

WAWAYANDA ACQUISITION, LLC
TO THE
ORANGE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

LEASE AGREEMENT

*Regarding the acquisition of land, and the construction and equipping
of certain improvements thereon, all located at 3301 U.S. Highway 6 in
the Town of Wawayanda, Orange County, New York*

Dated as of:
September 1, 2008

Tax Map Numbers:
4-1-83.7; 4-1-83.1; 4-1-83.2; and part of 11-1-20.222

LEASE AGREEMENT
(Company to Agency)

THIS LEASE AGREEMENT, dated as of September 1, 2008 (the "Lease Agreement"), is by and between **WAWAYANDA ACQUISITION, LLC**, a New York limited liability company, with offices at One Medline Place, Mundelein, Illinois 60060 (the "Company") and the **ORANGE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York with offices at 255-275 Main Street, Goshen, New York 10924 (the "Agency").

WITNESSETH:

The Company desires to rent to the Agency the real property, including any buildings, structures or improvements thereon, described in Exhibit A attached hereto (the "Leased Premises") pursuant to the terms contained herein (hereinafter, the "Lease Agreement"), during the term of a certain leaseback agreement between the Agency and the Company dated the date hereof (the "Leaseback Agreement").

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

1. Granting Clause. The Company hereby leases to the Agency the Leased Premises, upon the terms and conditions of this Lease Agreement.
2. Warranty of Title. The Company warrants that it has good and marketable title to the Leased Premises and forever warrants the title to the Leased Premises.
3. Term. The term of this Lease Agreement shall be coterminous with the term of the Leaseback Agreement (the "Lease Term").
4. Rent. The Agency agrees that it will pay to the Company, for the use of the Leased Premises, rent of One Dollar (\$1.00) per annum.
5. Taxes. The Company agrees to pay all taxes to be assessed on, or charges or expenses incurred with respect to, the Leased Premises during the Lease Term.
6. Maintenance and Insurance of Premises. The Company shall maintain and insure the Leased Premises. The Agency shall not be required to maintain the Leased Premises or incur any costs with respect to the Leased Premises. All insurance or condemnation proceeds shall be distributed and governed by the Leaseback Agreement.
7. Lease Expiration. At the expiration of the Lease Term the Agency will surrender the Leased Premises to the Company, pursuant to the terms and conditions of both this Lease Agreement and the Leaseback Agreement, in the then condition of the Leased Premises.

8. Hold Harmless. The Company hereby releases the Agency from, agrees that the Agency shall not be liable for, and agrees to indemnify, defend and hold the Agency and its executive director, officers, members and employees, and their respective successors or personal representatives, harmless from and against any and all (i) liability for loss or damage to property or injury to or death of any and all persons that may be occasioned by any cause whatsoever pertaining to the Leased Premises or arising by reason of or in connection with the occupation or the use thereof or the presence on, in or about the Leased Premises or as a result of a breach by the Company of its representations or agreements contained herein or in the Leaseback Agreement, or (ii) liability arising from or expense incurred by the Agency's financing, construction, renovation, equipping, owning and leasing of the Leased Premises, including without limiting the generality of the foregoing, all causes of action and attorneys' fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. The foregoing indemnities shall apply notwithstanding the fault or negligence on the part of the Agency, or any of its respective members, directors, officers, agents or employees and irrespective of the breach of a statutory obligation or the application of any rule of comparative or apportioned liability; except, however, that such indemnities will not be applicable with respect to willful misconduct or gross negligence on the part of the indemnified party to the extent that such an indemnity would be prohibited by law.

9. Subordination of Lease Agreement to Mortgage(s). The Agency agrees that this Lease Agreement shall be subordinate to all mortgages hereafter placed on the Leased Premises with the consent of the Agency and the any approved mortgagee, but that under no circumstances shall the Agency be required to mortgage, grant a security interest in, or assign its rights to receive the rentals described in Section 2.6 or its rights to be indemnified under Sections 1.2(d), 1.2(g), 2.1, 3.1(a) and 5.2 of the Leaseback Agreement.

10. Notices. All notices, certificates and other communications hereunder shall be in writing and shall be sufficiently given when delivered and, if delivered by mail, shall be sent by certified mail, postage prepaid, addressed as follows:

To the Agency: Orange County Industrial Development Agency
County Office Building
255-275 Main Street
Goshen, New York 10924
Attn: Executive Director

With a Copy to: Philip A. Crotty, Esq.
8 Stable Way
Cornwall-on-Hudson, New York 12520

And to: Harris Beach PLLC
99 Garnsey Road
Pittsford, New York 14534
Attn: Russell Gaenzle, Esq.

To the Company: Wawayanda Acquisition, LLC
One Medline Place
Mundelein, Illinois 60060
Attn: Greg Orlando

With a copy to: Redmond & Parrinello, LLP
36 West Main Street, Suite 400
Rochester, New York 14614
Attn: J. Matthew Parrinello, Esq.

or at such other address as any party may from time to time furnish to the other party by notice given in accordance with the provisions of this Section. All notices shall be deemed given when mailed or personally delivered in the manner provided in this Section.

11. No Recourse; Special Obligation.

(a) The obligations and agreements of the Agency contained herein and any other instrument or document executed in connection herewith, and any other instrument or document supplemental thereto or hereto, shall be deemed the obligations and agreements of the Agency, and not of any member, officer, agent (other than the Company) or employee of the Agency in his individual capacity, and the members, officers, agents (other than the Company) and employees of the Agency shall not be liable personally hereon or thereon or be subject to any personal liability or accountability based upon or in respect hereof or thereof or of any transaction contemplated hereby or thereby.

