

Alliance Bond Resolution

A regular meeting of the Nassau County Industrial Development Agency (the "Agency") was convened in public session at the offices of the Agency located at 1100 Franklin Avenue, Suite 300, Garden City, County of Nassau, New York on December 17, 2007, at 6:00 p.m., local time.

The meeting was called to order by the Chairman and, upon roll being called, the following members of the Agency were:

PRESENT:

Howard Fensterman	Chairman
Gary Weiss	Vice Chairman
Peter J. Ruffner	Secretary
John E. Puckhaber	Treasurer
Mark Goldberg	Asst. Treasurer

THE FOLLOWING ADDITIONAL PERSONS WERE PRESENT:

Joseph Gioino, Esq.	Executive Director
Colleen Pereira	Administrative Director
Robert J. Chanis, Esq.	Bond/Transaction Counsel
Andras D. Komaromi, Esq.	Bond/Transaction Counsel
Milan K. Tyler, Esq.	Special Counsel

The attached resolution No. 2007-72 was offered by Gary Weiss, seconded by John E. Puckhaber:

Resolution No. 2007-72

RESOLUTION OF THE NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") (i) AUTHORIZING THE FINANCING AND REFINANCING (OR REFUNDING) OF ALL OR A PORTION OF THE COSTS OF VARIOUS CIVIC FACILITY PROJECTS FOR THE FOLLOWING APPLICANTS: UNITED VETERANS BEACON HOUSE, INC. AND P.L.U.S. GROUP HOME, INC., (EACH, AN "APPLICANT") FOR LEASE TO THE AGENCY AND SUBSEQUENT SUBLEASE TO THE APPLICABLE APPLICANT, OR SALE TO THE AGENCY AND SUBSEQUENT INSTALLMENT SALE TO THE APPLICABLE APPLICANT, (ii) AUTHORIZING THE ISSUANCE AND SALE OF APPROXIMATELY \$830,000, BUT NOT TO EXCEED \$995,000 ADDITIONAL CIVIC FACILITY REVENUE BONDS (ALLIANCE OF LONG ISLAND AGENCIES INC./CIVIC FACILITIES), SERIES 2007A-E TAX-EXEMPT OF THE AGENCY, (iii) AUTHORIZING THE ISSUANCE AND SALE OF APPROXIMATELY \$35,000 BUT NOT TO EXCEED \$40,000 ADDITIONAL CIVIC FACILITY REVENUE BONDS (ALLIANCE OF LONG ISLAND AGENCIES, INC./CIVIC FACILITIES), SERIES 2007A-E TAXABLE OF THE AGENCY, (iv) AUTHORIZING THE ISSUANCE AND SALE OF APPROXIMATELY \$2,025,000 BUT NOT TO EXCEED \$2,410,000 CIVIC FACILITY REVENUE BONDS (ALLIANCE OF LONG ISLAND AGENCIES INC./CIVIC FACILITIES), SERIES 2007A-G TAX-EXEMPT OF THE AGENCY, (v) AUTHORIZING THE ISSUANCE AND SALE OF APPROXIMATELY \$70,000 BUT NOT TO EXCEED \$78,000 CIVIC FACILITY REVENUE BONDS (ALLIANCE OF LONG ISLAND AGENCIES, INC./CIVIC FACILITIES), SERIES 2007A-G TAXABLE OF THE AGENCY, (vi) AUTHORIZING AND APPROVING THE EXECUTION AND DELIVERY OF A MASTER INDENTURE OF TRUST IN CONNECTION WITH THE BONDS, AS SUCH TERM IS DEFINED HEREIN, MULTIPLE SERIES BOND INDENTURES, MULTIPLE AGENCY MORTGAGES, MULTIPLE LEASE AGREEMENTS, MULTIPLE ORGANIZATION LEASE AGREEMENTS, MULTIPLE INSTALLMENT SALE AGREEMENTS, MULTIPLE TAX COMPLIANCE AGREEMENTS, MULTIPLE PLEDGE AND ASSIGNMENTS, MULTIPLE ENVIRONMENTAL COMPLIANCE AND INDEMNIFICATION AGREEMENTS, MULTIPLE GUARANTYS, A BOND PLACEMENT AGREEMENT, A PRELIMINARY PRIVATE PLACEMENT MEMORANDUM AND A FINAL PRIVATE PLACEMENT MEMORANDUM, AND (v) AUTHORIZING THE TAKING OF OTHER ACTIONS IN CONNECTION THEREWITH.

