

REQUISITION - CIRCULO REAL PROPERTY HOLDING CORPORATION

August 8, 2019

UMB Bank, N.A., as Trustee  
2 South Broadway, Suite 600  
St. Louis, Missouri 63102  
Attention: Corporate Trust Services

Re: Certificate of Requisition Number 01

Gentlemen:

This Certificate of Requisition is made pursuant to Section 4.04 of the Indenture of Trust, dated as of August 1, 2019 (the "Indenture"), between the Town of Hempstead Local Development Corporation (the "Issuer") and UMB Bank, N.A., as Trustee (the "Trustee"). All definitions in the Indenture are hereby incorporated by reference.

We hereby request that the sum of SEVEN HUNDRED SIXTY THOUSAND NINE HUNDRED EIGHTY and 26/100 Dollars (\$760,980.26) be disbursed by you to us from the Series 2019 Bonds Cost of Issuance Account of the Project Fund established and held by you under the Indenture.

Attached hereto as Schedule Number 1 is a general description of the Costs of the Series 2019 Project covered by this Certificate of Requisition (the "Requisition No. 1 Costs") and the manner in which such payment is to be made.

Attached hereto as Schedule Number 2 is a chart describing which Requisition No. 1 Costs are being paid from tax-exempt bond proceeds and which Requisition No. 1 Costs are being paid from taxable bond proceeds.

In respect of the Costs of the Series 2019 Project described in Schedule Number 1 hereto, we hereby certify that: (1) each obligation paid or payable in connection therewith has been properly recorded on our books, (2) each such obligation is a proper charge against the Project Fund, (3) no such obligation is the basis of any previous withdrawal from the Project Fund, (4) such obligations will not result in less than 95% of the Net Proceeds (including any investment earnings thereon) being used for land or depreciable property, (5) the cost to us of the portion of Improvements or Equipment covered by this Certificate of Requisition is not less than the amount to be paid to us hereunder, (6) none of the items for which requisition is made constitutes equipment (including fixtures) other than equipment listed on an accompanying schedule, (7) we are not in default under the Loan Agreement and nothing has occurred to our knowledge which prevents performance of our obligations under the Loan Agreement, and (8) the sums disbursed to us pursuant to this Certificate of Requisition will be used in accordance with the Tax Regulatory Agreement.

[Remainder of page intentionally left blank, signature page to follow]

CIRCULO REAL PROPERTY HOLDING  
CORPORATION

By: \_\_\_\_\_

Authorized Representative

*Sarah E. R. Brewster*

SCHEDULE NUMBER 1

**TOHLDC / CIRCULO CLOSING**

**PROCEEDS**

	Tax-Exempt	Taxable	Total
Par Amount	13,640,000.00	900,000.00	14,540,000.00
Release of Bond Fund	1,195,025.96		1,195,025.96
Less UW Discount	81,857.20	237,680.30	319,537.50
<b>TOTAL BOND PROCEEDS</b>	<b>14,753,168.76</b>	<b>662,319.70</b>	<b>15,415,488.46</b>

**USES**

	Tax-Exempt	Taxable	Total
Funding of R&R Fund - UMB to Deposit		25,000.00	25,000.00
Payoff of 2007 Bonds - UMB to Transfer Funds	13,427,501.94		13,427,501.94
Funding of DSRF - UMB to Deposit	1,136,771.26	65,235.00	1,202,006.26
Payment of Costs of Issuance - UMB to Wire - See Below	188,895.56	572,084.70	760,980.26
	<b>14,753,168.76</b>	<b>662,319.70</b>	<b>15,415,488.46</b>

**COSTS OF ISSUANCE**

	Wire Amount	Wire Info	W-9
1 Issuer Fee (TOH LDC)	\$78,037.25	Yes. See Invoice	Yes
2 Bond Counsel (Nixon Peabody)	\$245,000.00	Yes. See Invoice	Yes
3 Borrower Counsel (Morrit Hock)	\$135,000.00	Yes. See Invoice	Yes
4 Placement Agent Counsel (Farrell Fritz)	\$47,500.00	Yes. See Invoice	Yes
5 Issuer Counsel (Ryan, Brennan)	\$14,500.00	Yes. See Invoice	Yes
6 Purchaser Counsel (Mintz Levin)	\$102,800.00	Yes. See Invoice	Yes
7 Trustee Fee (UMB)	\$5,000.00	Yes. See Invoice	N/A
8 2019 Trustee Counsel (Thompson Hine)	\$6,000.00	Yes. See Invoice	Yes
9 Title (Fidelity - Estimate)	\$71,262.00	Yes. See Invoice	Yes
10 IDA Termination Fee (TOH IDA)	\$2,000.00	Yes. See Invoice	Yes
11 Borrower Consultant (Eileen Mullin)	\$5,000.00	Yes. See Invoice	Yes
12 Evergreen Counsel (Harris Beach)	\$34,000.00	Yes. See Invoice	Yes
13 Environmental, PCA, Appraisal (Circulo)	\$14,800.00	Yes. See Email	Yes
14 MISC (Circulo)	\$81.01	See Above	See Above
	<b>\$760,980.26</b>		

COST OF ISSUANCE

Town of Hempstead Local Development Corporation  
 Series 2019 Tax-Exempt and Taxable Revenue Bonds  
 (Circulo Real Property Holding Corporation)

Final Numbers - 8/5/2019

	Tax-Exempt	Taxable	Total
Issuer Fee (TOH LDC)	19,983.44	58,053.81	78,037.25
Bond Counsel (Nixon Peabody)	64,711.15	180,288.85	245,000.00
Borrower Counsel (Morrit Hock)	34,559.15	100,440.85	135,000.00
Placement Agent Counsel (Farrell Fritz)	12,159.70	35,340.30	47,500.00
Issuer Counsel (Ryan, Brennan)	3,723.43	10,776.57	14,500.00
Purchaser Counsel (Mintz)	26,111.36	76,688.64	102,800.00
Trustee Fee (UMB)	1,279.97	3,720.03	5,000.00
2019 Trustee Counsel (Thompson Hine)	1,535.96	4,464.04	6,000.00
Title (Fidelity)	12,799.69	58,462.31	71,262.00
IDA Termination Fee (TOH IDA)	511.99	1,488.01	2,000.00
Borrower Consultant (Eileen Mullin)	1,279.97	3,720.03	5,000.00
Evergreen Counsel (Harris Beach)	10,239.75	23,760.25	34,000.00
Environmental, PCA, Appraisal (Circulo)		14,800.00	14,800.00
MISC		81.01	81.01
	188,895.56	572,084.70	760,980.26