(b) The obligations and agreements of the Agency contained hereby shall not constitute or give rise to an obligation of the State of New York or of Orange County, New York and neither the State of New York nor Orange County, New York shall be liable hereon or thereon, and, further, such obligations and agreements shall not constitute or give rise to a general obligation of the Agency, but rather shall constitute limited obligations of the Agency, payable solely from the revenues of the Agency derived and to be derived from the sale or other disposition of the Leased Premises (except for revenues derived by the Agency with respect to the Unassigned Rights, as defined within the Leaseback Agreement).

(c) No order or decree of specific performance with respect to any of the obligations of the Agency hereunder shall be sought or enforced against the Agency unless (i) the party seeking such order or decree shall first have requested the Agency in writing to take the action sought in such order or decree of specific performance, and ten (10) days shall have elapsed from the date of receipt of such request, and the Agency shall have refused to comply with such request (or, if compliance therewith would reasonably be expected to take longer than ten (10) days, shall have failed to institute and diligently pursue action to cause compliance with such request) or failed to respond within such notice period, (ii) if the Agency refuses to comply with such request and the Agency's refusal to comply is based on its reasonable expectation that it will incur fees and expenses, the party seeking such order or decree shall place, in an account with the Agency, an amount or undertaking sufficient to cover such reasonable fees and expenses, and (iii) if the Agency refuses to comply with such request and the Agency's refusal to comply is

based on its reasonable expectation that it or any of its members, officers, agents (other than the Company) or employees shall be subject to potential liability, the party seeking such order or decree shall agree to indemnify and hold harmless the Agency and its members, officers, agents (other than the Company) and employees against all liability expected to be incurred as a result of compliance with such request.

12. Execution of Counterparts. This Lease Agreement may be executed in several counterparts, each of which shall be an original and all of which together shall constitute but one and the same instrument.

[Remainder of page intentionally left blank]

[Signature page to Lease Agreement]


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

WAWAYANDA ACQUISITION, LLC

By: National Safe Harbor Exchanges,
a California corporation, its sole member

By: 
Dana R. Sobrado, Assistant Vice President

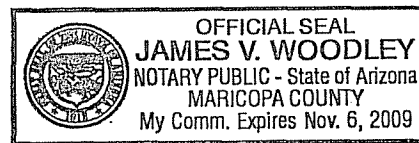
**ORANGE COUNTY INDUSTRIAL
DEVELOPMENT AGENCY**

By: 
James D. O'Donnell, Acting Executive Director

STATE OF ARIZONA)
) ss.:
COUNTY OF MARICOPA)

On the 3rd day of ~~September~~ October in the year 2008, before me, the undersigned, personally appeared **Dana R. Sobrado**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

James V. Woodley
Notary Public



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

On the 11th day of September in the year 2008, before me, the undersigned, personally appeared James D. O'Donnell, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Doreen Hamel
Notary Public

DOREEN HAMEL
REG. # 01HA6175975
NEW YORK STATE
MY COMMISSION EXP. 10-22-2011

FIDELITY NATIONAL TITLE INSURANCE COMPANY

TITLE NO. 08-7405-52733A-ORAN

SCHEDULE A-1 (Description)

Parcel A:

ALL that certain plot, piece or parcel of land, situate, lying and being in the Town of Wawayanda, County of Orange, State of New York, being the northerly portion of Tax Map Parcel 11-1-20.222 and being bounded and described as follows:

BEGINNING at a point on the northerly right-of-way line of Interstate Highway 84, said point being the southeasterly corner of the herein described parcel and the southwesterly corner of lands n/f of Concrete Properties (T.M. 11-1-35.23);

THENCE from said point of beginning and along a portion of the northerly right-of-way line of Interstate Highway 84 on the following three courses and distances:

South 70 degrees 27 minutes 35 seconds west 470.98 feet to a highway monument found;

THENCE south 71 degrees 22 minutes 10 seconds west 252.42 feet;

THENCE south 65 degrees 46 minutes 54 seconds west 183.72 feet to a point on the southeasterly line of lands n/f of the Middletown and New Jersey Railway Company (T.M. 11-1-16), said point also being located, north 65 degree 46 minutes 54 seconds east 20.0 feet from a highway monument found;

THENCE along the southeasterly line of the Middletown and New Jersey Railway Company, passing in part along an old wire fence and stone wall, on the following two courses distances:

On a curve to the right having a radius of 1,876.00 feet an arc distance of 876.90 feet to a point of reverse curvature;

THENCE on a curve to the left having a radius of 1,942.86 feet, an arc distance of 85.33 feet to the westerly corner of lands n/f of Concrete Properties (T.M. 11-1-35.23);

THENCE along the westerly line of said lands, marked in part by the remains of an old wire fence and stone wall on the remaining three courses and distances:

South 35 degrees 50 minutes 32 seconds east 12.59 feet;

THENCE south 32 degrees 27 minutes 28 seconds east 232.63 feet;

THENCE south 32 degrees 56 minutes 21 seconds east 304.46 feet to the point or place of BEGINNING.

