

BROOKS ROAD HOLDINGS LLC
and
ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

THIRD AMENDED AND RESTATED
PAYMENT-IN-LIEU-OF-TAX AGREEMENT

Oneida County Industrial Development Agency
2026 Facility Transfer and PILOT Extension
(Brooks Road Holdings LLC/Assured Information Security, Inc. Facility)

County of Oneida
and
City of Rome
and
Rome City School District

Tax Account Number: 243.000-1-1.35

**THIRD AMENDED AND RESTATED
PAYMENT-IN-LIEU-OF-TAX AGREEMENT**

THIS THIRD AMENDED AND RESTATED PAYMENT-IN-LIEU-OF-TAX AGREEMENT, dated March 20, 2026, is by and between **BROOKS ROAD HOLDINGS LLC**, a limited liability company duly organized and validly existing under the laws of the State of New York, having its principal office at 153 Brooks Road, Rome, New York 13441 (the "Company") and **ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, an industrial development agency and a public benefit corporation of the State of New York having its principal office at 584 Phoenix Drive, Rome, New York 13441 (the "Agency").

W I T N E S S E T H:

WHEREAS, the Agency is authorized and empowered by the provisions of Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended, (the "Enabling Act"), and Chapter 372 of the 1970 Laws of New York, as amended, constituting Section 901 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of, among others, industrial facilities for the purpose of promoting, attracting and developing economically sound commerce and industry in order to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, Cardinal Griffiss Realty, LLC ("CGR") is the owner of a 46,500± gross square foot building (the "Improvements") situated on a 7.50± acre parcel of land located at 153 Brooks Road, Griffiss Business and Technology Park, City of Rome, Oneida County, New York (the "Land"); and

WHEREAS, CGR granted the Agency a leasehold interest in and to the Facility by way of a Lease Agreement dated as of August 1, 2010 by and between the Agency and the Company as amended (the "Lease Agreement"); and

WHEREAS, the Agency leases the Facility back to CGR pursuant to a Leaseback Agreement dated as of August 1, 2010 between the Agency and the

Company, as amended (the "Leaseback Agreement"), a memorandum of which was recorded in the Office of the Oneida County Clerk on September 16, 2010 at Instrument R2010-001059, such that title will remain in the Agency throughout the Lease Term (as such term is defined in the Leaseback Agreement); and

WHEREAS, the Agency and CGR entered into a Second Amended and Restated PILOT Agreement dated as of June 15, 2017 (the "PILOT Agreement") making provision for payments-in-lieu-of-taxes and such assessments by CGR to the City of Rome, Oneida County, Rome City School District and appropriate special districts (hereinafter each a "Taxing Authority" and collectively the "Taxing Authorities") relating to the Land and Improvements; and

WHEREAS, by deed dated March 20, 2026 (the "Deed") CGR conveyed the Land and Improvements to the Company, subject in all respects to the Lease Agreement and Leaseback Agreement; and

WHEREAS, by way of an Assignment and Assumption of Agency Documents dated March 20, 2026 (the "Assignment") CGR has assigned to the Company, and the Company has assumed from CGR, all of CGR's interest in the Lease Agreement, Leaseback Agreement and PILOT Agreement; and

WHEREAS, the Company requested the Agency assist in the acquisition of the Land and Improvements; renovation of the Improvements; and the acquisition and installation of equipment in the Improvements (the "Equipment"), all to be used for the purpose of maintaining the headquarters of Assured Information Security, Inc. (the "Sublessee") and retaining the Sublessee's employment in the City of Rome and providing Research and Development, Secure Communications, Cyber Operations and C5ISR services to government and commercial markets (the Land, the Improvements and the Equipment referred to collectively as the "Facility" and the acquisition, renovation and equipping of the Facility is referred to collectively as the "Project"); and

WHEREAS, the Agency and the Company have entered into a First Amended and Restated Lease Agreement dated March 20, 2026 (the "First Amended Lease"); and

WHEREAS, the Agency and the Company have entered into a First Amended and Restated Leaseback Agreement dated March 20, 2026 (the "First Amended Leaseback"); and

WHEREAS, the Company will further sublease the Facility to the Sublessee for its operation pursuant to a Sublease Agreement dated March 20, 2026 (the "Sublease Agreement"); and

WHEREAS, the Facility has been and will continue to be exempt from, among other things, real property taxes, general property taxes, general school district taxes, general assessments, service charges or other governmental charges of a similar nature levied and/or assessed upon the Facility or the interest therein of the Company or the occupancy thereof by the Company (the "Exempt Taxes") because the Facility is under the jurisdiction, supervision and/or control of the Agency and used for a purpose within the meaning of the applicable Constitutional and statutory provisions, including the Enabling Act, provided, however, such exemption will not extend to special assessments or ad valorem levies; and

