

## **PAYMENT IN LIEU OF TAXES AGREEMENT**

**THIS PAYMENT IN LIEU OF TAXES AGREEMENT** (this "Agreement") is made as of the 1st day of December, 2024 ("Effective Date") by and between **WELLS ENTERPRISES, INC.**, a corporation organized and existing under the laws of the State of Iowa and qualified to do business in the State of New York as a foreign corporation, having an address at 1 Blue Bunny Drive, Le Mars, IA 51031 (the "Lessee"), and the **COUNTY OF CHAUTAUQUA INDUSTRIAL DEVELOPMENT AGENCY**, a corporate governmental agency constituting a body corporate and politic and a public benefit corporation of the State of New York, having an address at 201 West Third Street, Suite 115, Jamestown, NY 14701 (the "Agency").

### **W I T N E S S E T H:**

**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 (as defined in the hereinafter defined Agency Lease);

**WHEREAS**, the Agency on behalf of Lessee intends to acquire a leasehold interest in certain land more particularly described on Exhibit A attached hereto (the "Land") and the improvements that currently exist thereon (the "Improvements");

**WHEREAS**, Lessee is the holder of fee simple title to 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 an Agency Lease Agreement (Uniform Project 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 “Agency 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 Agency’s grant of real property tax exemptions is guided by its Uniform Tax Exemption Policy and Guidelines (“UTEP”) duly adopted by the members of the Agency. Lessee’s request for a real property tax exemption with respect to the Facility does not constitute a deviation from the UTEP;

**WHEREAS**, by resolution adopted by the members of the Agency on November 19, 2024 (the “Authorizing Resolution”), the Agency determined to proceed with the Project, to grant the Financial Assistance (as defined in the Agency Lease) and to enter into the “straight lease transaction” (as such quoted term is defined in the Act) contemplated by the Agency Lease, this Agreement and the other Transaction Documents (terms not defined herein are defined in the Agency Lease);

**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 endeavor to submit to be filed, an application for tax exemption pursuant to Section 412-a of the Real Property Tax Law with respect to the Facility. Such application shall be submitted to the tax 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 City of Dunkirk Central School District (such taxing entities, and any successors thereto, being hereinafter collectively 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 first 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 acceptance of such applications by the appropriate tax assessors (such date, the “PILOT Commencement Date”). Subject to acceptance of such application by the appropriate tax assessors, it is the intention of the parties that the PILOT Commencement Date shall be the first day of the 2024/25 School Tax Year for purposes of School Taxes and the first day of the 2025 General Tax Year for purposes of General Taxes.

(b) **RESERVED.**

(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 Agency 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 Agency 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 on the PILOT Commencement Date as set forth in Section 1(a) above, the applicable real estate tax levies on the Facility shall be payable in full by Lessee to the applicable Taxing Entity.

(b) RESERVED

(c) From the PILOT Commencement Date through and including the last day of the tenth (10th) fiscal tax year thereafter (such date, the "Abatement Expiration Date" and such period, the "PILOT Term"), the Company shall make payments in lieu of general real estate taxes to the Agency for the account and benefit of each Taxing Entity with respect to the Facility as follows (collectively, the "PILOT Payments"):

<u>PILOT Year</u>	<u>Annual PILOT Payment</u>
1	\$74,733
2	\$74,733
3	\$149,465
4	\$149,465
5	\$224,198
6	\$224,198
7	\$298,931
8	\$298,931
9	\$373,663
10	\$373,663

(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 tax year with respect to the Facility. 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, such PILOT Payments 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 at the address set forth in such billings, or at such other address as the Agency may specify in writing to Lessee. 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. All PILOT Payments hereunder shall be allocated among the Taxing Entities in proportion to the amount of real property and other taxes and assessments that would have been received by each Taxing Entity had the Improvements not been tax exempt due to the status of the Agency as of the Closing Date. This provision constitutes the formula for the calculation of the amounts of the PILOT Payments for each Taxing Entity as required by Section 859-a(6) of the General Municipal Law.

(f) Due Dates; Interest; and Penalties. The Agency will bill Lessee for the respective PILOT Payments as if the Facility were on the tax rolls at the time when taxes for each Taxing Entity are due. All payments are net if paid on or before the due dates listed below. If any PILOT Payment is not made on or before the due date, such payment shall be delinquent and the unpaid amount(s) shall accrue interest (and penalties) at the rates applicable to late payments of taxes for the respective Taxing Entities and as further provided in the General Municipal Law, including Section 874(5) thereof, which currently provides for a late charge equal to five (5%) percent of the unpaid amount for the first month, and for each month, or part thereof, that the payment is delinquent beyond the first month, interest shall accrue to and be paid to the Taxing Entities on the total amount due plus an additional late charge equal to one (1%) percent per month of the total amount payable. Lessee agrees to pay all such late charges, interest and penalties when due.