Parcel B:

Part of Lot 83.7 (Part of Filed Map Lot 7):

ALL that certain lot, piece or parcel of land, situate in the Town of Wawayanda, County of Orange, State of New York, and being more accurately bounded and described as follows:

BEGINNING at a point on the westerly line of New York State (NYS) Route 6, said point of beginning marking the corner of Lot 6 and the most easterly corner of Lot 7 as shown on a plan entitled, "Metes and Bounds Plan for Special Use Site and Subdivision for Panattoni Development Company/Concrete Properties" dated June 29, 2007, last revised February 14, 2008, as prepared by Eustance & Horowitz, P.C.;

THENCE from said point of beginning along the westerly line of NYS Route 6 on the following two courses and distances:

South 25 degrees 49 minutes 09 seconds West 32.05 feet;

THENCE South 12 degrees 55 minutes 12 seconds West 159.48 feet to a concrete monument found on the northerly right-of-way line of Interstate Highway 84;

THENCE along the northerly right-of-way line of Interstate Highway 84 on a line running north of, and generally parallel to, a chain link fence on the following seven courses and distances:

North 84 degrees 52 minutes 33 seconds West 242.62 feet;

THENCE South 68 degrees 05 minutes 20 seconds West 289.30 feet to a concrete monument;

THENCE South 89 degrees 04 minutes 14 seconds West 667.93 feet,

THENCE South 84 degrees 58 minutes 22 seconds West 161.70 feet;

THENCE South 84 degrees 56 minutes 24 seconds West passing over a concrete monument at 240.90 feet a total distance of 542.31 feet;

THENCE South 75 degrees 32 minutes 34 seconds West 414.64 feet;

THENCE South 68 degrees 45 minutes 05 seconds West 463.56 feet to the most easterly corner of lands now or formerly of Howard Shapiro (T.M. 11-1-20.222);

THENCE along the line of said lands on the following three courses and distances:

North 32 degrees 56 minutes 21 seconds West 304.46 feet;

THENCE North 32 degrees 27 minutes 28 seconds West 232.63 feet;

THENCE North 35 degrees 50 minutes 32 seconds West 12.59 feet to the easterly line of lands now or formerly of the Middletown and New Jersey Railway Company (T.M. 11-1-16);

THENCE along the line of said lands on the following courses and distances:

On a curve to the left having a radius of 1,942.86 feet, an arc distance of 1,417.37 feet to a point of tangency;

THENCE on a tangent, North 05 degrees 31 minutes 31 seconds East 35.75 feet;

THENCE North 05 degrees 06 minutes 13 seconds East 128.61 feet to a point of curvature;

THENCE on a curve to the right having a radius of 2,831.79 feet, an arc distance of 440.85 feet to an iron rod marking the most westerly corner of Lot 1 and a corner of the lands now or formerly of Adamson (T.M. 4-1-47);

THENCE along the line between Lot 1 and Lot 7, South 50 degrees 52 minutes 41 seconds East 583.10 feet to the most westerly corner of Lot 6;

THENCE along the lot line between Lot 6 and Lot 7 on the remaining seven courses and distances:

South 28 degrees 25 minutes 11 seconds East 1,010.62 feet;

THENCE South 62 degrees 29 minutes 41 seconds East 842.01 feet;

THENCE South 89 degrees 40 minutes 48 seconds East 156.82 feet;

THENCE North 50 degrees 44 minutes 21 seconds East 81.03 feet to a point of curvature;

THENCE on a curve to the right having a radius of 310.00 feet an arc distance of 240.29 feet;

THENCE South 13 degrees 58 minutes 47 seconds West 110.06 feet;

THENCE South 76 degrees 23 minutes 06 seconds East 293.62 feet to the point and place of BEGINNING.

Part of Lot 83.7 (Part of Filed Map Lot 7)

ALL that certain plot, piece or parcel of land, situate, lying and being in the Town of Wawayanda, County of Orange and State of New York, bounded and described as follows:

BEGINNING at a point on the westerly line of lands now or formerly of Middletown and New Jersey Railway Company (T.M. 4-1-12.2), said point being on the extension of the southeasterly line of lands now or formerly of Adamson (T.M. 4-1-47) and located, South 52 degrees 59 minutes 09 seconds West 106.01 feet from an iron rod on the southeasterly line of said lands, said rod also marking the westerly corner of Lot 1 as shown on a plan entitled, "Metes and Bounds for Special Use Site and Subdivision for Panattoni Development Company/Concrete Properties" dated June 29, 2007, last revised February 14, 2008, as prepared by Eustance & Horowitz, P.C.;

THENCE from said point of beginning and along the westerly line of the Middletown and New Jersey Railway Company on a curve to the left having a radius of 2,897.97 feet, an arc distance of 137.95 feet to the easterly corner of lands now or formerly of Grogan Equities, LLC (T.M. 34-1-1);

THENCE along the northeasterly line of said lands, North 53 degrees 09 minutes 11 seconds West 93.62 feet to a point on the approximate southeasterly line of Wawayanda Avenue, said point also being the westerly corner of lands now or formerly of Adamson (T.M. 4-1-47);

THENCE along the southeasterly line of said lands, North 52 degrees 59 minutes 09 seconds East 130.60 feet to the point and place of BEGINNING.

