



JOINT APPLICATION FORM

For Permits for activities affecting streams, waterways, waterbodies, wetlands, coastal areas, sources of water, and endangered and threatened species.

You must separately apply for and obtain Permits from each involved agency before starting work. Please read all instructions.

1. Applications To:
>NYS Department of Environmental Conservation [checked] Check here to confirm you sent this form to NYSDEC.
Check all permits that apply: [] Stream Disturbance [] Excavation and Fill in Navigable Waters [] Docks, Moorings or Platforms [] Dams and Impoundment Structures [] 401 Water Quality Certification* [] Freshwater Wetlands [] Tidal Wetlands [] Wild, Scenic and Recreational Rivers [] Coastal Erosion Management [] Water Withdrawal [] Long Island Well [] Incidental Take of Endangered / Threatened Species
* See Instructions (page 3)
>US Army Corps of Engineers [checked] Check here to confirm you sent this form to USACE.
Check all permits that apply: [checked] Section 404 Clean Water Act [] Section 10 Rivers and Harbors Act
Is the project Federally funded? ___ Yes [checked] No
If yes, name of Federal Agency: []
General Permit Type(s), if known: [] []
Preconstruction Notification: [checked] Yes ___ No
>NYS Office of General Services [] Check here to confirm you sent this form to NYSOGS.
Check all permits that apply: [] State Owned Lands Under Water [] Utility Easement (pipelines, conduits, cables, etc.) [] Docks, Moorings or Platforms
>NYS Department of State [] Check here to confirm you sent this form to NYSDOS.
Check if this applies: [] Coastal Consistency Concurrence

2. Name of Applicant
HGS, LLC, dba Resource Environmental Operating Company, LL
Taxpayer ID (if applicant is NOT an individual) 54-1968018
Mailing Address 6575 West Loop South, Suite 300
Post Office / City Bellaire State TX Zip 77401
Telephone 412.334.1785 Email msachs@res.us
Applicant Must be (check all that apply): [checked] Owner [checked] Operator [] Lessee

3. Name of Property Owner (if different than Applicant)
Mailing Address
Post Office / City State Zip
Telephone Email

For Agency Use Only Agency Application Number:

4. Name of Contact / Agent
 Michael Sachs
Mailing Address 317 East Carson Street, Suite 242
Post Office / City Pittsburgh
State PA **Zip** 15219
Telephone 718.873.4906 **Email** msachs@res.us

5. Project / Facility Name Youngs Creek Restoration Site
Property Tax Map Section / Block / Lot Number:
Project Street Address, if applicable 9022 Mud Mill Road
Post Office / City Brewerton **State** NY **Zip** 13029
 Provide directions and distances to roads, intersections, bridges and bodies of water
 Along Mud Mill road, approximately 1,200 feet from the intersection of Caughdenoy road and Mud Mill Road. Then back off the street by approximately 1,500ft.
 Town Pennellville **Village** **City** **County** Oswego **Stream/Waterbody Name** Fish Creek
Project Location Coordinates: Enter Latitude and Longitude in degrees, minutes, seconds:
 Latitude: 43 ° 15 ' 23.76 " Longitude: 76 ° 15 ' 43.2 "

6. Project Description: Provide the following information about your project. Continue each response and provide any additional information on other pages. **Attach plans on separate pages.**

a. **Purpose of the proposed project:**
 Resource Environmental Solutions (RES), has created a Permittee-Responsible Mitigation (PRM) Plan on behalf of Onondaga County Department of Water Environment Protection to compensate for impacts to state and federally regulated wetlands associated with the development of the Industrial Treatment Train and Conveyance corridor at the Oak Orchard Wastewater Treatment facility located at 4300 Oak Orchard Rd, Town of Clay, New York.

b. **Description of current site conditions:**
 Please refer to RES_Youngs Creek Restoration Site_PRM_Oak Orchard WWTP_ITT&CC_rev2, section 5.0 Baseline Data

c. **Proposed site changes:**
 Please refer to Youngs Creek Restoration Site_PRM_Oak Orchard WWTP_ITT&CC_rev2, section 6.0 mitigation work plan.

d. **Type of structures and fill materials to be installed, and quantity of materials to be used (e.g., square feet of coverage, cubic yards of fill material, structures below ordinary/mean high water, etc.):**
 No structures are planned, and fill should be restricted to woody debris being brought onsite to perform wetland enhancement. The woody debris will be native species. Once volumes of the woody debris is determined, the applicant will provide that information. Placement will occur in the wetland enhancement area. Please refer to Youngs Creek Restoration Site_PRM_Oak Orchard WWTP_ITT&CC_rev2,

e. **Area of excavation or dredging, volume of material to be removed, location of dredged material placement:**
 There will be no dredging or excavation.

f. **Is tree cutting or clearing proposed?** Yes If Yes, explain below. **No**
Timing of the proposed cutting or clearing (month/year): _____
Number of trees to be cut: _____ **Acreage of trees to be cleared:** _____

g. Work methods and type of equipment to be used:

Please refer to Youngs Creek Restoration Site_PRM_Oak Orchard WWTP_ITT&CC_rev2, section 6.2 construction sequence.

h. Describe the planned sequence of activities:

Please refer to Youngs Creek Restoration Site_PRM_Oak Orchard WWTP_ITT&CC_rev2, section 6.2 construction sequence.

i. Pollution control methods and other actions proposed to mitigate environmental impacts:

This project is intended to mitigate other environmental impacts by uplifting wetland and upland buffers. This project will develop a SWIPP (Stormwater Pollution Prevention Plan) and ensure all work is completed in accordance to the procedure in regards to the New York State Erosion and Sediment Controls as well as the NYSDEC Stormwater design manual.

j. Erosion and silt control methods that will be used to prevent water quality impacts:

An erosion and sediment control plan is being developed and will be submitted under separate cover when available.

k. Alternatives considered to avoid regulated areas. If no feasible alternatives exist, explain how the project will minimize impacts:

This is a mitigation site intended as a site in which wetland enhancement should have an ecological uplift on the system. All impacts to regulated systems are documented in Youngs Creek Restoration Site_PRM_Oak Orchard WWTP_ITT&CC_rev2. Temporary impacts can be found in appendix A. Figure 11. All other impacts offer ecological uplift and can be found in Figure 10. Resource Development Plan.

l. Proposed use: Private Public Commercial

m. Proposed Start Date: Estimated Completion Date:

n. Has work begun on project? Yes If Yes, explain below. No

o. Will project occupy Federal, State, or Municipal Land? ___ Yes If Yes, explain below. No

p. List any previous DEC, USACE, OGS or DOS Permit / Application numbers for activities at this location:

q. Will this project require additional Federal, State, or Local authorizations, including zoning changes?

___ Yes If Yes, list below. No

7. Signatures.

Applicant and Owner (If different) must sign the application. If the applicant is the landowner, the **landowner attestation form** can be used as an electronic signature as an alternative to the signature below, if necessary. Append additional pages of this Signature section if there are multiple Applicants, Owners or Contact/Agents.

I hereby affirm that information provided on this form and all attachments submitted herewith is true to the best of my knowledge and belief.

Permission to Inspect - I hereby consent to Agency inspection of the project site and adjacent property areas. Agency staff may enter the property without notice between 7:00 am and 7:00 pm, Monday - Friday. Inspection may occur without the owner, applicant or agent present. If the property is posted with "keep out" signs or fenced with an unlocked gate, Agency staff may still enter the property. Agency staff may take measurements, analyze site physical characteristics, take soil and vegetation samples, sketch and photograph the site. I understand that failure to give this consent may result in denial of the permit(s) sought by this application.

False statements made herein are punishable as a Class A misdemeanor pursuant to Section 210.45 of the NYS Penal Law. Further, the applicant accepts full responsibility for all damage, direct or indirect, of whatever nature, and by whomever suffered, arising out of the project described herein and agrees to indemnify and save harmless the State from suits, actions, damages and costs of every name and description resulting from said project. In addition, Federal Law, 18 U.S.C., Section 1001 provides for a fine of not more than \$10,000 or imprisonment for not more than 5 years, or both where an applicant knowingly and willingly falsifies, conceals, or covers up a material fact; or knowingly makes or uses a false, fictitious or fraudulent statement.

Signature of Applicant

Date



11/12/25

Applicant Must be (check all that apply): Owner Operator Lessee

Printed Name

Title

Michael Sachs

General Manager, Northeast

Signature of Owner (if different than Applicant)

Date

Printed Name

Title

Signature of Contact / Agent

Date

Printed Name

Title

For Agency Use Only

DETERMINATION OF NO PERMIT REQUIRED

Agency Application Number

(Agency Name) has determined that No Permit is required from this Agency for the project described in this application.

Agency Representative:

Printed Name

Title

Signature

Date

AMENDED AND RESTATED
EASEMENT AGREEMENT

THIS AMENDED AND RESTATED EASEMENT AGREEMENT (this "Agreement") is made and entered into this 9th day of September, 2025, by and between Jonathan K. Lewis, individually and as attorney in face for Ronald L. Lewis, having an address at 9022 Mudd Mill Road, Brewerton, New York 13029, and Shelbi Brennan as attorney in fact for Donna L. Waters, having an address at 6 Harbor View Drive, Atlantic Highlands, New Jersey, 07716 ("Grantors"), and HGS, LLC, a Virginia limited liability company, doing business as RES Environmental Operating Company, LLC, with a mailing address of c/o Resource Environmental Solutions, LLC, 6575 West Loop South, Suite 300, Bellaire, TX 77401 ("Grantee" and together with Grantors, the "Parties" and each individually, a "Party").

RECITALS

WHEREAS, Grantors are the owners of that certain real property located in the Town of Clay, Onondaga County, New York, Tax ID Nos. 48.01-09 and 48.01.10, consisting of approximately 84.62 acres, being more particularly described on Exhibit A attached hereto and made a part hereof (the "Property"); and

WHEREAS, Grantee has identified a certain area of the Property, as more particularly described by metes and bounds on Exhibit B attached hereto and made a part hereof (the "Conservation Area"), on which Grantee intends to establish a mitigation project (the "Mitigation Project"), as authorized under state and federal law, for the protection, restoration, establishment, enhancement, and/or preservation of aquatic resources; and

WHEREAS, in furtherance of Grantee's objectives, Grantors have agreed to impose on the Conservation Area certain restrictive covenants that will protect the Conservation Area in perpetuity, as further described in that certain Declaration of Restrictive Covenants executed by Grantors concurrently with this Agreement; and

WHEREAS, Grantors have further agreed to allow Grantee to establish a Mitigation Project on the Conservation Area and to grant to Grantee, its officers, members, agents, employees, contractors, subcontractors, long-term stewards, and all others claiming through Grantee, including, without limitation, Grantee's successors, administrators, and assigns (the "Grantee Parties"), the right to access the Property for purposes of establishing the Mitigation Project as set forth in this Agreement; and

WHEREAS, Grantors have also agreed to permit the Grantee Parties to temporarily store materials and equipment in the approximate location identified as "Staging Area" on the map attached hereto as Exhibit D (the "Staging Area"), and to temporarily conduct activities related to the implementation and construction of the Mitigation Project within designated area identified as "Temporary Workspace Area" on the map attached hereto as Exhibit D (the "Workspace Area"); and

WHEREAS, the Parties previously executed an easement agreement (the “Original Easement”), dated December 26, 2024, and recorded in the Onondaga County Clerk’s Office on January 7, 2025 in Instrument No. 2025-00000439; and

WHEREAS, the Parties now wish to amend and restate the Easement Agreement as set forth herein.

NOW THEREFORE, in consideration of \$10.00 cash in hand paid, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

AGREEMENTS

1. Grant of Access. Grantors, their successors, and assigns, hereby grant unto the Grantee Parties, a perpetual, non-exclusive easement, right, license, and privilege of passage and use, both pedestrian and vehicular, for ingress, egress, and access over, across, and through those certain areas of the Property identified as “Proposed Access” and “Mitigation Area” (“Mitigation Area”) on the map attached hereto as Exhibit D (together, the “Access Areas”) for purposes of accessing, implementing, constructing, monitoring, maintaining, and otherwise establishing the Mitigation Project. A metes and bounds description of the Mitigation Area is attached hereto as Exhibit C. Each of the Grantee Parties shall have the full rights of ingress, egress, and regress necessary and convenient for carrying out the rights granted herein to the Grantee Parties.

2. Staging and Workspace Areas. Beginning on the date first set forth above and continuing in effect until the Mitigation Project achieves all regulatory performance standards and sign-off from the United States Army Corps of Engineers, Buffalo District (“USACE”, to include any successor agency), the Grantee Parties shall be permitted to (i) stage vehicles, materials, equipment, and tools used to develop the Mitigation Project upon the Staging Area, and (ii) conduct activities related to the implementation and construction of the Mitigation Project within designated area identified. Each of the Grantee Parties shall have the right to enhance the Staging and Workspace Areas as may be reasonably necessary to carry out the rights granted herein to the Grantee Parties, including the removal of timber and vegetation.

3. Temporary Fencing. Grantee agrees to install or otherwise provide for the installation of fencing suitable to exclude cattle from the Access Areas, Staging Area, and Workspace Area. The approximate location of the fencing is identified on the plat attached hereto as Exhibit B. Upon Grantee’s completion of construction of the Mitigation Project and close-out of all applicable erosion and sediment control permits, Grantee will remove all Temporary Fencing.

4. Payment. As consideration for this Agreement, Grantee has paid to Grantors the total sum of Ten Thousand and No/100 Dollars (\$10,000.00).

5. Maintenance and Restoration. Grantee shall maintain the Access Areas, Staging Area, and Workspace Area in reasonably tidy, clean, and safe conditions, and shall not allow waste materials to accumulate thereon. Upon completion of construction of the Mitigation Project,

Grantee will reasonably restore at Grantee's sole expense, any portion of the Staging and Workspace Areas that were disturbed by Grantee's exercise of its rights under this Agreement to the conditions in which they existed as of the commencement of such activity. For avoidance of doubt in the event any current existing fencing is damaged by Grantee's operations, Grantee shall restore such damaged fencing to the conditions in which it existed prior to Grantee's operations.

6. Indemnity. Grantee shall indemnify Grantors from and against all claims, liens, losses, liabilities, and causes of action (collectively, the "Claims") caused by Grantee's negligent operations hereunder; provided, that such indemnity shall not apply to any Claims that arise in whole or in part from the acts, omissions, fault, willful acts, or negligence of Grantors, their invitees, or permittees. Notwithstanding anything to the contrary contained herein, Grantors agree that they shall hold Grantee harmless from liability for any damages arising out of any Hazardous Substance at, on, under, or migrating to or from the Property as of the date first set forth hereinabove. "Hazardous Substance" shall mean any product, substance, chemical or waste whose presence, use, manufacture, disposal, transportation, or release is regulated or monitored pursuant to any federal, state, or local law, rule, regulation, or ordinance, by reason of its toxic or otherwise hazardous properties.

7. Covenants Running with the Land. The Parties to this Agreement hereby acknowledge and agree that the rights conferred by this Agreement are intended to, and do, constitute covenants that run with the land and shall inure to the benefit of and be binding upon the Parties and their respective grantees, heirs, successors, and assigns.

8. Recording the Agreement. The Parties agree that this Agreement may be recorded in the recorder's office for the County of Onondaga County, New York.

9. Amendment. This Agreement may not be modified or amended except in a writing signed by each Party hereto.

10. Governing Law and Severability. All provisions herein shall be governed and construed in accordance with the laws of the State of New York. If a provision herein or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of these provisions or the application of the provisions to any other person or circumstance, shall not be affected thereby.

11. Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be regarded for all purposes as an original, and such counterparts shall constitute but one in the same instrument.

12. Further Assurances. Each Party agrees to do such things, perform such acts, and make, execute, acknowledge, and deliver such documents as may be reasonably necessary and customary to carry out the intent and purposes of this Agreement, so long as any of the foregoing do not materially increase any Party's obligations hereunder or materially decrease any Party's rights hereunder.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, each Party hereto has caused this Agreement to be executed in its name or on its behalf by its authorized representatives.

GRANTORS:

*Jonathan K Lewis as attorney in fact
for for Ronald L Lewis*

Name: Jonathan K. Lewis, as attorney in fact for Ronald L. Lewis

STATE OF NEW YORK :
 : SS
COUNTY OF ONONDAGA :

On the 5th day of September in the year 2025 before me, the undersigned, personally appeared Jonathan K. Lewis personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.



[SEAL]

Notary Public Signature
Print _____
My commission expires: _____

MARK ARBON
Notary Public, State of New York
No. 02AR4939224
Qualified in Onondaga County
My Commission Expires July 5, 20 24



Name: Jonathan K. Lewis, individually

STATE OF NEW YORK :
 : SS
COUNTY OF ONONDAGA :

On the 5th day of September in the year 2025 before me, the undersigned, personally appeared Jonathan K. Lewis personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.



[SEAL]

Notary Public Signature

Print _____

My commission expires: _____

MARK ARBON
Notary Public, State of New York
No. 02AR4939224
Qualified in Onondaga County
My Commission Expires July 5, 2026

GRANTEE:

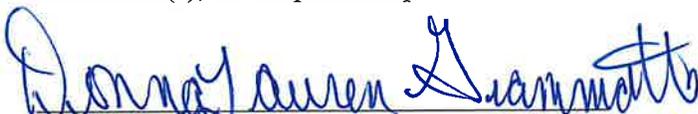
HGS, LLC,
a Virginia limited liability company
d/b/a RES Environmental Operating Company

By: Resource Environmental Solutions, LLC,
a Louisiana Limited Liability Company,
its Manager

By: 
Name: MICHAEL SACHS
Title: GENERAL MANAGER, NORTHEAST

COMMONWEALTH OF PENNSYLVANIA :
: SS
COUNTY OF ALLEGHENY :

On the 7th day of September in the year 2005 before me, the undersigned, personally appeared Michael Sachs personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.


Notary Public Signature
Print Donna Lauren Giammatteo
My commission expires: 9/23/25

Commonwealth of Pennsylvania - Notary Seal
Donna Lauren Giammatteo, Notary Public
Butler County
My commission expires September 23, 2025
Commission number 1279275
Member, Pennsylvania Association of Notaries

Exhibit A
Property Description

SCHEDULE A – DESCRIPTION

PARCEL I: All that tract, piece or parcel of land, situate in the Town of Clay, County of Onondaga and State of New York, being part of Great Lots No. 18 & 19, bounded and described as follows, to wit:- Beginning at a stone on the west line of Lot 19, and in the center of the highway road leading from Clay Corners to Brewerton, thence running along the west line of said Lot 19, south three degrees thirty minutes west ten chains twenty-one links to an oak stake standing at the northwest corner of survey 50 acres on Lot 19, thence along the north line of survey 50 acres south eighty-six degrees forty-five minutes east three chains thirteen links to an oak stake, thence parallel with the west line of lot 19, south three degrees thirty minutes west, nine chains two and one-half links to a stake, thence north eighty-six degrees forty-two minutes west six chains thirteen links to a stake, thence parallel with the east line of Great lot 18, north three degrees thirty minutes east sixteen chains fifty-four and one-half links to a stone in the center of the aforesaid Clay corners and Brewerton Road, thence along the centre of the same north fifty-six degrees thirty minutes east two chains thirty links to a tile brick, thence north forty-seven degrees thirty minutes east two chains five links to the place of beginning, containing 8 175/1000 acres.

EXCEPTING AND RESERVING THAT PORTION included in the above Parcel I of Tax Map Parcel Number assessed and designated in the Town of Clay, County of Onondaga, and State of New York as Tax Parcel 48.-01-03.

PARCEL II: All that other tract or parcel of land, lying and being in the Town of Clay, Onondaga County and State of New York, and being part of Lot 19, and bounded and described as follows, to wit:- Beginning at a stake standing in the south line of said lot nineteen (19) at the southeast corner of a piece of said premises set off to William A. Young and Delila, his wife, thence running parallel with the west line of lot nineteen, north 3° 30' east twenty-two chains & thirty-six links to an oak stake on the north line of the said survey fifty acres, thence along the north line of the same, south 86° & 45' east nine chains and sixteen & links to a stake, thence parallel with the west line of said lot nineteen, south 3° & 30' west twenty-two chains & thirty-six links to a stake on the south line of said lot 19, thence along the south line of said lot, north eighty-six degrees and forty-five minutes west, nine chains and sixteen & ¼ links to the place of beginning, containing twenty & one half acres of land be the same more or less.

PARCEL III: All that other tract or parcel of land, set off to the said Hiram Schell situate in the Town of Clay, County of Onondaga and State of New York, bounded and described as follows, to wit:- Beginning at a stake standing at the southeast corner of survey 50 acres on Lot 19, thence running along the south line of said lot, eighty-six degrees forty-five minutes west ten chains six and one fourth links to a stake, thence parallel with the west line of said lot 19, north three degrees thirty minutes east twenty-two chains thirty-six links to a stake on the north line of said survey 50 acres thence along the north line of the same south eighty six degrees forty-five minutes east ten chains six and one fourth links to a stone at the northeast corner of the said survey 50 acres, thence along the east line of the same south three degrees thirty minutes west twenty-two chains, thirty-six links to the place of beginning, containing 22 ½ acres.