As of the date of this Agreement, the due dates for the PILOT Payment are as follows:

County Taxes:	January 30th
School Taxes:	September 30th
City Taxes:	April 30th

(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 Facility is sold or disposed of by the Agency, the transferees thereof will thereafter pay the real property taxes on the portion of the Land and the Improvements as may be located 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 the Facility can be placed back on the tax rolls and taxes levied and billed therefor.

(i) PILOT Payments after Term of the PILOT. From and after the end of the Term of the PILOT, and until the Agency's interest in the Facility is conveyed to Lessee pursuant to the terms of the Agency Lease and the Facility has been returned to the tax rolls as fully taxable property, Lessee shall make PILOT Payments equal to one hundred percent (100%) of the amount of real property taxes and assessments that would have been levied and/or assessed against or with respect to the Facility as if the Facility were owned by Lessee and the Agency were not otherwise involved in the Project.

Section 3. Jobs. Lessee covenants and agrees that it shall, throughout the term of this Agreement, maintain or cause to be maintained the Minimum Employment Requirement (as defined in the Agency Lease) as and when required by the Agency Lease. 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 Agency Lease and the Company Lease by Lessee and the Agency and shall continue in effect until the earlier of (i) last day prior to the taxable status date following the final tax fiscal year of a Taxing Entity in which a PILOT Payment is payable pursuant to Section 2(c) above, or (ii) the date on which the Agency's interest in the Facility is terminated pursuant to the Agency 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; and/or

(c) default in the terms of or the occurrence of an Event of Default under any agreement entered into between the Agency and Lessee simultaneously herewith or prior to the Closing Date (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, the Agency shall have the right to terminate the Agency 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, or the courts of United States District Court for 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. Further, no payment by Lessee or receipt by the Agency or a Taxing Entity of a lesser amount than the correct amount or manner of payment due hereunder shall be deemed to be other than a payment on account, nor shall any endorsement or statement on any check or any letter accompanying any check or payment be deemed to effect or evidence an accord and satisfaction, and the Agency and/or any Taxing Entity may accept any check or payment as made without prejudice to the right to recover the balance or pursue any other remedy in this Agreement or otherwise provided at law or in equity.

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 Facility 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, NY 14701  
Attention: Administrative Director

With a copy to: Phillips Lytle LLP  
201 West Third Street, Suite 205  
Jamestown, NY 14701  
Attention: Milan K. Tyler, Esq.

To Lessee: Wells Enterprises, Inc.  
1 Blue Bunny Drive  
Le Mars, IA 51031  
Attention: Dick Kennedy

With a copy to: Wright Calimeri, PLLC  
525 Fairmount Avenue  
Jamestown, NY 14701  
Attention: Edward P. Wright, 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. The rights and obligations of Lessee hereunder may not be assigned except in connection with a permitted assignment of Lessee's interest in and to the Agency Lease. Nothing herein is intended to be for, or to inure to, the benefit of any Person other than the parties hereto and the Taxing Entities.

Section 9. Independent Agreement. Notwithstanding any other provision of this Agreement, including the recitals hereof, the parties agree that the Agency 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 Agency 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 Agency 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 E. Dixon  
Richard E. Dixon  
Chief Financial Officer

**WELLS ENTERPRISES, INC.**

By: \_\_\_\_\_  
Liam C. Killeen  
Chief Executive Officer

By: \_\_\_\_\_  
Cindy M. Koch  
Executive Vice President/Chief Financial Officer

By: \_\_\_\_\_  
Mark V. Meyer  
Chief Operating Officer

[Signature Page to PILOT Agreement]

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DEVELOPMENT AGENCY**

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Richard E. Dixon  
Chief Financial Officer

**WELLS ENTERPRISES, INC.**

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Liam C. Killeen  
Chief Executive Officer

By: \_\_\_\_\_  
Cindy M. Koch  
Executive Vice President/Chief Financial Officer

By: \_\_\_\_\_  
Mark V. Meyer  
Chief Operating Officer

[Signature Page to PILOT Agreement]

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DEVELOPMENT AGENCY**

By: \_\_\_\_\_  
Richard E. Dixon  
Chief Financial Officer

**WELLS ENTERPRISES, INC.**

By: \_\_\_\_\_  
Liam C. Killeen  
Chief Executive Officer

By: \_\_\_\_\_  
Cindy M. Koch  
Executive Vice President/Chief Financial Officer

By: Mark V. Meyer  
Mark V. Meyer  
Chief Operating Officer

[Signature Page to PILOT Agreement]

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

On the 27<sup>th</sup> day of December, 2024, before me, the undersigned, a Notary Public in and for said state, personally appeared Richard E. Dixon, personally known to me or proved to me on the basis of satisfactory evidence to by 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 this instrument.

