9053

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- ☐ Agent ☐ Addressee
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- ☐ Adult Signature
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- ☐ Collect on Delivery
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- ☐ Priority Mail Express®☐ Registered Mail™

- □ Registered Mail Restricted
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  □ Signature Confirmation
  □ Signature Confirmation
  □ Signature Confirmation Restricted Delivery

Domestic Return Receipt

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Certified Mail Fee

Extra Services & Fees (check box, add fee as appropriate)

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- Certified Mail Restricted Delivery
- Adult Signature Required
- Adult Signature Restricted D

Total Office of the Nassau County Tax Assessor

Sent 7 County of Nassau

Street 240 Old Country Road City, S Mineola, New York 11501

PS Form 3800, April 2015 PSN 7530-02-000-9

Postmark

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U.S. Postal Service™



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U.S. Postal Service™ CERTIFIED MAIL® RECEIPT 1621 Domestic Mail Only For delivery information, visit our website **1371 9371** Certified Mail Fee Extra Services & Fees (check box, add fee as appropria

Return Receipt (hardcopy) Return Receipt (electronic) Postmark 000 Here Certified Mail Restricted Delivery Adult Signature Required Adult Signature Restricted Delivery 0640 0640 Jared A. Kasschau, Esq. 7015 Sent Nassau County Attorney Siree One West Street Mineola, New York 11501 PS Form 3800, April 2015 PSN 7530-02-0

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U.S. Postal Service™ CERTIFIED MAIL® RECEIPT Domestic Mail Only Certified Mail Fee Extra Services & Fees (check box, add fee as appropriate Return Receipt (hardcopy) Return Receipt (electronic) Postmark Certified Mail Restricted Delivery Here Adult Signature Required Adult Signature Restricted Delivery \$ ostage County Executive Laura Curran Sent To County of Nassau Street a 1550 Franklin Avenue City, Sta Mineola, New York 11501

PS Form 3800, April 2015 PSN 7530-02-000-9047

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	Postage \$ Total Po Supervisor Donald X. Calvin, Jr. \$ Sent To Town of Hempstead One Washington Street Hempstead, NY 11550		
		PS Form 3800, April 2015 PSN 7530-02-000-9047	See Reverse for Instruction

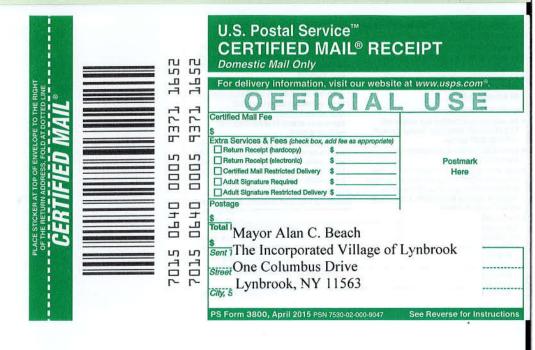
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