Lot 83.1 (Filed Map Lot 1)

ALL that certain lot, piece or parcel of land, situate in the Town of Wawayanda, County of Orange, State of New York and being more accurately bounded and described as follows:

BEGINNING at an iron rod found on the southerly line of Kirbytown Road, said iron rod being the most easterly corner of lands now or formerly of Adamson (T.M. 4-1-47) and the most northerly corner of Lot 1 as shown on a plan entitled, "Metes and Bounds Plan for Special Use Site and Subdivision for Panattoni Development Company/Concrete Properties" dated June 29, 2007, last revised February 14, 2008 as prepared by Eustance & Horowitz, P.C.;

THENCE from said point of beginning and along the southerly line of Kirbytown Road on the following courses and distances:

South 66 degrees 36 minutes 38 seconds East 146.60 feet;

THENCE South 69 degrees 52 minutes 31 seconds East 82.42 feet to a point of curvature;

THENCE on a curve to the left having a radius of 741.00 feet an arc distance of 137.76 feet to the northwest corner of Lot 2 of the aforementioned plan;

THENCE along the lot line between Lot 1 and Lot 2, South 09 degrees 28 minutes 21 seconds West 479.90 feet to a point in the northerly line of Lot 6;

THENCE along the line between Lot 6 and Lot 1, South 87 degrees 16 minutes 55 seconds West 122.69 feet to the northwest corner of Lot 6 and a corner of Lot 7;

THENCE along the lot line between Lot 7 and Lot 1, North 50 degrees 52 minutes 41 seconds West 583.10 feet to an iron rod found on the easterly line of lands now or formerly Middletown and New Jersey Railway Co. (T.M. 4-1-12.2) and the most southerly corner of lands now or formerly Adamson (T.M. 4-1-47);

THENCE along the property line between the lands of Adamson and the lands of Lot 1 North 52 degrees 59 minutes 09 seconds East 386.93 feet to the point and place of BEGINNING.

Lot 83.2 (Filed Map Lot 2)

ALL that certain lot, piece or parcel of land, situate in the Town of Wawayanda, County of Orange, State of New York, and being more accurately bounded and described as follows:

BEGINNING at a point on the southerly line of Kirbytown Road, said point of beginning being the northeasterly corner of Lot 1 and the northwesterly corner of Lot 2 as shown on a plan entitled, "Metes and Bounds Plan for Special Use Site and Subdivision for Panattoni Development Company/Concrete Properties" dated June 29, 2007, last revised February 14, 2008 as prepared by Eustance & Horowitz, P.C.;

THENCE from said point of beginning and along the southerly line of Kirbytown Road on a curve to the left having a radius of 741.00 feet, an arc distance of 163.53 feet to a point of tangency;

THENCE on a tangent North 86 degrees 49 minutes 39 seconds East 64.85 feet to the northwesterly corner of Lot 3 and the northeasterly corner of Lot 2;

THENCE along the lot line between Lot 2 and Lot 3, South 04 degrees 47 minutes 31 seconds East 453.20 feet to a point in the northerly line of Lot 6;

THENCE along the lot line between Lot 6 and Lot 2, South 87 degrees 16 minutes 55 seconds West 344.93 feet to the southeasterly corner of Lot 1 and the southwest corner of Lot 2;

THENCE along the lot line between Lot 1 and Lot 2, North 09 degrees 28 minutes 21 seconds East 479.90 feet to the point and place of BEGINNING.

TOGETHER with the benefit for Parcels 1 and 2 of an access and utility easement through Lot 6 for utilities and access to and from NYS Route 6 as set forth in that certain Declaration of Reciprocal Ingress, Egress and Access Easement and Maintenance Agreement to be duly recorded said easement being more accurately bounded and described as follows:

BEGINNING at a point on the westerly line of NYS Route 6, said point of beginning being the most easterly corner of Lot 7 and a southerly corner of Lot 6 as shown on a plan entitled, "Metes and Bounds Plan for Special Use Site Subdivision for Panattoni Development Company/Concrete Properties" dated June 29, 2007, last revised February 14, 2008 as prepared by Eustance & Horowitz, P.C.;

THENCE from said point of beginning and along the lot line between Lot 6 and Lot 7, North 76 degrees 23 minutes 06 seconds West 293.62 feet;

THENCE North 13 degrees 58 minutes 47 seconds East 110.06 feet;

THENCE through Lot 6, South 74 degrees 08 minutes 23 seconds East 314.30 feet to a point on the westerly line of NYS Route 6;

THENCE along the westerly line of said road, South 25 degrees 49 minutes 09 seconds West 100.00 feet to the point and place of BEGINNING.

ORANGE COUNTY CLERK'S OFFICE RECORDING PAGE

THIS PAGE IS PART OF THE INSTRUMENT - DO NOT REMOVE

TYPE IN BLACK INK:

NAME(S) OF PARTY(S) TO DOCUMENT

SLB: 4-1-83.7; 4-1-83.1; 4-1-83.2; and part of 11-1-20.222

SECTION BLOCK LOT

RECORD AND RETURN TO:
(name and address)



Wawayanda Acquisition, LLC

TO

Orange County Industrial Development Agency

Harris Beach PLLC
99 Gamsey Road
Pittsford, NY 14534
ATTN: Alex Neubert, Paralegal

