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August 5, 2014

VIA FEDEX OVERNIGHT

Town of Brookhaven
Industrial Development Agency
Attn: Lisa Mulligan, Executive Director
1 Independence Hill, Third Floor
Farmingville, New York 11738

RECEIVED

AUG 6 2014

TOWN OF BROOKHAVEN
ECONOMIC DEVELOPMENT

Re: Omega Moulding Co. Ltd./
BKP Realty Associates, LLC Project
Premises: 1 Sawgrass Drive, Bellport, NY

Dear Ms. Mulligan:

This letter is written on behalf of my client, Omega Moulding Co., Ltd. and BKP Realty Associates, LLC (hereafter "Omega"), in connection with their existing Town of Brookhaven Industrial Development Agency project.

As you are aware, the economic incentives from the IDA enjoyed by Omega will expire at the end of this fiscal tax year and they will be required to pay 100% of the real estate taxes assessed against the Premises. In anticipation of this heavy burden facing Omega, they have been investigating possible relocation of their New York facility in order to reduce the fast approaching tax burden.

As part of this investigation, at the beginning of this year, they placed their Bellport facility on the market for sale, and listed same with Cushman & Wakefield of Long Island, Inc. (a copy of that listing agreement is enclosed hereto). Simultaneously with the listing of sale of their Bellport facility, they have been targeting the Baltimore, Maryland region for suitable replacement properties to handle their Northeast, regional business. They have located several suitable sites and have met with representatives of the Maryland Department of Business and Economic Development, as well as officials from the Baltimore Development Corporation. Copies of certain of those documents are enclosed herewith.

Omega has also authorized me to furnish you with copies of the listings and proposals of certain of the Baltimore area properties which they have been and are still considering. In that regard, I have enclosed copies of certain of the properties which were deemed suitable for Omega's use. Their pursuing of these properties are, obviously, conditioned upon the ability of Omega to sell the existing Bellport facility upon terms acceptable to Omega. Cushman &

Town of Brookhaven
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Wakefield have shown the property to several potential users and/or investors; however, no firm offer has been accepted by Omega as of the date hereof. The details of potential interested purchasers are, nevertheless, confidential, at this point.

While Omega is pursuing the potential sale and/or relocation of its Bellport facility, the primary motivation for this course of action is the large real estate tax burden and the enormous "sticker shock" they will face when their cash-flow is affected by the 100% re-instatement of the property taxes. I have discussed this with my client, at length, and have counseled them to approach the Agency and request a possible extension of their benefits for an additional five years, in consideration of their removal of the Premises from the sales market and cease their relocation efforts.

Omega presently has 113 employees at their Bellport, NY facility. In addition, they have distribution facilities in Atlanta, Georgia; Chicago, Illinois; Bell, California; San Francisco, California; and Ontario, Canada. A copy of a more detailed employment and wage breakdown is annexed to this letter. Inasmuch as their geographic distribution is strategically placed throughout the Country, the New York location is important, but not critical to their overall distribution, so long as they remain on the east coast of the United States.

It is my belief that an extension of benefits would serve to retain the more than 100 jobs at the Premises within the Town of Brookhaven and New York and provide the company with much needed economic relief as the expenses and costs of doing and continuing to do business on Long Island increases each year.

It is my understanding that the Agency has, within its authority, the ability to grant these benefits in order to retain the presence of Omega and the retention of these jobs. We would welcome an offer and proposal from the Agency with benefits that could be provided in exchange for Omega's commitment to remain at the Premises and retain the employment thereat. The timing is right in that my client's initial listing agreement with Cushman & Wakefield will expire this month, and they need to consider whether or not to extend that agreement.

Of course, if you should require any additional information, please do not hesitate to contact the undersigned directly.

Very truly yours,



ANDREW D. PRESBERG

ADP:sef
Enclosures

Omega Employee count and comp. by location

- New York: (113)** **1 Sawgrass Drive, Bellport NY., 11713**
NY Office: 39 employees with hourly pay between \$11 and \$22. Salaries range between \$680 and \$2836 per week (includes Admin)
NY Warehouse: 55 employees with hourly pay between \$8.40 and \$14.50. Salaries range between \$750 and \$1400 per week
NY Drivers: 15 employees with hourly amounts of \$14 to \$19 and salaries between \$585 and \$976 per week.
NY Frame Shop: 4 employees with hourly rates between \$11 and \$17 per hour and \$986 in salary.
- Atlanta location:** **2650 Button Gwinette Drive, Doraville GA., 30340**
13 employees with hourly pay between \$10 and \$12.50 and salaries \$807 - \$1194
- Chicago location:** **1420 Thorndale Ave. Elk Grove Village IL., 60007**
13 employees with hourly pay between \$10 and \$13.50 and Salaries \$600 - \$1346
- California/Bell:** **5500 Lindburgh Lane Bell, CA., 90201**
21 employees with hourly pay between \$9 and \$15 and salaries \$640 - \$1061.
- California/San Fran:** **405 Victory Ave. So. San Francisco CA., 90480**
10 employees with hourly pay between \$12.25 and \$20 and Salary of \$865.
- Canada:** **99A First Gulf Blvd. Brampton ON. Canada L6W 4T8**
14 employees with hourly pay between \$10 and \$18 and salary of \$769.

David Merzin

President

Omega Moulding Co. Ltd.

david@omegamoulding.com

1 Sawgrass Drive
Bellport, NY 11713 USA
800-289-6634 X 204 Voice
631-924-6200x204 Local
631-924-3511 Fax
www.omegamoulding.com

EXCLUSIVE SALES AGENCY CONTRACT

November 6, 2013

Cushman & Wakefield of Long Island, Inc.
401 Broadhollow Road, Suite 301
Melville, New York 11747

Re: 1 Sawgrass Drive, Bellport, New York (the "Premises")

Ladies and Gentlemen:

We hereby appoint Cushman & Wakefield of Long Island, Inc. ("C&W"), who represents to us that they are licensed real estate brokers in the State of New York, as our sole agent and grant to C&W the exclusive right to sell all or any portion of the Premises upon such price and terms as we shall determine.

C&W's appointment as our sole and exclusive agent shall be upon the following terms and conditions:

1. The term of this agreement shall commence on the date hereof and shall continue in effect for a period of nine (9) months thereafter. Notwithstanding the foregoing, we reserve the right to withdraw the Premises from the marketplace prior to such expiration date for any reason or no reason at all in our sole and absolute discretion, upon which, this Agreement shall be deemed terminated.
2. C&W agrees that it will enlist its efforts to secure a satisfactory purchaser(s) for the Premises, and if C&W deems it necessary, C&W will also solicit the cooperation of other licensed real estate brokers subject to the terms, conditions and limitations of this Agreement, and C&W shall advise such other real estate brokers of the payment terms, conditions and limitations of this Agreement. Nothing in this agreement shall be deemed or construed so as to require C&W to perform the services of architects, engineers, contractors, accountants, legal counsel or other professionals requiring special licenses (other than a real estate broker) or make C&W responsible for the failure of the various professionals retained by us to properly perform their services.
3. C&W shall, at its expense, place its standard sign on the Premises and shall prepare and distribute a standard brokerage flyer ("Standard Advertising") and generally use good faith reasonable efforts to actively market and promote the sale of the Premises to the public and to other brokers. Any advertising in excess of the Standard Advertising shall be subject to our prior approval and at our expense. All advertising whether prepared or issued by C&W or by us shall identify C&W as our exclusive agent for the Premises.
4. During the term of this agreement, we will refer to C&W all inquiries and offerings received by us with respect to a prospective purchase of the Premises, regardless of the source of such inquiries or offerings, and all negotiations directly with any purchaser or other brokers as to price (and not as to legal terms or conditions) shall be conducted solely by C&W or under C&W's direction, subject to our review and final approval in our sole and absolute discretion.