  
\_\_\_\_\_  
Notary Public

STATE OF                                )  
  ) SS.:  
COUNTY OF                            )

Carol A. Rasmussen, #01RA4901681  
Notary Public State Of New York  
Qualified In Chautauqua County  
My Commission Expires July 20, 2025

On the \_\_\_\_ day of December, 2024, before me, the undersigned, a Notary Public in and for said state, personally appeared Liam C. Killeen, personally known to me or proved to me on the basis of satisfactory evidence to by 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 this instrument.

\_\_\_\_\_  
Notary Public

[Acknowledgment Page to PILOT Agreement]

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

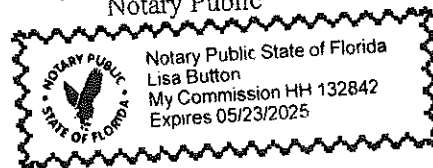
On the \_\_\_\_ day of December, 2024, before me, the undersigned, a Notary Public in and for said state, personally appeared Richard E. Dixon, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged 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 this instrument.

\_\_\_\_\_  
Notary Public

STATE OF Florida )  
 ) SS.:  
COUNTY OF Lee )

On the 21 day of January, 2025, before me, the undersigned, a Notary Public in and for said state, personally appeared Liam C. Killeen, 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 this instrument.

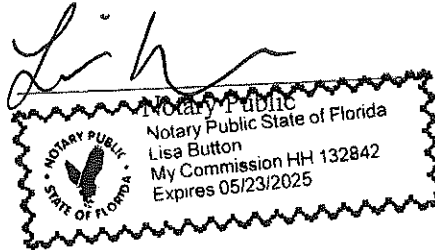
\_\_\_\_\_  
Notary Public



[Acknowledgment Page to PILOT Agreement]

STATE OF Florida )  
COUNTY OF Lee ) SS.:

On the 21 day of January, 2025, before me, the undersigned, a Notary Public in and for said state, personally appeared Cindy M. Koch, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed this instrument.



STATE OF )  
COUNTY OF ) SS.:

On the \_\_\_\_ day of December, 2024, before me, the undersigned, a Notary Public in and for said state, personally appeared Mark V. Meyer, 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 this instrument.

\_\_\_\_\_  
Notary Public

[Acknowledgment Page to PILOT Agreement]

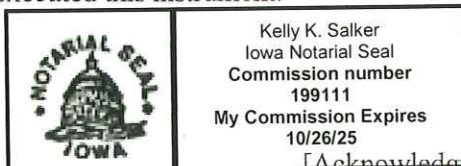
STATE OF )  
 ) SS.:  
COUNTY OF )

On the \_\_\_\_ day of December, 2024, before me, the undersigned, a Notary Public in and for said state, personally appeared Cindy M. Koch, personally known to me or proved to me on the basis of satisfactory evidence to by the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed this instrument.

\_\_\_\_\_  
Notary Public

STATE OF Iowa )  
 ) SS.:  
COUNTY OF Woodbury

On the 30th day of December, 2024, before me, the undersigned, a Notary Public in and for said state, personally appeared Mark V. Meyer, personally known to me or proved to me on the basis of satisfactory evidence to by 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 this instrument.



Kelly K. Salker  
Notary Public

[Acknowledgment Page to PILOT Agreement]

## **EXHIBIT A**

### **LAND DESCRIPTION**

(96.07-2-18; 96.07-2-23; 96.07-2-24; 96.07-2-25; 96.07-2-26; 96.07-2-27; 96.07-2-28; 96.07-2-32; 96.07-2-36; 96.07-2-37; 96.07-2-38; 96.07-2-39; 96.07-2-40; 96.07-2-41; 96.07-2-42; 96.07-2-43; 96.07-2-44; 96.07-2-45; 96.07-2-46)

ALL THAT TRACT OR PARCEL OF LAND situate in the City of Dunkirk, County of Chautauqua and State of New York and more particularly described as follows:

Beginning in the easterly line of Main Street (formerly known as Lion Street) as now laid out and occupied (66 feet wide) at the intersection thereof with the southerly line of lands conveyed to Dunkirk Ice Cream Company Inc. by deed recorded in Liber 1234 of Deeds at Page 1 in the Office of the Chautauqua County Clerk; thence North  $02^{\circ} 30'$  East (geodetic bearing) a distance of 592.20 feet along said easterly line of Main Street to the intersection thereof with the northwesterly line of lands conveyed to Dunkirk Ice Cream Company Inc. by deed recorded in Liber 2246 of Deeds at Page 7 in the Office of the Chautauqua County Clerk; thence northeasterly along said northwesterly line of last mentioned Dunkirk Ice Cream Company Inc. lands following a regular curve to the left having a radius of 1,435 feet and a chord bearing of North  $55^{\circ} 56'$  East and a chord distance of 877.90 feet to the intersection of said northwesterly line of last mentioned Dunkirk Ice Cream Company Inc. lands with the westerly line of lands of Conrail (now or formerly); thence southerly along said westerly line of Conrail lands following a regular curve to the left having a radius of 1,360 feet and a chord bearing of South  $05^{\circ} 59'$  West and a chord bearing of 241.17 feet to a point of tangent; thence South  $00^{\circ} 54'$  West a distance of 125.22 feet along said westerly line of Conrail lands to the intersection thereof with the northwesterly line of Ice Cream Drive (formerly known as Doughty Street Extension) as conveyed to Chautauqua County Industrial Development Agency (IDA) by deed recorded in Liber 2079 of Deeds at Page 441 in the Office of the Chautauqua County Clerk; thence North  $37^{\circ} 24'$  East a distance of 491.54 feet along said northwesterly line of Ice Cream Drive to a deflection point therein; thence South  $89^{\circ} 21'$  East a distance of 15.90 feet along said northwesterly line of Ice Cream Drive to a deflection point therein; thence North  $40^{\circ} 21'$  East a distance of 24330 feet along said northwesterly line of Ice Cream Drive to the intersection thereof with the southwesterly line of Lamphere Street (also known as New York State Route 60) as now laid out and occupied; thence South  $23^{\circ} 08'$  East, a distance of 57.40 feet along said southwesterly line of Lamphere Street to the northerly corner of lands appropriated by the State of New York by instrument recorded in Liber 1279 of Deeds at Page 470 in the Office of the Chautauqua County Clerk; thence South  $31^{\circ} 10'$  West a distance of 82.5 feet along the northwesterly line of said New York State lands to the southwesterly corner thereof; thence South  $33^{\circ} 51'$  West a distance of 73.9 feet along the southeasterly line of Ice Cream Drive to a deflection point therein; thence South  $89^{\circ} 13'$  West a distance of 9.5 feet along the southeasterly line of Ice Cream Drive to a deflection point therein; thence South  $37^{\circ} 32'$  West a distance of 551.28 feet along said southeasterly line of Ice Cream Drive to the intersection thereof with the easterly line of lands of Conrail (now or formerly); thence South  $00^{\circ} 54'$  West a distance of



33.62 feet along said easterly line of Conrail lands to the intersection thereof with the northeasterly extension of the southeasterly line of Doughty Street Extension (now or formerly); thence South 37° 24' West a distance of 110.96 feet along said northeasterly extension of the southeasterly line of Doughty Street Extension to the intersection thereof with said westerly line of Conrail lands; thence South 00° 54' West a distance of 258.37 feet along said westerly line of Conrail lands to the intersection thereof with the southeasterly line of lands conveyed to Dunkirk Ice Cream Company Inc. by deed recorded in Liber 1228 of Deeds at Page 42 in the Office of the Chautauqua County Clerk; thence southwesterly along the southeasterly line of last mentioned Dunkirk Ice Cream Company Inc. lands following a regular curve to the right having a radius of 307.90 feet and a chord bearing of South 64° 37' West and a chord distance of 292.12 feet to a point in the southerly line of said last mentioned Dunkirk Ice Cream Company Inc. lands; thence North 86° 58' West a distance of 24 feet along said southerly line of last mentioned Dunkirk Ice Cream Company Inc. lands to the intersection thereof with the southeasterly line of said Chautauqua County Industrial Development Agency (IDA) lands; thence South 37° 24' West a distance of 129.10 feet along said southeasterly line of Chautauqua County Industrial Development Agency (IDA) lands to a deflection point therein; thence South 02° 30' West a distance of 192.97 feet along said southeasterly line of Chautauqua County Industrial Development Agency (IDA) lands to a deflection point therein; thence North 87° 30' West a distance of 149.00 feet along said southeasterly line of Chautauqua County Industrial Development Agency (IDA) lands to a deflection point therein; thence North 02° 30' East a distance of 120.00 feet along said southeasterly line of Chautauqua County Industrial Development Agency (IDA) lands to the intersection thereof with said southerly line of first mentioned Dunkirk Ice Cream Company Inc. lands; thence North 89° 44' West a distance of 201.00 feet along said southerly line of first mentioned Dunkirk Ice Cream Company Inc. lands to the point or place of beginning.