THIS IS PAGE ONE OF THE RECORDING

ATTACH THIS SHEET TO THE FIRST PAGE OF EACH
RECORDED INSTRUMENT ONLY

DO NOT WRITE BELOW THIS LINE

INSTRUMENT TYPE: DEED MORTGAGE SATISFACTION ASSIGNMENT OTHER *memo of Lease*

PROPERTY LOCATION

2089 BLOOMING GROVE (TN)	4289 MONTGOMERY (TN)	NO PAGES <u>9</u>	CROSS REF.
2001 WASHINGTONVILLE (VLG)	4201 MAYBROOK (VLG)	CERT. COPY	ADD'L X-REF.
2289 CHESTER (TN)	4203 MONTGOMERY (VLG)	MAP#	PGS.
2201 CHESTER (VLG)	4205 WALDEN (VLG)	PAYMENT TYPE:	CHECK <input checked="" type="checkbox"/>
2489 CORNWALL (TN)	4489 MOUNT HOPE (TN)		CASH
2401 CORNWALL (VLG)	4401 OTISVILLE (VLG)		CHARGE
2600 CRAWFORD (TN)	4600 NEWBURGH (TN)		NO FEE
2800 DEERPARK (TN)	4800 NEW WINDSOR (TN)	Taxable	
3089 GOSHEN (TN)	5089 TUXEDO (TN)	CONSIDERATION \$ <u>0</u>	
3001 GOSHEN (VLG)	5001 TUXEDO PARK (VLG)	TAX EXEMPT	
3003 FLORIDA (VLG)	5200 WALLKILL (TN)	Taxable	
3005 CHESTER (VLG)	5489 WARWICK (TN)	MORTGAGE AMT. \$	
3200 GREENVILLE (TN)	5401 FLORIDA (VLG)		
3489 HAMPTONBURGH (TN)	5403 GREENWOOD LAKE (VLG)		
3401 MAYBROOK (VLG)	5405 WARWICK (VLG)		
3689 HIGHLANDS (TN)	5600 WAWAYANDA (TN)	MORTGAGE TAX TYPE:	
3601 HIGHLAND FALLS (VLG)	5889 WOODBURY (TN)	(A) COMMERCIAL/FULL 1%	
3889 MINISINK (TN)	5801 HARRIMAN (VLG)	(B) 1 OR 2 FAMILY	
3801 UNIONVILLE (VLG)		(C) UNDER \$10,000	
4089 MONROE (TN)		(E) EXEMPT	
4001 MONROE (VLG)		(F) 3 TO 6 UNITS	
4003 HARRIMAN (VLG)		(I) NAT.PERSON/CR. UNION	
4005 KIRYAS JOEL (VLG)		(J) NAT.PER-CR.UN/1 OR 2	
		(K) CONDO	

RECEIVED FROM:

Harris

DONNA L. BENSON
ORANGE COUNTY CLERK

Original *Donna L. Benson*

Dec 21 2008

Donna L. Benson Clerk

RECORDED/FILED
10/21/2008/ 14:31:34
DONNA L. BENSON
County Clerk
ORANGE COUNTY, NY
FILE#20080103583
LEASE / BK 12742PG 1488
RECORDING FEES 90.00
TTY# 001911 T TAX 0.00
Receipt#945232 dab



**MEMORANDUM OF LEASE PURSUANT TO
SECTION 291-c OF THE REAL PROPERTY LAW
(Company to Agency)**

THIS MEMORANDUM OF LEASE, dated as of September 1, 2008 (the "Memorandum of Lease"), is by and between **WAWAYANDA ACQUISITION, LLC.**, a New York limited liability company, with offices at One Medline Place, Mundelein, Illinois 60060 (the "Company") and the **ORANGE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York with offices at 255-275 Main Street, Goshen, New York 10924 (the "Agency").

1. Reference to Lease Agreement: The Lease Agreement, dated as of September 1, 2008 (the "Lease Agreement"), whereby the Company leases certain real property to the Agency.
2. Description of the Leased Premises: Certain real property and improvements located at 3301 U.S. Highway 6 in the Town of Wawayanda, Orange County, New York, as more particularly described on Exhibit A attached hereto (the "Leased Premises").
3. Term of Lease: Commencing September 1, 2008 and ending December 31, 2019.
4. Date of Commencement: September 1, 2008.
5. Date of Termination: December 31, 2019.
6. Rights of Extension or Renewal: None.

Property Address: 3301 U.S. Highway 6 in the Town of Wawayanda,
Orange County, New York

Tax Map Number: 4-1-83.7; 4-1-83.1; 4-1-83.2; and part of 11-1-20.222

Record and Return to:

Harris Beach PLLC
99 Garnsey Road
Pittsford, New York 14534
Attn: Alex Neubert, Paralegal


IN WITNESS WHEREOF, the Company and the Agency have caused this Memorandum of Lease to be executed as of the date first written above.

WAWAYANDA ACQUISITION, LLC

By: National Safe Harbor Exchanges,
a California corporation, its sole member

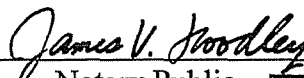
By: 
Dana R. Sobrado, Assistant Vice President

**ORANGE COUNTY INDUSTRIAL
DEVELOPMENT AGENCY**

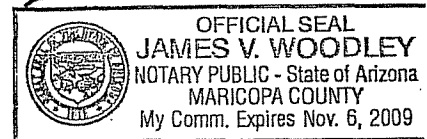
By: 
James D. O'Donnell, Acting Executive Director

STATE OF ARIZONA)
COUNTY OF MARICOPA) SS:

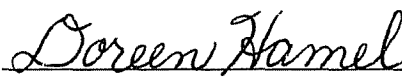
On the 3rd day of October in the year 2008, before me, the undersigned, personally appeared **Dana R. Sobrado**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.


Notary Public

STATE OF NEW YORK)
COUNTY OF ORANGE) SS:



On the 11th day of September in the year 2008, before me, the undersigned, personally appeared James D. O'Donnell, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.


