Exhibit B

A true, correct and complete copy
of the Company's Operating Agreement

Please see attached.

AMENDED AND RESTATED OPERATING AGREEMENT
OF
ISKALO 2780 DELAWARE LLC

THIS AMENDED AND RESTATED OPERATING AGREEMENT (the "Agreement") is entered into as of the 29th day of May, 2009, by and between **ISKALO 2780 DELAWARE UPPER TIER LLC**, a limited liability company having an office address of 5166 Main Street, Williamsville, New York 14221 ("Iskalo"), and **CARD MANAGEMENT LLC**, a limited liability company having an office address of 30 N. Union Road, Amherst, New York 14221 ("Card Management") (Iskalo and Card Management are hereinafter collectively referred to as "Members" and individually referred to as "Member").

WHEREAS, Paul B. Iskalo, an individual having an office address of 5166 Main Street, Williamsville, New York 14221 ("Paul Iskalo") previously formed **ISKALO 2780 DELAWARE LLC** (the "Company") pursuant to the New York Limited Liability Company Law and an Operating Agreement dated as of August ___, 2008 (the "Original Operating Agreement"), with Paul Iskalo holding all the membership interests in the Company; and

WHEREAS, contemporaneously with the execution and delivery of this Amended and Restated Operating Agreement the membership interests in the Company are being restructured so that they will be held by Iskalo and Card Management; and

WHEREAS, the parties signing this Amended and Restated Operating Agreement desire to establish their respective rights and obligations pursuant to the New York Limited Liability Company Law in connection with the Company;

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

1. **Name and Purpose.** The Company shall be carried on under the name of **ISKALO 2780 DELAWARE LLC**. The Company has been formed for the purpose of acquiring, developing, managing, leasing, operating and otherwise dealing with the Company Property (as hereinafter defined) and engaging in such other business and activities as may be approved by a majority in interest of the Members from time to time. The Company may enter into any and all transactions as may be necessary, incidental or convenient to carry out the foregoing purposes of the Company.

2. **Place of Business.** The principal office of the Company shall be located at Harbinger Square, 5166 Main Street, Williamsville, New York 14221, or at such other place as shall be agreed upon by a majority in interest of the Members from time to time.

3. **Members.** The name and address of each of the Members are as follows:

Name	Address
Iskalo	5166 Main Street Williamsville, New York 14221

Card Management	30 N. Union Road Amherst, New York 14221

4. **Term.** The term of this Amended and Restated Operating Agreement shall commence on the date of this Amended and Restated Operating Agreement and shall continue until terminated as provided in this Amended and Restated Operating Agreement.

5. **Capital Contributions.**

A. Each Member has contributed the amount set forth below as the initial Capital Contribution (as hereinafter defined) to be made by such Member.

Member	Contribution	Percentage Interest
Iskalo	$80.00	80%
Card Management	$20.00	20%

B. An individual Capital Account (as hereinafter defined) shall be established and maintained for each Member, who shall receive an interest in the Company and shall be credited with the amounts of its Capital Contributions to the Company from time to time. A Member shall not be entitled to interest on its Capital Contribution, or to withdraw any part of its Capital Account, or to receive any distribution from the Company, except as specifically provided herein.

6. **Card Management Loan.** Simultaneously with the execution of this Amended and Restated Operating Agreement, pursuant to the terms of the Promissory Note attached hereto as **Exhibit A**, Card Management has loaned, or has agreed to loan, to the Company the principal amount indicated in such Promissory Note (the "Card Management Loan"), the repayment of which is subordinate to any first mortgage loan now or hereafter encumbering the Company Property described on **Exhibit B** attached hereto ("Company Property").

7. **Distributions and Allocations.**

A. The distribution of cash and the allocation of Profits and Losses (each as hereinafter defined) at the end of each fiscal year shall be made to the Members in accordance with their respective percentage interests in the Company.

B. The provisions of this Amended and Restated Operating Agreement relating to the allocation of Profits and Losses and the maintenance of Capital Accounts are intended to comply with Treasury Regulation 1.704-1 (b), and shall be interpreted and applied in a manner consistent with such regulations.

C. Subject to **Paragraph 7D**, after payment of, or other provision for, any obligations owing to unrelated parties, payments and distributions by or from the Company will be made in the following order of priority:

(1) payment to the Manager of the compensation referenced in **Paragraph 9G**;

(2) payment of interest due and owing on the Card Management Loan and any other loans owing to Members, on a *pro rata* basis;

(3) payment of principal, whether or not then due, on any loans owing to Members other than the Card Management Loan, on a *pro rata* basis;

(4) either (a) distributions to the Members on a *pro rata* basis or (b) payment of principal, whether or not then due, on the Card Management Loan. No distributions pursuant to clause (a) of this subparagraph (4) of this **Paragraph 7C** shall be made to any Member unless (i) each distribution has been approved by all Members and (ii) all installments of principal and interest then due and owing on any Company debt (including, without limitation, the Card Management Loan and any other loans owing to Members) have been paid.

8. Additional Funds and Adjustments.

A. Call for Funds for Conduct of Business. The Members recognize that the Company may, from time to time, need additional funds in connection with the conduct of its business. If additional funds are reasonably necessary for such purposes, the additional funds shall be loaned or contributed by the Members as follows:

(1) Iskalo shall loan the first of such funds up to a maximum of the smallest of (a) $800,000, (b) four (4) times the then outstanding principal amount of the Card Management Loan or (c) an amount necessary to obtain favorable institutional mortgage financing on the Company Property (the "Iskalo Loan Threshold Amount"). Such loans may be in the form of cash or fees or expense reimbursements to which Iskalo or the Manager would otherwise be entitled pursuant to this Agreement or the Management Agreement (as hereinafter defined). All such conversions of fees and reimbursements to loans by Iskalo shall be reflected in the books and records of the Company and shall be on the same interest and other economic terms as the Card Management Loan. Unless and until Iskalo has made loans to the Company aggregating the Iskalo Loan Threshold Amount, Card Management shall not be required to make any additional loans or Capital Contributions to the Company.

