

PAYMENT IN LIEU OF TAXES AGREEMENT

THIS PAYMENT IN LIEU OF TAXES AGREEMENT (“Agreement”) is made as of the 1st day of October 1, 2018 (“Effective Date”) by and between **320 ROBERTS ROAD FREEZER LLC** a New York limited liability company having an address at 4 Centre Drive, Orchard Park, New York 14127 (the “Lessee”), and the **COUNTY OF CHAUTAUQUA INDUSTRIAL DEVELOPMENT AGENCY**, a corporate government agency constituting a body corporate and politic and a public benefit corporation of the State of New York (the “Agency”) having an address at 201 West Third Street, Suite 115, Jamestown, New York 14701.

WITNESSETH:

WHEREAS, the New York State Industrial Development Agency Act, constituting Title I of Article 18-A of the General Municipal Law of the State of New York, Chapter 24 of the Consolidated Laws of the State of New York, as amended (the “Enabling Act”) authorizes and provides for the creation of industrial development agencies in the several counties, cities, villages and towns in the State of New York and empowers such agencies, among other things, to acquire, expand, construct, reconstruct, lease, improve, maintain, equip, furnish, and dispose of one or more projects for the purpose of promoting, developing, encouraging, and assisting in the acquisition, expansion, construction, reconstruction, improvement, maintaining, equipping, and furnishing of industrial, manufacturing, warehousing, commercial, research, and recreational facilities, and thereby advance the job opportunities, general prosperity, and economic welfare of the people of the State of New York;

WHEREAS, pursuant to and in accordance with the provisions of the Enabling Act and Chapter 71 of the 1972 Laws of New York, as amended (together with the Enabling Act, hereinafter referred to as the “Act”), the Agency, which has been created and established pursuant thereto for the benefit of the County of Chautauqua, proposes to undertake the Project described below;

WHEREAS, the Lessee on behalf of the Agency intends to (i) acquire a leasehold interest in certain land more particularly described on Schedule A hereto (the “Land”); (ii) construct certain improvements on the Land (the “Improvements”); and (iii) acquire the equipment more particularly described on Exhibit A to the Lease (as hereinafter defined) (the “Equipment”); all of the foregoing for a refrigerated warehouse that the Applicant will lease to Field Brook Foods, Inc. or other user acceptable to the Agency (collectively, the “Project”);

WHEREAS, the Lessee is the owner in fee simple of the Land and the Improvements (collectively, the “Facility”);

WHEREAS, Lessee will lease the Facility to the Agency pursuant to a Company Lease Agreement dated as of the date hereof entered into between Lessee, as lessor, and the Agency, as lessee (as amended, modified, restated or replaced from time to time, the “Company Lease”);

WHEREAS, the Agency proposes to undertake the Project as an authorized project under the Act and to sublease the interest of the Agency to Lessee pursuant to a sublease agreement dated as of the date hereof entered into between the Agency, as sublessor, and Lessee, as sublessee (as amended, modified, restated or replaced from time to time, the “Lease”);

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

WHEREAS, the granting of the portion of the Financial Assistance consisting of an exemption from real property taxes represents a deviation from the Agency’s uniform tax exemption policy with respect to the making of payments in lieu of real property taxes;

WHEREAS, the Administrative Director of the Agency (A) caused notice of a meeting of the Agency (the “IDA Meeting”) with respect to the proposed deviation from the Agency’s uniform tax exemption policy and guidelines to be mailed on February 9, 2018 to the chief executive officer of each Taxing Entity (as defined below); (B) the Agency held the IDA Meeting on February 27, 2018, (C) reviewed and responded to any comments or correspondence received from the Taxing Entities at or before the IDA Meeting regarding the proposed deviation from the Agency’s uniform tax exemption policy, and (D) passed a resolution at the IDA Meeting approving such proposed deviation;