Notary Public

DOREEN HAMEL
REG. # 01HA6175975
NEW YORK STATE
MY COMMISSION EXP. 10-22-2011

FIDELITY NATIONAL TITLE INSURANCE COMPANY

TITLE NO. 08-7405-52733A-ORAN

SCHEDULE A-1 (Description)

Parcel A:

ALL that certain plot, piece or parcel of land, situate, lying and being in the Town of Wawayanda, County of Orange, State of New York, being the northerly portion of Tax Map Parcel 11-1-20.222 and being bounded and described as follows:

BEGINNING at a point on the northerly right-of-way line of Interstate Highway 84, said point being the southeasterly corner of the herein described parcel and the southwesterly corner of lands n/f of Concrete Properties (T.M. 11-1-35.23);

THENCE from said point of beginning and along a portion of the northerly right-of-way line of Interstate Highway 84 on the following three courses and distances:

South 70 degrees 27 minutes 35 seconds west 470.98 feet to a highway monument found;

THENCE south 71 degrees 22 minutes 10 seconds west 252.42 feet;

THENCE south 65 degrees 46 minutes 54 seconds west 183.72 feet to a point on the southeasterly line of lands n/f of the Middletown and New Jersey Railway Company (T.M. 11-1-16), said point also being located, north 65 degree 46 minutes 54 seconds east 20.0 feet from a highway monument found;

THENCE along the southeasterly line of the Middletown and New Jersey Railway Company, passing in part along an old wire fence and stone wall, on the following two courses distances:

On a curve to the right having a radius of 1,876.00 feet an arc distance of 876.90 feet to a point of reverse curvature;

THENCE on a curve to the left having a radius of 1,942.86 feet, an arc distance of 85.33 feet to the westerly corner of lands n/f of Concrete Properties (T.M. 11-1-35.23);

THENCE along the westerly line of said lands, marked in part by the remains of an old wire fence and stone wall on the remaining three courses and distances:

South 35 degrees 50 minutes 32 seconds east 12.59 feet;

THENCE south 32 degrees 27 minutes 28 seconds east 232.63 feet;

THENCE south 32 degrees 56 minutes 21 seconds east 304.46 feet to the point or place of BEGINNING.

Parcel B:

Part of Lot 83.7 (Part of Filed Map Lot 7):

ALL that certain lot, piece or parcel of land, situate in the Town of Wawayanda, County of Orange, State of New York, and being more accurately bounded and described as follows:

BEGINNING at a point on the westerly line of New York State (NYS) Route 6, said point of beginning marking the corner of Lot 6 and the most easterly corner of Lot 7 as shown on a plan entitled, "Metes and Bounds Plan for Special Use Site and Subdivision for Panattoni Development Company/Concrete Properties" dated June 29, 2007, last revised February 14, 2008, as prepared by Eustance & Horowitz, P.C.;

THENCE from said point of beginning along the westerly line of NYS Route 6 on the following two courses and distances:

South 25 degrees 49 minutes 09 seconds West 32.05 feet;

THENCE South 12 degrees 55 minutes 12 seconds West 159.48 feet to a concrete monument found on the northerly right-of-way line of Interstate Highway 84;

THENCE along the northerly right-of-way line of Interstate Highway 84 on a line running north of, and generally parallel to, a chain link fence on the following seven courses and distances:

North 84 degrees 52 minutes 33 seconds West 242.62 feet;

THENCE South 68 degrees 05 minutes 20 seconds West 289.30 feet to a concrete monument;

THENCE South 89 degrees 04 minutes 14 seconds West 667.93 feet,

THENCE South 84 degrees 58 minutes 22 seconds West 161.70 feet;

THENCE South 84 degrees 56 minutes 24 seconds West passing over a concrete monument at 240.90 feet a total distance of 542.31 feet;

THENCE South 75 degrees 32 minutes 34 seconds West 414.64 feet;

THENCE South 68 degrees 45 minutes 05 seconds West 463.56 feet to the most easterly corner of lands now or formerly of Howard Shapiro (T.M. 11-1-20.222);

THENCE along the line of said lands on the following three courses and distances:

North 32 degrees 56 minutes 21 seconds West 304.46 feet;

THENCE North 32 degrees 27 minutes 28 seconds West 232.63 feet;

THENCE North 35 degrees 50 minutes 32 seconds West 12.59 feet to the easterly line of lands now or formerly of the Middletown and New Jersey Railway Company (T.M. 11-1-16);

THENCE along the line of said lands on the following courses and distances:

On a curve to the left having a radius of 1,942.86 feet, an arc distance of 1,417.37 feet to a point of tangency;

THENCE on a tangent, North 05 degrees 31 minutes 31 seconds East 35.75 feet;

THENCE North 05 degrees 06 minutes 13 seconds East 128.61 feet to a point of curvature;

THENCE on a curve to the right having a radius of 2,831.79 feet, an arc distance of 440.85 feet to an iron rod marking the most westerly corner of Lot 1 and a corner of the lands now or formerly of Adamson (T.M. 4-1-47);

THENCE along the line between Lot 1 and Lot 7, South 50 degrees 52 minutes 41 seconds East 583.10 feet to the most westerly corner of Lot 6;

THENCE along the lot line between Lot 6 and Lot 7 on the remaining seven courses and distances:

South 28 degrees 25 minutes 11 seconds East 1,010.62 feet;

THENCE South 62 degrees 29 minutes 41 seconds East 842.01 feet;

THENCE South 89 degrees 40 minutes 48 seconds East 156.82 feet;

THENCE North 50 degrees 44 minutes 21 seconds East 81.03 feet to a point of curvature;

THENCE on a curve to the right having a radius of 310.00 feet an arc distance of 240.29 feet;

THENCE South 13 degrees 58 minutes 47 seconds West 110.06 feet;

THENCE South 76 degrees 23 minutes 06 seconds East 293.62 feet to the point and place of BEGINNING.