Frederick E. Parola  
Chief Executive Officer

Town of Hempstead



Local  
Development  
Corporation

350 FRONT STREET HEMPSTEAD, NY 11550-4037  
(516) 489-5000 EXT. 4200 • (516) 489-3179

August 7, 2019

Sarah Brewster  
Circulo De La Hispanidad  
605 Peninsula Blvd.  
Hempstead, NY 11550

## Circulo De La Hispanidad

Tax Exempt Bond Refunding \$14,540,000.00

Administrative Fee:	\$ 72,700.00
Compliance Fee:	\$ 3,000.00
Public Hearing Notice 2017:	\$ 780.00
Public Hearing Notice:	\$ 804.00
Public Hearing Transcript 2017	\$ 400.00
Public Hearing Transcript	\$ 353.25

**TOTAL BALANCE DUE: \$ 78,037.25**

SEE ATTACHED FEE SCHEDULE

Bank of America: ABA#026009593  
Account #483019093706

## Request for Taxpayer Identification Number and Certification

Give Form to the  
 requester. Do not  
 send to the IRS.

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)  
**Town of Hempstead Local Development Corporation**

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:  
 Individual/sole proprietor     C Corporation     S Corporation     Partnership     Trust/estate  
 Limited liability company Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ \_\_\_\_\_  
 Other (see instructions) ▶ **Local Development Corporation**  Exempt payee

Address (number, street, and apt. or suite no.)  
**350 Front Street, Room 234A**

City, state, and ZIP code  
**Hempstead, New York, 11550**

List account number(s) here (optional)

Requester's name and address (optional)

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>									

<b>Employer identification number</b>									
1	1	-	2	7	9	8	9	4	9

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

**Sign Here**    Signature of U.S. person ▶ *Eduardo M. Orango*    Date ▶ *8/30/12*

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.



**ATTORNEYS AT LAW**      **Nixon Peabody LLP**  
1300 Clinton Square  
**NIXONPEABODY.COM**      Rochester, NY 14604-1792  
**●NIXONPEABODYLLP**      585-263-1000

Circulo De La Hispanidad Inc.  
Circulo Real Property Holding Corporation  
26 West Park Avenue  
Long Beach, New York 11561  
Attn: Sarah Brewster, Executive Director

Date: August 8, 2019  
Invoice No. 10107964

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**FOR LEGAL SERVICES RENDERED AND DISBURSEMENTS INCURRED** as Bond Counsel to the Town of Hempstead Industrial Development Agency (the "Issuer") beginning March 6, 2012 through present day in connection with meetings and conference calls regarding workout and restructuring issues relating to defaults of the below referenced Bonds, approval of Evergreen Charter School as a tenant in the Facility and review of IRS 1023 application for Evergreen Charter School, review of Lease Agreement of premises to Evergreen Charter School, and the redemption of the Issuer's \$15,000,000 Civic Facility Revenue Bonds, Series 2007 (Circulo De La Hispanidad Inc. Civic Facility).

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<b>FEES AND DISBURSEMENTS</b>	<b><u>\$75,000.00</u></b>
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**Wire Transfer Instructions (if necessary)**

Beneficiary:            JPMorgan Chase Bank  
                                 One Chase Square  
                                 Rochester, New York 14643

Routing ABA#:        #021000021

Account Name:        Nixon Peabody LLP  
Account #:             938761475

SWIFT Code:          CHASUS33

Invoice Paid:         10107964

Please ask the bank which is transferring the money to tell you the Federal Reference Number. (In case there is a problem we will be able to trace the transfer using the Federal Reference Number.)



**ATTORNEYS AT LAW** Nixon Peabody LLP  
1300 Clinton Square  
**NIXONPEABODY.COM** Rochester, NY 14604-1792  
**☉NIXONPEABODYLLP** 585-263-1000

Circulo Real Property Holding Corporation  
26 West Park Avenue  
Long Beach, New York 11561  
Attn: Sarah Brewster, Executive Director

Date: August 8, 2019  
Invoice No. 10107965

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**FOR LEGAL SERVICES RENDERED AND DISBURSEMENTS INCURRED** as Bond Counsel to the Town of Hempstead Local Development Corporation (the “Issuer”) in connection with the issuance of the Issuer’s \$2,470,000 Revenue Refunding Bonds, Series 2019A-1 (Circulo Real Property Holding Corporation/Evergreen Charter School Project), its \$11,170,000 Revenue Refunding Bonds, Series 2019A-2 (Circulo Real Property Holding Corporation/Evergreen Charter School Project) and its \$900,000 Taxable Revenue Refunding Bonds, Series 2019B (Circulo Real Property Holding Corporation/Evergreen Charter School Project).