WHEREAS, by resolution adopted by the members of the Agency on February 27, 2018 (the “Authorizing Resolution”), the Agency, following a review of the Report (capitalized terms not herein defined shall have the meaning ascribed in the Lease), determined to proceed with the Project, to grant the Financial Assistance (as hereinafter defined) and to enter into the “straight lease transaction” (as such quoted term is defined in the Act) contemplated by this PILOT Agreement and the other Transaction Documents; and

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

Section 1. Tax-Exempt Status of Facility

(a) Application. Lessee shall complete, and the Agency shall submit to be filed, an application for tax exemption pursuant to Section 412-a of the Real Property Tax Law. Such application shall be submitted to the assessor of each of the various taxing entities having jurisdiction over the Facility, including without limitation, the County of Chautauqua, the City of Dunkirk and the Dunkirk City School District (such taxing entities, and any successors thereto, shall collectively be referred to as the “Taxing Entities” and individually, as a “Taxing Entity”). The Facility shall not be entitled to exempt status on the tax rolls of any Taxing Entity until the first tax year of such Taxing Entity following the taxable status date of such Taxing Entity occurring subsequent to the Agency becoming the holder of a leasehold estate in the Facility, the filing by the Agency of the appropriate applications for tax exemption, and the receipt of such applications by the appropriate tax assessors.

(b) Completion Date/Assessment. The Completion Date of the Project shall be the date on which (i) the Project is substantially completed, (ii) a certificate of occupancy has been issued, and (iii) the Land and the Improvements thereon are assessed by the appropriate tax assessor(s) as completed in accordance with the Plans and Specifications (as defined in the Lease) on file with the Agency (“Final Assessed Value”), and (iv) the Facility has become entitled to exempt status pursuant to Section 1(a) above. Lessee estimates that the Completion Date will be January 1, 2020 (“Estimated Completion Date”). Lessee shall establish a Completion Date within six (6) months following the Estimated Completion Date.

(c) Special Assessments. The parties hereto understand that the tax exemption extended to the Agency by Section 874 of the General Municipal Law and Section 412-a of the Real Property Tax Law does not entitle the Agency to exemption from special assessments and special ad valorem levies. Pursuant to the Lease, Lessee will be required to pay all special assessments and special ad valorem levies lawfully levied and/or assessed against the Facility.

(d) Other Charges. If any taxes, assessments, service charges or other governmental charges become payable by the Agency or Lessee on the rents under the Lease or the Company Lease or the occupancy of or any interest of the Agency or Lessee in the Facility or any part thereof or any personal property used in connection with the business conducted and located therein, the amount of any tax, assessment or charges shall be paid by Lessee. Furthermore, water charges, sewer rentals, sewage treatment charges, solid waste charges and any other charges in the nature of utility charges shall be paid directly by Lessee and shall not be credited against nor affect in any manner any payment in lieu of general real estate taxes in any year and shall be computed pursuant to the formula adopted by the relevant Taxing Entity.

Section 2. Payments.

(a) Tax Payments. Prior to the Facility becoming entitled to exempt status as set forth in Section 1(a) above, the applicable real estate tax levies on the Facility (if any) shall be payable in full by Lessee to the applicable Taxing Entity.

(b) No Pilot Payments During Construction. After the Facility becomes entitled to exempt status Lessee will not have any responsibility to make payments to the Agency until July 31, 2019.

(c) Pilot Payments after July 31, 2019. Commencing on July 31, 2019, Lessee shall, during the “Term of the PILOT” (July 31, 2019 - February 28, 2039), pay to the Agency for the account and benefit of each Taxing Entity, payments in lieu of the general real estate tax levies on the Facility (“PILOT Payments”) in the applicable fixed-dollar amounts identified in Schedule B for each PILOT Year (as defined in Schedule B). PILOT Payments made in any given PILOT Year shall apply to that year’s the following school year’s taxes and shall pre-pay town taxes as outlined in Schedule B.

