

APPENDIX M

SECOND AMENDED AND RESTATED HAMLET REVITALIZATION FUND

This Second Amended and Restated Hamlet Revitalization Fund (“Second Amendment”) is a further revised summary of the framework and organizational requirements of the Tuxedo Hamlet Revitalization Fund that the Tuxedo Town Board desires to create and Tuxedo Reserve Owner LLC (“Applicant”) has included as a component of the Tuxedo Farms Planned Integrated Development (“Project”).

This Second Amendment is not intended to change, modify, or alter any of the terms and conditions of the Amended and Restated Hamlet Revitalization Fund attached as Appendix M to the 2015 Special Permit for Tuxedo Farms (“First Amendment”) unless specifically set forth herein. The First Amendment is annexed hereto.

The First Amendment shall be amended, as follows:

1. The amount of Grant Funds owed to the Tuxedo Local Development Corporation (“TLDC”) shall be increased from \$1 million to \$1.1 million. The Applicant shall pay the remaining \$1.1 million in grant funds to the TLDC, as follows: payment of \$100,000.00 upon the issuance of the Special Permit, and the balance of \$1,000,000.00 paid upon the issuance of the first building permit for a for-sale dwelling within the Project, and such funds shall be utilized in accordance with this Second Amendment. Notwithstanding anything to the contrary, in the event that the first building permit is not issued on or before January 1, 2023, then at any time after such date, the Applicant shall pay all or a portion of the remaining \$1,000,000.00 upon the earlier of (i) the TLDC notifying the Applicant in writing that the TLDC has identified a viable revitalization project for which it needs such funds at that time, or (ii) the issuance of the first building permit.

2. All references to the Loan Fund shall be deleted so that, effective immediately upon the issuance of the 2022 Special Permit, there is no longer a requirement for the Applicant to make any loans as described in the First Amendment. The terms and conditions in the First Amendment relating to the Loan Fund which shall be deemed null and void as a result of this Second Amendment include, but are not limited to, (i) the text describing the Loan Fund in the recitals, (ii) Section III.B and Section III.C, and (iii) paragraphs three and four in Section IV.

3. The last sentence in Section II shall be amended to read, as follows: “The LDC Board includes two representatives of the Town Board, one representative of the Tuxedo Planning Board, a Town resident, and the Applicant.”

4. The TLDC’s Certificate of Incorporation, By-Laws, Operating Agreement, and Guaranty shall be amended, as necessary, to be consistent with the terms of this Appendix M to the 2022 Special Permit for the Project. Such amendments shall include eliminating the position of an institutional lender as a member of the LDC Board, and providing that a Town resident shall hold a position on the LDC Board.

5. All terms and conditions set forth in the First Amendment are incorporated herein by reference and remain in full force and effect, except to the extent they are deleted, modified or amended as set forth herein.

APPENDIX M

AMENDED AND RESTATED HAMLET REVITALIZATION FUND

Set forth below is a revised summary of the framework and organizational requirements of the Tuxedo Hamlet Revitalization Fund (“Revitalization Fund”) that the Tuxedo Town Board (“Town Board”) desires to create and Tuxedo Reserve Owner LLC (“Applicant”) has included as a component of the Tuxedo Reserve Planned Integrated Development (the “Project”).

The Tuxedo Town Board has previously created the Revitalization Fund to implement its goals for the revitalization of the downtown area of the Town of Tuxedo (“Hamlet”) as the civic and cultural center of the Town, as called for in the Town’s 2008 Draft Comprehensive Plan Update. The Revitalization Fund will be paid by the Applicant as a condition of the Special Permit granted by the Tuxedo Town Board on November 15, 2004, as amended by the 2010 Amended and Restated Special Permit for the Project. The Revitalization Fund is comprised of two distinct funds:

Grant Fund:

\$2 million in direct grant funds (“Grant Funds”) to be used entirely for infrastructure and physical “beautification” improvements within the Hamlet; and

Loan Fund:

A revolving Loan Fund to be used to make loans which in the aggregate total \$4 million and from which the total principal amount to be loaned from the Loan Fund at any time for any single loan or combination of loans shall not exceed \$250,000. The Loan Fund shall be used for commercially viable new construction, rehabilitation and leasehold improvement projects within the Hamlet.

