

**AGENDA ITEM #5  
DECEMBER 4, 2023**

**LIQUOR LICENSE TRANSFER HEARING  
MUCKEY'S LIQUORS – 13 HARDING STREET**

Notes:

Ecco, Inc., dba Muckey's Liquors, is applying for a transfer of the All Alcoholic Beverages Package Store License for the property located at 13 Harding Street. Attached is their transfer license application.

Procedure for the transfer is as follows:

Read legal notice published in the paper;

Motion to open the hearing;

Ask if anyone will be testifying and swear them in;

Explain procedure of the hearing (i.e. speaker needs to be recognized by chairman before speaking; all comments are to be addressed to the chairman).

Ask applicant to speak to application. Ask if anyone else has any testimony or questions

Close the hearing

Select Board Members to hold discussion

Select Board Members to make a motion on their decision

If the board approves of the transfer, the motion would be:

*To approve the transfer of the All Alcoholic Beverages Package Store License from BBP Inc., dba Muckey's Liquors to ECCO, Inc., dba Muckey's Liquors.*

**LEGAL ADVERTISEMENTS**



**TOWN OF LAKEVILLE  
SELECT BOARD**

Pursuant to Chapter 138 of the General Laws, the Lakeville Select Board, acting as the Licensing Board, will conduct a public hearing at 6:25 PM on Monday, December 4, 2023 on the application of ECCO, Inc. dba Muckey's Liquors for a transfer of the all alcoholic beverages package store license for the property located at 13 Harding Street, Lakeville, Massachusetts.

Said hearing will be held in the Rita A. Garbitt Community Meeting Room at the Lakeville Police Station located at 323 Bedford Street, Lakeville, Massachusetts.

Brian Day, Chairman  
Evagelia Fabian  
Lorraine Carboni  
Lakeville Select Board

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# TOWN OF LAKEVILLE

## SELECT BOARD OFFICE

346 Bedford Street  
Lakeville, Massachusetts 02347  
Telephone 508-946-8803

November 8, 2023

William Seckinger  
ECCO, Inc.  
220 Wood Street  
Middleboro, MA 02346

RE: Application for Transfer of Liquor License  
Muckey's Liquors, 13 Harding Street, Lakeville, MA

Dear Mr. Seckinger:

The Select Board has scheduled a public hearing on the above petition for 6:25 PM on Monday, December 4, 2023 in the Rita A. Garbitt Community Room in the Lakeville Police Station at 323 Bedford Street, Lakeville, MA. Please ensure that either yourself or your designee present to answer any questions that may arise.

A legal advertisement of the hearing will be published in the November 16, 2023 edition of the Nemasket Week. *The cost of the advertisement is \$75.00. Please bring a check payable to the Town of Lakeville for \$75.00 to the hearing for payment of the advertisement.*

If you have any questions, please do not hesitate to contact me at (508) 946-8803.

Sincerely,

Tracie Craig-McGee  
Executive Assistant to the  
Select Board & Town Administrator



# Receipt from nCourt

From: customerservice@ncourt.com

To: bsec35@yahoo.com

Date: Monday, November 6, 2023 at 04:04 PM EST

YOUR RECEIPT >>

**Please include the payment receipt with your application. Thank you.**

Paid To

Name: Massachusetts Alcoholic Beverages Control Commission - Retail  
Address 1: 95 Fourth Street, Suite 3  
City: Chelsea  
State: Massachusetts  
Zip: 02150

Payment On Behalf Of

First Name: William Last Name: Seckinger  
Address 1: 220 Wood Street  
City: Middleboro State/Territory: MA Zip: 02346  
Phone: (781) 389-6516

Description	ID	Service Fee	Amount
FILING FEES-RETAIL	Ecco Inc DBA Muckey's Liquors	\$4.70	\$200.00

**Receipt Date:** 11/6/2023 4:04:43 PM EST  
**Invoice Number:** 60791841-dfe0-4087-84bd-a997c6279855

**Total Amount Paid:** \$204.70

<p>Billing Information</p> <p>First Name William Last Name Mu Address 1 220 Wood Street City Middleboro State/Territory MA Zip 02346 Email bsec35@yahoo.com</p>	<p>Credit / Debit Card information</p> <p>Card Type MasterCard Card Number *****1060</p>
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IMPORTANT INFORMATION >>

**Please include the payment receipt with your application. Thank you.**  
Please verify the information shown above. Your payment has been submitted to the location listed above.



The Commonwealth of Massachusetts  
 Alcoholic Beverages Control Commission  
 95 Fourth Street, Suite 3, Chelsea, MA 02150-2358  
 www.mass.gov/abcc

RETAIL ALCOHOLIC BEVERAGES LICENSE APPLICATION  
 MONETARY TRANSMITTAL FORM

APPLICATION FOR A TRANSFER OF LICENSE

APPLICATION SHOULD BE COMPLETED ON-LINE, PRINTED, SIGNED, AND SUBMITTED TO THE LOCAL LICENSING AUTHORITY.

ECRT CODE: RETA

Please make \$200.00 payment here: [ABCC PAYMENT WEBSITE](#)

PAYMENT MUST DENOTE THE NAME OF THE LICENSEE CORPORATION, LLC, PARTNERSHIP, OR INDIVIDUAL AND INCLUDE THE PAYMENT RECEIPT

ABCC LICENSE NUMBER (IF AN EXISTING LICENSEE, CAN BE OBTAINED FROM THE CITY) 00013-PK-0584

ENTITY/ LICENSEE NAME ECCO Inc. DBA Muckey's Liguors

ADDRESS 13 Harding St.

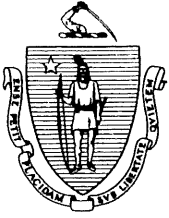
CITY/TOWN Lakeville STATE MA ZIP CODE 02347

For the following transactions (Check all that apply):

- |  |  |   |   |
|--|--|---|---|
| <input type="checkbox"/> New License                                   | <input type="checkbox"/> Change of Location  | <input type="checkbox"/> Change of Class (i.e. Annual / Seasonal)         | <input type="checkbox"/> Change Corporate Structure (i.e. Corp / LLC) |
| <input checked="" type="checkbox"/> Transfer of License                | <input type="checkbox"/> Alteration of Licensed Premises   | <input type="checkbox"/> Change of License Type (i.e. club / restaurant)  | <input type="checkbox"/> Pledge of Collateral (i.e. License/Stock)    |
| <input type="checkbox"/> Change of Manager                             | <input type="checkbox"/> Change Corporate Name   | <input type="checkbox"/> Change of Category (i.e. All Alcohol/Wine, Malt) | <input type="checkbox"/> Management/Operating Agreement               |
| <input type="checkbox"/> Change of Officers/<br>Directors/LLC Managers | <input type="checkbox"/> Change of Ownership Interest<br>(LLC Members/ LLP Partners,<br>Trustees)                                | <input type="checkbox"/> Issuance/Transfer of Stock/New Stockholder       | <input type="checkbox"/> Change of Hours                              |
|  | <input type="checkbox"/> Other <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span> |   | <input type="checkbox"/> Change of DBA                                |

THE LOCAL LICENSING AUTHORITY MUST SUBMIT THIS APPLICATION ONCE APPROVED VIA THE ePLACE PORTAL

Alcoholic Beverages Control Commission  
 95 Fourth Street, Suite 3  
 Chelsea, MA 02150-2358



The Commonwealth of Massachusetts  
 Alcoholic Beverages Control Commission  
 95 Fourth Street, Suite 3, Chelsea, MA 02150-2358  
 www.mass.gov/abcc

APPLICATION FOR A TRANSFER OF LICENSE

Municipality

Lakeville

1. TRANSACTION INFORMATION

- Transfer of License
- Alteration of Premises
- Change of Location
- Management/Operating Agreement
- Pledge of Inventory
- Pledge of License
- Pledge of Stock
- Other
- Change of Class
- Change of Category
- Change of License Type (\$12 ONLY, e.g. "club" to "restaurant")

Please provide a narrative overview of the transaction(s) being applied for. On-premises applicants should also provide a description of the intended theme or concept of the business operation. Attach additional pages, if necessary.

Existing liquor store and real estate located at 13 Harding St., Lakeville, MA, 02347, being purchased by son of existing owner.

2. LICENSE CLASSIFICATION INFORMATION

ON/OFF-PREMISES	TYPE	CATEGORY	CLASS
off	Package store	All Alcoholic Beverages	Annual

3. BUSINESS ENTITY INFORMATION

The entity that will be issued the license and have operational control of the premises.

Current or Seller's License Number	00013-PK-0584	FEIN	92-3432367
Entity Name	ECCO Inc.		
DBA	Muckey's Liquors	Manager of Record	William Seckinger/Catherine Pereira
Street Address	220 Wood St. Middleboro, MA 02346		
Phone	(508) 728-0450	Email	C.magno916@gmail.com
Add'l Phone	(781) 389-6516	Website	www.muckeysliquors.com

4. DESCRIPTION OF PREMISES


Please provide a complete description of the premises to be licensed, including the number of floors, number of rooms on each floor, any outdoor areas to be included in the licensed area, and total square footage. If this application alters the current premises, provide the specific changes from the last approved description. You must also submit a floor plan.

Single story commercial property, an office, cooler, small storage area, back stock room, 2 bathrooms in rear of store - not public, loading area in rear of store.

Total Sq. Footage	5,312	Seating Capacity	n/a	Occupancy Number	53
Number of Entrances	1	Number of Exits	4	Number of Floors	1 1/2

**APPLICATION FOR A TRANSFER OF LICENSE**

**5. CURRENT OFFICERS, STOCK OR OWNERSHIP INTEREST**

Transferor Entity Name  By what means is the license being transferred?  

List the individuals and entities of the current ownership. Attach additional pages if necessary utilizing the format below.

Name of Principal	Title/Position	Percentage of Ownership
<input type="text" value="William G. Seckinger"/>	<input type="text" value="President"/>	<input type="text" value="50 %"/>
<input type="text" value="Cynthia Seckinger"/>	<input type="text" value="Treasurer"/>	<input type="text" value="50 %"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

**6. PROPOSED OFFICERS, STOCK OR OWNERSHIP INTEREST**

List all individuals or entities that will have a direct or indirect, beneficial or financial interest in this license (E.g. Stockholders, Officers, Directors, LLC Managers, LLC Members, LLP Partners, Trustees etc.). Attach additional page(s) provided, if necessary, utilizing Addendum A.

- The individuals and titles listed in this section must be identical to those filed with the Massachusetts Secretary of State.
- The individuals identified in this section, as well as the proposed Manager of Record, must complete a CORI Release Form.
- Please note the following statutory requirements for Directors and LLC Managers:  
**On Premises (E.g. Restaurant/ Club/Hotel) Directors or LLC Managers** - At least 50% must be US citizens;  
**Off Premises (Liquor Store) Directors or LLC Managers** - All must be US citizens and a majority must be Massachusetts residents.
- If you are a Multi-Tiered Organization, please attach a flow chart identifying each corporate interest and the individual owners of each entity as well as the Articles of Organization for each corporate entity. Every individual must be identified in Addendum A.

Name of Principal	Residential Address	SSN	DOB
<input type="text" value="William J. Seckinger"/>	<input type="text" value="220 Wood St. Middleboro, MA 02846"/>	<input type="text"/>	<input type="text" value="12-13-1975"/>

Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen	MA Resident
<input type="text" value="President"/>	<input type="text" value="70 %"/>	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No

Name of Principal	Residential Address	SSN	DOB
<input type="text" value="Catherine Pereira"/>	<input type="text" value="220 Wood St. Middleboro, MA 02846"/>	<input type="text"/>	<input type="text" value="9-16-1975"/>

Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen	MA Resident
<input type="text" value="Treasurer"/>	<input type="text" value="30 %"/>	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No

Name of Principal	Residential Address	SSN	DOB
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen	MA Resident
<input type="text"/>	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

Name of Principal	Residential Address	SSN	DOB
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen	MA Resident
<input type="text"/>	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

**APPLICATION FOR A TRANSFER OF LICENSE**

**6. PROPOSED OFFICERS, STOCK OR OWNERSHIP INTEREST (Continued...)**

Name of Principal	Residential Address	SSN	DOB
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen	MA Resident
<input type="text"/>	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

Name of Principal	Residential Address	SSN	DOB
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen	MA Resident
<input type="text"/>	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

Name of Principal	Residential Address	SSN	DOB
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen	MA Resident
<input type="text"/>	<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

Additional pages attached?  Yes  No

**CRIMINAL HISTORY**

Has any individual listed in question 6, and applicable attachments, ever been convicted of a State, Federal or Military Crime? If yes, attach an affidavit providing the details of any and all convictions.

Yes  No

**6A. INTEREST IN AN ALCOHOLIC BEVERAGES LICENSE**

Does any individual or entity identified in question 6, and applicable attachments, have any direct or indirect, beneficial or financial interest in any other license to sell alcoholic beverages? Yes  No  If yes, list in table below. Attach additional pages, if necessary, utilizing the table format below.

Name	License Type	License Name	Municipality

**6B. PREVIOUSLY HELD INTEREST IN AN ALCOHOLIC BEVERAGES LICENSE**

Has any individual or entity identified in question 6, and applicable attachments, ever held a direct or indirect, beneficial or financial interest in a license to sell alcoholic beverages, which is not presently held? Yes  No  If yes, list in table below. Attach additional pages, if necessary, utilizing the table format below.

Name	License Type	License Name	

## APPLICATION FOR A TRANSFER OF LICENSE

### 6C. DISCLOSURE OF LICENSE DISCIPLINARY ACTION

Have any of the disclosed licenses listed in question 6A or 6B ever been suspended, revoked or cancelled?

Yes  No  If yes, list in table below. Attach additional pages, if necessary, utilizing the table format below.

Date of Action	Name of License	City	Reason for suspension, revocation or cancellation

### 7. CORPORATE STRUCTURE

Entity Legal Structure  Date of Incorporation

State of Incorporation  Is the Corporation publicly traded?  Yes  No

### 8. OCCUPANCY OF PREMISES

Please complete all fields in this section. Please provide proof of legal occupancy of the premises.

- If the applicant entity owns the premises, a deed is required.
- If leasing or renting the premises, a signed copy of the lease is required.
- If the lease is contingent on the approval of this license, and a signed lease is not available, a copy of the unsigned lease and a letter of intent to lease, signed by the applicant and the landlord, is required.
- If the real estate and business are owned by the same individuals listed in question 6, either individually or through separate business entities, a signed copy of a lease between the two entities is required.

Please indicate by what means the applicant will occupy the premises

Landlord Name

Landlord Phone  Landlord Email

Landlord Address

Lease Beginning Date  Rent per Month

Lease Ending Date  Rent per Year

Will the Landlord receive revenue based on percentage of alcohol sales?  Yes  No

### 9. APPLICATION CONTACT

The application contact is the person who the licensing authorities should contact regarding this application.

Name:  Phone:

Title:  Email:

**APPLICATION FOR A TRANSFER OF LICENSE**

**10. FINANCIAL DISCLOSURE**

A. Purchase Price for Real Estate	1,000,000.00
B. Purchase Price for Business Assets	4,000,000.00
C. Other* (Please specify) Licenses	1,000,000.00
D. Total Cost	6,000,000.00

\*Other: (i.e. Costs associated with License Transaction including but not limited to: Property price, Business Assets, Renovations costs, Construction costs, Initial Start-up costs, Inventory costs, or specify other costs):"

**SOURCE OF CASH CONTRIBUTION**

Please provide documentation of available funds. (E.g. Bank or other Financial institution Statements, Bank Letter, etc.)

Name of Contributor	Amount of Contribution
N/A	
Total:	

**SOURCE OF FINANCING**

Please provide signed financing documentation.

Name of Lender	Amount	Type of Financing	Is the lender a licensee pursuant to M.G.L. Ch. 138.
William Seckinger	100%	Secured Promissory note.	<input checked="" type="radio"/> Yes <input type="radio"/> No
Cynthia Seckinger			<input type="radio"/> Yes <input type="radio"/> No
(through their entity B&P Inc.)			<input type="radio"/> Yes <input type="radio"/> No
			<input type="radio"/> Yes <input type="radio"/> No

**FINANCIAL INFORMATION**

Provide a detailed explanation of the form(s) and source(s) of funding for the cost identified above.

Seller is providing 100% Financing for the purchase of the business assets and real estate. Promissory notes will be signed upon approval of liquor license.

**11. PLEDGE INFORMATION**

Please provide signed pledge documentation.

Are you seeking approval for a pledge?  Yes  No

Please indicate what you are seeking to pledge (check all that apply)  License  Stock  Inventory

To whom is the pledge being made?

## 12. MANAGER APPLICATION

### A. MANAGER INFORMATION

The individual that has been appointed to manage and control the licensed business and premises.

Proposed Manager Name William J. Seckinger Date of Birth 12/13/1975 SSN           

Residential Address 220 Wood St, Middleboro, MA 02346

Email bsec35@yahoo.com Phone (781) 389-6516

Please indicate how many hours per week you intend to be on the licensed premises 50

### B. CITIZENSHIP/BACKGROUND INFORMATION

Are you a U.S. Citizen?  Yes  No \*Manager must be a U.S. Citizen

If yes, attach one of the following as proof of citizenship US Passport, Voter's Certificate, Birth Certificate or Naturalization Papers.

Have you ever been convicted of a state, federal, or military crime?  Yes  No

If yes, fill out the table below and attach an affidavit providing the details of any and all convictions. Attach additional pages, if necessary, utilizing the format below.

Date	Municipality	Charge	Disposition

### C. EMPLOYMENT INFORMATION

Please provide your employment history. Attach additional pages, if necessary, utilizing the format below.

Start Date	End Date	Position	Employer	Supervisor Name
<u>4/22/87</u>	<u>Present</u>	<u>Asst. Manager</u>	<u>BBP Inc DBA Muckay's Liquors</u>	<u>William G. Seckinger</u>

### D. PRIOR DISCIPLINARY ACTION

Have you held a beneficial or financial interest in, or been the manager of, a license to sell alcoholic beverages that was subject to disciplinary action?  Yes  No If yes, please fill out the table. Attach additional pages, if necessary,utilizing the format below.

Date of Action	Name of License	State	City	Reason for suspension, revocation or cancellation

I hereby swear under the pains and penalties of perjury that the information I have provided in this application is true and accurate:

Manager's Signature  Date 11/3/2023



### 13. MANAGEMENT AGREEMENT

Are you requesting approval to utilize a management company through a management agreement?

Yes  No

If yes, please fill out section 13.

Please provide a narrative overview of the Management Agreement. Attach additional pages, if necessary.

**IMPORTANT NOTE:** A management agreement is where a licensee authorizes a third party to control the daily operations of the license premises, while retaining ultimate control over the license, through a written contract. *This does not pertain to a liquor license manager that is employed directly by the entity.*

### 13A. MANAGEMENT ENTITY

List all proposed individuals or entities that will have a direct or indirect, beneficial or financial interest in the management Entity (E.g. Stockholders, Officers, Directors, LLC Managers, LLP Partners, Trustees etc.).

Entity Name	Address	Phone
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Name of Principal	Residential Address	SSN	DOB
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Title and or Position	Percentage of Ownership	Director	US Citizen	MA Resident
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

Name of Principal	Residential Address	SSN	DOB
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Title and or Position	Percentage of Ownership	Director	US Citizen	MA Resident
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

Name of Principal	Residential Address	SSN	DOB
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Title and or Position	Percentage of Ownership	Director	US Citizen	MA Resident
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

Name of Principal	Residential Address	SSN	DOB
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Title and or Position	Percentage of Ownership	Director	US Citizen	MA Resident
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

#### CRIMINAL HISTORY

Has any individual identified above ever been convicted of a State, Federal or Military Crime?