WHEREAS, the Nassau County Industrial Development Agency (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, commercial, research and civic 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, equip and install one or more "projects" (as defined in the Act) or to cause said projects to be acquired, constructed, reconstructed, equipped and installed and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, Association for Children with Down Syndrome, Inc., Community Services for the Mentally Retarded, Inc., Epilepsy foundation of Long Island, Inc., Hispanic Counseling Center, Inc., United Veterans Beacon House, Inc., and Life's W.O.R.C., Inc., each a New York not-for-profit corporation (collectively, the "Approved Applicants") have, acting through the Alliance of Long Island Agencies, Inc., entered into discussions with officials of the Agency with respect to (i) financing and refinancing (or refunding) all or a portion of the costs of acquiring, constructing, renovating, equipping and furnishing by the Agency with the proceeds of a series of taxable and/or tax-exempt bonds an aggregate of eleven (11) certain civic facilities; (collectively, the "Approved Projects"), (ii) with respect to the granting of certain other "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from sales and use taxes and mortgage recording taxes (collectively, with the bonds, the "Approved Financial Assistance"); and

WHEREAS, the Agency, pursuant to its Resolution No. 2007-52, approved (i) the Approved Financial Assistance, (ii) the Approved Projects and (iii) certain other actions to be undertaken by or on behalf the Agency in connection with providing the Approved Financial Assistance for the Approved Projects.

WHEREAS, United Veterans Beacon House, Inc., a New York not-for-profit corporation has, acting through the Alliance of Long Island Agencies, Inc., entered into discussions with officials of the Agency with respect to (i) financing and refinancing (or refunding) all or a portion of the costs of acquiring, constructing, renovating, equipping and furnishing by the Agency with the proceeds of a series of taxable and/or tax-exempt bonds one (1) additional certain civic facility as more specifically set forth in Appendix A hereto (the "Additional UVB Project"), to be located as set forth in Appendix A hereto and (ii) with respect to the granting of certain other "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from sales and use taxes

and mortgage recording taxes (collectively, with the bonds, the “Additional UVB Financial Assistance”); and

WHEREAS, P.L.U.S. Group Home (together with United Veterans Beacon House, Inc., the “Applicants”) has, acting through the Alliance of Long Island Agencies, Inc., entered into discussions with officials of the Agency with respect to (i) financing and refinancing (or refunding) all or a portion of the costs of acquiring, constructing, renovating, equipping and furnishing by the Agency with the proceeds of a series of taxable and/or tax-exempt bonds two (2) certain civic facilities as more specifically set forth in Appendix A hereto (together with the Additional UVB Project, the “Projects”), to be located as set forth in Appendix A hereto and (ii) with respect to the granting of certain other “financial assistance” (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from sales and use taxes and mortgage recording taxes (collectively, with the bonds, and with the Additional UVB Financial Assistance, the “Financial Assistance”); and

WHEREAS, the Applicants have submitted an Application for Financial Assistance (the “Application”) to the Agency to initiate the accomplishment of the foregoing; and

WHEREAS, each of the Applicants is a not-for-profit corporation and each of the Applicants is an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as supplemented and amended (the “Code”), and is exempt from federal income taxation under Section 501(a) of the Code; and