The Applicant paid one million (\$1,000,000) dollars of the Grant Fund following the approval of the 2004 Special Permit (the “Initial Payment”). The Applicant shall pay the remaining \$1 million in Grant funds (the “Second Payment”) following approval of the 2010 Amended and Restated Special Permit.

I. Overall Goals and Objectives

The primary goals and objectives (“Goals and Objectives”) of the Grant and Loan Funds are the revitalization of the Hamlet, as set forth in the Town Center Study and Master Plan prepared by Burgis Associates, Inc., dated September 2003 and the 2008 Draft Comprehensive Plan Update, and include:

- A. Strengthening and expanding retail, services, and other activities that will provide for the needs of town residents and attract new shoppers, including transient traffic and tourists;

- B. Providing new housing, in varying formats;
- C. Renewing and enhancing the streetscape and building facades of the Hamlet;
- D. Improving pedestrian accessibility both to and within the Hamlet area, particularly across Route 17;
- E. Improving vehicular access and increasing parking in the Hamlet area for both shoppers and commuters;
- F. Preserving the historic ambiance of the Hamlet area and encouraging the reuse of historic buildings; and
- G. Encouraging the development and use of the Hamlet as the Town's civic and cultural center.

II. Organization

The Revitalization Fund is administered by the Tuxedo Local Development Corporation ("LDC"), a not-for-profit local economic development corporation formed in 2008 pursuant to a Certificate of Incorporation duly filed in the Office of the Secretary of State of the State of New York and as may hereafter be amended. Consistent with the Not-for-Profit Corporation Law, the LDC will advance the Goals and Objectives pursuant to a strategic plan and criteria established by its appointed board of directors ("LDC Board"). The LDC Board includes two representatives of the Town Board, one representative of the Tuxedo Planning Board, an institutional lender, and the Applicant.

The LDC shall evaluate and approve applications for Grant or Loan Funds using criteria that will implement both the Goals and Objectives, and also will meet the commercial viability test. In order to achieve these objectives, as well as to assure an effective use of the Grant and Loan Funds, the LDC shall operate in accordance with its adopted By-Laws and Operating Agreement, both executed in 2008 and as they may hereafter be amended. The LDC's Certificate of Incorporation, By-Laws, Operating Agreement, and Guaranty shall be amended, as necessary, to be consistent with the terms of this Appendix M to the 2010 Amended and Restated Special Permit.

III. Use of Funds

The general intent is to utilize the Revitalization Fund to fund new projects and to leverage additional loan equity or grant funds from public, private, and foundation sources.

- A. Grant Fund: \$2 million

Grant funds will be provided as direct grants for physical improvements or access improvements to the Hamlet.

1. Eligible Projects - Grant funds will be used for a range of downtown beautification or infrastructure improvements including streetscaping, landscaping, signage programs, facade improvements, pedestrian safety improvements, or parking. Grant funds will be used for publicly owned improvements and for portions of privately owned projects that affect the physical appearance or function of the Hamlet. The Applicant will directly fund the individual grants on a project-by-project basis.

2. Use of Funds – Grant Funds will be allocated to projects by the LDC Board based on the recommendation of the Tuxedo Town Board and will be used for acquisition, planning, design and construction purposes.

3. Criteria – Criteria will be set by the Tuxedo Town Board and generally will include the following:

a. Individual projects must conform to the Goals and Objectives, and to any strategic plan adopted by the LDC Board;

b. No single project will receive more than \$500,000.00 from the Grant Fund.

c. A minimum of 80% of the Grant Fund must be used for direct construction costs.

d. There will be adequate provisions for ongoing maintenance.

B. Loan Fund

The Loan Fund will direct loans for commercially viable projects including new construction, rehabilitation, and leasehold improvements within the Hamlet. The program will be administered with the view that housing will be a stimulus for commercial development of the Hamlet. For many projects, Loan Funds may be co-funded through loan participation from an institutional lender.