Yes  No

If yes, attach an affidavit providing the details of any and all convictions.

### 13B. EXISTING MANAGEMENT AGREEMENTS AND INTEREST IN AN ALCOHOLIC BEVERAGES

#### LICENSE

Does any individual or entity identified in question 13A, and applicable attachments, have any direct or indirect, beneficial or financial interest in any other license to sell alcoholic beverages; and or have an active management agreement with any other licensees?

Yes  No  If yes, list in table below. Attach additional pages, if necessary, utilizing the table format below.

Name	License Type	License Name	Municipality

**13C. PREVIOUSLY HELD INTEREST IN AN ALCOHOLIC BEVERAGES LICENSE**

Has any individual or entity identified in question 13A, and applicable attachments, ever held a direct or indirect, beneficial or financial interest in a license to sell alcoholic beverages, which is not presently held?

Yes  No  If yes, list in table below. Attach additional pages, if necessary, utilizing the table format below.

Name	License Type	License Name	Municipality

**13D. PREVIOUSLY HELD MANAGEMENT AGREEMENT**

Has any individual or entity identified in question 13A, and applicable attachments, ever held a management agreement with any other Massachusetts licensee?

Yes  No  If yes, list in table below. Attach additional pages, if necessary, utilizing the table format below.

Licensee Name	License Type	Municipality	Date(s) of Agreement

**13E. DISCLOSURE OF LICENSE DISCIPLINARY ACTION**

Have any of the disclosed licenses listed in question section 13B, 13C, 13D ever been suspended, revoked or cancelled?

Yes  No  If yes, list in table below. Attach additional pages, if necessary, utilizing the table format below.

Date of Action	Name of License	City	Reason for suspension, revocation or cancellation

**13F. TERMS OF AGREEMENT**

- a. Does the agreement provide for termination by the licensee? Yes  No
- b. Will the licensee retain control of the business finances? Yes  No
- c. Does the management entity handle the payroll for the business? Yes  No

d. Management Term Begin Date  e. Management Term End Date

f. How will the management company be compensated by the licensee? (check all that apply)

- \$ per month/year (indicate amount)
- % of alcohol sales (indicate percentage)
- % of overall sales (indicate percentage)
- other (please explain)

**ABCC Licensee Officer/LLC Manager**

**Management Agreement Entity Officer/LLC Manager**

Signature:

Signature:

Title:

Title:

Date:

Date:

## APPLICANT'S STATEMENT

I, William Seckinger the:  sole proprietor;  partner;  corporate principal;  LLC/LLP manager  
Authorized Signatory

of ECCO Inc  
Name of the Entity/Corporation

hereby submit this application (hereinafter the "Application"), to the local licensing authority (the "LLA") and the Alcoholic Beverages Control Commission (the "ABCC" and together with the LLA collectively the "Licensing Authorities") for approval.

I do hereby declare under the pains and penalties of perjury that I have personal knowledge of the information submitted in the Application, and as such affirm that all statements and representations therein are true to the best of my knowledge and belief. I further submit the following to be true and accurate:

- (1) I understand that each representation in this Application is material to the Licensing Authorities' decision on the Application and that the Licensing Authorities will rely on each and every answer in the Application and accompanying documents in reaching its decision;
- (2) I state that the location and description of the proposed licensed premises are in compliance with state and local laws and regulations;
- (3) I understand that while the Application is pending, I must notify the Licensing Authorities of any change in the information submitted therein. I understand that failure to give such notice to the Licensing Authorities may result in disapproval of the Application;
- (4) I understand that upon approval of the Application, I must notify the Licensing Authorities of any change in the ownership as approved by the Licensing Authorities. I understand that failure to give such notice to the Licensing Authorities may result in sanctions including revocation of any license for which this Application is submitted;
- (5) I understand that the licensee will be bound by the statements and representations made in the Application, including, but not limited to the identity of persons with an ownership or financial interest in the license;
- (6) I understand that all statements and representations made become conditions of the license;
- (7) I understand that any physical alterations to or changes to the size of the area used for the sale, delivery, storage, or consumption of alcoholic beverages, must be reported to the Licensing Authorities and may require the prior approval of the Licensing Authorities;
- (8) I understand that the licensee's failure to operate the licensed premises in accordance with the statements and representations made in the Application may result in sanctions, including the revocation of any license for which the Application was submitted; and
- (9) I understand that any false statement or misrepresentation will constitute cause for disapproval of the Application or sanctions including revocation of any license for which this Application is submitted.
- (10) I confirm that the applicant corporation and each individual listed in the ownership section of the application is in good standing with the Massachusetts Department of Revenue and has complied with all laws of the Commonwealth relating to taxes, reporting of employees and contractors, and withholding and remitting of child support.

Signature:



Date:

11/3/2023

Title:

President

## **ADDITIONAL INFORMATION**

Please utilize this space to provide any additional information that will support your application or to clarify any answers provided above.

**CORPORATE VOTE**

The Board of Directors or LLC Managers of ECCO Inc  
Entity Name

duly voted to apply to the Licensing Authority of Lakewood and the  
City/Town  
Commonwealth of Massachusetts Alcoholic Beverages Control Commission on \_\_\_\_\_  
Date of Meeting

For the following transactions (Check all that apply):

- New License
- Transfer of License
- Change of Manager
- Change of Officers/  
Directors/LLC Managers
- Change of Location
- Alteration of Licensed Premises
- Change Corporate Name
- Change of Ownership Interest  
(LLC Members/ LLP Partners,  
Trustees)
- Change of Class (i.e. Annual / Seasonal)
- Change of License Type (i.e. club / restaurant)
- Change of Category (i.e. All Alcohol/Wine, Malt)
- Issuance/Transfer of Stock/New Stockholder
- Other \_\_\_\_\_
- Change Corporate Structure (i.e. Corp / LLC)
- Pledge of Collateral (i.e. License/Stock)
- Management/Operating Agreement
- Change of Hours
- Change of DBA

"VOTED: To authorize William J Seckinger  
Name of Person

to sign the application submitted and to execute on the Entity's behalf, any necessary papers and do all things required to have the application granted."

"VOTED: To appoint William J Seckinger  
Name of Liquor License Manager

as its manager of record, and hereby grant him or her with full authority and control of the premises described in the license and authority and control of the conduct of all business therein as the licensee itself could in any way have and exercise if it were a natural person residing in the Commonwealth of Massachusetts."

A true copy attest,

[Signature]  
Corporate Officer /LLC Manager Signature

William Seckinger  
(Print Name)

For Corporations ONLY

A true copy attest,

[Signature]  
Corporation Clerk's Signature

Catherine Pereira  
(Print Name)

**ADDENDUM A**

**6. PROPOSED OFFICERS, STOCK OR OWNERSHIP INTEREST (Continued...)**

List all individuals or entities that will have a direct or indirect, beneficial or financial interest in this license (E.g. Stockholders, Officers, Directors, LLC Managers, LLP Partners, Trustees etc.).

Entity Name	Percentage of Ownership in Entity being Licensed (Write "NA" if this is the entity being licensed)
<input style="width: 100%;" type="text" value="ECCO Inc."/>	<input style="width: 100%;" type="text"/>

Name of Principal	Residential Address	SSN	DOB
<input style="width: 100%;" type="text" value="William J. Seckinger"/>	<input style="width: 100%;" type="text" value="220 Wood St. Middleboro, MA 02346"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text" value="12-13-1975"/>
Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen
<input style="width: 100%;" type="text" value="President"/>	<input style="width: 100%;" type="text" value="70%"/>	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
MA Resident			
<input checked="" type="radio"/> Yes <input type="radio"/> No			

Name of Principal	Residential Address	SSN	DOB
<input style="width: 100%;" type="text" value="Catherine Pereira"/>	<input style="width: 100%;" type="text" value="220 Wood St. Middleboro MA 02346"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text" value="09-16-1975"/>
Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen
<input style="width: 100%;" type="text" value="Treasurer"/>	<input style="width: 100%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
MA Resident			
<input type="radio"/> Yes <input type="radio"/> No			

Name of Principal	Residential Address	SSN	DOB
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
MA Resident			
<input type="radio"/> Yes <input type="radio"/> No			

Name of Principal	Residential Address	SSN	DOB
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
MA Resident			
<input type="radio"/> Yes <input type="radio"/> No			

Name of Principal	Residential Address	SSN	DOB
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
MA Resident			
<input type="radio"/> Yes <input type="radio"/> No			

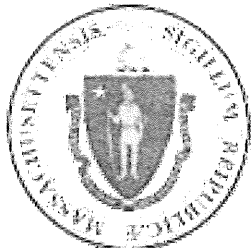
Name of Principal	Residential Address	SSN	DOB
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
MA Resident			
<input type="radio"/> Yes <input type="radio"/> No			

Name of Principal	Residential Address	SSN	DOB
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Title and or Position	Percentage of Ownership	Director/ LLC Manager	US Citizen
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
MA Resident			
<input type="radio"/> Yes <input type="radio"/> No			

**CRIMINAL HISTORY**

Has any individual identified above ever been convicted of a State, Federal or Military Crime?  Yes  No

If yes, attach an affidavit providing the details of any and all convictions.



**The Commonwealth of Massachusetts**  
**William Francis Galvin**

Minimum Fee: \$250.00

Secretary of the Commonwealth, Corporations Division  
 One Ashburton Place, 17th floor  
 Boston, MA 02108-1512  
 Telephone: (617) 727-9640

**Articles of Organization**

(General Laws, Chapter 156D, Section 2.02; 950 CMR 113.16)

Identification Number: 001649920

**ARTICLE I**

The exact name of the corporation is:

ECCO INC.

**ARTICLE II**

Unless the articles of organization otherwise provide, all corporations formed pursuant to G.L. C156D have the purpose of engaging in any lawful business. Please specify if you want a more limited purpose:

**ARTICLE III**

State the total number of shares and par value, if any, of each class of stock that the corporation is authorized to issue. All corporations must authorize stock. If only one class or series is authorized, it is not necessary to specify any particular designation.

Class of Stock	Par Value Per Share Enter 0 if no Par	Total Authorized by Articles of Organization or Amendments		Total Issued and Outstanding Num of Shares
		Num of Shares	Total Par Value	
CNP	\$0.00000	275,000	\$0.00	100

G.L. C156D eliminates the concept of par value, however a corporation may specify par value in Article III. See G.L. C156D Section 6.21 and the comments thereto.

**ARTICLE IV**

If more than one class of stock is authorized, state a distinguishing designation for each class. Prior to the issuance of any shares of a class, if shares of another class are outstanding, the Business Entity must provide a description of the preferences, voting powers, qualifications, and special or relative rights or privileges of that class and of each other class of which shares are outstanding and of each series then established within any class.

**ARTICLE V**

The restrictions, if any, imposed by the Articles of Organization upon the transfer of shares of stock of any class are:

**ARTICLE VI**

Other lawful provisions, and if there are no provisions, this article may be left blank.

Note: The preceding six (6) articles are considered to be permanent and may be changed only by filing appropriate articles of amendment.

#### ARTICLE VII

The effective date of organization and time the articles were received for filing if the articles are not rejected within the time prescribed by law. If a *later* effective date is desired, specify such date, which may not be later than the *90th day* after the articles are received for filing.

Later Effective Date: Time:

#### ARTICLE VIII

The information contained in Article VIII is not a permanent part of the Articles of Organization.

a,b. The street address of the initial registered office of the corporation in the commonwealth and the name of the initial registered agent at the registered office:

Name: WILLIAM J. SECKINGER  
No. and Street: 13 HARDING STREET  
City or Town: LAKEVILLE State: MA Zip: 02347 Country: USA

c. The names and street addresses of the individuals who will serve as the initial directors, president, treasurer and secretary of the corporation (an address need not be specified if the business address of the officer or director is the same as the principal office location):

Title	Individual Name First, Middle, Last, Suffix	Address (no PO Box) Address, City or Town, State, Zip Code
PRESIDENT	WILLIAM J. SECKINGER	13 HARDING STREET LAKEVILLE, MA 02347 USA
TREASURER	CATHERINE A. PEREIRA	13 HARDING STREET LAKEVILLE, MA 02347 USA
SECRETARY	CATHERINE A. PEREIRA	13 HARDING STREET LAKEVILLE, MA 02347 USA
DIRECTOR	WILLIAM J. SECKINGER	13 HARDING STREET LAKEVILLE, MA 02347 USA
DIRECTOR	CATHERINE A. PEREIRA	13 HARDING STREET LAKEVILLE, MA 02347 USA

d. The fiscal year end (i.e., tax year) of the corporation:  
December

e. A brief description of the type of business in which the corporation intends to engage:

RETAIL LIQUOR STORE

f. The street address (*post office boxes are not acceptable*) of the principal office of the corporation:

No. and Street: 13 HARDING STREET  
City or Town: LAKEVILLE State: MA Zip: 02347 Country: USA

g. Street address where the records of the corporation required to be kept in the Commonwealth are located (*post office boxes are not acceptable*):



No. and Street: 13 HARDING STREET  
City or Town: LAKEVILLE State: MA Zip: 02347 Country: USA  
which is  
 its principal office  
 an office of its secretary/assistant secretary  
 an office of its transfer agent  
 its registered office

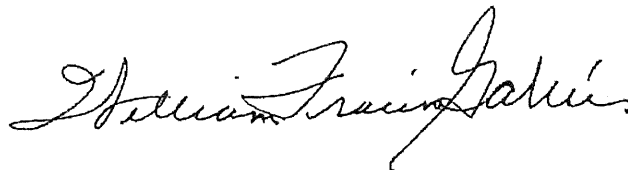
Signed this 11 Day of April, 2023 at 10:41:52 AM by the incorporator(s). (If an existing corporation is acting as incorporator, type in the exact name of the business entity, the state or other jurisdiction where it was incorporated, the name of the person signing on behalf of said business entity and the title he/she holds or other authority by which such action is taken.)

WILLIAM J. SECKINGER

THE COMMONWEALTH OF MASSACHUSETTS

I hereby certify that, upon examination of this document, duly submitted to me, it appears that the provisions of the General Laws relative to corporations have been complied with, and I hereby approve said articles; and the filing fee having been paid, said articles are deemed to have been filed with me on:

April 11, 2023 10:39 AM

A handwritten signature in black ink, reading "William Francis Galvin". The signature is written in a cursive style with a large initial "W" and "G".

WILLIAM FRANCIS GALVIN

*Secretary of the Commonwealth*

Date of this notice: 04-11-2023

Employer Identification Number:  
92-3432367

Form: SS-4

Number of this notice: CP 575 A

ECCO INC  
MUCKEYS LIQUORS  
13 HARDING ST  
LAKEVILLE, MA 02347

For assistance you may call us at:  
1-800-829-4933

IF YOU WRITE, ATTACH THE  
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 92-3432367. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Taxpayers request an EIN for their business. Some taxpayers receive CP575 notices when another person has stolen their identity and are opening a business using their information. If you did **not** apply for this EIN, please contact us at the phone number or address listed on the top of this notice.

When filing tax documents, making payments, or replying to any related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following forms by the dates shown.

Form 941	07/31/2023
Form 940	01/31/2024
Form 1120	04/15/2024

If you have questions about the forms or the due dates shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification (corporation, partnership, etc.) based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2020-1, 2020-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

IMPORTANT INFORMATION FOR S CORPORATION ELECTION:

If you intend to elect to file your return as a small business corporation, an election to file a Form 1120-S, U.S. Income Tax Return for an S Corporation, must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 2553, Election by a Small Business Corporation.

If you are required to deposit for employment taxes (Forms 941, 943, 940, 944, 945, CT-1, or 1042), excise taxes (Form 720), or income taxes (Form 1120), you will receive a Welcome Package shortly, which includes instructions for making your deposits electronically through the Electronic Federal Tax Payment System (EFTPS). A Personal Identification Number (PIN) for EFTPS will also be sent to you under separate cover. Please activate the PIN once you receive it, even if you have requested the services of a tax professional or representative. For more information about EFTPS, refer to Publication 966, *Electronic Choices to Pay All Your Federal Taxes*. If you need to make a deposit immediately, you will need to make arrangements with your Financial Institution to complete a wire transfer.

The IRS is committed to helping all taxpayers comply with their tax filing obligations. If you need help completing your returns or meeting your tax obligations, Authorized e-file Providers, such as Reporting Agents or other payroll service providers, are available to assist you. Visit [www.irs.gov/mefbusproviders](http://www.irs.gov/mefbusproviders) for a list of companies that offer IRS e-file for business products and services.

**IMPORTANT REMINDERS:**

- \* Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you. You may give a copy of this document to anyone asking for proof of your EIN.
- \* Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- \* Refer to this EIN on your tax-related correspondence and documents.
- \* Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is ECCO. You will need to provide this information along with your EIN, if you file your returns electronically.

Safeguard your EIN by referring to Publication 4557, *Safeguarding Taxpayer Data: A Guide for Your Business*.

You can get any of the forms or publications mentioned in this letter by visiting our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter.

Thank you for your cooperation.





Commonwealth of Massachusetts  
Department of Revenue  
Geoffrey E. Snyder, Commissioner

mass.gov/dor

Letter ID: L1937139488  
Notice Date: November 7, 2023  
Case ID: 0-002-241-811



## CERTIFICATE OF GOOD STANDING AND/OR TAX COMPLIANCE



ECCO INC  
13 HARDING ST  
LAKEVILLE MA 02347-1202

### *Why did I receive this notice?*

The Commissioner of Revenue certifies that, as of the date of this certificate, ECCO INC is in compliance with its tax obligations under Chapter 62C of the Massachusetts General Laws.

This certificate doesn't certify that the taxpayer is compliant in taxes such as unemployment insurance administered by agencies other than the Department of Revenue, or taxes under any other provisions of law.

**This is not a waiver of lien issued under Chapter 62C, section 52 of the Massachusetts General Laws.**

### *What if I have questions?*

If you have questions, call us at (617) 887-6400 or toll-free in Massachusetts at (800) 392-6089, Monday through Friday, 9:00 a.m. to 4:00 p.m..

### *Visit us online!*

Visit [mass.gov/dor](http://mass.gov/dor) to learn more about Massachusetts tax laws and DOR policies and procedures, including your Taxpayer Bill of Rights, and MassTaxConnect for easy access to your account:

- Review or update your account
- Contact us using e-message
- Sign up for e-billing to save paper
- Make payments or set up autopay

Edward W. Coyle, Jr., Chief  
Collections Bureau



Commonwealth of Massachusetts  
Department of Revenue  
Geoffrey E. Snyder, Commissioner

mass.gov/dor

Letter ID: L0681810720  
Notice Date: October 16, 2023  
Case ID: 0-002-217-606



## CERTIFICATE OF GOOD STANDING AND/OR TAX COMPLIANCE

---



BBP INC  
13 HARDING ST  
LAKEVILLE MA 02347-1202

### ***Why did I receive this notice?***

The Commissioner of Revenue certifies that, as of the date of this certificate, BBP INC is in compliance with its tax obligations under Chapter 62C of the Massachusetts General Laws.

This certificate doesn't certify that the taxpayer is compliant in taxes such as unemployment insurance administered by agencies other than the Department of Revenue, or taxes under any other provisions of law.

**This is not a waiver of lien issued under Chapter 62C, section 52 of the Massachusetts General Laws.**

### ***What if I have questions?***

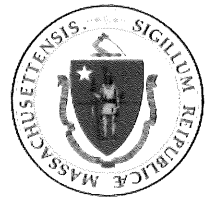
If you have questions, call us at (617) 887-6400 or toll-free in Massachusetts at (800) 392-6089, Monday through Friday, 9:00 a.m. to 4:00 p.m..