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<b>FEES AND DISBURSEMENTS</b>	<b><u>\$170,000.00</u></b>
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**Wire Transfer Instructions (if necessary)**

Beneficiary: JPMorgan Chase Bank  
One Chase Square  
Rochester, New York 14643

Routing ABA#: #021000021

Account Name: Nixon Peabody LLP  
Account #: 938761475

SWIFT Code: CHASUS33

Invoice Paid: 10107965

Please ask the bank which is transferring the money to tell you the Federal Reference Number. (In case there is a problem we will be able to trace the transfer using the Federal Reference Number )

# Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  <b>Nixon Peabody LLP</b></p> <p><b>2</b> Business name/disregarded entity name, if different from above</p> <p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC                     <input type="checkbox"/> C Corporation                     <input type="checkbox"/> S Corporation                     <input checked="" type="checkbox"/> Partnership                     <input type="checkbox"/> Trust/estate             </p> <p> <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____                  Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.             </p> <p> <input type="checkbox"/> Other (see instructions) ▶ _____             </p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.  <b>1300 Clinton Square</b></p> <p><b>6</b> City, state, and ZIP code  <b>Rochester NY 14604</b></p> <p><b>7</b> List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p>

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>										
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black;"> </td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </table>					-	-	-	-		
-	-	-	-							
OR										
<b>Employer identification number</b>										
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; border: 1px solid black;">1</td> <td style="width: 12.5%; border: 1px solid black;">6</td> <td style="width: 12.5%; border: 1px solid black;">-</td> <td style="width: 12.5%; border: 1px solid black;">0</td> <td style="width: 12.5%; border: 1px solid black;">7</td> <td style="width: 12.5%; border: 1px solid black;">6</td> <td style="width: 12.5%; border: 1px solid black;">4</td> <td style="width: 12.5%; border: 1px solid black;">7</td> <td style="width: 12.5%; border: 1px solid black;">2</td> <td style="width: 12.5%; border: 1px solid black;">0</td> </tr> </table>	1	6	-	0	7	6	4	7	2	0
1	6	-	0	7	6	4	7	2	0	

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ <u>1/2/2019</u>
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*



August 8, 2019

Circulo de la Hispanidad, Inc.  
26 W. Park Avenue, Suite B  
Long Beach, New York 11561

Re: \$ 2,470,000 Town of Hempstead Local Development Corporation Tax-Exempt Revenue Refunding Bonds, Series 2019A-1 (Circulo Real Property Holding Corporation /Evergreen Charter School Project)

\$ 11,170,000 Town of Hempstead Local Development Corporation Tax-Exempt Revenue Refunding Bonds, Series 2019A-2 (Circulo Real Property Holding Corporation /Evergreen Charter School Project)

\$ 900,000 Town of Hempstead Local Development Corporation Taxable Revenue Refunding Bonds, Series 2019B(Circulo Real Property Holding Corporation /Evergreen Charter School Project)

FOR PROFESSIONAL SERVICES RENDERED in connection with the above described Town of Hempstead Local Development Corporation Revenue Bonds and the sale of the Bonds to UMB Bank, N.A.. including the preparation and negotiation of the Lease with Evergreen Charter School and the preparation and finalization of the petition for approval of the Attorney General of New York State.

**Total Fee: \$ 135,000.00**



**Wire/ACH Instructions**

Moritt Hock & Hamroff LLP – Operating Account

Signature Bank ABA#: 026013576  
Signature Swift Code: SIGNUS33 (for international wires)

Signature Bank  
1225 Franklin Avenue  
Garden City NY 11530

Beneficiary Name: MORITT HOCK & HAMROFF LLP  
400 Garden City Plaza  
Garden City, NY 11530

Account#: 1503363093

Contact E-mail: mhhpayments@moritthock.com

Please include invoice # and/or account #.  
Thank you.

## Request for Taxpayer Identification Number and Certification

**Give Form to the  
requester. Do not  
send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Moritt Hock &amp; Hamroff LLP</b></p> <p><b>2</b> Business name/disregarded entity name, if different from above</p>	
	<p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC    <input type="checkbox"/> C Corporation    <input type="checkbox"/> S Corporation    <input checked="" type="checkbox"/> Partnership    <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals, see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions. <b>400 Garden City Plaza</b></p> <p><b>6</b> City, state, and ZIP code <b>Garden City, NY 11530</b></p>	<p><b>7</b> List account number(s) here (optional)</p> <p>Requester's name and address (optional)</p>

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									

or

Employer identification number									
1	1	-	2	9	5	4	5	2	2

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ 1/30/2019
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### General Instructions

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### Purpose of Form

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- Form 1099-DIV (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

Our File No  
35996-100

August 8, 2019

Roosevelt & Cross Inc.  
55 Broadway  
New York, New York 10006

Re: \$14,540,000 Town of Hempstead Local Development Corporation Series 2019 Tax-Exempt and Taxable Revenue Bonds (Circulo Real Property Holding Corporation/Evergreen Charter School Project)

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**FOR LEGAL SERVICES RENDERED**

In representation of Roosevelt & Cross Inc. as Underwriter for the above-referenced Bonds, including the preparation and review of documentation, review and delivery of due diligence materials, participation in conference calls, and attendance at the closing.

**Fees and Disbursements:** \$47,500.00

**WIRE INSTRUCTIONS ANNEXED**

Farrell Fritz, P.C. Citibank Operating Account

To Pay FF fees/expenses

Name of

Bank: Citibank, N.A.  
Citi Private Bank  
601 Lexington Avenue FL# 23  
New York NY 10022

Bank Allison Graham, Client Service  
Contact: Officer, (212) 559- 3967

For credit  
to: Farrell Fritz, P.C.

Account  
Number: 188 030 803

ABA  
Number: 021 000 089

SWIFT CITIUS33 (used only for wires  
Number: outside US)

Referenc: 35996-100

# Request for Taxpayer Identification Number and Certification

**Give Form to the  
requester. Do not  
send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Farrell Fritz, P.C.</b>			
2 Business name/disregarded entity name, if different from above			
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.		4 Exemptions (codes apply only to certain entities, not individuals, see instructions on page 3):	
<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate		Exempt payee code (if any) <u>5</u>	
<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small>		Exemption from FATCA reporting code (if any) _____	
<input type="checkbox"/> Other (see instructions) ▶		<small>(Applies to accounts maintained outside the U.S.)</small>	
5 Address (number, street, and apt. or suite no.) See instructions. <b>400 RXR Plaza</b>		Requester's name and address (optional)	
6 City, state, and ZIP code <b>Uniondale, NY 11556</b>			
7 List account number(s) here (optional)			

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>										
or										
<b>Employer identification number</b>										
0	6		-	1	6	2	0	1	6	1