WHEREAS, the Applicants have represented to the Agency, both in such discussions and the Application: that the Applicants each provide services to people with developmental disabilities or other special needs; that the Project(s) of each Applicant will enhance such Applicant’s special needs programs; that Agency Financial Assistance is necessary in order for each Applicant to proceed with its Project(s); that if Agency Financial Assistance is disapproved, the Applicants either could not proceed with their respective Project(s) or would have to utilize more expensive conventional bank financing, at the expense of furthering their civic purposes; and that, therefore Agency Financial Assistance is necessary to encourage the Applicants to proceed with their respective Project; and

WHEREAS, based on the representations of the Applicants to the Agency, the financing and refinancing (or refunding) of all or a portion of the costs of the respective Projects by each Applicant and the sale or lease thereof to such Applicant is either reasonably necessary to induce such Applicant to proceed with the development of the respective Projects or will enhance, support and/or preserve the Applicants, the Projects and the utilization thereof for the Applicants’ civic purposes or will assist the Applicants in reducing their respective costs and thereby effectuate its civic purposes for the benefit of the inhabitants of Nassau County including the acquisition and improvement of other facilities by the Applicants eligible to be projects under the Act; and

WHEREAS, the Agency has given due consideration to the Application and to the representations made by the Applicants therein, in certain supplemental documents and in such discussions; and

WHEREAS, based upon the foregoing the Agency hereby determines that Agency Financial Assistance is necessary to encourage the Applicants to proceed with the Projects in Nassau County; and

WHEREAS, the Project property or interest therein will either be (a) leased by the applicable Applicant to the Agency pursuant to an Organization Lease Agreement (the "Organization Lease"), and then subleased by the Agency to the applicable Applicant pursuant to a Lease Agreement (the "Lease Agreement"), or (b) conveyed by the applicable Applicant to the Agency and then sold by the Agency to the applicable Applicant pursuant to an Installment Sale Agreement (the "Installment Sale Agreement"); and

WHEREAS, in order to finance and refinance (or refund) a portion of the costs of the acquisition, construction, renovation, equipping and furnishing of the Approved Projects, Pursuant to its Resolution No.2007-52, the Agency approved (i) the issuance of its Civic Facility Revenue Bonds (Alliance of Long Island Agencies, Inc./Civic Facilities), Series 2007A-A through Series 2007A-F Tax-Exempt in the approximate aggregate principal amount of \$13,425,000 but not to exceed \$16,095,000 (the "Approved Tax-Exempt Bonds") and its Civic Facility Revenue Bonds (Alliance of Long Island Agencies, Inc. Civic Facilities), Series 2007A-A through Series 2007A-F Taxable in the approximate aggregate principal amount of \$446,000 but not to exceed \$538,000 (the "Approved Taxable Bonds," and, collectively with the Approved Tax-Exempt Bonds, the "Approved Bonds"), all pursuant to the Act, and (ii) to secure the Approved Bonds with a Master Indenture of Trust (the "Master Indenture") and multiple Series Bond Indentures to be entered into between the Agency and U.S. Bank National Association, as paying agent and trustee (the "Trustee"), and multiple Agency Mortgage and Security Agreements (and/or Assignments of Proprietary leases and Stock Powers) from the Agency and each of the Approved Applicants which owns or leases its respective Approved Project property to the Trustee and enter into multiple Pledge and Assignments, multiple Environmental Compliance and Indemnification Agreements, multiple Guarantys, multiple Tax Compliance Agreements, and a Bond Placement Agreement and issue with the Applicants a Preliminary Private Placement Memorandum and a Final Private Placement Memorandum.