### ***Visit us online!***

Visit [mass.gov/dor](http://mass.gov/dor) to learn more about Massachusetts tax laws and DOR policies and procedures, including your Taxpayer Bill of Rights, and MassTaxConnect for easy access to your account:

- Review or update your account
- Contact us using e-message
- Sign up for e-billing to save paper
- Make payments or set up autopay

Edward W. Coyle, Jr., Chief  
Collections Bureau



**Certificate of Compliance**

Date: October 16, 2023

Letter ID: L0000266012

Employer ID (FEIN): XX-XXX8791

B B P INC  
13 HARDING ST  
LAKEVILLE MA 02347-1202

Certificate ID: L0000266012

The Department of Unemployment Assistance certifies that as of 13-Oct-2023, B B P INC is current in all its obligations relating to contributions, payments in lieu of contributions, and the employer medical assistance contribution established in G.L.c.149,§189.

This certificate expires in 30 days from the date of issuance.

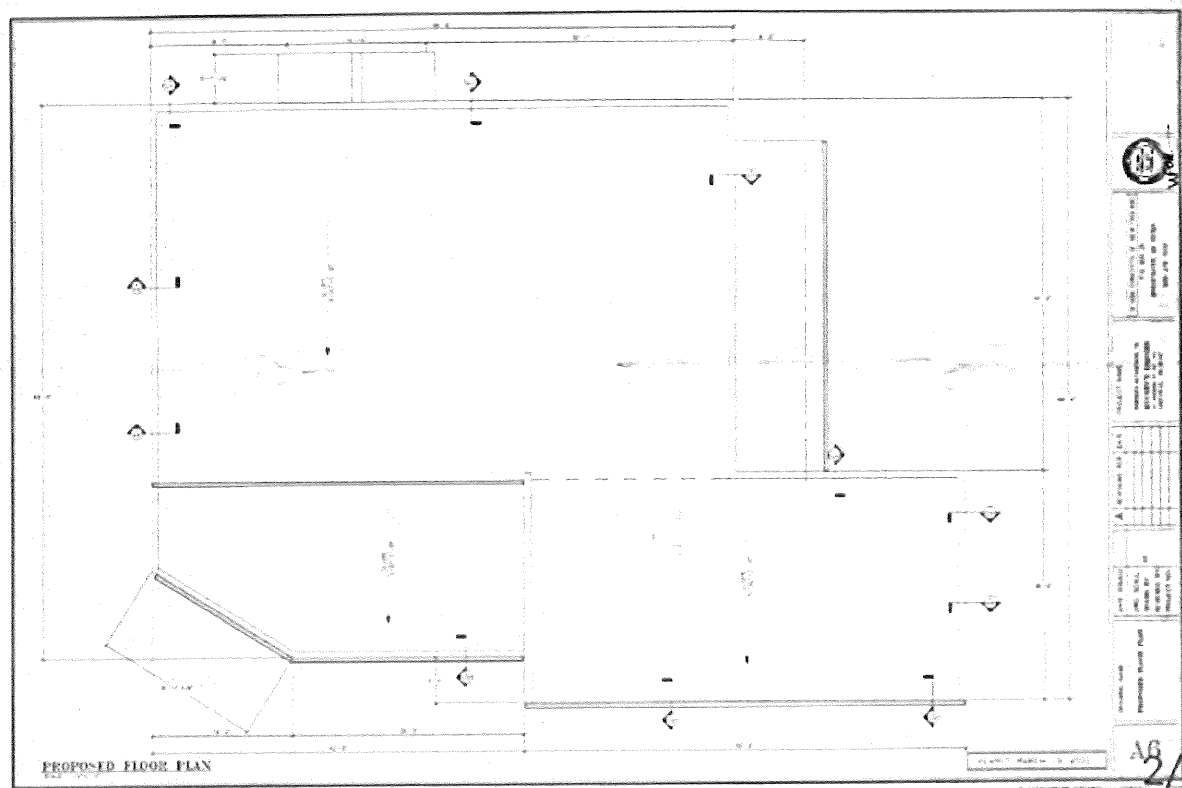
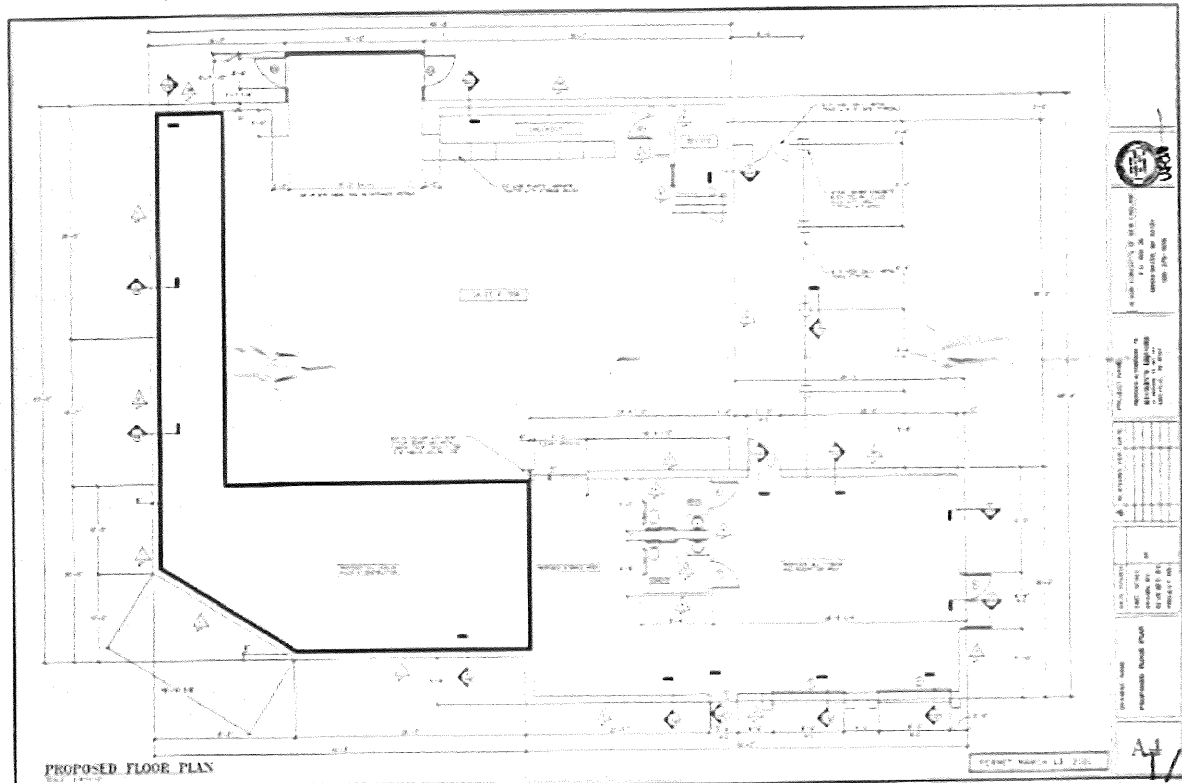
Sincerely,

Katie Dishnica, Director  
Department of Unemployment Assistance

**Questions?**

Revenue Enforcement Unit  
Department of Unemployment Assistance  
Email us: Revenue.Enforcement@detma.org  
Call us: (617) 626-5750





## **ADDITIONAL INFORMATION**

Please utilize this space to provide any additional information that will support your application or to clarify any answers provided above.

## ASSET PURCHASE AGREEMENT

This Asset Purchase Agreement (“**Agreement**”) is entered into this 3<sup>rd</sup> day of November, 2023 by and among William G. Seckinger (“**W.G. Seckinger**”), Cynthia L. Seckinger (“**C. Seckinger**”), and together with W.G. Seckinger, the “**Shareholders**”; BBP, Inc., a Massachusetts corporation (the “**Company**”); and E C C O I n c . , a Massachusetts corporation (the “**Purchaser**”).

**WHEREAS**, the Company is organized and validly existing under the laws of the Commonwealth of Massachusetts;

**WHEREAS**, the Shareholders own one hundred (100%) percent of the Company;

**WHEREAS**, the Purchaser wishes to purchase and the Company wishes to sell to Purchaser substantially all of the assets of the Company pursuant to the terms and conditions as set forth below.

**NOW THEREFORE**, in consideration of the mutual promises and covenants and other good and valuable consideration, the parties hereto agree as follows:

### **ARTICLE I SALE AND PURCHASE OF ASSETS**

**Section 1.01 Purchase Price.** Subject to the terms and conditions of this Agreement, the Company sells to Purchaser, and Purchaser purchases from the Company substantially all of the assets of the Company, including but not limited to inventory, the trade name “Muckey’s Liquors” and any approximations thereof, all goodwill, fixtures, furniture and equipment, computers and software, the domain name “muckeysliquors.com”, all telephone and facsimile numbers (the “**Purchased Assets**”), free and clear of all Encumbrances (as hereinafter defined), in exchange for Five Million Dollars (\$5,000,000.00), payable pursuant to the terms of the promissory note attached hereto as Exhibit A (“**Promissory Note – Purchase Price**”).

In addition to the Purchase Price, until the Shareholders are deceased or until the above-referenced Purchase Price has been paid in full, whichever occurs first, beginning on the Closing Date Purchaser shall at all times maintain and pay premiums on a life insurance policy held by the Cynthia and William Seckinger Life Insurance Trust, dated December 19, 2022 (the “**Life Insurance Policy**”) pursuant to the premium schedule attached hereto as Exhibit B.

**Section 1.02 Closing.** The closing of the transactions contemplated hereby shall occur within seven (7) days after receipt of all necessary licenses and approvals, particularly including but not limited to receipt of necessary licenses and approvals from the Town of Lakeville and the ABCC (the “**Closing**”). Unless otherwise provided herein, concurrently with the Closing, the Shareholders shall resign from all positions as officers and / or directors of the Company. The parties acknowledge and agree that this Closing shall occur concurrently with the Closing of a certain Purchase and Sale Agreement (hereinafter “**P&S**”) dated as of the date hereof and entered

into between Muckey's Realty Trust as Seller and William Seckinger and Catherine Ann Pereira as Buyer related to the sale of the real property located at 13 Harding Street, Lakeville, MA 02347. The parties further acknowledge that each transaction is interdependent on the other and neither shall close or be consummated without the other.

## ARTICLE II REPRESENTATIONS AND WARRANTIES OF SHAREHOLDERS AND COMPANY

The Shareholders and Company represent and warrant to the best of their knowledge after reasonable due inquiry that the statements contained in this Article 2 are true and correct as of the date hereof.

**Section 2.01 Good Standing and Authority.** The Company is a corporation, duly organized, validly existing and in good standing under the laws of the Commonwealth of Massachusetts, properly registered to do business in Massachusetts with full corporate power and authority to own, operate or lease the properties and assets now owned, operated or leased by it and to carry on its business as it has been and is currently conducted. All corporate actions taken by the Company in connection with this Agreement have been duly authorized prior to or concurrently with Closing. Copies of the Articles of Organization including any amendments thereto and the Bylaws and Shareholders Agreement shall be delivered to Purchaser prior to Closing.

**Section 2.02 Capitalization.** As of the date of this Agreement, Shareholders are the sole owners of the Company as listed beside their respective names on Exhibit C hereto. Upon consummation of the transactions contemplated by this Agreement, Purchaser shall own 100% of the Purchased Assets, free and clear of all any charge, claim, community property interest, pledge, condition, equitable interest, lien (statutory or other), option, security interest, mortgage, easement, encroachment, right of way, right of first refusal, or restriction of any kind, including any restriction on use, voting, transfer, receipt of income or exercise of any other attribute of ownership ("Encumbrances").

Shareholders represent and warrant that their sale of the Purchased Assets will not breach any agreement or duty which the Shareholders or the Company have to anyone else.

**Section 2.03 Financial, Corporate Records.** A copy of corporate records, such as, shareholder / partnership agreement, minutes, corporate seal, annual reports, QuickBooks, tax returns, and material contracts have been made available to Purchaser for inspection by Purchaser prior to the Closing and Purchaser acknowledges same and that they have made such inspection as Purchaser deems necessary, appropriate and/or desirable and accepts business together with assets and equipment AS IS. The financial records are true and accurate and present fairly, in all material respects, the consolidated financial position, results of operations and cash flows of the Company as of the dates and for the periods indicated therein. The Company has no liabilities or obligations other than the liabilities disclosed in the financial statements and tax returns. The Shareholders have continued to operate the Company in the ordinary course and there has occurred no material adverse change in the financial condition of the Company within the three month period prior to Closing.

**Section 2.04 Title to Assets.** The Company has good and valid title to, or a valid leasehold interest in, personal property and other assets other than properties and assets sold or otherwise disposed of in the ordinary course of business consistent with past practice.

**Section 2.05 Condition and Sufficiency of Assets.** The Purchased Assets of the Company are in good operating condition and are adequate for the uses made in the ordinary course by the Company; provided, however, that all Purchased Assets of the Company are **AS IS** with all warranties, express and implied, of whatever type and kind, waived and disclaimed.

**Section 2.06 Litigation.**

(a) There is no action, suit, proceeding or investigation pending against, threatened against or affecting the Shareholders or the Company or the Purchased Assets arising out of the ownership or operation of the Company before any court, arbitrator, or administrative agency, nor is there any judgment, decree, injunction, award, rule or order outstanding at law or in equity before any arbitrator or commission or other administrative authority against or in any manner involving the Purchased Assets, the Shareholders, the Company, or any of its properties or assets which might result, either in any case or in the aggregate, in any material adverse change in the business, prospect, operations, affairs or conditions of the Shareholders or in any of its properties, assets or business, or in any material liability on the part of the Shareholders or the Company.

(b) There is no action, proceeding or investigation pending or threatened, which seeks to restrain or prohibit or questions the validity of i) this Agreement, or any action taken or to be taken pursuant hereto or contemplated hereby.

**Section 2.07 Taxes.** The Company has duly filed with the appropriate government agencies all of the income, sales, use, employment and other Tax returns and reports required to be filed by it. All such Tax returns and reports were true, correct and complete in all material respects. All Taxes owed or required to be remitted by the Company (whether or not shown on any Tax returns) have been timely paid or remitted in full. The Company has not received notice that any Federal Tax return of the Company is currently under audit by the Internal Revenue Service, and no other Tax return of the Company is currently under audit by any other taxing authority. Neither the Internal Revenue Service nor any other taxing authority is now asserting or threatening to assert against the Company any deficiency or claim for additional taxes or interest thereon or penalties in connection therewith or any adjustment that would have an adverse effect on the Company. The Company has deducted, withheld and timely paid to the appropriate government entities all taxes required to be deducted, withheld or paid in connection with amounts paid or owing to any employee, independent contractor, creditor, shareholder or other third party, and Company has complied with all applicable reporting and recordkeeping requirements, and all IRS Forms W-2 and 1099 required with respect thereto have been accurately completed and timely filed. There are no liens for taxes upon any assets of the Company.

**Section 2.08 Power.** Shareholders have all requisite power and authority to enter into this Agreement and to carry out and perform his obligations under the terms of this Agreement. This Agreement is a legal, valid and binding obligation of the Shareholders and the Company, enforceable against the Shareholders and the Company in accordance with its terms, except as limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting enforcement of creditor's rights, and except as limited by application of legal principles affecting the availability of equitable remedies.

**Section 2.09 No Conflict.** The consummation of the transactions contemplated by this Agreement will not conflict with, or result in any violation or breach of, or default (with or without notice or lapse of time, or both) under, or give rise to a right of termination, cancellation or acceleration of any obligation or to loss of a material benefit under, or give rise to any obligation of the Shareholders or the Company to make any payment under, or result in the creation of any Encumbrances upon any of the Purchased Assets. No consent, waiver, approval, authorization or declaration or filing is required on the part of the Shareholders or the Company in connection with the execution of this Agreement and consummation of the transactions contemplated herein.

**Section 2.10 Employee Benefit Plans** Schedule 2.10 contains a true and complete list of each bonus, deferred compensation, incentive compensation, ownership interest purchase, ownership interest option, profits interest, severance or termination pay, hospitalization or other medical, life or other insurance, fringe benefit, supplemental unemployment benefits, profit-sharing, 401(k) pension or retirement plan, program, agreement or arrangement, each employment, consulting or independent contractor contract or agreement and each other employee benefit plan, program, agreement or arrangement, sponsored, maintained or contributed to or required to be contributed to by the Company ("Employee Benefit Plans"). With respect to each of the Employee Benefit Plans, the Company has provided Purchaser with true, current and complete copies of all relevant documentation.

**Section 2.11 Labor Matters** The Company has complied in all respects with all laws relating to employment practices, terms and conditions of employment, equal employment opportunity, nondiscrimination, immigration, wages, hours, benefits, the payment of social security and similar taxes and occupational safety and health. All persons classified as non-employees and all individuals classified as exempt from overtime requirements were at all times properly classified as such. There is no collective bargaining or other labor union agreement to which the Company is a party or by which it is bound. To the knowledge of the Shareholders, no employee of the Company has any plans to terminate employment with the Company after Closing.

**Section 2.12 Intellectual Property** Schedule 2.12 contains a complete and correct list of all intellectual property that is owned by the Company or used in, held for use in connection with, or necessary for the conduct of, or otherwise material to the operation of the Company. Except as set forth on Schedule 2.12, the Company owns or has the right to use, pursuant to a license, sublicense, agreement or permission, all of the intellectual property assets free from any liens and free from any requirement of any past, present or future royalty payments, license fees, charge or other payments, or conditions or restrictions whatsoever. The Company has taken all

commercially reasonable actions to protect and maintain the intellectual property assets that it owns, licenses or uses. The Company has not violated or infringed upon or otherwise come into conflict with any intellectual property of any third parties, and the Company has not received any notice alleging any such violation, infringement or other conflict. To the knowledge of the Company, no third party has infringed upon or otherwise come into conflict with any intellectual property of the Company.

**Section 2.13 Environmental Matters** The Company is, and at all times has been, in compliance with environmental laws. The Company has not received any written notice that the Company is in violation of any environmental laws, and to the knowledge of the Shareholders there are no environmental violations relating to the Company or its assets.

**Section 2.14 Insurance** The Company has delivered to the Purchaser true and complete copies of all of the Company's insurance policies and each pending application for any insurance policy. All premiums related to the insurance policies have been paid, and there are no self-insurance arrangements affecting the Company. The Company has been covered for the past ten years by insurance in such scope and amount customary and reasonable for the businesses in which it has engaged during such period.

**Section 2.15 Compliance with Laws; Permits** The Company has at all times operated in compliance in all material respects with all applicable laws and has received no notice of any violation of the same. The Company has obtained all necessary permits under applicable law to conduct its business, and all permits are valid and in full force and effect in all material respects. Schedule 2.15 sets forth a complete and accurate list of each permit held by the Company or that otherwise relates to the Company or any asset owned by the Company.

**Section 2.16 Bank Accounts** Schedule 2.16 sets forth the names and locations of all banks, trust companies, savings and loan associations and other financial institutions at which the Company maintains accounts of any nature, the account numbers of all such accounts and the names of all persons authorized to draw thereon or make withdrawals therefrom.

**Section 2.17 Accounts Receivable and Payable** The Company has not modified in any material respect any of its accounts receivable collection or accounts payable payment policies or practices and has not offered any discounts or credits inconsistent with past practices. All accounts receivable have arisen only in the ordinary course of business for goods actually sold and delivered or services actually performed, are not subject to any set-offs or counterclaim and are due and payable in accordance with the terms of the contract under which they arose.