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ <u>1/4/19</u>
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLÉ accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1 Individual	The individual
2 Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3 Two or more U S persons (joint account maintained by an FFI)	Each holder of the account
4 Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5 a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
6 Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7 Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14 Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

\*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property, the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**RYAN, BRENNAN & DONNELLY LLP**  
**ATTORNEYS-AT-LAW**  
**E-MAIL: [generalinfo@rbdllp.net](mailto:generalinfo@rbdllp.net)**

**JOHN E. RYAN**  
**E-MAIL: [jryan@rbdllp.net](mailto:jryan@rbdllp.net)**  
**JOHN O. BRENNAN**  
**E-MAIL: [jbrennan@rbdllp.net](mailto:jbrennan@rbdllp.net)**  
**JOHN M. DONNELLY**  
**E-MAIL: [jdonnelly@rbdllp.net](mailto:jdonnelly@rbdllp.net)**

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**131 TULIP AVENUE**  
**FLORAL PARK, N.Y. 11001**  
**TEL: (516) 328-1100**  
**FAX (516) 354-0814**

**JOHN B. TELESKA**  
**E-MAIL: [jteleska@rbdllp.net](mailto:jteleska@rbdllp.net)**

August 8, 2019

Circulo Real Property Holding Corporation  
26 West Park Avenue  
Long Beach, New York 11561

Attn: Sarah Brewster, Executive Director

Re: Town of Hempstead Local Development Corporation  
(Circulo De La Hispanidad/Circulo Real Property Holding Corporation LDC 024-10/2019)

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Fee for Counsel to the Town of Hempstead  
Local Development Corporation Per Fee Schedule. . . . . \$14,500.00

WIRING INSTRUCTIONS

CHASE Routing No. 021000021  
CHASE Account No. 296529503

JPMORGAN CHASE BANK, N.A.  
15 Verbena Avenue  
Floral Park, NY 11001

# Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return) Name is required on this line; do not leave this line blank. <b>RYAN, BRENNAN &amp; DONNELLY LLP</b>	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions <b>131 TULIP AVENUE</b>	Requester's name and address (optional)
6 City, state, and ZIP code <b>FLORAL PARK, NEW YORK 11001</b>	
7 List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>									
or									
<b>Employer identification number</b>									
1	1	-	2	7	7	9	1	7	8

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ 8-6-19
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

One Financial Center  
Boston, Massachusetts 02111

August 7, 2019

Greg LiCalzi Jr.  
Senior Vice President  
Roosevelt & Cross Inc.  
55 Broadway  
New York, NY 10006

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For Legal Fees and Expenses of Mintz Levin as counsel to  
Invesco in connection with Circulo/Evergreen bond issue

**Total Due: \$102,800**

**Mintz Levin Wire Transfer Instructions For Invoice Payments**

Bank Name: Bank of America

Bank Address: 100 West 33rd St., New York, NY 10001

Bank Telephone No.: 617/434-4425

ABA#: 026009593

Account Name: Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.: Firm Account

Account Address: Attention: Zegheye Mekonnen

One Financial Center

Boston, MA 02111

Account Telephone No.: 617/348-4823

Account Number: 000058386095

Swift Code: BOFAUS3N (International Wires Only)

Client Number: 040963-032

\*Please note for ACH Credits, please use ABA-011000138

## Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line, do not leave this line blank. <b>Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.</b>	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3). Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	5 Address (number, street, and apt. or suite no.) See instructions. <b>One Financial Center</b>	Requester's name and address (optional)
	6 City, state, and ZIP code <b>Boston, MA 02111</b>	
	7 List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
0	4				2	7	1	8	4
								5	9

### Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign this certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ 14 NOVEMBER 2018
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

# FEE INVOICE



Invoice Date

08/05/19

Greg LiCalzi, JR.  
Roosevelt & Cross Inc.  
gmlcalzjr\_rooselvelf-cross.com

If you have questions, please contact:

Administrator: Laura Roberson  
Phone Number: (314) 612-8484  
E-Mail Address: [laura.roberson@umb.com](mailto:laura.roberson@umb.com)

**RE: Town of Hempstead Local Development Corporation  
Revenue Refunding Bonds, Series 2019  
(Circulo Real Property Holding Corporation/Evergreen  
Charter School Project)**

Administrative Fees for period beginning	<u>8/8/2019</u>	and ending	<u>7/31/2020</u>
Acceptance Fee		2,000.00	
Annual Fee- payable in advance		3,000.00	
Total Due		<u><u>5,000.00</u></u>	

Payment is due upon receipt.  
Late payments will be subject to a 1.5% per month interest charge.

Please remit to:  
UMB Bank N.A.  
Kansas City, MO  
ABA #101 000 695  
BNF Account: 98 000 068 23

August 5, 2019

[gmlicalzjr@roosevelt-cross.com](mailto:gmlicalzjr@roosevelt-cross.com)

Greg LiCalzi, Jr.  
Roosevelt & Cross Inc.  
55 Broadway  
New York, New York 10006

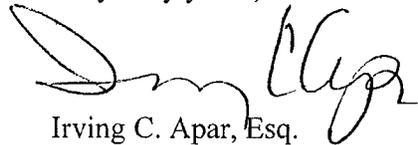
Re: Town of Hempstead Local Development Corporation  
Revenue Refunding Bonds, Series 2019  
(Circulo Real Property Holding Corporation / Evergreen  
Charter School Project)

Dear Greg:

Attached please find our bill for professional services rendered in connection with the above-referenced matter. Please note that our wire information is included in the invoice.

Please do not hesitate to contact me or Lynn Tomechko at 216-566-5866 or [lynn.tomechko@thompsonhine.com](mailto:lynn.tomechko@thompsonhine.com) if you have any questions.

Very truly yours,

  
Irving C. Apar, Esq.