WHEREAS, in order to finance and refinance (or refund) a portion of the costs of the acquisition, construction, renovation, equipping and furnishing of the Projects, the Agency intends to issue its additional Civic Facility Revenue Bonds (Alliance of Long Island Agencies, Inc./Civic Facilities), Series 2007A-E Tax-Exempt, its additional Civic Facility Revenue Bonds (Alliance of Long Island Agencies, Inc./Civic Facilities), Series 2007A-G Tax-Exempt, in the approximate aggregate principal amount of \$2,855,000 but not to exceed \$3,405,000 (together, the "Tax-Exempt Bonds") and its additional Civic Facility Revenue Bonds (Alliance of Long Island Agencies, Inc. Civic Facilities), Series 2007A-E Taxable and its Civic Facility Revenue Bonds (Alliance of Long Island Agencies, Inc. Civic Facilities), Series 2007A-G Taxable in the approximate aggregate principal amount of \$105,000 but not to exceed \$118,000 (together the "Taxable Bonds," and, collectively with the Tax-Exempt Bonds, the "Bonds"), all pursuant to the Act, and to secure the Bonds with the Master Indenture and multiple Series Bond Indentures (the "Series Indentures"; collectively with the Master Indenture, the "Indenture") to be entered into between the Agency and the Trustee, and multiple Agency Mortgage and Security Agreements (and/or Assignments of Proprietary leases and Stock Powers) from the Agency and each of the Applicants which owns or leases its respective Project property to the Trustee

(collectively, the "Agency Mortgages") and enter into multiple Pledge and Assignments, multiple Environmental Compliance and Indemnification Agreements, multiple Guarantys, multiple Tax Compliance Agreements, and a Bond Placement Agreement and issue with the Applicants a Preliminary Private Placement Memorandum and a Final Private Placement Memorandum.

NOW, THEREFORE, BE IT RESOLVED BY THE NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY, AS FOLLOWS:

Section 1. The Agency hereby determines that the financing and refinancing (or refunding) of all or a portion of the cost of the acquisition, construction, renovation, equipping and furnishing of each Project by the Agency pursuant to the Act will promote and is authorized by and will be in furtherance of the policy of the State as set forth in said Act and hereby authorizes each Applicant to proceed with its respective Project(s). The Agency further finds and determines that:

(a) no Project of an Applicant shall result in the removal of any facility or plant of such Applicant or any other occupant or user of such Project from outside of Nassau County (but within the State) to within Nassau County or in the abandonment of one or more facilities or plants of such Applicant or any other occupant or user of such Project located within the State but outside of Nassau County;

(b) no funds of the Agency shall be used in connection with any Project for the purpose of preventing the establishment of an industrial or manufacturing plant or for the purpose of advertising or promotional materials which depict elected or appointed government officials in either print or electronic media, nor shall any funds of the Agency be given in connection with any Project to any group or organization which is attempting to prevent the establishment of an industrial or manufacturing plant within the State;

(c) the public hearing and notice requirements and other procedural requirements contained in Section 859-a of the Act and Section 147(f) of the Code, relating to each of the Projects have been satisfied;

(d) the Projects constitute "projects" and "civic facilities" as such terms are defined in the Act; and

(e) the financing and refinancing (or refunding) of all or a portion of the costs of the respective Projects by each Applicant and the sale or lease thereof to such Applicant is either reasonably necessary to induce such Applicant to proceed with the development of the respective Projects or will enhance, support and/or preserve the Applicant, the Project and the utilization thereof for the Applicant's civic purposes or will assist the Applicant in reducing its costs and, thereby, effectuate its civic purposes for the benefit of the inhabitants of Nassau County, including the acquisition and improvement of other facilities by the Applicant eligible to be projects under the Act.

Section 2. The Projects will be financed, refinanced or refunded through the issuance of the Bonds, which respective Series of Bonds will be special obligations of the

Agency payable solely from the revenues and other amounts derived pursuant to the related Installment Sale Agreement or to the related Lease Agreements.

Section 3. The Chairman, the Vice Chairman, the Executive Director and officers of the Agency and other appropriate officials of the Agency and its agents and employees are hereby authorized and directed to take whatever steps may be necessary to cooperate with the Applicants to assist in the financing and refinancing (or refunding) of a portion of the costs of the acquisition, construction, renovation, equipping and furnishing of the Projects.

