

ASSIGNMENT AND ASSUMPTION OF LEASE AGREEMENT

This ASSIGNMENT AND ASSUMPTION OF LEASE AGREEMENT is hereby made and executed on December 16, 2019 (the “**Effective Date**”), between FOUR KEYS REALTY, LLC, a limited liability company duly organized and validly existing under the laws of the State of New York having its principal office at 19 Zorn Boulevard, Yaphank, New York 11980 (the “**Assignor**” and the “**Original Company**”), and GARY W. OAKLAND AND CHRISTINE J. HILL, AS TRUSTEES OF THE UNIFIED CREDIT TRUST UNDER THE LAST WILL AND TESTAMENT OF WALLACE G. OAKLAND, dated February 6, 1992, a testamentary trust, validly existing under the laws of the State of New York, having its principal office at 9 Diane Drive, Manorville, New York 11949 (the “**Assignee**” and the “**Company**”), with consent by the TOWN OF BROOKHAVEN INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation of the state of New York, having its office at 1 Independence Hill, 2nd Floor, Farmingville, New York 11738 (the “**Agency**”), in order to evidence of record the parties’ agreement to assign the existing Lease Agreement as hereinafter defined.

The Agency and the Original Company entered into a Lease and Project Agreement, dated as of September 1, 2016 (the “**Lease Agreement**”), a memorandum of which Lease Agreement was recorded in the Suffolk County Clerk’s Office on October 6, 2016 in Liber 12883 of Deeds, Page 29.

Pursuant to this Assignment and Assumption of Lease Agreement, the Assignor hereby assigns all of its rights, title, interest and obligations under the Company Lease to the Assignee, and the Assignee hereby assumes all of the rights, title, interest and obligations of the Assignor under the Lease Agreement.

The Lease Agreement, as assigned, covers the premises described in Exhibit A attached hereto and made a part hereof.

The Lease Agreement, as assigned, provides for the rental of the premises by the Company for a term commencing on December 16, 2019, and terminating at 11:58 p.m. on November 30, 2028 (the “**Lease Term**”).

The Lease Agreement is available for inspection during normal business hours at the offices of the Agency indicated above.

Property Address: 19 Zorn Boulevard, Yaphank, New York 11980
Tax Mailing address: 19 Zorn Boulevard, Yaphank, New York 11980
Tax Map Numbers: 0200-814.00-0400-001.000, 002.000 and 011.001

Record and return to:
Weinberg, Gross & Pergament LLP
400 Garden City Plaza
Garden City, New York 11530
Attention: Howard R. Gross, Esq.

IN WITNESS WHEREOF, the Assignor and the Assignee have caused this Assignment and Assumption of Lease Agreement to be executed in their respective names, all as of the date first written above.

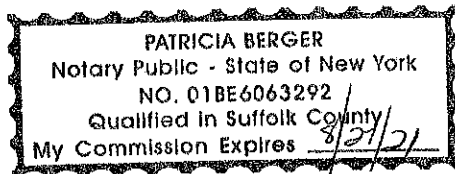
**TOWN OF BROOKHAVEN INDUSTRIAL
DEVELOPMENT AGENCY**

By: *Lisa MG Mulligan*
Name: Lisa MG Mulligan
Title: Chief Executive Officer

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

On the 16th day of December in the year 2019, before me, the undersigned, personally appeared Lisa MG Mulligan, 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 she executed the same in her capacity, and that by her signature on the instrument, the individual, or the person or entity on behalf of which the individual acted, executed the instrument.

Patricia Berger
Notary Public



FOUR KEYS REALTY, LLC

By: *Gary W. Oakland*
Name: Gary W. Oakland
Title: Managing Member

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

On the 16th day of December in the year 2019, before me, the undersigned, personally appeared Gary W. Oakland, 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 or entity on behalf of which the individual acted, executed the instrument.