ICA:dal  
Attachment

cc: [Laura.Roberson@umb.com](mailto:Laura.Roberson@umb.com)

August 5, 2019

Greg LiCalzi, Jr.  
Roosevelt & Cross Inc.  
55 Broadway  
New York, New York 10006

Invoice No. 2884922  
Our File No. 075878.00006

**Town of Hempstead Local Development  
Corporation Revenue Refunding Bonds, Series  
2019 (Circulo Real Property Holding Corporation /  
Evergreen Charter School Project)**

Federal I.D. No. 34-0575300

---

For legal services rendered to UMB Bank, N.A., as Trustee (the "Trustee") under the Indenture of Trust, dated as of August 1, 2019 (the "Indenture"), between Town of Hempstead Local Development Corporation (the "Issuer") and the Trustee, relating to [\$14,550,000] Tax-Exempt and Taxable Revenue Refunding Bonds, Series 2019 (Circulo Real Property Holding Corporation / Evergreen Charter School Project) [\$2,465,000] Series 2019A-1 (Tax-Exempt) [\$11,170,000] Series 2019A-2 (Tax-Exempt) [\$915,000] Series 2019B (Taxable) (the "Bonds"), including review of the Indenture, review of the Bond Purchase Agreement, review of the Bonds, review of the Loan Agreement, review of numerous other documents, review of closing documents and opinions of counsel, numerous conferences with other parties to the transaction, and various other matters.

\$ 6,000.00

**Total Due for this Invoice**

**\$ 6,000.00**

August 5, 2019

Greg LiCalzi, Jr.  
Roosevelt & Cross Inc.  
55 Broadway  
New York, New York 10006

Invoice No. 2884922  
Our File No. 075878.00006

**Town of Hempstead Local Development  
Corporation Revenue Refunding Bonds, Series  
2019 (Circulo Real Property Holding Corporation /  
Evergreen Charter School Project)**

Federal I.D. No. 34-0575300

---

For legal services rendered to UMB Bank, N.A., as Trustee (the "Trustee") under the Indenture of Trust, dated as of August 1, 2019 (the "Indenture"), between Town of Hempstead Local Development Corporation (the "Issuer") and the Trustee, relating to [\$14,550,000] Tax-Exempt and Taxable Revenue Refunding Bonds, Series 2019 (Circulo Real Property Holding Corporation / Evergreen Charter School Project) [\$2,465,000] Series 2019A-1 (Tax-Exempt) [\$11,170,000] Series 2019A-2 (Tax-Exempt) [\$915,000] Series 2019B (Taxable) (the "Bonds"), including review of the Indenture, review of the Bond Purchase Agreement, review of the Bonds, review of the Loan Agreement, review of numerous other documents, review of closing documents and opinions of counsel, numerous conferences with other parties to the transaction, and various other matters.

\$ 6,000.00

**Total Due for this Invoice**

**\$ 6,000.00**

---

Wire Transfer Account Information  
Thompson Hine LLP, c/o KeyBank  
Swift Code - KEYBUS33  
ABA #041001039 Account #0004862

Accounts Receivable  
335 Madison Avenue  
12th Floor  
New York, New York 10017-4611

O: 212.344.5680  
F: 212.344.6101

# Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific Instructions on page 3.

**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**Thompson Hine LLP**

**2** Business name/disregarded entity name, if different from above

**3** Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC     C Corporation     S Corporation     Partnership     Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ \_\_\_\_\_

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ \_\_\_\_\_

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting code (if any) \_\_\_\_\_

*(Applies to accounts maintained outside the U.S.)*

**5** Address (number, street, and apt. or suite no.) See instructions.  
**3900 Key Center 127 Public Square**

**6** City, state, and ZIP code  
**Cleveland, OH 44114**

**7** List account number(s) here (optional)

Requester's name and address (optional)

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Social security number**

				-			-				
--	--	--	--	---	--	--	---	--	--	--	--

or

**Employer identification number**

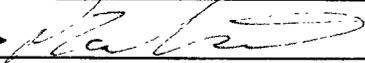
3	4	-	0	5	7	5	3	0	0
---	---	---	---	---	---	---	---	---	---

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

## Part II Certification

- Under penalties of perjury, I certify that:
- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
  - I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
  - I am a U.S. citizen or other U.S. person (defined below); and
  - The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign Here**    Signature of U.S. person ▶     Date ▶ 1/4/19

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

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### Purpose of Form

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- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