PARCEL IV: All that tract, piece or parcel of land, situate in the Town of Clay, County of Onondaga and State of New York, and being on Lot 18, of said town and bounded as follows:- Beginning at a pine stake standing on the south line of said lot 18, and at the southeast corner of a piece of land set off to John G. Young, thence running along the south line of said lot S. 86° 39' E. five chains sixty-six and two thirds links to a pine stake at the southwest corner of a piece of land set off to the first part (Ira H. Schell)

thence along his west line N. 3° 35' E. twenty-six chains seventy-five links to a stake in the center of the Clay corners and Brewerton road, thence along the center of the road S. 88° 15' W. five chains seventy links to a stake at the northeast corner of a piece of land set off to John C. Young, thence along the east line S. 3°35' W. twenty-six chains thirty links to the place of beginning, containing fifteen acres land.

PARCEL V: All that other parcel of land on said Lot 18, and bounded as follows: Beginning at a stone in the center of the said Clay corners and Brewerton Road and at the northeast corner of a piece of land set off to Edward J. Young, and Samantha E., his wife, thence along the east line of the same S. 3° 35' W. twenty- six chains seventy-five links to a pine stake on the south line of said lot 18, thence along the same S. 86° 30' E. five chains ninety-one and five sixths links to a stake standing three chains west of the southeast corner of said lot 18, thence parallel with the east line thereof N. 3° 30' E twenty-nine chains eighty-eight links to a stone in the center of the above mentioned road, thence along the center of said road S. 56° 30' W four chains fifty-two links to a tile brick, thence south 88° 15' W. one chain ninety-seven links to the place of beginning, containing sixteen and one-half acres of land.

EXCEPTING AND RESERVING THAT PORTION included in the above Parcel IV and Parcel V of Tax Map Parcel Numbers assessed and designated in the Town of Clay, County of Onondaga, State of New York as Tax Parcel Nos. 48.- 1-03 and 48.01-04.

PARCEL VI: All that other parcel of land on Lot 18 & 19, in said town and bounded as follows: Beginning at the southeast corner of Great lot 18, thence along the south line of said lot N. 86° 30' W. three chains to a stake thence parallel with the east line of said lot 18, N. 3° 30' E. thirteen chains thirty-three and one-half links to a stake, thence south 86° forty-two minutes east six chains thirteen links to a stake, thence parallel with the west line of Lot 19, S 3° 30' W. thirteen chains and thirty-three and one-half links to a stake on the south line of lot 19, thence along the same N. 86° 45' W. three chains thirteen links to the place of beginning, containing eight acres and one hundred seventy-five one thousandths ($8 \frac{175}{1000}$) of an acre of land.

Exhibit B

Legal Description of Conservation Area

ALL THAT TRACT OR PARCEL OF LAND, situated in the Town of Clay, County of Onondaga and State of New York, being part of Lot 19 of said Town, and being more particularly described as follows:

Beginning at a point, being distant the following three courses from a point falling on the centerline Mud Mill Road, said point being the common corner of a parcel of land described in a deed conveyed to Jonathan K. Lewis and recorded in the Onondaga County Clerk's Office as Instrument #2021-27339, said point also being a southwesterly corner of a parcel of land described in a deed conveyed to Wheeler and recorded in the Onondaga County Clerk's Office Book of Deeds 3106 Page 202:

- 1) S 04°04'02" E 666.02';
- 2) N 86°54'03" E 1475.77';
- 3) S 46°09' 17" W 783.18';

Running thence through the lands of said Lewis the following eighteen (18) courses;

- 1) S 81°02'31" E 521.41'
- 2) S 24°28'04" E 205.64'
- 3) S 03°34'34" E 22.35'
- 4) S 23°58'04" W 32.30'
- 5) S 73°46'45" W 166.46'
- 6) S 00°18'28" W 117.51'
- 7) S 18°55'51" W 97.86'
- 8) N 88°02'35" W 284.34'
- 9) N 52°15'52" W 151.38'
- 10) N 29°16'53" E 75.56'
- 11) N 60°48'18" W 178.91'
- 12) N 37°53'43" W 60.68'
- 13) N 24°58'21" W 244.90'
- 14) N 79°08'11" E 75.63'
- 15) S 68°37'53" E 115.53'
- 16) N 62°25'11" E 53.38'
- 17) N 18°18'04" W 46.46'
- 18) Thence N 79°08'12" E 53.94' to the **point of beginning**.

Containing 7.363 acres, more or less, as surveyed by SeGuin Land Surveying, P.L.L.C. on October 30, 2024.

Subject to all easements and encumbrances of record.

Exhibit C

Legal Description of Mitigation Area

ALL THAT TRACT OR PARCEL OF LAND, situated in the Town of Clay, County of Onondaga and State of New York, being part of Lot 19 of said Town, and being more particularly described as follows:

Beginning at a point falling on the northerly line of a parcel land described in a deed conveyed to Onondaga County Industrial Developmental Agency and recorded in the Onondaga County Clerk's Office as Instrument #2021-15298, said point being a southeasterly corner of a parcel of land described in a deed conveyed to Jonathan K. Lewis and recorded in the Onondaga County Clerk's Office as Instrument #2021-27339, said point also being a southwesterly corner of a parcel of land described in a deed conveyed to Wheeler and recorded in the Onondaga County Clerk's Office Book of Deeds 3106 Page 202;

Running thence S 86°54'10" W along said northerly line of Onondaga County Industrial Developmental Agency, a distance of 518.87';

Thence S 87°00'11" W along the northerly line of a parcel land described in a deed conveyed to Onondaga County Industrial Developmental Agency and recorded in the Onondaga County Clerk's Office in Book of Deeds 5082 at Page 257, a distance of 656.43';

Thence N 03°23'32" W through the lands of said Lewis, a distance of 1087.60';

Thence S 74°44'45" E through the lands of said Lewis, a distance of 179.99';

Thence N 82°36'34" E through the lands of said Lewis, a distance of 443.53';

Thence N 64°55'12" E through the lands of said Lewis, a distance of 605.13' to a point falling on the westerly line of said Wheeler;

Thence S 03°23'33" E along said westerly line of Wheeler, a distance of 1291.80' to the **point of beginning**.

Containing 30.008 acres, more or less, as surveyed by SeGuin Land Surveying, P.L.L.C. on October 30, 2024.

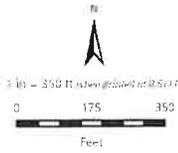
Subject to all easements and encumbrances of record.

Exhibit D Map



Figure 1
Secondary Agreement

Lewis, Ronald L
Parcel No. 048.-01-10.0 and 048.-01-09.0
76.1002°W 43.2045°N



Reference: Project limits are approximate and subject to field verification and survey.
Data Source: NYS DOP (2016)
Spatial Reference: NAD83 StatePlane NY C (ft)
Data Type: Point, 4/10/2025
Project Number: 180342



C:\img\pba_res\res\1 | R2C - 10-10-2024



Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax

See Form TP-584-I, Instructions for Form TP-584, before completing this form. Print or type.

Schedule A - Information relating to conveyance

Form with sections for Grantor/Transferor and Grantee/Transferee, including fields for Name, Mailing address, City, State, ZIP code, and Social Security number (SSN).

Location and description of property conveyed

Table with columns: Tax map designation - Section, block & lot, SWIS code (six digits), Street address, City, town, or village, County.

Type of property conveyed (mark an X in applicable box)

Form with checkboxes for property types (One- to three-family house, Residential cooperative, etc.) and date of conveyance (09/2025).

Condition of conveyance (mark an X in all that apply)

Form with checkboxes for conditions of conveyance (a. Conveyance of fee interest, b. Acquisition of a controlling interest, etc.).

Table for recording officer's use with columns: Amount received, Date received, Transaction number.

Schedule B – Real estate transfer tax return (Tax Law Article 31)

Part 1 – Computation of tax due

- 1 Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, mark an X in the Exemption claimed box, enter consideration and proceed to Part 3) **Exemption claimed**
- 2 Continuing lien deduction (see instructions if property is taken subject to mortgage or lien)
- 3 Taxable consideration (subtract line 2 from line 1)
- 4 Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3
- 5 Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G)
- 6 Total tax due* (subtract line 5 from line 4)

1.		
2.		00
3.		
4.	40	00
5.		
6.	40	00

Part 2 – Computation of additional tax due on the conveyance of residential real property for \$1 million or more

- 1 Enter amount of consideration for conveyance (from Part 1, line 1)
- 2 Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A)
- 3 Total additional transfer tax due* (multiply line 2 by 1% (.01))

1.		
2.		
3.		

Part 3 – Explanation of exemption claimed on Part 1, line 1 (mark an X in all boxes that apply)

The conveyance of real property is exempt from the real estate transfer tax for the following reason:

- a. Conveyance is to the United Nations, the United States of America, New York State, or any of their instrumentalities, agencies, or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or Canada) a
- b. Conveyance is to secure a debt or other obligation..... b
- c. Conveyance is without additional consideration to confirm, correct, modify, or supplement a prior conveyance..... c
- d. Conveyance of real property is without consideration and not in connection with a sale, including conveyances conveying realty as bona fide gifts..... d
- e. Conveyance is given in connection with a tax sale..... e
- f. Conveyance is a mere change of identity or form of ownership or organization where there is no change in beneficial ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real property comprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F f
- g. Conveyance consists of deed of partition g
- h. Conveyance is given pursuant to the federal Bankruptcy Act..... h
- i. Conveyance consists of the execution of a contract to sell real property, without the use or occupancy of such property, or the granting of an option to purchase real property, without the use or occupancy of such property..... i
- j. Conveyance of an option or contract to purchase real property with the use or occupancy of such property where the consideration is less than \$200,000 and such property was used solely by the grantor as the grantor's personal residence and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering an individual residential cooperative apartment..... j
- k. Conveyance is not a conveyance within the meaning of Tax Law, Article 31, § 1401(e) (attach documents supporting such claim) k

* The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Make check(s) payable to the county clerk where the recording is to take place. For conveyances of real property within New York City, use Form TP-584-NYC. If a recording is not required, send this return and your check(s) made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

This is to certify that: (mark an X in the appropriate box)

1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a. The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b. The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c. The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d. The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

Note: for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.
 - e. Other (attach detailed explanation).
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a. A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b. A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. (Make check payable to county clerk where deed will be recorded.)

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

HGS, LLC d/b/a RES Environmental Operating Company

Jonathan K Lewis, as attorney in fact for Ronald L Lewis Title

By: Curtis M. Carothers

Grantee signature

Title

Jonathan K Lewis, Individually

Shelbi Brennan, as attorney in fact for Donna L. Waters Title

Grantee signature

Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

This is to certify that: *(mark an X in the appropriate box)*

1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

Note: for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.
- e Other *(attach detailed explanation)*.
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. *(Make check payable to county clerk where deed will be recorded.)*

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

<p><i>Jonathan K Lewis as a Attorney</i> <i>in fact for Ronald L Lewis</i> _____ Jonathan K Lewis, as attorney in fact for Ronald L Lewis Title</p>	<p>HGS, LLC d/b/a RES Environmental Operating Company _____ By: Curtis M. Carothers Grantee signature Title</p>
<p><i>Jonathan K Lewis</i> _____ Jonathan K Lewis, Individually</p>	<p>_____ Grantee signature Title</p>
<p>_____ Shelbi Brennan, as attorney in fact for Donna L. Waters Title</p>	<p>_____ Grantee signature Title</p>

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

This is to certify that: (mark an X in the appropriate box)

1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

Note: for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.
- e Other (attach detailed explanation).
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. (Make check payable to county clerk where deed will be recorded.)

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

_____ Jonathan K Lewis, as attorney in fact for Ronald L Lewis Title	_____ By:	 _____ Curtis M. Carothers MICHAEL SACHS	_____ Grantee signature	_____ Title GENERAL MANAGER
_____ Jonathan K Lewis, Individually		_____ Grantee signature		_____ Title
_____ Shelbi Brennan, as attorney in fact for Donna L. Waters Title		_____ Grantee signature		_____ Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

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

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

If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part 2, mark an X in the second box under *Exemption for nonresident transferors/sellers*, and sign at bottom.

Part 1 – New York State residents

If you are a New York State resident transferor/seller listed in Form TP-584, Schedule A (or an attachment to Form TP-584), you must sign the certification below. If one or more transferor/seller of the real property or cooperative unit is a resident of New York State, **each** resident transferor/seller must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

Certification of resident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law § 663(a) upon the sale or transfer of this real property or cooperative unit.

Signature <i>Ronald L Lewis in, attorney in fact for Ronald L Lewis</i>	Print full name Ronald L Lewis	Date 9/12/2025
Signature <i>Jonathan K Lewis</i>	Print full name Jonathan K Lewis	Date 9/12/2025
Signature	Print full name Donna L Waters	Date
Signature	Print full name	Date

Note: A resident of New York State may still be required to pay estimated tax under Tax Law § 685(c), but not as a condition of recording a deed.

Part 2 – Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Form TP-584, Schedule A (or an attachment to Form TP-584) but are not required to pay estimated personal income tax because one of the exemptions below applies under Tax Law § 663(c), mark an X in the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor/seller, that transferor/seller is not required to pay estimated personal income tax to New York State under Tax Law § 663. **Each** nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all nonresident transferors/sellers.

If none of these exemption statements apply, you must complete Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, or Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*. For more information, see *Payment of estimated personal income tax*, on Form TP-584-I, page 1.

Exemption for nonresident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller (grantor) of this real property or cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax Law § 663 due to one of the following exemptions:

- The real property or cooperative unit being sold or transferred qualifies in total as the transferor's/seller's principal residence (within the meaning of Internal Revenue Code, section 121) from _____ Date to _____ Date (see instructions).
- The transferor/seller is a mortgagor conveying the mortgaged property to a mortgagee in foreclosure, or in lieu of foreclosure with no additional consideration.
- The transferor or transferee is an agency or authority of the United States of America, an agency or authority of New York State, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, or a private mortgage insurance company.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date



Nonresident Real Property Estimated Income Tax Payment Form

IT-2663

For use on sale or transfer of real property by a nonresident of New York State
Tax Law – Article 22, § 663

Submit your completed Form IT-2663 with full payment of estimated tax due, if any, to the recording officer of the county at the time the deed is presented to be recorded. **Do not mail Form IT-2663 to the Tax Department.**

For office use only

Do not use Form IT-2663 for the sale, transfer, or other disposition of shares of stock by a nonresident in a cooperative housing corporation. Use Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*, instead.

This form is valid for sales or transfers (date of conveyance) after December 31, 2024, but before January 1, 2026.

- A The transferor/seller is: an individual an estate or trust
- B Is the transferor/seller reporting the gain for federal income tax purposes under the installment method? Yes No
If Yes, what is the duration of the installment agreement? _____ months _____ years
- C Mark an X in the box if only a portion of the real property being sold or transferred qualifies as the principal residence of the transferor(s)/seller(s) listed below.

Part 1 – Sale or transfer information (see Form IT-2663-I, Instructions for Form IT-2663, for assistance)

Transferor/seller name Donna L. Waters		Transferor/seller identification number (SSN or EIN) 077 38 9551				
Spouse's name or name of fiduciary (if applicable)		Spouse's SSN				
Address of transferor/seller (number and street; see instructions) 6 Harbor View Drive		City Atlantic Highlands		State NJ	ZIP code 07716	
Mailing address of transferor/seller or fiduciary (if different)		City		State	ZIP code	
Location and description of property transferred (include county and tax map number) Mudd Mill Road			Tax map designation			Date of conveyance - -2025
			Section 043	Block 01	Lot 10	

Part 2 – Estimated tax information (Complete Worksheet for Part 2 on page 2 before completing this part.)

1 Sale price (from Worksheet for Part 2, line 15)	1.	5000	00
2 Total gain (from Worksheet for Part 2, line 17; if a loss, enter 0)	2.	5000	00
3 Estimated tax due (from Worksheet for Part 2, line 20)	3.	545	00

Part 3 – Nonpayment of estimated tax by a nonresident upon sale of real property (see instructions)

4 This is to certify that the transferor/seller of this property is a nonresident of New York State and is **not** required to pay estimated tax under Tax Law § 663 due to one of the following reasons:

- A The sale or transfer of this property results in a loss (less than or equal to zero) for federal income tax purposes (you must complete Worksheet for Part 2 on page 2 of this form).
- B The transferor/seller is not required to recognize any gain or loss with respect to the transfer under provisions of the Internal Revenue Code (IRC) (except for § 121) (you must complete the summary below).

Brief summary of the transfer (include the section[s] of the IRC and facts supporting the claim that the recognition of the gain or loss is not required with respect to the sale or transfer):

Part 4 – Signature

I, the undersigned, certify that this form including any certification and attachment(s), is to the best of my knowledge and belief, true, correct, and complete.

Signature of transferor/seller 	Date 9/5/2025	Signature of spouse (if applicable)	Date
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Worksheet for Part 2

Use this worksheet to compute your gain or loss on the sale or transfer of the real property. The gain or loss is computed in the same manner as for federal income tax purposes. For more information, see federal Publication 523, *Selling Your*

Home; Publication 544, *Sales and Other Dispositions of Assets*; and Publication 551, *Basis of Assets*. These publications are available on the Internal Revenue Service's website at www.irs.gov.

Computation of cost or other basis

5	Purchase price of property		5.		
Increases to basis:					
6	Improvements	6.			
7	Closing costs	7.			
8	Other (explain) <input type="text"/>	8.			
9	Add lines 6, 7, and 8	9.			
10	Add lines 5 and 9	10.			
Decreases to basis:					
11	Depreciation (if applicable)	11.			
12	Other (explain) <input type="text"/>	12.			
13	Add lines 11 and 12	13.			
14	Adjusted basis of property (subtract line 13 from line 10)	14.			

Gain or loss

15	Sale price less selling expenses (enter here and on the front page, Part 2, line 1)	15.	5000	00
16	Cost or adjusted basis (from line 14 above)	16.	000	
17	Total gain or loss: Subtract line 16 from line 15. If the amount is a gain (greater than zero), enter here, on the front page, Part 2, line 2, and continue with line 18. If the amount is a loss (less than or equal to zero), enter 0 here, on line 20 below, and on the front page, line 2. Complete Part 2, Part 3, and Form IT-2663-V on page 3. ...	17.	5000	00

Estimated tax due

18	Enter the gain from line 17 (if only a portion of the gain from line 17 is subject to tax, see instructions below)	18.	5000	00
19	New York State tax rate 10.90% (0.1090)	19.	0.1090	
20	Estimated tax due (Multiply line 18 by line 19, and round to the nearest whole dollar; enter here and on the front page, Part 2, line 3. Complete Form IT-2663-V, Nonresident Real Property Estimated Income Tax Payment Voucher, on page 3.)	20.	545	00

Specific instructions for Worksheet for Part 2

Note: For complete instructions, see Form IT-2663-I, *Instructions for Form IT-2663*.

Lines 5 through 17 – Multiple transferors/sellers: Enter the total purchase price, adjustments to basis, and sale price to determine the total gain (or loss) on the real property. For allocation of the gain, see *Line 18* below.

Line 18 – Enter the gain (or portion of the gain) from line 17 that will be reported on your federal income tax return for 2025.

- **If only a portion of the property is located inside New York State,** enter the gain allocated to the portion of the property located inside New York State. Attach a statement to Form IT-2663 showing how you computed the allocation.
- **If only a portion of the property qualifies as your principal residence,** enter the gain allocated to the portion of the property that did **not** qualify as your principal residence and will be reported on your federal income tax return for 2025. Attach a statement to Form IT-2663 showing how you computed the allocation.
- **If two or more persons transfer or sell the real property,** allocate the total gain on the property among the

transferors/sellers in the same manner as the gain is allocated for federal income tax purposes. Attach a statement to Form IT-2663 showing each transferor's/seller's name, SSN or EIN, address, and share of the gain.

- **If the gain is being reported as an installment sale,** enter the amount of gain that you (and your spouse, if applicable) will be reporting on your 2025 federal income tax return.
- **A nonresident estate or trust** must enter the amount of the gain, without regard to any distributions, from line 17.

Line 19 – When computing tax due on the gain from the transfer or sale of the real property, you must use the tax rate equal to the highest rate of tax for the tax year as set forth in the Tax Law § 601. For tax year 2025 that rate is 10.90% (0.1090).

Line 20 – This is the amount of your required estimated tax payment. Enter this amount on the front page, Part 2, line 3 and as your estimated tax payment on Form IT-2663-V on page 3. You must complete Form IT-2663-V, even if there is no payment of estimated personal income tax due.

Note: You must complete Form IT-2663-V (below), even if there is no payment of estimated personal income tax due.

This area is for county clerk use only.

◆ Attach check or money order here.

You must attach a separate check or money order made payable in U.S. funds to **NYS Income Tax** for the full amount of estimated personal income tax due as shown on Part 2, line 3, and Form IT-2663-V (below).

Do not detach



Department of Taxation and Finance

Nonresident Real Property Estimated Income Tax Payment Voucher

For use on sale or transfer of real property by a nonresident

IT-2663-V

Enter date of conveyance and total payment in the boxes to the right. Print your name, the last four digits of your Social Security number or employer identification number, and **2025 IT-2663-V** on your payment. Make payable to **NYS Income Tax**.

