



CITY OF NOVI CITY COUNCIL
MAY 6, 2024

SUBJECT: Consideration of approval of Resolution Regarding Second Amendment to Sublease Agreement and Memorandum of Amendment for Ice Arena Wireless Communications Tower.

SUBMITTING DEPARTMENT: City Manager

BACKGROUND INFORMATION:

The City entered into a Lease with Sprint Spectrum for construction of a wireless communications tower on the Ice Arena property on May 9, 2001. The Lease was amended to allow up to five collocators on the site. STC Five LLC is currently the tenant under the Lease as the successor in interest of Sprint. According to the Lease, the final extension expires on May 8, 2026.

STC Five LLC has requested an amendment to extend the Lease until May 8, 2056, unless terminated in advance by the City. On May 8, 2026, the annual rent will increase to \$27,000 per year and will increase by \$3,000 every 5 years. The annual rent payable to the City for the collocators will be 50% of the rent payable to STC Five LLC or \$11,500.00, whichever is more. This is an increase from the current collocation rent of 50% of the rent paid to STC Five or \$8,800, whichever is greater. The City shall receive a \$25,000.00 signing bonus within 60 days of signing the Second Amendment and Memorandum of Amendment.

RECOMMENDED ACTION: To approve Second Amendment to Sublease Agreement and approve a Memorandum of the Second Amendment to the Sublease Agreement with STC Five LLC on Ice Arena Wireless Communications Tower.

CITY OF NOVI

COUNTY OF OAKLAND, MICHIGAN

**RESOLUTION APPROVING SECOND AMENDMENT TO
SUBLEASE AGREEMENT AND MEMORANDUM OF AMENDMENT FOR
ICE ARENA WIRELESS COMMUNICATIONS TOWER**

Minutes of a Meeting of the City Council of the City of Novi, County of Oakland, Michigan, held in the City Hall of said City on May 6, 2024, at 7 o'clock P.M. Prevailing Eastern Time.

PRESENT: Councilmembers _____

ABSENT: Councilmembers _____

The following preamble and Resolution were offered by Councilmember _____ and supported by Councilmember _____.

WHEREAS, on May 9, 2001, the City entered into a Lease with Sprint Spectrum for construction of a wireless communications tower on the Ice Arena property. The Lease allowed for extensions of the term, with the final extension to expire on May 8, 2026;

WHEREAS, the Lease was amended to allow up to five collocations on the tower;

WHEREAS, STC Five LLC is the current tenant under the Lease as the successor of Sprint. STC Five LLC has requested an amendment to the Lease that will continue the term of the Lease until May 8, 2056;

WHEREAS, the proposed amendment will increase the annual rent from \$_____ to \$27,000.00 per year and will increase by \$3,000.00 every 5 years. The annual rent payable to the City for the collocators will be 50% of the rent paid by the collocators to STC Five or \$11,5000, whichever is greater. This is an increase from the current collocation rent of 50% or \$8,800.00, whichever is greater.

WHEREAS, the City will also receive a signing bonus of \$25,000.00 within 60 days of executing the proposed amendment;

WHEREAS, STC FIVE LLC has also asked the City to approve a Memorandum of the Lease amendment.

NOW THEREFORE, IT IS THEREFORE RESOLVED that the City of Novi approves a Second Amendment to the Sublease Agreement and a Memorandum of Amendment to extend the term of the wireless communications tower use by STC FIVE LLC and up to five collocators on the tower subject to the terms and conditions of the Amendment.

AYES:

NAYS:

RESOLUTION DECLARED ADOPTED.

Cortney Hanson, City Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Novi, County of Oakland, and State of Michigan, at a regular meeting held this 6th day of May, 2024, and that public notice of said meeting was given pursuant to and in full compliance with Act No. 267, Public Acts of Michigan, 1976, and that the minutes of said meeting have been kept and made available to the public as required by said Act.

Cortney Hanson, City Clerk
City of Novi

MEMORANDUM OF AMENDMENT TO SUBLEASE AGREEMENT

WHEN RECORDED RETURN TO:

STC Five LLC
c/o Global Signal Acquisitions II LLC
8020 Katy Freeway
Houston, Texas 77024

Prepared by:
Parker Legal Group, PC
600 West Broadway, Suite 700
San Diego, California 92101

SPACE ABOVE THIS LINE FOR RECORDER'S USE

APN: 22-26-101-018

This Memorandum of Amendment to Sublease Agreement (“Memorandum”) is dated and made effective as of the date of the last party to sign, by and between CITY OF NOVI, a Michigan municipal corporation (“Landlord”), with a mailing address of 45175 West Ten Mile Road, Novi, Michigan 48375, and STC FIVE LLC, a Delaware limited liability company, by and through GLOBAL SIGNAL ACQUISITIONS II LLC, a Delaware limited liability company, its attorney in fact (“Tenant”), with a mailing address of 2000 Corporate Drive, Canonsburg, Pennsylvania 15317.