Section 4. Each Applicant is authorized to initiate the acquisition, construction, renovation, equipping and furnishing of its Project(s) and to advance such funds as may be necessary to accomplish such purposes, subject to reimbursement for all qualifying expenditures out of the proceeds of the Bonds to be issued by the Agency. The Agency is hereby authorized to enter into such agreements with the Applicants as the Chairman, Vice Chairman, Treasurer, Assistant Treasurer, Secretary, Assistant Secretary or Executive Director may deem necessary in order to accomplish the above.

Section 5. Any qualified costs incurred by an Applicant in initiating the financing and the refinancing of the acquisition, construction, renovation, equipping and furnishing of its Project(s) shall be reimbursed by the Agency from the proceeds of the Bonds as provided in the Indenture; provided that the Agency incurs no liability with respect thereto except as otherwise provided in this Resolution.

Section 6. To accomplish the purposes of the Act and to provide for the financing and refinancing (or refunding) of all or a portion of the cost of the acquisition, construction, renovation, equipping and furnishing of the Projects, the issuance of the Bonds is hereby authorized, subject to the provisions of this Resolution and the Indenture hereinafter authorized.

The Bonds shall be dated as provided in the Indenture, shall be issued in fully registered form, shall be payable as to principal and redemption premium, if any, at the principal office of the Trustee, shall be payable as to interest by check, draft or wire transfer as provided in the Indenture, shall be issued as one or more serial and/or term bonds and in the approximate aggregate principal amount of \$2,855,000 but not to exceed \$3,405,000 of Tax-Exempt Bonds and \$105,000 but not to exceed \$118,000 of Taxable Bonds, in each case maturing over a not to exceed 30-year term, bearing interest from their date at interest rates to be set forth in the Bonds, such interest to be payable quarterly or semi-annually as stipulated in the Indenture until the payment in full of the principal amount thereof, all as set forth in the Bonds, and as finally determined by a certificate of determination by an Agency officer or by execution of a Bond Placement Agreement containing such terms.

The provisions for signatures, authentication, payment, delivery, redemption and number of the Bonds shall be as set forth in the Indenture hereinafter authorized.

Section 7. The Bonds shall be secured by the pledge effected by the Indenture and shall be payable solely from and secured by a pledge of the lease rentals or installment sale payments, revenues and receipts derived from or in connection with the Projects, to the extent set forth in the Indenture. Each Series of Bonds will be secured separately from each other Series of Bonds. The Bonds, together with the interest thereon, are special obligations of the Agency,

payable solely as provided in the Indenture including from moneys deposited in series accounts and subaccounts of the Project Fund, the Bond Fund, the Renewal Fund and the Debt Service Reserve Fund (subject to disbursements therefrom in accordance with the Indenture and other documents) established under the Indenture and shall never constitute a debt of the State or Nassau County, and neither the State nor Nassau County shall be liable thereon, nor shall the Bonds be payable out of any funds of the Agency other than those pledged therefor. The Bonds shall be additionally secured by mortgages on and security interests in the Agency's and the Applicants' respective interests in each Project pursuant to the Agency Mortgages. The payment of the principal of, redemption premium, if any, and interest on each Series of the Bonds will be guaranteed by the related Applicant and, in certain cases, may be guaranteed by certain affiliates thereof.