(d) Maximum Payment. Notwithstanding anything to the contrary herein, the PILOT Payments shall not exceed the amount Lessee would pay under normal calculations for any

period. Hence, if the general real estate tax (calculated as if Lessee were the record owner of the Facility and the Agency held no interest therein, and the Facility were assessed at full value for purposes of taxation) otherwise due any Taxing Entity decreases due to a reduction in tax rates or otherwise below the PILOT Payments specified in Section 2(c) above, then the PILOT Payments due that Taxing Entity shall be decreased to equal the tax that would otherwise be due. If, however, a PILOT Payment has been so reduced, and the taxes that would otherwise be due subsequently increase, the PILOT Payment shall similarly increase, but not in excess of the amount specified in Section 2(c) above. Except as set forth in this paragraph, the PILOT Payments identified in Section 2(c) above shall not be reduced during the Term of the PILOT, regardless of any reduction in the underlying assessment for the Facility.

(e) Payments to Agency. All PILOT Payments shall be made by Lessee directly to the Agency promptly upon receipt of billings from the Agency, and in no case later than July 31 of that PILOT Year (regardless of receipt of a bill from the Agency). It is understood that the Agency shall receive the PILOT Payments in trust for each of the Taxing Entities, and the Agency shall forward such payments to each such Taxing Entity within thirty (30) days after receipt thereof.

(f) Due Dates; Interest; and Penalties. The Agency will bill Lessee for the respective PILOT Payments on or around July 1 of each PILOT Year. All payments are net if paid on or before July 31 of a PILOT Year. If any PILOT Payment is not made on or before the due date, such payment shall be delinquent and Lessee shall pay, for the benefit of the applicable Taxing Entity, a late charge equal to five percent (5%) of the payment. For each month, or part thereof, that the payment is delinquent beyond the first month, Lessee shall pay an additional late charge equal to one percent (1%) per month of the total amount payable.

(g) Partial Sale; Transferee's Obligation; Apportionment of Reduction to Local Taxing Entities. During the term of this Agreement, in the event that the Agency's interest in any portion of the Land or the Improvements located thereon is sold or disposed of by the Company, the transferees thereof will thereafter pay the real property taxes on such Improvements as may be located on the portion of the Land sold and on the portion of the Land sold as may be required by applicable law.

(h) Sale; Lessee's Obligation. In the event that the Agency terminates its interest in and/or transfers the Facility to any party other than Lessee, Lessee's obligation for PILOT Payments shall be prorated to the date of the closing of the transaction and thereupon all obligations of Lessee for PILOT Payments shall cease, but the Agency shall take such steps with the purchaser other than Lessee to assure that each of the Taxing Entities shall suffer no loss of revenue until such Facility can be placed back on the tax rolls and taxes levied and billed therefor.

Section 3. Jobs. Lessee covenants and agrees that it shall, throughout the term of this Agreement, use its best efforts to maintain, or create within three (3) years from the date of the application submitted to the Agency with respect to the Project, the number of permanent, private sector jobs at the site of the Project as set forth in the Application and as promised to by the Lessee in the Lease. The Lessee agrees to deliver to the Agency on each annual anniversary

of this Agreement a written report describing its compliance or noncompliance with the provisions of this Section 3 and to permit the Agency to audit the books and records of Lessee supporting such report.

Section 4. Effective Date; Duration of Agreement. This Agreement shall become effective upon the delivery of the Lease and the Company Lease by Lessee and the Agency and shall continue in effect until the earlier of (i) December 31, 2038, or (ii) the date on which the Agency's interest in the Facility is terminated pursuant to the Lease or this Agreement.

Section 5. Events of Default. The following shall constitute "Events of Default" under this Agreement:

(a) failure by Lessee to make any payment specified herein and the continuance of such failure for a period of ten (10) days following written notice from the Agency or any Taxing Entity;

(b) failure by Lessee to comply with or perform any provision of this Agreement other than the payment provisions hereof and the continuance of such failure for a period of thirty (30) days following written notice thereof by the Agency to Lessee;

(c) failure by Lessee to establish a Completion Date within six (6) months after the Estimated Completion Date; and/or

(d) default in the terms of any agreement entered into between the Agency and Lessee (beyond any applicable grace period).