5. In the event that: (i) at any time during the term of this agreement, a sale of the Premises, upon any terms acceptable to us in our sole and absolute discretion shall be made with any purchaser who was procured by C&W, or by us, or by any other person or; (ii) at any time during the term of this agreement, a contract of sale, option to purchase agreement or similar transaction document, upon terms acceptable to us, shall be made with any purchaser who was procured by C&W or by us or by any other person; (iii) within six (6) months after the expiration of this agreement, a contract of sale, option to purchase agreement or similar transaction document, upon terms acceptable to us, shall be made with any purchaser to whom the Property was submitted and disclosed to us by C&W in writing at or prior to the expiration of the term; then, and in any such event, we agree to pay to C&W one (1) full commission payable if, as and when closing of title occurs, which commission shall be computed in accordance with the annexed Schedule. Whether or not a contract of sale for the sale shall be executed by any seller and purchaser as a result of any negotiations by and among seller, purchaser or C&W, no commission or brokerage fee shall be deemed to be due or earned by C&W or any cooperating broker unless and until title to the Premises shall be conveyed and transferred to a purchaser pursuant to the terms of a contract of sale, option to purchase agreement or similar transaction document, as same may be modified or amended from time to time, and the consideration paid therefor. Furthermore, no such commission or brokerage fee shall be due or earned by C&W or any cooperating broker, (1) should a contract of sale, option to purchase agreement or similar transaction document between any seller and purchaser not be executed for any reason whatsoever, including, but not limited to, the seller or prospective purchaser's arbitrary failure or refusal to agree upon any term or condition thereof, or (2) if a contract of sale, option to purchase agreement or similar transaction document is executed by seller and any purchaser (a) should the seller and/or purchaser default in the performance and observance of any of the terms and conditions of said contract of sale to be observed or performed by seller and/or purchaser, as the case may be, or (b) should title to the Premises be rejected by a purchaser for any reason whatsoever, including, but not limited to any act or omission attributable to seller, or (c) should the Premises not be tendered by seller to a purchaser by reason of the termination of said contract of sale pursuant to the terms thereof, so that in each instance a closing does not occur.
6. If a licensed real estate broker other than C&W is the procuring cause of any sale covered by this agreement which results in a closing of title, fifty (50%) percent of the commission payable to C&W pursuant to this agreement shall be shared with such other broker, and we will pay C&W the commission set forth above out of which C&W will pay to such other broker its share and retain the balance of the commission as C&W's compensation, and C&W agrees to hold us harmless and indemnify us, to the extent of the commissions paid to C&W hereunder, with respect to any commission claim by such other broker alleging to have dealt with C&W with respect to the sale of the Premises. In the event of a claim under this indemnity, we shall give prompt written notice thereof to C&W and reasonably cooperate, at C&W's expense subject to the aforementioned limitation of liability, in the defense of such claim.
7. Intentionally deleted
8. We acknowledge that C&W may represent potential purchasers and we hereby consent to such dual representation.
9. In the event either party shall commence litigation against the other party to enforce its rights under this agreement, the party prevailing in such litigation shall be entitled to
- E:\Users\RAZZINO\Levine Pinfoff\Documents\Fix Sale\Omega Moulding (1 Sawgrass) execution 11-6-13.docx2

recover from the other party the costs and expenses (including reasonable attorneys' fees) thereby incurred.

10. We warrant and represent to C&W that we, and all persons and entities owning (directly or indirectly) an ownership interest in us: (a) are not, and shall not become, a person or entity with whom C&W is restricted from doing business with under regulations of the Office of Foreign Asset Control ("OFAC") of the Department of the Treasury (including, but not limited to, those named on OFAC's Specially Designated and Blocked Persons list) or under any statute, executive order (including, but not limited to, the September 24, 2001, Executive Order 13224 Blocking Property and Prohibiting Transactions with Persons Who Commit, Threaten to Commit, or Support Terrorism), or other governmental action; and (b) are not knowingly engaged in, and shall not knowingly engage in, any dealings or transactions or be otherwise associated with such persons or entities described in clause (a) above.
11. We agree to provide C&W with a complete copy of any executed purchase and sale agreement or other transaction agreement for the Premises when signed by the party transacting with us and a copy of the closing statement for C&W's records, which shall be treated as confidential, except as required by law.
12. We hereby represent that we are the equitable owner of the Premises, subject to a straight lease transaction and PILOT (payment in lieu of taxes) Agreement with the Town of Brookhaven Industrial Development Authority, and have the right to sell same as contemplated hereby. The undersigned signatories also represent that they are duly authorized to execute this document on behalf of the entity indicated.
13. We hereby consent to C&W's publicizing its role in any transaction we enter into, subject to our reasonable editorial approval of such publicity. C&W shall have the right to include our name in plain text in a list of its clients for marketing and promotional purposes.
14. This agency shall be binding upon the parties hereto, their respective successors and assigns.
15. This agreement may be executed in multiple counterparts (any one or more of which may be executed and delivered by facsimile or electronic mail transmission), each of which shall be deemed an original and all of which, taken together, shall constitute one and the same instrument.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

SIGNATURE PAGE IMMEDIATELY FOLLOWING

If the foregoing accurately sets forth our agreement, please sign and return the enclosed copies of this letter.

Very truly yours,

OMEGA MOULDING COMPANY

By 

Name: David Merzin

Title: President

Address: 1 Sawgrass Drive
Bellport, New York 11713

Agreed:

CUSHMAN & WAKEFIELD OF
LONG ISLAND, INC.

By 

Name: Erika Levine Pintoff
Title: Assistant Secretary

CUSHMAN & WAKEFIELD OF LONG ISLAND, INC. ("C&W")
SCHEDULE OF COMMISSIONS FOR SALES TRANSACTIONS AT
1 SAWGRASS DRIVE, BELLPORT, NEW YORK

1. RATES

Five percent (5%) of the total sales price.

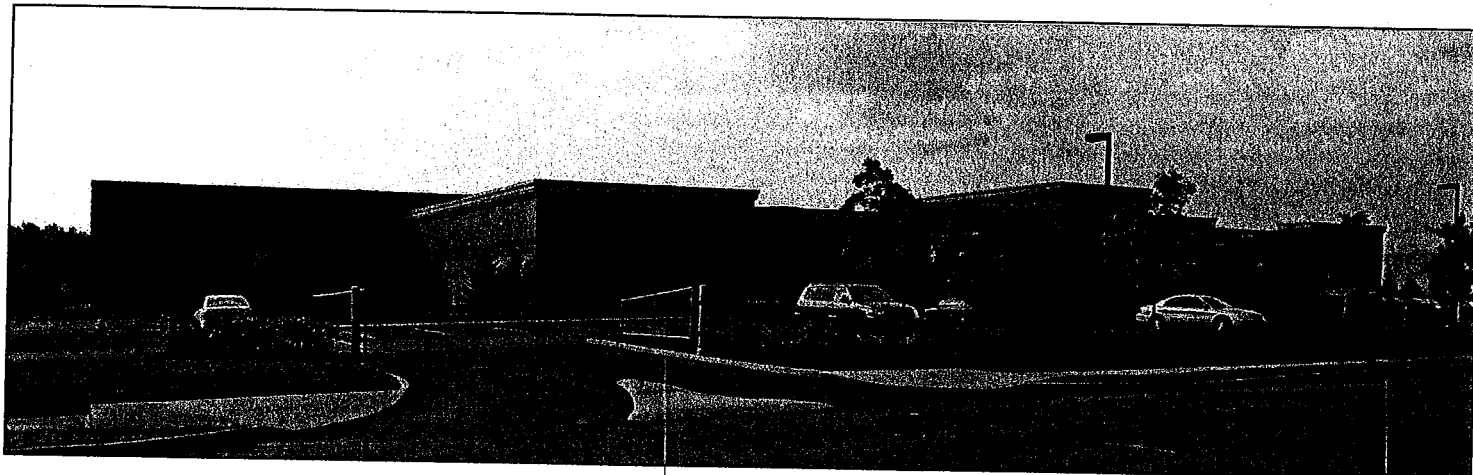
2. TIME OF PAYMENT

The commission shall be earned, due and payable in full at the time of the closing or transfer of title to the property, except, in the case of an installment purchase contract, in which case, the commission shall be earned, due and payable in full at the time of the execution and delivery of the installment purchase contract by and between the seller and the purchaser.

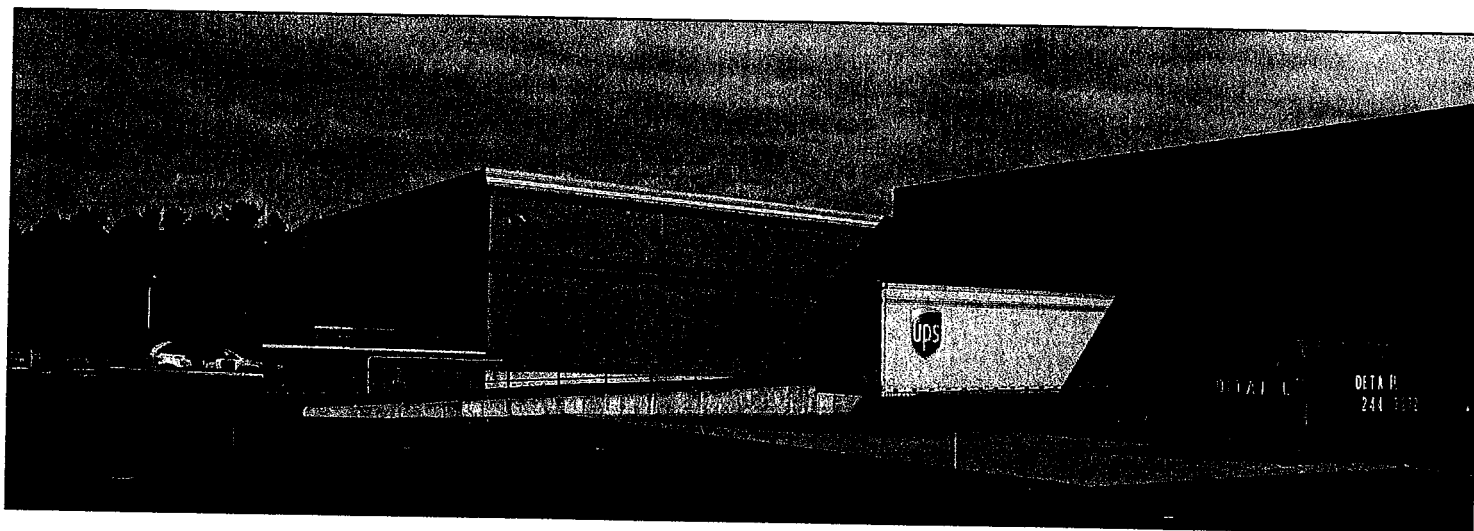
3. COMPUTATION OF SALES PRICE

The commission shall be computed in accordance with the above rates based upon the total sales price, which shall include any mortgages, loans or other obligations of the seller which may be assumed by the purchaser or which the purchaser takes title "subject to," any purchase money loans or mortgages taken back by the seller, the sales price of any fixtures or other personal property sold by separate agreement between the seller and purchaser as part of the overall sale of the real property, and the current market value of any other real or personal property transferred from the purchaser to the seller as part of the sale.

