

DECLARATION of COVENANTS and RESTRICTIONS

THIS COVENANT is made the 22 day of October, 2007, by **ARTHUR H. KATZ** having an office for the transaction of business at 1101 Monroe Street, Toledo, Ohio 43624 and **RANDOLPH S. KATZ**, as executor of the Estate of Calvin Katz.

WHEREAS, 7980-7984 Brewerton Road, Cicero, Onondaga County, New York is the subject of a Voluntary Agreement executed by Arthur H. Katz, Calvin Katz and Dale A. Desnoyers, as part of the New York State Department of Environmental Conservation's (the "Department's") Voluntary Cleanup Program, namely that parcel of real property located on 7980-7984 Brewerton Road in the Village of Cicero, County of Onondaga, State of New York, which is part of lands conveyed by E.W. George Properties, Inc. to Arthur H. Katz and Calvin Katz by deed dated March 25, 1986 and recorded in the Onondaga County Clerk's Office on March 25, 1986 in Book 3244 of Deeds at Page 190 and being more particularly described in Appendix "A," attached to this declaration and made a part hereof, and hereinafter referred to as "the Property"; and

WHEREAS, the Department approved a remedy to eliminate or mitigate all significant threats to the environment presented by the contamination disposed at the Property and such remedy requires that the Property be subject to restrictive covenants; and

WHEREAS, Calvin Katz has died since the execution of the above-referenced Voluntary Agreement, and Randolph S. Katz has been appointed as executor of his Estate;

NOW, THEREFORE, Arthur H. Katz and Randolph S. Katz, as executor of the Estate of Calvin Katz, for themselves and their successors and/or assigns, covenant that:

First, the Property subject to this Declaration of Covenants and Restrictions is as shown on a map attached to this declaration as Appendix "B" and made a part hereof, and consists of the metes and bounds as attached hereto as Appendix "A".

Second, unless prior written approval by the Department or, if the Department shall no longer exist, any New York State agency or agencies subsequently created to protect the environment of the State and the health of the State's citizens, hereinafter referred to as "the Relevant Agency," is first obtained, there shall be no construction, use or occupancy of the Property that results in the disturbance or excavation of the Property, which threatens the integrity of the soil cap, or which results in unacceptable human exposure to contaminated soils. The soils may be distributed on the Property in accordance with the Soil Management Plan attached hereto as Appendix "C"

Third, the owner of the Property shall maintain the cap covering the Property by maintaining its grass cover or, after obtaining the written approval of the Relevant Agency, by capping the Property with another material.

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Section 1

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Section 2

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Fourth, the owner of the Property shall prohibit the Property from ever being used for purposes other than for commercial/industrial uses without the express written waiver of such prohibition by the Relevant Agency.

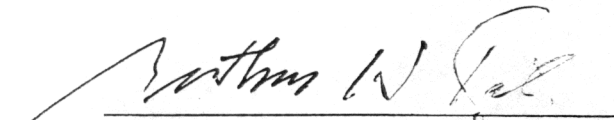
Fifth, the owner of the Property shall prohibit the use of the groundwater underlying the Property without treatment rendering it safe for drinking water or industrial purposes, as appropriate, unless the user first obtains permission to do so from the Relevant Agency.

Sixth, the owner of the Property shall continue in full force and effect any institutional and engineering controls required under the Agreement and maintain such controls unless the owner first obtains permission to discontinue such controls from the Relevant Agency. Any building constructed or utilized on the Property must contain a sub-slab depressurization ("SSD") system to be operated in accordance with the SSD Manual attached hereto as Appendix "D".

Seventh, this Declaration is and shall be deemed a covenant that shall run with the land and shall be binding upon all future owners of the Property, and shall provide that the owner and its successors and assigns consent to enforcement by the Relevant Agency of the prohibitions and restrictions that Paragraph X of the Agreement require to be recorded, and hereby covenant not to contest the authority of the Relevant Agency to seek enforcement.

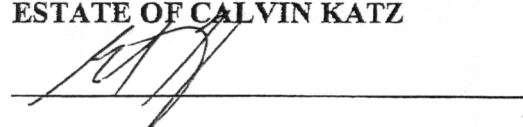
Eighth, any deed of conveyance of the Property, or any portion thereof, shall recite, unless the Relevant Agency has consented to the termination of such covenants and restrictions, that said conveyance is subject to this Declaration of Covenants and Restrictions.

IN WITNESS WHEREOF, the undersigned has executed this instrument the day written below.