Upon the occurrence and continuance of an Event of Default hereunder, Lessee shall be required to make payments in lieu of general real estate taxes levied by the Taxing Entities on the Facility (or those portions of the Facility then exempt) as if it were owned by Lessee and the Agency held no interest therein, such amounts to commence to be paid for the period subsequent to the date it is determined by the Agency that there is an Event of Default hereunder. In such event, the tax rate, interest and penalties shall be those then in effect in the jurisdiction(s) in which the Facility is (or those portions of the Facility then exempt are) located.

Upon the occurrence and continuance of an Event of Default hereunder, the Agency shall be entitled to sue to enforce any provision of this Agreement and to recover the payments in default from Lessee, together with all the costs and expenses of the Agency, its successors or assigns, paid or incurred in such recovery (including court costs and attorney's fees and expenses) and interest at the rate specified in Section 2(f) above. In addition, upon the occurrence and continuance of an Event of Default hereunder, the Agency shall have the right to terminate the Lease and the Company Lease at any time.

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

Each and every Event of Default shall give rise to a separate cause of action hereunder, and separate suits may be brought hereunder as each cause of action arises. Lessee irrevocably agrees that any suit, action, or other legal proceeding arising out of this Agreement may be brought in the courts of record of the State of New York in Chautauqua County, or the courts of the United States located in the Western District of New York, consents to the jurisdiction of each such court in any such suit, action, or proceeding, and waives any objection which it may have to the laying of the venue of any such suit, action, or proceeding in any of such courts.

No delay or omission in exercising any right or power accruing upon the occurrence of any Event of Default hereunder shall impair any such right or power or shall be construed to be a waiver thereof, but any such right or power may be exercised from time to time and as often as may be deemed expedient by the Agency.

In no event shall the Agency be liable to any of the Taxing Entities for the payments specified herein, whether or not Lessee makes such payments. Lessee hereby agrees to indemnify, defend (with counsel selected by the Agency) and hold harmless the Agency from and against any such liability for such payments and against all penalties, interest, and other charges resulting from the delinquency of such payments.

Section 6. Covenants by the Agency. The Agency covenants that, unless otherwise required by law, the Agency will not enact or adopt any laws, ordinances, rules, or regulations imposing any taxes, assessments, or other charges or payments on the Project or Lessee's subleasehold interest or personal property therein, or its use or occupancy thereof or its gross receipts or income therefore, except as Lessee and the Agency have herein agreed, or may agree from time to time in the future.

Section 7. Notices. All notices, certificates and other communications hereunder shall be in writing and shall be sufficiently given and shall be deemed given, if by delivery, when delivered and, if delivered by mail, on the second day following the day on which mailed by certified mail, postage prepaid, addressed as follows:

To the Agency: County of Chautauqua Industrial Development Agency
201 West Third Street Suite 115
Jamestown, New York 14701
Attention: Administrative Director

With a copy to: Phillips Lytle LLP
201 West Third Street, Suite 205
Jamestown, New York 14701
Attention: Gregory Peterson, Esq.

To the Company: 320 Roberts Road Freezer LLC
4 Centre Drive
Orchard Park, New York 14127
Attn: Peter L. Krog

with a copy to:

Gross Shuman PC
465 Main Street, Suite 600
Buffalo, New York 14203
Attn: Jonathan Schechter, Esq.

The Agency or Lessee may, by notice given hereunder, designate any further or different addresses to which subsequent notices, certificates and other communications shall be sent.

Section 8. Assignment of Agreement. This Agreement shall be binding upon the successors and assigns of Lessee, but no assignment shall be effective to relieve Lessee of any of its obligations hereunder unless expressly authorized and approved in writing by the Agency.