FOR SALE
CLASS A
INDUSTRIAL/
WAREHOUSE



FRONT ENTRANCE



LOADING

FOR MORE INFORMATION AND INSPECTION, PLEASE CONTACT:



FRANK FRIZALONE, SIOR
EXECUTIVE DIRECTOR
NATIONAL INDUSTRIAL
SERVICES GROUP
631-425-1242
frank.frizalone@cushwake.com



NICHOLAS GALLIPOLI
ASSOCIATE
NATIONAL INDUSTRIAL
SERVICES GROUP
631-425-1217
nicholas.gallipoli@cushwake.com

Cushman & Wakefield of Long Island, Inc.
Licensed Real Estate Broker
401 Broad Hollow Road, Suite 301
Melville, NY 11747-4711
631-425-1200
cushmanwakefield.com

The depiction in the included photograph of any person, entity, sign, logo or property, other than Cushman & Wakefield's (C&W) client and the property offered by C&W, is incidental only, and is not intended to connote any affiliation, connection, association, sponsorship or approval by or between that which is incidentally depicted and C&W or its client.

This listing shall not be deemed an offer to lease, sublease or sell such property; and, in the event of any transaction for such property, no commission shall be earned by or payable to any cooperating broker except if otherwise provided pursuant to the express terms, rates and conditions of C&W's agreement with its principal, if, as and when such commission (if any) is actually received from such principal. (A copy of the rates and conditions referred to above with respect to this property is available upon request.)

PROPERTY AND LOCATION ASSESSMENT

BUILDING SPECIFICATIONS

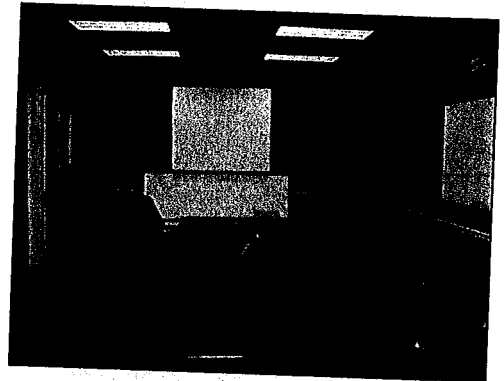
| | |
|----------------------------|--|
| Location: | One Sawgrass Drive, Bellport, NY |
| Year Built: | 2004 |
| Building Size: | +/- 130,000 SF |
| Warehouse Size: | +/- 112,000 SF |
| Office Size: | +/- 18,000 SF |
| Site: | +/- 10.50 Acres |
| Parking: | 148 Cars |
| Building Frame: | Steel / Masonry Exterior |
| Column Spacing: | 36'10" x 34'6" (Concrete) |
| Clear Height: | +/- 21'6" Clear |
| Loading: | 10 Docks / 2 Drive-Ins |
| Heat: | Gas Fired Geo Thermal Heating System |
| Electrical: | 2000 Amps 480 / 277 Volts |
| Warehouse Lighting: | T5 Fixtures |
| Sewer: | Yes |
| Sprinkler: | Fully Sprinklered (Rated for Class Three Commodities) |
| Security System: | Central Station Monitoring Interior / Exterior With Camera Surveillance |
| Occupancy: | To Be Arranged |

SPECIAL FEATURES:

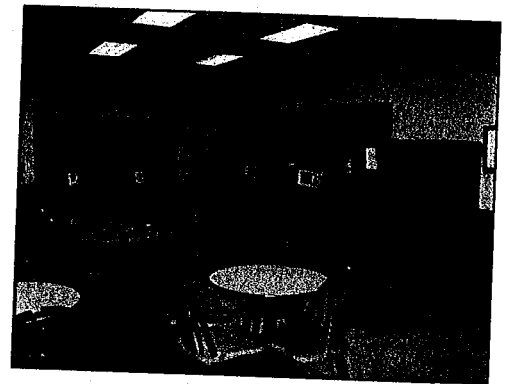
- Excellent Condition
- Connected to Sewer
- Excellent Workforce Population
- Corporate Park Setting
- Attractive Office Finishes
- Building Expansion Possible
- Dual Access to Property from Sawgrass & Pinehurst Drive



LOBBY



CONFERENCE ROOM



KITCHEN AREA

PRICING

Asking Sale Price: \$15,600,000.00 / \$120.00 psf

Real Estate Taxes: \$15,569.09

Possible Economic Incentives Available to
Qualified Buyers

Martin O'Malley Governor
Anthony G. Brown Lt. Governor



Dominick E. Murray Secretary
Robert L. Walker Deputy Secretary

Mr. David Merzin
President
Omega Moulding Company
One Saw Grass Drive
Bellport, New York 11713

SUBJECT: Relocation of Omega Moulding Company's headquarters/distribution facility to Howard County, Maryland.

Dear Mr. Merzin:

The Department of Business and Economic Development (the "Department") and Howard County (the "County") are pleased to support Omega Moulding Company's (the "Company") initiative to relocate its headquarters/distribution facility from Bellport, New York to Howard County, Maryland (the "Project").

1. **THE SUBDIVISION.** This letter is intended to describe the major elements of the transaction and to describe the assistance that may be offered to the Company for locating the Project in Howard County, Maryland. These terms are not transferrable to any other subdivision.
2. **PROJECT DESCRIPTION.** As we understand the Project, the Company will relocate its headquarters/distribution operation from Bellport, New York to an approximate 187,000 square foot building it will purchase at 9420 Gerwig Lane, Columbia, Howard County, Maryland (the "Project Site"). Capital expenditures associated with the Project are estimated at \$8,000,000 to \$9,000,000 (the "Project Costs") for the building purchase and fit out costs. Additionally, we understand that the Company will employ at least 100 permanent full-time employees at the Project Site by December 31, 2015.

"Full-time" means that an employee works at least 1,800 hours in a 12-month period, is paid an hourly wage of at least 150% of the prevailing federal minimum wage and is eligible for an employer-subsidized health care benefits package. A new full-time permanent position at the Project Site would be a net new position to the State and would not include the movement of existing Company employees at other locations in the State to the Project Site, or employees of a company acquired by the Company after this date, if the employee's place of employment immediately before the acquisition was elsewhere in the State.

We also understand the Company will use reasonable efforts to use Baltimore/Washington International Thurgood Marshall Airport and the Port of Baltimore for its shipping and transportation and Maryland contractors and construction workers for construction of the Project. Additionally, Maryland strongly supports our military personnel and encourages companies to use their best efforts to employ veterans.

Of course, any changes to the Project as outlined in this letter should be immediately brought to the Department's and County's attention since they could affect the proposed assistance for the Project.

3. **DEPARTMENT PARTICIPATION.** The Department is willing to consider providing the following assistance to enable the Company to complete the Project at the Project Site in Howard County, Maryland:

(a) **Conditional Loan** under the Maryland Economic Development Assistance Fund (the "Loan"):

Borrower: Omega Moulding Company, or an entity acceptable to the Department.

Amount: \$200,000

Purpose: The proceeds of the Loan would be used to reimburse Eligible Project Costs at the Project Site.

Eligible Project Costs: Those costs associated with the Project that are eligible for reimbursement under the Maryland Economic Development Assistance Fund program. This would include the construction or acquisition of a building or real property and the acquisition, construction, or installation of machinery, equipment, furnishings, fixtures, leasehold improvements, site improvements, or infrastructure improvements at the Project Site.

Disbursement: The Loan would be disbursed for up to 70% of incurred Eligible Project Costs.

Approval: The Loan is subject to approval by the Secretary of the Department.

Term: The term of the Loan will be ten (10) years from the initial disbursement.

Interest Rate: Three percent (3%) fixed per annum.

Repayment: All principal and accrued interest would be deferred over the term of the Loan. In the event that all of the Performance Criteria of the Loan are met over the term, all outstanding deferred principal and accrued interest would be forgiven at the end of the Loan term. In the event that any of the Performance

Criteria are not met, the Loan would be repayable as described in the Conditions section.

Collateral:

To be determined based upon a financial and collateral review of the Borrower and the final structure of the Loan.

Guarantors:

To be determined based upon a financial and collateral review of the Borrower and the final structure of the Loan.

**Conditions Precedent
To Disbursement:**

(1) The Borrower will furnish evidence acceptable to the Department of its control of the Project Site.

(2) The Borrower will have expended at least \$286,000 of Eligible Project Costs at the Project Site against which the Loan may be disbursed. (\$200,000/70%).

(3) The Department will have received satisfactory evidence that the County has approved and funded its incentive.

Performance Criteria:

(1) By December 31, 2015, the Borrower will employ at least 100 permanent full-time employees at the Project Site and retain that amount for the remaining term of the Loan.

Full-time employment will be measured annually as of December 31st of each required year. Employment reports will be due to the Department by the following January 31st of each year with the first measurement date being the first December 31st following disbursement.

(2) The Borrower will spend or cause to be spent a minimum of \$8,000,000 in Project Costs at the Project Site by December 31, 2015. The Loan proceeds may count as part of the Borrower's spending requirement.