(2) As to contributions beyond the amounts described in subparagraph (1) of this **Paragraph 8A**,

Iskalo	80%
Card Management	20%

(3) Any contributions described in subparagraph (1) of this **Paragraph 8A** shall be in the form of loans on terms parallel to those governing the Card

Management Loan and, to the extent that there is consistency among the contributors, any contributions described in subparagraph (2) of this **Paragraph 8A** may be in the form of equity or loans on terms parallel to those governing the Card Management Loan.

B. **Contributions for Defaulting Members.** If any Member is unable or unwilling to make any or all of its proportionate contribution (the "Defaulting Member"), then the remaining Member who is able and willing to do so may make contributions in excess of its proportionate share.

C. **Contributions by Non-Defaulting Member.** Any Member who makes a contribution to the Company pursuant to **Paragraph 8B** above shall treat the contribution as a loan to the Defaulting Member which shall accrue interest at the rate of ten percent (10%) per annum. Thereafter, all distributions of cash from the Company due to the Defaulting Member shall be paid to the Non-Defaulting Member until such time as the principal and interest of the loan(s) are paid in full. Notwithstanding the foregoing, nothing herein contained shall prohibit the Non-Defaulting Member from suing the Defaulting Member for the repayment of such loan, in which case the Non-Defaulting Member shall be entitled to recover the amount of the loan and all costs of collection including reasonable attorney's fees of twenty percent (20%) of the amount recovered.

9. **Manager.**

A. Subject to the limitations of **Paragraph 9F**, the day to day affairs of the Company shall be managed by a manager (the "Manager"). Initially, the Manager shall be Iskalo Development Corp., and no change of the Manager shall be effective until a replacement Manager is appointed with the approval of the majority in interest of the Members.

B. The Manager shall keep all Members reasonably informed concerning the financial affairs of the Company and shall provide such other services to the operation of the Company business as it shall deem proper and necessary.

C. The Manager shall keep or cause to be kept full records of each transaction of the Company and shall maintain such records at the principal office of the Company or at the principal office of the Company's accounting firm. Said records shall be open for inspection and examination by all Members, or their duly authorized representative, at all reasonable times. The Manager shall furnish, or cause to be furnished, to each Member statements of financial condition of the Company (or in lieu thereof, copies of the current Federal tax return) within ninety (90) days after the end of each fiscal year of the Company. The fiscal year of the Company shall end on December 31.

D. The Manager shall cause the funds of the Company to be deposited in such bank account as a majority in interest of the Members shall designate and withdrawals shall be made upon such signatures as a majority in interest of the Members shall authorize.

E. The Manager shall not be liable to the Company or to any Member for any mistake or error in judgment or for any act or omission believed in good faith to be within the

scope of authority conferred by this Amended and Restated Operating Agreement. The Manager shall be liable only for acts and/or omissions involving bad faith, gross negligence, intentional wrongdoing or a breach of an express provision of this Amended and Restated Operating Agreement.

F. Notwithstanding the foregoing, the following actions shall require the approval of all of the Members before being undertaken by the Company:

(i) Engaging an any business or activity other than the acquisition, development, management, leasing, operation or dealing with the Company Property including, without limitation, the acquisition of real estate other than the Company Property;

(ii) Any transaction between the Company and any person or entity affiliated with or related to any Member or the Manager (whether by common ownership, management, control or otherwise) or wherein any Member derives a direct or indirect financial benefit not shared by the other Member (other than any indirect benefit under the Management Agreement between the Company and the Manager, a copy of which is attached hereto as **Exhibit C**, as the same may be amended from time to time (the "Management Agreement"));

(iii) The filing of any bankruptcy petition or other insolvency proceeding on behalf of the Company;

(iv) Making any election under the Code; and

(v) Amending this Agreement.

G. As compensation for its development and management services, the Manager shall receive fees as set forth in the Management Agreement.

10. **New Members.** Except as provided in **Paragraph 12,** new members may be admitted into the Company upon approval of all Members and only if such new members agree to execute and acknowledge such instruments as are necessary or desirable to effect such admission and to confirm their agreement to be bound by all the covenants, terms and conditions of this Amended and Restated Operating Agreement, as the same may have been amended. Each new member shall receive a Capital Account and share in the Profits, Losses, and distributions of the Company in an amount to be determined by all other Members at the time of admission.

11. **Amendments.** Amendments to this Amended and Restated Operating Agreement shall become effective only if in writing, signed by all of the Members.

12. **Purchase Option**. At any time after the fifteenth (15th) anniversary of the date of this Agreement or at any time during which Card Management's related business (currently known as Primary Care of Western New York) is not a tenant occupying at least 5,500 square feet of the rentable square footage in the Building (as defined in the Management Agreement), (A) Iskalo shall have the right, but not the obligation, to acquire Card

Management's interest in the Company for the Fair Market Value of such interest as determined in accordance with **Paragraph 14** hereof and (B) if such right arises from such non-occupancy, so long as such non-occupancy does not result from a breach or early termination of lease by tenant, Card Management shall have the right, but not the obligation, to cause Iskalo or the Company to acquire Card Management's interest in the Company for the Fair Market Value of such interest as determined in accordance with **Paragraph 14** hereof. Such option shall be exercised by Iskalo or Card Management, as the case may be, in writing delivered in accordance with **Paragraph 16**. The closing of such acquisition shall take place within sixty (60) days from the date that the Fair Market Value of Card Management's interest is determined. At such closing, Iskalo shall pay the purchase price to Card Management by delivery of a promissory note with the same terms as the Promissory Note attached hereto as **Exhibit A** except that such promissory note will have a five year term and ten year amortization. Card Management shall pay any transfer tax actually payable as a result of such closing. If the purchase option described above is triggered by a non-occupancy of space by tenant as a result of a breach or early termination of lease by tenant, there shall be an additional deduction in calculating the purchase price for Card Management's interest in the Company equal to the aggregate of all base rent that would have been payable over the remaining term of the lease by the tenant in the absence of such breach or early termination and without regard to the ultimate liability of tenant for such base rent because of the operation of any applicable insolvency statute.