Date fiscal year ends	12-31-2025
Date of conveyance	

Identification number (SSN or EIN of the estate or trust) 011 38 9551	Mark an X in one box: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate/trust	
Individual taxpayer's full name or name of estate or trust Donna L. Waters		
Spouse's name (if applicable) or name and title of fiduciary	Spouse's SSN	
Individual taxpayer's street address or address of fiduciary or representative (see instructions) 6 Harbor View Drive		
City, village, or post office Atlantin Highlands	State NJ	ZIP code 07716

	Dollars	Cents
Total payment	82	00

0431250094

Emily Essi Bersani, County Clerk

401 Montgomery Street

Room 200

Syracuse, NY 13202

(315) 435-2229

Onondaga County Clerk Recording Cover Sheet

Received From :
SIMPLIFILE

Return To :
SIMPLIFILE

Method Returned : ERECORDING

First PARTY 1

LEWIS, RONALD L

First PARTY 2

HGS LLC

Index Type : Land Records

Instr Number : 2024-00027700

Book : Page :

Type of Instrument : Agreement

Type of Transaction : Deed Misc Wo Tp584

Recording Fee: \$100.50

Recording Pages : 12

The Property affected by this instrument is situated in Clay, in the County of Onondaga, New York

Recorded Information

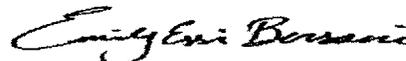
State of New York

County of Onondaga

I hereby certify that the within and foregoing was recorded in the Clerk's office for Onondaga County, New York

On (Recorded Date) : 09/06/2024

At (Recorded Time) : 1:43:12 PM



Emily Essi Bersani, County Clerk



UPI – 048.-01-09.0and 048.-01-10.0
Town of Clay
Onondaga County, NY

MEMORANDUM OF AGREEMENT

This Memorandum of Agreement (this “Memorandum”) entered into on August 23, 2024 is made for the purpose of providing recordable evidence of that certain written Mitigation Project Agreement dated effective September 5, 2024 (the “Effective Date”) (as amended, modified, or supplemented from time to time, the “Agreement”), entered into by and between Ronald L. Lewis, Jonathan K. Lewis and Donna R. Waters with a mailing address of 9022 Mudd Mill Rd, Brewerton, NY 13029 (the “Owner”), and HGS, LLC, a Virginia limited liability company, doing business as RES Environmental Operating Company, with a mailing address of c/o Resource Environmental Solutions, LLC, 6575 West Loop South, Suite 300, Bellaire, TX 77401 (“Project Sponsor” and, together with Owner, the “Parties” and, each individually, a “Party”). Capitalized terms used but not defined herein shall have the meanings set forth in the Agreement.

RECITALS

WHEREAS, Project Sponsor is engaged in the business of restoring, establishing, enhancing, and/or preserving aquatic or other natural resources (including, without limitation, habitat for endangered species);

WHEREAS, Owner owns certain real property comprising approximately 84.62 acres, located in Town of Clay, Onondaga County, New York, Tax ID 048.-01-09.0and 048.-01-10.0 as more particularly described and/or depicted on Exhibit A attached hereto and made a part hereof (the “Property”);

WHEREAS, the Property includes streams, wetlands, other aquatic resources, and/or habitat or other features that may be suitable for use by Project Sponsor and/or its affiliates for the restoration, establishment, enhancement, and/or preservation of aquatic or other natural resources (including, without limitation, habitat for endangered species) or any other use that is consistent with the business objectives of Project Sponsor and/or its affiliates (a “Mitigation Project”);

WHEREAS, Project Sponsor has identified an area of the Property contemplated to be used in one or more Mitigation Projects, which such area is preliminarily described and/or depicted on Exhibit B attached hereto and made a part hereof (the “Conservation Area”); and

WHEREAS, on the terms and conditions set forth in the Agreement, Owner and Project Sponsor have entered into the Agreement to, among other things, (i) allow Project Sponsor to evaluate the Property (or portions thereof) for use in one or more Mitigation Projects, (ii) allow Project Sponsor to seek approvals for the Mitigation Project(s) from applicable federal, state, and local regulatory authorities, (iii) set forth the various instruments and documents that will be required to be executed by the Parties in connection with the foregoing, (iv) if and when required under the Agreement, require the future execution by Owner of the Conservation Instruments

(defined below), and (v) set forth the various payments and consideration to be paid by the Parties in connection with the foregoing.

NOW, THEREFORE, Owner and Project Sponsor hereby agree to execute this Memorandum for purposes of stating the following with respect to the Agreement and notifying third parties of the existence and terms thereof:

1. Recitals. The foregoing recitals are incorporated by reference into this Memorandum and shall be binding on the Parties hereto.
2. Owner. The name and address of Owner are as set forth above.
3. Project Sponsor. The name and address of the Project Sponsor are as set forth above.
4. Effective Date. The Effective Date of the Agreement is as set forth above.
5. Property Description. The Property affected by the Agreement is the immovable property described and/or depicted on Exhibit A attached hereto.
6. Conservation Area Description. That area of the Property that may be suitable for use as a Mitigation Project(s), as preliminarily described and/or depicted on Exhibit B attached hereto.
7. Delivery of Conservation Instrument(s). For each Mitigation Project that Project Sponsor intends to establish within the Conservation Area, Owner shall execute and deliver to Project Sponsor: (i) the following documents (collectively, the "Conservation Instruments"), each of which shall be in suitable form for recording in the applicable real property records: (A) an easement, declaration of restrictive covenants, deed restriction or similar instrument in favor of Project Sponsor and/or any third-party holder designated by Project Sponsor to perpetually conserve the Conservation Area; (B) an agreement in favor of Project Sponsor that will allow Project Sponsor, its agents, employees, contractors, representatives, successors, to access the remaining portions of the Property to conduct such activities that are necessary for the implementation of the Mitigation Project on the Conservation Area, including, but not limited to, staging, flowage, and spoil deposition; and (C) a notice of Mitigation Project in favor of Project Sponsor; and (ii) such additional documents as are customary in such transactions or requested by Project Sponsor to effectuate the purposes and intent of the Agreement and/or Conservation Instruments.
8. Owner's Covenants. From the Effective Date through the Closing Date, Owner shall take no action to adversely modify the Conservation Area's natural state, flora, fauna, and/or wetland character, including any of the following: (i) construction of any structure or structures; (ii) cutting, burning, removal, or destruction of vegetation (including trees); (iii) building of roads, trails, or paths on the Conservation Area; (iv) changing the elevation of or contours of the Conservation Area; (v) pumping, draining, or causing the Conservation Area to be drained; (vi) placing, filling, storing, or dumping of refuse, trash, vehicle bodies or parts, rubbish, debris, junk, waste, or similar items on the Conservation Area; (vii) mechanized

land clearing; (viii) deposition of soil, shell, rock, or other fill on the Conservation Area; (ix) grazing of animals on the Conservation Area; (x) allowing commercial, industrial, or agricultural activities on the Conservation Area; or (xi) any other activity inconsistent with preserving the Conservation Area's natural state, flora, fauna, and/or wetland character. If any event (whether caused by Owner or otherwise) occurs prior to the Closing Date that adversely modifies the Conservation Area's natural state, flora, fauna, and/or wetland character including any of the foregoing, then Owner shall promptly notify Project Sponsor in writing of the same.

9. Conflicts. In the event of any conflict between the terms of this Memorandum and the terms of the Agreement, the terms of the Agreement shall prevail.
10. Successors and Assigns. The Agreement shall be a covenant that runs with the land and shall be binding on all of Owner's successors and assigns. Any party who acquires all or any portion of the Property, or any interest therein, whether by sale, foreclosure sale, deed in lieu of foreclosure, or in any other manner, shall take the Property (or such interest therein) subject to all of the provisions of the Agreement.
11. Exhibits. All exhibits attached to this Memorandum are incorporated into this Memorandum by reference.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, intending to be legally bound, the Parties have executed this Memorandum the day and year first above written.

OWNER:

Ronald L. Lewis by
Jonathan K Lewis, his Attorney-in-Fact
Ronald L. Lewis, by Jonathan K.
Lewis, his Attorney-in-Fact

WITNESS:

STATE OF NEW YORK

COUNTY OF ONONDAGA

On the 28th day of August in the year 2024 before me, the undersigned, personally appeared Jonathan K. Lewis personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.



Notary Public Signature

Print _____

My commission expires: _____

MARK ARBON
Notary Public, State of New York
No. 02AR4939224
Qualified in Onondaga County
My Commission Expires July 5, 2024

Jonathan K. Lewis

Jonathan K. Lewis

8/28/24

STATE OF New York

COUNTY OF ONONDAGA

On the 28th day of August in the year 2024 before me, the undersigned, personally appeared Jonathan K. Lewis personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

[Signature]

Notary Public Signature

Print _____

My commission expires: _____

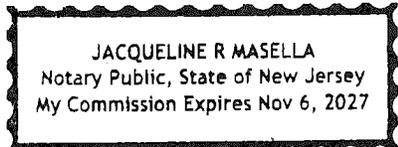
MARK ARBON
Notary Public, State of New York
No. 02AR4939224
Qualified in Onondaga County
My Commission Expires July 5, 2028

Donna L. Waters
Donna R. Waters
L
DW

STATE OF NJ
COUNTY OF Monmouth

On the 1 day of September in the year 2024 before me, the undersigned, personally appeared Donna L. Waters personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

Jacqueline R. Masella
Notary Public Signature
Print Jacqueline R. Masella
My commission expires: 11/6/2027



PROJECT SPONSOR:

WITNESS:

HGS, LLC,
a Virginia limited liability company
d/b/a RES Environmental Operating Company

Donna Lauren Giammatteo

By: Resource Environmental Solutions, LLC,
a Louisiana Limited Liability Company,
its Manager

By: *Michael Sachs*

Name: Michael Sachs

Title: General Manager, Northeast

COMMONWEALTH OF PENNSYLVANIA :
: SS
COUNTY OF ALLEGHENY :

On the 5th day of September in the year 2024 before me, the undersigned, personally appeared Michael Sachs personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

Donna Lauren Giammatteo
Notary Public Signature
Print Donna Lauren Giammatteo
My commission expires: 9/23/2025

Commonwealth of Pennsylvania - Notary Seal
Donna Lauren Giammatteo, Notary Public
Butler County
My commission expires September 23, 2025
Commission number 1279275
Member, Pennsylvania Association of Notaries

EXHIBIT A
to Memorandum of Agreement

Description of Property

PARCEL #1: ALL THAT TRACT OR PARCEL OF LAND, situate in the Town of Clay, County of Onondaga and State of New York, and being part of great Lot No. 18, bounded and described as follows, to wit: beginning at an iron peg standing on the South line of a piece of land set off to Henriette Schell and at the northwest corner of a piece of land set off to William H. Schell; thence running along the west line of lands of the latter S. 3°30' west 36 chs. 74 lks. to a stake in the center of Brewerton Road; thence along the center of the said road south 56° 30' west 3 chs. 60 lks. to a tile brick; thence south 88° 30' west 88 lks. to a stone at the southeast corner of a piece of land set off to Thomas J. Schell; thence along his east line north 3° 30' east 38 chs. 90½ lks. to a stone standing at the northeast corner of Thomas J. Schell's lands and on the south line of a piece of land set off to Henriette Schell; thence along her south line 86° east 3 chs. 67½ lks. to the place of beginning, containing 14 acres of land.

PARCEL #2: ALL THAT TRACT OR PARCEL OF LAND situate in the Town of Clay, County of Onondaga and State of New York, and being on LOT 18 of said Town and Bounded as follows: Beginning at a pin stake standing on the south line of said Lot 18 and at the southeast corner of a piece of land set off to John G. Young; thence running along the south line of said Lot, S. 86° 39' E., 5 chs 66 2/3 lks. to a pine stake at the southwest corner of a piece of land set off to the first party; thence along his west line N. 3° 35' E. 26 chs 75 lks to a stake in the center of the Clay Corners and Brewerton Road; thence along the center of the road S. 88° 15' W 5 chs. 70 lks. to a stake at the northwest corner of a piece of land set off to John G. Young; thence along his east line S. 3° 35' W. 26 chs. 20 lks. to the place of beginning, containing 15 acres of land and being the same premises formerly belonging to the estate of Peter F. Schell and set off in division of the same to Smantha E. Young.

Parcel #3: ALL THAT TRACT OR PARCEL OF LAND, on said Lot 18 and bounded as follows: Beginning at a stone in the center of the said Clay Corners and Brewerton Road and at the northeast corner of a piece of land set off to Edward J. Young and Samantha E., his wife; thence along the east line of the same S. 3°35'W. 26 chs. 75 lks. to a pine stake on the south line of said lot 18; thence along the same S.86° 30' E. 5 chs. 91 5/6 lks. to a stake standing 3 chs. West of the southeast corner of said lot 18; thence parallel with the east line thereof N. 3° 30' E. 29 chs. 88lks. to a stone in the center of said road S. 56° 30' W. 4 chs. 52 lks. to a tile brick; thence South 88° 15' W. 1 chain 97 lks. to the place of beginning, containing 16 ½ acres of land and being the same premises set off from the estate of Peter F. Schell aforesaid to Ira H. Schell.

Parcel #4: ALL THAT OTHER PARCEL OF LAND on Lots 18 & 19 in said Town and bounded as follows: Beginning at the southeast corner of great lot 18; thence along the south line of said lot N. 86° 30'W. 3chs. To a stake; thence parallel with the east line of said lot 18, N. 3° 30' E. 13 chs. 33 ½ lks. to a stake; thence south 86° 42' E. 6 chs. 13 lks. to a stake; thence parallel with the west line of Lot 19, S. 3° 30' W. 13chs. And 33 ½ lks. to a stake on the south line of Lot 19; thence along the same N. 86° 45' W. 3 chs. 13lks. to the place of beginning, containing 8 175/1000 acres of land.

Parcel #5: ALL THAT OTHER PIECE OR PARCEL OF LAND bounded and described as follows to wit: Beginning at a stake standing on the east line of said lot 18 and at the southeast corner of a piece of land set off to Henriette Schell; thence along the east line of said lot, south 3° 30' east 33 chs. 13 ½ lks. to a stone in the center of Clay Corners and Brewerton Road; thence along the center of the same south 47° 30' west 2 chs. 5 lks. to a tile brick; thence south 56° 30' 3 chs. 22 lks. to a stone at the southeast corner of a piece of land set off to Peter W. schell; thence along his east line north 3° 30' east 36 chs. 74 lks. to a stake standing on the south line of a piece of land set off to Henriette Schell; thence along her south line south 86° east 4 chs. to the place of beginning, containing 14 acres also other lands.

It being the intention of the grantor herein to convey to this grantee herein all right, title and interest to the property described in a deed to Platt Lewis and Isla Lewis dated December 5, 1939 and recorded on Dember 5, 1939 in the Onondaga County clerk's office in Book of Deeds 917 at Page 325 etc, excepting therefrom, however, a parcel of land conveyed by the Platt Lewis to Leland Lewis and Ruth Lewis by a deed recorded in the Onondaga County Clerk's office in book of Deeds 2161 at Page 356 etc. and subject to easements and restrictions of record.

ALL THAT TRACT OR PARCEL OF LAND situate in the Town of Clay, County of Onondaga and State of New York, and being a part of Lot 18 of said Town, bounded and described as follows; BEGINNING at a stake which is the intersection of the southerly line of a highway leading from Clay Corners to Brewerton, with the easterly line of a right of way deed to the Syracuse Northern Railroad Company, and now occupied by the New York Central Railroad Company Rome, Water and Ogdensburg Division, for the purposed of a railroad; thence south 2° 27' west four hundred thee and thirty-seven one hundredths (403.37) feet to a stake; thence north 87° 33' west one hundred forty-nine and fifty-three one hundredths (149.53) feet to the easterly line of said railroad right of way property line four hundred thirty and nineteen one-hundredths (430.19) feet mor e or less to the southerly line of aforesaid highway and place of beginning, containing six hundred ninety-two one-thousandths (.692) of an acre of land be the same ore or less, and being a portion of what is known as the Hiram Schell Farm, and being the same premises as conveyed by warranty deed from Fred E. Baxter and Anna V. Baxter, his wife, to Platt Lewis and Isla Lewis, his wife, dated December 19th, 1939, and recorded in the Onondaga County Clerk's Office on the 5th day of March, 1940, in Book 924 of Deeds, at Page 143, &c.

ALSO ALL THAT TRACT, PIECE OR PARCEL OF LAND, situate in the Town of Clay, County of Onondaga and State of New York, being part of Great Lots No. 18 and 19, bounded and described as follows to-wit: BEGINNING at a stone on the west line of Lot 19 and in the centre of the Highway road leading from Clay corners to Brewerton, thence running along the west line of said Lot 19 south three degrees thirty minutes west ten chains twenty one links to an oak stake standing at the North west corner of survey 50 acres on Lot 19, thence along the north line of survey 50 acres, south eighty six degrees forty-five minutes East, three chains thirteen links to an Oak Stake; thence parallel with the West line of Lot 19, South three degrees thirty minutes West, nine chains two and one half links to a stake; thence north eighty six degrees forty two minutes West, six chains thirteen links to a stake; thence parallel with the East line of Great Lot 18, North three degrees thirty minutes East, sixteen chains fifty-four and one half links to a stone in the centre of the aforesaid Clay Corners and Brewerton Road, thence

along the centre of the same North fifty six degrees thirty minutes East, two chains thirty links to a tile brick; thence North forty seven degrees thirty minutes East, tow chains five links to the place of beginning, containing $8 \frac{175}{1000}$ acres.

ALSO ALL THAT OTHER TRACT OR PARCEL OF LAND, lying and being in the town of Clay, Onondaga County and State of New York, and being part of Lot 19 and bounded and described as follows, to wit: BEGINNING at a stake standing in the South line of said Lot nineteen (19) at the Southeast corner of a piece of said premises sett off to William A. Young and Deliba, his wife; thence running parallel with the west line of Lot Nineteen North 3° & $30'$ east twenty-two chains and thirty six links to an Oak Stake on the North line of the said survey fifty acres; thence along the North line of the same, South 86° & $45'$ East nine chains and Sixteen & $\frac{3}{4}$ Links to a stake; thence parallel with the west line of said Lot Nineteen, South 3° $30'$ west; twenty two chains & thirty six links to a stake on the South line of said Lot 19; thence along the South line of said Lot, North eighty six degrees and forty five minutes West nine chains and sixteen & $\frac{3}{4}$ links to the place of beginning, containing twenty & one half acres of land be the same more or less, and being the same premises owned by Asa Schell at the time of his death.

ALSO ALL THAT OTHER TRACT OR PARCEL OF LAND Set off to the said Hiram Schell situate in the Town of Clay, County of Onondaga and State of New York; bound and described as follows, to-wit: BEGINNING at a stake standing at the south east corner of survey 50 acres of Lot 19, thence running along the South line of said lot, eighty six degrees forty five minutes west ten chains six and one fourth links to a stake; thence parallel with the west line of said Lot 19 North three degrees thirty minutes East twenty two chains thirty six links to a stake on the North line of said survey 50 acres; thence along the North line of the same South eighty six degrees forty five minutes East, ten chains six and one fourth links to a stone on the north east corner of the said survey 50 acres, thence along the east line of the same South three degrees thirty minutes west, twenty two chains, thirty six links to the place of beginning, containing $22 \frac{1}{2}$ acres. The Premises intended to be conveyed is all of the Hiram Schell farm containing about 51 acres of land, excepting therefrom about one-fourth ($\frac{1}{4}$) acre of land sold to S. N. Railroad co., and being a part of the premises conveyed by executor's deed from Lola C. Hadley, as executrix of the last Will and Testament of George H. Curtis, to Platt Lewis and Isla Lewis, his wife, dated December 5th, 1939, and recorded in the Onondaga County Clerk's Office on the 5th day of December, 1939, in book 917 of Deeds, at Page 325, &c.

EXHIBIT B
to Memorandum of Agreement
Description of Conservation Area(s)



Lewis, Ronald L.
0385-01-1039
0385-01-1018
0385-01-1026

Exhibit B
Orangetown County, NY
20, 000 sq. ft. (0.46 acres)

Parcel Boundary
Mitigation Area
(63.98 acres)

1" = 500' ft. when printed at 11x17"
0 200 400
feet

Disclaimer: This map is an approximation. The project boundaries are based on the best available information and are not intended to be used for legal purposes. For more information, please contact the project manager.

DATE: 05/20/2023
PROJECT: 0385-01-1039
MAP: 0385-01-1039
DRAWN: 05/20/2023



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MITIGATION PROJECT AGREEMENT

This Mitigation Project Agreement (this "Agreement") is entered into effective as of the Effective Date, by and between Ronald L. Lewis, Jonathan K. Lewis, and Donna R. Waters (the "Owner"), and HGS, LLC, a Virginia limited liability company, doing business as RES Environmental Operating Company, LLC, or its assigns ("Project Sponsor" and, together with Owner, the "Parties" and, each individually, a "Party").

RECITALS

WHEREAS, Owner owns certain real property comprising approximately 84.62 acres, located in The Town of Clay, County of Onondaga, State of New York, Tax ID 048.-01-09.0 and 048.-01-10.0 as more particularly described and/or depicted on Exhibit A attached hereto (the "Property"), which includes streams, wetlands, other aquatic resources and/or habitat or other features that may be suitable for one or more Mitigation Projects (defined below); and

WHEREAS, on the terms and conditions set forth herein, the Parties desire to enter into this Agreement to, among other things:

- (i) allow Project Sponsor to evaluate the Property (or portions thereof) for use in one or more Mitigation Projects and seek approvals for such Mitigation Project(s) from applicable Mitigation Authorities (defined below);
- (ii) set forth the various instruments and documents that will be required to be executed by the Parties in connection with the foregoing; and
- (iii) set forth the various payments and consideration to be paid in connection with the foregoing.