WHEREAS, the Agency and the Company desire to amend the terms of the PILOT Agreement by way of this Third Amended and Restated PILOT Agreement; and

WHEREAS, the Company understands that it, as lessee of the Facility leased by the Agency, will, in fact, have Exempt Taxes to pay under the provisions of the Leaseback Agreement beginning with the July 2026 taxable status date through the term of the Leaseback Agreement (the "Exemption Term"); and

WHEREAS, each year of the Exemption Term assumed by the Company is more particularly set forth on Schedule B attached hereto (each year being referred to as an "Exemption Year"); and

WHEREAS, all defined terms herein as indicated by the capitalization of the first letter thereof and not otherwise defined herein shall have the meanings ascribed to such terms as set forth in the Leaseback Agreement.

NOW, THEREFORE, to provide for certain payments to the Taxing Authorities, and for other good and valuable consideration, the receipt of which is hereby acknowledged, the parties hereto agree as follows:

1. The Company shall pay to each Taxing Authority all special assessments and ad valorem taxes coming due and payable during the term of the Leaseback Agreement for which the Facility is not exempt, no later than the last day during which such payments may be made without penalty.

2. The Company shall pay to the Taxing Authorities as set forth on Schedule A attached hereto and made a part hereof an aggregate amount in lieu of the Exempt Taxes (the "PILOT Payments") during each Exemption Year in the amounts set forth below:

Year 15	\$150,346.00
Year 16	\$153,352.92
Year 17	\$156,419.98
Year 18	\$159,548.38
Year 19	\$162,739.35
Year 20	\$165,994.13
Year 21	\$169,314.02
Year 22	\$172,700.30
Year 23	\$176,154.30
Year 24	\$179,677.39
Year 25	\$183,270.94
Year 26	\$186,936.35
Year 27	\$190,675.71
Year 28 and thereafter	100% of Exempt Taxes

Provided, however, that the Company is only obligated to pay its pro-rata share of those PILOT Payments during Year 15 as adjusted between Assignor and the Company in connection with the Deed transfer.

Such PILOT Payments shall be billed by the Taxing Authorities in the same proportion as taxes would have been apportioned but for the Agency's involvement, unless the Taxing Authorities have consented in writing to a specific apportionment (For the purposes of apportioning the PILOT Payments, each Taxing Authority shall use the tax rate for the prior Exemption Year. The County of Oneida shall notify each Taxing Authority in January of each Exemption Year what the apportionment is for the upcoming Exemption Year).

(b) Anything herein to the contrary, notwithstanding, this Agreement shall terminate on the date on which the First Amended Leaseback shall terminate and the Agency shall terminate its leasehold interest in the Facility pursuant to the First Amended Leaseback. The benefits under this Agreement are subject to the terms and conditions of a certain Job Retention, Creation and Recapture Agreement by and among the Agency, the Company and the Sublessee dated as of March 20, 2026.

(c) Anything herein to the contrary, notwithstanding, upon the failure of the Company in making any payment when due hereunder and upon failure to cure such default within thirty (30) days of receipt of notice as herein provided, shall constitute an Event of Default under Section 7.1(a)(vi) of the First Amended Leaseback, and the Agency may take any one or all remedial steps afforded it in Section 7.2 of the First Amended Leaseback; provided, however, nothing herein contained shall be deemed to limit any other rights and remedies the Agency may have hereunder or under any other Transaction Document.

3. The Company will make PILOT Payments to each Taxing Authority hereunder for each Exemption Year by making the required payment to such Taxing Authority no later than the last day during which such Exempt Taxes could otherwise be made without penalty as if the Agency did not have a leasehold or other interest in the Facility. PILOT Payments that are delinquent under this Agreement shall be subject to a late penalty of five percent (5%) of the amount due which shall be paid by the Company to the affected Taxing Authority at the time the PILOT Payment is paid. For each month, or part thereof, that the PILOT Payment is delinquent beyond the first month, interest shall accrue to and be paid to the affected Taxing Authority on the total amount due plus a late payment penalty in the amount of one percent (1%) per month until the payment is made. Anything herein to the contrary, notwithstanding, upon the failure of the Company in making any payment (or causing any payment to be made) when due hereunder and upon failure to cure such default within thirty (30) days of receipt of notice as herein provided, the Agency shall have the right to terminate the First Amended Leaseback and this PILOT Agreement, and the Company shall henceforth pay one hundred (100%) percent of the Exempt Taxes, together with all costs of collection, including but not limited to attorneys' fees. Nothing herein contained shall be deemed to limit any other rights and remedies the Agency may have hereunder or under any other Transaction Document.