Arthur H. Katz

ESTATE OF CALVIN KATZ



By: Randolph S. Katz, Executor

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail.

2. The second part of the document outlines the various methods used to collect and analyze data. These methods include direct observation, interviews, and the use of specialized software tools.

3. The third part of the document describes the results of the data collection and analysis. It shows that there are significant differences in the way that different departments handle their data, which can lead to inconsistencies and errors.

4. The fourth part of the document discusses the implications of these findings. It suggests that a more standardized approach to data collection and analysis is needed to improve the accuracy and reliability of the financial statements.

5. The fifth part of the document provides a summary of the key findings and recommendations. It emphasizes the need for a coordinated effort between all departments to implement these changes and to ensure that the new system is fully integrated into the existing processes.

6. The sixth part of the document discusses the future of the project. It outlines the next steps and the timeline for implementation. It also identifies the key stakeholders and the roles of each.

7. The seventh part of the document provides a conclusion. It summarizes the main points of the report and reiterates the importance of the project. It also expresses confidence that the new system will be successful and that it will significantly improve the organization's financial reporting process.

8. The eighth part of the document provides a list of references. It includes a list of books, articles, and other sources that were consulted during the course of the project. This list is provided to allow readers to explore the topic further and to verify the accuracy of the information presented in the report.

9. The ninth part of the document discusses the importance of communication. It emphasizes the need for clear and concise communication between all parties involved in the project. This includes regular meetings, the use of a common language, and the timely sharing of information.

10. The tenth part of the document discusses the importance of documentation. It emphasizes the need for a thorough and up-to-date record of all project activities. This includes meeting minutes, progress reports, and other documents that provide a clear and detailed account of the project's progress.

11. The eleventh part of the document discusses the importance of flexibility. It emphasizes the need to be open to change and to adapt to new circumstances as they arise. This is particularly important in a project that is as complex and dynamic as this one.

12. The twelfth part of the document discusses the importance of accountability. It emphasizes the need for each individual to take responsibility for their own actions and for the actions of those they are responsible for. This is essential for ensuring that the project is completed on time and to the highest quality.

13. The thirteenth part of the document discusses the importance of transparency. It emphasizes the need for open and honest communication about the project's progress and challenges. This is essential for building trust and for ensuring that all parties are fully informed and engaged in the project.

14. The fourteenth part of the document discusses the importance of collaboration. It emphasizes the need for all parties to work together and to share their knowledge and resources. This is essential for ensuring that the project is completed successfully and that the organization benefits from the new system.

15. The fifteenth part of the document discusses the importance of leadership. It emphasizes the need for strong and effective leadership to guide the project through its various stages. This includes setting a clear vision, providing direction, and motivating the team to achieve their goals.

16. The sixteenth part of the document discusses the importance of evaluation. It emphasizes the need to regularly assess the project's progress and to make adjustments as needed. This is essential for ensuring that the project remains on track and that it is completed within the budget and on time.

17. The seventeenth part of the document discusses the importance of risk management. It emphasizes the need to identify and assess the risks associated with the project and to develop strategies to mitigate these risks. This is essential for ensuring that the project is completed successfully and that the organization is protected from potential losses.

18. The eighteenth part of the document discusses the importance of stakeholder management. It emphasizes the need to identify and engage all parties who have an interest in the project. This is essential for ensuring that the project meets the needs of all stakeholders and that it is supported by the organization.

19. The nineteenth part of the document discusses the importance of change management. It emphasizes the need to manage the changes that are required for the successful implementation of the new system. This includes communicating the benefits of the new system and providing training and support to ensure that all employees are able to use the new system effectively.

20. The twentieth part of the document discusses the importance of project closure. It emphasizes the need to formally close the project and to evaluate the project's performance. This is essential for ensuring that the project is completed successfully and that the organization is able to learn from the experience.

21. The twenty-first part of the document discusses the importance of sustainability. It emphasizes the need to ensure that the benefits of the new system are maintained over the long term. This includes ongoing monitoring and evaluation and the implementation of measures to address any issues that arise.

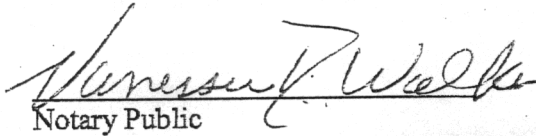
22. The twenty-second part of the document discusses the importance of innovation. It emphasizes the need to continue to explore new ways of improving the organization's financial reporting process. This is essential for ensuring that the organization remains competitive and that it is able to adapt to changing circumstances.