13. Transfer of Company Interest by Members who are not Natural Persons.

A. Prohibited Transfers. Each Member that is not a natural person shall not pledge, cause a lien to be placed against or encumber its Company interest in any way. Such Member shall not sell or in any other way transfer its Company interest without first offering such interest for sale to the other Member by a writing addressed and delivered to such Member in accordance with **Paragraph 17**. The notice shall set forth the name of the proposed purchaser, the sales price and terms of sale. Thereupon, such Member shall have a period of thirty (30) days to notify the selling Member of its intention to purchase the interest offered for sale pursuant to the terms of that offer. If such Member timely elects to purchase the selling Member's interest, then within forty-five (45) days after receipt by such Member of such offer to sell, such Member shall purchase said interest at the price and upon the terms at which said interest is offered for sale. If the interest is not purchased by such Member within said forty-five (45) day period, then during the six (6) month period thereafter the selling Member may sell its Company interest so offered for sale to the person designated in the notice to such Member; provided, however, that said interest shall not be sold at a lower price or on more favorable terms than the price and terms set forth in the notice sent by the Member in accordance with this **Paragraph 13A** without first re-offering said interest for purchase by such Member in accordance with this **Paragraph 13A**. If the selling Member does not sell its Company interest within the six (6) month period, it shall thereafter not sell or in any other way transfer such interest without first re-offering such interest for sale to such Member, in the manner set forth in this **Paragraph 13A**. In the event of a sale of the Company interest, the transferee shall become a Member with all interest, rights and duties previously held by the transferor. Unless expressly consented to in writing by the non-selling Member, no transfer of a Company interest shall in any way alter or diminish the transferor's obligations with respect to any then unpaid additional payments required to be made pursuant to **Paragraph 8** above.

B. At Dissolution of Member.

(1) **Successors Become a Member.** After the dissolution of a Member who is not a natural person, such Member's successors by operation of law shall become Members with all the interests, rights and duties previously held by the dissolved Member.

(2) **Updating of Capital Accounts.** After the dissolution of a Member who is not a natural person, the Capital Accounts of all the Members shall be updated by charging or crediting thereto all Profits and Losses of the Company during the period beginning on the later to have occurred of:

(a) January 1 of the Company's then current fiscal year; or

(b) The date as of which such accounts were last updated by reason of a Member's death or dissolution, and ending on the last day of the month in which the Member's death or dissolution occurred.

(3) **Purchase of Dissolved Member's Company Interest.** At any time after the dissolution of a Member who is not a natural person, and provided all loans owed to the dissolved Member have been paid in full, the surviving Members (on a *pro rata* basis) shall have the right to purchase the interest of the dissolved Member in the Company for its Fair Market Value, as determined in accordance with Paragraph 14 hereof.

14. Determination of Fair Market Value of Company Property and Fair Market Value of a Company Interest.

A. Wherever in this Amended and Restated Operating Agreement, a Company interest is to be sold or purchased for its Fair Market Value and the Members cannot agree upon the determination of Fair Market Value, the provisions of this **Paragraph 14** shall control.

B. Each Member shall appoint a real estate appraiser of recognized standing in the appraisal of commercial Properties in Western New York for the purpose of determining the Fair Market Value of the Company Property. The appraisers so appointed shall meet to determine the Fair Market Value of the Company Property. In the event the two appraisers so appointed are unable to agree upon the Fair Market Value of the Company Property, those appraisers shall choose a third such appraiser whose decision as to Fair Market Value of the Company Property shall be binding upon the Members. Any appraisals of the Fair Market Value of Company Property shall not include any discounts or other similar reductions for minority Member interests.

C. Once the Fair Market Value of the Company Property has been determined in accordance with **Paragraph 14B**, the Fair Market Value of the Member's Company interest shall be determined deducting from the Fair Market Value of the Company Property the following and multiplying the result by the percentage interest of the Member in the Company:

(1) All Company liabilities;

(2) Six percent (6%) of the Fair Market Value of the Company Property, which would have been the amount paid as a commission to a broker had the Company sold the property to a third party; and

(3) The amount of transfer tax that would have been paid by the Company had the Company sold the Company Property.

15. **Termination of the Company.** The Company shall be terminated and dissolved only upon the vote of all Members. Upon the termination of the Company as herein provided, a full and general accounting shall be taken of the Company business and the affairs of the Company shall be wound up. The Manager shall wind up and liquidate the Company by selling the Company assets and, after the payment of the Company liabilities, expenses and fees incurred in connection with such liquidation, distributing the net proceeds therefrom in cash to the Members in proportion to the positive balances in their Capital Accounts.

16. **Notices.** All notices, consents and other instruments hereunder shall be in writing and mailed by certified mail, return receipt requested, postage prepaid, and shall be directed to the parties hereto at the addresses hereinabove set forth or at the last addresses of the parties furnished by them in writing to the Manager.

17. **Binding Effect.** This Amended and Restated Operating Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective next-of-kin, legatees, administrators, executors, legal representatives, successors and permitted assigns.

18. **Approval of the Members.** Whenever this Amended and Restated Operating Agreement shall require the approval of the Members or all of the Members, such approval shall mean the unanimous consent of all Members who are required to consent and shall be obtained either (i) at a meeting at which all such Members shall be present or (ii) by written consent of all such Members. Whenever this Amended and Restated Operating Agreement shall require the approval of a majority in interest of the Members, such approval shall mean the consent of Members holding, in the aggregate, a majority of the percentage interests in the Company of all Members who are required to consent and shall be obtained either (i) at a meeting at which all such Members shall have been given reasonable notice present or (ii) by written consent of such Members holding, in the aggregate, such majority.