AGREEMENTS

NOW, THEREFORE, in consideration of the foregoing premises and the other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and agreed, the Parties agree as follows:

1. **Certain Definitions.** The following terms, as used herein, have the following meanings:
 - (a) "Effective Date" means the latest date set forth on the signature pages hereto (or if there is no such date, the date on which Project Sponsor receives a fully-executed counterpart of this Agreement from Owner).
 - (b) "Conservation Area" means approximately 63.98 acres located within the Property, as preliminarily described and/or depicted on the attached Exhibit B; the final description, boundaries, and acreage of the Conservation Area will be established by the Final Survey obtained as provided in Section 9 hereof.
 - (c) "Conservation Price" is initially anticipated to be [REDACTED] but is [REDACTED]

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subject to adjustment based on the size of the final Conservation Area as described in Section 3.

- (d) “Deposit” means [REDACTED]
- (e) “Mitigation Counterparty” means any of the following: (i) any Mitigation Authority with an interest in the Mitigation Project(s) contemplated to be established on the Conservation Area, and (ii) any third-party grantee, holder, or permitted access party under any Conservation Instrument (defined below) contemplated to be executed hereunder.
- (f) “Mitigation Authority” means the applicable district(s) of the United States Army Corps of Engineers, the United States Fish and Wildlife Service, and/or any other federal, state, or local governmental authority or agency with jurisdiction over any Mitigation Project proposed to be established within the Conservation Area.
- (g) “Mitigation Project” means any use of the Conservation Area that is consistent with the business objectives of Project Sponsor and/or its affiliates, including, without limitation, the restoration, establishment, enhancement, and/or preservation of aquatic or other natural resources (including, without limitation, habitat for endangered species).
- (h) “Closing Date” means, as may be extended as described herein, a date which is no later than thirty (30) days after the Inspection Period ends.
- (i) “Inspection Period” means the period commencing on the Effective Date and ending ninety (90) days from the Effective Date.

2. **Deposit and Memorandum of Agreement.** No later than ten (10) business days after the date on which Project Sponsor receives a fully-executed counterpart of this Agreement from Owner, (a) Project Sponsor shall deliver to Owner the Deposit, and (b) Owner shall execute and deliver to Project Sponsor a memorandum of this Agreement in form and substance reasonably acceptable to Project Sponsor (the “Memorandum of Agreement”), which Project Sponsor may, in its discretion, cause to be recorded in the applicable real property records of the county in which the Property is located. In the event a Memorandum of Agreement is recorded, Project Sponsor agrees to cause a termination of the recorded Memorandum of Agreement to be recorded upon the termination of this Agreement.

3. **Conservation Price Adjustment.**

(a) The Conservation Price will be adjusted to reflect [REDACTED] [REDACTED] (the “Price Per Acre”) per acre of land within the perimeter boundaries of the Conservation Area as determined by the Final Survey.

- (b) If Project Sponsor reasonably believes that Owner owns less than the entire fee

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simple estate in the Property, Project Sponsor (in addition to its other rights and remedies hereunder) may (i) terminate this Agreement or (ii) proceed to the Closing, in which case Owner shall be required to execute and deliver Conservation Instruments and other required Closing documents hereunder with respect to all of its ownership interest in the Property, and the Conservation Price shall be proportionately and equitably reduced to account for the ownership share not owned by Owner.

4. **Closing.** The closing of the transaction contemplated hereby (the “Closing”) shall occur on the Closing Date or on such earlier date as is mutually acceptable to Project Sponsor and Owner. All the Closing charges and expenses not described below shall be paid at the Closing by the Party incurring the same. The Closing shall take place by mail or overnight courier. At the Closing, the following shall occur:

(a) Payment of Conservation Price. Project Sponsor shall deliver to Owner an amount equal to the Conservation Price, minus (i) the Deposit, (ii) any costs incurred by Project Sponsor which should have been borne by Owner pursuant to Section 4(d), and (v) any costs incurred by Project Sponsor as described in Section 9(d).

(b) Document Delivery. For each Mitigation Project that Project Sponsor intends to establish within the Conservation Area, Owner shall execute and deliver to Project Sponsor:

(i) the following documents (collectively, the “Conservation Instruments”), each of which shall be in suitable form for recording in the applicable real property records, and shall be covenants that run with the land that are binding on Owner, all of its successors and assigns, and all parties claiming by, through or under Owner:

(A) an easement, declaration of restrictive covenants, deed restriction or similar instrument in favor of Project Sponsor and/or any Mitigation Counterparty designated by Project Sponsor to perpetually conserve the Conservation Area, which instrument shall be in form and substance customarily required by Project Sponsor and/or the Mitigation Counterparties for similar Mitigation Projects (and otherwise acceptable to Project Sponsor and the Mitigation Counterparties in their discretion) (a “Conservation Easement”);

(B) an agreement in favor of Project Sponsor, in form and substance acceptable to Project Sponsor and Owner, which shall (1) grant access easements through specifically described easement areas on the remaining portions of the Property that will allow Project Sponsor, any Mitigation Counterparties, and their agents, employees, contractors, representatives, successors, and assigns to enter the Conservation Area to perform such activities contemplated or permitted by the Conservation Easement, any permit(s) or mitigation or conservation plans approved by the Mitigation Authorities and/or in connection with such Mitigation Project; (2) permit Project Sponsor to conduct such activities on specifically described remaining portions of the Property that will allow Project Sponsor, its agents, employees, contractors, representatives, successors, and assigns to establish the Mitigation Project on the Conservation Area, including, but not

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limited to, staging, flowage, and spoil deposition; and (3) place third parties on notice of the rights granted therein to Project Sponsor;

(C) a notice of Mitigation Project in favor of Project Sponsor, in form and substance acceptable to Project Sponsor, which shall (1) place third parties on notice of the current or future existence and operation of any Mitigation Project within the Conservation Area, (2) permit Project Sponsor and the Mitigation Counterparties designated therein, as well as their agents, representatives, successors and assigns, to enforce the Conservation Easement and enter the Conservation Area as provided in the easements granted pursuant to Section 4(b)(i)(B) to perform their obligations in connection with such Mitigation Project;

(ii) if Owner is an entity, written evidence of authority for Owner to consummate the transactions contemplated by this Agreement and execute the Conservation Instruments, along with such organizational documents, good standing certificates or other documents required by the Title Company (defined below);

(iii) a FIRPTA affidavit;

(iv) a settlement statement; and

(v) such additional documents as are customary in such transactions or requested by Project Sponsor, the Title Company or any Mitigation Counterparty to effectuate the purposes and intent of this Agreement and/or the Conservation Instruments, including such affidavits as may be required by Title Company to issue the Title Policy (defined below) with coverage insuring against mechanic's liens.

(c) At the Closing, or at any time thereafter in Project Sponsor's discretion, Project Sponsor shall be authorized to record or cause to be recorded any Conservation Instruments in the applicable real property records, and to take such other actions reasonably necessary or advisable to establish Project Sponsor's and the applicable Mitigation Counterparties' rights, priorities, and interests thereunder or under this Agreement.

(d) Owner Closing Costs. Owner shall bear the following costs:

(i) documentary stamp taxes or transfer fees;

(ii) any transfer taxes;

(iii) recording fees for the release of Monetary Encumbrances (defined below) and other liens;

(iv) the cost to cure, remove or satisfy any Objections (including Monetary Encumbrances) and/or requirements described in any title commitment (in each case as described below); and

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- (v) its own attorneys' fees.
- (e) Project Sponsor's Costs. Project Sponsor shall bear the following costs:
 - (i) title insurance premium for the Title Policy and endorsements to the Title Policy, if any, and for any lender's policy;
 - (ii) its own attorneys' fees; and
 - (iii) recording fees for any Conservation Instruments to be recorded at the Closing.

5. Inspection; Inspection Period.

(a) As a condition to Project Sponsor's obligation to close the transaction, from the Effective Date through the Closing Date, Owner shall permit and enable Project Sponsor and its agents to conduct such inspections that Project Sponsor, in its sole discretion, deems appropriate, including but not limited to title examination, environmental and soil testing, engineering studies, legal, financial and other inspections and evaluations of the Property and the transaction contemplated hereby (the "Inspection"). Owner hereby authorizes Project Sponsor and its agents, engineers, representatives and contractors to enter the Property at any reasonable time to conduct the Inspection, and upon request from Project Sponsor and/or Project Sponsor's authorized representatives shall cooperate with such parties to coordinate such entry. Project Sponsor may elect at any point to terminate the Inspection Period and proceed to the Closing by delivering written notice to that effect to Owner.

(b) If Project Sponsor is not satisfied with the outcome of the Inspection for any reason in Project Sponsor's sole discretion, or for any reason or no reason, Project Sponsor may terminate this Agreement by written notice to Owner on or before the expiration of the Inspection Period and Section 10 shall apply in respect of amounts paid to Owner.

6. Owner's Representations and Warranties Regarding the Conservation Area. Owner represents and warrants that, as of the Effective Date and as of the Closing, the following are true, complete, and correct:

(a) Owner has not received notice of, and has no knowledge of, any pending or threatened condemnation proceedings, administrative actions, or similar actions or proceedings relating to the Conservation Area. No commitments have been made by Owner to any governmental entity, agency, or authority relating to the Conservation Area;

(b) No litigation is pending or, to Owner's knowledge, proposed, threatened, or anticipated with respect to any matter affecting the Conservation Area;

(c) The execution, delivery, and performance of this Agreement by Owner will not require the consent of any third party, and neither this Agreement nor the performance of Owner hereunder shall constitute a violation of any agreement, contractual commitment, or law

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applicable to Owner or the Conservation Area;

(d) The execution, delivery and performance of this Agreement are within the powers of Owner and all requisite authorization actions and consents have been taken or will be taken before the Closing effective prior to the execution of this Agreement;

(e) There are no leases, subleases, licenses, contracts, easements, or other agreements, written or oral, regarding the Conservation Area, or granting to any party or parties the right to use or occupancy of all or any portion of the Conservation Area, which will survive the Closing (including in respect of timber, crops or similar matters). Other than Owner, there are no parties in possession of, or entitled to possess, all or any portion of the Conservation Area.

(f) Owner is the owner of all oil, gas, and other minerals and/or the rights to all oil, gas, and other minerals lying in, on, and under the Conservation Area. There is no oil, gas, and mineral lease or other similar agreement currently in force and effect that covers and affects any portion of the Conservation Area or the oil, gas and minerals thereunder.

(g) Owner has no knowledge of, and has received no notice from any governmental agency regarding any violation or alleged violation of any applicable federal, state, and/or local statutes, ordinances, rules and/or regulations applicable to the Conservation Area, including, but not limited to, environmental statutes, ordinances, rules, and/or regulations (collectively, "Applicable Laws").

(h) The Conservation Area, and Owner's operation and use of the Conservation Area, has been and continues to be in compliance with all Applicable Laws and, to Owner's knowledge, the description of the Property on Exhibit A is accurate in all respects.

(i) No petroleum products, hazardous materials, hazardous substances or waste, asbestos, polychlorinated biphenyls and/or other regulated substances including as defined in any Applicable Laws, have been generated, manufactured, used, disposed of, or stored or in connection with the Conservation Area (except for gasoline and oil contained in vehicles or above ground storage tanks or containers and except for typical use of agricultural chemicals); and Owner has not received notice of any of the foregoing. No storage tanks (above-ground or underground) are currently located on or under the Conservation Area.

(j) Owner is not a "foreign person," as defined by applicable Internal Revenue Service rules and regulations.

(k) Owner is not bankrupt or insolvent, and has not filed for and is not involved in any voluntary or involuntary proceeding in bankruptcy under any Applicable Laws.

(l) No party other than Owner and Project Sponsor (under this Agreement) has any material rights in all or any part of the Conservation Area, and Owner has good and marketable title to the Conservation Area, free and clear of all liens (including mechanic's or materialmen's liens, whether or not perfected).

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(m) Neither Owner nor any third party is currently using the surface of the Conservation Area for the investigation, exploration, prospecting, drilling, mining, transportation, storage or production of oil, gas, or other minerals or any surface or subsurface matter (including sand or gravel). In addition, no third party has notified Owner of its plans or intentions, and Owner currently has no plans or intentions, to use the surface of the Conservation Area for any such purposes.

(n) As of the Closing, Owner has complied with Section 7 (“Owner’s Covenants”) and neither Owner nor any other party is in default under any contract or agreement affecting the Conservation Area, and no event exists which, with the passage of time or the giving of notice or both, will become a default by a party to any contract. Owner is in compliance with the terms and provisions of the covenants, conditions, restrictions, rights-of-way, or easements affecting the Conservation Area.

(o) All ad valorem property taxes, and all of Owner’s personal property taxes and corporate taxes (if applicable), relating to or affecting the Property, excepting those for the current tax year which are not yet due and payable, have been paid in full.

(p) All bills and claims for labor performed and materials furnished to or for the benefit of the Property currently due and contracted for by or on behalf of Owner have been paid in full.

(q) The Property is not enrolled in, and neither Owner nor any predecessor has applied for, any property tax exemption or special assessment, including those relating to the Property’s status as horticultural, marshland, or timber land, other than senior citizen, STAR and agricultural district tax exemptions.

7. **Owner’s Covenants.** Owner covenants and agrees that:

(a) No later than five (5) days after the Effective Date, Owner will deliver to Project Sponsor (i) all information in the possession or control of Owner (or that Owner can reasonably acquire from third parties such as Owner’s attorneys, surveyors, accountants or other third parties) related to the Property or any improvements or buildings located thereon, including but not limited to, ad valorem tax bills for the two (2) filing years preceding the Effective Date, all environmental reports, assessments, tests and studies, any contract or agreement affecting the Property including all leases affecting the Property (including mineral leases), all abstracts of title, surveys, environmental assessments, title opinions, title policies, engineering reports, soil reports, appraisals, water rights records, permits and other similar documentation (collectively, the “Property Information Materials”), or (ii) a written notice, which is accurate in all respects, informing Project Sponsor that there are no Property Information Materials in Owner’s possession or control, or that Owner can reasonably acquire from third parties such as Owner’s attorneys, surveyors, accountants or other third parties (the “Property Information Notice”). In the event Owner fails to deliver the Property Information Materials or the Property Information Notice within the time period set forth above, then the Inspection Period shall be extended day-for-day for each day that Owner fails to deliver the same (although such extension shall not, without Project Sponsor’s approval, cause the Closing Date to be similarly extended). In the

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event Owner comes into possession or control of any Property Information Materials after the Effective Date, Owner shall promptly deliver the same to Project Sponsor. Owner shall afford Project Sponsor access to such additional documents and information in Owner's possession or control regarding the Property as Project Sponsor may reasonably request.

(b) For so long as this Agreement remains in effect, Owner shall not, without the prior written consent of Project Sponsor: (i) convey or grant an interest in the Property or any portion thereof to any person or entity other than Project Sponsor, (ii) do anything that would cause the Title Company to take exception to any new matter not previously shown in any title insurance commitment obtained by Project Sponsor, or (iii) enter into any agreement, lease, easement, or contract with respect to all or any portion of the Property. During the term of this Agreement Owner shall take such actions as are reasonably requested by Project Sponsor in order to consummate the transaction contemplated hereby and give effect to the intent of this Agreement.

(c) From the Effective Date through the Closing Date, Owner shall take no action to adversely modify the Conservation Area's natural state, flora, fauna, and/or wetland character including any of the following: (i) construction of any structure or structures; (ii) cutting, burning, removal, or destruction of vegetation (including trees); (iii) building of roads, trails, or paths on the Conservation Area; (iv) changing the elevation of or contours of the Conservation Area; (v) pumping, draining, or causing the Conservation Area to be drained; (vi) placing, filling, storing, or dumping of refuse, trash, vehicle bodies or parts, rubbish, debris, junk, waste, or similar items on the Conservation Area; (vii) mechanized land clearing; (viii) deposition of soil, shell, rock, or other fill on the Conservation Area; (ix) grazing of animals on the Conservation Area; (x) allowing commercial, industrial, or agricultural activities on the Conservation Area; or (xi) any other activity inconsistent with preserving the Conservation Area's natural state, flora, fauna, and/or wetland character. If any event (whether caused by Owner or otherwise) occurs prior to the Closing Date that adversely modifies the Conservation Area's natural state, flora, fauna, and/or wetland character including any of the foregoing, then Owner shall promptly notify Project Sponsor in writing of the same.

8. Indemnities.

(a) Project Sponsor agrees that it shall indemnify and hold Owner harmless from liability for any damages caused by Project Sponsor's negligent acts or omissions conducted by Project Sponsor on the Conservation Area and Property, other than to the extent such damages are caused by the negligence, willful misconduct, or breach of this Agreement and/or any Conservation Instrument by Owner or any party acting by, through, or under Owner. At all times that this Agreement remains effective and for so long as any Conservation Instrument affects the Conservation Area or the Property, Owner agrees that it shall indemnify and hold Project Sponsor and its successors and assigns harmless from liability for any damages caused by any activities conducted by Owner or any party claiming by, through, or under Owner on the Conservation Area and Property, other than to the extent such damages are caused by the negligence, willful misconduct, or breach of this Agreement or any Conservation Instrument by Project Sponsor or any party acting by, through or under Project Sponsor. Owner further releases, discharges, and acquits Project Sponsor and its successors and assigns from any and all

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claims, demands, causes, or rights of action which Owner may have against Project Sponsor on account of any damages, loss, property damage, personal injury, death, or any other losses whatsoever arising out of or resulting from Owner's use or enjoyment of the Conservation Area in accordance with the Conservation Easement. The obligations under this Section 8(a) shall survive the Closing and/or termination of this Agreement.

(b) Owner agrees to indemnify, defend, and hold harmless Project Sponsor and any Mitigation Authority from and against any damage, loss, or liability caused by, arising from or related to (i) Owner's breach of any of its representations, warranties, covenants, or agreements contained herein and/or in any Conservation Instrument, and (ii) the Property or Owner's ownership, operation, and/or use thereof prior to the Closing. This indemnification shall extend to any and all claims, liabilities, costs, and expenses (including reasonable attorneys' fees and litigation costs) arising as a result of such claims and shall survive the Closing and any termination of this Agreement.

9. **Title and Survey.**

(a) During the Inspection Period, Project Sponsor may, at its option, obtain from such third parties acceptable to Project Sponsor, one or more title reports, title commitments, and/or title examinations of the Property, and shall specify to Owner in writing those items to which Project Sponsor objects, which may include, without limitation, easements, leases, servitudes, and other matters encumbering or affecting the Conservation Area and/or lack of acceptable access to the Conservation Area (the "Objections").

(b) During the Inspection Period, Project Sponsor may, at its option and expense, obtain a survey (the "Survey"). On or prior to the expiration of the Inspection Period, Project Sponsor may object in writing to any matters shown on the Survey, in which case such survey objections shall be deemed Objections hereunder. The Survey shall certify both as to a metes-and-bounds property description for, and the number of acres within, the Conservation Area and shall otherwise be in form and content acceptable to Project Sponsor in its discretion (the Survey, once certified by the surveyor and approved by Project Sponsor, shall be referred to herein as the "Final Survey"). Project Sponsor agrees that in the event Project Sponsor elects to close on the Conservation Area, the Conservation Area shall be in the size and shape as determined by the Final Survey and shall not be reduced or enlarged at the discretion of Project Sponsor.

(c) Project Sponsor shall have the right to object to any matters affecting the Property that are discovered by Project Sponsor after the date of Project Sponsor's initial title exam or initial survey (whether after the expiration of the Inspection Period or otherwise). Such matters can be objected to at any time during the term of this Agreement, and shall be deemed Objections hereunder.

(d) Prior to the Closing, Owner, at its cost and expense, shall cure or remove all Objections (and, if any title commitment has been ordered by Project Sponsor hereunder, shall satisfy all requirements described in such title commitment) in a manner reasonably satisfactory to Project Sponsor and any Mitigation Counterparty. In the event any of the requirements and/or Objections are not cured or satisfied by Owner to the satisfaction of Project Sponsor and any

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Mitigation Project Authority, Project Sponsor may, at its sole option, as its exclusive remedy, by serving written notice to Owner: (i) terminate this Agreement, in which case Section 10 (“Termination”) shall apply in respect of amounts paid to Owner; (ii) intentionally omitted; (iii) waive the fulfillment of the conditions and proceed to the Closing subject to such defect; and/or (iv) with regard to Monetary Encumbrances, cause Owner to satisfy the same out of the closing proceeds (unless the Monetary Encumbrance has been subordinated to the Closing Instruments as provided in Section 9(f) below). For purposes hereof, “Monetary Encumbrances” means liens or other encumbrances of record that may be satisfied by the payment of a sum certain. Notwithstanding anything contained herein to the contrary, in the event Owner fails to cure or remove any Objection, other than a Monetary Encumbrance granted by or against Owner, Owner shall have no liability for such failure and Project Sponsor’s sole remedy shall be as set forth above.