23. The twenty-third part of the document discusses the importance of ethics. It emphasizes the need to ensure that the project is completed in a fair and ethical manner. This includes being transparent about the project's progress and challenges and ensuring that all parties are treated fairly and with respect.

24. The twenty-fourth part of the document discusses the importance of social responsibility. It emphasizes the need to ensure that the project is completed in a way that is consistent with the organization's values and its commitment to the community. This includes being open and honest about the project's progress and challenges and ensuring that the project benefits the organization and the community.

STATE OF Ohio)
COUNTY OF Lucas) ss:

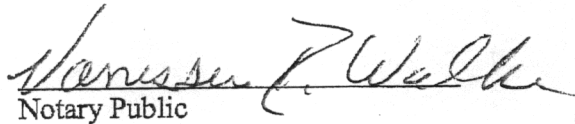
On the 22nd day of October in the year 2007 before me, the undersigned, a Notary Public in and for said State, personally appeared Arthur H. Katz, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.


Notary Public

VANESSA R. WALKER
Notary Public, State of Ohio
My Commission Expires 06/02/2009

STATE OF Ohio)
COUNTY OF Lucas) ss:

On the 22nd day of October in the year 2007 before me, the undersigned, a Notary Public in and for said State, personally appeared Randolph S. Katz, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.


Notary Public

VANESSA R. WALKER
Notary Public, State of Ohio
My Commission Expires 06/02/2009

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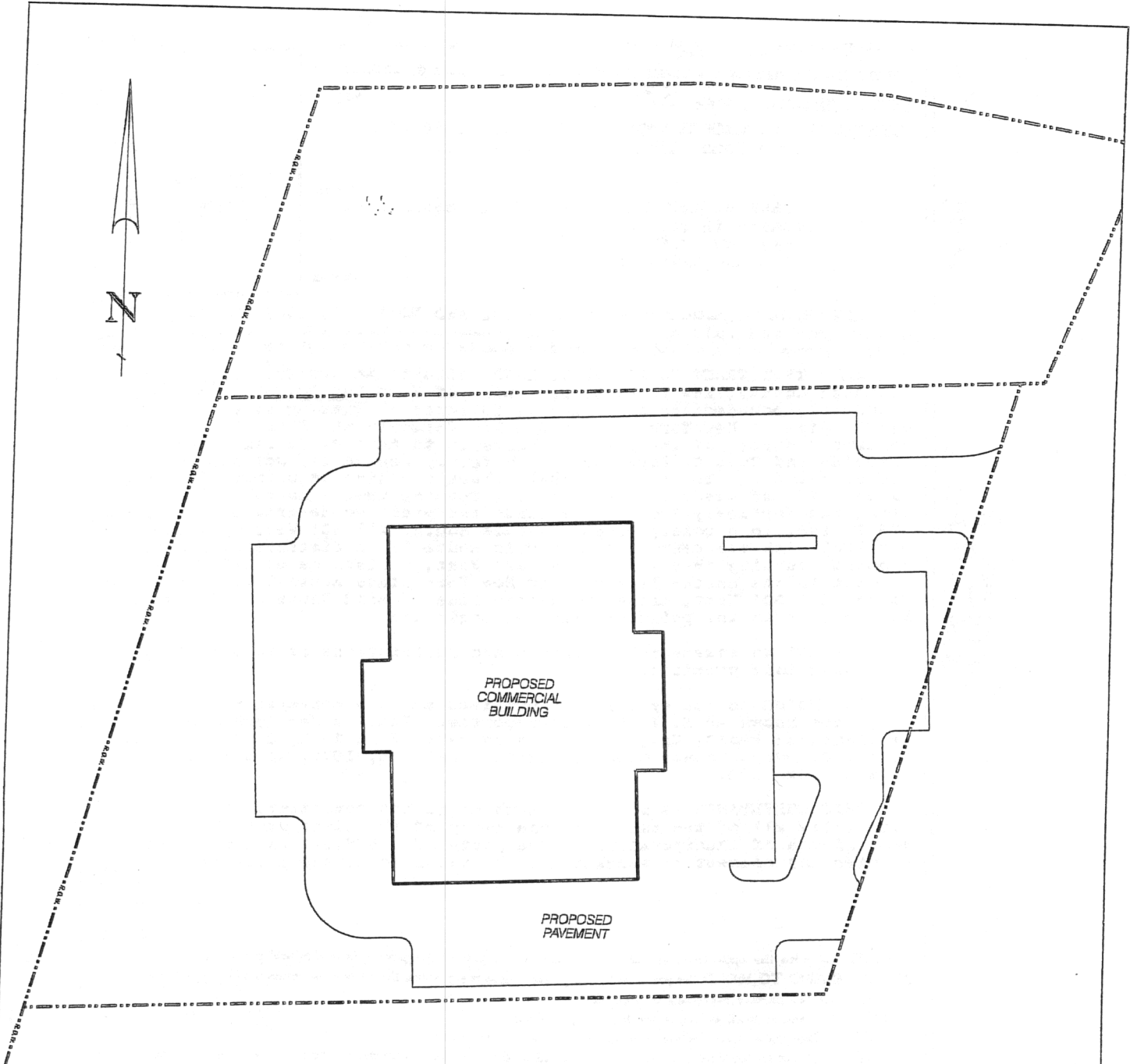
VANESSA R. WALKER
Secretary, State of Ohio
My Commission Expires 03/31/2014