(96.07-4-16; 96.07-4-26; 96.07-4-33)

ALSO, ALL THAT TRACT OR PARCEL OF LAND situate in the City of Dunkirk, County of Chautauqua and State of New York, being part of Blocks 415, 416, 417, and 418 as shown on the Doughty Map of the City of Dunkirk, and more particularly described as follows:

Beginning in the easterly line of Park Avenue (66 feet wide) as now laid out and occupied at the point located 150 feet northerly along said easterly line of Park Avenue from the intersection thereof with the northerly line of Newton Street (50 feet wide) as now laid out and occupied; thence South 89° 38' East (geodetic bearing) along a line parallel with and 150 feet northerly by rectangular measurement from said northerly line of Newton Street a distance of 605 feet to a point in the center line of unopened Leopard Street (40 feet wide); thence North 2° 30' East a distance of 91 feet along said center line of Leopard Street to the intersection thereof with the northerly line of lands of H. Phillips (now or formerly); thence South 89° 29' East a distance of 180 feet along said northerly line of H. Phillips lands to the intersection thereof with the westerly line of Main Street (formerly known as Lion Street) as now laid out and occupied (66 feet wide); thence North 2° 30' East a distance of 80 feet along said westerly line of Main Street to a point; thence North 89° 29' West a distance of 180 feet to a point in the said center line of Leopard Street; thence North 2° 30' East a distance of 174.1 feet along said center line of Leopard Street to a point located 100 feet southerly by rectangular measurement from the southerly line of Marsden Street (50 feet wide) as now laid out and occupied; thence South 87° 02' West a

distance of 134.5 feet along a line located parallel with and 100 feet southerly by rectangular measurement from said southerly line of Marsden Street to a point in the westerly line of lands conveyed from Battaglia to Strubing by deed recorded in Liber 1082 of Deeds at page 259 in the Office of the Chautauqua County Clerk; thence North 2° 51' East a distance of 100.5 feet along said westerly line of Strubing lands to the intersection thereof with said southerly line of Marsden Street; thence South 87° 02' West a distance of 77 feet along said southerly line of Marsden Street to the intersection thereof with the center line of (unopened) Deer Street (66 feet wide); thence South 3° 41' West a distance of 100.7 feet along said center line of Deer Street to a point located 100 feet southerly by rectangular measurement from said southerly line of Marsden Street; thence South 87° 02' West a distance of 396.3 feet along a line located parallel with and 100 feet southerly by rectangular measurement from said southerly line of Marsden Street to a point in said easterly line of Park Avenue; thence South 2° 09' West a distance of 309.6 feet along said easterly line of Park Avenue to the point or place of beginning.

(96.07-2-18)

ALSO, ALL THAT TRACT OR PARCEL OF LAND situate in the City of Dunkirk, County of Chautauqua and State of New York, being part of Block 444 according to the Doughty Map of the City of Dunkirk and more particularly described as follows:

BEGINNING in the southwesterly line of Lamphere Street (also known as New York State Route 60) as now laid out and occupied at the intersection thereof with the south line of the City of Dunkirk; thence South 89° 153' West (geodetic bearing) a distance of 127.4 feet along said south line of the City of Dunkirk to the intersection thereof with the southeasterly line of Ice Cream Drive (formerly known as Doughty Street Extension) as conveyed to the Chautauqua County Industrial Development Agency (IDA) by deed recorded in Liber 2079 of Deeds at Page 441 in the Office of Chautauqua County Clerk; thence North 33° 51' East, a distance of 73.9 feet along said southeasterly line of Ice Cream Drive to the southwesterly corner of lands appropriated by the State of New York by instrument recorded in Liber 1279 of Deeds at Page 470 in the Office of the Chautauqua County Clerk; thence North 66° 23' East a distance of 55.8 feet along the southerly line of said New York State lands to a point in said southwesterly line of Lamphere Street; thence South 23° 10' East a distance of 89.2 feet along said southwesterly line of Lamphere Street to the point or place of beginning.