1. Landlord and Sprint Spectrum, L.P., a Delaware limited partnership (“Original Tenant”) entered into a Sublease Agreement dated May 9, 2001 (the “Original Lease”), whereby Original Tenant leased certain real property, together with access and utility easements, located in Oakland County, Michigan from Landlord (the “Premises”), all located within certain real property owned by Landlord (the “Parent Parcel”). The Parent Parcel, of which the Premises is a part, is more particularly described in Exhibit A attached hereto.

2. The Original Lease was amended by that certain First Amendment to Sublease Agreement dated March 20, 2006 (hereinafter the Original Lease and all subsequent amendments are collectively referred to as the “Lease”).

3. STC Five LLC is currently the tenant under the Lease as successor in interest to Original Tenant.

4. The Premises may be used for the purpose of constructing, maintaining and operating a communications facility, including tower structures, equipment shelters, cabinets, meter boards, utilities, antennas, equipment, any related improvements and structures and uses incidental thereto.

5. The Lease had an initial term that commenced on May 9, 2001 and expired on May 8, 2006. The Lease provided for four (4) extensions of five (5) years each (each a "Renewal Term"), all of which were exercised by Tenant. According to the Lease, the final Renewal Term expires on May 8, 2026.

6. Landlord and Tenant have entered into a Second Amendment to Sublease Agreement (the "Second Amendment"), of which this is a Memorandum, providing for six (6) additional Renewal Terms of five (5) years each. Pursuant to the Second Amendment, the final Renewal Term expires on May 8, 2056.

7. In the event of any inconsistency between this Memorandum and the Second Amendment, the Second Amendment shall control.

8. The terms, covenants and provisions of the Second Amendment shall extend to and be binding upon the respective executors, administrators, heirs, successors and assigns of Landlord and Tenant.

9. This Memorandum does not contain the social security number of any person.

10. A copy of the Second Amendment is on file with Landlord and Tenant.

[Execution Pages Follow]

IN WITNESS WHEREOF, hereunto and to duplicates hereof, Landlord has caused this Memorandum to be duly executed on the date first written below.

LANDLORD:
CITY OF NOVI,
a Michigan municipal corporation

By: _____
Print Name: _____
Print Title: _____
Date: _____

ALL PURPOSE ACKNOWLEDGMENT

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| STATE OF _____ | } |
| | } |
| COUNTY OF _____ | } |
| | } |
| <p>On this ____ day of _____, 20__ before me _____ (notary public), personally appeared _____ (print name), who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.</p> | |
| <p>I certify under PENALTY OF PERJURY under the laws of the State of _____ that the foregoing paragraph is true and correct.</p> | |
| <p>WITNESS my hand and official seal.</p> | |
| <p>Signature _____ (notary public)</p> | |
| <p>(NOTARY SEAL)</p> | |

[Tenant Execution Page Follows]

IN WITNESS WHEREOF, hereunto and to duplicates hereof, Tenant has caused this Memorandum to be duly executed on the date first written below.

TENANT:
STC FIVE LLC,
a Delaware limited liability company

By: GLOBAL SIGNAL ACQUISITIONS II
LLC,
a Delaware limited liability company
Its: Attorney in Fact

By: _____
Print Name: _____
Print Title: _____
Date: _____

State of Texas

County of _____

Before me, _____, a Notary Public, on this day personally appeared _____ of **GLOBAL SIGNAL ACQUISITIONS II LLC**, a Delaware limited liability company, as Attorney in Fact for **STC FIVE LLC**, a Delaware limited liability company, known to me (or proved to me on the oath of _____ or through driver's license, state id card, resident id card, military id card, or passport) to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that she/he executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office this _____ day of _____, 20____.

(Personalized Seal)

Notary Public's Signature

EXHIBIT A
Legal Description of the Parent Parcel

PART OF THE NORTHWEST 1/4 OF SECTION 26, TOWNSHIP 1 NORTH, RANGE 8 EAST, CITY OF NOVI, OAKLAND COUNTY, MICHIGAN AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS

BEGINNING AT A POINT DISTANT NORTH 86 DEGREES 27 MINUTES 27 SECONDS EAST 1,061.55 FEET AND SOUTH 02 DEGREES 47 MINUTES 25 SECONDS EAST 1,043.98 FEET FROM NORTHWEST SECTION CORNER; THENCE NORTH 86 DEGREES 27 MINUTES 27 SECONDS EAST 80.24 FEET; THENCE SOUTH 02 DEGREES 47 MINUTES 33 SECONDS EAST 652.58 FEET; THENCE ALONG CURVE TO LEFT, RADIUS 250 FEET, CHORD BEARS SOUTH 19 DEGREES 18 MINUTES 40 SECONDS EAST 141.97 FEET, DISTANCE OF 143.95 FEET; THENCE ALONG CURVE TO RIGHT, RADIUS 280 FEET, CHORD BEARS SOUTH 20 DEGREES 25 MINUTES 19 SECONDS EAST 148.55 FEET, DISTANCE OF 150.35 FEET; THENCE ALONG CURVE TO LEFT, RADIUS 34 FEET, CHORD BEARS SOUTH 30 DEGREES 16 MINUTES 27 SECONDS EAST 29.02 FEET, DISTANCE OF 29.98 FEET; THENCE ALONG CURVE TO RIGHT, RADIUS 76 FEET, CHORD BEARS SOUTH 29 DEGREES 17 MINUTES 48 SECONDS EAST 67.20 FEET, DISTANCE OF 69.61 FEET, THENCE SOUTH 03 DEGREES 03 MINUTES 33 SECONDS EAST 110.72 FEET; THENCE NORTH 86 DEGREES 56 MINUTES 27 SECONDS EAST 535.80 FEET, THENCE NORTH 49 DEGREES 06 MINUTES 05 SECONDS EAST 188.17 FEET; THENCE NORTH 86 DEGREES 56 MINUTES 27 SECONDS EAST 355.33 FEET; THENCE SOUTH 07 DEGREES 58 MINUTES 33 SECONDS EAST 588.64 FEET; THENCE SOUTH 86 DEGREES 56 MINUTES 27 SECONDS WEST 1,301.95 FEET; THENCE NORTH 02 DEGREES 47 MINUTES 25 SECONDS WEST 1,598.25 FEET TO BEGINNING, EXCEPT THAT PART TAKEN FOR ARENA DRIVE 15.16 A10-13-97 FR 003 1-16-98 CORR.