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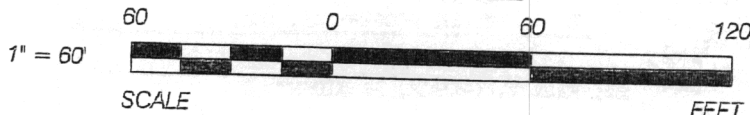
VANESSA R. WALKER
Secretary, State of Ohio
My Commission Expires 03/31/2014

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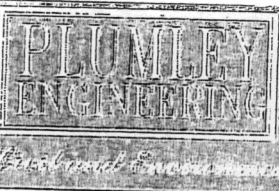


Plan View



MAP REFERENCES:

- 1. COMPOSITE [SURVEY] MAP, ALFRED N. IANUZI, JR. L.S., FEBRUARY 26, 1987.



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DESCRIPTION	PROPERTY SUBJECT TO DECLARATION OF COVENANTS & RESTRICTIONS
PROJECT:	VOLUNTARY CLEAN UP PROGRAM VCA No. A7-0466-0702
CLIENT:	HANCOCK & ESTABROOK, LLP
LOCATION:	TOWN OF CICERO, ONONDAGA COUNTY, NEW YORK

APPENDIX B

Declaration of Covenants and Restrictions - Appendix C

SOIL MANAGEMENT PLAN

This plan presents precautionary steps to be implemented whenever there is disturbance of soils from below one foot in depth within the designated zone for soil management on the map attached to this plan. This plan must be kept on site and be available to direct utility, construction, or other workers who may disturb soils from beneath one foot below the ground surface.

The designated zone may contain residual affected soil that is governed by this plan. A 10-foot buffer has been incorporated into the designated zone. Site soil outside the designated zone may be disturbed without restriction. Disturbance shall mean any digging, excavation (whether manual or mechanically), trenching, dozing, landscaping, natural or other activity that results in exposing or bringing to the surface of soils located one foot or more below the land surface before the disturbance began.

The following steps shall be taken to minimize the potential exposure hazard at this site within the designated zone.

1. Before disturbance of soils within the designated zone that will penetrate 1 foot or more into the ground, this document shall be reviewed to identify the required steps to safely and appropriately handle subsurface soils.
2. The top foot of soils can be scraped over the area of excavation and set aside for replacement.
3. All site workers who may come into physical contact with designated zone soils from below 1 foot in depth shall wear protective gloves on the hands (i.e. nitrile, chemical resistant or equivalent) suitable for handling chlorinated solvent impacted soils. Workers

in direct contact with subsurface soils should change the gloves daily, or immediately if the gloves becomes punctured, torn or tacky on the outside surface.

4. Plastic sheeting (thickness 6 mil or greater) shall be spread over a sufficient area and be bounded with a perimeter berm at least 3 inches high. The sheeting shall overlap the top of the perimeter berm.
5. Excavated soils taken from below 1 foot in depth shall be stockpiled on the plastic sheeting.
6. If the excavated soils are to remain on the sheeting overnight, the soil pile shall be covered by plastic sheeting that is weighted around the perimeter to minimize infiltration of precipitation into the soil.
7. At the conclusion of the excavation activity, the soil on the plastic sheeting may be replaced into the ground. This soil must then be covered with 1 foot of clean topsoil. The soil scraped from the land surface initially may be used for this purpose, with additional clean soil brought to the site, as needed.
8. If all or some of the stockpiled soil cannot be returned to its original subsurface position, several options are available to determine appropriate disposition. The soils must either be sent off-site to an appropriate landfill or treatment facility, or the New York State Department of Environmental Conservation (DEC) must be contacted to confirm the sampling required to evaluate whether it may be placed elsewhere on the property. The DEC Region 7 general telephone number is (315) 426-7400 and the Division of Solid & Hazardous Materials may be reached at (315) 426-7419.



