

108.4

Record and Return to Box 138:
Harris Beach PLLC
726 Exchange Street, Suite 1000
Buffalo, New York 14210
Attn: Kathleen A. Drumm, Paralegal

FIRST AMENDMENT TO MEMORANDUM OF LEASEBACK AGREEMENT

Pursuant to § 291-c of the Real Property Law

(Agency to Company)

THIS FIRST AMENDMENT TO MEMORANDUM OF LEASEBACK AGREEMENT, dated as of February 1, 2024 (the "First Amendment to Memorandum of Leaseback Agreement"), is by and between the **ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York with offices at 95 Perry Street, Suite 403, Buffalo, New York 14203 (the "Agency") and **LIFE TECHNOLOGIES CORPORATION, a subsidiary of Thermo Fisher Scientific Inc.**, a corporation duly organized, validly existing and in good standing under the laws of the State of Delaware, with offices at 3175 Staley Road, Grand Island, New York 14072 (the "Company") and.

WHEREAS, by leaseback agreement dated as of December 1, 2021 (the "Original Leaseback Agreement"), the Agency leased to the Company certain real property and improvements located at 3175 Staley Road, Town of Grand Island, Erie County, New York; and

WHEREAS, a memorandum of said Leaseback Agreement was recorded in the Office of the Erie County Clerk on January 12, 2022 in Liber 11394 of Deeds at Page 3702 (the "Original Memorandum of Leaseback Agreement"); and

WHEREAS, the Agency and the Company desire to amend the Original Memorandum Leaseback for the purpose of extending the termination date to December 31, 2033.

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

The Original Memorandum of Leaseback Agreement is amended as follows:

1. Reference to Leaseback Agreement: That certain Leaseback Agreement, dated as of December 1, 2021 (the "Leaseback Agreement"), whereby the Company leases certain real property to the Agency as modified by the First Amendment to Lease Agreement and to Leaseback Agreement, dated as of February 1, 2024 which modifies the termination date (as amended, the "First Amendment").

2. Lease Term. All references to the termination in the Leaseback Agreement, as amended by the First Amendment, shall mean December 31, 2033.

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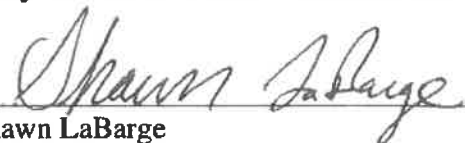
[Signature and Acknowledgement page to First Amendment to Memorandum of Leaseback Agreement]

IN WITNESS WHEREOF, the Agency and the Company have caused this First Amendment to Memorandum of Leaseback Agreement to be executed as of the date first written above.

**ERIE COUNTY INDUSTRIAL
DEVELOPMENT AGENCY**

By: 
Name: Elizabeth A. O'Keefe
Title: Vice President of Operations

**LIFE TECHNOLOGIES CORPORATION,
a subsidiary of Thermo Fisher Scientific Inc.**

By: 
Name: Shawn LaBarge
Title: Senior Director, Operations
Bioproduction Group

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

On the 8th day of July 2024, before me, the undersigned, personally appeared **ELIZABETH A. O'KEEFE**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signatures on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.


Notary Public
LORI A. SZEWCZYK
Notary Public, State of New York
No. 01SZ5030580
Qualified in Erie County
Commission Expires 07/19/2026

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

On the 25 day of June in the year 2024, before me, the undersigned, personally appeared **SHAWN LABARGE**, 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.

MARY MCCORMICK
NOTARY PUBLIC-STATE OF NEW YORK
No. 01MC5013438
Qualified in Erie County
My Commission Expires July 15, 2027


Notary Public

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

First Amendment to Memo of Leaseback

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

Schedule A – Information relating to conveyance

Grantor/Transferor	Name (if individual, last, first, middle initial) (☐ mark an X if more than one grantor)	Social Security number (SSN)
☐ Individual	Erie County Industrial Development Agency	
☒ Corporation	Mailing address	SSN
☐ Partnership	95 Perry Street, Suite 403	
☐ Estate/Trust	City State ZIP code	Employer Identification Number (EIN)
☐ Single member LLC	Buffalo NY 14203	16-1090858
☐ Multi-member LLC	Single member's name if grantor is a single member LLC (see instructions)	Single member EIN or SSN
☐ Other		
Grantee/Transferee	Name (if individual, last, first, middle initial) (☐ mark an X if more than one grantee)	SSN
☐ Individual	Life Technologies Corporation, subsidiary of Thermo Fisher Scientific, Inc.	
☒ Corporation	Mailing address	SSN
☐ Partnership	3175 Staley Road	
☐ Estate/Trust	City State ZIP code	EIN
☐ Single member LLC	Grand Island NY 14072	33-0373077
☐ Multi-member LLC	Single member's name if grantee is a single member LLC (see instructions)	Single member EIN or SSN
☐ Other		