**Section 2.18 Determination of Purchase Price** In determining the amount of the Purchase Price, the Purchaser acknowledges that it has had full and adequate opportunity (including the opportunity to consult with financial, legal, tax and other advisors of Purchaser's choosing) to determine if the Purchase Price is, or is not, an accurate reflection of the value of the Purchased Assets, and Shareholders unconditionally and irrevocably agree that the such amount accurately represents fair and adequate consideration for the Purchased Assets. Shareholders understand and accept (after the opportunity to consult with financial, legal, tax and other advisors of Shareholders' choosing) the risks that the Purchased Assets may become

more valuable from and after the date first above written.

**Section 2.19 No Violation of Law** The execution, delivery, and performance of this Agreement does not and will not violate (i) any existing provision of federal, state, or local law or regulation relating to the property, including without limitation the operation of the business of the C o m p a n y , (ii) any provision of any order, award, judgment, or decree by which the Shareholder or the Company may be bound or affected; or (iii) any provision of any agreement of instrument to which the Shareholders or the Company may be bound or affected.

### ARTICLE III REPRESENTATIONS AND WARRANTIES OF PURCHASER

The Purchaser represents and warrants to the best of its actual knowledge as follows:

#### **Section 3.01 Investment.**

- (a) **No Distribution.** Purchaser represents and warrants to the Shareholders and the Company that Purchaser is acquiring the Purchased Assets for Purchaser's own account for investment only and not with a view to distribution or resale of the Purchased Assets.
- (b) **Financial Condition.** Purchaser's financial condition is such that it is under no present or contemplated future need to dispose of any portion of the Purchased Assets to satisfy any existing or contemplated undertaking, need, or indebtedness has adequate means of providing for current needs and personal contingencies with no need for liquidity of this investment.
- (c) **Market and Other Forces.** Purchaser acknowledges that Company's business is highly competitive and its success depends to a significant extent on numerous variables, including key employees, customers, independent contractors, and suppliers, and the economy.
- (d) **Disclosure.** Purchaser acknowledges that the Shareholders have given Purchaser and such advisors (including but not limited to tax, legal, tax, and financial) access to the records, accounts, assets and contractual arrangements of the Company, have made such officers available for interview by Purchaser and has furnished Purchaser with all documents as Purchaser deems necessary and/or appropriate coupled with Purchaser's familiarity with the Company and its operations for Purchaser to make an informed decision with regard to the purchase of the Purchased Assets.

#### **Section 3.02 Intentionally deleted.**

**Section 3.03 No Restriction on Purchaser Acquiring Purchased Assets.** Purchaser represents and warrants that its purchase of the Purchased Assets will not breach



any agreement or duty which Purchaser has to anyone else.

**Section 3.04 Litigation.** Purchaser represents and warrants that there is no action, suit, proceeding or investigation pending against or affecting the Purchaser before any court, arbitrator, or administrative agency, nor is there any judgement, decree, injunction, award, rule or order outstanding at law or in equity before any arbitrator or commission or other administrative authority against or in any manner involving the Purchaser or any of its properties or assets which might result, either in any case or in the aggregate, in any material, adverse change in the business, prospect, operations, affairs or conditions of the Purchaser or in any of its properties, assets or business, or in any material liability on the part of the Purchaser.

Purchaser represents and warrants that there is no action, proceeding or investigation pending, which seeks to restrain or prohibit or questions the validity of this Agreement or any action taken or to be taken pursuant hereto or contemplated hereby.

**Section 3.05 Power.** Purchaser has now all requisite power and authority to enter into this Agreement and to carry out and perform its obligations under the terms of this Agreement. This Agreement is a legal, valid and binding obligation of the Purchaser, enforceable against the Purchaser in accordance with its terms, except as limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting enforcement of creditors' rights, and except as limited by application of legal principles affecting the availability of equitable remedies.

**Section 3.06 Intentionally deleted.**

**Section 3.07 No Violation of Law.** The execution, delivery, and performance of this Agreement does not and will not violate (i) any existing provision of federal, state, or local law or regulation relating to the property, including without limitation the operation of the business of the Purchaser; (ii) any provision of any order, award, judgment, or decree by which the Purchaser or the properties of the Purchaser may be bound or affected; or (iii) any provision of any agreement or instrument to which the Purchaser may be bound or affected.

**Section 3.08 Acknowledgments and Consents.** Purchaser represents and warrants that Purchaser has had the opportunity to review and have Purchaser's questions answered satisfactorily with respect to the Company and its officers, directors, and Shareholders.

#### ARTICLE IV POST-CLOSING COVENANTS

**Section 4.01 Confidentiality / Nondisparagement / Public Announcement.** From and after the Closing, each Shareholder, for him/herself, agrees they shall hold in confidence any and all information, whether written or oral, concerning the Company (including but not limited to trade secrets of the Company) and the existence of this Agreement and / or the terms and provisions contained herein, except to the extent that the Shareholder can show that such information (i) is generally available to and known by the public through no fault of the Shareholder; or (ii) is lawfully acquired by from and after the Closing from sources which are not prohibited from disclosing such information by a legal, contractual or fiduciary obligation; or (iii) is disclosed in

connection with: any subpoena, governmental inquiry, deposition (provided that advance notice of receipt of any subpoena, governmental inquiry or deposition is provided to Purchaser in order to allow Purchaser sufficient time to contest the same; to the extent possible pursuant to the terms of the subpoena, governmental inquiry or deposition; or in connection with enforcing rights hereunder. No Shareholder shall disparage the name or professional reputation of the Company or the Purchaser or make any public announcement concerning the transactions contemplated herein without the prior written permission of the Purchaser.

**Section 4.02 Intentionally deleted.**

**Section 4.03 Cooperation.** Following the Closing, each of the parties hereto shall execute and deliver such additional documents, instruments, conveyances and assurances and take such further actions as may be reasonably required to carry out the provisions hereof and give effect to the transactions contemplated by this Agreement.

**Section 4.04 Release.** Notwithstanding any other provision in this Agreement, the Parties shall execute a release in the form attached hereto as Exhibit D.

**Section 4.05 Loan for Operating Capital**

Shareholders agree to provide Purchaser with a loan for operating capital in the amount of \$250,000.00, to be repaid within five (5) years of Closing with interest at 2.5 %, pursuant to the terms of the promissory note attached hereto as Exhibit E (“**Promissory Note – Operating Capital**”).

**ARTICLE V  
INDEMNIFICATION**

**Section 5.01 By Shareholders.** The Shareholders and Company, jointly and severally, shall indemnify and defend Purchaser and its affiliates (including the Company) (collectively, the “**Purchaser Indemnitees**”) against, and shall hold each of them harmless from and against, and shall pay and reimburse each of them for, any and all losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs or expenses of whatever kind, including reasonable attorneys' fees and the cost of enforcing any right to indemnification hereunder and the cost of pursuing any insurance providers (“**Losses**”) incurred or sustained by, or imposed upon, the Purchaser Indemnitees based upon, arising out of, with respect to or by reason of:

- (a) any inaccuracy in or material breach of any of the representations or warranties of Shareholders contained in this Agreement or in any certificate or instrument delivered by or on behalf of Shareholders pursuant to this Agreement;
- (b) any material breach or non-fulfillment of any material covenant, agreement or obligation to be performed by Shareholders or Company pursuant to this Agreement; and

- (c) use of and/or conduct of the business of the Company prior to and on the Closing Date and/or arising out of and/or associated with ownership of the Purchased Assets prior to and on Closing.

**Section 5.02 By Purchaser.** The Purchaser shall indemnify and defend each Shareholder (collectively, the “**Indemnitees**”) against, and shall hold each of them harmless from and against, and shall pay and reimburse each of them for, any and all Losses incurred or sustained by, or imposed upon, the Indemnitees based upon, arising out of, with respect to or by reason of:

- (a) any inaccuracy in or breach of any of the representations or warranties of Purchaser contained in this Agreement or in any certificate or instrument delivered by or on behalf of Purchaser pursuant to this Agreement;
- (b) any material breach or non-fulfillment of any covenant, agreement or obligation to be performed by Purchaser pursuant to this Agreement; and
- (c) Except for any claims, costs, expenses or fees resulting from a violation of Section 4.04 and the Release attached as Exhibit D, use of and/or conduct of the business of the Company from and after Closing Date and/or arising out of and/or associated with ownership of the Purchased Assets from and after Closing.

**Section 5.03 Indemnification Procedures.** Whenever any claim shall arise for indemnification hereunder, the party entitled to indemnification (the “**Indemnified Party**”) shall promptly provide written notice of such claim to the other party (the “**Indemnifying Party**”). In connection with any claim giving rise to indemnity hereunder resulting from or arising out of any action by a person or entity who is not a party to this Agreement, the Indemnifying Party, at its sole cost and expense and upon written notice to the Indemnified Party, may assume the defense of any such action with counsel selected by the Indemnified Party. If the Indemnifying Party does not assume the defense of any such Action, the Indemnified Party may, but shall not be obligated to, defend against such Action in such manner as it may deem appropriate, including, but not limited to, settling such action, after giving notice of it to the Indemnifying Party, on such terms as the Indemnified Party may deem appropriate and no action taken by the Indemnified Party in accordance with such defense and settlement shall relieve the Indemnifying Party of its indemnification obligations herein provided with respect to any damages resulting therefrom. The Indemnifying Party shall not settle any action without the Indemnified Party's prior written consent (which consent shall not be unreasonably withheld or delayed).

**Section 5.04 Tax Claims.** Notwithstanding any other provision of this Agreement, the control of any claim, assertion, event or proceeding in respect of taxes of the Company shall be governed exclusively by this Agreement.

## ARTICLE VI

## MISCELLANEOUS

**Section 6.01 Parties in Interest.** All representations, warranties, covenants, terms, conditions and agreements contained in this Agreement by or on behalf of any of the parties hereto shall bind, inure to benefit of and be enforceable by the respective successors and permitted assigns of the parties hereto.

**Section 6.02 Notice.** All notices, requests, consents, waivers and other communications under this Agreement shall be in writing and shall be mailed by registered or certified, return receipt requested, postage prepaid.

- (a) If to the Shareholders, to William G. Seckinger and Cynthia L. Seckinger at 15 Climbers Path, Plymouth, MA 02360 (or at such other address as may have been furnished to Purchaser by Shareholders in writing), with a copy to J. Glen Wagstaff, Esq., Inter Vivos, PLLC, 100 North State Street, Suite B, Lindon, UT 84042. Any notice or other communication so addressed and so mailed shall be deemed to have been given when mailed.
- (b) If to Purchaser, to William J. Seckinger and Catherine Ann Pereira at 220 Wood Street, Middleboro, MA 02346 (or at such other address as may have been furnished to the Shareholders by Purchaser in writing), with a copy to Marc Clerc, Esq., Clerc & Associates, P.C., 45 Bristol Drive, Suite 207, South Easton, MA 02375. Any notice or other communication so addressed and so mailed shall be deemed to have been given when mailed.

**Section 6.03 Governing Law.** This Agreement, and all rights and remedies of the parties, shall be governed by, construed and enforced in accordance with the laws of the Commonwealth of Massachusetts, without regard to the principles of conflict of laws. Any dispute between the parties shall be resolved by nonbinding mediation. If mediation does not successfully resolve the dispute within six months of the date either party notifies the other of a dispute, it shall be settled by binding arbitration in New Bedford, MA pursuant to the rules of the American Arbitration Association.

**Section 6.04 Entire Agreement.** This Agreement, including all exhibits thereto and documents, certificates and lists delivered pursuant thereto and any and all Agreements or portions of Agreements incorporated by reference, represents the entire contract or agreement among the parties hereto, whether written or oral, and supersedes all prior understanding, whether written or oral; neither this Agreement nor any provision hereof, nor any documents of other Agreements incorporated herein by reference may be changed, waived, discharged, or terminated orally other than by an instrument in writing signed by all of the parties hereto.

**Section 6.05 Section Headings.** The section headings herein have been inserted for convenience or references only and shall in no way modify or restrict any of the terms or provisions hereof.

**Section 6.06 Execution / Counterpart.** This Agreement may be executed by

facsimile or electronic mail in two or more counterparts, each of which shall be deemed an original, and any person may become a party hereto by executing a counterpart hereof, but all such counterparts together shall be deemed to be one and the same instrument. It shall not be necessary in making proof of this Agreement or any counterpart hereof to produce or account for any of the other counterparts.

**Section 6.07 Conditions of Closing.** This Closing is contingent upon and must be coordinated simultaneously with the purchase of the real property located at 13 Harding Street, Lakeville, MA 02347; and iii) the Purchaser, at its sole cost and expense, shall receive all necessary licenses and approvals, particularly including but not limited to receipt of the necessary licenses and approvals from the Town of Lakeville and the ABCC.

**Section 6.08 Allocation.** The parties acknowledge and agree that the Purchase Price shall be allocated as follows:

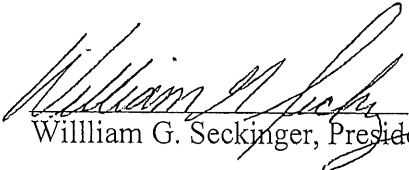
Licenses:	\$1,000,000.00
Furniture, Fixtures and Equipment:	\$3,000,000.00
Inventory:	<u>\$1,000,000.00</u>
Total:	\$5,000,000.00

**IN WITNESS WHEREOF**, the parties have executed this Agreement under seal as of the date and year first above written.

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SIGNATURES ON FOLLOWING PAGE

BBP, INC.

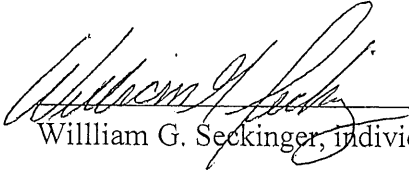
ECCO INC.

By:   
William G. Seckinger, President

By:   
William J. Seckinger, President

By:   
Cynthia L. Seckinger, Treasurer

SHAREHOLDERS

By:   
William G. Seckinger, individually

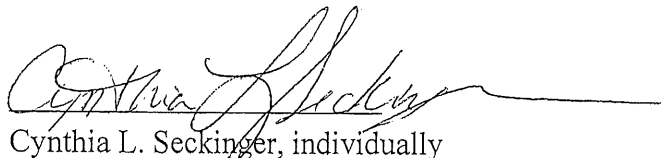
By:   
Cynthia L. Seckinger, individually

Exhibit A

Promissory Note – Purchase Price

# Secured Promissory Note

\$5,000,000.00

\_\_\_\_\_, 2023

This Secured Promissory Note (*Note*) is between ECCO, Inc., a Massachusetts corporation (*Maker*) and BBP, Inc., a Massachusetts corporation (*Payee*). Maker promises to pay to the order of Payee or otherwise designated third party the principal amount of Five Million Dollars (\$5,000,000.00) (*Principal*) plus simple interest at the rate of 5.00% per year (*Interest*). All payments are payable to Payee in lawful money of the United States of America at 15 Climbers Path, Plymouth, Massachusetts 02360, or where otherwise designated by Payee.

1. **Payment Terms.** Maker shall pay prorated interest only for the year to Payee on a monthly basis for 240 monthly periods or in other words for 20 years from the date of execution, pursuant to the amortization schedule attached as Exhibit A. Upon receipt of the 240<sup>th</sup> interest only payment, Payee shall cancel this Note for the amount of \$1.00 and no further principal or interest payments shall be required. Upon the collective deaths of William G. Seckinger and Cynthia L. Seckinger, the Note shall be cancelled and considered paid in full provided that Makers have fulfilled any and all obligations required under the Asset Purchase Agreement including the continued payment of life insurance premiums as required, and have not been or are not being charged in the cause of death of either William G. Seckinger or Cynthia L. Seckinger. Payee reserves the right to assign payments to other third parties at its sole discretion.
2. **Prepayment.** Payee agrees to subordinate to any traditional lender if Maker obtains outside financing.
3. **Security.** Maker agrees to provide Payee with a secured interest in the business assets being purchased, which shall be perfected with the filing of a UCC lien. In addition, this Note will be secured by personal guarantees from William J. Seckinger and Catherine Ann Pereira.
4. **Maximum Permissible Interest Rate.** No provision of this Note establishes or requires the payment of Interest at a rate in excess of the maximum rate permitted by law. If the rate of Interest required to be paid under this Note exceeds the maximum rate permitted by law, it shall automatically be reduced to the maximum rate permitted by law. If any Interest paid exceeds the amount that would be paid under the then-applicable legal rate, the excess Interest paid over the maximum amount permitted by law will automatically be applied:
  - (a) to reduce any unpaid costs;
  - (b) to reduce any accrued and unpaid Interest; and then
  - (c) to reduce Principal.



Any remaining balance will be refunded to Maker.

5. **Costs & Attorneys' Fees.** If any action is taken to enforce the terms of this Note after default by Maker, Maker shall pay all collection costs incurred by Payee including reasonable attorneys' fees.

6. **Choice of Law.** The laws of the Commonwealth of Massachusetts govern this Note.

Signed: \_\_\_\_\_, 2023

ECCO, Inc. Maker

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William J. Seckinger, President

BBP, Inc. Payee:

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William G. Seckinger, President

Exhibit B

Life Insurance Policy Premium Schedule

Exhibit C

List of Shareholders

William G. Seckinger

Cynthia L. Seckinger

## Exhibit D

### Form of Release

#### MUTUAL RELEASE

This Mutual Release is made this \_\_\_ day of \_\_\_\_\_, 2023 (the “**Effective Date**”) by and between William G. Seckinger and Cynthia L. Seckinger of 15 Climbers Path, Plymouth, MA 02360 (collectively hereafter the “**Shareholders**” and each a “**Shareholder**”); and ECCO Inc., a Massachusetts corporation (hereafter “**ECCO**”), William J. Seckinger and Catherine Ann Pereira of 220 Wood Street, Middleboro, MA 02346 (collectively hereafter the “**Seckingers**”); and BBP, Inc. a Massachusetts corporation (hereafter the “**Company**”, and together with the Shareholders, the Seckingers and ECCO collectively hereinafter referred to as the “**Parties**” and each a “**Party**”).

**WHEREAS**, the Company agreed to sell and ECCO agreed to purchase substantially all of the Purchased Assets of the Company;

**WHEREAS**, in connection with the sale and purchase, and as a condition to that certain Asset Purchase Agreement of event date herewith among the Shareholders, the Purchaser and the Company (the “**Asset Purchase Agreement**”), the Parties have agreed to execute and exchange a mutual release pursuant to the terms and conditions set forth herein.

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

1. The Company and each Shareholder, on behalf of him/herself, his/her executors, heirs, administrators, assigns and anyone else claiming by, through or under him/her, remises, releases, covenants not to sue or commence proceedings against and forever discharges and holds harmless and indemnifies the Seckingers and ECCO and all of its divisions, affiliates, subsidiaries, its and their predecessors, successors, assigns, managers, Shareholders, agents, independent contractors, and employees (collectively, for purposes of this Section 1, the “**Seckinger Released Parties**”) of, from and with respect to any and all actions, arbitrations, suits, petitions, appeals, demands, hearings, demand letters, inquiries, charges, sanctions, claims (in contract or tort), liens, notices of noncompliance or violation, investigations or proceedings s/he may have against the Seckinger Released Parties, whether known or unknown, suspected or unsuspected, both at law and in equity, arising contemporaneously with or prior to the Closing (as that term is defined in the Asset Purchase Agreement) or on account of or arising out of any matter, cause or event occurring contemporaneously with or prior to the Closing (including without limitation claims for damages, costs, expenses and attorneys’, brokers’ and accountants’ fees and expenses).