Declaration of Covenants and Restrictions - Appendix D

SUB-SLAB DEPRESSURIZATION SYSTEM MANUAL

This Plan sets forth the requirements the sub-slab depressurization (SSD) system that must be installed into any existing or newly constructed occupied site structure. An SSD system is intended to protect the public from potential exposure to soil vapors and must be operated continuously except during routine maintenance, interruption of electrical service, mechanical failure or other temporary condition that inhibits system function. This manual must be kept on site and available to maintenance personnel for their use in performing maintenance.

System Description

SSD piping typically consists of sub-slab Schedule 40 PVC 0.020-slot piping and risers. It includes an exhaust fan capable of producing approximately 1.00 to 1.25 inches of water vacuum at the specified exhaust flow rate. The fan must be located above the highest occupied level of the structure or at the rooftop near the atmospheric discharge point, such that the piping in the occupied portions of the building are under negative pressure during fan operation. Typical systems also include a manometer/vacuum gauge, an audible/visible alarm located in a utility closet where the SSD piping penetrates the floor slab, and a fan speed controller (optional).

The fan must be capable of drawing vapors from beneath the building while maintaining a minimum vacuum in the sub-slab of 0.002 inches of water column at all times during system operation. A typical design provides a sub-slab vacuum of greater than 0.025 inches of water column vacuum in the sub-slab to minimize ongoing vacuum monitoring requirements of the New York State Department of Health.

System Operation

The motive force for the SSD system (i.e. fan) shall remain in the "on" condition at all times except when public electric utility service is interrupted. In the event of electrical service disruption, the system shall be operational within a reasonable time period after electrical service

is restored. This unit shall be cleaned and maintained per the fan manufacturer specifications. The fan shall also be manually checked once per calendar year to assure it is operating properly and, if it is not operating properly, action must be taken to repair or replace the unit in a timely manner.

Maintenance

The fan, riser piping, discharge point and manometer/ vacuum gauge are the important system elements. The fan shall be inspected at least annually and maintained in accordance with the manufacturer's recommendations. The exposed run of the riser pipe shall be inspected annually to assure that no cuts, cracks, or punctures exist. All necessary repairs shall be made in a timely manner. The discharge point of the piping on the rooftop shall be inspected to assure that no blockage has occurred due to nesting insects. Typically the atmospheric discharge point is fitted with a mesh screen with a mesh opening suitable to prevent nesting insects from crawling into the pipe to build a nest. However, an annual inspection and repair/action will assure the discharge point remains unimpeded to the discharge of air/vapor from the fan. The manometer/vacuum gauge (located in a utility closet at the floor slab level) shall be checked annually to assure it is in working order and has no deficiency that prevents it from displaying the vacuum in the system piping. The flexible tubing shall be visually inspected for cracks, punctures or abrasions, and replaced as necessary. The fan speed controller (if installed) can be checked by moving it from its set point and observing a change in the manometer/vacuum gauge. The visible/audible alarm can be checked by temporarily shutting off the fan to trip the alarm.

Recordkeeping

Records of the repair, inspection and maintenance actions taken to sustain the SSD system operation must be made and retained at the site for review during preparation of the annual inspection report to be prepared by a licensed professional engineer or qualified environmental professional. A *Maintenance and Inspection Log* is attached to this Plan for this purpose.

Post Mitigation System Confirmation Testing

Post-installation confirmation testing will be performed to demonstrate proper installation and effectiveness of the SSD system, per New York State Department of Health (DOH) soil vapor mitigation guidance. The DOH guidance requires that a differential in pressure between the indoor air and the sub-slab must be a minimum of 0.002 inches of water column with the indoor air pressure being greater. After installation of the SSD system, the actual sub-slab pressure will be measured and if it does not exhibit a vacuum of equal to or greater than 0.002 inches of water column (relative to indoor air), then the system fan will be replaced with a fan capable of generating a larger static vacuum beneath the slab. If the sub-slab does not exhibit a vacuum of equal to or greater than 0.025 inches of water column relative to the indoor air, then four quarters of seasonal differential pressure monitoring are required by the DEC. This seasonal pressure monitoring would determine if the seasonal sub-slab pressure remains a minimum of 0.002 inches lower than the indoor air pressure year-round.

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