Location and description of property conveyed

Tax map designation – Section, block & lot (include dots and dashes)	SWIS code (six digits)	Street address	City, town, or village	County
36.00-4-31./G	144600	3175 Staley Road	T-Grand Island	Erie

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

1 ☐ One- to three-family house	6 ☐ Apartment building	Date of conveyance <table border="1"><tr><td>02</td><td>01</td><td>2024</td></tr><tr><td>month</td><td>day</td><td>year</td></tr></table>	02	01	2024	month	day	year	Percentage of real property conveyed which is residential real property <u>0.00</u> % (see instructions)
02	01		2024						
month	day		year						
2 ☐ Residential cooperative	7 ☐ Office building								
3 ☐ Residential condominium	8 ☐ Four-family dwelling								
4 ☐ Vacant land	9 ☐ Other _____								
5 ☒ Commercial/industrial									

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

a. ☐ Conveyance of fee interest	f. ☐ Conveyance which consists of a mere change of identity or form of ownership or organization (attach Form TP-584.1, Schedule F)	i. ☐ Option assignment or surrender
b. ☐ Acquisition of a controlling interest (state percentage acquired _____ %)	g. ☐ Conveyance for which credit for tax previously paid will be claimed (attach Form TP-584.1, Schedule G)	m. ☐ Leasehold assignment or surrender
c. ☐ Transfer of a controlling interest (state percentage transferred _____ %)	h. ☐ Conveyance of cooperative apartment(s)	n. ☒ Leasehold grant
d. ☐ Conveyance to cooperative housing corporation	i. ☐ Syndication	o. ☐ Conveyance of an easement
e. ☐ Conveyance pursuant to or in lieu of foreclosure or enforcement of security interest (attach Form TP-584.1, Schedule E)	j. ☐ Conveyance of air rights or development rights	p. ☒ Conveyance for which exemption from transfer tax claimed (complete Schedule B, Part 3)
	k. ☐ Contract assignment	q. ☐ Conveyance of property partly within and partly outside the state
		r. ☐ Conveyance pursuant to divorce or separation
		s. ☒ Other (describe) <u>Amendment/Leaseback</u>

For recording officer's use	Amount received	Date received	Transaction number
	Schedule B, Part 1 \$ _____		
	Schedule B, Part 2 \$ _____		

Schedule B – Real estate transfer tax return (Tax Law Article 31)**Part 1 – Computation of tax due**

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

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

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

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

1.		0	00
2.		0	00
3.		0	00

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

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

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

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

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

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

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

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

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

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

Signature (both the grantors and grantees must sign)

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

Erie County Industrial Development Agency

Life Technologies Corporation, subsidiary of

BY: 
 Grantor signature
 Elizabeth A. O'Keefe

Vice President
 Title

BY: 
 Grantee signature
 Shawn LaBarge

Senior Director
 Title

Grantor signature

Title

Grantee signature

Title

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

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

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

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

Part 1 – New York State residents

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

Certification of resident transferors/sellers

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

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

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

Part 2 – Nonresidents of New York State

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

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

Exemption for nonresident transferors/sellers

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

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

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

Record and Return to Box 138:
Harris Beach PLLC
726 Exchange Street, Suite 1000
Buffalo, New York 14210
Attn: Kathleen A. Drumm, Paralegal

FIRST AMENDMENT TO MEMORANDUM OF LEASE AGREEMENT

Pursuant to § 291-c of the Real Property Law

(Company to Agency)

THIS FIRST AMENDMENT TO MEMORANDUM OF LEASE AGREEMENT, dated as of February 1, 2024 (the "First Amendment to Memorandum of Lease Agreement"), is by and between **LIFE TECHNOLOGIES CORPORATION, a subsidiary of Thermo Fisher Scientific Inc.**, a corporation duly organized, validly existing and in good standing under the laws of the State of Delaware, with offices at 3175 Staley Road, Grand Island, New York 14072 (the "Company") and the **ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York with offices at 95 Perry Street, Suite 403, Buffalo, New York 14203 (the "Agency").