SECOND AMENDMENT TO SUBLEASE AGREEMENT

THIS SECOND AMENDMENT TO SUBLEASE AGREEMENT (this “Second Amendment”) is dated and made effective as of the date of the last party to sign (“Effective Date”), by and between CITY OF NOVI, a Michigan municipal corporation (“Landlord”), with a mailing address of 45175 West Ten Mile Road, Novi, Michigan 48375, and STC FIVE LLC, a Delaware limited liability company, by and through GLOBAL SIGNAL ACQUISITIONS II LLC, a Delaware limited liability company, its attorney in fact (“Tenant”), with a mailing address of 2000 Corporate Drive, Canonsburg, Pennsylvania 15317.

RECITALS

WHEREAS, Landlord and Sprint Spectrum, L.P., a Delaware limited partnership (“Original Tenant”) entered into a Sublease Agreement dated May 9, 2001 (the “Original Lease”), whereby Original Tenant leased certain real property, together with access and utility easements, located in Oakland County, Michigan from Landlord (the “Premises”), all located within certain real property owned by Landlord (the “Parent Parcel”); and

WHEREAS, the Original Lease was amended by that certain First Amendment to Sublease Agreement dated March 20, 2006 (hereinafter the Original Lease and all subsequent amendments are collectively referred to as the “Lease”); and

WHEREAS, STC Five LLC is currently the tenant under the Lease as successor in interest to Original Tenant; and

WHEREAS, the Premises may be used for the purpose of constructing, maintaining and operating a communications facility, including tower structures, equipment shelters, cabinets, meter boards, utilities, antennas, equipment, any related improvements and structures and uses incidental thereto; and

WHEREAS, the Lease had an initial term that commenced on May 9, 2001 and expired on May 8, 2006. The Lease provided for four (4) extensions of five (5) years each, all of which were exercised by Tenant. According to the Lease, the final extension expires on May 8, 2026; and

WHEREAS, Landlord and Tenant desire to amend the Lease on the terms and conditions contained herein.

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

1. Recitals; Defined Terms. The parties acknowledge the accuracy of the foregoing recitals. Any capitalized terms not defined herein shall have the meanings ascribed to them in the Lease.

2. Conditional Signing Bonus. Tenant will pay to Landlord a one-time amount of Twenty-Five Thousand and 00/100 Dollars (\$25,000.00) for the full execution of this Second Amendment (and any applicable memorandum of amendment) (the “Conditional Signing Bonus”). Tenant will pay the Conditional Signing Bonus to Landlord within sixty (60) days of the full execution of this Second Amendment (and any applicable memorandum of amendment). In the event that this Second Amendment (and any applicable

memorandum of amendment) is not fully executed by both Landlord and Tenant for any reason, Tenant shall have no obligation to pay the Conditional Signing Bonus to Landlord.

3. Term of Lease. Section 2(b) of the Lease is hereby deleted in its entirety and the following is inserted in its place:

(b) Provided Tenant is not in default, the Term of this Lease shall be automatically extended for up to ten (10) additional and separate five (5) year terms (each a “Renewal Term”), unless Tenant gives Landlord written notice of intention not to renew at least six (6) months prior to the end of each Renewal Term in which event this Lease shall expire at the end of that term.

Landlord and Tenant acknowledge and agree that Tenant has exercised four (4) Renewal Terms, leaving a balance of six (6) Renewal Terms, with the final Renewal Term expiring on May 8, 2056.

4. One-time Rent Increase. On May 8, 2026, the annual rent shall increase to Twenty-Seven Thousand and 00/100 Dollars (\$27,000.00) per year. Following such increase, the annual rent shall continue to adjust pursuant to the terms of this Second Amendment.

5. Rent Escalations. Commencing on May 8, 2031 and every five (5) years thereafter (each an “Adjustment Date”), the annual rent shall increase by an amount equal to Three Thousand and 00/100 Dollars (\$3,000.00). Such rent escalations shall replace any rent escalations currently in the Lease.