2. ECCO and the Seckingers, on behalf of him/herself, his/her executors, heirs, administrators, assigns and any other person or entity claiming by, through or under him/her, remises, releases, covenants not to sue or commence proceedings against and forever discharges and holds harmless and indemnifies the Shareholders, and each of them individually (collectively, for purposes of this Section 2, the “**Shareholder Released Parties**”) of, from and with respect to any and all actions, arbitrations, suits, petitions, appeals, demands, hearings, demand letters, inquiries, charges, sanctions, claims (in contract or tort), liens, notices of noncompliance or violation, investigations or proceedings he may have against the Shareholder Released Parties, whether known or unknown, suspected or unsuspected, both at law and in equity, arising contemporaneously with or prior to the Closing (as that term is defined in the Asset Purchase Agreement) or on account of or arising out of any matter, cause or event occurring contemporaneously with or prior to the Closing (including without limitation claims for damages, costs, expenses and attorneys’,

brokers' and accountants' fees and expenses).

3. NOTWITHSTANDING ANY OTHER PROVISION CONTAINED HEREIN, the foregoing release does not apply to any claims relating to or arising out of the breach or non-fulfillment of any representation, warranty or obligation contained in the Asset Purchase Agreement or the Real Estate Purchase and Sale Agreement and any Exhibits thereto.

4. Whenever the context may require, any pronouns used in this Mutual Release shall include the corresponding masculine, feminine or neuter forms, and the singular form of nouns and pronouns shall include the plural, and vice versa.

5. This Mutual Release may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

**IN WITNESS WHEREOF**, the Parties hereto have caused this Mutual Release to be duly executed and delivered under seal as of the date first above written.

**SHAREHOLDERS:**

\_\_\_\_\_  
William G. Seckinger

\_\_\_\_\_  
Cynthia L. Seckinger

**SECKINGERS:**

\_\_\_\_\_  
William J. Seckinger

\_\_\_\_\_  
Catherine Ann Pereira

**COMPANY:**

**BBP, Inc.**

\_\_\_\_\_  
William G. Seckinger, President

**PURCHASER:**

**ECCO Inc.**

\_\_\_\_\_  
William J. Seckinger, President

Exhibit E

Promissory Note – Operating Capital

# Secured Promissory Note

\$250,000.00

\_\_\_\_\_, 2023

This Secured Promissory Note (*Note*) is between ECCO, Inc., a Massachusetts corporation (*Maker*) and DTCOB LLC, a Massachusetts limited liability company (*Payee*). Maker promises to pay to the order of Payee the principal amount of Two Hundred and Fifty Thousand Dollars (\$250,000.00) (*Principal*) at the rate of 2.50% per year (*Interest*). All payments are payable to Payee in lawful money of the United States of America at 15 Climbers Path, Plymouth, Massachusetts 02360, or where otherwise designated by Payee.

1. **Payment Terms.** Maker shall decide the amount and time of annual payments in their discretion, however no less than \$25,000.00 shall be paid annually. All Principal is due 5 years from the signing of this Note. Payee reserves the right to assign payments to other third parties at its sole discretion.

2. **Prepayment.** Maker may prepay all or any portion of the then outstanding Principal without premium or penalty of any kind. Any accrued Interest on the prepaid portion of the Principal must be paid concurrently with the prepayment of Principal.

3. **Maximum Permissible Interest Rate.** No provision of this Note establishes or requires the payment of Interest at a rate in excess of the maximum rate permitted by law. If the rate of Interest required to be paid under this Note exceeds the maximum rate permitted by law, it shall automatically be reduced to the maximum rate permitted by law. If any Interest paid exceeds the amount that would be paid under the then-applicable legal rate, the excess Interest paid over the maximum amount permitted by law will automatically be applied:

- (a) to reduce any unpaid costs;
- (b) to reduce any accrued and unpaid Interest; and then
- (c) to reduce Principal.

Any remaining balance will be refunded to Maker.

4. **Security.** Maker agrees to provide Payee with a secured interest in the business assets being purchased pursuant to the terms of the Asset Purchase Agreement executed by ECCO, Inc. and BBP, Inc. on even date, which shall be perfected with the filing of a UCC lien. In addition, this Note will be secured by personal guarantees from William J. Seckinger and Catherine Ann Pereira. Payee agrees to subordinate to any traditional lender if Maker obtains outside financing.

5. **Costs & Attorneys' Fees.** If any action is taken to enforce the terms of on this Note after default by Maker, Maker shall pay all collection costs incurred by Payee including reasonable attorneys' fees.

6. **Choice of Law.** The laws of the Commonwealth of Massachusetts govern this Note.

Signed: \_\_\_\_\_, 2023

For ECCO, Inc, Makers:

\_\_\_\_\_  
William J. Seckinger, President

For DTCOB, LLC, Payee:

\_\_\_\_\_  
William G. Seckinger, Member



# PURCHASE AND SALE AGREEMENT

November 3, 2023

## 1. PARTIES

Muckey's Realty Trust, a Massachusetts realty trust with a mailing address of 13 Harding Street, Lakeville, MA 02347, hereinafter called the SELLER, agrees to SELL and William J. Seckinger and Catherine Ann Pereira, individuals with an address of 220 Wood Street, Middleboro, MA 02346, hereinafter collectively called the BUYER or PURCHASER, agrees to BUY, upon the terms hereinafter set forth, the following described Premises. It is agreed that BUYER may within three (3) days prior to Closing designate a nominee to take title to the Premises.

## 2. DESCRIPTION

The property known and numbered as 13 Harding Street, Lakeville, MA 02347, more particularly described in a deed recorded with the Plymouth County Registry of Deeds in Book 8408, Page 013.

## 3. BUILDINGS, STRUCTURES, IMPROVEMENTS, FIXTURES

Included in the sale as a part of said premises are the buildings, structures, improvements now thereon, and the fixtures and articles of personal property attached or appurtenant to or used in connection therewith (but excluding SELLER's personal property), including without limitation carpeting, window treatments, awnings, shutters, furnaces, heaters, heating equipment, stoves, oil and gas burners, HVAC equipment, hot water heaters, plumbing and bathroom fixtures, lighting, poles and sign pylons, electric and other lighting fixtures, mantels, fences, gates, trees, shrubs, plants, and all alarm systems, cabling, sprinkler systems, cabinets, shelving and bookcases. The land described in Paragraph 2 and the property described in Paragraph 3 together are referred to as the "Premises".

## 4. TITLE DEED

Said premises are to be conveyed by a good and sufficient quitclaim deed running to the BUYER, or to the nominee designated by the BUYER by written notice to the SELLER at least three (3) days before the deed is to be delivered as herein provided, and said deed shall convey a good and clear record and marketable title thereto, free from encumbrances, except:

- (a) Provisions of existing building and zoning laws provided they can be used (without special permit, variance, or non-conforming use status) as contemplated by this Agreement as a liquor store;
- (b) Such taxes for the then current fiscal year as are not due and payable on the date of the delivery of such deed;
- (c) Any liens for municipal betterments assessed after the date of this Agreement; and

(d) Agreements, easements, restrictions and reservations of record, if any, as the same do not prohibit or materially interfere with the proposed use of said Premises as specified above.

## **5. PLANS**

If said deed refers to a plan necessary to be recorded therewith the SELLER shall deliver such plan with the deed in form adequate for recording or registration.

## **6. REGISTERED TITLE**

In addition to the foregoing, if the title to said premises is registered, said deed shall be in form sufficient to entitle the BUYER to a Certificate of Title of said premises, and the SELLER shall deliver with said deed all instruments, if any, necessary to enable the BUYER to obtain such Certificate of Title.

## **7. PURCHASE PRICE**

The agreed purchase price of said Premises is One Million and 00/100 (\$1,000,000.00) Dollars, payable pursuant to the terms of the promissory note attached hereto as Exhibit A.

## **8. TIME FOR PERFORMANCE; DELIVERY OF DEED**

Such deed is to be delivered at a Closing to occur concurrently with the Closing of a certain Asset Purchase Agreement (hereinafter "APA") dated as of the date hereof and entered into between William G. Seckinger and Cynthia L. Seckinger as Seller and ECCO, Inc. as Buyer relating to the sale of the business currently located on the Premises. The parties acknowledge that each transaction is interdependent on the other and neither shall close or be consummated without the other. It is expressly understood and agreed between the parties hereto that the contingencies and provisions regarding confidentiality and any other provisions referencing this Agreement set forth in said APA shall apply with full force and effect to this Agreement, and in the event that the APA and / or this Agreement do not close in accordance with their terms, the parties shall have such remedies as provided for in this Agreement and the APA. It is agreed that time is of the essence of this Agreement. BUYER and SELLER agree that all documents and funds will be delivered in escrow pending rundown of title and recording.

## **9. POSSESSION AND CONDITION OF PREMISES**

Full possession of said Premises is to be delivered at the time of the delivery of the deed, said Premises to be then (a) with all personal property not described in Paragraph 3 removed; (b) not in violation of building and zoning laws; and (c) in compliance with provisions of any instrument referred to in Paragraph 4. The BUYER shall be entitled to an inspection of said Premises prior to the delivery of the deed in order to determine whether the condition thereof complies with the terms of this clause.

## **10. EXTENSION TO PERFECT TITLE OR MAKE PREMISES CONFORM**

If the SELLER shall be unable to give title or to make conveyance, or to deliver possession of the Premises, all as herein stipulated, or if at the time of delivery of the deed the Premises do not conform with the provisions hereof, then SELLER shall use reasonable efforts to remove any defects in title, or to deliver possession as provided herein, or to make the said Premises conform to the provisions hereof, as the case may be, in which event the SELLER shall give written notice thereof to the BUYER at or before the time for performance hereunder, and thereupon the time for performance hereof shall be extended from time to time for a period totaling in aggregate not more than thirty (30) days. In no event shall SELLER be required to expend more than \$10,000.00 pursuant to this paragraph.

## **11. FAILURE TO PERFECT TITLE OR MAKE PREMISES CONFORM, ETC.**

If at the expiration of the extended time, the SELLER shall have failed so to remove any defects in title, deliver possession, or make the Premises conform, as the case may be, all as herein agreed, or if at any time during the period of this Agreement or any extension thereof, the holder of a mortgage on said Premises shall refuse to permit the insurance proceeds, if any, to be used for such purposes, then at BUYER's option, any payments made under this Agreement shall be forthwith refunded and all other obligations of the parties hereto shall cease and this Agreement shall be void without recourse to the parties hereto.

## **12. BUYER'S ELECTION TO ACCEPT TITLE**

The BUYER shall have the election, at either the original or any extended time for performance, to accept such title as the SELLER can deliver to the said Premises in their then condition and to pay therefor the purchase price, reduced by an amount sufficient to remove all mortgages, attachments and other encumbrances which secure the payment of money which have not been removed by SELLER and to pay BUYER'S reasonable costs to obtain same, but otherwise without deduction, in which case the SELLER shall convey such title.

In the event BUYER so elects to take such title, except that the Premises shall have been damaged by fire or casualty insured against or taken by eminent domain, then the SELLER shall, unless the SELLER has previously restored the Premises to their former condition (in case of casualty), either

- (a) pay over or assign to the BUYER, on delivery of the deed, all amounts recovered or recoverable on account of such insurance or taking, less any amounts reasonably expended by the SELLER for any partial restoration, or
- (b) if a holder of a mortgage on said Premises shall not permit the insurance or taking proceeds or a part thereof to be used to restore the said Premises to their former condition or to be so paid over or assigned, give to the BUYER a credit against the purchase price, on delivery of the deed, equal to said amounts so recovered or recoverable and retained by the holder of the said mortgage less any amounts reasonably expended by the SELLER for any partial restoration.

**13. ACCEPTANCE OF DEED**

The acceptance and recording of a Deed by the BUYER or BUYER’s nominee, as the case may be, shall be deemed to be a full performance and discharge of every agreement and obligation herein contained or expressed, except for such representations and warranties, by the terms hereof, to be performed after the delivery of said deed or specifically survive delivery of the deed.

**14. USE OF MONEY TO CLEAR TITLE**

To enable the SELLER to make conveyance as herein provided, the SELLER may, at the time of delivery of the deed, use the purchase money or any portion thereof to clear the title of any or all encumbrances or interests, provided that all instruments so procured are recorded simultaneously with the delivery of said deed, or in accordance with customary conveyancing practice.

**15. INSURANCE**

Until the delivery and recording of the Deed, the SELLER shall maintain insurance on said Premises as follows:

<u>Type of Insurance</u>	<u>Amount of Coverage</u>
(a) Fire	\$ As Presently Insured
(b) Extended Coverage	\$ As Presently Insured

Risk of loss shall remain with SELLER until the recording of the Deed.

**16. ADJUSTMENTS**

Taxes, fuel, and water and sewer use charges for the then current year, and any unpaid private assessments shall be apportioned as of the day of performance of this Agreement and the net amount thereof shall be added to or deducted from, as the case may be, the purchase price payable by the BUYER at the time of delivery of the deed.

**17. ADJUSTMENT OF UNASSESSED AND ABATED TAXES**

If the amount of said taxes is not known at the time of the delivery of the deed, they shall be apportioned on the basis of the taxes assessed for the preceding year, with a reapportionment as soon as the new tax rate and valuation can be ascertained; and, if the taxes which are to be apportioned shall thereafter be reduced by abatement, the amount of such abatement, less the reasonable cost of obtaining the same, shall be apportioned between the parties, provided that neither party shall be obligated to institute or prosecute proceedings for an abatement unless herein otherwise agreed.

**18. BROKER’S FEE**

Not applicable.

## **19. BROKER'S WARRANTY**

Intentionally omitted.

## **20. DEPOSITS**

Not applicable.

## **21. BUYER'S DEFAULT; DAMAGES**

The parties recognize that it is extremely difficult and impracticable to ascertain the extent of damages to SELLER that would be caused by the breach or default by BUYER under this Agreement and the failure of the consummation of the transaction contemplated by this Agreement, or the amount of compensation SELLER should receive as a result of BUYER's breach or default. Accordingly, if BUYER shall fail to fulfill BUYER's obligations hereunder, this Agreement shall become null and void and of no further force and effect.

## **22. LIABILITY OF TRUSTEE, SHAREHOLDER, BENEFICIARY, ETC.**

If the SELLER or BUYER executes this Agreement in a representative or fiduciary capacity, only the principal or the estate represented shall be bound, and neither the SELLER or BUYER so executing, nor any shareholder or beneficiary of any trust or member of a limited liability company, shall be personally liable for any obligation, express or implied, hereunder.

## **23. TITLE V**

Pursuant to Title 5 of the State Environmental Code (310 CMR 15.301), the on-site wastewater system (the "Septic System") which serves the Property shall be inspected in connection with the transfer of the property. SELLER shall provide to BUYER a conformed copy of the "Subsurface Sewage Disposal System Inspection Form" required by said Title 5 showing that the system "passes" without any conditions prior to Closing.

## **24. CONSTRUCTION OF AGREEMENT**

This instrument, executed in multiple counterparts, is to be construed as a Massachusetts contract, is to take effect as a sealed instrument, sets forth the entire contract between the parties, is binding upon and inures to the benefit of the parties hereto and their respective heirs, devisees, executors, administrators, successors and assigns. This Agreement may be cancelled, modified or amended only by a written instrument executed by both the SELLER and the BUYER. The captions and marginal notes are used only as a matter of convenience and are not to be considered a part of this agreement or to be used in determining the intent of the parties to it.

## **25. SMOKE AND CARBON MONOXIDE TESTING**

If required by applicable law, SELLER shall provide BUYER with current, passing inspection reports with respect to smoke and carbon monoxide detectors.

## 26. WARRANTIES AND REPRESENTATIONS OF SELLER

The BUYER acknowledges that the BUYER has not been influenced to enter into this transaction by, nor has the BUYER relied upon, any warranties or representations whether or not set forth or incorporated in this Agreement, or previously made in writing, except for the following warranties and representations and the other representations and warranties set forth in this Agreement made by the SELLER to the best of its knowledge without independent inquiry (all of which shall survive the delivery of the deed):

- (a) The SELLER warrants and represents to the BUYER that the SELLER is familiar with the provisions of Sections 897 and 1445 of the Internal Revenue Code (the "Code"), and that the SELLER is not a "foreign person" as that term is defined in section 1445 (f) (3) of the Code. The SELLER agrees to complete and deliver to the BUYER at the closing an affidavit certifying that the SELLER is not a "foreign person" as of the Closing Date and provide a Form 1099B.
- (b) The SELLER warrants and represents to BUYER that it has dealt with no broker or other person entitled to a broker's commission in connection with the negotiations or execution of this Agreement or the consummation of the transaction contemplated hereby. The BUYER warrants and represents to SELLER that it has dealt with no broker and or other person entitled to a broker's commission in connection with the negotiations or execution of this Agreement or the consummation of the transaction contemplated hereby. The parties shall indemnify and hold each other harmless from any such claim including reasonable attorney's fees incurred by any party in defending such claim with respect to any person claiming a broker's fee due to the actions of the other party.
- (c) The SELLER warrants and represents that it has full power and taken all necessary action to authorize the execution and delivery of this Agreement and perform all of the obligations under of this Agreement. This Agreement constitutes the legal valid and binding obligations of SELLER enforceable in accordance with its terms.
- (d) The SELLER warrants and represents that it knows of no pending or proposed municipal betterments for which a lien could be imposed on the Premises, or any pending or threatened actions or proceedings (including, but not limited to, bankruptcy) regarding the ownership or occupancy of the Premises or any part thereof. Further, the SELLER is not aware of any claim of use, adverse possession claim, condemnation or any other matter affecting the use or title to the Premises.
- (e) The SELLER is not aware of nor has received any notice of any pending or outstanding notices, suits, decrees and/or judgments relating to zoning, building, or occupancy, fire, health, sanitation, air pollution, water pollution, wetland protection, environmental or other violations affecting, against, or with respect to, the Premises or any part thereof.
- (f) There are no agreements or contracts affecting all or any part of the Premises or the use thereof to which SELLER is a party which would be binding upon or otherwise affect the BUYER or its nominee that would not be terminable at will by BUYER without penalty

from and after the Closing.

- (g) All bills and claims for labor performed and materials furnished to or for the benefit of SELLER with respect to the Premises will be paid in full by the SELLER at or before the Closing.
- (h) The SELLER warrants that all utility systems located on or about the premises, including without limitation, heating, air conditioning, electric, gas, and sewerage systems, if any, are and will be in good operating condition as of the date of this Agreement.

## **27. CONDITION OF PREMISES**

BUYER has waived his right to cause the Premises to be inspected by a duly qualified professional of his own choosing, is fully satisfied with the condition of the Premises and waives the right to any further inspections.

## **28. HAZARDOUS WASTE**

SELLER warrants to BUYER that SELLER has never knowingly generated, stored, handled, or disposed of any hazardous waste or hazardous substance on or in the Premises, and the SELLER has no actual knowledge of the generation, storage, handling, or disposal of such waste or substance on or in the Premises, at any time, by anyone else in any manner contrary to existing federal and state law. (Said representation shall survive the delivery of the deed.) For the purpose of this paragraph, "hazardous waste" and "hazardous substance" shall mean all "hazardous materials", "hazardous substances", and "oil" as defined by federal or state law or regulation.