WHEREAS, by lease agreement dated as of December 1, 2021 (the "Original Lease Agreement"), the Agency leased to the Company certain real property and improvements located at 3175 Staley Road, Town of Grand Island, Erie County, New York; and

WHEREAS, a memorandum of said Lease Agreement was recorded in the Office of the Erie County Clerk on January 12, 2022 in Liber 11394 of Deeds at Page 3697 (the "Original Memorandum of Lease Agreement"); and

WHEREAS, the Agency and the Company desire to amend the Original Memorandum of Lease Agreement for the purpose of extending the termination date to December 31, 2033.

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

The Original Memorandum of Lease Agreement is amended as follows:

1. Reference to Lease Agreement: That certain Lease Agreement, dated as of December 1, 2021 (the "Lease Agreement"), whereby the Company leases certain real property to the Agency as modified by the First Amendment to Lease Agreement and to Leaseback Agreement, dated as of February 1, 2024 which modifies the termination date (as amended, the "First Amendment").

2. Lease Term. All references to the termination in the Lease Agreement, as amended by the First Amendment, shall mean December 31, 2033.

[The Balance of this Page Intentionally Left Blank]

[Signature and Acknowledgement page to First Amendment to Memorandum of Lease Agreement]

IN WITNESS WHEREOF, the Agency and the Company have caused this First Amendment to Memorandum of Lease Agreement to be executed as of the date first written above.

**LIFE TECHNOLOGIES CORPORATION,
a subsidiary of Thermo Fisher Scientific Inc.**

By: Shawn LaBarge
Name: Shawn LaBarge
Title: Senior Director, Operations
Bioproduction Group

**ERIE COUNTY INDUSTRIAL
DEVELOPMENT AGENCY**

By: Elizabeth A. O'Keefe
Name: Elizabeth A. O'Keefe
Title: Vice President of Operations

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

On the 25 day of June in the year 2024, before me, the undersigned, personally appeared **SHAWN LABARGE**, 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.

Mary McCormick

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

Notary Public
MARY MCCORMICK
NOTARY PUBLIC-STATE OF NEW YORK
No. 01MC5013438
Qualified in Erie County
My Commission Expires 07/18/2027

On the 8th day of June in the year 2024, before me, the undersigned, personally appeared **ELIZABETH A. O'KEEFE**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signatures on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Lori A. SzeWCzyk
Notary Public

LORI A. SZEWCZYK
Notary Public, State of New York
No. 01SZ5030580
Qualified in Erie County
Commission Expires 07/18/2026

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

AND

**LIFE TECHNOLOGIES CORPORATION,
A SUBSIDIARY OF THERMO FISHER SCIENTIFIC INC.**

FIRST AMENDMENT TO PAYMENT IN LIEU OF TAX AGREEMENT

Regarding the leasehold interest in land, the construction and/or renovation, expansion, upgrading and equipping of a manufacturing facility addition totaling 50,000+/- SF to the existing manufacturing plant located at 3175 Staley Road, Town of Grand Island, Erie County, New York

First Amendment Dated as of: February 1, 2024

Termination Date: December 31, 2033

SBL No.: 36.00-4-31./G

Affected Tax Jurisdictions: Erie County
Town of Grand Island
Grand Island Central School District

Prepared by:
Harris Beach PLLC
726 Exchange Street, Suite 1000
Buffalo, New York 14210
(716) 200-5050

FIRST AMENDMENT TO PAYMENT IN LIEU OF TAX AGREEMENT

THIS FIRST AMENDMENT TO PAYMENT IN LIEU OF TAX AGREEMENT (the “First Amendment to PILOT”), dated as of the 1st day of February, 2024, by and between **ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York with offices at 95 Perry Street, Suite 403, Buffalo, New York 14203 (the “Agency”) and **LIFE TECHNOLOGIES CORPORATION, a subsidiary of Thermo Fisher Scientific Inc.**, a corporation duly organized, validly existing and in good standing under the laws of the State of Delaware, with offices at 3175 Staley Road, Grand Island, New York 14072 (the “Company”).