4. The PILOT Payments to be made by the Company pursuant to this Third Amended and Restated PILOT Agreement are intended to be in lieu of all Exempt Taxes that would have to be paid on the Facility leased to the Company by the First Amended Leaseback.

5. If, by reason of a change in the Constitution or laws of the State of New York, or an interpretation of the Constitution or the laws of the State of New York by the Court of Appeals (or such lower court from which the time to appeal has expired) of the State of New York, or for any other reason, the Company is required to pay any tax which the payments specified herein are intended to be in lieu of, the Company may deduct the aggregate of any such payments made by it from the amount herein agreed to be paid in lieu of such taxes and need only pay the difference (if such difference is a

positive number). Furthermore, inasmuch as the PILOT Payments herein agreed to be made by the Company are intended to be in lieu of all Exempt Taxes, it is agreed that said payments shall not, as to any Exemption Year, be in an amount greater than would be payable for such year for such Exempt Taxes, in the aggregate, by a private corporation on account of its holding a leasehold interest in the Facility.

6. This Third Amended and Restated PILOT Agreement shall be binding upon the successors and assigns of the parties.

7. It is the intent of the parties that the Company will have all the rights and remedies of a taxpayer with respect to any real property or other tax, service charge, special benefit, ad valorem levy, assessment or special assessment or service charge because of which, or in lieu of which, the Company is obligated to make a payment hereunder, as if and to the same extent as if the Agency did not have a leasehold or other interest in the Facility. It is the further intent of the parties that the Company will have all of the rights and remedies of a taxpayer as if and to the same extent as if the Agency did not have a leasehold or other interest in the Facility with respect to any proposed assessment or change in assessment concerning the property, or any portion thereof, whether through an assessor, board of assessment review, court of law, or otherwise and likewise will be entitled to protest before and be heard by such assessor, board of assessment review, court of law or otherwise and will be entitled to take any and all appropriate appeals or initiate any proceedings to review the validity or amount of any assessment or the validity or amount of any taxes that would have been payable but for the provisions hereof. In the event, however, that a court of competent jurisdiction shall enter an order or judgment determining or declaring that, by reason of the Agency's interest in the Facility, the Company does not have the right to bring a proceeding to review such assessment under the Real Property Tax Law or any other law, then the Company shall have the right to contest such assessment in the name and as the agent of the Agency, and the Agency agrees to cooperate with the Company in all respects in any such proceeding at the sole cost and expense of the Company provided, however, that the Company must provide written notice to the Agency at least forty-five (45) days prior to filing for a change in assessment. The Company shall provide the Agency with copies of all documents relating to a change in assessment to allow the Agency to determine whether such change in assessment impacts the original intention of the parties under this Agreement. Notwithstanding anything herein to the contrary, for so long as this Agreement is in effect, the Company hereby unconditionally and irrevocably waives its right, if any, to apply for and/or receive the benefit of any other real property tax exemption with respect to the Facility, including, without limitation, any real property tax exemption that may be available under Section 485-b and Section 485-e of the Real Property Tax Law.

8. All amounts payable by the Company hereunder will be paid to the respective Taxing Authority and will be payable in such lawful money of the United States of America as at the time of payment is legal tender for the payment of public and private debts, including a check payable in such money.

9. (a) If any term or provision hereof should be for any reason held or adjudged to be invalid, illegal or unenforceable by any court of competent jurisdiction, such term or provision will be deemed separate and independent and the remainder hereof will remain in full force and effect and will not be invalidated, impaired or otherwise affected by such holding or adjudication.

(b) This Third Amended and Restated PILOT Agreement may not be effectively amended, changed, modified, altered or terminated except by an instrument in writing executed by the parties hereto.

(c) All notices, certificates or other communications hereunder shall be in writing and shall be sufficiently given and shall be deemed given when received or upon refusal of receipt by United States registered or certified mail, postage prepaid, return receipt requested, to the Agency or the Company, as the case may be, addressed as follows:

To the Agency:

Oneida County Industrial Development Agency
584 Phoenix Drive
Rome, New York 13441
Attn: Executive Director

With a copy to:

Bond, Schoeneck & King, PLLC
501 Main Street
Utica, New York 13501
Attn.: Linda E. Romano, Esq.