(3) The Borrower will maintain its headquarters/distribution operation at the Project Site for the term of the Loan.

Conditions:

(A) If at any time after December 31, 2015 the Borrower does not meet Performance Criteria (1), the Borrower would repay a pro rata portion of principal (\$2,000) and the associated portion of accrued interest due for every permanent full-time employee less than 100 but greater than 50. Such sum, less any amounts previously repaid, would be due no later than 90 days from the measurement date.

(B) If at any time during the term of the Loan the Borrower does not meet Performance Criteria (3), does not employ at least 50 permanent full-time employees, or does not meet Performance Criteria (2) by December 31, 2015, all accrued principal and interest under the Loan would be repayable.

(C) The Loan must be closed by December 31, 2014 and funded by June 30, 2015.

(b) **Maryland Industrial Development Financing Authority.** The program encourages private sector financing of economic development projects through the use of insurance, the issuance of tax exempt and taxable revenue bonds, and linked deposits. The program assists in reducing the lender's risk in a project to an acceptable level, while at the same time allowing the borrower to access greater capital amounts under typical financing products from financial institutions. Acceptable uses of insured funds include most business applications such as land acquisition, building acquisition, construction costs, machinery and equipment, furnishings and fixtures, leasehold improvements, certain eligible "soft costs", energy related projects and working capital. Insurance amounts would be directly related to, among other things, the viability and credit aspects of the project, in addition to the structure and content of the financing product negotiated between the borrower and the financial institution.

The Department invites you to contact Mr. Harry M. Carroll, Finance Specialist, Office of Finance Programs, DBED, at 410-767-6360, toll-free at 877-821-0099, or email at hcarroll@ChooseMaryland.org, for additional information regarding the MIDFA program.

4. **HOWARD COUNTY INCENTIVES.** The County is willing to consider providing the following assistance to enable the Company to complete the Project at the Project Site in Howard County, Maryland:

(a) **Financial Assistance.** Howard County would consider providing, subject to the approval of the county's Incentives Committee financial assistance in the form of a matching workforce training grant, to support the Company's training costs in Howard County in an amount to be determined by the County, but not less than \$20,000. Upon acceptance of this proposal, a separate agreement for this financial assistance will be entered into with Howard County.

(b) **Workforce Development.** Howard Community College (HCC) plays a significant role in the regional economic development by preparing a highly skilled workforce. HCC works with companies to develop flexible and customized training plans on virtually any topic that the company requests. Training is offered in a variety of formats from instructor-led to on-line and computer based. HCC has an emphasis on global awareness and hosts a large program of English speakers for other languages. You can take advantage of their expertise to assess staff levels, enhance skills in project management, enhance organizational development, and develop quality control programs.

The Howard County's Office of Workforce Development assists with recruitment and prescreening of applicants as well as other human resource needs. Additionally, the Columbia Workforce Center allows companies to advertise their employment opportunities in the Center's on-line national database, free of charge. Other services include assistance with pre-employment assessments and other programs that help streamline the entire recruitment process.

Please contact Mr. Tim Harwood, Howard County Economic Development Authority, at 410-313-6500, or email at tharwood@hceda.org, for additional information and to make application for these programs of assistance.

5. **OTHER INCENTIVES.** In addition to the incentives described above, the State would provide, through the appropriate state and local governmental instrumentalities, certain incentives to induce the Company to retain/locate the Project at the Project Site, including:

(a) **Job Creation Tax Credit.** The Company could be eligible for a Job Creation Tax Credit if it establishes or expands a Maryland business facility that is primarily engaged in manufacturing, mining, transportation, communications, agriculture, forestry, fishing, research, development, testing, biotechnology, computer programming, data processing or other computer related services; central financial, real estate, or insurance services; the operation of central administrative offices or a company headquarters; a public utility, or warehousing. The new or expanded facility may also qualify for the credit if it is primarily engaged in business services and is located in one of the following "priority funding areas": an incorporated municipality, within the Baltimore Beltway, within the Maryland portion of the Washington, D.C. Beltway, in a federal empowerment zone, in a Maryland Enterprise Zone, in a sustainable community as defined in Section 6.01 of the Department of Housing and Community Development ("DHCD") Article, in one area in a county designated by the county as a priority funding area, or in that portion of the port land use development zone that has been designated as an area appropriate for growth in the county comprehensive master plan.

To qualify for the job creation tax credit, most business entities must create at least 60 "qualified positions" (permanent newly created Maryland positions of at least 1,680 hours per year resulting from the establishment or expansion of a business facility in a single location in the state and paying at least 150% of the federal minimum wage) within a 2-year period. The 60 new job minimum is reduced to a 30 new job minimum if the aggregate annual payroll for the qualified positions exceeds 60 multiplied by the State's average annual salary. The 60 new job minimum is reduced to 25 new jobs if the facility is located in one of the "priority funding areas" listed above.

Credit granted will be the lesser of \$1,000 or 2.5% of a year's wages for each new employee in a qualified position. If the new or expanded facility is located in a "revitalization area" (a federal empowerment zone, a Maryland Enterprise Zone, or a DHCD sustainable community), then the credit is increased to the lesser of \$1,500 or 5% of a year's wages for each employee in a qualified position.

The maximum credit allowed during any credit year for a single facility is \$1 million. The credit is allowed ratably, with 1/2 to be taken in the credit year and 1/2 taken in the following year (or carried forward, if necessary.) If, during the 3 years succeeding the credit year, the average number of qualified positions falls below the applicable minimum number of qualified positions, all credits shall be recaptured. If the number of qualified positions falls more than 5%, but not below the applicable minimum number of qualified positions, then the credit is recaptured in proportion to the decline in qualified employees.

(b) **Maryland Commuter Tax Credit.** Maryland employers that pay for part or all of eligible monthly commuting expenses for their employees can qualify for a tax credit equal to 50% of the cost of those expenses with a cap of \$50 per employee per month. This includes expenses incurred for monthly usage of bus or rail service provided by the Washington Metropolitan Area Transit Authority or the Maryland Mass Transit Administration, MARC trains and vanpools. The credit can be claimed against State income taxes or insurance premium taxes. When combined with federal tax incentives, this State tax credit allows employers to offer a new employee benefit for a fraction of the total cost. Please call the Maryland Mass Transit Administration at 410-767-8755 for more details.

(c) **Workforce Recruitment.** The Maryland Job Service provides recruitment and screening services based on the specifications of the Company at no cost. It maintains a state/nationwide data bank of job seekers. Both the Job Service and local job training agencies perform client screening for all job creation.

(d) **Maryland Disability Employment Tax Credit.** The Maryland Disability Employment Tax Credit ("MDETC") is a Maryland State tax credit that allows employers to claim credit for employees with disabilities.

- For the first taxable year, a credit is allowed in an amount equal to 30% of up to the first \$6,000 (\$1,800) of wages paid during the first year and 20% of up to the first \$6,000 (\$1,200) of wages paid during the second year of employment. Employers can also benefit from a tax credit for work-related childcare or transportation expenses paid by the employer. A credit of up to \$600 of the qualified childcare or transportation expenses incurred during the first year of employment and up to \$500 for the second year. The MDETC may be claimed concurrently with any available federal tax credits for which the employee may be eligible.
- The Company must hire an individual with a disability and obtain a determination from the Division of Rehabilitation Services ("DORS") of the Maryland State Department of Education, or the Maryland Department of Labor, Licensing, and

Regulation for a disabled veteran, that the individual is a qualified employee with a disability.

For additional information regarding the State tax incentives listed above, please contact Mr. Mark Vulcan, Program Manager, Tax Incentives, Office of Finance Programs, DBED, at 410-767-6438, toll-free at 877-821-0099, or email at mvulcan@choosemaryland.org.

(e) Baltimore Gas & Electric ("BGE") Energy Rate Incentive and Energy Efficiency Goals. BGE is the energy service delivery company in central Maryland. To promote business growth and employment expansion within their service territory, BGE offers the "Rider 7" incentive. This incentive is available to businesses that locate new operations or expand existing operations in the BG&E service area, provided ten or more new full-time jobs are created, and a minimum qualifying load of 200kw per month is used for those sites within an Enterprise Zone, or 500kw per month for sites elsewhere.

Businesses that qualify for the Energy Rate Incentive receive the incentive for three (3) years, or for five (5) years if the site is within an Enterprise Zone. The company must contact BGE prior to any site decision or commitment.

In addition, they offer the "BGE Smart Energy Savers Program®" that includes a variety of energy efficiency financial incentives and engineering services for industrial and commercial projects such as:

- Retrofits of existing inefficient equipment
- New construction
- Major renovation and remodeling
- New equipment purchases
- End-of-life equipment replacements

Programs for medium and larger industrial and commercial customers include:

- **Energy Solutions for Business:** Technical services to help you analyze specific projects, incentives of up to 50% of the total cost for retrofit projects or up to 75% of the incremental costs for new equipment as well as for new construction. There are incentives on numerous measures including HVAC systems, lighting and controls and even incentives for custom projects.
- **Retrocommissioning (RCx),** which is the process of monitoring, troubleshooting and adjusting electrical, mechanical and control systems in existing buildings to optimize energy performance. Incentives cover up to 75% of the cost of the RCx services.
- **Combined Heat and Power (CHP):** incentives of \$900/kW with a project cap of \$2 million.