Patricia Berger
Notary Public

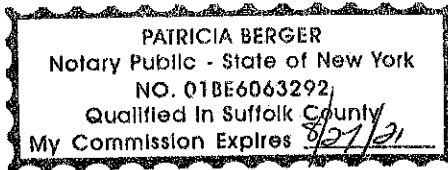


EXHIBIT A

All that certain plot, piece, or parcel of land, situate, lying, and being in the Town of Brookhaven, County of Suffolk and State of New York, known and designated as Lot Nos. 1 thru 11 inclusive, on a certain map entitled, "Zorn Industrial Park, Section 1", filed in the Office of the Suffolk County Clerk on July 9, 1999, as Map No. 10306, said lots when taken together being bounded and described as follows:

BEGINNING at a point on the easterly side of Zorn Blvd. at the northerly end of the curve which connects the northerly side of Horse Block Road (CR 16) with the easterly side of Zorn Blvd.;

RUNNING THENCE from said point of beginning along the easterly side of Zorn Blvd. the following courses, curves, and distances:

1. North 27 degrees 10 minutes 55 seconds East 16.49 feet;
2. Northerly along the arc of a curve bearing to the left having a radius of 360 feet and distances of 121.05 feet;
3. North 07 degrees 55 minutes 00 seconds East 908.06 feet to the recharge basin as shown on above map;

THENCE along said recharge basin South 82 degrees 05 minutes 00 seconds East 331.75 feet to the westerly side of Miller Avenue;

RUNNING THENCE along the westerly side of Miller Avenue, South 07 degrees 45 minutes 07 seconds West 1189.98 feet to the northerly side of Horse Block Road;

RUNNING THENCE along the northerly side of Horse Block Road, North 62 degrees 46 minutes 30 seconds West 369.28 feet to the easterly end of the curve first above mentioned;

RUNNING THENCE northerly along the arc of a curve bearing to the right having a radius of 20 feet a distance of 31.40 feet to the easterly side of Zorn Blvd. at the point or place of BEGINNING.

FOR INFORMATION ONLY: Premises also known as Zorn Boulevard at Horseblock Road, Yaphank, NY District: 0200 Section: 814.00 Block: 04.00 Lots: 001.000, 002.000 & 011.001



Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax

Recording office time stamp

See Form TP-584-I, Instructions for Form TP-584, before completing this form. Print or type.

Schedule A – Information relating to conveyance

Grantor/Transferor <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Single member LLC <input checked="" type="checkbox"/> Other	Name (if individual, last, first, middle initial) (<input type="checkbox"/> mark an X if more than one grantor) Four Keys Realty LLC Mailing address 19 Zorn Boulevard City State ZIP code Yaphank NY 11980 Single member's name if grantor is a single member LLC (see instructions)	Social Security number Social Security number EIN 47-4195830 Single member EIN or SSN
Grantee/Transferee <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Estate/Trust <input type="checkbox"/> Single member LLC <input type="checkbox"/> Other	Name (if individual, last, first, middle initial) (<input type="checkbox"/> mark an X if more than one grantee) Gary W. Oakland and Christine J. Hill, as Trustees of the Unified Credit Trust under the Last Will and Testament of Wallace G. Oakland Mailing address 9 Diane Drive City State ZIP code Manorville NY 11949 Single member's name if grantee is a single member LLC (see instructions)	Social Security number Social Security number EIN 11-6523868 Single member EIN or SSN

Location and description of property conveyed

Tax map designation – Section, block & lot (include dots and dashes)	SWIS code (six digits)	Street address	City, town, or village	County
0200-814.00-0400-001.000, 002.000 and 011.001		19 Zorn Boulevard	Yaphank	Suffolk

Type of property conveyed (mark an X in applicable box)

1 <input type="checkbox"/> One- to three-family house 2 <input type="checkbox"/> Residential cooperative 3 <input type="checkbox"/> Residential condominium 4 <input type="checkbox"/> Vacant land	5 <input checked="" type="checkbox"/> Commercial/Industrial 6 <input type="checkbox"/> Apartment building 7 <input type="checkbox"/> Office building 8 <input type="checkbox"/> Other _____	Date of conveyance <table style="border: 1px solid black; display: inline-table;"> <tr> <td style="padding: 2px 10px;">12</td> <td style="padding: 2px 10px;">16</td> <td style="padding: 2px 10px;">2019</td> </tr> <tr> <td style="font-size: 8px;">month</td> <td style="font-size: 8px;">day</td> <td style="font-size: 8px;">year</td> </tr> </table>	12	16	2019	month	day	year	Percentage of real property conveyed which is residential real property _____ % (see instructions)
12	16	2019							
month	day	year							