6. Rent for Additional Users. Section 3(c) of the Original Lease is hereby amended as follows:

Fifth through Tenth Renewal Terms (beginning May 9, 2026) (Year 26-50): Tenant shall pay fifty percent (50%) of the rent payable from the user or Eleven Thousand Five Hundred and 00/100 Dollars (\$11,500.00), whichever is more.

7. Notices. Tenant’s notice address as stated in the Lease is amended as follows:

If to Tenant: STC Five LLC
 c/o Crown Castle USA Inc.
 Attn: Legal - Real Estate Department
 2000 Corporate Drive
 Canonsburg, PA 15317

8. Ratification.

a) Landlord and Tenant agree that Tenant is the current tenant under the Lease, the Lease is in full force and effect, as amended herein, and the Lease contains the entire Lease between Landlord and Tenant with respect to the Premises.

b) Landlord agrees that any and all actions or inactions that have occurred or should have occurred prior to the date of this Second Amendment are approved and ratified and that no breaches or defaults exist as of the date of this Second Amendment.

c) Landlord represents and warrants that Landlord is duly authorized and has the full power, right and authority to enter into this Second Amendment and to perform all of its obligations under the Lease as amended.

d) Landlord agrees to provide such further assurances as may be requested to carry out and evidence the full intent of the parties under the Lease as amended hereby, and ensure Tenant's continuous and uninterrupted use, possession and quiet enjoyment of the Premises under the Lease as amended hereby.

e) Landlord acknowledges that the Premises, as defined, shall include any portion of the Parent Parcel on which communications facilities or other Tenant improvements exist on the date of this Second Amendment.

9. IRS Form W-9. Landlord agrees to provide Tenant with a completed IRS Form W-9, or its equivalent, upon execution of this Second Amendment and at such other times as may be reasonably requested by Tenant. In the event the Premises is transferred, the succeeding landlord shall have a duty at the time of such transfer to provide Tenant with a completed IRS Form W-9, or its equivalent, and other related paperwork to effect a transfer in the rent to the new landlord. Landlord's failure to provide the IRS Form W-9 within thirty (30) days after Tenant's request shall be considered a default and Tenant may take any reasonable action necessary to comply with IRS regulations including, but not limited to, withholding applicable taxes from rent payments.

10. Remainder of Lease Unaffected. The parties hereto acknowledge that except as expressly modified hereby, the Lease remains unmodified and in full force and effect. In the event of any conflict or inconsistency between the terms of this Second Amendment and the Lease, the terms of this Second Amendment shall control. The terms, covenants and provisions of this Second Amendment shall extend to and be binding upon the respective executors, administrators, heirs, successors and assigns of Landlord and Tenant. This Second Amendment may be executed simultaneously or in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement.

11. Survey. Tenant reserves the right, at its discretion and at its sole cost, to obtain a survey ("Survey") specifically describing the Premises and any access and utility easements associated therewith. Tenant shall be permitted to attach the Survey as an exhibit to this Second Amendment and any related memorandum for recording, which shall update and replace the existing description, at any time prior to or after closing of this Second Amendment.

12. Recordation. Tenant, at its cost and expense, shall have the right to record a memorandum of this Second Amendment ("Memorandum") in the official records of Oakland County, Michigan at any time following the execution of this Second Amendment by all parties hereto. In addition, Tenant shall have the right in its discretion, to record a notice of lease, affidavit or other form to be determined by Tenant without Landlord's signature in form and content substantially similar to the Memorandum, to provide record notice of the terms of this Second Amendment.

13. Electronic Signatures. Each party agrees that the electronic signatures of the parties included in this Second Amendment are intended to authenticate this writing and to have the same force and effect as manual signatures. As used herein, "electronic signature" means any electronic sound, symbol, or process

attached to or logically associated with this Second Amendment and executed and adopted by a party with the intent to sign this Second Amendment, including facsimile or email electronic signatures.

[Execution Pages Follow]

This Second Amendment is executed by Landlord as of the date written below.

LANDLORD:
CITY OF NOVI,
a Michigan municipal corporation

By: _____
Print Name: _____
Print Title: _____
Date: _____

[Tenant Execution Page Follows]

This Second Amendment is executed by Tenant as of the date written below.

TENANT:
STC FIVE LLC,
a Delaware limited liability company

By: GLOBAL SIGNAL ACQUISITIONS II LLC,
a Delaware limited liability company
Its: Attorney In Fact

By: _____
Print Name: _____
Print Title: _____
Date: _____



April 3, 2024

City of Novi
Attn: Victor Cardenas
45175 West Ten Mile Rd

Novi, MI 48375

Re: Crown Castle BU Number: 876883
Cell Site Name: 876883
Site Address: 42380 Arena Drive, Novi, MI 48375

Dear Victor Cardenas:

The enclosed documents are being provided to you pursuant to certain deal terms that were discussed and agreed upon with your Crown Castle Acquisition Specialist, Heather Coyer.