19. **Governing Law.** This Amended and Restated Operating Agreement shall be governed by and construed in accordance with the laws of the State of New York. Every provision of this Amended and Restated Operating Agreement is intended to be severable. If any term or provision hereof is illegal, invalid or in conflict with applicable provisions of law or the purposes in this Amended and Restated Operating Agreement for any reason whatsoever, such term or provision shall be ineffectual and void, and the validity of the remainder of the Agreement shall not be affected thereby.

20. **Defined Terms.** As used herein, the following terms shall have the following meanings:

(A) "Capital Account" shall mean the account to be maintained by the Company for each Member in accordance with the following provisions:

(1) a Member's Capital Account shall be increased by the Member's Capital Contributions, the amount of any Company liabilities assumed by the Member (or which are secured by Company Property distributed to the Member), the Member's share of Profit and any item in the nature of income or gain specially allocated to the Member pursuant to the provisions of this Amended and Restated Operating Agreement; and

(2) a Member's Capital Account shall be decreased by the amount of money and the fair market value of any Company Property distributed to the Member, the amount of any liabilities of the Member assumed by the Company (or which are secured by property contributed by the Member to the Company), the Member's share of Loss and any item in the nature of expenses or losses specially allocated to the Member pursuant to the provisions of this Amended and Restated Operating Agreement.

(B) "Capital Contribution" shall mean the fair market value of any contribution by a Member to the capital of the Company in cash or property other than loans required to be evidenced by promissory notes for which the contributing Member is the maker.

(C) "Code" shall mean the Internal Revenue Code of 1986, as amended, or any superseding federal revenue statute.

(D) "Profits and Losses" shall mean, for each fiscal year (or other period for which Profit or Loss must be computed), the Company's taxable income or loss determined in accordance with Code Section 703(a), with the following adjustments:

(1) all items of income, gain, loss, deduction, or credit required to be stated separately pursuant to Code Section 703(a)(1) shall be included in computing taxable income or loss; and

(2) any tax-exempt income of the Company, not otherwise taken into account in computing Profit or Loss, shall be included in computing taxable income or loss; and

(3) any expenditures of the Company described in Code Section 705(a)(2)(B) (or treated as such pursuant to Treasury Regulation Section 1.704-1(b)(2)(iv)(i)), not otherwise taken into account in computing Profit or Loss, shall be subtracted from taxable income or loss; and

(4) gain or loss resulting from any taxable disposition of Company Property shall be computed by reference to the adjusted book value of the property disposed of, notwithstanding the fact that the adjusted book value differs from the adjusted basis of the property for federal income tax purposes; and

(5) in lieu of the depreciation, amortization, or cost recovery deductions allowable in computing taxable income or loss, there shall be

taken into account the depreciation computed based upon the adjusted book value of the asset.

IN WITNESS WHEREOF the parties hereto have executed this Amended and Restated Operating Agreement on the day and year first above written.

ISKALO 2780 DELAWARE UPPER TIER LLC

By: Iskalo Development Corp., Manager

By: _____
Paul B. Iskalo, President and Chief Executive Officer

CARD MANAGEMENT LLC

By: _____
Cary F. Vastola, D.O., Managing Member

EXHIBIT A

NON-NEGOTIABLE NOTE

Buffalo, New York May 29, 2009

FOR VALUE RECEIVED, the undersigned, **ISKALO 2780 DELAWARE LLC**, a New York limited liability company having its principal office c/o Iskalo Development Corp., Harbinger Square, 5166 Main Street, Williamsville, New York 14221 (the "Borrower") promises to pay to **CARD MANAGEMENT LLC**, a limited liability company having an office address of 30 N. Union Road, Williamsville, New York 14221 (the "Holder"), in lawful money of the United States, the principal sum of TWO HUNDRED THOUSAND DOLLARS ($200,000) (or such lesser amount as is loaned by the Holder to the Borrower pursuant to Section 6 of the Amended and Restated Operating Agreement of the Borrower dated as of May 29, 2009) (the "Principal Sum"), and interest on the unpaid portion of the Principal Sum in the manner following:

The Borrower shall pay interest, until the Principal Sum is paid in full, on the outstanding Principal Sum from and including the date of this Note to but not including the date such outstanding Principal Sum is paid in full at a rate per year which before or after maturity or default in payment by the Borrower shall be equal to six percent (6%) and, in all events, in arrears on the first day of each calendar month. The Borrower shall pay the Principal Sum and all accrued but unpaid interest owing pursuant to this Note to the Holder on the tenth (10th) anniversary of the date of this Note. Each payment pursuant to this Note shall be applied first to interest that has become due pursuant to this Note and remains unpaid and then to the outstanding principal sum of this Note.

All payments of principal and interest under this Note are to be made to the Holder at 5166 Main Street, Williamsville, New York 14221, or at such other address as the Holder may from time to time designate in writing.

The outstanding Principal Amount, at the option of the Borrower, may be prepaid in whole or in part at any time; provided, however, that upon making any such prepayment in full, the Borrower shall pay to the Holder all interest and other amounts owing pursuant to this Note and remaining unpaid. All partial prepayments shall be applied on the installments of principal and interest payable on this Note in the inverse order of their maturity.

This Note may not be pledged, negotiated, hypothecated, assigned or otherwise transferred without the prior written consent of the Borrower, which consent shall be within the sole discretion of the Borrower.

The payment of the Principal Sum and all interest and any other amounts owing pursuant to this Note is subject and subordinate to the payment of (a) the principal amount of any loan made to the Borrower, whether made before or after the date of this Note, which is secured by a first mortgage on the Company Property (as defined in the Amended and Restated Operating Agreement of the Borrower dated as of May 29, 2009) (hereinafter a "Mortgage Loan") and (b) any interest and other charges owing pursuant to any Mortgage Loan. Without

the prior written consent of the holder of any Mortgage Loan (the "Mortgagee"), the Holder shall not (u) request, demand, accept or collect any amount owing pursuant to this Note or commence or prosecute any action or other legal proceeding relating to this Note, provided, however, that unless and until the Holder is notified by the Mortgagee that the Borrower has defaulted in the payment of any Mortgage Loan, the Holder may receive scheduled payments of principal and interest under this Note as and when they become due, (v) commence or join in commencing against the Borrower any case or other proceeding pursuant to any bankruptcy or insolvency law, (w) make, prove or vote any claim relating to this Note or any amount owing pursuant to this Note pursuant to any bankruptcy or insolvency law, (x) accept any security or collateral for this Note, (y) accept any instrument replacing this Note or (z) attempt to or agree to do any of the foregoing. Any payment received by the Holder that is not permitted by the preceding sentence shall be held in trust and promptly delivered to the Mortgagee, together with any necessary endorsements for application by the Mortgagee to its Mortgage Loan, whether or not then due, as the Mortgagee shall in its sole discretion, elect. Such subordination is unconditional and shall continue in full force and effect until the payment in full of each Mortgage Loan and the applicable Mortgagee shall be entitled to rely upon and enforce such subordination.