**Fidelity National Title Insurance Services, LLC**

1415 Kellum Place, Garden City, NY 11530  
 PHONE: (516)741-5050 | FAX (516)741-5363

NYS GOOD FAITH ESTIMATE  
 FINAL STATEMENT  
 ESTIMATED STATEMENT

<b>Title No:</b> D7405-00875N	<b>Closing Date:</b> 08/07/19	<b>Closer:</b> Patricia Berger(Title Closer)		
<b>Applicant:</b> Moritt Hock & Hamroff LLP		<b>Lender:</b> Town of Hempstead Local Development Corporation		
<b>Borrower:</b> Circulo Real Property Holding Corporation		<b>Lender Attorney:</b> Nixon, Peabody LLP		
<b>Seller:</b>		<b>Seller Attorney:</b>		
<b>Premises:</b> 605 Peninsula Blvd Hempstead, NY 11550 134 Linden Ave Hempstead, NY 11550		<b>County:</b> Nassau Nassau		
<b>Fee Amount:</b>	\$11,600,000.00			
<b>Mortgage Amount:</b>	\$14,540,000.00			
<b>COMPANY CHARGES</b>	<b>Amount:</b>	<b>Borrower:</b>	<b>Seller:</b>	<b>Lender:</b>
Fee Premium \$11,600,000.00	\$38,323.00	\$38,323.00		
Mortgage Premium \$14,540,000.00	\$16,684.00	\$16,684.00		
Survey Locate	\$75.00	\$75.00		
Order new survey \$2400-\$1200 depst	\$1,200.00	\$1,200.00		
Municipal Totals - See Attached	\$985.00	\$985.00		
Endorsements Totals - See Attached	\$300.00	\$300.00		
Recording Service Fee - Buyer	570.00	570.00		
<b>Total Company Charges:</b>	<b>58,067.00</b>	<b>58,067.00</b>		
<b>RECORDING CHARGES</b>	<b>Amount:</b>	<b>Borrower:</b>	<b>Seller:</b>	<b>Lender:</b>
✓ Deed (No consideration)	\$620.00	\$620.00		
✓ Mortgage	\$525.00	\$525.00		
✓ UCC-3 (3) County	\$1,020.00	\$1,020.00		
✓ UCC-3-4 (State)	\$160.00	\$160.00		
✓ Termination of Installment Sale Agreement- 5 pages	390.00	390.00		
✓ Termination of Pledge and Assignment- 5 pages	390.00	390.00		
✓ 255 Affidavits- 3 sets	\$30.00	\$30.00		
✓ Satisfaction of Construction Costs Mortgage- 4 pages	\$380.00	\$380.00		
✓ Satisfaction of Project Costs Mortgage- 4 pages	\$380.00	\$380.00		
✓ Assignment of Mortgage and Security Agreement	\$400.00	\$400.00		
✓ Assignment of Leases & Rents	\$425.00	\$425.00		
✓ Memorandum of Lease (w/TP584)	\$625.00	\$625.00		
✓ UCC-1 (County)	\$340.00	\$340.00		
✓ UCC-1 (State) (3)	120	120		
Nassau Tax Map Verification \$355 per document (per Lot) (9)	6390.00	6390.00		
<b>Total Recording Charges:</b>	<b>12,195.00</b>	<b>12,195.00</b>		
<b>ESCROW &amp; EXCHANGES (ESCT)</b>	<b>Amount:</b>	<b>Borrower:</b>	<b>Seller:</b>	<b>Lender:</b>
Payoff Remittance Fee (to Closer)	\$1,000.00	\$1,000.00		
<b>Total Escrow &amp; Exchange Charges:</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>		
<b>TOTAL CHARGES:</b>	<b>70,262.00</b>	<b>70,262.00</b>		

## Request for Taxpayer Identification Number and Certification

**Give Form to the  
requester. Do not  
send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Fidelity National Title Insurance Services, LLC</b></p> <p><b>2</b> Business name/disregarded entity name, if different from above</p> <p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC    <input type="checkbox"/> C Corporation    <input type="checkbox"/> S Corporation    <input type="checkbox"/> Partnership    <input type="checkbox"/> Trust/estate</p> <p><input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ <b>C</b></p> <p><small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small></p> <p><input type="checkbox"/> Other (see instructions) ▶</p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions. <b>1415 Kellum Place -- Suite 202</b></p> <p><b>6</b> City, state, and ZIP code <b>Garden City, NY 11530</b></p> <p><b>7</b> List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p>

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>									
or									
<b>Employer identification number</b>									
2	7	-	1	9	8	7	6	7	0

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ <b>3/18/19</b>
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*



Inquire before you wire!

**Fidelity National Title**  
Insurance Services

Fidelity National Title Insurance Services, LLC

1415 Kellum Place, Garden City, NY 11530  
Phone: (516)741-5050 Fax: (516)741-5363

### WIRE FRAUD ALERT

***This Notice is not intended to provide legal or professional advice. If you have any questions, please consult with a lawyer.***

Realtors®, Real Estate Brokers, Closing Attorneys, Buyers and Sellers are targets for wire fraud and many have lost hundreds of thousands of dollars because they simply relied on the wire instructions received via email, without further verification.

A fraudster will hack into a participant's email account to obtain information about upcoming real estate transactions. After monitoring the account to determine the likely timing of a closing, the fraudster will send an email to the Buyer purporting to be the escrow agent or another party to the transaction. The fraudulent email will contain new wiring instructions or routing information, and will request that the Buyer send funds to a fraudulent account.

**Please be advised that the wire instructions listed below are the only wire instructions we will send you. If you receive another email or unsolicited call purporting to alter these instructions, please immediately call us at: (516)741-5050.**

<b>BANK NAME:</b>	CitiBank N.A.
<b>ADDRESS:</b>	330 Madison Ave., New York, NY 10017
<b>ABA NO.:</b>	021000089
<b>ACCOUNT NO.:</b>	4978597445
<b>ACCOUNT HOLDER:</b>	Fidelity National Title Insurance Services, LLC
<b>REFERENCE:</b>	D7405-00875N / 605 Peninsula Blvd, Hempstead, Village of Hempstead and 134 Linden Ave, Hempstead, Village of Hempstead

**\*\*\*Closing funds in the form of ACH Electronic Transfers will NOT be accepted.\*\*\***

In addition, the following non-exclusive self-protection strategies are recommended to minimize exposure to possible wire fraud.

- **NEVER RELY** on emails purporting to change wire instructions. Parties to a transaction rarely change wire instructions in the course of a transaction
- **ALWAYS VERIFY** wire instructions, specifically the ABA routing number and account number, by calling the party who sent the instructions to you. DO NOT use the phone number provided in the email containing the instructions, use phone numbers you have called before or can otherwise verify. **Obtain the number of your Realtor®, Real Estate Broker and your escrow officer as soon as an escrow account is opened.** DO NOT send an email to verify as the email address may be incorrect or the email may be intercepted by the fraudster.
- **DO NOT** forward wire instructions to other parties without first verbally verifying the instructions from the sending party.
- **USE COMPLEX EMAIL PASSWORDS** that employ a combination of mixed case, numbers, and symbols. Make your passwords greater than eight (8) characters Also, change your password often and do NOT reuse the same password for other online accounts.
- **USE MULTI-FACTOR AUTHENTICATION** for email accounts. Your email provider or IT staff may have specific instructions on how to implement this feature.

For more information on wire-fraud scams or to report an incident, please refer to the following links:

**Federal Bureau of Investigation:** <http://www.fbi.gov>

**Internet Crime Complaint Center:** <http://www.ic3.gov>

#### ACKNOWLEDGEMENT OF RECEIPT

Your signature below acknowledges receipt of this Wire Fraud Alert.