Condition of conveyance (mark all that apply)

a. <input type="checkbox"/> Conveyance of fee interest b. <input type="checkbox"/> Acquisition of a controlling interest (state percentage acquired _____ %) c. <input type="checkbox"/> Transfer of a controlling interest (state percentage transferred _____ %) d. <input type="checkbox"/> Conveyance to cooperative housing corporation e. <input type="checkbox"/> Conveyance pursuant to or in lieu of foreclosure or enforcement of security interest (attach Form TP-584.1, Schedule E)	f. <input type="checkbox"/> Conveyance which consists of a mere change of identity or form of ownership or organization (attach Form TP-584.1, Schedule F) g. <input type="checkbox"/> Conveyance for which credit for tax previously paid will be claimed (attach Form TP-584.1, Schedule G) h. <input type="checkbox"/> Conveyance of cooperative apartment(s) i. <input type="checkbox"/> Syndication j. <input type="checkbox"/> Conveyance of air rights or development rights k. <input type="checkbox"/> Contract assignment	l. <input type="checkbox"/> Option assignment or surrender m. <input checked="" type="checkbox"/> Leasehold assignment or surrender n. <input type="checkbox"/> Leasehold grant o. <input type="checkbox"/> Conveyance of an easement p. <input type="checkbox"/> Conveyance for which exemption from transfer tax claimed (complete Schedule B, Part 3) q. <input type="checkbox"/> Conveyance of property partly within and partly outside the state r. <input type="checkbox"/> Conveyance pursuant to divorce or separation s. <input type="checkbox"/> Other (describe) _____
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For recording officer's use	Amount received Schedule B, Part 1 \$ _____ Schedule B, Part 2 \$ _____	Date received
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Schedule B – Real estate transfer tax return (Tax Law, Article 31)

Part 1 – Computation of tax due

- 1 Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, mark the exemption claimed box, enter consideration and proceed to Part 3) **Exemption claimed**
- 2 Continuing lien deduction (see instructions if property is taken subject to mortgage or lien)
- 3 Taxable consideration (subtract line 2 from line 1)
- 4 Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3
- 5 Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G)
- 6 Total tax due* (subtract line 5 from line 4)

1.		0	00
2.		0	00
3.		0	00
4.			
5.			
6.			

Part 2 – Computation of additional tax due on the conveyance of residential real property for \$1 million or more

- 1 Enter amount of consideration for conveyance (from Part 1, line 1)
- 2 Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A) ...
- 3 Total additional transfer tax due* (multiply line 2 by 1% (.01))

1.			
2.			
3.			

Part 3 – Explanation of exemption claimed on Part 1, line 1 (mark any boxes that apply)

The conveyance of real property is exempt from the real estate transfer tax for the following reason:

- a. Conveyance is to the United Nations, the United States of America, New York State, or any of their instrumentalities, agencies, or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or Canada) a
- b. Conveyance is to secure a debt or other obligation..... b
- c. Conveyance is without additional consideration to confirm, correct, modify, or supplement a prior conveyance..... c
- d. Conveyance of real property is without consideration and not in connection with a sale, including conveyances conveying realty as bona fide gifts..... d
- e. Conveyance is given in connection with a tax sale..... e
- f. Conveyance is a mere change of identity or form of ownership or organization where there is no change in beneficial ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real property comprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F f
- g. Conveyance consists of deed of partition..... g
- h. Conveyance is given pursuant to the federal Bankruptcy Act..... h
- i. Conveyance consists of the execution of a contract to sell real property, without the use or occupancy of such property, or the granting of an option to purchase real property, without the use or occupancy of such property..... i
- j. Conveyance of an option or contract to purchase real property with the use or occupancy of such property where the consideration is less than \$200,000 and such property was used solely by the grantor as the grantor's personal residence and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering an individual residential cooperative apartment..... j
- k. Conveyance is not a conveyance within the meaning of Tax Law, Article 31, § 1401(e) (attach documents supporting such claim) k

* The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Make check(s) payable to the county clerk where the recording is to take place. For conveyances of real property within New York City, use Form TP-584-NYC. If a recording is not required, send this return and your check(s) made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law, Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

I (we) certify that: (mark an X in the appropriate box)

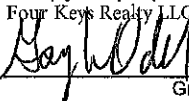
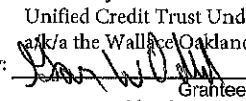
1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a. The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b. The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c. The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d. The maximum principal amount secured by the credit line mortgage is \$3,000,000 or more, and the real property being sold or transferred is not principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

Note: for purposes of determining whether the maximum principal amount secured is \$3,000,000 or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.