## **29. ENCROACHMENTS AND OTHER MATTERS**

It is understood and agreed by the parties that the Premises shall not be in conformity with the title provisions of this Agreement unless:

- (a) All buildings, structures, and improvements including, but not limited to, any driveways, garages, and all means of access to the Premises shall be located completely within the boundary lines of said Premises and shall not encroach upon, over or under the property or any other person or entity;
- (b) No building, structure, or improvement of any kind belonging to any other person or entity shall encroach upon, over or under said Premises;
- (c) The Premises shall abut or have insurable, legal access to a public way duly laid out or accepted as such by the city or town in which said Premises are located;
- (d) Title to the Premises is insurable for the benefit of the BUYER in a fee owner's policy by a title insurance company at normal premium rates in the American Land Title Association owner's policy form currently in use subject to standard printed exceptions and the exceptions contained in the agreement. The willingness of a title insurer to provide affirmative coverage over a cloud or encumbrance shall not render title insurable for the purposes of this paragraph;

- (e) No portion of the Premises is subject to an outstanding Orders of Condition, outstanding enforcement order, or notice of violations issued by any governmental agency relating to or affecting the Premises;
- (f) Any easement or restriction shall not materially interfere with the use or proposed use of the Premises; and
- (g) The Premises are not located within a flood plain as identified by any applicable governmental law or regulation, nor is any portion of the Premises required to have flood insurance to permit financing by a federal or state regulated institution.

### **30. ACCESS**

From and after the date of this Agreement, the SELLER agrees to permit the BUYER and its designees access to the Premises for the purposes of making measurements, inspections, and the like. BUYER shall indemnify SELLER and hold SELLER harmless from all actions, suits, claims, liabilities, losses, damages, and costs, including reasonable attorneys' fees, arising from BUYER's negligence that results in (a) any personal injury suffered by BUYER and their agents, on or about the Premises, or (b) property damage to the Premises caused by such entries. Notwithstanding anything to the contrary herein, BUYER's indemnification obligations under this paragraph shall survive the delivery of the deed or the termination of this agreement by either party prior to the Closing.

### **31. INTENTIONALLY DELETED**

### **32. CONVEYANCING STANDARDS**

Any matter or practice arising under or relating to this Agreement which is the subject of a practice or title standard of the Real Estate Bar Association for Massachusetts shall be governed by such standard to the extent applicable.

### **33. CLOSING DOCUMENTS**

SELLER shall execute affidavits, certifications, and other documentation as may be reasonably required by BUYER's title insurance company for purposes of issuing a title insurance policy (ALTA) without any but normal exceptions, or as may be reasonably required by BUYER'S counsel in connection with the Closing.

### **34. NOTICE**

All notices required or permitted to be given hereunder shall be in writing and delivered in hand or sent by Federal Express or other recognized overnight delivery service or by facsimile with proof of receipt or by e-mail with proof of receipt to the party at the address set forth in Paragraph 1 above with a copy to:



in case of notice to SELLER, to: William G. Seckinger and Cynthia L. Seckinger  
15 Climbers Path  
Plymouth, MA 02360  
Dytl5@aol.com

with a copy to: J. Glen Wagstaff, Esq.  
Inter Vivos, PLLC | Estate Planning Solutions  
100 North State St, Ste B  
Lindon, UT 84042  
Tel: 801.477.1570  
Fax: 801.742.7055  
glen@intervivosplan.com

in case of notice to BUYER, to: William J. Seckinger and Catherine Ann Pereira  
220 Wood Street  
Middleboro, MA 02346  
c.magno916@gmail.com

with a copy to: Marc Clerc, Esq.  
Clerc & Associates, P.C.  
45 Bristol Drive, Suite 207  
South Easton, MA 02375  
Tel: 508-238-3600  
Fax: 774-568-4215  
mclerc@clercpc.com

Any such notice shall be deemed given when so delivered in hand or, if sent by Federal Express or other recognized overnight delivery service, on the next business day after deposit with said delivery service, or if e-mail or facsimile, with confirmed transmission, on the same business day.

### **35. BINDING AGREEMENT**

This Agreement and all instruments executed and delivered by the parties shall not constitute legally binding obligations enforceable against the parties until both parties have executed this Agreement.

### **36. MATERIAL ADVERSE CHANGE**

It shall be as a condition of BUYER's obligation under this Agreement that no material adverse change occurs to the Premises between the date of this Agreement and the Closing.

### **37. OFFER**

All negotiations, considerations, representations and understandings between BUYER and SELLER are incorporated herein and except for the APA this Agreement expressly supersedes any other offers, proposals or other written documents relating hereto. This Agreement may be modified or altered only by written instrument signed by the party to be charged.

### **38. TAXES**

All references to the “then current year” and like reference with respect to real estate taxes payable for the Premises shall be construed to mean the then current fiscal tax period within which such taxes are payable.

### **39. LEGAL COUNSEL**

BUYER and SELLER acknowledge that they have each been advised of the importance of seeking legal advice prior to the signing of any Purchase and Sale Agreement, and each acknowledges that it or s/he has been afforded the opportunity to confer with legal counsel of its or his choice prior to signing any Purchase and Sale Agreement.

### **40. LIMITED POWER OF ATTORNEY**

By executing this Agreement, the SELLER and BUYER hereby grant to their attorneys the actual authority to bind them for the sole limited purpose of allowing them to grant extensions, and the SELLER and BUYER shall be able to rely upon signatures of said attorneys as binding unless they have actual knowledge that the principals have disclaimed the authority granted herein to bind them.

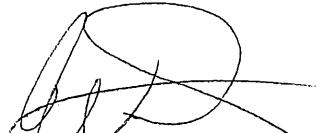
### **41. ERRORS AND OMISSIONS**

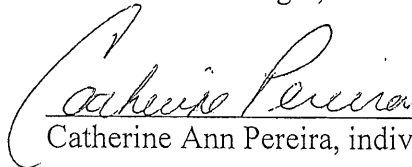
If any errors or omissions are found to have occurred in any calculations or figures used in the settlement statement signed by the parties (or would have been included if not for any such error or omission) and notice hereof is given within sixty (60) days of the date of delivery of the deed to the party to be charged, then such party agrees to make such payment as may be necessary to correct the error or omission.

*[Remainder of page intentionally left blank; Signature page to follow]*

IN WITNESS WHEREOF, the parties hereunto set their hands and seals to this Agreement as of the date first written above.

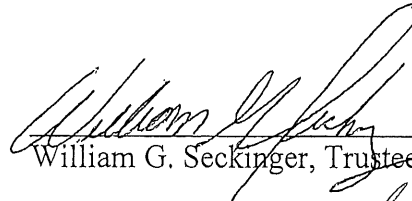
**BUYER:**

  
\_\_\_\_\_  
William L. Seckinger, individually

  
\_\_\_\_\_  
Catherine Ann Pereira, individually

**SELLER:**

**MUCKEY'S REALTY TRUST**

  
\_\_\_\_\_  
William G. Seckinger, Trustee

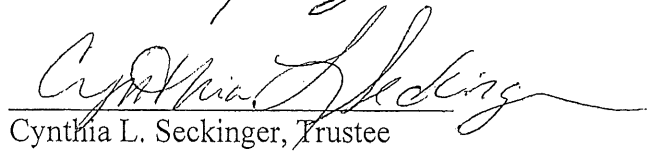
  
\_\_\_\_\_  
Cynthia L. Seckinger, Trustee

EXHIBIT A  
PROMISSORY NOTE

# Secured Promissory Note

\$1,000,000.00

\_\_\_\_\_, 2023

This Secured Promissory Note (*Note*) is between \_\_\_\_\_, LLC, a Massachusetts limited liability company (*Maker*), and Muckey's Realty Trust, a Massachusetts Realty Trust (*Payee*). Maker promises to pay to the order of Payee or otherwise designated third party the principal amount of One Million Dollars (\$1,000,000.00) (*Principal*) plus simple interest at the rate of 5.00% per year (*Interest*). All payments are payable to Payee in lawful money of the United States of America at 15 Climbers Path, Plymouth, Massachusetts 02360, or where otherwise designated by Payee.

1. **Payment Terms.** Maker shall pay prorated interest only for the year to Payee on a monthly basis for 240 monthly periods or in other words for 20 years from the date of execution, pursuant to the amortization schedule attached as Exhibit A. Upon receipt of the 240<sup>th</sup> interest only payment, Payee shall cancel this Note in writing for the amount of \$1.00 and no further principal or interest payments shall be required. Upon the collective deaths of William G. Seckinger and Cynthia L. Seckinger, the Note shall be cancelled and considered paid in full provided that Makers have fulfilled any and all obligations required under the Asset Purchase Agreement including the continued payment of life insurance premiums as required, and have not been or are not being charged in the cause of death of either William G. Seckinger or Cynthia L. Seckinger. Payee reserves the right to assign payments to other third parties at its sole discretion.

2. **Prepayment.** N/A

3. **Security.** Maker agrees to provide Payee with a mortgage on the real property located at 13 Harding Street, Lakeville, MA 02347. In addition, this Note will be secured by personal guarantees from William J. Seckinger and Catherine Ann Pereira. Payee agrees to subordinate to any traditional lender if Maker obtains outside financing.

4. **Maximum Permissible Interest Rate.** No provision of this Note establishes or requires the payment of Interest at a rate in excess of the maximum rate permitted by law. If the rate of Interest required to be paid under this Note exceeds the maximum rate permitted by law, it shall automatically be reduced to the maximum rate permitted by law. If any Interest paid exceeds the amount that would be paid under the then-applicable legal rate, the excess Interest paid over the maximum amount permitted by law will automatically be applied:

- (a) to reduce any unpaid costs;
- (b) to reduce any accrued and unpaid Interest; and then
- (c) to reduce Principal.

Any remaining balance will be refunded to Maker.

5. **Costs & Attorneys' Fees.** If any action is taken to enforce the terms of this Note after default by Maker, Maker shall pay all collection costs incurred by Payee including reasonable attorneys' fees.

6. **Choice of Law.** The laws of the Commonwealth of Massachusetts govern this Note.

Signed: \_\_\_\_\_, 2023

\_\_\_\_\_, LLC

\_\_\_\_\_  
William J. Seckinger, Manager

For Muckey's Realty Trust, Payee:

\_\_\_\_\_  
William G. Seckinger, Trustee

\_\_\_\_\_  
Cynthia L. Seckinger, Trustee

**AGENDA ITEM #6  
DECEMBER 4, 2023**

**ANNUAL TAX RATE CLASSIFICATION HEARING**

Attached is the information from the Assessors for your review.

**Please read the legal notice.**

**A motion needs to be made to open the hearing.**

The presentation will be made and then **a motion will be made to close the hearing.**

Discussion will now take place (if any). **If there is no discussion, the motion would be:**

The Lakeville Select Board votes in accordance with M.G.L., Ch. 40, Sec. 56 as amended, the percentage of local tax levy which will be borne by each class of real and personal property, relative to setting the Fiscal year 2024 tax rates and set the Residential Factor at 1.0000, with a corresponding CIP shift of 1.0000, pending approval of the Town's annual tax recap by the Massachusetts Department of Revenue.



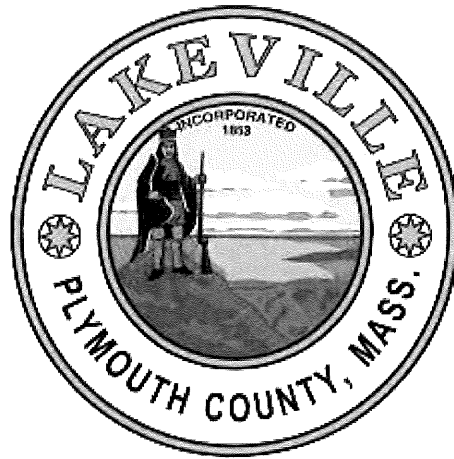
**TOWN OF LAKEVILLE  
SELECT BOARD  
NOTICE OF HEARING**

The Select Board, in compliance with the provisions of General Laws Chapter 40, Section 56, as amended, will conduct a public hearing to determine the percentage of the local tax levy to be borne by each class of real property and personal property for Fiscal Year 2024 on Monday, December 4, 2023 at 6:45 PM.

Said hearing will be held in the Rita A. Garbitt Community Meeting Room at the Lakeville Police Station located at 323 Bedford Street, Lakeville, Massachusetts.

Brian Day, Chairman  
Evagelia Fabian  
Lorraine Carboni  
Lakeville Select Board





Fiscal Year 2024  
**Tax Classification Hearing**

December 4, 2023

**Lakeville Board of Assessors**

John Olivieri, Chair  
David Lamoureux, Member  
John LeBlanc, Member

Harald M. Scheid, Principal Assessor  
David Golden, Associate Regional Assessor

## Introduction

Each year, prior to the mailing of 3<sup>rd</sup> quarter tax billings, the Select Board holds a public hearing to determine the percentage of the town's property tax levy to be borne by each major property class. This responsibility and procedure are described in M.G.L. Ch. 40 § 56.

The steps in completing the Classification Hearing are outlined below. Also provided is information about the levy, property assessments, and tax rate options.

## Steps in Setting Tax Rates

### Pre-classification Hearing Steps

Step 1: Determination of the property tax levy	(Budget Process)
Step 2: Determine assessed valuations	(Assessors)
Step 3: Tabulate assessed valuations by class	(Assessors)
Step 4: Obtain DOR value certification	(Assessors)
Step 5: Obtain certification of new growth revenues	(Assessors)

### Classification Hearing Steps

Step 6: Classification hearing presentation	(Assessors & Select Board)
Step 7: Review and discuss tax shift options	(Select Board)
Step 8: Voting a tax shift factor	(Select Board)

### Post Classification Hearing Steps

Step 9: Sign the LA-5 Classification Form	(Assessors & Select Board)
Step 10: Send annual recap to DOR for tax rate approval	(Assessors)
Step 11: Obtain DOR approval of tax rates	(DOR)

## Terminology

The following are definitions of the terms frequently used in the discussion of tax rates.

Levy: The tax levy (or levy) is the amount of property taxes to be raised. The levy amount is determined by the budget. The total amount of the approved budget less revenues from other sources like motor vehicle excise, municipal fees, and state aid is the amount to be raised from property taxation. **The town will be raising \$29,190,799 in property tax revenues.**

Levy Ceiling: The levy ceiling is 2.5 percent of the full value of the town. Based on Lakeville's fiscal year 2024 aggregate valuation of \$2,766,900,361, the town cannot levy taxes in excess of \$69,172,509.

New Growth Revenue: This represents property taxes derived from newly taxable properties or property improvements like new construction, additions, and personal property. Fiscal year 2024 new growth revenues of \$341,078 have been certified by the Department of Revenue.

Levy Limit: Also referred to as the "Maximum Allowable Levy", is calculated by adding 2.5 percent of the previous year's levy limit, certified new growth revenue, and any Proposition 2 ½ voted revenues to be collected to the prior year's levy limit. **The maximum allowable levy for fiscal year 2024 is certified at \$29,210,028.**

Excess Levy Capacity: Excess levy capacity is the difference between the levy and the levy limit.

## The Fiscal Year 2024 Levy Limit and Amount to be Raised

The following is a calculation of Lakeville's estimated levy for fiscal year 2024.

Fiscal year 2023 levy limit	27,106,891.00
Levy increase allowed under Prop. 2 ½	677,672.00
New growth revenue (certified)	341,078.00
Debt exclusions	1,084,387.00
<b>Maximum Allowable Levy</b>	<b>29,210,028.00</b>
<b>Est. Tax Rate (MAL/Town Wide Val)</b>	<b>10.55</b>
<b>Levy to be raised (Town Wide Val*Tax Rate)</b>	<b>29,190,799.00</b>
<i>Fiscal year 2023 levy limit (maximum allowable)</i>	<i>28,305,745.00</i>
<b>Excess Levy Capacity (MAL-Levy)</b>	<b>19,229.00</b>

### Valuations by Class Before Tax Shift

<u>Major Property Class</u>	<u>Valuation</u>	<u>Percent</u>	<u>Res vs. CIP%</u>
Residential	2,444,547,420	88.3497	88.3497
Open Space	0	0.0000	
Commercial	176,484,350	6.3784	11.6503
Industrial	114,837,700	4.1504	
Personal Property	31,030,891	1.1215	
<b>TOTAL</b>	<b>2,766,900,361</b>	<b>100.0000</b>	

### Shifting the Tax Burden

Municipalities with a large commercial/industrial tax base often see fit to shift the tax burden to help maintain lower residential taxes. Lakeville, having a very small commercial tax base, is not well positioned to shift its tax burden. It would take an approximate 8 percent increase in the commercial tax rate to yield a one-percent reduction in residential taxes. Therefore, the Board of Assessors recommends that the Select Board continue to adopt a single tax rate.

### Tax Rates

Based on the above shift factors, the Board of Assessors has calculated the following tax rate needed to raise the tax levy.

<u>Property Class</u>	<u>FY2024</u>	<u>FY2023</u>
All Classes	10.55	11.15

Note that the fiscal year 2024 rate is an estimate and may change upon Department of Revenue review.

### Tax Impacts

Property sales in the sales period preceding FY2024 indicate that sales prices have continued to grow in Lakeville. Thus, assessed valuations have grown, too. Most property owners will see increased assessed valuations. Increased valuations generally result in a lower tax rate.