**Buyer 1**

**Buyer 2**

Signature

Signature

Printed Name

Printed Name

Address

Address

Date

Phone Number

Date

Phone Number

August 8, 2019

Sarah Brewster  
Circulo De La Hispanidad  
605 Peninsula Blvd.  
Hempstead, NY 11550

**Circulo De La Hispanidad  
Termination of Bonds**

Termination Fee: \$ 2,000.00

**TOTAL BALANCE DUE: \$ 2,000.00**

SEE ATTACHED FEE SCHEDULE

Bank of America:  
Account # 9419794402  
ABA# 026009593

## Request for Taxpayer Identification Number and Certification

**Give Form to the  
requester. Do not  
send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Town of Hempstead Industrial Development Agency</b>		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ <b>Public Benefit Corporation</b>	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.) <b>350 Front street</b>	Requester's name and address (optional)	
	6 City, state, and ZIP code <b>Hempstead, N.Y. 11550</b>		
	7 List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

<b>Social security number</b>	
[ ] [ ] [ ] - [ ] [ ] - [ ] [ ] [ ] [ ]	
or	
<b>Employer identification number</b>	
1 1 - 3 2 3 7 3 1 7	

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt/contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶ <i>Julius S. Forde</i>	Date ▶ <b>1/20/16</b>
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)

- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

**EIEEN M MULLIN**  
**19 Washington Avenue**  
**Nantucket, MA 02554**

**INVOICE**

**August 8, 2019**

**Re: Refinancing of \$15,000,000**

Town of Hempstead Industrial Development Agency  
(Town of Hempstead, New York)  
Civic Facility Revenue Bonds, Series 2007

Closing Fee (per Contract) \$5,000

Check can be mailed to the above address

# Request for Taxpayer Identification Number and Certification

Completed form should be given to the requesting department or the department you are currently doing business with.

Please print or type

**Name** ( List legal name, if joint names, list first & circle the name of the person whose TIN you enter in Part I-See **Specific Instruction** on page 2)

**Eileen M Mullin**

**Business name**, if different from above. (See **Specific Instruction** on page 2)

Check the appropriate box:  Individual/Sole proprietor  Corporation  Partnership  Other **LLC**

<b>Legal Address</b> number, street, and apt or suite no <b>19 Washington Avenue</b>	<b>Remittance Address:</b> if different from legal address number, street, and apt or suite no.
<b>City, state and ZIP code</b> <b>Nantucket</b>	<b>City, state and ZIP code</b> <b>MA 02554</b>

Phone # **(908) -875-4692** Fax # ( ) Email address **emullin1234@gmail.com**

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). **However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instruction on page 2.** For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 2.

**Social security number**

□□□-□□-□□□□

OR

**Employer identification number**

84-2187642

**Vendors:**  
**Dunn and Bradstreet Universal Numbering System (DUNS)**

**DUNS**

□□□□□□□□

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Services (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am an U S person (including an U.S. resident alien)
- I am currently a Commonwealth of Massachusetts's state employee (check one) No  Yes  If yes, **in compliance with** the State Ethics Commission **requirements.**

**Certification instructions:** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on  **estate transactions, item 2 does not apply**

**Sign Here**

**Authorized Signature** 

Verified by PDFfiller  
03/24/2019

**Date** **06/24/2019**

### Purpose of Form

A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or debt, or contributions you made to an IRA

**Use Form W-9 only if you are a U.S. person** (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify the TIN you are giving is correct (or you are waiting for a number to be issued)
- Certify you are not subject to backup withholding

**If you are a foreign person, use the appropriate Form W-8.** See Pub 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

**What is backup withholding?** Persons making certain payments to you must withhold a designated percentage, currently 28% and pay to the IRS of such payments under certain

conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. **Payments you receive will be subject to backup withholding if:**

- You do not furnish your TIN to the requester, or
- You do not certify your TIN when required (see the Part II instructions on page 2 for details), or
- The IRS tells the requester that you furnished an incorrect TIN, or
- The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends (only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only)

Certain payees and payments are exempt from backup withholding. See the Part II instructions on page 2.

### Penalties

**Failure to furnish TIN** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment

**Misuse of TINs.** If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

**Name** If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name

If the account is in joint names, list first and then circle the name of the person or entity whose number you enter in Part I of the form.

**Sole proprietor.** Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line**. Enter the LLC's name on the "Business name" line.

**Caution** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8

**Other entities** Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line

### Part I - Taxpayer Identification Number (TIN)

#### Enter your TIN in the appropriate box.

If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN

If you are an **LLC** that is **disregarded as an entity** separate from its owner (see **Limited liability company (LLC)** above), and are owned by an individual, enter your SSN (or "pre-LLC" EIN, if desired). If the owner of a disregarded LLC is a corporation, partnership, etc., enter the owner's EIN

**Note** See the chart on this page for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office. Get **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site [www.irs.gov](http://www.irs.gov).

If you do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments.

The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

### Part II - Certification

To establish to the paying agent that your TIN is correct or you are a U.S. person, or resident alien, sign Form W-9.

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

**Dunn and Bradstreet Universal Numbering System (DUNS) number requirement** – The United States Office of Management and Budget (OMB) requires all vendors that receive federal grant funds have their DUNS number recorded with and subsequently reported to the granting agency. If a contractor has multiple DUNS numbers the contractor should provide the primary number listed with the Federal government's Central Contractor Registration (CCR) at [www.ccr.gov](http://www.ccr.gov). Any entity that does not have a DUNS number can apply for one online at <http://www.dnb.com/us/> under the DNB D-U-N Number Tab.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold a designated percentage, currently 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

## What Name and Number to Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup> The minor <sup>2</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The grantor-trustee <sup>1</sup>
4. a The usual revocable savings trust (grantor is also trustee) b So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

<sup>4</sup> List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**If you have questions on completing this form, please contact the Office of the State Comptroller. (617) 973-2468.**

**Upon completion of this form, please send it to the Commonwealth of Massachusetts Department you are doing business with.**

**HARRIS BEACH** PLLC  
ATTORNEYS AT LAW

August 8, 2019

Evergreen Charter School  
Attn: Mr. Gil Bernardino  
605 W. Peninsula Blvd.  
Hempstead, NY 11550

THE OMNI  
333 EARLE OVERTON BLVD., SUITE 901  
UNIONDALE, NEW YORK 11553  
(516) 880-8484

**ANDREW D. KOMAROMI**

DIRECT: (516) 880-8385  
FAX: (516) 880-8483  
AKOMAROMI@HARRISBEACH.COM

**INVOICE**

**FOR LEGAL SERVICES AND DISBURSEMENTS RENDERED** through August 8, 2019,  
as Special Counsel to Evergreen Charter School in connection with The Facility Lease with  
Circulo and related financing matters.