(e) In the event Project Sponsor chooses to purchase an owner’s policy of title insurance hereunder insuring any estate(s) created under the Closing Instruments (a “Title Policy”), then such Title Policy, together with such changes and endorsements requested by Project Sponsor and insuring the legal description of the Conservation Area shown on the Final Survey, shall be issued or committed to be issued by the applicable title insurance company (the “Title Company”) as of the date of the Closing and shall show no exceptions other than those that have been approved by Project Sponsor and/or the applicable Mitigation Counterparty.

(f) Notwithstanding the foregoing, with respect to any Monetary Encumbrances, Owner shall, at or prior to the Closing, pay off and deliver original and recordable releases thereof in form and substance satisfactory to Project Sponsor, even if Project Sponsor has not made an Objection with respect thereto under this Section 9; provided, that, at Owner’s request, Project Sponsor may, but shall not be required to, permit any Monetary Encumbrance to remain in place, as long as such Monetary Encumbrance is fully subordinated to the Conservation Instruments pursuant to subordination agreements that are in form and substance satisfactory to Project Sponsor, original and recordable counterparts of which must be delivered to Project Sponsor at or prior to the Closing.

10. **Termination.**

(a) If this Agreement is terminated by Project Sponsor (i) during the Inspection Period pursuant to Section 5(c), (ii) due to a lesser ownership interest as described in Section 3(b), (iii) due to uncured Objections as described in Section 9(d), or (iv) pursuant to Section 13 (“Condemnation”) or Section 14 (“Casualty”), then Owner shall retain the Deposit as independent consideration for Project Sponsor’s right to terminate.

(b) Upon the termination of this Agreement, the Parties shall be released from all further obligations hereunder, except those that expressly survive termination of this Agreement as provided herein.

(c) If Project Sponsor fails to timely close on the Property for any reason other than (i) default by Owner (including a default as a result of Owner’s failure to satisfy all requirements described in any title insurance commitment obtained by Project Sponsor or failure to satisfy any

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Objection), or (ii) failure of the Title Company to issue (or irrevocably agree to issue) at the Closing a Title Policy (in which case the Closing Date shall be extended until such date as the Title Policy is issued or Project Sponsor terminates this Agreement as described in Section 10(d)), Owner may, following not less than ten (10) business days' written notice to Project Sponsor, terminate this Agreement and retain the Deposit as liquidated damages, as its exclusive remedy, hereby waiving all other remedies.

(d) Notwithstanding anything herein to the contrary, if Owner (i) intentionally, willfully, or in a grossly negligent manner commits any act or does anything that damages the Property or materially affects its ecological state or otherwise prevents the consummation of the transactions contemplated hereby, or (ii) commits fraud relating to this Agreement, then Project Sponsor shall have the right to immediately terminate this Agreement and receive a return of the Deposit and any other amounts paid to Owner, and expenses incurred in connection with the inspection of the Property.

(e) If Owner breaches any representation or warranty set forth herein, or fails to perform any of its material obligations under this Agreement for any reason other than default by Project Sponsor, Project Sponsor may, following not less than ten (10) business days' written notice to Owner: (i) terminate this Agreement and receive a return of the Deposit and any other amounts paid to Owner and expenses incurred in connection with the inspection of the Property, (ii) enforce specific performance of this Agreement against Owner, or (iii) ; provided, that if Owner is in breach by virtue of Owner's failure to appear at, or deliver required instruments to, the Closing, then Project Sponsor's remedies shall be available immediately, without the requirement to give ten (10) business days' notice to Owner.

PROJECT SPONSOR AND OWNER AGREE THAT BASED UPON THE CIRCUMSTANCES NOW EXISTING, KNOWN AND UNKNOWN, IT WOULD BE IMPRACTICAL OR EXTREMELY DIFFICULT TO ESTABLISH OWNER'S DAMAGES BY REASON OF PROJECT SPONSOR'S DEFAULT. ACCORDINGLY, PROJECT SPONSOR AND OWNER AGREE THAT IT WOULD BE REASONABLE AT SUCH TIME TO AWARD OWNER "LIQUIDATED DAMAGES" EQUAL TO THE AMOUNT OF THE DEPOSIT THAT HAS BEEN FUNDED AS OF THE DATE OF SUCH PROJECT SPONSOR DEFAULT. OWNER AND PROJECT SPONSOR ACKNOWLEDGE THAT THEY HAVE READ AND UNDERSTAND THE PROVISIONS OF THIS SECTION AND AGREE TO BE BOUND BY ITS TERMS.

11. **Other Mitigation Projects.** Owner hereby acknowledges and agrees that the Conservation Area may be used for multiple Mitigation Projects, may be incorporated with other parcels (whether or not owned by Owner) to form one or more integrated Mitigation Projects, and that the Conservation Area and Property may be used to access the entirety of such Mitigation Projects. In addition, to the extent Project Sponsor intends to establish any Mitigation Projects after the Closing within the Conservation Area, Owner shall, upon request from Project Sponsor, execute and deliver such documents and instruments consistent with those described in Section 4(b) ("Document Delivery"); provided, that following the Closing, the Conservation Area shall remain in the size, shape, and location as determined by the Final Survey and shall not be enlarged or relocated at the discretion of Project Sponsor.

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12. **Economic Benefits from Mitigation Projects.** Owner acknowledges and agrees that any economic benefits arising from Mitigation Projects shall inure solely to the benefit of Project Sponsor and/or its affiliates, and the sole consideration payable to Owner hereunder shall be the Conservation Price as set forth above.

13. **Condemnation.** In the event any portion of the Conservation Area is condemned and/or taken by eminent domain, or access thereto shall be taken or proceedings or negotiation therefor are commenced prior to the Closing, if Project Sponsor, in Project Sponsor's discretion, concludes that such condemnation or taking renders the remainder of the Conservation Area unsuitable for Project Sponsor's purposes, and Project Sponsor notifies Owner in writing of such conclusion prior to the Closing, then this Agreement shall terminate and Section 10 ("Termination") shall apply in respect of amounts paid to Owner.

14. **Casualty.** Owner shall be responsible for all risks of damage, loss, or injury to the Conservation Area and its ecological state and for all property-owner liability prior to the Closing. If, prior to the Closing, the Conservation Area or any part thereof (including vegetation) shall be destroyed or materially damaged, or if the ecological state of the Conservation Area or any part thereof is materially altered by fire, flood, erosion, weather, wind, disease, infestation, or other casualty, in whole or in part, if Project Sponsor, in Project Sponsor's discretion, concludes that such casualty renders the Conservation Area unsuitable for Project Sponsor's purposes, and Project Sponsor notifies Owner in writing of such conclusion prior to the Closing, then this Agreement shall terminate and Section 10 ("Termination") shall apply in respect of amounts paid to Owner.

15. **Notices.** Any notice required by this Agreement shall be hand-delivered, or sent in writing, postage prepaid by U.S. mail, by nationally recognized overnight courier, by hand delivery, by facsimile (receipt confirmed), or by electronic mail, addressed to Project Sponsor or Owner (and such other notice parties as may be listed for either Project Sponsor or Owner, as the case may be), to the address of the Party set forth on the signature page of this Agreement. Such notice shall be deemed given (a) upon hand delivery, (b) three (3) business days after it is mailed, (c) one (1) business day after sending by overnight courier, (d) upon transmission by facsimile (once receipt is confirmed), and (e) upon transmission by electronic mail upon entry into the recipient's electronic mail server. Notices sent by facsimile or electronic mail must be promptly followed by notice sent pursuant to one of the other methods set forth above.

16. **Brokerage Commissions.** Owner and Project Sponsor hereby represent and warrant to each other that neither Party has engaged the services of a real estate broker or real estate brokerage firm in connection with the transaction contemplated by this Agreement.

17. **Other Matters.**

(a) This Agreement will inure to the benefit of and bind the Parties hereto and their respective heirs, personal representatives, successors, and assigns. This Agreement shall be binding upon and run with the Property until or unless it is terminated in accordance with the terms hereof.

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(b) Owner shall keep confidential all information obtained from Project Sponsor concerning the transaction contemplated by this Agreement, including, but not limited to, the terms of this Agreement and the financial consideration being paid hereunder, except for disclosures to Owner's professional advisors and to the extent otherwise required by any governmental ordinance, order, law, regulation, or rule. Owner's obligations under this Section 17(b) shall survive the Closing, expiration, or termination of this Agreement.

(c) Whenever a period of time is herein prescribed for action to be taken by either Party hereto, such Party shall not be liable or responsible for, and there shall be excluded from the computation of any such period of time, any delays due to strikes, riots, acts of God, other potential disaster(s) or catastrophe(s) (such as epidemics), shortages of labor or materials, war, terrorist acts or activities, governmental laws, regulations, or restrictions, or any other causes of any kind whatsoever which are beyond the reasonable control of such Party.

(d) Both Parties agree and confirm that neither Party is hereby making any representation to the other as to the tax consequences of this Agreement's contemplated transactions (including gains, losses, rollback taxes, depreciation or impacts of, or eligibility of the transactions contemplated by this Agreement for, a so-called like-kind exchange pursuant to §1031 of the Internal Revenue Code of 1986, as amended, a "Like-Kind Exchange"). Each Party agrees that it will seek that Party's own separate tax and accounting advice related to this Agreement.

(e) This Agreement shall be governed by the law of the state in which the Property is located, without reference to its choice of law provisions. Any warranties, representations, or covenants by the Parties agreed to herein shall survive the Closing and the recording of the Conservation Instruments and shall not be merged into the Conservation Instruments.

(f) This Agreement, including its exhibits, shall constitute the entire agreement between Owner and Project Sponsor and supersedes any other written or oral agreements between Owner and Project Sponsor. This Agreement may be modified only by the written agreement of both Parties.

(g) Project Sponsor may assign this Agreement upon written notice to Owner. Owner shall not assign this Agreement without the prior written consent of Project Sponsor.

(h) This Agreement may be executed in multiple counterparts, including a facsimile or PDF scanned version thereof, each of which shall be considered to be an original thereof. The Parties agree that the electronic signature of a Party to this Agreement shall be as valid as an original signature of such Party and shall be effective to bind such Party to this Agreement and to the public.

(i) Each Party agrees, and advises the other, to seek their own legal advice with respect to entering into this Agreement, and any particular issue or term related thereto. The Parties hereto acknowledge that the Parties and their counsel have reviewed and revised this Agreement and agree that the normal rule of construction to the effect that any ambiguities are to

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be resolved against the drafting Party shall not be employed in the interpretation of this Agreement or any exhibits or amendments hereto.

(j) Time is of the essence of this Agreement.

(k) If the day for performance of any obligation hereunder, or the last day of a particular time period provided for herein, falls on a Saturday, Sunday, or legal holiday recognized by national banks in the county where the Property is located, such day for performance, and the expiration of such time period, as the case may be, shall be the next day which is not a Saturday, Sunday or legal holiday.

(l) If one or more counterparts of this Agreement have been executed by Project Sponsor in advance of execution and delivery by Owner, the same shall constitute an offer to proceed with the transactions described herein on the terms and conditions described herein; provided, however, that (i) such offer may only be accepted by Owner by countersigning the counterpart of the Agreement signed by Project Sponsor and delivering the same to Project Sponsor, and until such time may be revoked by Project Sponsor in writing at any time and for any reason in its sole discretion, and (ii) such offer shall automatically expire without further action or notice at 5:00 p.m., Houston, Texas time on the date which is three (3) business days following the date inserted below Project Sponsor's signature as set forth on its signature page (or, if no such date is inserted, then on the third business day following Project Sponsor's delivery of its signed counterpart to Owner), unless Owner shall have countersigned and delivered such counterparts as provided in clause (h).

(m) The Parties agree that in discussing, negotiating, and entering into this Agreement, neither Party is relying on representations of the other Party except as to the Party's authority to enter in and perform under the Agreement, the specific representations made in the Agreement, and Owner's warranty of title to the Property.

(n) If any portion of this Agreement is held invalid or inoperative, then so far as is reasonable and possible, the remainder of this Agreement shall be deemed valid and operative, and, to the greatest extent legally possible, effect shall be given to the intent manifested by the portion held invalid or inoperative. The failure by any Party to enforce against the other any term or provision of this Agreement shall not be deemed to be a waiver of such Party's right to enforce against the other Party the same or any other such term or provision in the future.

(o) Section headings are included for convenience of reference only and are not intended to define or limit the scope of any provision of this Agreement and should not be used to construe or interpret this Agreement. Whenever the words "include", "includes" or "including" are used in this Agreement, they shall be deemed to be followed by the words "without limitation", whether or not they are in fact followed by those words or words of like import.

(p) Any amount required to be delivered hereunder may be delivered by cash, check, or wire transfer.

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(q) Following the occurrence of Closing, Project Sponsor shall be permitted to place signs in and around the Conservation Area that identify the Conservation Area, contain the contact information of the Project Sponsor or any of its affiliates, and prescribe the rules and regulations for the restricted use of the Conservation Area. Project Sponsor shall also be permitted to place signage in accordance with applicable federal, state, or local law, or due to safety concerns, pursuant to the terms of the Conservation Easement.

(r) Owner hereby represents that Tax ID Parcel 048.-01-09.0 is owned by Ronald L. Lewis, who owns a life estate interest, with the remainder interest vested in his son, Jonathan K. Lewis. Owner hereby further represents that Tax ID Parcel 048.-01-10.0 is owned in equal, undivided shares by Donna Waters and Ronald L. Lewis, who owns a life estate interest, with the remainder interest vested in his son, Jonathan K. Lewis. Owner requests that any payment made to Owner be allocated in proportion to each party's interest as described in this Section 17(r). Owner hereby releases, discharges, and acquits Project Sponsor and its successors and assigns from any and all claims, demands, causes, or rights of action which Owner may have against Project Sponsor on account of any payments made by Project Sponsor to Owner pursuant to this Section 17(r).

[SIGNATURE PAGES FOLLOW]

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IN WITNESS WHEREOF, Owner and Project Sponsor have executed this Agreement as of the Effective Date.

OWNER:

Ronald L. Lewis, by Jonathan K. Lewis his Attorney in Fact
Name: Ronald L. Lewis, by Jonathan K. Lewis, his
Attorney-in-Fact
Date: 8/28/24

Jonathan K. Lewis
Name: Jonathan K. Lewis
Date: 8/28/24

Name: Donna R. Waters
Date: _____

Address:
9022 Mudd Mill Rd
Brewerton, NY 13029
E-Mail: _____

PROJECT SPONSOR:

HGS, LLC dba RES Environmental Operating Company, LLC
a Virginia limited liability company

By: _____
Name: Michael Sachs
Title: General Manager, Northeast
Date: _____

Address:
c/o Resource Environmental Solutions, LLC
6575 West Loop South, Suite 300
Bellaire, Texas 77401
Attn: Lilly Van Maele
E-Mail: lvanmaele@res.us

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IN WITNESS WHEREOF, Owner and Project Sponsor have executed this Agreement as of the Effective Date.

OWNER:

Name: Ronald L. Lewis, by Jonathan K. Lewis, his
Attorney-in-Fact
Date: _____

Name: Jonathan K.. Lewis
Date: _____

Donna R. Waters - Donna L. Waters
Name: Donna R. Waters
Date: 9/1/2024

Address:
9022 Mudd Mill Rd
Brewerton, NY 13029
E-Mail: _____

PROJECT SPONSOR:

HGS, LLC dba RES Environmental Operating Company, LLC
a Virginia limited liability company

By: 
Name: Michael Sachs
Title: General Manager, Northeast
Date: 9/5/2024

Address:
c/o Resource Environmental Solutions, LLC
6575 West Loop South, Suite 300
Bellaire, Texas 77401
Attn: Lilly Van Maele
E-Mail: lvanmaele@res.us

EXHIBIT A

Description of the Property

PARCEL #1: ALL THAT TRACT OR PARCEL OF LAND, situate in the Town of Clay, County of Onondaga and State of New York, and being part of great Lot No. 18, bounded and described as follows, to wit: beginning at an iron peg standing on the South line of a piece of land set off to Henriette Schell and at the northwest corner of a piece of land set off to William H. Schell; thence running along the west line of lands of the latter S. 3°30' west 36 chs. 74 lks. to a state in the center of Brewerton Road; thence along the center of the said road south 56° 30' west 3 chs. 60 lks. to a tile brick; thence south 88° 30' west 88 lks. to a stone at the southeast corner of a piece of land set off to Thomas J. Schell; thence along his east line north 3° 30' east 38 chs. 90½ lks. to a stone standing at the northeast corner of Thomas J. Schell's lands and on the south line of a piece of land set off to Henriette Schell; thence along her south line 86° east 3 chs. 67½ lks. to the place of beginning, containing 14 acres of land.

PARCEL #2: ALL THAT TRACT OR PARCEL OF LAND situate in the Town of Clay, County of Onondaga and State of New York, and being on LOT 18 of said Town and Bounded as follows: Beginning at a pin stake standing on the south line of said Lot 18 and at the southeast corner of a piece of land set off to John G. Young; thence running along the south line of said Lot, S. 86° 39' E., 5 chs 66 2/3 lks. to a pine stake at the southwest corner of a piece of land set off to the first party; thence along his west line N. 3° 35' E. 26 chs 75 lks to a stake in the center of the Clay Corners and Brewerton Road; thence along the center of the road S. 88° 15' W 5 chs. 70 lks. to a stake at the northwest corner of a piece of land set off to John G. Young; thence along his east line S. 3° 35' W. 26 chs. 20 lks. to the place of beginning, containing 15 acres of land and being the same premises formerly belonging to the estate of Peter F. Schell and set off in division of the same to Smantha E. Young.

Parcel #3: ALL THAT TRACT OR PARCEL OF LAND, on said Lot 18 and bounded as follows: Beginning at a stone in the center of the said Clay Corners and Brewerton Road and at the northeast corner of a piece of land set off to Edward J. Young and Samantha E., his wife; thence along the east line of the same S. 3°35'W. 26 chs. 75 lks. to a pine stake on the south line of said lot 18; thence along the same S.86° 30' E. 5 chs. 91 5/6 lks. to a stake standing 3 chs. West of the southeast corner of said lot 18; thence parallel with the east line thereof N. 3° 30' E. 29 chs. 88lks. to a stone in the center of said road S. 56° 30' W. 4 chs. 52 lks. to a tile brick; thence South 88° 15' W. 1 chain 97 lks. to the place of beginning, containing 16 ½ acres of land and being the same premises set off from the estate of Peter F. Schell aforesaid to Ira H. Schell.

Parcel #4: ALL THAT OTHER PARCEL OF LAND on Lots 18 & 19 in said Town and bounded as follows: Beginning at the southeast corner of great lot 18; thence along the south line of said lot N. 86° 30'W. 3chs. To a stake; thence parallel with the east line of said lot 18, N. 3° 30' E. 13 chs. 33 ½ lks. to a stake; thence south 86° 42' E. 6 chs. 13 lks. to a stake; thence parallel with the west line of Lot 19, S. 3° 30' W. 13chs. And 33 ½ lks. to a stake on the south line of Lot 19; thence along the same N. 86° 45' W. 3 chs. 13lks. to the place of beginning, containing 8 175/1000 acres of land.

Parcel #5: ALL THAT OTHER PIECE OR PARCEL OF LAND bounded and described as follows to wit: Beginning at a stake standing on the east line of said lot 18 and at the southeast corner of a piece of land set off to Henriette Schell; thence along the east line of said lot, south 3° 30' east 33 chs. 13 ½ lks. to a stone in the center of Clay Corners and Brewerton Road; thence along the center of the same south 47° 30' west 2 chs. 5 lks. to a tile brick; thence south 56° 30' 3 chs. 22 lks. to a stone at the southeast corner of a piece of land set off to Peter W. schell; thence along his east line north 3° 30' east 36 chs. 74 lks. to a stake standing on the south line of a piece of land set off to Henriette Schell; thence along her south line south 86° east 4 chs. to the place of beginning, containing 14 acres also other lands.

It being the intention of the grantor herein to convey to this grantee herein all right, title and interest to the property described in a deed to Platt Lewis and Isla Lewis dated December 5, 1939 and recorded on Dember 5, 1939 in the Onondaga County clerk's office in Book of Deeds 917 at Page 325 etc, excepting therefrom, however, a parcel of land conveyed by the Platt Lewis to Leland Lewis and Ruth Lewis by a deed recorded in the Onondaga County Clerk's office in book of Deeds 2161 at Page 356 etc. and subject to easements and restrictions of record.

ALL THAT TRACT OR PARCEL OF LAND situate in the Town of Clay, County of Onondaga and State of New York, and being a part of Lot 18 of said Town, bounded and described as follows; BEGINNING at a stake which is the intersection of the southerly line of a highway leading from Clay Corners to Brewerton, with the easterly line of a right of way deed to the Syracuse Northern Railroad Company, and now occupied by the New York Central Railroad Company Rome, Water and Ogdensburg Division, for the purposed of a railroad; thence south 2° 27' west four hundred thee and thirty-seven one hundredths (403.37) feet to a stake; thence north 87° 33' west one hundred forty-nine and fifty-three one hundredths (149.53) feet to the easterly line of said railroad right of way property line four hundred thirty and nineteen one-hundredths (430.19) feet mor e or less to the southerly line of aforesaid highway and place of beginning, containing six hundred ninety-two one-thousandths (.692) of an acre of land be the same ore or less, and being a portion of what is known as the Hiram Schell Farm, and being the same premises as conveyed by warranty deed from Fred E. Baxter and Anna V. Baxter, his wife, to Platt Lewis and Isla Lewis, his wife, dated December 19th, 1939, and recorded in the Onondaga County Clerk's Office on the 5th day of March, 1940, in Book 924 of Deeds, at Page 143, &c.