Section 8. In connection with the foregoing, the Agency hereby determines to: (i) issue and sell the Tax-Exempt Bonds to Oppenheimer Funds, Inc. (the "Tax-Exempt Bonds Purchaser") pursuant to and in accordance with the Bond Placement Agreement; (ii) issue and sell the Taxable Bonds to State Bank of Long Island (the "Taxable Bonds Purchaser") pursuant to and in accordance with the Bond Placement Agreement; (iii) use the proceeds of the Bonds to finance, refinance (or refund), acquire, construct, renovate, and/or equip the Projects, as the case may be, (iv) fund, with respect to the Tax-Exempt Bonds only, the respective Debt Service Reserve Account within the Debt Service Reserve Fund in an amount equal to the respective Debt Service Reserve Fund Requirement with respect to each Series of Tax-Exempt Bonds, (v) pay a portion of the costs of issuance of each Series of Bonds to the extent allowable under the Code, (vi) sell or lease the applicable Project to the respective Applicants pursuant to the respective Installment Sale Agreement, or Lease Agreement, as the case may be, (vii) secure the Bonds by vesting certain powers and duties in the Trustee pursuant to the Indenture, and by assigning to the Trustee certain of the Agency's rights and remedies under the Installment Sale Agreement or the Lease Agreement, as the case may be, including the right to collect and receive amounts payable thereunder (except for Unassigned Rights as defined in Schedule A to the Indenture) pursuant to the respective Assignments, (viii) secure the Bonds by granting a lien upon and security interest in the respective Projects to the Trustee pursuant to the respective Mortgages and (ix) file the applicable Information Return for Private Activity Bond Issues, Form 8038 (the "Information Return") in the manner and at the places provided in the Code.

Section 9. The Agency is hereby authorized to acquire the real property or interests therein, receive assignments of leasehold interests in cooperative apartments and personal property described in Exhibits A and Exhibits B respectively, to each Installment Sale Agreement or Lease Agreement, as the case may be, and to sell or lease the same to the respective Applicant pursuant to the terms of the Installment Sale Agreement or Lease Agreement, as the case may be, and to do all things necessary or appropriate for the accomplishment thereto and all acts heretofore taken by the Issuer with respect to such acquisition are hereby approved, ratified and confirmed.

Section 10. The execution and delivery of the Master Indenture, in connection with the Bonds, the Series Indentures, the Organization Leases, the Lease Agreements, the Installment Sale Agreements, the multiple Agency Mortgages, the multiple Pledge and Assignments, the multiple Environmental Compliance and Indemnification Agreements, the multiple Guarantys, the multiple Tax Compliance Agreements, a Bond Placement Agreement

among the Agency, the Applicants and Commerce Capital Markets, Inc., as placement agent (the "Placement Agent"), and a Preliminary Private Placement Memorandum and a Final Private Placement Memorandum (collectively, the "Placement Memorandum") of the Agency and the Applicants with respect to the placement of the Bonds (the documents referenced in this Section 10 being referred to, collectively, as the "Agency Documents"), each being substantially in the form approved by the Agency for prior financings, is hereby authorized. The Chairman, Vice Chairman, Treasurer, Assistant Treasurer, Secretary, Assistant Secretary and Executive Director of the Agency are hereby authorized to execute, acknowledge and deliver each such agreement, and the Treasurer, Assistant Treasurer, Executive Director, Secretary and Assistant Secretary of the Agency are hereby authorized to affix the seal of the Agency on each such agreement as applicable, and attest the same. The execution and delivery of each such agreement by any such person shall be conclusive evidence of due authorization and approval.

Section 11. The Bonds are hereby authorized to be placed by the Placement Agent, as aforesaid, at the purchase price of 100% of their principal amount, plus accrued interest to the date of delivery.

Section 12. The Agency hereby authorizes the Placement Agent to distribute the Placement Memorandum to prospective purchasers of the Bonds.

Section 13. All covenants, stipulations, obligations and agreements of the Agency contained in this Resolution and contained in the Agency Documents shall be deemed to be the covenants, stipulations, obligations and agreements of the Agency to the full extent authorized or permitted by law, and such covenants, stipulations, obligations and agreements shall be binding upon the Agency and its successors from time to time and upon any board or body to which any powers or duties affecting such covenants, stipulations, obligations and agreements shall be transferred by or in accordance with law. Except as otherwise provided in this Resolution, all rights, powers and privileges conferred and duties and liabilities imposed upon the Agency or the members thereof by the provisions of this Resolution and the Agency Documents shall be exercised or performed by the Agency or by such members, officers, board or body as may be required by law to exercise such powers and to perform such duties.