MD7 is working directly with Crown Castle to facilitate and handle the closing process for this transaction. Please call me at **(858) 964-7457** when you receive this package, and I will guide you through the process of signing and notarizing the following:

1. **Landowner's Checklist**
 - Review Crown Castle's, the Pathway to Possible
2. **Second Amendment to Sublease Agreement** (two originals)
 - Complete the signature blocks with signature, name, title and date
3. **Memorandum of Amendment to Sublease Agreement** (two originals)
 - Complete the signature blocks with signature, name, title and date **in the presence of a Notary Public**
4. **IRS Form W-9 for the Payee** (one original **per payee**)
 - Complete the enclosed form per the instructions
 - Complete the signature line with signature and date
5. **Please provide one of the following documents evidencing landlord's signing authority for the enclosed transaction documents**
 - By-Laws, Meeting Minutes, and/or Corporate Resolution

A return-addressed, pre-paid **Federal Express** envelope is included for your convenience (to locate the nearest drop-off, call **800.463.3339** or visit www.fedex.com/dropoff).

Should you require the services of a mobile **Notary Public**, please contact me directly to arrange for this service.

Once all documents relating to this transaction have been fully executed, Crown Castle will provide you with a complete set of final transaction documents. Please feel free to make your own copies at this time; however, it is important that you return **all** of the original documents enclosed in this package.

Failure to comply with these instructions will result in delays and could require the documents to be re-executed.

Sincerely,

Catherine Abejar, MD7
On behalf of Crown Castle
(858) 964-7457, 2002
cabejar@md7.com

Enclosures

ORIGIN ID: DECA (248) 347-0450
VICTOR GARDENAS: INTERIM CITY MANAG
CITY OF NOVI
45175 WEST TEN MILE RD

SHIP DATE: 04APR24
ACTWGHT: 1.00 LB
CAD: 5675621WMSX13300

NOVI, MI 48375
UNITED STATES US

BILL SENDER

TO **CROWN CASTLE CLOSING TEAM**

8020 KATY FREEWAY
ATTENTION: CATHERINE ABEJAR (TS)
HOUSTON TX 77024

(858) 964-7457

REF: 876883 | 876883

INV:

DEPT: CROWN CLOSING



J241024011001uv

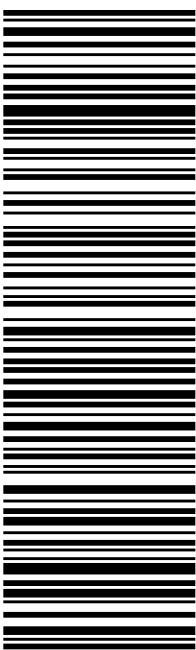
TRK# 0201 2729 7626 2681

FRI - 05 APR 5:00P
STANDARD OVERNIGHT

XA NQIA

77024

TX-US IAH



583J4/5D80/9AE3



INSTRUCTIONS FOR THE NOTARY

Please make sure all of the fields in the Acknowledgement sections are complete:

- Review the Acknowledgement to make sure it conforms to the requirements of your state. If it does not, attach your separate certificate form for completion
- Add the State/Commonwealth where you performed the notarization
- Add the County where you performed the notarization
- Add the date the signer personally appeared before you and when you completed the notarization
- The signer's printed name in the Acknowledgement must match the signer's signature block exactly as printed or written**
- Sign your name exactly as it appears on your Notary commission
- Affix your seal properly and make sure it is clear and legible
- Print your name exactly as it appears on your Notary commission and Notary seal (regardless if the Notary seal contains this information)

SECOND AMENDMENT TO SUBLEASE AGREEMENT

THIS SECOND AMENDMENT TO SUBLEASE AGREEMENT (this “Second Amendment”) is dated and made effective as of the date of the last party to sign (“Effective Date”), by and between CITY OF NOVI, a Michigan municipal corporation (“Landlord”), with a mailing address of 45175 West Ten Mile Road, Novi, Michigan 48375, and STC FIVE LLC, a Delaware limited liability company, by and through GLOBAL SIGNAL ACQUISITIONS II LLC, a Delaware limited liability company, its attorney in fact (“Tenant”), with a mailing address of 2000 Corporate Drive, Canonsburg, Pennsylvania 15317.

RECITALS

WHEREAS, Landlord and Sprint Spectrum, L.P., a Delaware limited partnership (“Original Tenant”) entered into a Sublease Agreement dated May 9, 2001 (the “Original Lease”), whereby Original Tenant leased certain real property, together with access and utility easements, located in Oakland County, Michigan from Landlord (the “Premises”), all located within certain real property owned by Landlord (the “Parent Parcel”); and

WHEREAS, the Original Lease was amended by that certain First Amendment to Sublease Agreement dated March 20, 2006 (hereinafter the Original Lease and all subsequent amendments are collectively referred to as the “Lease”); and

WHEREAS, STC Five LLC is currently the tenant under the Lease as successor in interest to Original Tenant; and

WHEREAS, the Premises may be used for the purpose of constructing, maintaining and operating a communications facility, including tower structures, equipment shelters, cabinets, meter boards, utilities, antennas, equipment, any related improvements and structures and uses incidental thereto; and

WHEREAS, the Lease had an initial term that commenced on May 9, 2001 and expired on May 8, 2006. The Lease provided for four (4) extensions of five (5) years each, all of which were exercised by Tenant. According to the Lease, the final extension expires on May 8, 2026; and

WHEREAS, Landlord and Tenant desire to amend the Lease on the terms and conditions contained herein.