For more details on the energy efficiency programs see:
<http://www.bgesmartenergy.com/business>.

For additional information in general, contact Anita Jackson, BGE Director of Economic Development, at 410-470-8965.

6. **CONDITIONS.** The extension of financial assistance will be subject to the Department's and County's due diligence review of the Company's business and financial affairs and documentation satisfactory to the Department's and County's counsel. Any financial assistance in this letter is subject to the approval of all appropriate approval authorities. A later commitment for any financial assistance will be subject to the availability of funding and adequate appropriations, the payment of applicable fees, and compliance with all applicable state and federal laws.

Any public communication (i.e., letters to legislators, press releases, discussion with local media, tombstone ads, or staged events with public officials) about the proposed Project must first be agreed to by the Department's Communications Office, at 410-767-6317, since erroneous or premature publicity could affect the composition of the incentives under discussion.

Recipients of the Department's financial assistance are prohibited from discriminating on the basis of race, color, sex, religion, or national or ethnic origin in the hiring of contractors (or permitting contractors to discriminate in hiring of subcontractors) for projects funded by that financial assistance. The recipient agrees to support the State's interest in expanding procurement opportunities for contractors and vendors who are minority business enterprises ("MBEs"). The recipient will designate an individual to identify procurement opportunities in the Project and to work cooperatively with the Department's Equal Opportunity Office to identify MBEs that have the capacity to provide goods or services for the Project. (Contact the Equal Opportunity Office at 410-767-3381, 401 E. Pratt Street, 5th Floor, Baltimore, Maryland 21202.) The recipient will submit a list, updated at least annually until the Project is completed, of the MBEs from which goods or services were procured, and the nature and dollar amount of the goods or services.

7. **EXPIRATION.** If this letter represents your understanding of the arrangements we have discussed, please sign and return this letter to the Department as soon as possible but no later than **February 24, 2014** to expedite negotiations and preserve the Project's high priority status. While this letter is intended as a non-binding expression of intent rather than an enforceable commitment, and while material provisions that will be critical to an acceptable agreement are absent from this summary, we hope that it will serve as a useful framework for the prompt completion of negotiations.

Mr. David Merzin
January 24, 2014
Page 9

The Department invites you to contact Mr. Harry M. Carroll of the Office of Finance Programs, DBED, at 410-767-6360, toll-free at 877-821-0099, or email at hcarroll@ChooseMaryland.org, for details and further steps. We look forward to working with you.

Sincerely,

Dominick E. Murray
Secretary
Department of Business and Economic
Development

Ken Ulman
County Executive
Howard County

Accepted this ____ day of ____, 2014.

By (Signature) _____
Name: _____
Title: _____
FID#: _____

Upon signing, please return this letter directly to Mr. Harry M. Carroll, Finance Specialist, Office of Finance Programs, DBED, 401 East Pratt Street, Suite 1760, Baltimore, MD 21202.

cc: Mr. Timothy Harwood, Business Development Manager, Howard County Economic
Development Authority
Mr. Larry Twele, Chief Executive Officer, Howard County Economic Development
Authority
Mr. Harry M. Carroll, Finance Specialist, Office of Finance Programs, DBED
Mr. Timothy P. Doyle, Program Manager, Office of Finance Programs, DBED
Mr. Mark Vulcan, Program Manager, Tax Incentives, Office of Finance Programs,
DBED

Enterprise Zone Benefits

The Enterprise Zone and Focus Area tax credits can help businesses reduce their Real Property Tax Bill, Personal Property Tax Bill and Income Tax Bill. This chart offers a quick overview on how your company can save money with EZ tax credits.

Who can use the Enterprise Zone?

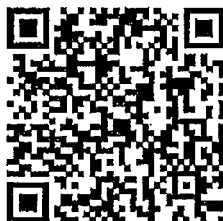
A business is eligible for the Enterprise Zone (EZ) tax credit program if it makes a capital investment in its property (constructs, renovates, or expands an existing facility) or hires at least one new employee in the Enterprise Zone.

The Enterprise Zone also has sections called **Focus Areas** that offer increase benefits to companies.

Commercial, Retail, and Industrial projects are eligible. Residential properties are not eligible for any of the Enterprise Zone tax credits. If a property is mixed use, the commercial parcels are eligible.

To see if your company is located in the EZ see the map on the back or visit our website: www.baltimoredevelopment.com/enterprise-zones

Contact: Todd Dolbin
tdolbin@baltimoredevelopment.com



Scan this QR code with your smart phone for more information

| | Enterprise Zone | EZ - Focus Area |
|-------------------------------|---|---|
| Real Property Tax Credits | <ul style="list-style-type: none"> 10-year credit against local real property taxes on the value of a portion of real property improvements. 80% for the years 1-5, 10% annual decline thereafter until 30% in the 10th and final year. | <ul style="list-style-type: none"> 10-year, 80% credit against local real property taxes on a portion of real property improvements. (Credit does not decline in a focus area) |
| Personal Property Tax Credits | Not Available | <ul style="list-style-type: none"> 10-year, 80% credit against local personal property taxes on new investment in personal property within a focus area. |
| Income Tax Credits | <ul style="list-style-type: none"> One or three year credit for wages paid to eligible new employees. The general credit is a one-time \$1,000 credit per new worker. For economically disadvantaged employees, the credit increases to a total of \$6,000 per worker distributed over three years. | <ul style="list-style-type: none"> One or three year credit for wages paid to new employees. The general credit is a one-time \$1,500 credit for each new qualified position. For economically disadvantaged employees, the credit increases to a total of \$9,000 per worker distributed over three years. |

PREPARED FOR:

Omega Moulding

Potential Acquisition

1/23/2014

PREPARED BY:



**BLUE &
OBRECHT**

Blue & Obrecht Realty, LLC

9475 Deereco Rd, Suite 200
Timonium, MD 21093

David Paulson

Senior Vice President
(443) 330-4804 (phone)
(410) 561-5569 (fax)
dpaulson@blueobrecht.com

Potential Acquisition for Omega

2255 Rolling Run Dr - Rolling Heights Bus Park



Location: **Baltimore County West Ind Cluster**
Woodlawn/Catonsville Ind Submarket
Baltimore County County
Woodlawn, MD 21244

Building Type: **Class B Warehouse**

Status: **Built Jun 1996**

Tenancy: **Multiple Tenant**

Land Area: **5.90 AC**

Stories: **2**

RBA: **134,240 SF**

Total Avail: **134,240 SF**

% Leased: **0%**

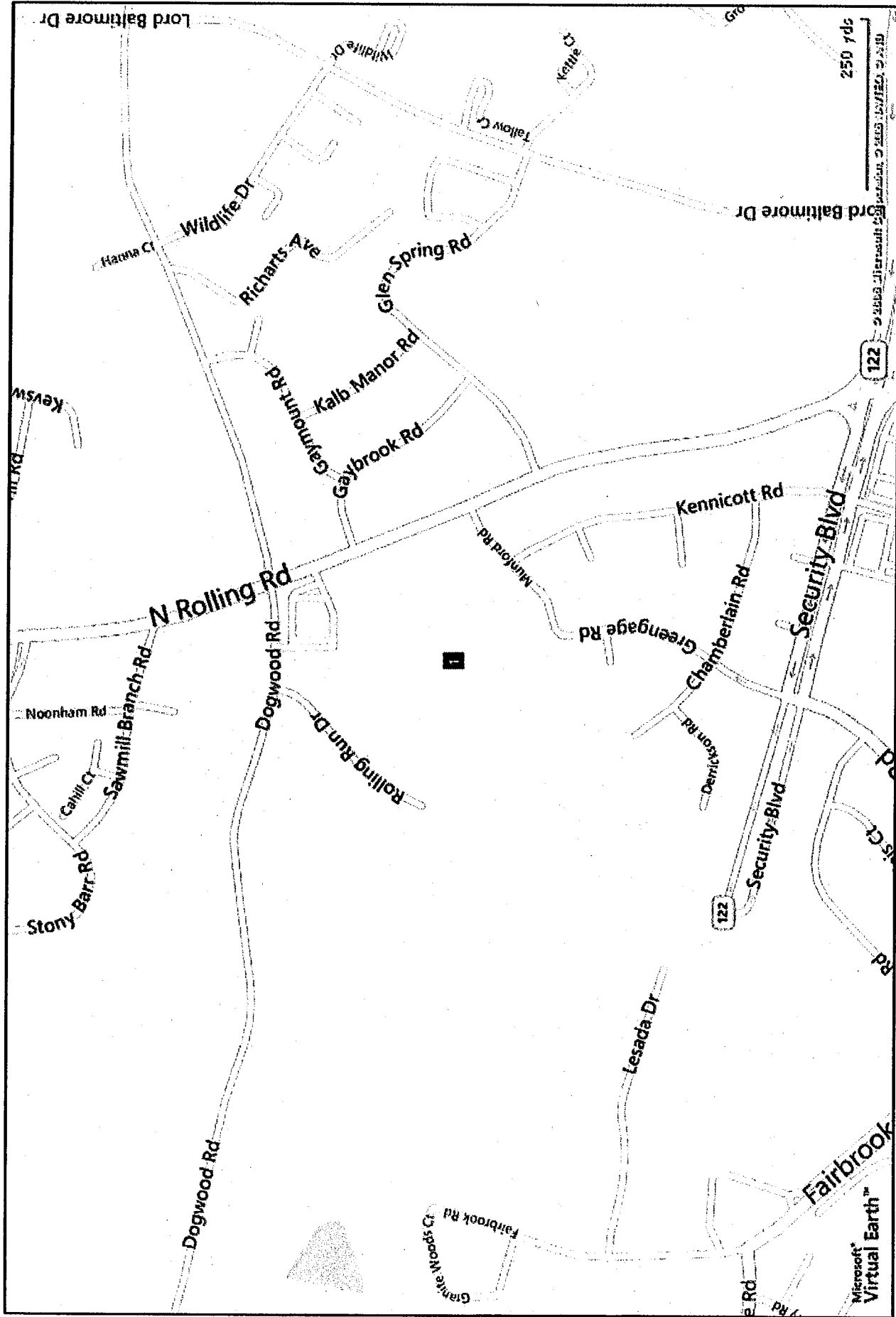
Management: **James F. Knott Realty Group**
 Recorded Owner: **James F. Knott Realty Group**