No covenant, stipulation, obligation or agreement herein contained or contained in the Agency Documents shall be deemed to be a covenant stipulation, obligation or agreement of any member, officer, agent or employee of the Agency in his individual capacity and neither the members of the Agency nor any officer executing the Bonds shall be liable personally on the Bonds or be subject to any personal liability or accountability by reason of the issuance thereof.

Section 14. The Agency is hereby authorized to cause each Applicant to proceed with its Project(s), the agreed costs thereof to be paid by the Agency by the application of the proceeds of the Bonds, all as particularly authorized by the terms and provisions of the Agency Documents. Each Applicant is authorized to proceed with its Project(s) on behalf of the Agency as set forth in the Indenture and the Agency Documents, provided, however, that it is acknowledged and agreed by each Applicant that (i) an interest in its Project(s) shall be in the Agency for financing purposes only, and (ii) each Applicant is hereby constituted the agent for the Agency solely for the purpose of effecting such Applicant's Project(s) and the Agency shall have no personal liability for any such action taken by any such Applicant for such purpose.

Section 15. The Chairman, the Vice Chairman, the Executive Director and the officers of the Agency are hereby designated the authorized representatives of the Agency and each of them is hereby authorized and directed to execute and deliver any and all papers, instruments, opinions, certificates, affidavits and other documents and to do and cause to be done any and all acts and things necessary or proper for carrying out this Resolution, the Agency Documents and the issuance of the Bonds.

Section 16. Any expenses incurred by the Agency with respect to the Projects and the financing and refinancing (or refunding) thereof, including without limitation the fees and expenses of the Agency, Bond Counsel, bond issuance fees and Department of Health fees imposed by the State of New York, shall be reimbursed out of the proceeds of the Bonds. In the event such proceeds are not sufficient after payment of other costs of the Projects or Bonds are not issued by the Agency for any reason, such expenses incurred by the Agency shall be paid by the Applicants. By accepting this Resolution, the Applicants agree to pay such expenses and further agree to indemnify the Agency, its members, officers, employees and agents and hold the Agency and such persons harmless against claims for losses, damage or injury or any expenses or damages incurred as a result of action taken by or on behalf of the Agency in good faith with respect to the Projects and the financing thereof.

Section 17. The law firm of Troutman Sanders LLP is hereby appointed Bond Counsel to the Agency with respect to the issuance of the Bonds.

Section 18. The Agency has conducted an uncoordinated review pursuant to the State Environmental Quality Review Act (SEQRA) (Article 8 of the Environmental Conservation Law) and implementing regulations contained in the 6 N.Y.C.R.R. Part 617.

The Agency has determined through an individual review of each proposed Project that the proposed funding of these Projects (individually and cumulatively) will not have a significant adverse environmental impact and that a draft Environmental Impact Statement will not be prepared. The reasons supporting this determination can be found in the individual SEQRA resolutions for each Project.

This determination is based upon the Agency's review of the specific information provided by each Applicant with respect to each Project.

Section 19. The findings of the Agency set forth herein are intended to be a statement of the Agency's "official intent" as required by, and in conformity with, the provisions of Treasury Regulation 1.150-2(e). This Resolution is subject to further compliance with the provisions of Sections 141 through 150 and related provisions of the Code, including, without limitation, the obtaining of public approval for the Projects and the Bonds.

Section 20. Reserved.