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

1. Recitals; Defined Terms. The parties acknowledge the accuracy of the foregoing recitals. Any capitalized terms not defined herein shall have the meanings ascribed to them in the Lease.

2. Conditional Signing Bonus. Tenant will pay to Landlord a one-time amount of Twenty-Five Thousand and 00/100 Dollars (\$25,000.00) for the full execution of this Second Amendment (and any applicable memorandum of amendment) (the “Conditional Signing Bonus”). Tenant will pay the Conditional Signing Bonus to Landlord within sixty (60) days of the full execution of this Second Amendment (and any applicable memorandum of amendment). In the event that this Second Amendment (and any applicable

memorandum of amendment) is not fully executed by both Landlord and Tenant for any reason, Tenant shall have no obligation to pay the Conditional Signing Bonus to Landlord.

3. Term of Lease. Section 2(b) of the Lease is hereby deleted in its entirety and the following is inserted in its place:

(b) Provided Tenant is not in default, the Term of this Lease shall be automatically extended for up to ten (10) additional and separate five (5) year terms (each a “Renewal Term”), unless Tenant gives Landlord written notice of intention not to renew at least six (6) months prior to the end of each Renewal Term in which event this Lease shall expire at the end of that term.

Landlord and Tenant acknowledge and agree that Tenant has exercised four (4) Renewal Terms, leaving a balance of six (6) Renewal Terms, with the final Renewal Term expiring on May 8, 2056.

4. One-time Rent Increase. On May 8, 2026, the annual rent shall increase to Twenty-Seven Thousand and 00/100 Dollars (\$27,000.00) per year. Following such increase, the annual rent shall continue to adjust pursuant to the terms of this Second Amendment.

5. Rent Escalations. Commencing on May 8, 2031 and every five (5) years thereafter (each an “Adjustment Date”), the annual rent shall increase by an amount equal to Three Thousand and 00/100 Dollars (\$3,000.00). Such rent escalations shall replace any rent escalations currently in the Lease.

6. Rent for Additional Users. Section 3(c) of the Original Lease is hereby amended as follows:

Fifth through Tenth Renewal Terms (beginning May 9, 2026) (Year 26-50): Tenant shall pay fifty percent (50%) of the rent payable from the user or Eleven Thousand Five Hundred and 00/100 Dollars (\$11,500.00), whichever is more.

7. Notices. Tenant’s notice address as stated in the Lease is amended as follows:

If to Tenant: STC Five LLC
 c/o Crown Castle USA Inc.
 Attn: Legal - Real Estate Department
 2000 Corporate Drive
 Canonsburg, PA 15317

8. Ratification.

a) Landlord and Tenant agree that Tenant is the current tenant under the Lease, the Lease is in full force and effect, as amended herein, and the Lease contains the entire Lease between Landlord and Tenant with respect to the Premises.

b) Landlord agrees that any and all actions or inactions that have occurred or should have occurred prior to the date of this Second Amendment are approved and ratified and that no breaches or defaults exist as of the date of this Second Amendment.

c) Landlord represents and warrants that Landlord is duly authorized and has the full power, right and authority to enter into this Second Amendment and to perform all of its obligations under the Lease as amended.

d) Landlord agrees to provide such further assurances as may be requested to carry out and evidence the full intent of the parties under the Lease as amended hereby, and ensure Tenant's continuous and uninterrupted use, possession and quiet enjoyment of the Premises under the Lease as amended hereby.

e) Landlord acknowledges that the Premises, as defined, shall include any portion of the Parent Parcel on which communications facilities or other Tenant improvements exist on the date of this Second Amendment.

9. IRS Form W-9. Landlord agrees to provide Tenant with a completed IRS Form W-9, or its equivalent, upon execution of this Second Amendment and at such other times as may be reasonably requested by Tenant. In the event the Premises is transferred, the succeeding landlord shall have a duty at the time of such transfer to provide Tenant with a completed IRS Form W-9, or its equivalent, and other related paperwork to effect a transfer in the rent to the new landlord. Landlord's failure to provide the IRS Form W-9 within thirty (30) days after Tenant's request shall be considered a default and Tenant may take any reasonable action necessary to comply with IRS regulations including, but not limited to, withholding applicable taxes from rent payments.

10. Remainder of Lease Unaffected. The parties hereto acknowledge that except as expressly modified hereby, the Lease remains unmodified and in full force and effect. In the event of any conflict or inconsistency between the terms of this Second Amendment and the Lease, the terms of this Second Amendment shall control. The terms, covenants and provisions of this Second Amendment shall extend to and be binding upon the respective executors, administrators, heirs, successors and assigns of Landlord and Tenant. This Second Amendment may be executed simultaneously or in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement.

11. Survey. Tenant reserves the right, at its discretion and at its sole cost, to obtain a survey ("Survey") specifically describing the Premises and any access and utility easements associated therewith. Tenant shall be permitted to attach the Survey as an exhibit to this Second Amendment and any related memorandum for recording, which shall update and replace the existing description, at any time prior to or after closing of this Second Amendment.