The average residential tax bill calculation will change as follows:

FY2023 Average Single-family Valuation:	\$499,900
Taxes at \$11.15 per thousand	\$5,574
FY2024 Average Single-family Valuation:	\$550,500
Taxes at \$10.55 per thousand	\$5,808
Average Tax Increase	\$234
Percentage Tax Increase	4.20%

### Summary of Assessments (LA-4)

Property Type	Count	Residential	Commercial	Industrial	PP
101-Single Family	3,970	2,185,590,400	-0-	-0-	-0-
102-Condos	354	135,940,400	-0-	-0-	-0-
103,109-Misc Res	40	28,073,100	-0-	-0-	-0-
104-Two Family	10	4,753,200	-0-	-0-	-0-
105-Three Family	2	1,235,300	-0-	-0-	-0-
111-125-Apts	11	39,264,200	-0-	-0-	-0-
130s, 106-Land	524	37,652,800	-0-	-0-	-0-
012-043-Mix Use	33	12,038,020	9,582,800	587,400	-0-
300-393-Comm	100	-0-	164,606,480	-0-	-0-
400-452-Industrial	38	-0-	-0-	114,250,300	-0-
500-552-Pers Prop	161	-0-	-0-	-0-	31,030,891
600s-Forestry	19	-0-	82,950	-0-	-0-
700s-Agricultural	73	-0-	1,155,120	-0-	-0-
800s-Recreation	15	-0-	1,057,000	-0-	-0-
<b>TOTAL</b>	<b>5,350</b>	<b>2,444,547,420</b>	<b>176,484,350</b>	<b>114,837,700</b>	<b>31,030,891</b>

TOTAL VAL

TAXABLE 2,766,900,361

EXEMPT 385,989,500

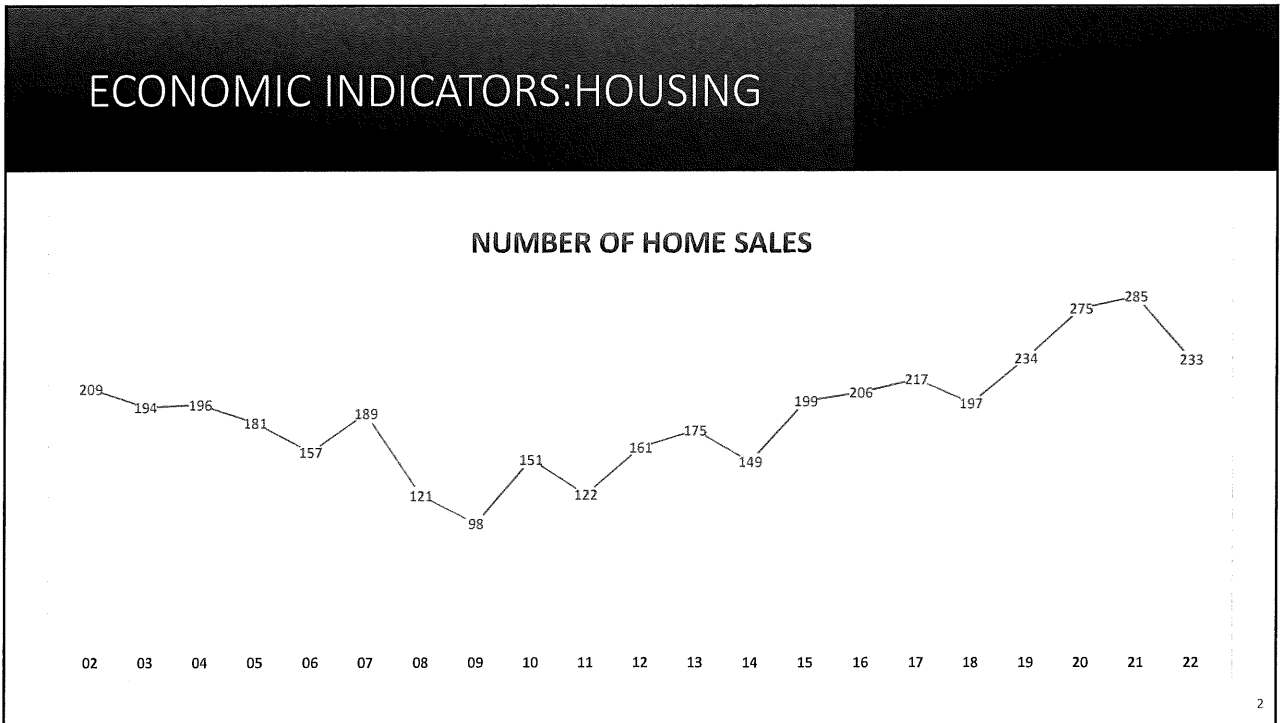
### Voting a Tax Shift Factor

The Lakeville Select Board votes in accordance with M.G.L., Ch. 40, Sec. 56, as amended, the percentage of local tax levy which will be borne by each class of real and personal property, relative to setting the Fiscal Year 2024 tax rates and set the Residential Factor at 1.0000, with a corresponding CIP shift of 1.0000, pending certification of the Town's annual tax recap by the Massachusetts Department of Revenue.

**AGENDA ITEM #7  
DECEMBER 4, 2023**

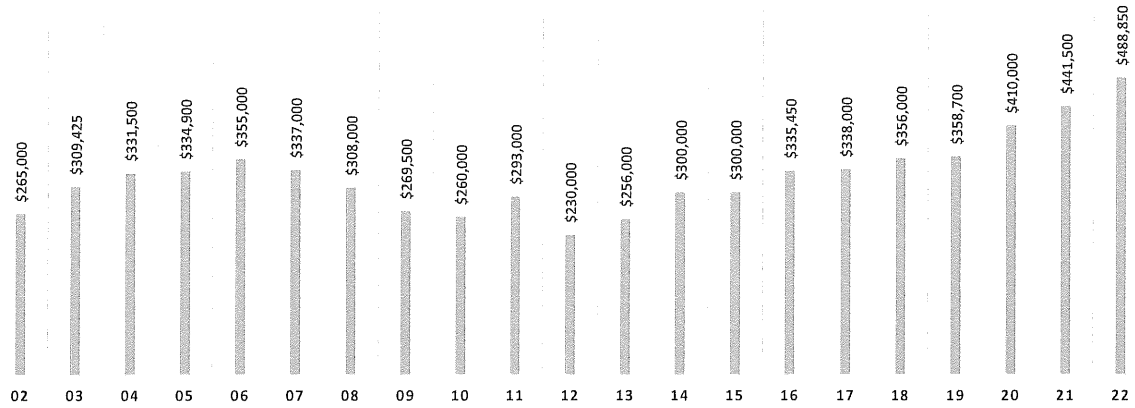
**MEET WITH FINANCE COMMITTEE FOR FY25 BUDGET  
OUTLOOK PRESENTATION**

Attached is the FY25 Budget Outlook Presentation for your review.



# ECONOMIC INDICATORS:HOUSING

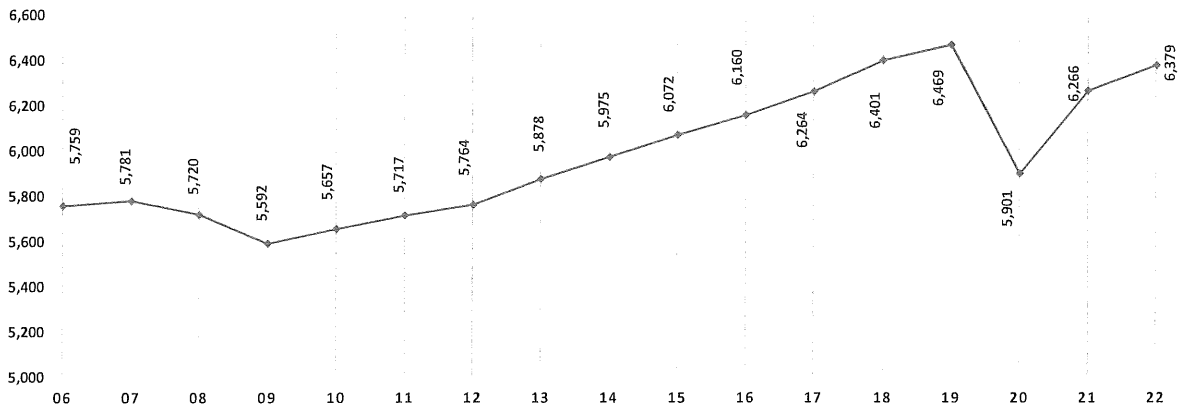
## MEDIAN SALE PRICE



3

# ECONOMIC INDICATORS: EMPLOYMENT

## EMPLOYED RESIDENTS

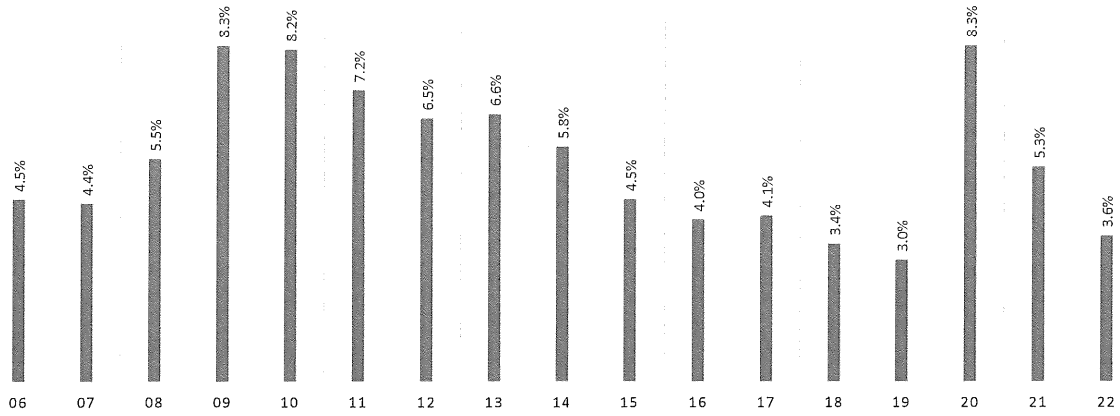


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# ECONOMIC INDICATORS:EMPLOYMENT

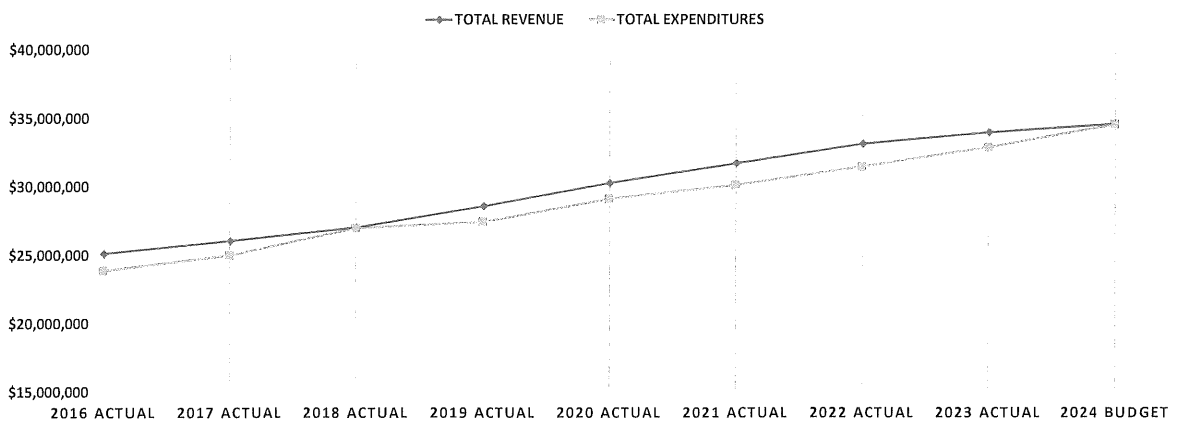
## UNEMPLOYMENT RATE



5

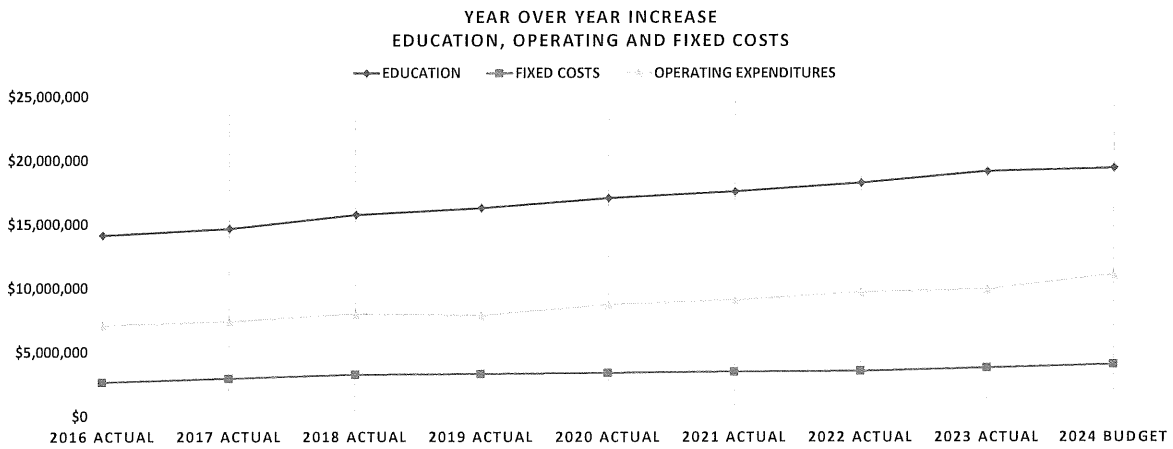
# GENERAL FUND REVENUE AND EXPENDITURES HISTORY

## REVENUE V. EXPENDITURES

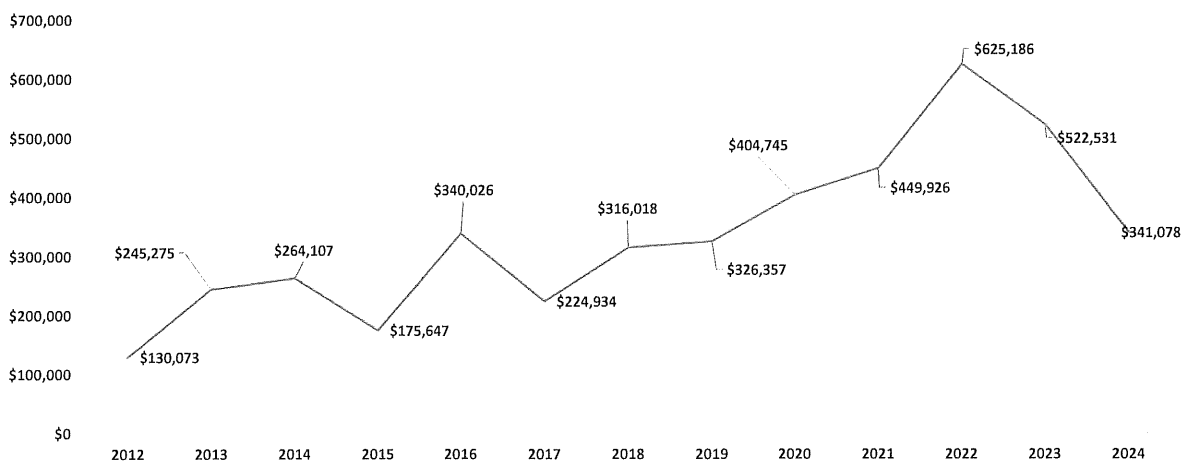


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# GENERAL FUND REVENUE AND EXPENDITURES HISTORY



# NEW GROWTH - TAX LEVY



# Budget Considerations

## Compensation

- CBAs currently under negotiation.
- Non-Union: 3% increases for full and part time staff would cost \$100K in FY 2025.

## Employee Benefits

- Plymouth County pension assessment will increase by \$130,890 per 2022 Actuarial Report.
- FY 2025 Health Insurance costs are estimated to be 5% higher than the previous fiscal year.

Emphasis will be placed on accommodating increased costs and maintaining levels of service.

## Budget Considerations (cont.)

### Education

- FLRSD has several positions assigned to ESSER, which is expiring. Special Education expenses are also a concern.
- Old Colony Regional Vocational Technical High School assessment may be impacted by disproportionate increases in other jurisdictions' enrollment.

### Local Receipts

- FY 2024 budget: \$3,939,500
- FY 2023 actual: \$4,481,068

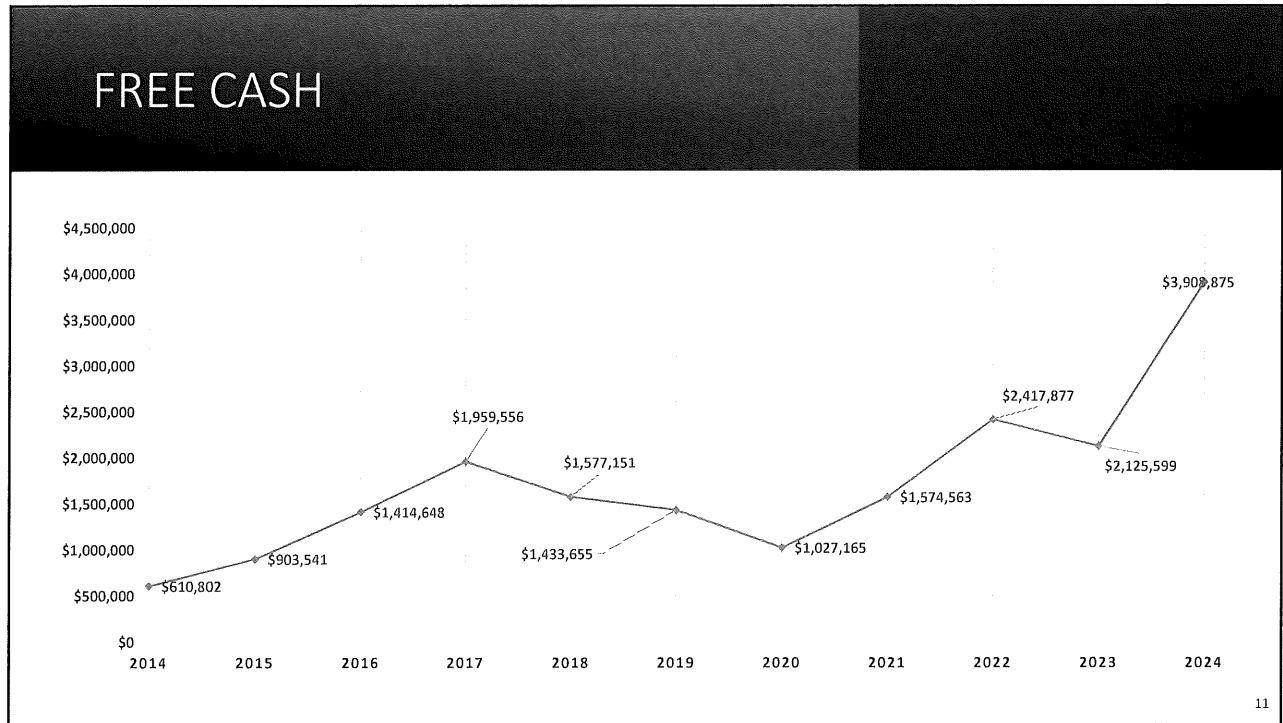
### Snow Removal

- Budgeted at \$135,000

FISCAL YEAR	ANNUAL COST
2019	\$147,356
2020	\$126,042
2021	\$186,670
2022	\$206,857
2023	\$109,772
5 YR AVG	\$155,339

### State Aid

- FY 2024 Cherry Sheet allocation decreased by \$184,158 due principally to increases in the Town's Smart Growth School Reimbursement.



## Budget Considerations (cont.)

**FY 2024 Free Cash Certification: \$3,908,875**

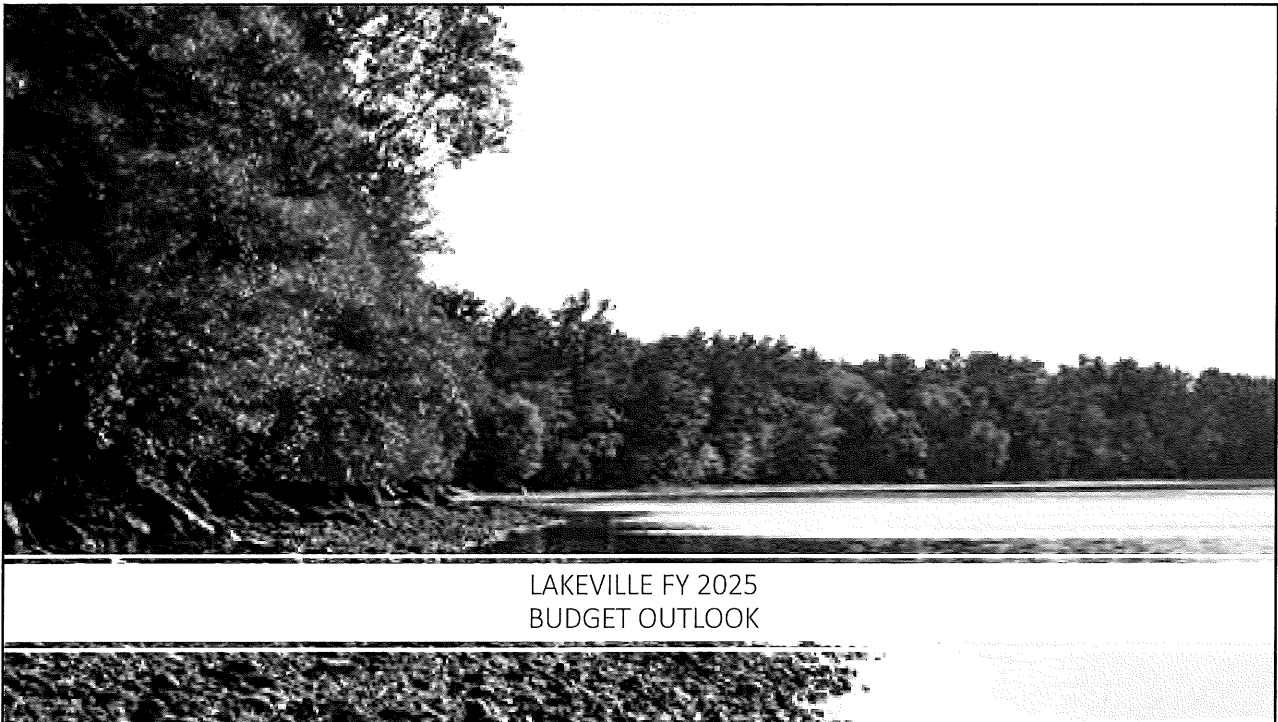
**Potential uses**

- Stabilization: Select Board Financial Management Policy targets 10% of GF operating revenue.
  - Current balance: \$3,186,993/Target: \$3,432,542 (+\$250,000)
- OPEB: \$310,000 per Trust Contribution Schedule
- Capital Program
  - Department submissions due 1/19/24.
  - Recommended plan to Capital Expenditures Committee/Select Board/Finance Committee.
- Retain portion of Free Cash for unanticipated expenditures (e.g. snow removal).