**Total Legal Fee and Disbursements\***

**\$34,000.00**

***Please wire transfer the above amount to:***

***Harris Beach PLLC Operating Account at BankUnited Miami Lakes, FL,  
Operating Account Number: 9853248672. ABA routing number: 2670-9059-4***

*Please reference Client Number 299790 when initiating wire transfer with your bank.*

\* Includes photocopy, telecopy, postage, overnight delivery, messengers, travel and telephone charges.

# Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**HARRIS BEACH PLLC**

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC

C Corporation

S Corporation

Partnership

Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ **P**

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see Instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting code (if any) \_\_\_\_\_

*(Applies to accounts maintained outside the U.S.)*

5 Address (number, street, and apt. or suite no.) See instructions.  
**333 EARLE OVINGTON BLVD SUITE 901**

6 City, state, and ZIP code  
**UNIONDALE, NY 11553**

7 List account number(s) here (optional)

Requester's name and address (optional)

Print or type.  
See Specific Instructions on page 3.

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

**Social security number**

			-						
--	--	--	---	--	--	--	--	--	--

**OR**

**Employer identification number**

8	4	-	1	6	2	3	8	3	6
---	---	---	---	---	---	---	---	---	---

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign Here** Signature of U.S. person ▶ *[Signature]*, Controller Date ▶ **1/11/19**

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

## LiCalzi Gregory M. Jr.

---

**From:** Sarah Brewster <SBrewster@cdlh.org>  
**Sent:** Tuesday, August 6, 2019 12:40 PM  
**To:** LiCalzi Gregory M. Jr.  
**Subject:** RE: Wire Information  
**Attachments:** DOC130.PDF

Wire information

Citibank  
129 E. Park Avenue  
Long Beach, NY 11561  
(516) 322- 7994

Operating Account  
39043534

Swift Code:  
CITIUS33

Routing Number  
21000089

Sarah E. R. Brewster, Ph.D., J.D., L.M.S.W.  
Chief Director of Services and Operations  
Círculo de la Hispanidad  
26 West Park Avenue  
Long Beach, New York 11561  
(516) 431-1135 Phone  
(516) 431-2307 Fax  
[www.cdlh.org](http://www.cdlh.org)

### *Celebrating 39 Years of Service to the Community*

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**From:** LiCalzi Gregory M. Jr. <gmlicalzjr@roosevelt-cross.com>  
**Sent:** Tuesday, August 6, 2019 11:55 AM  
**To:** Sarah Brewster <SBrewster@cdlh.org>

**Cc:** 'sstein@moritthock.com' <sstein@moritthock.com>; 'dsaperman@moritthock.com' <dsaperman@moritthock.com>  
**Subject:** Wire Information

Sarah-

Can you send wire information for where you want reimbursable as well as an updated W-9.

Thanks,

Greg LiCalzi, Jr. | Senior Vice President | **Roosevelt & Cross Inc.**  
55 Broadway | New York, NY 10006  
[gmlicalzijr@roosevelt-cross.com](mailto:gmlicalzijr@roosevelt-cross.com) | Desk: (212) 504-9299 | Cell: (646) 341-3013

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Request for Taxpayer  
Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
*Cirelio de la Hiv parados*

**2** Business name/disregarded entity name, if different from above

**3** Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC

C Corporation

S Corporation

Partnership

Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) \_\_\_\_\_

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions)

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting code (if any) \_\_\_\_\_

(Applies to accounts maintained outside the U.S.)

**5** Address (number, street, and apt. or suite no.) See instructions.  
*26 West Park Avenue*

**6** City, state, and ZIP code  
*Long Beach, NY 11561*

**7** List account number(s) here (optional)

Requester's name and address (optional)

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.

**Social security number**

				-			-				
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**or**

**Employer identification number**

1	1	-	2	5	2	5	3	2	7
---	---	---	---	---	---	---	---	---	---

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign Here** Signature of U.S. person \_\_\_\_\_ Date *8/6/2019*

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

SCHEDULE NUMBER 2

## COST OF ISSUANCE

Town of Hempstead Local Development Corporation  
 Series 2019 Tax-Exempt and Taxable Revenue Bonds  
 (Circulo Real Property Holding Corporation)

---  
 Final Numbers - 8/5/2019

	Tax-Exempt	Taxable	Total
Issuer Fee (TOH LDC)	19,983.44	58,053.81	78,037.25
Bond Counsel (Nixon Peabody)	64,711.15	180,288.85	245,000.00
Borrower Counsel (Morrit Hock)	34,559.15	100,440.85	135,000.00
Placement Agent Counsel (Farrell Fritz)	12,159.70	35,340.30	47,500.00
Issuer Counsel (Ryan, Brennan)	3,723.43	10,776.57	14,500.00
Purchaser Counsel (Mintz)	26,111.36	76,688.64	102,800.00
Trustee Fee (UMB)	1,279.97	3,720.03	5,000.00
2019 Trustee Counsel (Thompson Hine)	1,535.96	4,464.04	6,000.00
Title (Fidelity)	12,799.69	58,462.31	71,262.00
IDA Termination Fee (TOH IDA)	511.99	1,488.01	2,000.00
Borrower Consultant (Eileen Mullin)	1,279.97	3,720.03	5,000.00
Evergreen Counsel (Harris Beach)	10,239.75	23,760.25	34,000.00
Environmental, PCA, Appraisal (Circulo)		14,800.00	14,800.00
MISC		81.01	81.01
	188,895.56	572,084.70	760,980.26