Ceiling Height: **24'0"**
 Column Spacing: **46'w x 38'd**
 Drive Ins: **1 - 10'0" w x 12'0" h**
 Loading Docks: **2 ext**
 Power: **1600a 3p**

Crane: **None**
 Rail Line: **None**
 Cross Docks: **None**
 Const Mat: **Masonry**
 Utilities: **Gas - Natural, Heating - Gas, Sewer - City, Water - City**

Expenses: **2012 Tax @ \$0.69/sf**
 Parcel Number: **01-2100014221**
 Parking: **200 free Surface Spaces are available; Ratio of 1.49/1,000 SF**

| Floor | SF Avail | Bldg Contig | Rent/SF/Yr + Svs | Occupancy | Term | Use/Type |
|--------|--------------------|-------------|------------------|-----------|---------|----------|
| E 1st | 122,360/12,027 ofc | 134,240 | Withheld | Vacant | 3-5 yrs | Direct |
| E MEZZ | 11,880 | 134,240 | Withheld | Vacant | 3-5 yrs | Direct |



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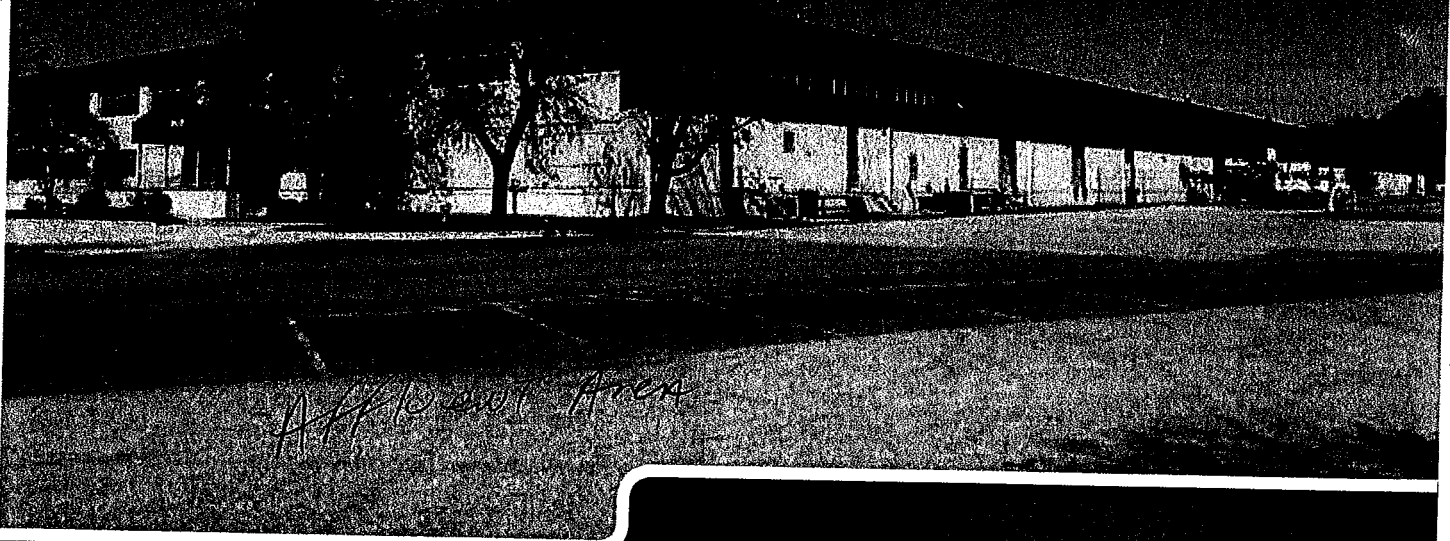
57 mos on mkt \$58 pf Taxes .23 cents #42,990

AVAILABLE FOR SALE/LEASE

186,916 SF OF INDUSTRIAL/OFFICE SPACE IN B.W. CORRIDOR

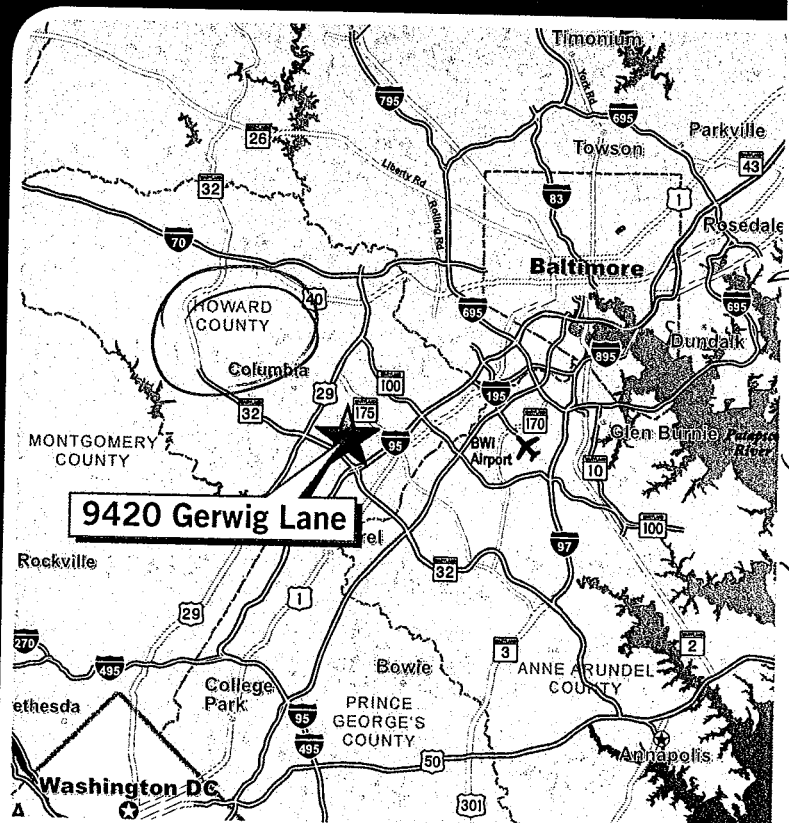
9420 GERWIG LANE, COLUMBIA, MD 21046

Cassidy
Turley/ Commercial
Real Estate Services



Building Specs

- Total Building: 186,916 +/- SF
- Warehouse: 151,525 +/- SF
- Office: 35,391 SF
- Ceiling Height: 22'
- Column Spacing: 40'w - 40'd
- Dock Doors: 13 Existing (8'x10' and 9'x10'), additional 37 +/- dock doors available
- Parking: 200 Free Spaces
- Electricity: 1600a 480/277v 3p/4w
- Gas: Natural; Water/Sewer: City
- Sprinkler: Wet
- Zoning: NT - New Town, Industrial
- Construction: 5" Reinforced concrete slab on grade; reinforced spread concrete footings
- Built: 1975 Roof replaced 12/2004