1. Establishment of Loan Fund - The Loan Fund will be established upon the approval of the Special Permit for the Project and the payment obligation will be as specified herein. Following the full commitment of the Grant Fund, and upon the approval of an application for a project seeking a loan from the Loan Fund, the Applicant shall loan such approved amount, on a project-by-project basis, to the LDC. The LDC then will loan such approved amount to the approved recipient. The LDC shall repay said loan funds to the Applicant, with interest, in accordance with the terms of the instruments effectuating such loans. Notwithstanding the foregoing, the LDC shall have no liability on its individual loans from the Applicant beyond the proceeds received from the recipient of the individual loans the LDC makes.

2. Term of the Loan Fund – The Loan Fund will have a term coterminous with the build-out of Tuxedo Reserve or with the issuance of loans in the aggregate of \$4 million, whichever shall occur first, commencing from the initial funding of its first loan. At the expiration of the term of the Loan Fund, all loan assets that originated from the Applicant, including cash, will be returned to the Applicant.

3. Revolving Loans - Repayment of all principal from individual project loans will be returned to the Applicant and made available for funding new projects during the Term of the Loan Fund. Payment of all interest from individual loans will be repaid to the Applicant either directly or through the Loan Fund.

4. Guarantees – The obligation to fund these loans will be guaranteed by The Related Companies L.P.

5. Costs - Administrative, operating and underwriting costs for the Loan Fund not subject to reimbursement by borrowers will be paid by the LDC from interest earned on the Grant Fund.

C. General Terms of Individual Project Loans (“Project Loans”)

1. Use of Funds - Project loans will be used for the acquisition of real property, construction or rehabilitation of real property, leasehold improvements, or purchases of machinery and equipment.

2. Eligible Projects – New construction or rehabilitation and/or adaptive re-use of existing buildings for residential, retail or service-oriented small businesses.

3. Term - Project loans will have terms of up to 5 years.

4. Equity - A minimum equity requirement of 20% of total project costs will be contributed and maintained by each borrower. Customary fees and charges will be credited toward the borrower’s equity.

5. Interest Rate – A below then-prevailing market rate of interest will be charged to each Project Loan. The interest rate will be 100 basis points below the prime lending rate published by the *Wall Street Journal* for the day of closing.

6. Amount - The maximum amount of Loan Funds allocable to any one project will not exceed \$250 thousand, and not more than 80% of the project’s total costs, subject to waiver of the 80% cap by the LDC Board by super majority vote.

7. Amortization - All Project Loans must amortize a minimum of 5% per year for the term of its loan with a balloon payment of the outstanding interest and principal.

8. Fees - Reasonable fees and charges will be required of the borrower including commitment fees, application fees, appraisal fees, and closing costs.

9. Collateral - A security interest in assets acquired with the proceeds of the Project Loans will be required.

10. Underwriting - The underwriting requirements of a cooperating bank in any loan shall be incorporated into the terms of the individual project loan.

IV. Review Procedure

All project proposals will be reviewed and funding determined by the LDC Board. The LDC Board will set the detailed funding criteria, oversee project applications and project review, and approval and funding processes.

With regard to projects receiving Grant Funds, the LDC Board will review and approve projects in accordance with the Goals and Objectives and its own strategic plan. The LDC Board will determine the amount of the grant required and the appropriate form of funding.

With regard to the Loan Fund, the LDC Board will review individual project proposals and determine applications and determine loan risk through its own underwriting or through underwriting by the participating institutional lender. The LDC Board may ask the participating institutional lender to determine the loan risk and underwriting conditions. Upon recommendation by the Tuxedo Town Board, Project Loans will either be funded directly from the Loan Fund, or jointly with the participating institutional lender. Funding provided by the participating institutional lender will not offset the amounts to be paid by the Applicant to the Revitalization Fund. The Applicant's obligation to fund Project Loans will be at the time that specific costs are incurred and an appropriate requisition has been submitted for payment.

Preference will be given to project loans made with an institutional lender, on a participating basis, utilizing the lender's underwriting criteria. Under this approach, the LDC Board will set the range of loan terms. Should the participating institutional lender decline the loan, the LDC Board will have the discretion to make the loan on a stand alone basis. If the majority of the LDC Board supports funding the candidate project, and the Applicant representative on the LDC Board objects to such funding, the matter will be referred to a third-party arbitrator to determine whether the candidate project is commercially viable. The determination of the arbitration will be binding on the LDC Board and the Applicant.