This Note may not be modified or terminated orally or by any course of conduct but only by an agreement in writing duly executed by the Borrower and the Holder.

This Note is delivered in the State of New York and shall be governed by and construed in accordance with the laws of that State.

ISKALO 2780 DELAWARE LLC

By: Iskalo Development Corp., Manager

By: _____
Paul B. Iskalo, President and Chief
Executive Officer

EXHIBIT B

DESCRIPTION OF THE COMPANY PROPERTY

All that tract or parcel of land, situate in the Village of Kenmore Town of Tonawanda, County of Erie, and State of New York, being part of Lot Number 37, Township 12, Range 8, of the Holland Land Company's survey, being more particularly described as follows:

Beginning at the intersection of the west line of Delaware Avenue as a 66 foot wide right of way, with the south line of Tremaine Avenue as a 50 foot wide right of way, said point being the northeast corner of Sublot 3 of Mapcover 356 as recorded in the Erie County Clerk's Office; thence westerly along the south line of said Tremaine Avenue, a distance of 170.48 feet to a point; thence southerly at right angles to the previously described line, a distance of 113.38 feet to a point; thence easterly at right angles to the previously described line, a distance of 4.00 feet to a point; thence southerly at right angles to the previously described line, a distance of 113.45 feet to a point in the north line of West Hazeltine Avenue as a 50 foot wide right of way; thence easterly along the said north line of West Hazeltine Avenue, and at right angles to the previously described line, a distance of 172.79 feet to the southwest corner of Parcel No.9 for the reconstruction of Delaware Avenue - S.H. 9220; thence northerly along the said westerly line of Parcel No.9 and along the westerly line of Parcel No.10, a distance of 113.49 feet to the northwest corner of said Parcel No.10; thence easterly along the northerly line of said Parcel No.10, a distance of 5.00 feet to a point in the said west line of Delaware Avenue as a 66 foot wide right of way; thence northerly along the said west line of Delaware Avenue, a distance of 113.69 feet to the point or place of beginning, containing 0.90 acres more or less.

EXHIBIT C

MANAGEMENT AGREEMENT

THIS MANAGEMENT AGREEMENT (this "Management Agreement") is made and entered into as of this 29th day of May, 2009, by and between **ISKALO 2780 DELAWARE LLC**, a New York limited liability company having its office and principal place of business at Harbinger Square, 5166 Main Street, Williamsville, New York 14221 (the "Owner"), and **ISKALO DEVELOPMENT CORP.**, a New York business corporation having its office and principal place of business at Harbinger Square, 5166 Main Street, Williamsville, New York 14221 ("Manager").

RECITALS

1. Owner is the owner of certain real property and improvements commonly known as 2780 Delaware Avenue, Kenmore, New York (the "Property") on which it is contemplated that one or more buildings and associated parking and other improvements will be constructed (collectively the "Building", which, with the Property are hereinafter collectively referred to as the "Premises").

2. Pursuant to Owner's Amended and Restated Operating Agreement dated as of May 29th, 2009 (the "Operating Agreement"), the Owner is authorized to enter into this Management Agreement with Manager and retain the services of Manager to acquire, develop, design, construct, manage, operate, maintain and administer the Premises.

3. Owner desires to secure the services of Manager, and Manager desires to perform certain services on behalf of Owner, upon the terms and conditions described in this Management Agreement.

NOW, THEREFORE, for one dollar ($1.00) and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, Owner and Manager hereby agree as follows:

ARTICLE 1
AGREEMENT TO MANAGE

1.1. Appointment of Manager. Subject to the terms and conditions of this Management Agreement, Owner hereby appoints Manager, and Manager hereby accepts such appointment and agrees to assist Owner in acquiring, developing, designing and constructing the Premises and to manage, operate, maintain and administer the Premises.

ARTICLE 2
GENERAL RIGHTS, DUTIES
AND OBLIGATIONS OF MANAGER

2.1. Authority and Responsibility. Subject to the terms and conditions of this Management Agreement, Manager shall have full authority in acquiring, developing, designing

and constructing the Premises and full authority and complete responsibility for managing, operating, maintaining and administering the Premises. Manager shall have all right, power, and authority, both express and implied, to act on behalf of or as agent for Owner pursuant to this Management Agreement. Manager shall perform its duties under this Management Agreement consistent with the standards applicable to comparable properties located in Village of Kenmore and the surrounding municipalities.

2.2. Compliance with Law. In performing its duties under this Management Agreement, Manager shall comply with all laws and regulations applicable to Manager and the Premises. All expenses incurred by Manager in effecting such compliance shall be for the account of Owner.

2.3. Permits and Licenses. Manager shall obtain and maintain in effect, at Owner's sole cost and expense, any necessary license, permit or other authorization which Manager is required to obtain in order to legally perform Manager's duties under this Management Agreement.

2.4. Manager's Space. Owner shall make available to Manager, at no cost or expense to Manager, sufficient space for Manager's personnel and equipment to be used by them in connection with Manager's performance of its duties under this Management Agreement.

2.5. Commercially Reasonable Manner. In performing its duties under this Management Agreement, Manager shall act in a commercially reasonable manner.