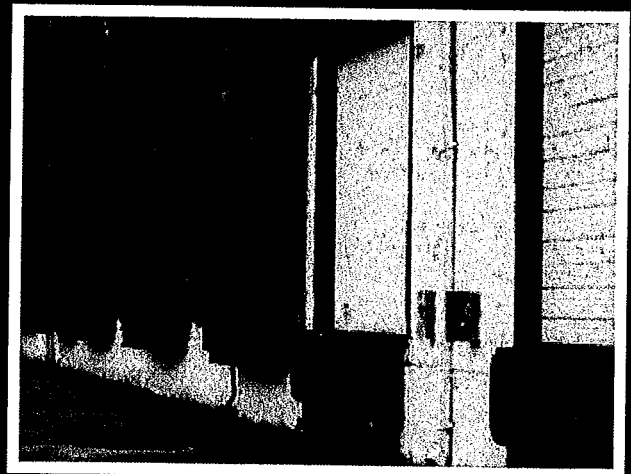
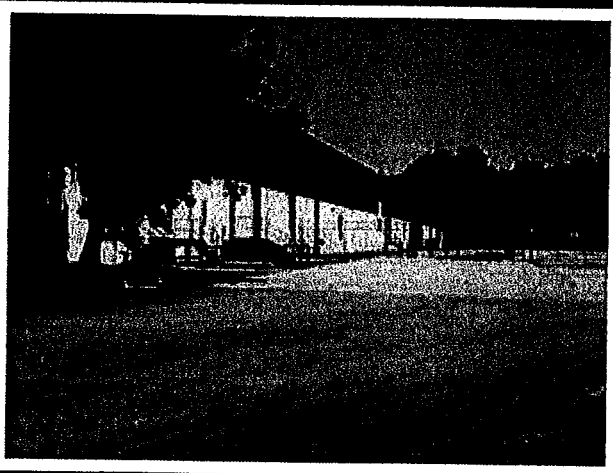
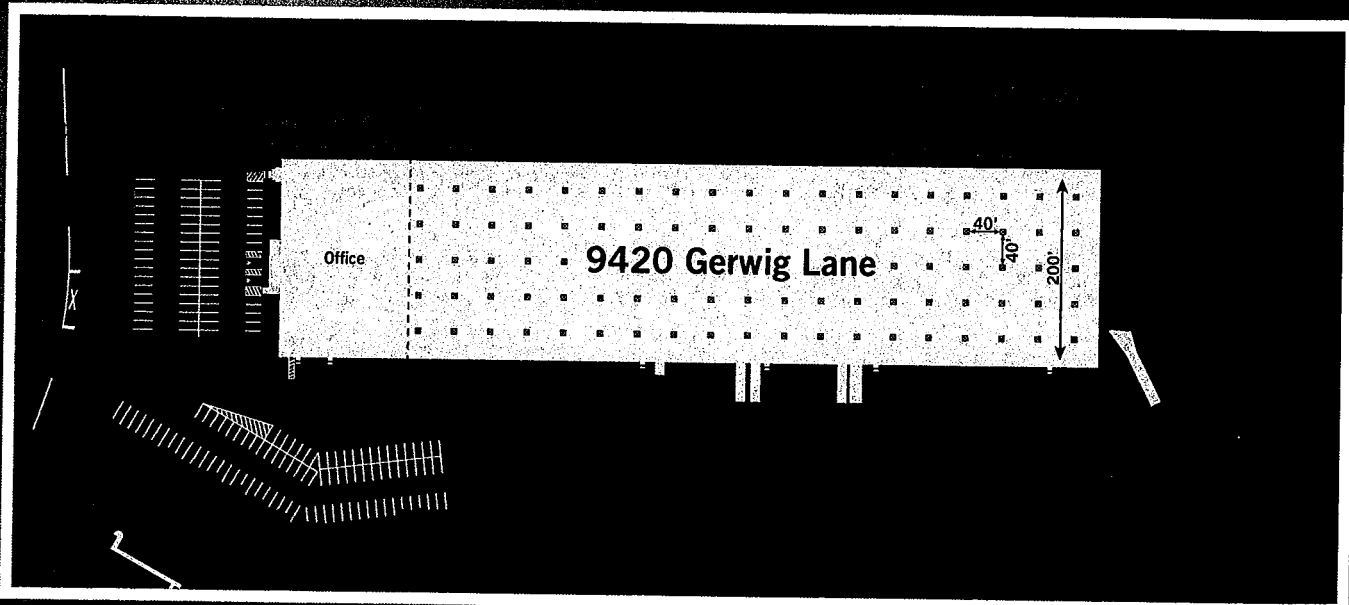
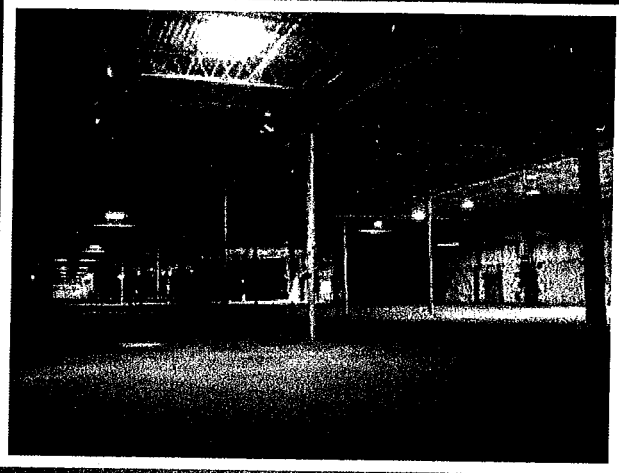


Not in Enterprise Zone
Yr 1977

at \$49.64 = \$9,158,884

AVAILABLE FOR SALE/LEASE

9420 GERWIG LANE



AVAILABLE FOR SALE/LEASE

9420 GERWIG LANE

Drive Times

- 1 Mile to Route 32
- 10 Miles to Ft. Meade
- 2.5 Miles to I-95
- 15 Miles to BWI Airport

Amenities

- 36 - Restaurants
- 18 Fitness Facilities
- 10 Banks/Credit Unions
- 6 Child Care Facilities
- 2 Hotels/Lodgings



9420 Gerwig Lane

TILGHMAN HERRING

410.347.7531

TILGHMAN.HERRING@CASSIDYTURLEY.COM

JARRED TESTA

410.953.6683

JARRED.TESTA@CASSIDYTURLEY.COM

**Cassidy/
Turley** Commercial
Real Estate Services



Acquisition Opportunities for Omega

100 SF Class B Warehouse Building Built in 1987

Property is for sale at an undisclosed price

100 SF Class B Warehouse Building Built in 1987

Investment Information

Sale Price: For Sale
Price/SF: -
Cap Rate: -

Sale Status: Active
Sale Conditions: Investment OR Owner/User
Sale Type: -

Days On Market: 484

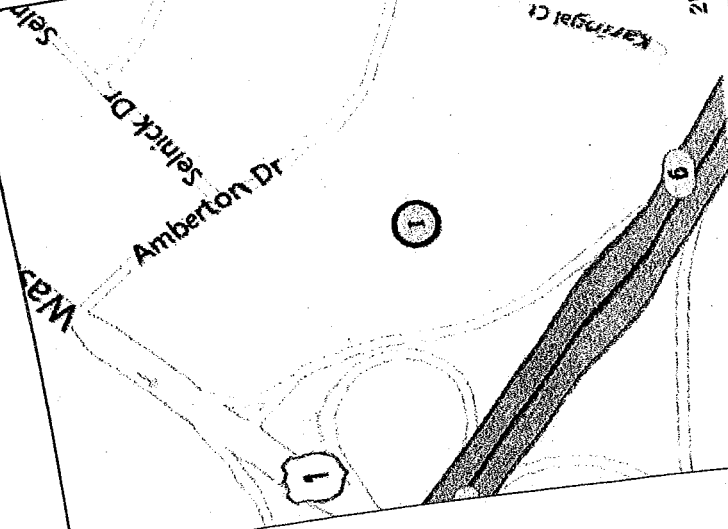
Property Details

Status: Built 1987
Rent/SF/Yr: For Sale
Bldg Vacant: 58,320 SF
Warehouse Avail: 20,000 SF
Office Avail: 58,320 SF
Max Contig: -
Ceiling Height: 20'0"-22'0"
Column Spacing: 40'-41" w x 25'-30" d
Const Mat: Masonry
Rail Spots: None

Power: 120-800a/208v 3p 4w
Utilities: Gas - Natural, Heating - Gas, Sewer - City, Water - City
Parcel Number: 01-184725
Parking: 102 free Surface Spaces are available; Ratio of 1.25/1,000 SF

Stories: 1
Building: 0.41
CAM: -
Land Area: 4.68 AC
Smallest Space: 24,468 SF
Crane: None
Loading Docks: 17 ext (bldg. total)
Drive Ins: 1 (total)
Rail Line: None

RBA: 84,520 SF
% Leased: 31.0%
Zoning: M2, Howard
Owner Type: No
Owner Occupied: Multiple Tenant
Tenancy: -
Lot Dimensions: -
Cross Docks: No
Levelators: 4 ext
Sprinklers: Wet



FOR SALE OR LEASE

Sparrows Point

8907

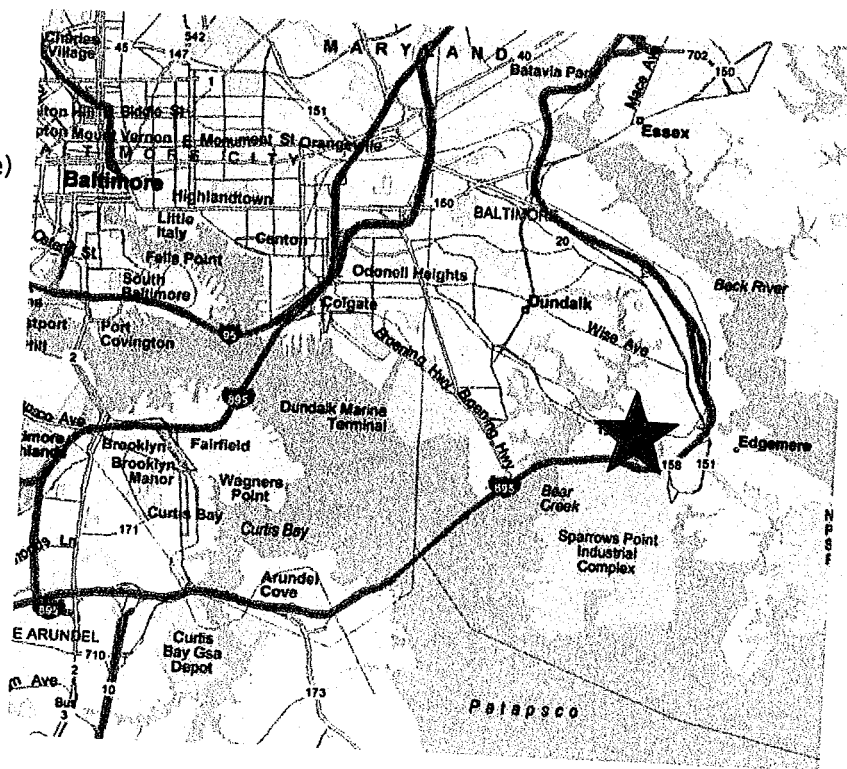
Bethlehem

Blvd.