**DRAKE LOEB HELLER
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*LL.M. in Taxation

June 19, 2008

BY HAND

Howard Protter, Esq.
Jacobowitz & Gubits, LLP
P. O. Box 367
Walden, NY 12586-0367

Re: Tuxedo Land Development Corporation
Our File No.: 12227 - 60707

Dear Howard:

I am pleased to forward to you the following documents:

1. Four (4) originals of the Tuxedo Local Development Corporation's certificate of incorporation, signed and acknowledged by Bruce Warwick and Paul Cambreleng;
2. Six (6) originals of the Tuxedo Local Development Corporation's operating agreement, signed and acknowledged by Bruce Warwick and Paul Cambreleng;
3. Five (5) originals of the Guaranty executed by Michael J. Brenner, executive vice president of The Related Companies, L.P.; and
4. A check in the amount of \$1,000,000 from Tuxedo Reserve Investment Partners, L.P. payable to the Tuxedo Local Development Corp., representing payment pursuant to the terms of § 4.2(A) of the Operating Agreement.

Two copies of the certificate of incorporation were not properly acknowledged, and I have returned them for proper notarization. In the meantime, kindly have the remaining originals executed by the Town's representatives and further provide us with two (2) fully signed originals of the certificate of incorporation and the operating agreement.

Lastly, please provide proof of incorporation and the tax identification number for the Tuxedo Local Development Corp.

Thank you.

Very truly yours,



DOMINIC CORDISCO

Howard Protter, Esq.

Page 2

June 19, 2008

cc: Bruce Warwick
Andrew Dance
David Speiser, Esq.
(without copies of the enclosures)

Tuxedo Reserve Investment Partners, LP
60 Columbus Circle
New York, NY 10023

HSBC
452 Fifth Ave
New York, NY 10018

THIS DOCUMENT HAS A COLORED BACKGROUND, AN ULTRAVIOLET FIBRE PAPER
WITH MICROLINE PRINTING AND A SIMULATED WATERMARK ON THE BACK

Pay: ***** One million dollars and no cents

CHECK NO. 3741

1-108 Branch 610
210
AMOUNT
\$**1,000,000.00

PAY TO THE ORDER OF
TUXEDO LOCAL DEVELOPMENT CORP.
PO BOX 367
WALDEN, NY 12586

John M. Stover

⑆000003741⑆ ⑆021001088⑆E10110454⑆

APPENDIX B

TUXEDO HAMLET REVITALIZATION FUND

Set forth below is a summary of the framework and organizational requirements of the Tuxedo Hamlet Revitalization Fund ("Revitalization Fund") that the Tuxedo Town Board desires to create and R-H Tuxedo Development, L.P. ("Applicant") has included as a component of the proposed Tuxedo Reserve master-planned community ("Project"). This summary is substantially based on the discussion draft letter by Carter, Ledyard & Milburn LLP, dated November 3, 2003, and has been prepared to clarify various aspects of the proposed program.

The Tuxedo Town Board desires to create the Revitalization Fund to implement its goals for the revitalization of the downtown area of the Town of Tuxedo ("Hamlet"). The Revitalization Fund would be Six Million Dollars (\$6,000,000.00), which would be paid by the Applicant as a condition of its special permit for the Project. The Revitalization Fund would be comprised of two distinct funds:

Grant Fund:

\$2 million in direct grant funds ("Grant Funds") to be used entirely for infrastructure and physical "beautification" improvements within the Hamlet; and

Loan Fund:

\$4 million in revolving loan funds ("Loan Funds") to be used for commercially viable new construction, rehabilitation and leasehold improvement projects within the Hamlet.

The Applicant shall pay one-half of the \$6 million (\$1 million in Grant Funds; \$2 million in Loan Funds) upon approval of the Special Permit, and the remaining one-half upon site plan and subdivision approval of Phase 1 of the Project. However, this payment obligation shall not become operative until (1) the statute of limitations period for any legal challenge to the Lead Agency SEQRA Findings Statement or the Special Permit has expired without any such challenge having been commenced or (ii) in the event such a challenge is instituted, the time for any and all judicial appeals has expired and there has been no reversal, vacation or remand of the Lead Agency Findings Statement or Special Permit.

Notwithstanding the above, the Applicant has agreed to provide payment of Grant Funds not to exceed \$350,000 under the terms of the attached letter.