ARTICLE 3
EXPENSE OBLIGATIONS

3.1. Operating Expenses. As between Manager and Owner, all expenses of acquiring, developing, operating, maintaining and managing the Premises shall be for the account of Owner. Manager shall have no obligation to expend any of its own funds in order to perform its duties under this Management Agreement.

ARTICLE 4
PERSONNEL

4.1. Personnel. Manager shall be responsible for staffing all personnel needs in connection with the acquisition, development, management, operation, maintenance and administration of the Premises, and all such personnel shall be employees of or independent contractors of Manager. Manager shall be responsible for the hiring and firing of all such personnel.

4.2. Personnel Expenses. The cost of wages, salaries and benefits of personnel engaged by Manager under this **Article 4** to perform direct labor or maintenance for the Premises or to provide architectural, engineering or similar services directly for the Premises and the expenses of payroll and personnel administration relating to such personnel (collectively "Personnel Expenses") shall be reimbursed to Manager by Owner at Manager's promulgated labor rates in effect from time to time.

ARTICLE 5
MAINTENANCE, REPAIRS ALTERATIONS AND IMPROVEMENTS

5.1. Maintenance and Repairs. Manager shall keep and maintain the Premises in good condition and repair, ordinary wear and tear excepted.

5.2. Alterations and Improvements. Manager shall not undertake or make, or cause to be undertaken or made, any single alteration or improvement to the Premises in excess of $25,000 or any series of related alterations or improvements to the Premises which aggregate more than $50,000 without the prior written approval of Owner in each instance. In the event either party determines or receives notice that any alterations or improvements to the Premises are required in order to comply with applicable laws, such party shall promptly so notify the other party. Any alterations or improvements to be made to the Premises shall be carried out under the supervision of Manager and in accordance with Owner's reasonable instructions.

ARTICLE 6
INSURANCE

6.1. Insurance Policies. Manager shall obtain and maintain policies of insurance with the insurance coverage designated by Owner and issued by insurers approved by Owner. Owner shall be the named insured or loss payee and Manager shall be an additional insured or additional loss payee on each such policy of insurance. The cost of all insurance obtained by Manager under this **Paragraph 6.1** ("Insurance Costs") shall be for the account of Owner.

6.2. Waiver of Subrogation Between Owner and Manager. Owner and Manager hereby release each other, and their respective authorized representatives, from any claims for personal injury or loss of or damage to any property covered by any insurance maintained by Manager under **Paragraph 6.1**; provided, however, that this waiver of subrogation shall not be effective with respect to any such policy of insurance if (a) such policy prohibits, or if coverage thereunder would be reduced as a result of such waiver of subrogation, or (b) Manager is unable to obtain insurance required under **Paragraph 6.1** which, by special endorsement or otherwise, permits such a waiver of subrogation.

6.3. Insurance to be Obtained by Third Parties. In the event Manager grants any leases, licenses, concessions or similar arrangements applicable to the Premises or any portion thereof, Manager shall obligate any tenants, licensees, concessionaires or other similar parties thereunder to obtain and maintain such insurance coverage as is customary and reasonable under the circumstances, and to deliver to Manager and/or Owner upon requires satisfactory evidence that such insurance coverage is in force.

6.4. Investigation and Report of Losses. Manager shall promptly investigate or cause to be investigated all accidents, damage, destruction and other losses with respect to any of the Premises, and shall promptly notify Owner of any of the foregoing which are material and of the estimated costs to repair, replace or correct the same. Manager shall also be responsible for promptly preparing all reports required by any insurance company to process claims under

applicable insurance policies, which reports shall be subject to review and approval by Owner prior to delivery to the insurance company.

ARTICLE 7
CONTRACTS AND LOANS

7.1. Contracts. Subject to Article 2 and the other provisions of this Management Agreement, Manager may enter into any contract, on behalf of or as the agent of Owner, for the benefit of the Premises, or the acquisition, development, management, maintenance, operation and/or administration thereof.

7.2. Loans. With the prior approval of Owner in each instance, which approval may be withheld by Owner in its sole discretion, Manager may obtain any secured or unsecured loans in the name of Owner.

ARTICLE 8
LEGAL PROCEEDINGS

8.1. Legal Proceedings Regarding Insured Claims. In the event any legal proceeding is brought against Owner or Manager by reason of any claim relating to the Premises, or any fact or circumstance relating thereto, and such claim is covered under insurance policy required to be maintained by Manager under **Paragraph 6.1**, Manager shall promptly tender the defense of such claim to the appropriate insurer, cooperate with such insurer as may be required in connection with such defense, and notify Owner of such claim and any material developments in connection therewith.

8.2. Initiation of Legal Proceedings. Without the prior written approval of Owner in each instance, Manager shall not initiate or commence any legal proceedings against any third party, in the name of Owner or in the name of Manager, with respect to any matter relating to the Premises, or any fact or circumstance relating thereto. Owner and Manager shall coordinate with each other regarding any initiation or commencement of any legal proceedings against any third party by Owner, or by Manager with the approval of Owner, with respect to any matter relating to the Premises, or any fact or circumstance relating thereto.

ARTICLE 9
BUDGETS

9.1. Proposed Budgets. For each calendar year thereafter during the term of this Management Agreement, Manager shall, by no later than December 1 of the preceding calendar year, prepare and submit to Owner a proposed annual budget for the twelve (12) month period commencing from the following January 1. Each such proposed budget shall be in a form and format agreed to between Owner and Manager, and in any event shall show by calendar month all anticipated items of income and expense and any anticipated items of income and expense and any anticipated shortfalls in operating funds.

9.2. Approved Budgets. All proposed budgets shall be reviewed and approved by Owner promptly following the submission thereof by Manager to Owner. Within thirty (30) days of the submission by Manager to Owner of any proposed budget, Manager and Owner shall

agree upon a final budget for the period covered thereby. In the event Manager and Owner fail to agree upon a final budget by such thirtieth (30th) day, Owner shall have the right to make the final determination with respect to any budget item or items as to which Owner and Manager have not been able to reach agreement through good faith discussions. Each budget established under this **Paragraph 9.2** is referred to as an "Approved Budget."