Section 9. Independent Agreement. Notwithstanding any other provision of this Agreement, including the recitals hereof, the parties agree that the Lease and Company Lease executed between the parties hereto shall be separate and independent documents from this Agreement, and irrespective of whether any provision of this Agreement or the entirety hereof shall be held invalid or unenforceable by any court of competent jurisdiction, the Lease and the Company Lease shall be construed, interpreted, and otherwise regarded separate and apart from this Agreement. The parties hereto specifically note that the considerations and terms provided for in this Agreement and provided for in the Lease and the Company Lease are the only considerations and terms for which the parties hereto have executed this Agreement.

Section 10. Amendments. This Agreement may not be modified, amended, supplemented, or changed without the written consent of the Agency, Lessee and any Taxing Entity which is affected by the amendment.

Section 11. Severability. In the event any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

Section 12. Prior Agreements; Counterparts. This Agreement constitutes the entire agreement, and supersedes all prior agreements and understandings, whether written or oral, among the parties with respect to the subject matter hereof and may be executed simultaneously in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Section 13. Delivery of Agreement. The Agency agrees to use its best efforts to deliver to each Taxing Entity a copy of this Agreement within fifteen (15) days after its execution by the Agency.

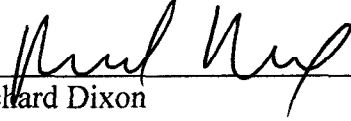
Section 14. Applicable Law. This Agreement shall be governed and construed under the internal laws of the State of New York, as the same may be in effect from time to time, without regard to principles of conflicts of law.

Section 15. WAIVER OF JURY TRIAL. THE AGENCY AND LESSEE HEREBY WAIVE THE RIGHT EACH MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LITIGATION ARISING IN CONNECTION WITH THIS AGREEMENT.

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IN WITNESS WHEREOF, the Agency and Lessee have executed this Agreement as of the date first above written.

**COUNTY OF CHAUTAUQUA INDUSTRIAL
DEVELOPMENT AGENCY**

By: 
Richard Dixon
Chief Financial Officer

320 ROBERTS ROAD FREEZER LLC

By: _____
Scott A. Fairbrother
Assistant Manager

IN WITNESS WHEREOF, the Agency and Lessee have executed this Agreement as of the date first above written.

**COUNTY OF CHAUTAUQUA INDUSTRIAL
DEVELOPMENT AGENCY**

By: _____
Richard Dixon
Chief Financial Officer

320 ROBERTS ROAD FREEZER LLC

By:  _____
Scott A. Fairbrother
Assistant Manager

Schedule A

ALL THAT TRACT OR PARCEL OF LAND, situate in the City of Dunkirk, County of Chautauqua and State of New York; being part of Lot No. 12, Town 6 and Range 12 of the Holland Land Company's Survey; and being more particularly bounded and described as follows:

COMMENCING at a point on the centerline of the existing pavement of South Roberts Road, said point being at the westerly corner of lands conveyed by Edgewood Investments, Inc. to Alumax Extrusions, Inc. as described in a Warranty Deed dated March 2, 1989 and recorded in the Chautauqua County Clerk's Office on March 17, 1989 in Liber 2186 of Deeds at page 513, said point further being North 51 degrees 44 minutes 00 seconds West, as measured along said centerline, a distance of 601.13 feet from its intersection with the northwesterly boundary of lands now or formerly owned by the Norfolk and Western Railroad (formerly New York, Chicago and St. Louis Railroad); thence North 40 degrees 28 minutes 00 seconds East along the northwesterly line of said lands conveyed to Alumax Extrusions, Inc., a distance of 33.02 feet to a set rebar in the existing northeasterly boundary of South Roberts Road, said rebar being at the principle point or place of beginning of the parcel of land hereinafter described; thence along said lands conveyed to Alumax Extrusions, Inc. (now or formerly lands of Star Wine LLC, Liber 2587, page 453), the following two (2) courses and distances: (1) continuing North 40 degrees 28 minutes 00 seconds East, a distance of 362.98 feet to a set rebar; thence (2) North 81 degrees 31 minutes 00 seconds East, a distance of 95.96 feet to a set railroad spike on the easterly line of lands conveyed to Edgewood Investments, Inc., hereinafter referenced, said railroad spike being at the southwesterly corner of lands heretofore conveyed to Roblin Industries, Inc. as described in a deed dated February 22, 1978 and recorded in said Clerk's Office on February 28, 1978 in Liber 1754 of Deeds at page 269; thence along the division line between said Edgewood Investments, Inc. on the west and northwest and said Roblin Industries, Inc. on the east and southeast the following four (4) courses and distances: (1) North 08 degrees 39 minutes 00 seconds West, a distance of 19.82 feet to a set railroad spike; thence (2) easterly along a curve to the right having a radius of 281.44 feet, an arc distance of 9.20 feet and a chord bearing and distance of North 78 degrees 58 minutes 24 seconds East, 9.20 feet to a found rebar; thence (3) North 08 degrees 25 minutes 00 seconds West, a distance of 62.82 feet to a found railroad spike; thence (4) along a curve to the right having a radius of 757.76 feet, an arc distance of 98.22 feet and a chord bearing and distance of North 43 degrees 29 minutes 07 seconds East, 98.15 feet to a found rebar at the northwest corner of said lands conveyed to Roblin Industries, Inc.; thence along a curve to the right (non-tangent to the last described curve) having a radius of 1,364.49 feet, an arc distance of 419.76 feet