W I T N E S S E T H:

WHEREAS, the Agency was created by Chapter 293 of the Laws of 1970 of the State of New York pursuant to Title I of Article 18-A of the General Municipal Law of the State of New York (collectively, the “Act”) as a body corporate and politic and as a public benefit corporation of the State of New York; and

WHEREAS, the Agency and the Company previously entered into that certain Payment In Lieu Of Tax Agreement (the “Original PILOT Agreement”), dated as of December 1, 2021, with respect the Company's property located at 3175 Staley Road, Town of Grand Island, Erie County, New York (the “Facility”); and

WHEREAS, on December 31, 2021 the Agency filed the Form RP-412-a and original PILOT Agreement with the affected taxing jurisdictions; and

WHEREAS, at the written request of the Company and pursuant to Section 1 of the Original PILOT Agreement, the Agency and the Company have agreed to delay the first year of the Original PILOT Agreement benefit term by one year, to extend the expiration date of the Original PILOT Agreement by one year, and to revise Schedule A of the Original PILOT Agreement in accordance with this First Amendment to PILOT; and

WHEREAS, the Agency and the Company desire to amend the original PILOT Agreement in accordance with the terms of this First Amendment to PILOT Agreement; and

NOW, THEREFORE, in consideration of the covenants contained herein, and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, it is mutually agreed as follows:

1. Notwithstanding anything in Section 1, entitled Agency Tax Exemption of the original PILOT Agreement to the contrary, the Project shall be exempt from real estate taxes commencing with the:

- (a) 2024 tax fiscal year of the County,
- (b) 2024 tax fiscal year of the Town; and

(c) 2023-2024 tax fiscal year of the School District.

2. Notwithstanding anything in the PILOT Agreement to the contrary, the PILOT Agreement, as amended by this First Amendment to PILOT, shall expire on December 31, 2033; *provided, however*, the Company shall pay the 2034 County, the 2034 Town and the 2033-2034 School tax bills, on the dates and in the amounts as if the Agency were not in leasehold on the tax status date with respect to said tax years. Section 3(2), of the PILOT Agreement is hereby amended and restated as follows:

(2) For the periods of time indicated below, the Company shall make the indicated payments in lieu of taxes to the indicated Affected Tax Jurisdiction:

(a) County PILOT Payments. Payments in lieu of general levy real estate taxes to the County for each of the tax fiscal years 2024 through 2033, or until termination of the Leaseback Agreement, whichever date occurs first, shall be in an amount equal to the County Land Component Payment and the County Variable Component Payment (as such terms are depicted above and defined below) for each such tax fiscal year. The County Land Component Payment for each tax fiscal year shall be in an amount equal to the County Tax rate then in effect for such tax fiscal year, applied against the then current assessed valuation that is to be determined by the Assessor of the Town of Grand Island of the non-depreciable portion of all tax parcels constituting the Project (assessed as land). The County Variable Component Payment for each tax fiscal year shall be an amount equal to the County Tax rate then in effect for such tax fiscal year, applied to the product of (i) the then current assessed valuation that is to be determined by the Assessor of the Town of Grand Island of the depreciable portion of all tax parcels constituting the Project (assessed as buildings or other improvements) and (ii) the payment factor applicable to such tax fiscal year as shown on Schedule A attached hereto and made a part hereof. Each such payment shall be delivered to Erie County Dept. of R.P.T.S., 95 Franklin Street, Room 100, Buffalo, NY 14202, or such other place as may be designated from time to time by the County. Payments for each tax fiscal year must be made by February 15 of that year, or such payment shall be considered delinquent.

(b) Town PILOT Payments. Payments in lieu of general levy real estate taxes to the Town for each of the tax fiscal years 2024 through 2033, or until termination of the Leaseback Agreement, whichever date occurs first, shall be in an amount equal to the Town Land Component Payment plus the Town Variable Component Payment (as such terms are depicted above and defined below) for each such tax fiscal year. The Town Land Component Payment for each tax fiscal year shall be in an amount equal to the Town Tax rate then in effect for such tax fiscal year, applied against the then current assessed valuation that is to be determined by the Assessor of the Town of Grand Island of the non-depreciable portion of all tax parcels constituting the Project (assessed as land). The Town Variable Component Payment for each tax fiscal year shall be an amount equal to the Town Tax rate then in effect for such tax fiscal year, applied to the product of (i) the then current assessed valuation that is to be determined by the Assessor of the Town of Grand Island of the depreciable portion of all tax parcels constituting the Project (assessed as buildings or other improvements) and (ii) the payment factor applicable to such tax fiscal year as shown on Schedule A attached hereto and made a part hereof. Each such payment shall be delivered to the Town of Grand Island, Town Hall, 2255 Baseline Road, Grand Island, NY 14072 or such other place as may be designated

from time to time by the Town. Payments for each tax fiscal year must be made by February 15 of that year, or such payment shall be considered delinquent.