9.3. Information. Manager shall promptly inform Owner of any actual or anticipated major increases in costs and expenses which are not provided for in the Approved Budget for the period in which such major increase occurs or is expected to occur.

9.4. Compliance with Approved Budgets. Manager shall use all reasonable efforts to ensure that the actual costs of acquiring, developing, designing, constructing, managing, operating, maintaining and administering the Premises do not exceed the relevant Approved Budget in the aggregate.

ARTICLE 10
BANK ACCOUNTS, SOURCES AND USES OF FUNDS, RECORDS AND STATEMENTS

10.1. Operating Account. Promptly after the date of this Management Agreement, Manager shall establish a bank account (the "Operating Account") with a bank acceptable to Manager and Owner. Manager shall be the only authorized signatory on the Operating Account. All income shall be promptly deposited in, and all expenses shall be disbursed from, the Operating Account.

10.2. Operating Account Shortfalls. In the event Manager determines at any time that any Operating Account shortfalls are anticipated or projected to occur within a relatively short period of time not to exceed thirty (30) days, then Manager shall promptly notify Owner of any such anticipated or projected Operating Account shortfalls, and Owner shall advance funds in sufficient time to meet such shortfalls, which funds shall be deposited into the Operating Account. Owner and Manager shall cooperate together so that funds advanced are not held for unduly long periods of time in the Operating Account at levels substantially in excess of operating requirements, and acknowledge that such advances are likely to be made on a more or less weekly basis, or with greater or lesser frequency as circumstances require or permit.

10.3. Books and Records. Manager shall keep or cause to be kept complete and accurate accounting records of all matters and transactions relating to the acquisition, development, management, operation, maintenance and administration of the Premises. Such records shall be kept at Manager's principal place of business and shall be made available upon reasonable advance notice for inspection and copying by Owner and Owner's authorized representatives during normal business hours.

10.4. Statements and Reports.

10.4.1 Accounting Year. As used in this Management Agreement, "Accounting Year" means the calendar year.

10.4.2 Annual Statements. Within ninety (90) days after the end of each Accounting Year, Manager shall cause to be prepared and delivered to Owner unaudited financial statements (unless Owner's lender requires audited financial statements, in which case Manager will provide copies of such audited financial statements), prepared by an accounting firm acceptable to Owner showing the results of operations for the Premises for the Accounting Year then ended.

10.5. Meetings. Owner and Manager shall meet as reasonably necessary to discuss matters relating to the acquisition, development, management, operation, maintenance and administration of the Premises.

10.6. Payments in U. S. Dollars. All payments to be made or funds to be advanced by Owner to Manager hereunder shall be made or advanced in legal tender of the United States of America.

ARTICLE 11
MANAGER'S COMPENSATION

11.1. Management Fee. Owner shall pay to Manager, as compensation for its management services hereunder, each month a management fee equal to the greater of (a) $2,500 or (b) five percent (5%) of the total revenue collected during such month by Owner (or by Manager on behalf of Owner) with respect to the Premises together with the aggregate dollar amount of any rent concessions applicable to that month (the "Management Fee"). On or before the fifteenth (15th) day of each calendar month, Manager shall furnish to Owner an invoice setting forth the Management Fee for the preceding calendar month. If Owner does not notify Manager in writing of any objection to the amounts shown on such invoice within seven (7) days of its receipt thereof, Manager shall disburse to itself out of the Operating Account the Management Fee reflected on such invoice. In the event Owner notifies Manager of any dispute with respect to any such invoiced Management Fee, Owner and Manager shall endeavor in good faith to promptly resolve such disputed amount. In the event any disputed Management Fee is not fully resolved within thirty (30) days of Owner's notification to Manager, either party shall have the right to commence arbitration in accordance with **Paragraph 13.1** of this Management Agreement.

11.2. Leasing Fee. Owner shall pay to Manager, as compensation for its services relating to the marketing and leasing of the Building, a leasing fee equal to: (a) five percent (5%) of the base rental of any lease of space in the Building where Manager is the only real estate broker involved in the transaction, unless the tenant under such lease is also a member of the Owner, in which case such percentage will be reduced to two and one-half percent (2½%); or (b) two and one-half percent (2½ %) of the base rental of any lease of space in the Building where other real estate brokers in addition to Manager are involved in the transaction (and such other broker or brokers are being compensated at "full market" commission, currently five percent (5%)) (such fee being hereinafter referred to as "Leasing Fee"). The Leasing Fee shall be paid by Owner to Manager upon occupancy by each tenant of the Building. To the extent that any lease of space in the Building includes a renewal term, the Leasing Fee due at the time of the initial occupancy by the tenant shall be calculated solely upon the total base rental due during the initial term. At the time each such renewal term is exercised, Owner shall pay to Manager an

additional Leasing Fee for the period of such renewal in an amount equal to two and one-half percent (2½%) of the base rental with respect to such renewal term. Owner's obligation to pay any such additional Leasing Fee relating to or arising out of a lease entered into during the term of this Management Agreement shall survive the expiration or termination of this Management Agreement.

11.3. Construction Management Fee. Owner shall pay to Manager, as compensation for its services relating to the supervision and oversight of any construction at the Premises, a construction management fee equal to ten percent (10%) of the total "hard" costs related to such construction (the "Construction Management Fee"). The Construction Management Fee shall be paid by Owner to Manager within thirty (30) days of invoicing therefor by Manager. To the extent that any design or construction services are performed by Manager or agents or employees of Manager, Owner shall compensate Manager for such services, based upon Manager's promulgated direct labor and equipment rates in effect from time to time. As used in this Management Agreement, the term "hard costs" shall mean any sums expended by the Owner for materials or labor related to the alteration, repair, renovation or improvement of the Premises and shall include, but not be limited to, sums paid to contractors, subcontractors and material suppliers.