ALSO ALL THAT TRACT, PIECE OR PARCEL OF LAND, situate in the Town of Clay, County of Onondaga and State of New York, being part of Great Lots No. 18 and 19, bounded and described as follows to-wit: BEGINNING at a stone on the west line of Lot 19 and in the centre of the Highway road leading from Clay corners to Brewerton, thence running along the west line of said Lot 19 south three degrees thirty minutes west ten chains twenty one links to an oak stake standing at the North west corner of survey 50 acres on Lot 19, thence along the north line of survey 50 acres, south eighty six degrees forty-five minutes East, three chains thirteen links to an Oak Stake; thence parallel with the West line of Lot 19, South three degrees thirty minutes West, nine chains two and one half links to a stake; thence north eighty six degrees forty two minutes West, six chains thirteen links to a stake; thence parallel with the East line of Great Lot 18, North three degrees thirty minutes East, sixteen chains fifty-four and one half links to a stone in the centre of the aforesaid Clay Corners and Brewerton Road, thence along the centre of the same North fifty six degrees thirty minutes East, two chains thirty links to

a tile brick; thence North forty seven degrees thirty minutes East, tow chains five links to the place of beginning, containing 8 175/1000 acres.

ALSO ALL THAT OTHER TRACT OR PARCEL OF LAND, lying and being in the town of Clay, Onondaga County and State of New York, and being part of Lot 19 and bounded and described as follows, to wit: BEGINNING at a stake standing in the South line of said Lot nineteen (19) at the Southeast corner of a piece of said premises sett off to William A. Young and Deliba, his wife; thence running parallel with the west line of Lot Nineteen North 3° & 30' east twenty-two chains and thirty six links to an Oak Stake on the North line of the said survey fifty acres; thence along the North line of the same, South 86° & 45' East nine chains and Sixteen & $\frac{3}{4}$ Links to a stake; thence parallel with the west line of said Lot Nineteen, South 3° 30' west; twenty two chains & thirty six links to a stake on the South line of said Lot 19; thence along the South line of said Lot, North eighty six degrees and forty five minutes West nine chains and sixteen & $\frac{3}{4}$ links to the place of beginning, containing twenty & one half acres of land be the same more or less, and being the same premises owned by Asa Schell at the time of his death.

ALSO ALL THAT OTHER TRACT OR PARCEL OF LAND Set off to the said Hiram Schell situate in the Town of Clay, County of Onondaga and State of New York; bound and described as follows, to-wit: BEGINNING at a stake standing at the south east corner of survey 50 acres of Lot 19, thence running along the South line of said lot, eighty six degrees forty five minutes west ten chains six and one fourth links to a stake; thence parallel with the west line of said Lot 19 North three degrees thirty minutes East twenty two chains thirty six links to a stake on the North line of said survey 50 acres; thence along the North line of the same South eighty six degrees forty five minutes East, ten chains six and one fourth links to a stone on the north east corner of the said survey 50 acres, thence along the east line of the same South three degrees thirty minutes west, twenty two chains, thirty six links to the place of beginning, containing 22 $\frac{1}{2}$ acres. The Premises intended to be conveyed is all of the Hiram Schell farm containing about 51 acres of land, excepting therefrom about one-fourth (1/4) acre of land sold to S. N. Railroad co., and being a part of the premises conveyed by executor's deed from Lola C. Hadley, as executrix of the last Will and Testament of George H. Curtis, to Platt Lewis and Isla Lewis, his wife, dated December 5th, 1939, and recorded in the Onondaga County Clerk's Office on the 5th day of December, 1939, in book 917 of Deeds, at Page 325, &c.

EXHIBIT B

Initial Depiction of the Conservation Area



[Exhibit B]

NOTICE OF MITIGATION PROJECTS

This Notice of Mitigation Projects (this “Notice”) is made and entered into this ____ day of _____, by and between Ronald L. Lewis, Jonathan K. Lewis and Donna R. Waters with a mailing address of 9022 Mudd Mill Rd, Brewerton, NY 13029 (“Owner”), and HGS, LLC, a Virginia limited liability company, doing business as RES Environmental Operating Company, LLC, with a mailing address of 6575 West Loop South, Suite 300, Bellaire, Texas 77401 (“Project Sponsor” and together with Owner, the “Parties” and each individually, a “Party”).

WITNESSETH:

WHEREAS, the Parties entered into a Mitigation Project Agreement (the “Agreement”) dated effective September 5, 2024, a memorandum of which was filed for record as Instrument No. 2024-00027700 of the Land Records of the County of Onondaga, New York;

WHEREAS, in accordance with the terms of the Agreement, on or about the date hereof, Project Sponsor paid to Owner good and valuable consideration in exchange for the right to establish and maintain one or more sites for the restoration, establishment, enhancement and/or preservation of aquatic or other natural resources on property owned by Owner and described as 30.008 acres, more or less, in the Town of Clay, County of Onondaga, New York, as more particularly described and depicted as “Mitigation Area #4” on Exhibit A attached hereto (the “Conservation Area”);

WHEREAS, Owner agrees that the Conservation Area be set aside and reserved in its natural state, and, to this end, Owner will not take or allow certain actions that diminish or interfere with the Conservation Area’s natural state;

WHEREAS, upon Project Sponsor’s request, Owner hereby further agrees to timely execute in favor of Project Sponsor and/or its affiliate(s) (“Project Sponsor Parties” and each individually, a “Project Sponsor Party”) one or more perpetual conservation easements, declarations, deed restrictions, or similar instruments (as the same may be modified, supplemented, amended, and/or restated from time to time, each a “Conservation Instrument”) covering all or part of the Conservation Area, and which will be recorded in the applicable real property records of the county in which the Conservation Area is located;

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

AGREEMENTS:

1. In accordance with the terms of the Agreement and upon Project Sponsor’s request, Owner agrees to timely execute and deliver to Project Sponsor a Conservation Instrument covering all or part of the Conservation Area, and in a form and substance customarily required by Project Sponsor for similar Mitigation Projects and recordable in the Land Records of the County of

Onondaga, New York. Project Sponsor shall be authorized to record, or cause to be recorded, any Conservation Instrument in the Land Records of the County of Onondaga, New York, and to take such other actions reasonably necessary or advisable to establish Project Sponsor's rights, priorities, and interests thereunder.

2. Owner acknowledges and agrees that compliance with the terms of each Conservation Instrument executed by Owner, and any and all applicable laws and regulations relative to restoration, maintenance and conservation of any Mitigation Project on the Conservation Area, is essential to the success of the Mitigation Project and/or the Project Sponsor Parties' ability to provide and/or sell mitigation offsets related thereto.

3. Owner hereby agrees to comply in all respects with the terms of each Conservation Instrument executed by Owner, and any and all applicable laws and regulations relating to restoration, maintenance and conservation of any Mitigation Project on the Conservation Area, and agrees that Owner shall not jeopardize the continued compliance of the Mitigation Project with any and all rules, regulations, ordinances, statutes or other laws governing its establishment or maintenance. Owner acknowledges and agrees that the Project Sponsor Parties shall be permitted to pursue against Owner such remedies as are available at law and/or equity to enforce such compliance or that arise by virtue of non-compliance, including, without limitation, direct, indirect and/or consequential damages suffered and/or incurred by the Project Sponsor Parties as a result of such non-compliance.

4. Owner hereby agrees that the Project Sponsor Parties and their agents, contractors and invitees shall be entitled to the same access and entry rights with respect to the Conservation Area and other adjacent real property owned by Owner that are granted to the grantee and/or holder under Conservation Instrument and/or any access easement or similar instrument executed in connection with the Conservation Instrument. Such access and entry rights by the Project Sponsor Parties shall be subject to the terms and conditions of the Conservation Instrument and such other access easements and similar instruments.

5. This Notice will be recorded in the applicable real property records of the county in which the Conservation Area is located, shall be a covenant that runs with any land, and shall be binding on all successors and/or assigns of all or any portion of the Conservation Area.

6. Nothing contained herein shall place affirmative obligations on the part of Owner to perform any development, restoration or conservation activities in connection with the Mitigation Project or under any Conservation Instrument executed by Owner (provided, that this shall not be deemed to relieve Owner of any liability for any use by Owner of the Conservation Area in violation of the Agreement, Conservation Instrument, or this Notice).

7. Owner acknowledges and agrees that any economic benefits arising from any Mitigation Projects on the Conservation Area (including proceeds arising from the sale of mitigation offsets to third parties) shall be the sole property of the Project Sponsor Parties.

8. Project Sponsor Parties are hereby granted the authority to incorporate the Conservation Area with other lands for the purpose of forming one or more integrated Mitigation Projects.

9. Owner hereby acknowledges and agrees that the Conservation Area may be used for multiple Mitigation Projects, may be incorporated with other parcels (whether or not owned by Owner) to form one or more integrated Mitigation Projects, and that the Conservation Area may be used to access the entirety of such Mitigation Projects. In order to effectuate the purposes and intent of the Agreement and/or any Conservation Instrument, Owner shall, upon request from Project Sponsor, execute and deliver such additional documents consistent with those described in Section 4(b) of the Agreement.

10. Owner shall not, without at least thirty (30) days' prior written notice to Project Sponsor, (i) convey or grant an interest in the Conservation Area, or any portion thereof, to any person or entity other than Project Sponsor, or (ii) enter into any agreement, lease, easement, or contract with respect to all or any portion of the Conservation Area. Owner shall notify each intended grantee of Project Sponsor's rights in and to the Conservation Area and Owner's obligations as set forth in the Agreement and any applicable Conservation Instrument.

11. Project Sponsor may assign its interest in this Notice at any time, provided that any assignee shall be bound by the terms hereof or thereof, without consent of, approval by or notice to the Owner.

12. This Notice is not intended to alter or amend the terms of the Conservation Instrument or to impede proper enforcement by any party of the terms thereof. Accordingly, to the extent of any conflict between the terms of the Conservation Instrument and this Notice, the Conservation Instrument shall prevail.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, intending to be legally bound, the Parties have executed this Memorandum the day and year first above written.

OWNER: Ronald L. Lewis by Jonathan K. Lewis, his

By: Attorney-in-fact

Name: Ronald L. Lewis, by Jonathan K. Lewis, his Attorney-in-Fact

STATE OF NEW YORK

COUNTY OF ONONDAGA

On the 26th day of December in the year 2024 before me, the undersigned, personally appeared Jonathan K. Lewis personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.



Notary Public Signature

Print _____

My commission expires: _____

MARK ARBON
Notary Public, State of New York
No. 02AR4939224
Qualified in Onondaga County
My Commission Expires July 5, 2026

OWNER:



Jonathan K. Lewis

STATE OF NEW YORK

COUNTY OF ONONDAGA

On the 26th day of December in the year 2020 before me, the undersigned, personally appeared Jonathan K. Lewis personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.



Notary Public Signature

Print _____

My commission expires: _____

MARK ARBON
Notary Public, State of New York
No. 02AR4939224
Qualified in Onondaga County
My Commission Expires July 5, 2024

OWNER:

Donna L. Waters

Donna R. Waters

L. DW

STATE OF New Jersey

COUNTY OF Monmouth

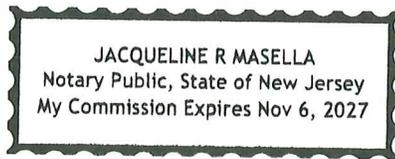
On the 26 day of December in the year 2024 before me, the undersigned, personally appeared Donna L. Waters personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

Jacqueline R. Masella

Notary Public Signature

Print Jacqueline R. Masella

My commission expires: 11/6/2027



PROJECT SPONSOR:
HGS, LLC,
a Virginia limited liability company
d/b/a RES Environmental Operating Company

By: Resource Environmental Solutions, LLC,
a Louisiana Limited Liability Company,
its Manager

By: 
Name: MICHAEL SACHS
Title: GENERAL MANAGER, NORTHEAST

COMMONWEALTH OF PENNSYLVANIA :
: SS
COUNTY OF ALLEGHENY :

On the 30th day of December in the year 2024 before me, the undersigned, personally appeared Michael Sachs personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.


Notary Public Signature
Print Donna Lauren Giammatteo
My commission expires: 9/23/25

Commonwealth of Pennsylvania - Notary Seal
Donna Lauren Giammatteo, Notary Public
Butler County
My commission expires September 23, 2025
Commission number 1279275
Member, Pennsylvania Association of Notaries

EXHIBIT A

Legal Description and Depiction of Mitigation Area #4

Youngs Creek Mitigation Area #4
Area = 30.008+/- Acres

Part of Tax Parcel #048.0-001-10 Town of Clay, Onondaga County, New York

ALL THAT TRACT OR PARCEL OF LAND, situated in the Town of Clay, County of Onondaga and State of New York, being part of Lot 19 of said Town, and being more particularly described as follows:

Beginning at a point falling on the northerly line of a parcel land described in a deed conveyed to Onondaga County Industrial Developmental Agency and recorded in the Onondaga County Clerk's Office as Instrument #2021-15298, said point being a southeasterly corner of a parcel of land described in a deed conveyed to Jonathan K. Lewis and recorded in the Onondaga County Clerk's Office as Instrument #2021-27339, said point also being a southwesterly corner of a parcel of land described in a deed conveyed to Wheeler and recorded in the Onondaga County Clerk's Office Book of Deeds 3106 Page 202;

Running thence S 86°54'10" W along said northerly line of Onondaga County Industrial Developmental Agency, a distance of 518.87';

Thence S 87°00'11" W along the northerly line of a parcel land described in a deed conveyed to Onondaga County Industrial Developmental Agency and recorded in the Onondaga County Clerk's Office in Book of Deeds 5082 at Page 257, a distance of 656.43';

Thence N 03°23'32" W through the lands of said Lewis, a distance of 1087.60';

Thence S 74°44'45" E through the lands of said Lewis, a distance of 179.99';

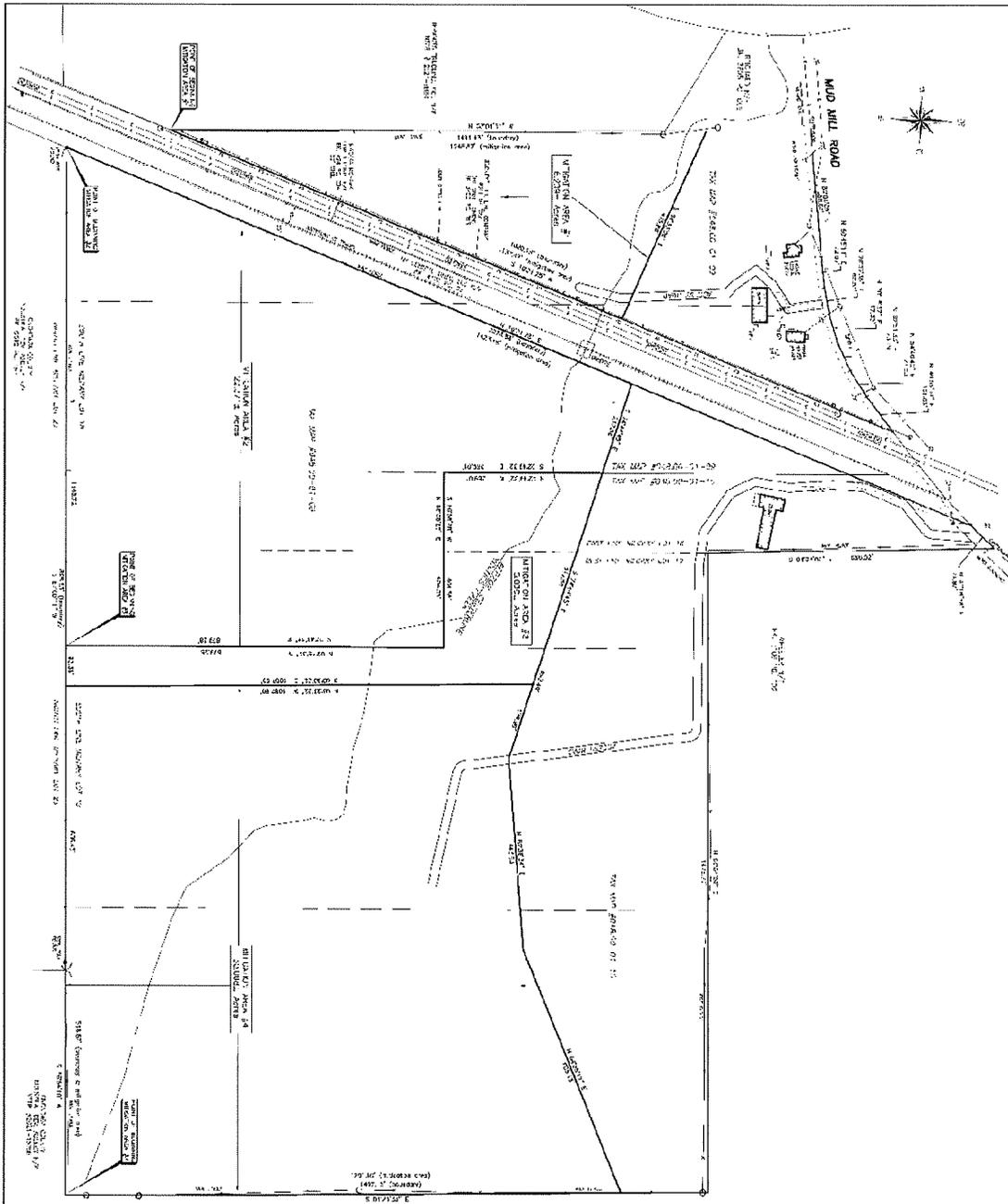
Thence N 82°36'34" E through the lands of said Lewis, a distance of 443.53';

Thence N 64°55'12" E through the lands of said Lewis, a distance of 605.13' to a point falling on the westerly line of said Wheeler;

Thence S 03°23'33" E along said westerly line of Wheeler, a distance of 1291.80' to the point of beginning.

Containing 30.008 acres, more or less, as surveyed by SeGuin Land Surveying, P.L.L.C. on October 30, 2024.

Subject to all easements and encumbrances of record.





LANDS OF TENNESSEE

 DEPARTMENT OF REVENUE

 DIVISION OF LAND MANAGEMENT

 1000 BENTLEY AVENUE, NASHVILLE, TN 37203

 PHONE: (615) 253-3300

 FAX: (615) 253-3301

 WWW: www.tn.gov

SCALE: 1" = 100'

 DATE: 10/15/2008

 DRAWN BY: [Name]

 CHECKED BY: [Name]

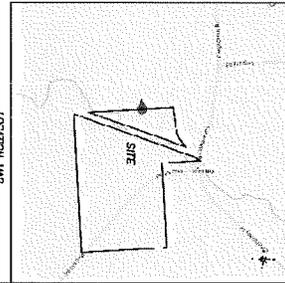
 APPROVED BY: [Name]

DEED ABSTRACT

 THIS DEED ABSTRACT IS A SUMMARY OF THE DEED RECORDS OF THE COUNTY OF [County Name], TENNESSEE, FOR THE YEAR [Year]. IT IS INTENDED TO PROVIDE A CONCISE SUMMARY OF THE DEED RECORDS FOR THE YEAR [Year].

NEED ABSTRACT

 THIS NEED ABSTRACT IS A SUMMARY OF THE NEED RECORDS OF THE COUNTY OF [County Name], TENNESSEE, FOR THE YEAR [Year]. IT IS INTENDED TO PROVIDE A CONCISE SUMMARY OF THE NEED RECORDS FOR THE YEAR [Year].





Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax

See Form TP-584-I, Instructions for Form TP-584, before completing this form. Print or type.

Schedule A - Information relating to conveyance

Form with sections for Grantor/Transferor and Grantee/Transferee, including fields for Name, Mailing address, City, State, ZIP code, and Social Security/EIN numbers.

Location and description of property conveyed

Table with columns: Tax map designation - Section, block & lot; SWIS code; Street address; City, town, or village; County.

Type of property conveyed (mark an X in applicable box)

Form with checkboxes for property types (1-5) and date of conveyance (month, day, year).

Condition of conveyance (mark an X in all that apply)

Form with checkboxes for various conditions of conveyance (a-s).

Table for recording officer's use with columns: Amount received, Date received, Transaction number.

Schedule B – Real estate transfer tax return (Tax Law Article 31)

Part 1 – Computation of tax due

- 1 Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, mark an X in the Exemption claimed box, enter consideration and proceed to Part 3) **Exemption claimed**
- 2 Continuing lien deduction (see instructions if property is taken subject to mortgage or lien)
- 3 Taxable consideration (subtract line 2 from line 1)
- 4 Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3
- 5 Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G)
- 6 Total tax due* (subtract line 5 from line 4)

1.		0	00
2.			00
3.		0	00
4.			00
5.			00
6.		0	00

Part 2 – Computation of additional tax due on the conveyance of residential real property for \$1 million or more

- 1 Enter amount of consideration for conveyance (from Part 1, line 1)
- 2 Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A) ...
- 3 Total additional transfer tax due* (multiply line 2 by 1% (.01))

1.		
2.		
3.		