Schedule A (cont.)

and a chord bearing and distance of North 56 degrees 12 minutes 14 seconds East, 418.11 feet to a set rebar on the southerly boundary of lands conveyed by the Erie-Lackawanna Railroad Company to R.S. Development Corp. as described in deed dated April 16, 1963 and recorded in said Clerk's Office on May 2, 1963 in Liber 1215 of Deeds at page 491, said rebar further being at the point of beginning of a parcel of lands conveyed by R.S. Development Corp. to Progress Park Inc. as described in a deed dated May 1, 1963 and recorded in said Clerk's Office on May 2, 1963 in Liber 1215 of Deeds at page 485; thence along said lands conveyed to Progress Park, Inc. the following five (5) courses and distances: (1) northeasterly along a curve to the right (non-tangent to the last described curve) having a radius of 260.49 feet, an arc distance of 76.07 feet and a chord bearing and distance of North 73 degrees 15 minutes 14 seconds East, 75.80 feet to a set rebar; thence (2) North 81 degrees 30 minutes 00 seconds East, a distance of 77.46 feet to a set rebar; thence (3) North 08 degrees 30 minutes 00 seconds West, a distance of 10.97 feet to a found rebar; thence (4) South 81 degrees 30 minutes 00 seconds West, 154.00 feet to a set rebar; thence (5) South 70 degrees 53 minutes 14 seconds West, 117.89 feet to a found rebar at the westerly corner of said lands conveyed by the Erie-Lackawanna Railroad Company to R.S. Development Corp.; thence South 81 degrees 33 minutes 47 seconds West along the southerly boundary of lands now or formerly owned by the Erie-Lackawanna Railroad Company, a distance of 714.56 feet to a found iron stake at an angle point therein; thence South 79 degrees 22 minutes 00 seconds West continuing along said southerly Railroad boundary, a distance of 497.94 feet to a found iron stake at northeasterly corner of property appropriated by The People of the State of New York, as described in a Notice of Appropriation dated November 9, 1942 and recorded in said Clerk's Office on December 4, 1942 in Liber 675 of Deeds at page 234 and further shown on Map No. 1 as Parcel No. 2; thence South 51 degrees 44 minutes 00 seconds East along the northeasterly boundary of said Parcel No. 2, a distance of 46.00 feet to a found iron stake; thence South 08 degrees 19 minutes 30 seconds East along the easterly boundary of said Parcel No. 2, a distance of 16.01 feet to a point on said northeasterly boundary of South Roberts Road; thence South 51 degrees 44 minutes 00 seconds East along said street boundary, a distance of 677.04 feet to the point or place of beginning.