11.4. Acquisition Fee. Owner shall pay to Manager, as compensation for its services relating to the acquisition of the Premises, an acquisition fee equal to six percent (6%) of the contract purchase price related to such acquisition (the "Acquisition Fee"). The Acquisition Fee shall be paid by Owner to Manager within thirty (30) days of invoicing therefor by Manager.

11.5. Financing Fee. Owner shall pay to Manager, as compensation for its services relating to any financing of the Premises, a financing fee equal to one-half of one percent (.50%) of the total financing amount (the "Financing Fee"). The Financing Fee shall be paid by Owner to Manager within thirty (30) days of invoicing therefor by Manager.

ARTICLE 12
TERM

12.1. Term. The term of this Management Agreement shall be for a period of approximately ten (10) years commencing on the date hereof and continuing through June 1, 2019. Thereafter, this Management Agreement will renew for successive five (5) year terms unless Manager delivers written notice to Owner of Manager's election not to renew the term of this Management Agreement, or, not later than the ninetieth (90th) day prior to the end of the term than in effect, a majority in interest of the members of Owner deliver written notice to the Manager of their election not to have the Owner renew the term of this Agreement.

ARTICLE 13
MISCELLANEOUS PROVISIONS

13.1. Arbitration. In the event that any controversy or claim arising out of this Management Agreement cannot be amicably settled by the parties within thirty (30) days after either party gives written notice of such claim or controversy to the other party, such controversy

or claim shall be settled by arbitration in Buffalo, New York, in accordance with the then current commercial arbitration rules of the American Arbitration Association. Judgment upon any arbitration award may be entered in any court of competent jurisdiction.

13.2. Force Majeure. Neither party shall be liable to the other party for any failure of or delay in performance of its obligations under this Management Agreement to the extent such failure or delay is due to circumstances beyond its reasonable control, including without limitation, act of God or acts of a public enemy, fires, floods, earthquakes, wars, civil disturbances, sabotage, accidents, insurrections, blockades, embargoes, storms, explosions, labor disputes, or inability to obtain labor, materials, equipment or transportation. Both Manager and Owner agree to act reasonably and exercise good faith with respect to any circumstances that may constitute a force majeure event.

13.3. Assignment. Neither party's rights, duties and responsibilities under this Management Agreement may be assigned, delegated, or otherwise transferred in any manner without the prior express written consent of the other party in each instance.

13.4. Notices. Any notice, request, demand, statement, authorization, approval or consent required or permitted under this Management Agreement shall be in writing and shall be made by, and shall be deemed duly given upon, (a) deposit in the mail, postage prepaid, registered or certified, return receipt requested, (b) personal delivery, or (c) delivery to an international courier of recognized reputation, such as Federal Express, in each case effective upon actual receipt, as follows, or to such other address and/or such additional parties as either party may specify by notice given in accordance with this **Paragraph 13.4**:

If to Manager:	Iskalo Development Corp. Harbinger Square 5166 Main Street Williamsville, New York 14221 Attn: Paul B. Iskalo, President and Chief Executive Officer
If to Owner:	Iskalo 2780 Delaware LLC Harbinger Square 5166 Main Street Williamsville, New York 14221 Attn: Paul B. Iskalo with a copy to: Primary Care of Western New York, LLP 30 N. Union Road Amherst, New York 14221

13.5. Entire Agreement. This Management Agreement constitutes the entire contract between the parties with respect to the subject matter covered by this Management Agreement. This Management Agreement supersedes all previous representations, arrangements, agreements and understanding by and between the parties with respect to the

subject matter covered by this Management Agreement, and any such representations, arrangements, agreements and understandings are hereby canceled and terminated in all respects. This Management Agreement may not be amended, changes or modified except by a writing duly executed by both of the parties hereto.

13.6. Severability. If any provision of this Management Agreement, or any portion of any such provision, is held to be unenforceable or invalid, the remaining provisions and portions shall nevertheless be carried into effect..

13.7. Remedies. All rights and remedies of the parties are separate and cumulative, and no one of them, whether exercised or not, shall be deemed to be to the exclusion of or to limit or prejudice any other legal or equitable rights or remedies which the parties may have. The parties shall not be deemed to waive any of their rights or remedies under this Management Agreement, unless such waiver is in writing and signed by the party to be bound. No delay or omission on the part of either party in exercising any right or remedy shall operate as a waiver of such right or remedy or any other right or remedy. A waiver on any one occasion shall not be construed as a bar to or waiver of any right or remedy on any future occasion.

13.8. Headings. The headings contained in this Management Agreement are for convenience only and are not a part of this Management Agreement, and do not in any way interpret, limit or amplify the scope, extent or intent of this Management Agreement, or any of the provisions of this Management Agreement.

13.9. Counterparts. This Management Agreement may be executed in counterparts, each of which shall constitute an original, but all of which together shall constitute one and the same agreement.

13.10. Attorneys' Fees. In the event any action or arbitration proceeding is initiated for any breach or default in any of the terms or conditions of this Management Agreement, then the party in whose favor judgment shall be entered or an arbitration award shall be made shall be entitled to have and recover from the non-prevailing party all costs and expenses (including attorneys' fees) incurred in such action or arbitration proceeding and any appeal therefrom.

13.11. Governing Law and Adjudication. This Management Agreement shall be governed by and interpreted in accordance with the law (other than that body of law relating to conflicts of law) of the State of New York.

13.12. No Third Party Beneficiary. This Management Agreement creates rights and duties only between the parties, and no third party beneficiary.

13.13. Binding Effect. Subject to **Paragraph 13.3**, this Management Agreement shall be binding upon and shall inure to the benefit of the parties and their respective successors, assigns and legal and personal representatives.

IN WITNESS WHEREOF, the undersigned have executed this Management Agreement as of the date first above written.

OWNER:

ISKALO 2780 DELAWARE LLC

By: Iskalo Development Corp., Manager

By: _____
Paul B. Iskalo, President and Chief Executive Officer

MANAGER:

ISKALO DEVELOPMENT CORP.

By: _____
Paul B. Iskalo, President and Chief Executive Officer