Section 21. The Agency recognizes that due to the unusual complexities of the financing it may become necessary that certain of the terms approved hereby may require modifications which will not affect the intent and substance of the authorizations and approvals by the Agency herein. The Agency hereby authorizes the Chairman, Vice Chairman, Treasurer, Assistant Treasurer, Secretary, Assistant Secretary and Executive Director to approve

modifications to the terms approved hereby which do not affect the intent and substance of this Resolution. The approval of such modification shall be evidenced by the certificate of determination of such person or the execution and delivery by some or all of such Agency officers of relevant documents containing such modified terms.

Section 22. This Resolution shall take effect immediately.

ADOPTED: December 17, 2007

The question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

Howard Fensterman	VOTING	Aye
Gary Weiss	VOTING	Aye
John E. Puckhaber	VOTING	Aye
Peter J. Ruffner	VOTING	Aye
Mark Goldberg	VOTING	Aye

The foregoing Resolution was thereupon declared duly adopted.

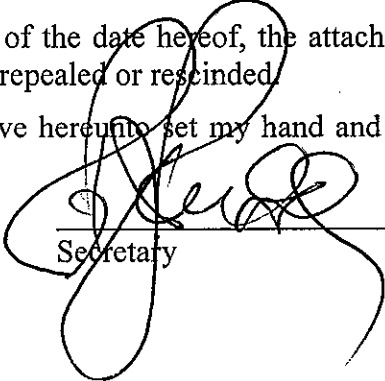
STATE OF NEW YORK)
) SS:
COUNTY OF NASSAU)

I, the undersigned Secretary of the Nassau County Industrial Development Agency (the "Agency"), do hereby certify that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on December 17, 2007, with the original thereof on file in my office, and that the same is a true and correct copy of said original and of such Resolution set forth therein and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting; (B) said meeting was in all respects duly held; (C) pursuant to Article 7 of the Public Officers Law (the "Open Meetings Law"), said meeting was open to the general public, and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law; and (D) there was a quorum of the members of the Agency present throughout said meeting.

I FURTHER CERTIFY that, as of the date hereof, the attached Resolution is in full force and effect and has not been amended, repealed or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 17th day of December, 2007.



Secretary

(SEAL)

Appendix A

1. For the Applicant, UNITED VETERANS BEACON HOUSE, INC., financial assistance to be provided in the form of tax-exempt civic facility revenue bonds presently estimated to be in the approximate aggregate principal amount of \$830,000, but not to exceed \$995,000, and taxable civic facility revenue bonds presently estimated to be in the approximate aggregate principal amount of \$35,000, but not to exceed \$40,000, to provide for the financing and/or refinancing of all or a portion of the costs of the acquisition of land and an existing building of approximately 3,611 square feet located on approximately 0.2263 acres of land located at 54 Pine Street, Freeport, New York (Village of Freeport), and renovations thereto, and the purchase of furnishings and equipment with respect thereto, to be used as a residential facility for veterans for 15 individuals (“Project E-2”); and

2. For the Applicant, P.L.U.S. GROUP HOME, INC., financial assistance to be provided in the form of tax-exempt civic facility revenue bonds presently estimated to be in the approximate aggregate principal amount of \$2,025,000, but not to exceed \$2,410,000, and taxable civic facility revenue bonds presently estimated to be in the approximate aggregate principal amount of \$70,000, but not to exceed \$78,000:

a. to provide for the financing and/or refinancing of all or a portion of the costs of the renovation of an existing building of approximately 6,398 square feet located on approximately 0.375 acres of land located at 247 Newport Road, Uniondale, New York (Town of Hempstead), to be used as an individualized care facility for 10 individuals with mental retardation and developmental disabilities (“Project G-1”);

b. to provide for the financing and/or refinancing of all or a portion of the costs of the acquisition of land and an existing building of approximately 2,500 square feet located on approximately 0.25 acres of land located at 209 North Delaware Avenue, Massapequa, New York (Town of Oyster Bay), and renovations thereto, to be used as an individualized residential alternative facility for 6 individuals with mental retardation and developmental disabilities (“Project G-2”).