Part of Lot 83.7 (Part of Filed Map Lot 7)

ALL that certain plot, piece or parcel of land, situate, lying and being in the Town of Wawayanda, County of Orange and State of New York, bounded and described as follows:

BEGINNING at a point on the westerly line of lands now or formerly of Middletown and New Jersey Railway Company (T.M. 4-1-12.2), said point being on the extension of the southeasterly line of lands now or formerly of Adamson (T.M. 4-1-47) and located, South 52 degrees 59 minutes 09 seconds West 106.01 feet from an iron rod on the southeasterly line of said lands, said rod also marking the westerly corner of Lot 1 as shown on a plan entitled, "Metes and Bounds for Special Use Site and Subdivision for Panattoni Development Company/Concrete Properties" dated June 29, 2007, last revised February 14, 2008, as prepared by Eustance & Horowitz, P.C.;

THENCE from said point of beginning and along the westerly line of the Middletown and New Jersey Railway Company on a curve to the left having a radius of 2,897.97 feet, an arc distance of 137.95 feet to the easterly corner of lands now or formerly of Grogan Equities, LLC (T.M. 34-1-1);

THENCE along the northeasterly line of said lands, North 53 degrees 09 minutes 11 seconds West 93.62 feet to a point on the approximate southeasterly line of Wawayanda Avenue, said point also being the westerly corner of lands now or formerly of Adamson (T.M. 4-1-47);

THENCE along the southeasterly line of said lands, North 52 degrees 59 minutes 09 seconds East 130.60 feet to the point and place of BEGINNING.

Lot 83.1 (Filed Map Lot 1)

ALL that certain lot, piece or parcel of land, situate in the Town of Wawayanda, County of Orange, State of New York and being more accurately bounded and described as follows:

BEGINNING at an iron rod found on the southerly line of Kirbytown Road, said iron rod being the most easterly corner of lands now or formerly of Adamson (T.M. 4-1-47) and the most northerly corner of Lot 1 as shown on a plan entitled, "Metes and Bounds Plan for Special Use Site and Subdivision for Panattoni Development Company/Concrete Properties" dated June 29, 2007, last revised February 14, 2008 as prepared by Eustance & Horowitz, P.C.;

THENCE from said point of beginning and along the southerly line of Kirbytown Road on the following courses and distances:

South 66 degrees 36 minutes 38 seconds East 146.60 feet;

THENCE South 69 degrees 52 minutes 31 seconds East 82.42 feet to a point of curvature;

THENCE on a curve to the left having a radius of 741.00 feet an arc distance of 137.76 feet to the northwest corner of Lot 2 of the aforementioned plan;

THENCE along the lot line between Lot 1 and Lot 2, South 09 degrees 28 minutes 21 seconds West 479.90 feet to a point in the northerly line of Lot 6;

THENCE along the line between Lot 6 and Lot 1, South 87 degrees 16 minutes 55 seconds West 122.69 feet to the northwest corner of Lot 6 and a corner of Lot 7;

THENCE along the lot line between Lot 7 and Lot 1, North 50 degrees 52 minutes 41 seconds West 583.10 feet to an iron rod found on the easterly line of lands now or formerly Middletown and New Jersey Railway Co. (T.M. 4-1-12.2) and the most southerly corner of lands now or formerly Adamson (T.M. 4-1-47);

THENCE along the property line between the lands of Adamson and the lands of Lot 1 North 52 degrees 59 minutes 09 seconds East 386.93 feet to the point and place of BEGINNING.

Lot 83.2 (Filed Map Lot 2)

ALL that certain lot, piece or parcel of land, situate in the Town of Wawayanda, County of Orange, State of New York, and being more accurately bounded and described as follows:

BEGINNING at a point on the southerly line of Kirbytown Road, said point of beginning being the northeasterly corner of Lot 1 and the northwesterly corner of Lot 2 as shown on a plan entitled, "Metes and Bounds Plan for Special Use Site and Subdivision for Panattoni Development Company/Concrete Properties" dated June 29, 2007, last revised February 14, 2008 as prepared by Eustance & Horowitz, P.C.;

THENCE from said point of beginning and along the southerly line of Kirbytown Road on a curve to the left having a radius of 741.00 feet, an arc distance of 163.53 feet to a point of tangency;

THENCE on a tangent North 86 degrees 49 minutes 39 seconds East 64.85 feet to the northwesterly corner of Lot 3 and the northeasterly corner of Lot 2;

THENCE along the lot line between Lot 2 and Lot 3, South 04 degrees 47 minutes 31 seconds East 453.20 feet to a point in the northerly line of Lot 6;

THENCE along the lot line between Lot 6 and Lot 2, South 87 degrees 16 minutes 55 seconds West 344.93 feet to the southeasterly corner of Lot 1 and the southwest corner of Lot 2;

THENCE along the lot line between Lot 1 and Lot 2, North 09 degrees 28 minutes 21 seconds East 479.90 feet to the point and place of BEGINNING.