Being more modernly described as follows:

ALL THAT TRACT OR PARCEL OF LAND situate in the City of Dunkirk, County of Chautauqua and State of New York. Being part of Lot No. 12, Township 6, Range 12 of the Holland Land Company's Survey and being more particularly bounded and described as Follows; Commencing at a

Schedule A (cont.)

point on the centerline of South Roberts Road, said point being at the westerly corner of lands conveyed by Edgewood Investments, Inc. to Alumax Extrusions, Inc. as described in a warranty deed dated March 2, 1989 and recorded in the Chautauqua County Clerk's office in Liber 2186 of Deeds at page 513, said point also being N 54° 17' 36" W and 601.13 feet from the NW line of the Norfolk and Western Railroad as measured along centerline of said South Roberts Road; Thence N 37° 54' 24" E a distance of 33.02 to the true point or place of beginning; Thence continuing N 37° 54' 24" E and along the westerly line of Cliffstar LLC by Liber 2013 of Deeds at Page 6243 a distance of 362.98 feet to an existing iron pipe; Thence N 78° 57' 24" E a distance of 95.96 feet to the northeast corner of said Cliffstar; Thence N 11° 12' 36" W and along the westerly line of lands of the County of Chautauqua by Liber 2494 of Deeds at Page 59 a distance of 19.82 feet to a set rebar; Thence along a curve to the right with a chord bearing of N 76° 24' 48" E and a radius of 281.44 feet and continuing along the line of the County of Chautauqua by Liber 2494 of Deeds at Page 59 an arc distance of 9.20 feet to an existing rebar; Thence N 10° 58' 36" W and continuing along the line of the County of Chautauqua by Liber 2494 of Deeds at Page 59 a distance of 62.82 feet to an existing railroad spike; Thence along a curve to the right with a chord bearing of N 40° 55' 31" E and a radius of 757.76 feet and to the corner of lands of the County of Chautauqua by Liber 2494 of Deeds at Page 59 and the County of Chautauqua by Liber 2494 of Deeds at Page 49 an arc distance of 98.22 feet; Thence continuing along the northerly line of the County of Chautauqua by Liber 2494 of Deeds at Page 49 along a curve to the right with a chord bearing of N 53° 38' 38" E and a radius of 1364.49 feet an arc distance of 419.76 feet to an existing rebar; Thence continuing along the northerly line of the County of Chautauqua by Liber 2494 of Deeds at Page 49 along a curve to the right with a chord bearing of N 70° 41' 38" E and a radius of 260.49 feet an arc distance of 76.07 feet to a set rebar; Thence N 78° 56' 24" E and continuing along the northerly line of the County of Chautauqua by Liber 2494 of Deeds at Page 49 a distance of 77.46 feet to a set rebar; Thence N 11° 03' 36" W a distance of 10.97 feet to an existing rebar in the southerly line of the now or formally Erie Lackawanna Railroad Company; Thence the following four courses and distances along the southerly line of the now or formally Erie Lackawanna Railroad Company; 1. S 78° 56' 24" W a distance of 154.00 feet to an existing rebar 2. S 68° 19' 38" W a distance of 117.89 feet to an existing iron pipe 3. S 79° 00' 11" W a distance of 714.56 feet to an existing iron pipe 4. S 76° 48' 24" W a distance of 497.94 feet to an existing iron pipe; Thence S 54° 17' 36" E a distance of 46.00 feet to an existing monument; Thence S 10° 53' 06" E a

Schedule A (cont.)

distance of 16.01 feet to the northeasterly line of South Roberts road; Thence S 54° 17' 36" E and along the said northeasterly line of South Roberts Road a distance of 677.04 feet to the point or place of beginning.