8907 Bethlehem Blvd., Baltimore, Maryland 21075

FEATURES

- Building Square Footage: 119,700 \pm SF
- Site: \pm 3.5 Acres (additional land available)
- Office Space: 6,400 \pm SF
- Ceiling Height: 18' - 20' Clear
- Loading: Six (6) Docks with pit levelers;
One (1) Drive-in
- Floor Slab: 8" Reinforced concrete
- Fire Protection: Wet System
- 2 Ton Crane
- Rail: Interior Rail Spur
- Heat: Gas Fired Ceiling Mounted



**Cassidy/
Turley** Commercial
Real Estate Services
cassidyturley.com

J. Richard Latini
410.296.7613
rick.latini@cassidyturley.com

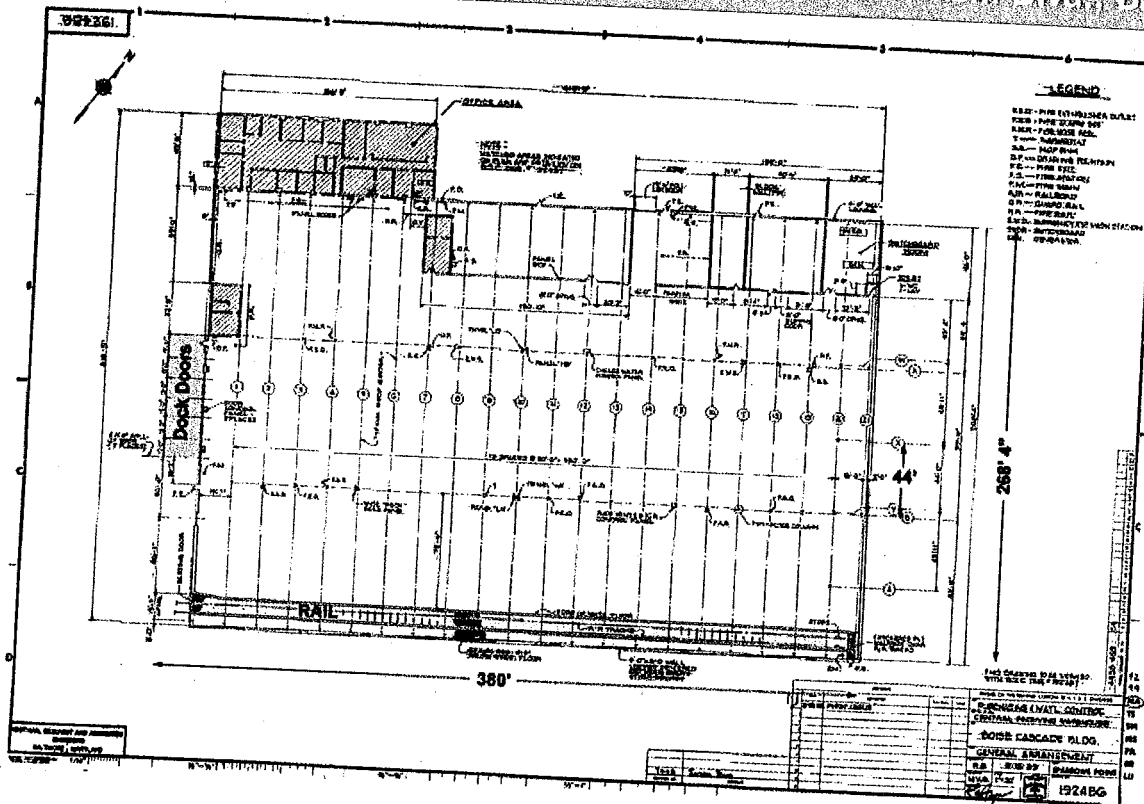
Craig S. Lewis
410.296.7606
craig.lewis@cassidyturley.com

Jeffrey B. Samet
410.347.7535
jeffrey.samet@cassidyturley.com

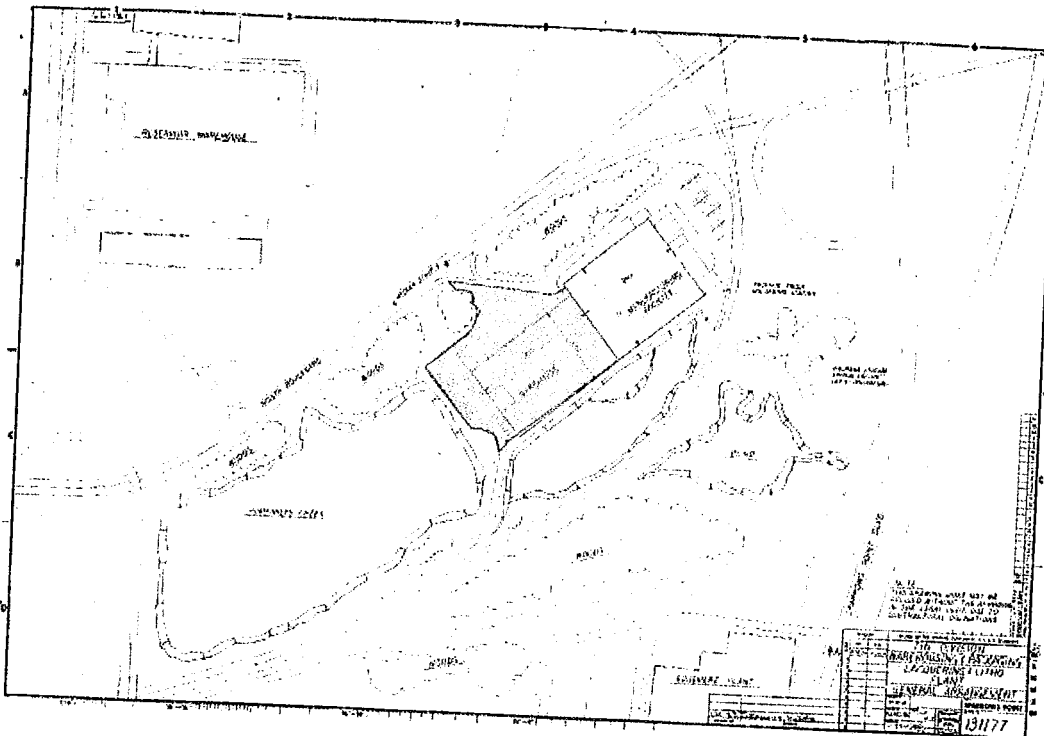
8907 Bethlehem Blvd., Baltimore, MD

BUILDING PLAN

- Building Dimensions:
268' 4" W x 380' D
- Typical Column Spacing:
90' x 20'



SITE PLAN



1 9740 Reisterstown Rd

Owings Mills, MD 21117 - Reisterstown Rd Ind Submarket
176,312 SF Class B Light Manufacturing Building Built in 1960
Property is for sale at an undisclosed price



Investment Information

Sale Price: For Sale
Price/SF: -
Cap Rate: -
Sale Status: Active
Sale Conditions: -
Sale Type: Investment
Days On Market: 3

Investment Notes

Offers due by July 15th, 2014

MacKenzie Commercial Real Estate Services, LLC is pleased to present for sale 9740 Reisterstown Road in Owings Mills, Maryland. This property is improved by a 100,625 square foot spice manufacturing facility, formerly a part of the Fuchs manufacturing network, presents an ideal redevelopment opportunity or to take advantage of valuable existing building and site infrastructure or continued use as a food manufacturing or distributing location. The existing building also includes space on additional second and third floors that has not included in the floorplate calculation. Zoned BM-1M, the property accommodates retail, automotive, and manufacturing uses.

The 5.26 acre site comprised of two parcels is conveniently located along the Reisterstown Road Corridor, minutes from Owings Mills Town Center. Easy access to the Baltimore Beltway (I-695) and I-795, affords users access to major thoroughfares connecting heavily traffic urban centers and highways as well as quiet rural communities.

Building Information

| | |
|-------------------------------------|------------------------|
| Bldg Type: Light Manufacturing | RBA: 176,312 SF |
| Bldg Status: Built 1960 | % Leased: 100.0% |
| Rent/SF/Yr: For Sale | Zoning: ML |
| Bldg Vacant: 0 SF | Owner Type: - |
| Warehouse Avail: 0 SF | Owner Occupied: No |
| Office Avail: 0 SF | Tenancy: Single Tenant |
| Max Config: 0 SF | Lot Dimensions: - |
| Ceiling Height: - | Cross Docks: Yes |
| Column Spacing: - | Levelators: None |
| Const Mat: - | Sprinklers: - |
| Rail Spots: None | |
| Crane: None | |
| Loading Docks: 17 ext (bldg. total) | |
| Drive Ins: None | |
| Rail Line: None | |
| Smallest Space: 0 SF | |
| Land Area: 4.89 AC | |
| Stories: 2 | |
| Building: 0.83 | |
| CAM: - | |

Parcel Number: 03-0302070480

Parking: 220 free Surface Spaces are available; Ratio of 1.25/1,000 SF

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250 yds

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