- e. Other (attach detailed explanation).
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a. A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b. A check has been drawn payable for transmission to the credit line mortgagee or his agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. (Make check payable to county clerk where deed will be recorded.)

Signature (both the grantor(s) and grantee(s) must sign)

The undersigned certify that the above information contained in schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of his/her knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

by: <u></u> Four Keys Realty LLC Gary W. Oakland Grantor signature	<u>Manager</u> Title	By: <u></u> Unified Credit Trust Under the Last Will and Testament of Wallace G. Oakland aka/a the Wallace Oakland Unified Credit Trust Gary W. Oakland Grantee signature	<u>Trustee</u> Title
Grantor signature	Title	Grantee signature	Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule D – Certification of exemption from the payment of estimated personal income tax (Tax Law, Article 22, § 663)

Complete the following only if a fee simple interest or a cooperative unit is being transferred by an individual or estate or trust.

If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part 2, mark the second box under Exemptions for nonresident transferor(s)/seller(s), and sign at bottom.

Part 1 – New York State residents

If you are a New York State resident transferor(s)/seller(s) listed in Form TP-584, Schedule A (or an attachment to Form TP-584), you must sign the certification below. If one or more transferors/sellers of the real property or cooperative unit is a resident of New York State, each resident transferor/seller must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

Certification of resident transferor(s)/seller(s)

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor(s)/seller(s) as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law, § 663(a) upon the sale or transfer of this real property or cooperative unit.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date

Note: A resident of New York State may still be required to pay estimated tax under Tax Law, § 685(c), but not as a condition of recording a deed.

Part 2 – Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Form TP-584, Schedule A (or an attachment to Form TP-584) but are not required to pay estimated personal income tax because one of the exemptions below applies under Tax Law, § 663(c), mark the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor(s)/seller(s), that transferor(s)/seller(s) is not required to pay estimated personal income tax to New York State under Tax Law, § 663. **Each** nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all nonresident transferors/sellers.

If none of these exemption statements apply, you must complete Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, or Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*. For more information, see *Payment of estimated personal income tax*, on Form TP-584-I, page 1.

Exemption for nonresident transferor(s)/seller(s)

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor(s)/seller(s) (grantor) of this real property or cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax Law, § 663 due to one of the following exemptions:

- The real property or cooperative unit being sold or transferred qualifies in total as the transferor's/seller's principal residence (within the meaning of Internal Revenue Code, section 121) from _____ to _____ (see instructions).
Date Date
- The transferor/seller is a mortgagor conveying the mortgaged property to a mortgagee in foreclosure, or in lieu of foreclosure with no additional consideration.
- The transferor or transferee is an agency or authority of the United States of America, an agency or authority of the state of New York, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, or a private mortgage insurance company.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date

EXHIBIT A
[Additional Signature Page]

Combined Real Estate
Transfer Tax Return,
Credit Line Mortgage Certificate, and
Certification of Exemption from the
Payment of Estimated Personal Income Tax

Schedule A - Information relating to conveyance - Re: Assignment and Assumption of Lease Agreement

Add'l Name

Grantee/Transferee

Add'l Name

Corporation

Town of Brookhaven Industrial Development Agency
1 Independence Hill, 2nd Floor
Farmingville, New York 11738

Signature (both grantor(s) and grantee(s) must sign)

The undersigned certify that the above information contained in schedules A, B and C, including any return, certification, schedule, or attachment, is to the best of his knowledge, true and complete.

**TOWN OF BROOKHAVEN INDUSTRIAL
DEVELOPMENT AGENCY**

By: 

Name:

Lisa MG Mulligan

Title:

Chief Executive Officer