Part 3 – Explanation of exemption claimed on Part 1, line 1 (mark an X in all boxes that apply)

The conveyance of real property is exempt from the real estate transfer tax for the following reason:

- a. Conveyance is to the United Nations, the United States of America, New York State, or any of their instrumentalities, agencies, or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or Canada) a
- b. Conveyance is to secure a debt or other obligation..... b
- c. Conveyance is without additional consideration to confirm, correct, modify, or supplement a prior conveyance..... c
- d. Conveyance of real property is without consideration and not in connection with a sale, including conveyances conveying realty as bona fide gifts..... d
- e. Conveyance is given in connection with a tax sale..... e
- f. Conveyance is a mere change of identity or form of ownership or organization where there is no change in beneficial ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real property comprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F f
- g. Conveyance consists of deed of partition..... g
- h. Conveyance is given pursuant to the federal Bankruptcy Act..... h
- i. Conveyance consists of the execution of a contract to sell real property, without the use or occupancy of such property, or the granting of an option to purchase real property, without the use or occupancy of such property..... i
- j. Conveyance of an option or contract to purchase real property with the use or occupancy of such property where the consideration is less than \$200,000 and such property was used solely by the grantor as the grantor's personal residence and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering an individual residential cooperative apartment..... j
- k. Conveyance is not a conveyance within the meaning of Tax Law, Article 31, § 1401(e) (attach documents supporting such claim) k

* The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Make check(s) payable to the county clerk where the recording is to take place. For conveyances of real property within New York City, use Form TP-584-NYC. If a recording is not required, send this return and your check(s) made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

This is to certify that: (mark an X in the appropriate box)

- 1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
- 2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

Note: for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.

- e Other (attach detailed explanation).
- 3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
- 4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. (Make check payable to county clerk where deed will be recorded.)

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

HGS, LLC d/b/a RES Environmental Operating Company

Jonathan K Lewis, as attorney in fact for Ronald L Lewis Title


By: Michael Sachs


Grantee signature Title

Jonathan K Lewis, Individually

Shelbi Brennan, as attorney in fact for Donna L. Waters Title

Grantee signature

Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

This is to certify that: *(mark an X in the appropriate box)*

1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a. The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b. The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c. The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d. The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

Note: for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.

- e. Other *(attach detailed explanation)*.
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a. A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b. A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. *(Make check payable to county clerk where deed will be recorded.)*

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

Jonathan K Lewis as attorney in fact for Ronald L Lewis

 Jonathan K Lewis, as attorney in fact for Ronald L Lewis Title

 Jonathan K Lewis, Individually

HGS, LLC d/b/a RES Environmental Operating Company

 By: Michael Sachs Grantee signature Title

 Shelbi Brennan, as attorney in fact for Donna L. Waters Title Grantee signature Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

This is to certify that: (mark an X in the appropriate box)

1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a. The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b. The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c. The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d. The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

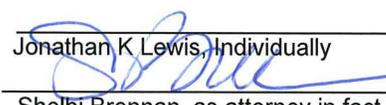
Note: for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.
- e. Other (attach detailed explanation).
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a. A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b. A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. (Make check payable to county clerk where deed will be recorded.)

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

HGS, LLC d/b/a RES Environmental Operating Company

Jonathan K Lewis, as attorney in fact for Ronald L Lewis Title By: Michael Sachs Grantee signature Title

Jonathan K Lewis, Individually


Shelbi Brennan, as attorney in fact for Donna L. Waters Title Grantee signature Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

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

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

If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part 2, mark an X in the second box under *Exemption for nonresident transferors/sellers*, and sign at bottom.

Part 1 – New York State residents

If you are a New York State resident transferor/seller listed in Form TP-584, Schedule A (or an attachment to Form TP-584), you must sign the certification below. If one or more transferor/seller of the real property or cooperative unit is a resident of New York State, **each** resident transferor/seller must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

Certification of resident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law § 663(a) upon the sale or transfer of this real property or cooperative unit.

Signature <i>Ronald L Lewis by Jonathan K Lewis, his attorney-in-fact</i>	Print full name Ronald L Lewis	Date
Signature <i>Jonathan K Lewis</i>	Print full name Jonathan K Lewis	Date
Signature	Print full name Donna L Waters	Date
Signature	Print full name	Date

Note: A resident of New York State may still be required to pay estimated tax under Tax Law § 685(c), but not as a condition of recording a deed.

Part 2 – Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Form TP-584, Schedule A (or an attachment to Form TP-584) but are not required to pay estimated personal income tax because one of the exemptions below applies under Tax Law § 663(c), mark an X in the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor/seller, that transferor/seller is not required to pay estimated personal income tax to New York State under Tax Law § 663. **Each** nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all nonresident transferors/sellers.

If none of these exemption statements apply, you must complete Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, or Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*. For more information, see *Payment of estimated personal income tax*, on Form TP-584-I, page 1.

Exemption for nonresident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller (grantor) of this real property or cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax Law § 663 due to one of the following exemptions:

- The real property or cooperative unit being sold or transferred qualifies in total as the transferor's/seller's principal residence (within the meaning of Internal Revenue Code, section 121) from _____ to _____ (see instructions).
Date Date
- The transferor/seller is a mortgagor conveying the mortgaged property to a mortgagee in foreclosure, or in lieu of foreclosure with no additional consideration.
- The transferor or transferee is an agency or authority of the United States of America, an agency or authority of New York State, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, or a private mortgage insurance company.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date



Department of Taxation and Finance

Nonresident Real Property Estimated Income Tax Payment Form

IT-2663

For use on sale or transfer of real property by a nonresident of New York State
Tax Law – Article 22, § 663

Submit your completed Form IT-2663 with full payment of estimated tax due, if any, to the recording officer of the county at the time the deed is presented to be recorded. **Do not mail Form IT-2663 to the Tax Department.**

For office use only

Do not use Form IT-2663 for the sale, transfer, or other disposition of shares of stock by a nonresident in a cooperative housing corporation. Use Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*, instead.

This form is valid for sales or transfers (date of conveyance) after December 31, 2024, but before January 1, 2026.

- A The transferor/seller is: an individual an estate or trust
- B Is the transferor/seller reporting the gain for federal income tax purposes under the installment method? Yes No
If Yes, what is the duration of the installment agreement? _____ months _____ years
- C Mark an X in the box if only a portion of the real property being sold or transferred qualifies as the principal residence of the transferor(s)/seller(s) listed below.

Part 1 – Sale or transfer information (see Form IT-2663-I, Instructions for Form IT-2663, for assistance)

Transferor/seller name Donna L. Waters		Transferor/seller identification number (SSN or EIN) 077-38-9551		
Spouse's name or name of fiduciary (if applicable)		Spouse's SSN		
Address of transferor/seller (number and street; see instructions) 6 Harbor View Drive	City Atlantic Highlands	State NJ	ZIP code 07716	
Mailing address of transferor/seller or fiduciary (if different)	City	State	ZIP code	
Location and description of property transferred (include county and tax map number) Mudd Mill Rd, Town of Clay, Onondaga County	Tax map designation			Date of conveyance - -2025
	Section 043	Block 01	Lot 10	

Part 2 – Estimated tax information (Complete Worksheet for Part 2 on page 2 before completing this part.)

1 Sale price (from Worksheet for Part 2, line 15)	1.	0 00
2 Total gain (from Worksheet for Part 2, line 17; if a loss, enter 0)	2.	0 00
3 Estimated tax due (from Worksheet for Part 2, line 20)	3.	0 00

Part 3 – Nonpayment of estimated tax by a nonresident upon sale of real property (see instructions)

4 This is to certify that the transferor/seller of this property is a nonresident of New York State and is **not** required to pay estimated tax under Tax Law § 663 due to one of the following reasons:

- A The sale or transfer of this property results in a loss (less than or equal to zero) for federal income tax purposes (you must complete Worksheet for Part 2 on page 2 of this form).
- B The transferor/seller is not required to recognize any gain or loss with respect to the transfer under provisions of the Internal Revenue Code (IRC) (except for § 121) (you must complete the summary below).

Brief summary of the transfer (include the section[s] of the IRC and facts supporting the claim that the recognition of the gain or loss is not required with respect to the sale or transfer):

Part 4 – Signature

I, the undersigned, certify that this form including any certification and attachment(s), is to the best of my knowledge and belief, true, correct, and complete.

Signature of transferor/seller <i>Donna L. Waters</i>	Date <i>12/26/24</i>	Signature of spouse (if applicable)	Date
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Worksheet for Part 2

Use this worksheet to compute your gain or loss on the sale or transfer of the real property. The gain or loss is computed in the same manner as for federal income tax purposes. For more information, see federal Publication 523, *Selling Your*

Home; Publication 544, *Sales and Other Dispositions of Assets*; and Publication 551, *Basis of Assets*. These publications are available on the Internal Revenue Service's website at www.irs.gov.

Computation of cost or other basis

5	Purchase price of property	5.		
Increases to basis:				
6	Improvements	6.		
7	Closing costs	7.		
8	Other (explain) <input type="text"/>	8.		
9	Add lines 6, 7, and 8	9.		
10	Add lines 5 and 9	10.		
Decreases to basis:				
11	Depreciation (if applicable)	11.		
12	Other (explain) <input type="text"/>	12.		
13	Add lines 11 and 12	13.		
14	Adjusted basis of property (subtract line 13 from line 10)	14.		

Gain or loss

15	Sale price less selling expenses (enter here and on the front page, Part 2, line 1)	15.		0 00
16	Cost or adjusted basis (from line 14 above)	16.		0 00
17	Total gain or loss: Subtract line 16 from line 15. If the amount is a gain (greater than zero), enter here, on the front page, Part 2, line 2, and continue with line 18. If the amount is a loss (less than or equal to zero), enter 0 here, on line 20 below, and on the front page, line 2. Complete Part 2, Part 3, and Form IT-2663-V on page 3. ...	17.		0 00

Estimated tax due

18	Enter the gain from line 17 (if only a portion of the gain from line 17 is subject to tax, see instructions below)	18.		0 00
19	New York State tax rate 10.90% (0.1090)	19.		0.1090
20	Estimated tax due (Multiply line 18 by line 19, and round to the nearest whole dollar; enter here and on the front page, Part 2, line 3. Complete Form IT-2663-V, Nonresident Real Property Estimated Income Tax Payment Voucher, on page 3.)	20.		0 00

Specific instructions for Worksheet for Part 2

Note: For complete instructions, see Form IT-2663-I, *Instructions for Form IT-2663*.

Lines 5 through 17 – Multiple transferors/sellers: Enter the total purchase price, adjustments to basis, and sale price to determine the total gain (or loss) on the real property. For allocation of the gain, see *Line 18* below.

Line 18 – Enter the gain (or portion of the gain) from line 17 that will be reported on your federal income tax return for 2025.

- **If only a portion of the property is located inside New York State,** enter the gain allocated to the portion of the property located inside New York State. Attach a statement to Form IT-2663 showing how you computed the allocation.
- **If only a portion of the property qualifies as your principal residence,** enter the gain allocated to the portion of the property that did **not** qualify as your principal residence and will be reported on your federal income tax return for 2025. Attach a statement to Form IT-2663 showing how you computed the allocation.
- **If two or more persons transfer or sell the real property,** allocate the total gain on the property among the

transferors/sellers in the same manner as the gain is allocated for federal income tax purposes. Attach a statement to Form IT-2663 showing each transferor's/seller's name, SSN or EIN, address, and share of the gain.

- **If the gain is being reported as an installment sale,** enter the amount of gain that you (and your spouse, if applicable) will be reporting on your 2025 federal income tax return.
- **A nonresident estate or trust** must enter the amount of the gain, without regard to any distributions, from line 17.

Line 19 – When computing tax due on the gain from the transfer or sale of the real property, you must use the tax rate equal to the highest rate of tax for the tax year as set forth in the Tax Law § 601. For tax year 2025 that rate is 10.90% (0.1090).

Line 20 – This is the amount of your required estimated tax payment. Enter this amount on the front page, Part 2, line 3 and as your estimated tax payment on Form IT-2663-V on page 3. You must complete Form IT-2663-V, even if there is no payment of estimated personal income tax due.

EASEMENT AGREEMENT

THIS EASEMENT AGREEMENT (this "Agreement") is made and entered into this ___ day of _____, by and among Jonathan K. Lewis, individually and as attorney in fact for Ronald L. Lewis, having an address at 9022 Mudd Mill Rd, Brewerton, NY 13029, and Shelbi Brennan as attorney in fact for Donna L. Waters, having an address at 6 Harbor View Drive, Atlantic Highlands, New Jersey 07716 (collectively, "Grantors"), and HGS, LLC, a Virginia limited liability company, doing business as RES Environmental Operating Company, LLC, with a mailing address of c/o Resource Environmental Solutions, LLC, 6575 West Loop South, Suite 300, Bellaire, TX 77401 ("Grantee" and together with Grantors, the "Parties" and each individually, a "Party").

RECITALS

WHEREAS, Grantors are the owners of that certain real property located in the Town of Clay, Onondaga County, New York, Tax ID Nos. 48.-01-09 and 48.-01.10, consisting of approximately 84.62 acres, being more particularly described on Exhibit A attached hereto and made a part hereof (the "Property"); and

WHEREAS, Grantee has identified certain area of the Property, as more particularly described as described as "Mitigation Area #4" on Exhibit B attached hereto and made a part hereof (the "Conservation Area"), on which Grantee intends to establish a mitigation project (the "Mitigation Project"), as authorized under state and federal law, for the protection, restoration, establishment, enhancement, and/or preservation of aquatic resources; and

WHEREAS, in furtherance of Grantee's objectives, Grantors have agreed to impose on the Conservation Area certain restrictive covenants that will protect the Conservation Area in perpetuity, as further described in that certain Notice of Mitigation Project executed by Grantors concurrently with this Agreement; and

WHEREAS, Grantors have further agreed to allow Grantee to establish a Mitigation Project on the Conservation Area and to grant to Grantee, its officers, members, agents, employees, contractors, subcontractors, long-term stewards, and all others claiming through Grantee, including, without limitation, Grantee's successors, administrators, and assigns (the "Grantee Parties"), the right to access the Property for purposes of establishing the Mitigation Project as set forth in this Agreement.

NOW THEREFORE, in consideration of \$10.00 cash in hand paid, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

AGREEMENTS

1. Grant of Access. Grantors, their successors, and assigns, hereby grant unto the Grantee Parties, a perpetual, non-exclusive easement, right, license, and privilege of passage and use, both pedestrian and vehicular, for ingress, egress, and access over, across, and through the Conservation Area, but not limited to, those access roads identified on Exhibit C attached hereto and made a part hereof, for purposes of accessing, implementing, constructing, monitoring, maintaining, and otherwise establishing the Mitigation Project. Each of the Grantee Parties shall have the full rights of ingress, egress, and regress necessary and convenient for carrying out the rights granted herein to the Grantee Parties, subject to the limitations set forth in Section 2 of this Agreement.

2. Temporary Access Areas. Beginning on the date first set forth above and continuing in effect until the Mitigation Project achieves all regulatory performance standards and sign-off from the United States Army Corps of Engineers, Buffalo District (“USACE”, to include any successor agency), the Grantee Parties shall be permitted to access that portion of the Property identified as “Access Road” on the map attached hereto and made a part hereof as Exhibit C (the “Temporary Access Area”) to gain access to the Conservation Area. Each of the Grantee Parties shall have the right to enhance the Temporary Access Area as may be reasonably necessary to carry out the rights granted herein to the Grantee Parties, including the removal of timber and vegetation. For the avoidance of doubt, upon achieving all regulatory performance standards and sign-off from the USACE, neither Grantee nor any of the Grantee Parties shall be permitted to access the Temporary Access Area, unless otherwise agreed to in writing by Grantors.

3. Maintenance and Restoration. Grantee shall maintain the Temporary Access Area in reasonably tidy, clean, and safe conditions, and shall not allow waste materials to accumulate thereon. Upon completion of construction of the Mitigation Project, Grantee will reasonably restore at Grantee’s sole expense, any portion of the Temporary Access Area that was disturbed by Grantee’s exercise of its rights under this Agreement to the conditions in which they existed as of the commencement of such activity.

4. Indemnity. Grantee shall indemnify Grantors from and against all claims, liens, losses, liabilities, and causes of action (collectively, the “Claims”) caused by Grantee’s negligent operations hereunder; provided, that such indemnity shall not apply to any Claims that arise in whole or in part from the acts, omissions, fault, willful acts, or negligence of Grantors, their invitees, or permittees. Notwithstanding anything to the contrary contained herein, Grantors agree that they shall hold Grantee harmless from liability for any damages arising out of any Hazardous Substance at, on, under, or migrating to or from the Property as of the date first set forth hereinabove. “Hazardous Substance” shall mean any product, substance, chemical or waste whose presence, use, manufacture, disposal, transportation, or release is regulated or monitored pursuant to any federal, state, or local law, rule, regulation, or ordinance, by reason of its toxic or otherwise hazardous properties.

5. Covenants Running with the Land. The Parties to this Agreement hereby acknowledge and agree that the rights conferred by this Agreement are intended to, and do, constitute covenants that run with the land and shall inure to the benefit of and be binding upon the Parties and their respective grantees, heirs, successors, and assigns.

IN WITNESS WHEREOF, each Party hereto has caused this Agreement to be executed in its name or on its behalf by its authorized representatives.

GRANTORS:

Jonathan K Lewis as attorney in fact for Ronald L. Lewis

Jonathan K. Lewis, as attorney in fact for Ronald L. Lewis

STATE OF New York :
: SS
COUNTY OF Onondaga :

On the 26th day of December in the year 2024 before me, the undersigned, personally appeared Jonathan K. Lewis personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.



Notary Public Signature
Print _____
My commission expires: _____

[SEAL]

MARK ARBON
Notary Public, State of New York
No. 02AR4939224
Qualified in Onondaga County
My Commission Expires July 5, 2026

Shelbi Brennan

Shelbi Brennan, as attorney in fact for Donna L. Waters

STATE OF New Jersey

COUNTY OF Monmouth

:
: SS
:

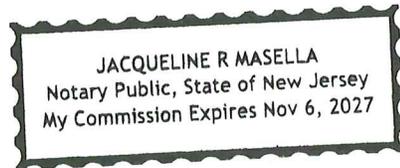
On the 26 day of December in the year 2024 before me, the undersigned, personally appeared Shelbi Brennan personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

Jacqueline R Masella

Notary Public Signature
Print Jacqueline R. Masella

My commission expires: 11/6/2027

[SEAL]



GRANTEE:

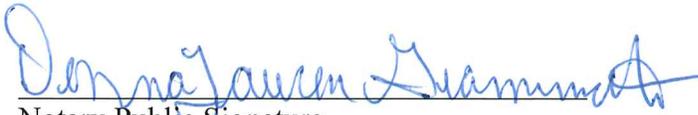
HGS, LLC,
a Virginia limited liability company
d/b/a RES Environmental Operating Company

By: Resource Environmental Solutions, LLC,
a Louisiana Limited Liability Company,
its Manager

By: 
Name: Michael Sachs
Title: General Manager, Northeast

COMMONWEALTH OF PENNSYLVANIA :
: SS
COUNTY OF ALLEGHENY :

On the 30th day of December in the year 2024 before me, the undersigned, personally appeared Michael Sachs personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.


Notary Public Signature
Print Donna Lauren Giammatteo
My commission expires: 9/23/25

Commonwealth of Pennsylvania - Notary Seal
Donna Lauren Giammatteo, Notary Public
Butler County
My commission expires September 23, 2025
Commission number 1279275
Member, Pennsylvania Association of Notaries

Exhibit A
Property Description

SCHEDULE A – DESCRIPTION

PARCEL I: All that tract, piece or parcel of land, situate in the Town of Clay, County of Onondaga and State of New York, being part of Great Lots No. 18 & 19, bounded and described as follows, to wit:- Beginning at a stone on the west line of Lot 19, and in the center of the highway road leading from Clay Corners to Brewerton, thence running along the west line of said Lot 19, south three degrees thirty minutes west ten chains twenty-one links to an oak stake standing at the northwest corner of survey 50 acres on Lot 19, thence along the north line of survey 50 acres south eighty-six degrees forty-five minutes east three chains thirteen links to an oak stake, thence parallel with the west line of lot 19, south three degrees thirty minutes west, nine chains two and one-half links to a stake, thence north eighty-six degrees forty-two minutes west six chains thirteen links to a stake, thence parallel with the east line of Great lot 18, north three degrees thirty minutes east sixteen chains fifty-four and one-half links to a stone in the center of the aforesaid Clay corners and Brewerton Road, thence along the centre of the same north fifty-six degrees thirty minutes east two chains thirty links to a tile brick, thence north forty-seven degrees thirty minutes east two chains five links to the place of beginning, containing 8 175/1000 acres.

EXCEPTING AND RESERVING THAT PORTION included in the above Parcel I of Tax Map Parcel Number assessed and designated in the Town of Clay, County of Onondaga, and State of New York as Tax Parcel 48.-01-03.