Together with an access easement over the following described premises:

ALL THAT TRACT OR PARCEL OF LAND situate in the City of Dunkirk, County of Chautauqua and State of New York. Being part of Lot No. 12, Township 6, Range 12 of the Holland Land Company's Survey and being more particularly bounded and described as follows:

Commencing at a point on the centerline of South Roberts Road, said point being at the westerly corner of lands conveyed by Edgewood Investments, Inc. to Alumax Extrusions, Inc. as described in a warranty deed dated March 2, 1989 and recorded in the Chautauqua County Clerk's office in Liber 2186 of Deeds at page 513, said point also being N 54° 17' 36" W and 601.13 feet from the NW line of the Norfolk and Western Railroad as measured along centerline of said South Roberts Road;

Thence N 37° 54' 24" E and along the westerly line of Cliffstar LLC by Liber 2013 of Deeds at Page 6243 a distance of 395.00 feet to an existing iron pipe;

Thence N 78° 57' 24" E a distance of 95.96 feet to the northeast corner of said Cliffstar and the true point or place of beginning;

Thence N 11° 12' 36" W and along the westerly line of lands of the County of Chautauqua by Liber 2494 of Deeds at Page 59 a distance of 19.82 feet to a set rebar;

Thence along a curve to the right with a chord bearing of N 76° 24' 48" E and a radius of 281.44 feet and continuing along the line of the County of Chautauqua by Liber 2494 of Deeds at Page 59 an arc distance of 9.20 feet to an existing rebar;

Thence N 10° 58' 36" W and continuing along the line of the County of Chautauqua by Liber 2494 of Deeds at Page 59 a distance of 26.64 feet;

Thence along a non-tangential curve to the right with a chord bearing of S 62° 04' 00" E and a radius of 95 feet with an arc distance of 80.00 feet;

Thence S 37° 51' 10" E a distance of 311.54 feet to the northerly line of Progress Dive as now laid out;

Schedule A (cont.)

Thence southwesterly along the northerly line of said Progress Drive a distance of 54.25 feet;

Thence continuing along the said northerly line of Progress Drive and along a curve to the right with an arc distance of 166.5 feet to the easterly line of Cliffstar LLC by Liber 2013 at page 6243 as recorded in the Chautauqua County Clerk's office;

Thence northerly along the said east line of Liber 2013 at page 6243 a distance of 343.54 feet to the point or place of beginning.

This description is intending to describe an access easement for utilities and ingress and egress to the former Edgewood Warehouse property, 320 South Roberts Road, Dunkirk, New York.

Schedule B

TAX YEARS

As provided in Section 5(c), PILOT Payments shall commence on July 31, 2019. Below is a summary of the Tax Years covered by this Agreement:

PILOT Year	Tax Year	Town Roll Year	School Districts' Fiscal Year	Town & County Fiscal Year	PILOT Payment Due Date	Estimated PILOT Amount
Construction	2018	2018	2018-19	2019	N/A	No PILOT Payment
1	2019	2019	2019-20	2020	July 31, 2019	\$40,630
2	2020	2020	2020-21	2021	July 31, 2020	\$40,630
3	2021	2021	2021-22	2022	July 31, 2021	\$40,630
4	2022	2022	2022-23	2023	July 31, 2022	\$40,630
5	2023	2023	2023-24	2024	July 31, 2023	\$40,630
6	2024	2024	2024-25	2025	July 31, 2024	\$81,260
7	2025	2025	2025-26	2026	July 31, 2025	\$81,260
8	2026	2026	2026-27	2027	July 31, 2026	\$81,260
9	2027	2027	2027-28	2028	July 31, 2027	\$81,260
10	2028	2028	2028-29	2029	July 31, 2028	\$81,260
11	2029	2029	2029-30	2030	July 31, 2029	\$121,890
12	2030	2030	2030-31	2031	July 31, 2030	\$121,890
13	2031	2031	2031-32	2032	July 31, 2031	\$121,890
14	2032	2032	2032-33	2033	July 31, 2032	\$121,890
15	2033	2033	2033-34	2034	July 31, 2033	\$121,890
16	2034	2034	2034-35	2035	July 31, 2034	\$190,210
17	2035	2035	2035-36	2036	July 31, 2035	\$190,210
18	2036	2036	2036-37	2037	July 31, 2036	\$190,210
19	2037	2037	2037-38	2038	July 31, 2037	\$190,210
20	2038	2038	2038-39	2039	July 31, 2038	\$190,210