12. Recordation. Tenant, at its cost and expense, shall have the right to record a memorandum of this Second Amendment ("Memorandum") in the official records of Oakland County, Michigan at any time following the execution of this Second Amendment by all parties hereto. In addition, Tenant shall have the right in its discretion, to record a notice of lease, affidavit or other form to be determined by Tenant without Landlord's signature in form and content substantially similar to the Memorandum, to provide record notice of the terms of this Second Amendment.

13. Electronic Signatures. Each party agrees that the electronic signatures of the parties included in this Second Amendment are intended to authenticate this writing and to have the same force and effect as manual signatures. As used herein, "electronic signature" means any electronic sound, symbol, or process

attached to or logically associated with this Second Amendment and executed and adopted by a party with the intent to sign this Second Amendment, including facsimile or email electronic signatures.

[Execution Pages Follow]

This Second Amendment is executed by Landlord as of the date written below.

LANDLORD:
CITY OF NOVI,
a Michigan municipal corporation

By: _____
Print Name: _____
Print Title: _____
Date: _____

[Tenant Execution Page Follows]

This Second Amendment is executed by Tenant as of the date written below.

TENANT:
STC FIVE LLC,
a Delaware limited liability company

By: GLOBAL SIGNAL ACQUISITIONS II LLC,
a Delaware limited liability company
Its: Attorney In Fact

By: _____
Print Name: _____
Print Title: _____
Date: _____

MEMORANDUM OF AMENDMENT TO SUBLEASE AGREEMENT

WHEN RECORDED RETURN TO:

STC Five LLC
c/o Global Signal Acquisitions II LLC
8020 Katy Freeway
Houston, Texas 77024

Prepared by:
Parker Legal Group, PC
600 West Broadway, Suite 700
San Diego, California 92101

SPACE ABOVE THIS LINE FOR RECORDER'S USE

APN: 22-26-101-018

This Memorandum of Amendment to Sublease Agreement (“Memorandum”) is dated and made effective as of the date of the last party to sign, by and between CITY OF NOVI, a Michigan municipal corporation (“Landlord”), with a mailing address of 45175 West Ten Mile Road, Novi, Michigan 48375, and STC FIVE LLC, a Delaware limited liability company, by and through GLOBAL SIGNAL ACQUISITIONS II LLC, a Delaware limited liability company, its attorney in fact (“Tenant”), with a mailing address of 2000 Corporate Drive, Canonsburg, Pennsylvania 15317.

1. Landlord and Sprint Spectrum, L.P., a Delaware limited partnership (“Original Tenant”) entered into a Sublease Agreement dated May 9, 2001 (the “Original Lease”), whereby Original Tenant leased certain real property, together with access and utility easements, located in Oakland County, Michigan from Landlord (the “Premises”), all located within certain real property owned by Landlord (the “Parent Parcel”). The Parent Parcel, of which the Premises is a part, is more particularly described in Exhibit A attached hereto.

2. The Original Lease was amended by that certain First Amendment to Sublease Agreement dated March 20, 2006 (hereinafter the Original Lease and all subsequent amendments are collectively referred to as the “Lease”).

3. STC Five LLC is currently the tenant under the Lease as successor in interest to Original Tenant.

4. The Premises may be used for the purpose of constructing, maintaining and operating a communications facility, including tower structures, equipment shelters, cabinets, meter boards, utilities, antennas, equipment, any related improvements and structures and uses incidental thereto.

5. The Lease had an initial term that commenced on May 9, 2001 and expired on May 8, 2006. The Lease provided for four (4) extensions of five (5) years each (each a "Renewal Term"), all of which were exercised by Tenant. According to the Lease, the final Renewal Term expires on May 8, 2026.

6. Landlord and Tenant have entered into a Second Amendment to Sublease Agreement (the "Second Amendment"), of which this is a Memorandum, providing for six (6) additional Renewal Terms of five (5) years each. Pursuant to the Second Amendment, the final Renewal Term expires on May 8, 2056.

7. In the event of any inconsistency between this Memorandum and the Second Amendment, the Second Amendment shall control.

8. The terms, covenants and provisions of the Second Amendment shall extend to and be binding upon the respective executors, administrators, heirs, successors and assigns of Landlord and Tenant.

9. This Memorandum does not contain the social security number of any person.

10. A copy of the Second Amendment is on file with Landlord and Tenant.

[Execution Pages Follow]

IN WITNESS WHEREOF, hereunto and to duplicates hereof, Landlord has caused this Memorandum to be duly executed on the date first written below.

LANDLORD:
CITY OF NOVI,
a Michigan municipal corporation

By: _____
Print Name: _____
Print Title: _____
Date: _____

ALL PURPOSE ACKNOWLEDGMENT

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| STATE OF _____ | } |
| | } |
| COUNTY OF _____ | } |
| On this ____ day of _____, 20__ before me _____ (notary public), personally appeared _____ (print name), who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument. | |
| I certify under PENALTY OF PERJURY under the laws of the State of _____ that the foregoing paragraph is true and correct. | |
| WITNESS my hand and official seal. | |
| Signature _____ (notary public) | |
| (NOTARY SEAL) | |

[Tenant Execution Page Follows]

IN WITNESS WHEREOF, hereunto and to duplicates hereof, Tenant has caused this Memorandum to be duly executed on the date first written below.