I. Overall Goals and Objectives

The primary goals and objectives ("Goals and Objectives") of the Grant and Loan Funds are the revitalization of the Hamlet, as set forth in the *Town Center Study and Master Plan* prepared by Burgis Associates, Inc., dated September 2003 and include:

- A. Strengthening and expanding retail, services, and other activities that would provide for the needs of town residents and attract new shoppers, including transient traffic and tourists;
- B. Providing new housing, in varying formats;
- C. Renewing and enhancing the streetscape and building façades of the Hamlet;
- D. Improving pedestrian accessibility both to and within the Hamlet area, particularly across Route 17;
- E. Improving vehicular access and increasing parking in the Hamlet area for both shoppers and commuters; and
- F. Preserving the historic ambiance of the Hamlet area and encouraging the reuse of historic buildings.

II. Organization

The Revitalization Fund would be administered by a new not-for-profit local economic development corporation ("LDC"). Consistent with the Not-for-Profit Corporation Law, the LDC's would advance the Goals and Objectives pursuant to a strategic plan and criteria established by its appointed board of directors ("LDC Board"). The LDC Board would include two representatives of the Town Board, one representative of the Tuxedo Planning Board, an institutional lender, and the Applicant.

The LDC Board would evaluate and approve applications for Grant or Loan Funds using criteria that would implement both the Goals and Objectives, and also meet the commercial viability test. In order to achieve these objectives, as well as to assure an effective use of the Grant and Loan Funds, the LDC would be organized so that it is capable of administering the program with a corporate identity, has the power to receive and disburse funds, and is able to enter into contracts.

Typically, a Type C not-for-profit local development corporation would be formed to enable access to the broadest range of capital. It would provide a qualifying vehicle for foundation or other private donor grants as well as for certain types of public sector grants. It would also provide a public purpose imprimatur, both to maintain tax exemption for certain revenue streams that could be generated, and to provide a level of confidence to public and private donors that the funds are being utilized for the public good.

III. Use of Funds

The general intent is to utilize the Revitalization Fund to fund new projects and to leverage additional loan, equity or grant funds from public, private, and foundation sources.

A. Grant Fund : \$2 million

Grant Funds would be provided as direct grants for physical improvements or access improvements to the Hamlet.

1. Eligible Projects – Grant Funds would be used for a range of downtown beautification or infrastructure improvements including streetscaping, landscaping, signage programs, façade improvements, pedestrian safety improvements, or parking. Grant Funds would be used for publicly owned improvements and for portions of privately owned projects that affect the physical appearance or function of the Hamlet. The Applicant would directly fund the individual grants on a project-by-project basis.
2. Use of Funds – Grant Funds would be allocated to projects by the LDC Board based on the recommendation of the Tuxedo Town

Board and would be used for acquisition, planning, design and construction purposes.

3. Criteria – Criteria would be set by the Tuxedo Town Board and generally would include the following:
 - a. Individual projects must conform to the Goals and Objectives, and to any strategic plan adopted by the LDC Board;
 - b. No single project would receive more than \$500,000 from the Grant Fund;
 - c. A minimum of 80% of the Grant Fund must be used for direct construction costs; and
 - d. There would be adequate provisions for ongoing maintenance.
5. Guarantees – The obligation to fund the Grant Fund would be guaranteed by The Related Companies L.P.

B. Loan Fund: \$ 4 million

The Loan Fund would provide direct loans for commercially viable projects including new construction, rehabilitation, and leasehold improvements within the Hamlet. The program would be administered with the view that housing would be a stimulus for commercial development of the Hamlet. For many projects, Loan Funds would be co-funded through loan participation from an institutional lender.

1. Establishment of Loan Fund – The Loan Fund would be established upon the approval of the Special Permit for the Project and the payment obligation would be as specified on page 1 above.
2. Term of the Loan Fund – The Loan Fund would have a term coterminous with the build-out of the Project, commencing from the initial funding of its first loan. At the expiration of the Term

of the Loan Fund, all loan assets including cash would be returned to the Applicant.