TOGETHER with the benefit for Parcels 1 and 2 of an access and utility easement through Lot 6 for utilities and access to and from NYS Route 6 as set forth in that certain Declaration of Reciprocal Ingress, Egress and Access Easement and Maintenance Agreement to be duly recorded said easement being more accurately bounded and described as follows:

BEGINNING at a point on the westerly line of NYS Route 6, said point of beginning being the most easterly corner of Lot 7 and a southerly corner of Lot 6 as shown on a plan entitled, "Metes and Bounds Plan for Special Use Site Subdivision for Panattoni Development Company/Concrete Properties" dated June 29, 2007, last revised February 14, 2008 as prepared by Eustance & Horowitz, P.C.;

THENCE from said point of beginning and along the lot line between Lot 6 and Lot 7, North 76 degrees 23 minutes 06 seconds West 293.62 feet;

THENCE North 13 degrees 58 minutes 47 seconds East 110.06 feet;

THENCE through Lot 6, South 74 degrees 08 minutes 23 seconds East 314.30 feet to a point on the westerly line of NYS Route 6;

THENCE along the westerly line of said road, South 25 degrees 49 minutes 09 seconds West 100.00 feet to the point and place of BEGINNING.



**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-584-1, Instructions for Form TP-584, before completing this form. Please print or type.

Schedule A — Information relating to conveyance

Grantor/Transferor <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Other	Name (if individual; last, first, middle initial) Wawayanda Acquisition, LLC Mailing address One Medline Place City Mundelein State IL ZIP code 60060	Social security number Social security number Federal employer ident. number 77-0558360
Grantee/Transferee <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Other	Name (if individual; last, first, middle initial) Orange County Industrial Development Agency Mailing address 255 Main Street City Goshen State NY ZIP code 10924	Social security number Social security number Federal employer ident. number 14-1603415

Location and description of property conveyed

Tax map designation			Address	City/village	Town	County
Section	Block	Lot				
			SBL: 4-1-83.7; 4-1-83.1; 4-1-83.2; and part of 11-1-20.222		Town of Wawayanda	Orange
			3301 U.S. Highway Route 6			

Type of property conveyed (check 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="margin: 0 auto; text-align: center;"> <tr> <td style="border: 1px solid black; padding: 2px 10px;">10</td> <td style="border: 1px solid black; padding: 2px 10px;">15</td> <td style="border: 1px solid black; padding: 2px 10px;">08</td> </tr> <tr> <td style="font-size: small;">month</td> <td style="font-size: small;">day</td> <td style="font-size: small;">year</td> </tr> </table>	10	15	08	month	day	year
10	15	08						
month	day	year						

Percentage of real property conveyed which is residential real property 0.00%
(see instructions)

Condition of conveyance (check 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 type="checkbox"/> Leasehold assignment or surrender

n. <input checked="" type="checkbox"/> Leasehold grant

o. <input type="checkbox"/> Conveyance of an easement

p. <input checked="" type="checkbox"/> Conveyance for which exemption from transfer tax claimed (complete Schedule B, Part III)

q. <input type="checkbox"/> Conveyance of property partly within and partly outside the state

r. <input type="checkbox"/> Other (describe) _____ |
|--|--|--|

For recording officer's use	Amount received Schedule B., Part I \$ _____ Schedule B., Part II \$ _____	Date received _____	Transaction number _____
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Schedule B — Real estate transfer tax return (Tax Law, Article 31)**Part I — Computation of tax due**

- | | | |
|--|----|---|
| 1 Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, check the exemption claimed box, enter consideration and proceed to Part III) <input checked="" type="checkbox"/> Exemption claimed | 1. | 0 |
| 2 Continuing lien deduction (see instructions if property is taken subject to mortgage or lien) | 2. | |
| 3 Taxable consideration (subtract line 2 from line 1) | 3. | |
| 4 Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3 | 4. | |
| 5 Amount of credit claimed (see instructions and attach Form TP-584.1, Schedule G) | 5. | |
| 6 Total tax due* (subtract line 5 from line 4) | 6. | 0 |

Part II — 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 I, line 1) | 1. | |
| 2 Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A) ... | 2. | |
| 3 Total additional transfer tax due* (multiply line 2 by 1% (.01)) | 3. | |

Part III — Explanation of exemption claimed on Part I, line 1 (check 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, the state of New York, 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)... Conveyance is to be a public benefit corporation (IDA) 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, section 1401(e) (attach documents supporting such claim) k ☐
- l. Other (attach explanation) l ☐

*Please make check(s) payable to the county clerk where the recording is to take place. If the recording is to take place in New York City, make check(s) payable to the **NYC Department of Finance**. 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 12205-5045.

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: (check the appropriate box)

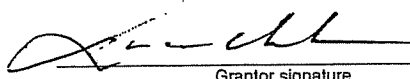
1. ☐ The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. ☐ The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
- ☐ The transfer of real 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.
- ☐ 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).
- ☐ The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
- ☐ 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.
- Please 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.
- ☐ 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 certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
- ☐ 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 or, if the recording is to take place in New York City, make check payable to the **NYC Department of Finance**.)

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.

Wawayana Acquisition, LLC

Orange County Industrial Development Agency

By: National Safe Harbor Exchanges, its Sole Member


Grantor signature

VP

Title



Grantee signature

 Acting
 Executive Director

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 checked 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 or, if the recording is in New York City, to the **NYC Department of Finance**? If no recording is required, send your check(s), made payable to the **Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-5045.

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

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

Part I - New York State residents

If you are a New York State resident transferor(s)/seller(s) listed in Schedule A of Form TP-584 (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, please 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, section 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, section 685(c), but not as a condition of recording a deed.

Part II - Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Schedule A of Form TP-584 (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, section 663(c), check 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, section 663. **Each** nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, please 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 page 1 of Form TP-584-1.

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, section 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 _____ Date to _____ Date (see instructions).
- ☐ 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