(c) School District Payments. Payments in lieu of general levy real estate taxes for the School District for each of the tax fiscal years 2023-2024 through 2032-2033, or until termination of the Leaseback Agreement, whichever date occurs first, shall be in an amount equal to the School District Land Component Payment plus the School District Variable Component Payment (as such terms are depicted above and defined below) for each such tax fiscal year. The School District Land Component Payment for each tax fiscal year shall be in an amount equal to the School District Tax rate then in effect for such tax fiscal year, applied against the then current assessed valuation that is to be determined by the Assessor of the Town of Grand Island of the non-depreciable portion of all tax parcels constituting the Project (assessed as land). The School District Variable Component Payment for each tax fiscal year shall be an amount equal to the School District Tax rate then in effect for such tax fiscal year, applied to the product of (i) the then current assessed valuation that is to be determined by the Assessor of the Town of Grand Island of the depreciable portion of all tax parcels constituting the Project (assessed as buildings or other improvements) and (ii) the payment factor applicable to such tax fiscal year as shown on Schedule A attached hereto and made a part hereof. Each such payment shall be delivered to the Grand Island Central School District, 1100 Ransom Road, Grand Island, NY 14072 or such other place as may be designated from time to time by School District. Payments for each tax fiscal year must be made by October 15 of that year, or such payment shall be considered delinquent.

(d) In addition to the foregoing, the Company shall pay all special district charges, special assessments and special ad valorem levies (specifically including but not limited to any fire district charges or “curb charges”), and pure water charges and sewer charges that are levied against the Project in full in accordance with normal billing practices as if the Agency did not have an interest in the Project.

3. Schedule A attached to the PILOT Agreement is hereby replaced with Schedule A attached hereto.

4. Unless otherwise amended and modified by this First Amendment to PILOT, the terms of the PILOT Agreement shall remain unchanged and in full force and effect. This First Amendment to PILOT shall in no way be construed as a waiver of any of the rights or remedies of the Agency or a release or waiver by the Agency of any Event of Default under the PILOT Agreement. The Agency hereby reserves all such rights and remedies.

[Signature Page to First Amendment to Payment In Lieu Of Tax Agreement]

IN WITNESS WHEREOF, the parties hereto have executed this First Amendment to Payment In Lieu Of Tax Agreement as of the day and year first written above.

**ERIE COUNTY INDUSTRIAL
DEVELOPMENT AGENCY**

BY: 
Name: Elizabeth A. O'Keefe
Title: Vice President of Operations

**LIFE TECHNOLOGIES CORPORATION,
a subsidiary of Thermo Fisher Scientific Inc.**

By: 
Name: Shawn LaBarge
Title: Senior Director, Operations
Bioproduction Group

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

On the 8th day of July, 2024, before me, the undersigned, personally appeared **ELIZABETH A. O'KEEFE**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.


Notary Public
LORIA A. SZEWCZYK
Notary Public, State of New York
No. 01SZ5030580
Qualified In Erie County
Commission Expires 07/18/ 2026

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

On the 25 day of June, 2024, before me, the undersigned, personally appeared **SHAWN LABARGE**, 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
MARY MCCORMICK
NOTARY PUBLIC-STATE OF NEW YORK
No. 01MC5013438
Qualified In Erie County
My Commission Expires July 15, 2027

PILOT Agreement dated as of December 1, 2021, and
First Amendment to PILOT Agreement dated as of February 1, 2024
by and between Erie County Industrial Development Agency,
and Life Technologies Corporation, a subsidiary of Thermo Fisher Scientific Inc.
SBL No. 36.00-4-31./G
Expiration of Leaseback: December 31, 2033

SCHEDULE A

Project/ PILOT Tax Year	TAX FISCAL YEAR			Payment Factor
	County	Town	School	
Project Year 1	2023	2023	2022-2023	N/A-As if Owned
PILOT 1	2024	2024	2023-2024	10%
PILOT 2	2025	2025	2024-2025	10%
PILOT 3	2026	2026	2025-2026	10%
PILOT 4	2027	2027	2026-2027	20%
PILOT 5	2028	2028	2027-2028	20%
PILOT 6	2029	2029	2028-2029	20%
PILOT 7	2030	2030	2029-2030	30%
PILOT 8	2031	2031	2030-2031	30%
PILOT 9	2032	2032	2031-2032	30%
PILOT 10	2033	2033	2032-2033	30%