To the Company:

Brooks Road Holdings LLC
153 Brooks Road
Rome, New York 13441
Attn: Charles Green, CEO

With a copy to:

McDonald Hopkins LLC

1910 Towne Center Boulevard, Suite 250
Annapolis MD 21401
Attn.: Kathryn (Hickey) Doran, Esq.

provided, that the Agency or the Company may, by notice given hereunder to the other, designate any further or different addresses to which subsequent notices, certificates or other communications to them shall be sent.

(d) This Third Amended and Restated PILOT Agreement shall be governed by and construed in accordance with the law of the State of New York, exclusive of its conflicts of law principles.

(e) This Third Amended and Restated PILOT Agreement replaces in its entirety the Second Amended and Restated PILOT Agreement, the terms of which are effective immediately.

[signature pages follow]

IN WITNESS WHEREOF, the parties have executed this **Third Amended and Restated PILOT Agreement** as of the date first above written.

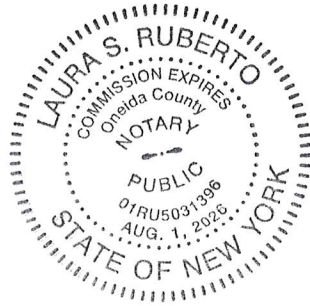
ONEIDA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

By: 
David C. Grow
Its Vice Chairman

STATE OF NEW YORK)
) SS:
COUNTY OF ONEIDA)

On the 17th day of March 2026, before me, the undersigned a notary public in and for said state, personally appeared **David C. Grow**, 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.

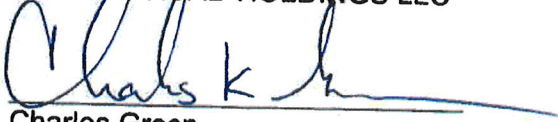

Notary Public



SECOND SIGNATURE PAGE TO
THIRD AMENDED AND RESTATED PILOT AGREEMENT
(BROOKS ROAD HOLDINGS LLC FACILITY)

BROOKS ROAD HOLDINGS LLC

By:



Charles Green
Its Manager

STATE OF NEW YORK)
) SS:
COUNTY OF ONEIDA)

On the 17th day of March 2026 before me, the undersigned a notary public in and for said state, personally appeared **Charles Green**, 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

JESSICA CHERIE LUKAS
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01LU6362408
Qualified in Oneida County
Commission Expires July 31, 2029

SCHEDULE A

COUNTY OF ONEIDA

Receiver of Taxes
800 Park Avenue
Rome, New York 13501

CITY OF ROME

Rome City Hall
198 North Washington Street
Rome, New York 13440
Attn.: City Treasurer

ROME CITY SCHOOL DISTRICT

266-268 W. Dominick Street
Rome, New York 13440
Attn.: District Treasurer

SCHEDULE B

EXEMPTION YEARS

<u>Exemption Year (Assessment Roll Year)</u>	<u>County/City Taxes</u>	<u>School Taxes</u>
Year Fifteen (2025) *	01/01/2026 – 12/31/2026	07/01/2026 – 06/30/2027
Year Sixteen (2026)	01/01/2027 – 12/31/2027	07/01/2027 – 06/30/2028
Year Seventeen (2027)	01/01/2028 – 12/31/2028	07/01/2028 – 06/30/2029
Year Eighteen (2028)	01/01/2029 – 12/31/2029	07/01/2029 – 06/30/2030
Year Nineteen (2029)	01/01/2030 – 12/31/2030	07/01/2030 – 06/30/2031
Year Twenty (2030)	01/01/2031 – 12/31/2031	07/01/2031 – 06/30/2032
Year Twenty-One (2031)	01/01/2032 – 12/31/2032	07/01/2032 – 06/30/2033
Year Twenty-Two (2032)	01/01/2033 – 12/31/2033	07/01/2033 – 06/30/2034
Year Twenty-Three (2033)	01/01/2034 – 12/31/2034	07/01/2034 – 06/30/2035
Year Twenty-Four (2034)	01/01/2035 – 12/31/2035	07/01/2035 – 06/30/2036
Year Twenty-Five (2035)	01/01/2036 – 12/31/2036	07/01/2036 – 06/30/2037
Year Twenty-Six (2036)	01/01/2037 – 12/31/2037	07/01/2037 – 06/30/2038
Year Twenty-Seven (2037)	01/01/2038 – 12/31/2038	07/01/2038 – 06/30/2039

* PILOT Payments during Exemption Year 15 are to be allocated between Cardinal Griffiss Realty, LLC and the Company on a pro-rated basis adjusted as of the date of the Deed.