TENANT:
STC FIVE LLC,
a Delaware limited liability company

By: GLOBAL SIGNAL ACQUISITIONS II
LLC,
a Delaware limited liability company
Its: Attorney in Fact

By: _____
Print Name: _____
Print Title: _____
Date: _____

State of Texas

County of _____

Before me, _____, a Notary Public, on this day personally appeared _____ of **GLOBAL SIGNAL ACQUISITIONS II LLC**, a Delaware limited liability company, as Attorney in Fact for **STC FIVE LLC**, a Delaware limited liability company, known to me (or proved to me on the oath of _____ or through driver's license, state id card, resident id card, military id card, or passport) to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that she/he executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office this _____ day of _____, 20____.

(Personalized Seal)

Notary Public's Signature

EXHIBIT A
Legal Description of the Parent Parcel

PART OF THE NORTHWEST 1/4 OF SECTION 26, TOWNSHIP 1 NORTH, RANGE 8 EAST, CITY OF NOVI, OAKLAND COUNTY, MICHIGAN AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS

BEGINNING AT A POINT DISTANT NORTH 86 DEGREES 27 MINUTES 27 SECONDS EAST 1,061.55 FEET AND SOUTH 02 DEGREES 47 MINUTES 25 SECONDS EAST 1,043.98 FEET FROM NORTHWEST SECTION CORNER; THENCE NORTH 86 DEGREES 27 MINUTES 27 SECONDS EAST 80.24 FEET; THENCE SOUTH 02 DEGREES 47 MINUTES 33 SECONDS EAST 652.58 FEET; THENCE ALONG CURVE TO LEFT, RADIUS 250 FEET, CHORD BEARS SOUTH 19 DEGREES 18 MINUTES 40 SECONDS EAST 141.97 FEET, DISTANCE OF 143.95 FEET; THENCE ALONG CURVE TO RIGHT, RADIUS 280 FEET, CHORD BEARS SOUTH 20 DEGREES 25 MINUTES 19 SECONDS EAST 148.55 FEET, DISTANCE OF 150.35 FEET; THENCE ALONG CURVE TO LEFT, RADIUS 34 FEET, CHORD BEARS SOUTH 30 DEGREES 16 MINUTES 27 SECONDS EAST 29.02 FEET, DISTANCE OF 29.98 FEET; THENCE ALONG CURVE TO RIGHT, RADIUS 76 FEET, CHORD BEARS SOUTH 29 DEGREES 17 MINUTES 48 SECONDS EAST 67.20 FEET, DISTANCE OF 69.61 FEET, THENCE SOUTH 03 DEGREES 03 MINUTES 33 SECONDS EAST 110.72 FEET; THENCE NORTH 86 DEGREES 56 MINUTES 27 SECONDS EAST 535.80 FEET, THENCE NORTH 49 DEGREES 06 MINUTES 05 SECONDS EAST 188.17 FEET; THENCE NORTH 86 DEGREES 56 MINUTES 27 SECONDS EAST 355.33 FEET; THENCE SOUTH 07 DEGREES 58 MINUTES 33 SECONDS EAST 588.64 FEET; THENCE SOUTH 86 DEGREES 56 MINUTES 27 SECONDS WEST 1,301.95 FEET; THENCE NORTH 02 DEGREES 47 MINUTES 25 SECONDS WEST 1,598.25 FEET TO BEGINNING, EXCEPT THAT PART TAKEN FOR ARENA DRIVE 15.16 A10-13-97 FR 003 1-16-98 CORR.

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Part I Taxpayer Identification Number (TIN)

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

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

| | | | | | | | | | |
|---------------------------------------|--|--|--|--|--|--|--|--|--|
| Social security number | | | | | | | | | |
| | | | | | | | | | |
| or | | | | | | | | | |
| Employer identification number | | | | | | | | | |
| | | | | | | | | | |

Part II Certification

Under penalties of perjury, I certify that:

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

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

| | | |
|------------------|----------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

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

4. Other payments.

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

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.

You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

| For this type of account: | Give name and SSN of: |
|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) other than an account maintained by an FFI | The actual owner of the account or, if combined funds, the first individual on the account ¹ |
| 3. Two or more U.S. persons (joint account maintained by an FFI) | Each holder of the account |
| 4. Custodial account of a minor (Uniform Gift to Minors Act) | The minor ² |
| 5. a. The usual revocable savings trust (grantor is also trustee) | The grantor-trustee ¹ |
| b. So-called trust account that is not a legal or valid trust under state law | The actual owner ¹ |
| 6. Sole proprietorship or disregarded entity owned by an individual | The owner ³ |
| 7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | The grantor* |
| For this type of account: | Give name and EIN of: |
| 8. Disregarded entity not owned by an individual | The owner |
| 9. A valid trust, estate, or pension trust | Legal entity ⁴ |
| 10. Corporation or LLC electing corporate status on Form 8832 or Form 2553 | The corporation |
| 11. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 12. Partnership or multi-member LLC | The partnership |
| 13. A broker or registered nominee | The broker or nominee |

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

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

² Circle the minor's name and furnish the minor's SSN.

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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