PARCEL II: All that other tract or parcel of land, lying and being in the Town of Clay, Onondaga County and State of New York, and being part of Lot 19, and bounded and described as follows, to wit:- Beginning at a stake standing in the south line of said lot nineteen (19) at the southeast corner of a piece of said premises set off to William A. Young and Delila, his wife, thence running parallel with the west line of lot nineteen, north 3° 30' east twenty-two chains & thirty-six links to an oak stake on the north line of the said survey fifty acres, thence along the north line of the same, south 86° & 45' east nine chains and sixteen & links to a stake, thence parallel with the west line of said lot nineteen, south 3° & 30' west twenty-two chains & thirty-six links to a stake on the south line of said lot 19, thence along the south line of said lot, north eighty-six degrees and forty-five minutes west, nine chains and sixteen & ¼ links to the place of beginning, containing twenty & one half acres of land be the same more or less.

PARCEL III: All that other tract or parcel of land, set off to the said Hiram Schell situate in the Town of Clay, County of Onondaga and State of New York, bounded and described as follows, to wit:- Beginning at a stake standing at the southeast corner of survey 50 acres on Lot 19, thence running along the south line of said lot, eighty-six degrees forty-five minutes west ten chains six and one fourth links to a stake, thence parallel with the west line of said lot 19, north three degrees thirty minutes east twenty-two chains thirty-six links to a stake on the north line of said survey 50 acres thence along the north line of the same south eighty six degrees forty-five minutes east ten chains six and one fourth links to a stone at the northeast corner of the said survey 50 acres, thence along the east line of the same south three degrees thirty minutes west twenty-two chains, thirty-six links to the place of beginning, containing 22 ½ acres.

PARCEL IV: All that tract, piece or parcel of land, situate in the Town of Clay, County of Onondaga and State of New York, and being on Lot 18, of said town and bounded as follows:- Beginning at a pine stake standing on the south line of said lot 18, and at the southeast corner of a piece of land set off to John G. Young, thence running along the south line of said lot S. 86° 39' E. five chains sixty-six and two thirds links to a pine stake at the southwest corner of a piece of land set off to the first part (Ira H. Schell)

thence along his west line N. 3° 35' E. twenty-six chains seventy-five links to a stake in the center of the Clay corners and Brewerton road, thence along the center of the road S. 88° 15' W. five chains seventy links to a stake at the northeast corner of a piece of land set off to John C. Young, thence along the east line S. 3°35' W. twenty-six chains thirty links to the place of beginning, containing fifteen acres land.

PARCEL V: All that other parcel of land on said Lot 18, and bounded as follows: Beginning at a stone in the center of the said Clay corners and Brewerton Road and at the northeast corner of a piece of land set off to Edward J. Young, and Samantha E., his wife, thence along the east line of the same S. 3° 35' W. twenty- six chains seventy-five links to a pine stake on the south line of said lot 18, thence along the same S. 86° 30' E. five chains ninety-one and five sixths links to a stake standing three chains west of the southeast corner of said lot18, thence parallel with the east line thereof N. 3° 30' E twenty-nine chains eighty-eight links to a stone in the center of the above mentioned road, thence along the center of said road S. 56° 30' W four chains fifty-two links to a tile brick, thence south 88° 15' W. one chain ninety-seven links to the place of beginning, containing sixteen and one-half acres of land.

EXCEPTING AND RESERVING THAT PORTION included in the above Parcel IV and Parcel V of Tax Map Parcel Numbers assessed and designated in the Town of Clay, County of Onondaga, State of New York as Tax Parcel Nos. 48.- 1-03 and 48.01-04.

PARCEL VI: All that other parcel of land on Lot 18 & 19, in said town and bounded as follows: Beginning at the southeast corner of Great lot 18, thence along the south line of said lot N. 86° 30' W. three chains to a stake thence parallel with the east line of said lot 18, N. 3° 30' E. thirteen chains thirty-three and one-half links to a stake, thence south 86° forty-two minutes east six chains thirteen links to a stake, thence parallel with the west line of Lot 19, S 3° 30' W. thirteen chains and thirty-three and one-half links to a stake on the south line of lot 19, thence along the same N. 86° 45' W. three chains thirteen links to the place of beginning, containing eight acres and one hundred seventy-five one thousandths (8 175/1000) of an acre of land.

Exhibit B

Legal Description of Conservation Area

**Youngs Creek Mitigation Area #4
Area = 30.008+/- Acres**

Part of Tax Parcel #048.0-001-10 Town of Clay, Onondaga County, New York

ALL THAT TRACT OR PARCEL OF LAND, situated in the Town of Clay, County of Onondaga and State of New York, being part of Lot 19 of said Town, and being more particularly described as follows:

Beginning at a point falling on the northerly line of a parcel land described in a deed conveyed to Onondaga County Industrial Developmental Agency and recorded in the Onondaga County Clerk's Office as Instrument #2021-15298, said point being a southeasterly corner of a parcel of land described in a deed conveyed to Jonathan K. Lewis and recorded in the Onondaga County Clerk's Office as Instrument #2021-27339, said point also being a southwesterly corner of a parcel of land described in a deed conveyed to Wheeler and recorded in the Onondaga County Clerk's Office Book of Deeds 3106 Page 202;

Running thence S 86°54'10" W along said northerly line of Onondaga County Industrial Developmental Agency, a distance of 518.87';

Thence S 87°00'11" W along the northerly line of a parcel land described in a deed conveyed to Onondaga County Industrial Developmental Agency and recorded in the Onondaga County Clerk's Office in Book of Deeds 5082 at Page 257, a distance of 656.43';

Thence N 03°23'32" W through the lands of said Lewis, a distance of 1087.60';

Thence S 74°44'45" E through the lands of said Lewis, a distance of 179.99';

Thence N 82°36'34" E through the lands of said Lewis, a distance of 443.53';

Thence N 64°55'12" E through the lands of said Lewis, a distance of 605.13' to a point falling on the westerly line of said Wheeler;

Thence S 03°23'33" E along said westerly line of Wheeler, a distance of 1291.80' to the **point of beginning**.

Containing 30.008 acres, more or less, as surveyed by SeGuin Land Surveying, P.L.L.C. on October 30, 2024.

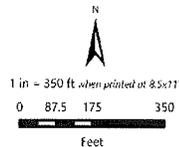
Subject to all easements and encumbrances of record.

Exhibit C Access Area



Exhibit C
Secondary Services

Youngs Creek Restoration Site
Clay, Onondaga County
76.1607°W 43.2037°N



Reference: Project limits are approximate and subject to field verification and survey.
Data Source: NYS DOP (2018)
Spatial Reference: NAD83 StatePlane NY C (ft)
Date Exported: 12/30/2024



Cartographer: Jebash | POC: Jacob Robish



Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax

See Form TP-584-I, Instructions for Form TP-584, before completing this form. Print or type.

Schedule A - Information relating to conveyance

Form with sections for Grantor/Transferor and Grantee/Transferee, including fields for Name, Mailing address, City, State, ZIP code, Social Security number, and Employer Identification Number.

Location and description of property conveyed

Table with 5 columns: Tax map designation, SWIS code, Street address, City, town, or village, and County.

Type of property conveyed (mark an X in applicable box)

Form with multiple choice options for property type (e.g., One- to three-family house, Apartment building) and date of conveyance.

Condition of conveyance (mark an X in all that apply)

Form with multiple choice options for condition of conveyance (e.g., Conveyance of fee interest, Acquisition of a controlling interest).

Table for recording officer's use with columns: Amount received, Date received, and Transaction number.

Schedule B – Real estate transfer tax return (Tax Law Article 31)

Part 1 – Computation of tax due

1	Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, mark an X in the Exemption claimed box, enter consideration and proceed to Part 3) <input type="checkbox"/> Exemption claimed	1.	600160	00
2	Continuing lien deduction (see instructions if property is taken subject to mortgage or lien)	2.	0	00
3	Taxable consideration (subtract line 2 from line 1)	3.	600160	00
4	Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3	4.	2402	00
5	Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G)	5.		00
6	Total tax due* (subtract line 5 from line 4)	6.	2402	00

Part 2 – Computation of additional tax due on the conveyance of residential real property for \$1 million or more

1	Enter amount of consideration for conveyance (from Part 1, line 1)	1.		
2	Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A)	2.		
3	Total additional transfer tax due* (multiply line 2 by 1% (.01))	3.		

Part 3 – Explanation of exemption claimed on Part 1, line 1 (mark an X in all boxes that apply)

The conveyance of real property is exempt from the real estate transfer tax for the following reason:

- a. Conveyance is to the United Nations, the United States of America, New York State, or any of their instrumentalities, agencies, or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or Canada) a
- b. Conveyance is to secure a debt or other obligation..... b
- c. Conveyance is without additional consideration to confirm, correct, modify, or supplement a prior conveyance..... c
- d. Conveyance of real property is without consideration and not in connection with a sale, including conveyances conveying realty as bona fide gifts..... d
- e. Conveyance is given in connection with a tax sale..... e
- f. Conveyance is a mere change of identity or form of ownership or organization where there is no change in beneficial ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real property comprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F f
- g. Conveyance consists of deed of partition g
- h. Conveyance is given pursuant to the federal Bankruptcy Act..... h
- i. Conveyance consists of the execution of a contract to sell real property, without the use or occupancy of such property, or the granting of an option to purchase real property, without the use or occupancy of such property..... i
- j. Conveyance of an option or contract to purchase real property with the use or occupancy of such property where the consideration is less than \$200,000 and such property was used solely by the grantor as the grantor's personal residence and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering an individual residential cooperative apartment..... j
- k. Conveyance is not a conveyance within the meaning of Tax Law, Article 31, § 1401(e) (attach documents supporting such claim) k

* The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Make check(s) payable to the county clerk where the recording is to take place. For conveyances of real property within New York City, use Form TP-584-NYC. If a recording is not required, send this return and your check(s) made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

This is to certify that: (mark an X in the appropriate box)

1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

Note: for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.

- e Other (attach detailed explanation).
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. (Make check payable to county clerk where deed will be recorded.)

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

HGS, LLC d/b/a RES Environmental Operating Company

Jonathan K Lewis, as attorney in fact for Ronald L Lewis Title


By: Michael Sachs Grantee signature Title

Jonathan K Lewis, Individually

Shelbi Brennan, as attorney in fact for Donna L. Waters Title

Grantee signature

Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

This is to certify that: (mark an X in the appropriate box)

- 1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
- 2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a. The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b. The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c. The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d. The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

Note: for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.

- e. Other (attach detailed explanation).
- 3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a. A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b. A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
- 4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. (Make check payable to county clerk where deed will be recorded.)

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

<p><i>Jonathan K Lewis as attorney in fact for Ronald L Lewis</i></p> <p>Jonathan K Lewis, as attorney in fact for Ronald L Lewis Title</p> <p><i>[Signature]</i></p> <p>Jonathan K Lewis, Individually</p>	<p>HGS, LLC d/b/a RES Environmental Operating Company</p> <p>By: Michael Sachs Grantee signature Title</p> <p>_____ Grantee signature Title</p>
<p>Shelbi Brennan, as attorney in fact for Donna L. Waters Title</p>	<p>_____ Grantee signature Title</p>

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

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

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

If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part 2, mark an X in the second box under *Exemption for nonresident transferors/sellers*, and sign at bottom.

Part 1 – New York State residents

If you are a New York State resident transferor/seller listed in Form TP-584, Schedule A (or an attachment to Form TP-584), you must sign the certification below. If one or more transferor/seller of the real property or cooperative unit is a resident of New York State, each resident transferor/seller must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

Certification of resident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law § 663(a) upon the sale or transfer of this real property or cooperative unit.

Signature 	Print full name Ronald L Lewis	Date
Signature 	Print full name Jonathan K Lewis	Date
Signature	Print full name Donna L Waters	Date
Signature	Print full name	Date

Note: A resident of New York State may still be required to pay estimated tax under Tax Law § 685(c), but not as a condition of recording a deed.

Part 2 – Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Form TP-584, Schedule A (or an attachment to Form TP-584) but are not required to pay estimated personal income tax because one of the exemptions below applies under Tax Law § 663(c), mark an X in the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor/seller, that transferor/seller is not required to pay estimated personal income tax to New York State under Tax Law § 663. Each nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all nonresident transferors/sellers.

If none of these exemption statements apply, you must complete Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, or Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*. For more information, see *Payment of estimated personal income tax*, on Form TP-584-I, page 1.

Exemption for nonresident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller (grantor) of this real property or cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax Law § 663 due to one of the following exemptions:

- The real property or cooperative unit being sold or transferred qualifies in total as the transferor's/seller's principal residence (within the meaning of Internal Revenue Code, section 121) from _____ to _____ (see instructions).
Date Date
- The transferor/seller is a mortgagor conveying the mortgaged property to a mortgagee in foreclosure, or in lieu of foreclosure with no additional consideration.
- The transferor or transferee is an agency or authority of the United States of America, an agency or authority of New York State, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, or a private mortgage insurance company.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

This is to certify that: (mark an X in the appropriate box)

1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a. The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b. The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c. The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d. The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

Note: for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.

- e. Other (attach detailed explanation).
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a. A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b. A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. (Make check payable to county clerk where deed will be recorded.)

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

HGS, LLC d/b/a RES Environmental Operating Company

Jonathan K Lewis, as attorney in fact for Ronald L Lewis Title

By: Michael Sachs

Grantee signature

Title

Jonathan K Lewis, Individually

Shelbi Brennan, as attorney in fact for Donna L. Waters Title

Grantee signature

Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.



Department of Taxation and Finance

Nonresident Real Property Estimated Income Tax Payment Form

For use on sale or transfer of real property by a nonresident of New York State
Tax Law – Article 22, § 663

IT-2663

Submit your completed Form IT-2663 with full payment of estimated tax due, if any, to the recording officer of the county at the time the deed is presented to be recorded. **Do not mail Form IT-2663 to the Tax Department.**

For office use only

Do not use Form IT-2663 for the sale, transfer, or other disposition of shares of stock by a nonresident in a cooperative housing corporation. Use Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*, instead.

This form is valid for sales or transfers (date of conveyance) after December 31, 2024, but before January 1, 2026.

- A The transferor/seller is: an individual an estate or trust
- B Is the transferor/seller reporting the gain for federal income tax purposes under the installment method? Yes No
If Yes, what is the duration of the installment agreement? _____ months _____ years
- C Mark an X in the box if only a portion of the real property being sold or transferred qualifies as the principal residence of the transferor(s)/seller(s) listed below.

Part 1 – Sale or transfer information (see Form IT-2663-I, Instructions for Form IT-2663, for assistance)

Transferor/seller name Donna L. Waters		Transferor/seller identification number (SSN or EIN) 077-38-9551		
Spouse's name or name of fiduciary (if applicable)		Spouse's SSN		
Address of transferor/seller (number and street; see instructions) 6 Harbor View Drive	City Atlantic Highlands	State NJ	ZIP code 07716	
Mailing address of transferor/seller or fiduciary (if different)	City	State	ZIP code	
Location and description of property transferred (include county and tax map number) Mudd Mill Rd	Tax map designation			Date of conveyance - -2025
	Section 043	Block 01	Lot 10	

Part 2 – Estimated tax information (Complete Worksheet for Part 2 on page 2 before completing this part.)

1 Sale price (from Worksheet for Part 2, line 15)	1.	298753	00
2 Total gain (from Worksheet for Part 2, line 17; if a loss, enter 0)	2.	298753	00
3 Estimated tax due (from Worksheet for Part 2, line 20)	3.	32564	00

Part 3 – Nonpayment of estimated tax by a nonresident upon sale of real property (see instructions)

4 This is to certify that the transferor/seller of this property is a nonresident of New York State and is **not** required to pay estimated tax under Tax Law § 663 due to one of the following reasons:

- A The sale or transfer of this property results in a loss (less than or equal to zero) for federal income tax purposes (you must complete Worksheet for Part 2 on page 2 of this form).
- B The transferor/seller is not required to recognize any gain or loss with respect to the transfer under provisions of the Internal Revenue Code (IRC) (except for § 121) (you must complete the summary below).

Brief summary of the transfer (include the section[s] of the IRC and facts supporting the claim that the recognition of the gain or loss is not required with respect to the sale or transfer):

Part 4 – Signature

I, the undersigned, certify that this form including any certification and attachment(s), is to the best of my knowledge and belief, true, correct, and complete.

Signature of transferor/seller <i>Donna L. Waters</i>	Date 12/26/24	Signature of spouse (if applicable)	Date
--	------------------	-------------------------------------	------

Worksheet for Part 2

Use this worksheet to compute your gain or loss on the sale or transfer of the real property. The gain or loss is computed in the same manner as for federal income tax purposes. For more information, see federal Publication 523, *Selling Your*

Home; Publication 544, *Sales and Other Dispositions of Assets*; and Publication 551, *Basis of Assets*. These publications are available on the Internal Revenue Service's website at www.irs.gov.

Computation of cost or other basis

5	Purchase price of property	5.		
Increases to basis:				
6	Improvements	6.		
7	Closing costs	7.		
8	Other (explain) <input type="text"/>	8.		
9	Add lines 6, 7, and 8	9.		
10	Add lines 5 and 9	10.		
Decreases to basis:				
11	Depreciation (if applicable)	11.		
12	Other (explain) <input type="text"/>	12.		
13	Add lines 11 and 12	13.		
14	Adjusted basis of property (subtract line 13 from line 10)	14.		

Gain or loss

15	Sale price less selling expenses (enter here and on the front page, Part 2, line 1)	15.	298753	00
16	Cost or adjusted basis (from line 14 above)	16.	0	00
17	Total gain or loss: Subtract line 16 from line 15. If the amount is a gain (greater than zero), enter here, on the front page, Part 2, line 2, and continue with line 18. If the amount is a loss (less than or equal to zero), enter 0 here, on line 20 below, and on the front page, line 2. Complete Part 2, Part 3, and Form IT-2663-V on page 3. ...	17.	298753	00

Estimated tax due

18	Enter the gain from line 17 (if only a portion of the gain from line 17 is subject to tax, see instructions below)	18.	298753	00
19	New York State tax rate 10.90% (0.1090)	19.		0.1090
20	Estimated tax due (Multiply line 18 by line 19, and round to the nearest whole dollar; enter here and on the front page, Part 2, line 3. Complete Form IT-2663-V, Nonresident Real Property Estimated Income Tax Payment Voucher, on page 3.)	20.	32564	00

Specific instructions for Worksheet for Part 2

Note: For complete instructions, see Form IT-2663-I, *Instructions for Form IT-2663*.

Lines 5 through 17 – Multiple transferors/sellers: Enter the total purchase price, adjustments to basis, and sale price to determine the total gain (or loss) on the real property. For allocation of the gain, see *Line 18* below.

Line 18 – Enter the gain (or portion of the gain) from line 17 that will be reported on your federal income tax return for 2025.

- **If only a portion of the property is located inside New York State**, enter the gain allocated to the portion of the property located inside New York State. Attach a statement to Form IT-2663 showing how you computed the allocation.
- **If only a portion of the property qualifies as your principal residence**, enter the gain allocated to the portion of the property that did **not** qualify as your principal residence and will be reported on your federal income tax return for 2025. Attach a statement to Form IT-2663 showing how you computed the allocation.
- **If two or more persons transfer or sell the real property**, allocate the total gain on the property among the

transferors/sellers in the same manner as the gain is allocated for federal income tax purposes. Attach a statement to Form IT-2663 showing each transferor's/seller's name, SSN or EIN, address, and share of the gain.

- **If the gain is being reported as an installment sale**, enter the amount of gain that you (and your spouse, if applicable) will be reporting on your 2025 federal income tax return.
- **A nonresident estate or trust** must enter the amount of the gain, without regard to any distributions, from line 17.

Line 19 – When computing tax due on the gain from the transfer or sale of the real property, you must use the tax rate equal to the highest rate of tax for the tax year as set forth in the Tax Law § 601. For tax year 2025 that rate is 10.90% (0.1090).

Line 20 – This is the amount of your required estimated tax payment. Enter this amount on the front page, Part 2, line 3 and as your estimated tax payment on Form IT-2663-V on page 3. You must complete Form IT-2663-V, even if there is no payment of estimated personal income tax due.

Note: You must complete Form IT-2663-V (below), even if there is no payment of estimated personal income tax due.

This area is for county clerk use only.

◀ **Attach check or money order here.**

You must attach a separate check or money order made payable in U.S. funds to **NYS Income Tax** for the full amount of estimated personal income tax due as shown on Part 2, line 3, and Form IT-2663-V (below).

Do not detach



Department of Taxation and Finance

Nonresident Real Property Estimated Income Tax Payment Voucher

For use on sale or transfer of real property by a nonresident

IT-2663-V

Enter date of conveyance and total payment in the boxes to the right. Print your name, the last four digits of your Social Security number or employer identification number, and **2025 IT-2663-V** on your payment. Make payable to **NYS Income Tax**.

Date fiscal year ends	12-31-2024
Date of conveyance	

Identification number (SSN or EIN of the estate or trust)	Mark an X in one box:	
	<input checked="" type="checkbox"/> Individual	<input type="checkbox"/> Estate/trust
Individual taxpayer's full name or name of estate or trust		
Donna L. Waters		
Spouse's name (if applicable) or name and title of fiduciary	Spouse's SSN	
Individual taxpayer's street address or address of fiduciary or representative (see instructions)		
6 Harbor View Drive		
City, village, or post office	State	ZIP code
Atlantin Highlands	NJ	07716

	Dollars	Cents
Total payment	32564	00

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