3. Revolving Loans – Repayment of all principal from individual project loans would be returned to the Loan Fund and made available for funding new projects during the Term of the Loan Fund. Payment of all interest from individual loans would be paid to the Applicant either directly or through the Loan Fund.
4. Guarantees – The obligation to fund these loans would be guaranteed by The Related Companies L.P.
5. Costs – Administrative, operating and underwriting costs for the Loan Fund would be paid by the Loan Fund or by the borrower.

General Terms of Individual Project Loans ("Project Loans"):

1. Use of Funds – Project Loans would be used for the acquisition of real property, construction or rehabilitation of real property, leasehold improvements, or purchases of machinery and equipment.
2. Eligible Projects – New construction or rehabilitation and/or adaptive re-use of existing buildings for residential, retail or service-oriented small businesses.
3. Term – Project Loans would have terms of up to 5 years.
4. Equity – A minimum equity requirement of 20% of total project costs would be maintained by each borrower. Customary fees and charges would be credited toward the borrower's equity.
5. Interest Rate – A below then-prevailing market rate of interest would be charged to each Project Loan. The interest rate would be 100 basis points below the prime lending rate.
6. Amount – The maximum amount of Loan Funds allocable to any one project would not exceed \$1.5 million, and not more than

80% of the project's total costs, subject to waiver by the LDC Board.

7. Amortization – All Project Loans must amortize a minimum of 5% per year for the term of its loan.
8. Fees – Reasonable fees and charges would be required of the borrower including commitment fees, application fees, appraisal fees and closing costs.
9. Collateral – A security interest in assets acquired with the proceeds of the Project Loans would be required.

IV. Review Procedure

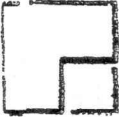
All project proposals would be reviewed and funding determined by the LDC Board. The LDC Board would set the detailed funding criteria, oversee project applications and project review, and approval and funding processes.

With regard to projects receiving Grant Funds, the LDC Board would review and approve projects in accordance with the Goals and Objectives and its own strategic plan. The LDC Board would determine the amount of the grant required and the appropriate form of funding.

With regard to the Loan Fund, the LDC Board would review individual project proposals and determine loan risk through its own underwriting or through underwriting by the participating institutional lender. The LDC Board may ask the participating institutional lender to determine loan risk. Upon recommendation by the Tuxedo Town Board, Project Loans would either be funded directly from the Loan Fund, or jointly with the participating lender. Funding provided by the participating institutional lender would not offset the amounts to be paid by the Applicant to the Revitalization Fund. The Applicant's obligation to fund Project Loans would be at the time that specific costs are incurred and an appropriate requisition has been submitted for payment.

Preference would be given to loans made with an institutional lender, on a participating basis, utilizing the lender's underwriting criteria. Under this approach, the LDC Board would set the range of loan terms. Should the lender decline the loan, the LDC Board would have the discretion to make the loan on a

stand alone basis. If the majority of the LDC Board supports funding the candidate project, and the Applicant objects to such funding, the matter would be referred to a third-party arbitrator to determine whether the candidate project is commercially viable. The determination of the arbitration would be binding on the LDC Board.



The Related Companies, L.P.
625 Madison Avenue
New York, New York 10022-1801
212-421-8333 Fax 212-592-5794

November 12, 2004

Hon. Kenneth Magar
Supervisor
Tuxedo Town Hall
One Temple Drive
Tuxedo, NY 10987

Re: Matching Funds for River Walk Park

Dear Ken:

As discussed, we have agreed to fund or provide a form of surety (e.g. letter of credit) in an amount not to exceed \$350,000 (the "Payment") for the purpose of providing the Town's matching share of the New York State grant for the River Walk Park project. This Payment would be a credit against our required payment of funds into the Hamlet Revitalization grant fund, as defined in the appendices to the Findings Statement for Tuxedo Reserve. We would make the Payment when needed by the Town, even if it is required prior to the time when we are obligated to fund the Hamlet Revitalization grant fund. In the event that litigation is commenced and the Project's special permit or other approvals are overturned, then the Town will refund the Payment to us.

I hope this encapsulates our understanding.

Sincerely,

Glen Vetromile

CC: Town Board Members
Elaine Laurent
Larry Wolinsky
Stu Turner

EX TO: VICTOR GALLO
STU TURNER
LARRY WOLINSKY
FROM: ELAINE