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

First Amendment to Memo of Lease

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

Schedule A – Information relating to conveyance

Grantor/Transferor	Name (if individual, last, first, middle initial) (☐ mark an X if more than one grantor)	Social Security number (SSN)
☐ Individual	Life Technologies Corporation, subsidiary of Thermo Fisher Scientific, Inc.	
☒ Corporation	Mailing address	SSN
☐ Partnership	3175 Staley Road	
☐ Estate/Trust	City State ZIP code	Employer Identification Number (EIN)
☐ Single member LLC	Grand Island NY 14072	33-0373077
☐ Multi-member LLC	Single member's name if grantor is a single member LLC (see instructions)	Single member EIN or SSN
☐ Other		
Grantee/Transferee	Name (if individual, last, first, middle initial) (☐ mark an X if more than one grantee)	SSN
☐ Individual	Erie County Industrial Development Agency	
☒ Corporation	Mailing address	SSN
☐ Partnership	95 Perry Street, Suite 403	
☐ Estate/Trust	City State ZIP code	EIN
☐ Single member LLC	Buffalo NY 14203	16-1090858
☐ Multi-member LLC	Single member's name if grantee is a single member LLC (see instructions)	Single member EIN or SSN
☐ Other		

Location and description of property conveyed

Tax map designation – Section, block & lot (include dots and dashes)	SWIS code (six digits)	Street address	City, town, or village	County
36.00-4-31./G	144600	3175 Staley Road	T-Grand Island	Erie

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

- 1 ☐ One- to three-family house
2 ☐ Residential cooperative
3 ☐ Residential condominium
4 ☐ Vacant land
5 ☒ Commercial/industrial

- 6 ☐ Apartment building
7 ☐ Office building
8 ☐ Four-family dwelling
9 ☐ Other _____

Date of conveyance

02	01	2024
month	day	year

Percentage of real property
conveyed which is residential
real property 0.00 %
(see instructions)

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

- a. ☐ Conveyance of fee interest
- b. ☐ Acquisition of a controlling interest (state percentage acquired _____ %)
- c. ☐ Transfer of a controlling interest (state percentage transferred _____ %)
- d. ☐ Conveyance to cooperative housing corporation
- e. ☐ Conveyance pursuant to or in lieu of foreclosure or enforcement of security interest (attach Form TP-584.1, Schedule E)
- f. ☐ Conveyance which consists of a mere change of identity or form of ownership or organization (attach Form TP-584.1, Schedule F)
- g. ☐ Conveyance for which credit for tax previously paid will be claimed (attach Form TP-584.1, Schedule G)
- h. ☐ Conveyance of cooperative apartment(s)
- i. ☐ Syndication
- j. ☐ Conveyance of air rights or development rights
- k. ☐ Contract assignment
- l. ☐ Option assignment or surrender
- m. ☐ Leasehold assignment or surrender
- n. ☒ Leasehold grant
- o. ☐ Conveyance of an easement
- p. ☒ Conveyance for which exemption from transfer tax claimed (complete Schedule B, Part 3)
- q. ☐ Conveyance of property partly within and partly outside the state
- r. ☐ Conveyance pursuant to divorce or separation
- s. ☒ Other (describe) Amendment/Lease

For recording officer's use	Amount received	Date received	Transaction number
	Schedule B, Part 1 \$ _____		
	Schedule B, Part 2 \$ _____		

Schedule B – Real estate transfer tax return (Tax Law Article 31)**Part 1 – Computation of tax due**

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

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

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

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

1.	0	00
2.	0	00
3.	0	00

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

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

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

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

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

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

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

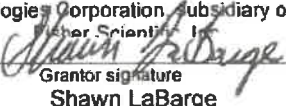
1. ☐ The real property being sold or transferred is not subject to an outstanding credit line mortgage.
 2. ☐ The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a ☐ The transfer of real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

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

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

Signature (both the grantors and grantees must sign)

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

Life Technologies Corporation, subsidiary of Thermo Fisher Scientific Inc.		Erie County Industrial Development Agency	
By: 	Senior Director	By: 	Vice President
Grantor signature	Title	Grantee signature	Title
Shawn LaBarge		Elizabeth A. O'Keefe	
_____ Grantor signature	_____ Title	_____ Grantee signature	_____ Title

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

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

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

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

Part 1 – New York State residents

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

Certification of resident transferors/sellers

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

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

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

Part 2 – Nonresidents of New York State

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

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

Exemption for nonresident transferors/sellers

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

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

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