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# Budget Calendar

Jan. 2024	Feb. 2023	Mid-Late Mar. 2024	Early May 2024	June 10, 2024
Preliminary Revenue Budget Completed (Governor's Budget)	Select Board and Finance Committee Proposed FY 2025 Budget Presentation and Overview	Select Board and Finance Committee – Budget Reviews and Recommendations  Submission deadline for Articles  Education Budget, approved by F-L RSD School Committee  Capital Expenditures Committee reviews Capital Plan	Finalize FY2025 Recommended Budget/Capital Plan  STM/ATM Warrants published/posted	Special/Annual Town Meetings



**AGENDA ITEM #8  
DECEMBER 4, 2023**

**INTRODUCE JENNIFER JONES AS NEW LIBRARY  
DIRECTOR**

**AGENDA ITEM #9  
DECEMBER 4, 2023**

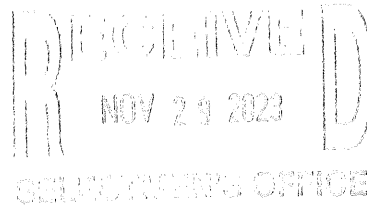
**DISCUSS AND POSSIBLE VOTE TO SIGN LETTER OF  
ENGAGEMENT WITH POWERS & SULLIVAN FOR FY2024-  
2026 AUDITS**

Attached is the letter from Powers & Sullivan regarding the Town's audits for FY2024 and FY2026.



**Powers & Sullivan, LLC**  
CPAs AND ADVISORS

100 Quannapowitt Parkway, Suite 101  
Wakefield, Massachusetts 01880  
T. 781.914.1700 | F. 781.914.1701  
info@pas.cpa | www.pas.cpa



November 27, 2023

Town of Lakeville  
Town Hall  
346 Bedford Street  
Lakeville, MA 02347

We are pleased to confirm our understanding of the services we are to provide the Town of Lakeville (Town) for the fiscal years ending June 30, 2024, 2025, and 2026.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements, of the Town as of and for the years ended June 30, 2024, 2025, and 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. General Fund Budgetary Comparison Schedule.
3. Retirement System Schedules.
4. Other Postemployment Benefit Plan Schedules.

We have also been engaged to report on supplementary information other than RSI that accompanies the Town's financial statements. If deemed necessary, in accordance with federal Uniform Guidance, we will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of Expenditures of Federal Awards, if applicable based on expenditures of \$750,000 of Federal funds.



The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform

the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of internal controls
- Inadequate written documentation of internal controls
- Turnover of employees in key financial positions and difficulty finding experienced employees
- Conversion entries from the budgetary Basis of Accounting to the Modified Accrual Basis
- Conversion entries from the Modified Accrual Basis of Accounting to the Full Accrual Basis
- Reconciliation of Cash and Investments between the Treasurer and Finance
- Recognition of Revenue
- Compilation of Schedule of Federal Awards

Accordingly, we have considered these as significant risks.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and,

accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Town's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Town's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, if applicable, and related notes of the Town in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes as previously defined along with assistance with the compilation of the adjustments used to convert your budgetary basis financial statements to the modified accrual basis of accounting to the full accrual basis of accounting. Examples include, but not limited to, leases, capital assets, pension and OPEB liabilities/assets. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and the related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal

awards, and the related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of the audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities also include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements,

that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on May 30th of each year.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the

reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Any rights which inure to the benefit of Powers & Sullivan, LLC pursuant to this engagement letter shall also inure to its permitted successors in interest by way of merger, acquisition, or otherwise and their permitted assigns.

The audit documentation for this engagement is the property of Powers & Sullivan, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the applicable cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Powers & Sullivan, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the applicable cognizant or oversight agency for audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Frank Serreti is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for the audits of the Town's basic financial statements will be \$30,000 per year for fiscal years 2024, 2025 and 2026. In years that a single audit is applicable, our fee will be an additional \$2,500 per major program. These fees include out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Any fees charged for bank and similar confirmations or responses from legal representatives are the sole responsibility of the Town. Our invoices for these fees will be rendered as work progresses and are payable on presentation. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly.

In the event we are requested or authorized by the Town or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel, the Town will, so long as we are not party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our peer review can be viewed at [www.pas.cpa](http://www.pas.cpa).

**Reporting**

We will issue written reports upon completion of our Audits. Our reports will be addressed to the appropriate level of management. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below, and return it to us.

Very truly yours,

Powers & Sullivan, LLC

**RESPONSE:**

This letter correctly sets forth the understanding of the Town of Lakeville.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

**AGENDA ITEM #10  
DECEMBER 4, 2023**

**DISCUSS AND POSSIBLE VOTE ON REQUEST TO  
CONNECT TO TAUNTON WATER FOR 13 MAIN STREET**

Attached is an application from Main Street Real Estate Holdings, LLC to connect to Taunton Water for the property located at 13 Main Street. The applicant is requesting 5,600 gallons per day.

Also attached is a letter from Zenith Consulting Engineers with additional information on the projected water usage.



Main Street Real Estate Holdings, LLC  
556 Center St. Ste D  
Middleboro, MA 02346

Lakeville Select Board  
Town of Lakeville  
346 Bedford St.  
Lakeville, MA 02347

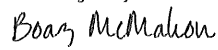
Dear Lakeville Select Board,

This letter is to request the water tie in and allocation from Taunton Water Department for the property located at 13 Main St. Lakeville, MA. This project is currently in front of the Lakeville Planning Board for site plan review.

Attached with this letter is the City of Taunton water connection application.

Please let me know if you have any questions or require additional information.

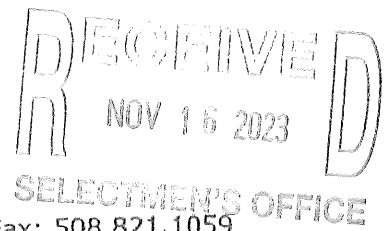
Sincerely,

DocuSigned by:  


D7A6F9777AC407

Bo McMahon, mgr.

Main Street Real Estate Holdings, LLC



# CITY OF TAUNTON

15 Summer Street \* Taunton, MA. 02780 \* Phone: 508.821.1045 \* Fax: 508.821.1059

## WATER CONNECTION APPLICATION

Application Date: 6/27/23

Owners Name: Main Street Real Estate Holdings, LLC

Mail Address: 556 Center St. Suite D

City/Town: Middleboro Zip Code: 02346

Telephone No.: 508.510.2318 Cell No.: 508.510.2318

Water connection request is for property located at: 13 Main St.

Address: 15 Main St. Town: Lakeville

Applicants name & address (if different from owner): \_\_\_\_\_

Assessor's Map: 60 Lot: 7 Plot: 1A

Received Taunton Water Department Specifications?  YES  NO

Street opening permit? YES  NO  State Road?  YES  NO

Intended use of water: Residential Apartments plus fire protection per code

### Residential

Maximum gallons per day: 2,800 - 5,600 Peak demand: 5,600 Size of service: 2"

### Commercial

Maximum gallons per day: \_\_\_\_\_ Peak demand: \_\_\_\_\_ Size of service: \_\_\_\_\_

### Fire Service

Size: 8" Type of system: Wet Backflow device: Yes

### Irrigation system

Estimated gpm/zone: \_\_\_\_\_ No. of zones: \_\_\_\_\_ Backflow device: \_\_\_\_\_

The undersigned owner/applicant acknowledges and agrees to the following if the application is approved. If usage is in excess of that approved, the City reserves the right to terminate the water connection.

DocuSigned by:  
Boaz McMahon  
Owners signature

DocuSigned by:  
Boaz McMahon  
Applicants signature

Boaz McMahon, mgr  
Owners Name (Print)

Boaz McMahon, mgr  
Applicants Name (Print)

\_\_\_\_\_  
City of Taunton Approval  
9/15/2006

\_\_\_\_\_  
Lakeville Board of Selectmen (if applicable)



3 Main Street Lakeville, MA 02347  
(508) 947-4208 - [www.zcellc.com](http://www.zcellc.com)

- Civil Engineering
- Septic Design (Title 5)
- Septic Inspections (Title 5)
- Commercial and Industrial Site Plans
- Chapter 91 Permitting

November 14, 2023

Blue Fin Realty  
556 Center Street  
Suite D  
Middleborough, MA 02346

RE: Residential Development  
13 Main Street  
Lakeville, MA 02347

Dear Mr. McMahon:

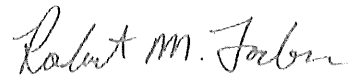
This letter is being written in response to your request regarding information pertaining to the water demands at the subject property. We submit the following:

1. The domestic water usage at the site can be estimated using Title 5 design flows. For a one-bedroom unit, the design flow is 110 gallons per day (gpd). For a two-bedroom unit, the design flow is 150 gpd. There are 30 two-bedroom and 10 one-bedroom units proposed, so the total design flow for water is 5,600 gpd. This is a volume utilized for design purposes and, as such, is generally a high estimate for actual water usage. It is likely that the actual daily water usage for the project will be 2,800 gpd.
2. For domestic water use, the plumbing code states that the pressure should be between 30 and 50 pounds per square inch (psi).
3. The mechanical engineering for the fire suppression system has not yet been designed. However, fire flow test information was available from the City of Taunton for the abutting property at 15 Main Street. The results of the testing revealed that the water pressure was adequate for the fire suppression system designed for the 3-story storage building there. The proposed 3-story buildings at 13 Main Street are designed at

essentially the same elevation as the storage facility and it is expected that the fire suppression systems will have similar adequate pressure available.

If you have any questions or require additional information, please do not hesitate to contact our office at 508-947-4208.

Sincerely,  
**Zenith Consulting Engineers, LLC**

A handwritten signature in black ink that reads "Robert M. Forbes". The signature is written in a cursive style with a large initial 'R' and 'F'.

Robert M. Forbes, PE  
Senior Engineer

**AGENDA ITEM #11  
DECEMBER 4, 2023**

**DISCUSS AND POSSIBLE VOTE TO APPROVE RENEWAL  
OF LAKEVILLE ANIMAL SHELTER BOARDING  
CONTRACTS WITH THE TOWNS OF ACUSHNET;  
BERKLEY; BRIDGEWATER; CARVER; EAST  
BRIDGEWATER; FREETOWN; HALIFAX; HANSON;  
RAYNHAM; ROCHESTER AND WAREHAM**


Attached is a memo from the Town Administrator regarding the Animal Shelter boarding contracts.

Also attached is an example of the 2023 standard contract with the Towns; an analysis of historical revenue and an opinion from Town Counsel regarding the boarding and adoption of dogs from Towns using the shelter.



**TOWN OF LAKEVILLE**  
**Town Administrator's Office**  
346 Bedford Street  
Lakeville, MA 02347  
(508) 946-8803

November 30, 2023

**TO:** Select Board  
**FROM:** Ari J. Sky, Town Administrator   
**SUBJECT:** 2024 Animal Shelter Boarding Agreements

The Town has agreements with 11 jurisdictions in place to provide boarding services at the Lakeville Animal Shelter. Participating towns pay a \$20 drop off fee and a boarding fee of \$25 per day for each animal housed at the shelter. Fees were last adjusted in 2022, when the Select Board voted to increase the daily boarding fee from \$15 to \$25 to offset ongoing operating and capital costs.

During its consideration of the agreements for 2023, the Select Board discussed the possibility of implementing an annual capital fee to recoup a portion of repair and maintenance costs. The proceeds from this fee could be deposited in a capital account. A \$250 fee would generate \$2,750 per year which could be allowed to accumulate over time and directed toward significant repairs.

Included with this item are several documents: (1) an example of the 2023 agreement, (2) an analysis of historical revenue, and (3) an opinion from Town Counsel regarding extrajurisdictional boarding and adoption. Thank you for your consideration.

*Attachments*

**AGREEMENT BETWEEN THE  
TOWN OF LAKEVILLE AND  
TOWN OF ACUSHNET**

This Agreement is made this 4th day of December in the year 2023, between the Town of Lakeville and the Town of Acushnet for the boarding and adoption of dogs that are relinquished to the Acushnet Animal Control Officer. The conditions are as follows:

1. The daily boarding fee will be \$25.00 per day, payable in either cash or by bank check when an animal is released to its owner. In addition, the Town of Acushnet will pay a \$20.00 drop off fee for each dog brought to the Lakeville Animal Shelter.
2. Any dogs that have been surrendered to the Acushnet Animal Control Officer and brought to the Lakeville Animal Shelter must be accompanied by paperwork for the animal, such as name of veterinarian, any registration papers, and any other paperwork deemed pertinent.
3. Any dog that is surrendered to the Acushnet Animal Control Officer and is placed for adoption with the Lakeville Animal Shelter will be accompanied by a fee of \$50.00. When an Acushnet dog is adopted, the Town of Lakeville collects and keeps the adoption fee.
4. The Town of Acushnet Animal Control Officer is responsible for transporting all dogs to the Lakeville Animal Shelter during the hours of operation of the Lakeville Animal Shelter.
5. If an Acushnet dog has been identified as being unadoptable (i.e. has bitten a person, shows aggressive tendencies, fear biter), the Town of Lakeville would require that the Acushnet Animal Control Officer be responsible for the euthanization and disposal of that animal once the seven (7) day quarantine period has expired.
6. The Town of Acushnet would be responsible for any medical expenses incurred during the seven (7) day quarantine period for a stray dog. It would be the responsibility of the Acushnet Animal Control Officer to bring the animal for medical care.
7. The Town of Lakeville will not be held responsible for the behavior of any Acushnet dog after it is released to their owner.
8. The Town of Lakeville will not accept any kittens or cats from the Town of Acushnet.

9. Proof of a valid dog license and current rabies shot. If an animal does not have a current rabies shot, it is the responsibility of the Acushnet Animal Control Officer to obtain a rabies shot for the animal prior to release. The Lakeville Animal Shelter will not release an Acushnet dog to its owner without prior confirmation from the Acushnet Animal Control Officer.
10. The Town of Acushnet shall indemnify and hold harmless the Town of Lakeville, its agents, officers and employees from and against any and all claims, damages, losses and expenses, including attorneys' and medical fees for injury or death to any person or injury to any property, arising out of or caused directly or indirectly by any Acushnet animal being boarded at the Lakeville Animal Shelter, including but not limited to the consequences of any attack, behavior or other action by the animal. If an animal is surrendered to the Town of Lakeville, the Town of Acushnet will be released from indemnification after the seven (7) day quarantine period.

The maximum extent of each party's financial liability for respectively, provision of services and assessments for such services, in connection with this Agreement shall not exceed the amount validly appropriated by, or available to, each party for said purpose.

11. This agreement is predicated upon the Lakeville Animal Shelter retaining the right to refuse to accept dogs from Acushnet if the shelter is filled to capacity or is unable to provide the requisite services. In addition, upon a request from the Lakeville Animal Control Officer, the Acushnet Animal Control Officer shall make immediate arrangements to remove and relocate any and all Acushnet dogs should the Lakeville Animal Shelter not have capacity to house any dog picked up in Lakeville.
12. GOVERNING LAW: This Agreement shall be governed by, construed under and enforced in accordance with the laws of the Commonwealth of Massachusetts.
13. DISPUTES: In the event of a dispute arising out of or in relation to the terms of this Agreement, representatives of the Parties shall meet and endeavor to settle the dispute in an amicable manner through mutual consultation. Nothing in this paragraph shall be deemed a waiver of either party's right to seek enforcement or damages in a court of competent jurisdiction.
14. SEVERABILITY: If any term or condition of this Agreement or any application thereof shall to any extent be held invalid, illegal or unenforceable by the court of competent jurisdiction, the validity, legality, and enforceability of the remaining terms and conditions of this Agreement shall not be deemed affected thereby unless one or both parties would be substantially or materially prejudiced.
15. ENTIRE AGREEMENT: This Agreement, including all documents incorporated herein by reference, constitutes the entire integrated agreement between the parties with respect to the matters described. This Agreement supersedes all prior agreements, negotiations and representations, either written or oral, and it shall



not be modified or amended except by a written document executed by the parties hereto. The parties further agree that they shall review this Agreement and provision of services provided hereunder on an annual basis.

16. AMENDMENTS: No amendment to this Agreement shall be effective unless it is in writing, signed by the duly authorized representatives of both parties, and complies with the provisions of this Agreement, and all other regulations and requirements of law.

17. This Agreement will expire on December 31, 2024, at which time the agreement will be reviewed.

LAKEVILLE SELECT BOARD

ACUSHNET BOARD  
OF SELECTMEN

\_\_\_\_\_  
Brian Day, Chairman

\_\_\_\_\_  
Kevin Gaspar, Sr., Chairman

\_\_\_\_\_  
Evagelia Fabian

\_\_\_\_\_  
Robert Hinckley

\_\_\_\_\_  
Lorraine Carboni

\_\_\_\_\_  
David Wojnar

\_\_\_\_\_  
Dated

\_\_\_\_\_  
Dated

## LAKEVILLE DOG OFFICER REVENUES

ORG	OBJ	ACCOUNT DESCRIPTION	FY2021		FY2022		FY2023		FY2024 thru 11/17/2023
			thru 11/15	Annual	thru 11/15	Annual	thru 11/15	Annual	
01029200	432000	DOG OFFICER FEES	485.00	1,905.00	420.00	730.00	700.00	1,210.00	145.00
	432100	BERKLEY NR DOG FEES	-	360.00	0.00	215.00	50.00	50.00	295.00
	432200	BRIDGEWATER DOG FEES	-	380.00	170.00	585.00	315.00	315.00	270.00
	432300	CARVER NR DOG FEES	-	375.00	75.00	425.00	5,740.00	6,440.00	2,230.00
	432400	FREETOWN NR DOG FEES	1,920.00	1,920.00	1,265.00	1,340.00	1,040.00	1,190.00	1,200.00
	432500	HALIFAX DOG FEES	-	-	150.00	150.00	330.00	525.00	30.00
	432800	ROCHESTER NR DOG FEES	-	105.00	290.00	290.00	-	-	-
	432900	RAYNHAM DOG FEES	15.00	15.00	170.00	2,440.00	-	220.00	495.00
	433000	WAREHAM DOG FEES	2,660.00	3,645.00	605.00	1,745.00	1,095.00	2,310.00	1,190.00
	433100	ACUSHNET DOG FEES	-	-	125.00	450.00	-	-	-
	433200	E BRIDGEWATER DOG FEES	-	-	-	195.00	195.00	780.00	-
	433300	HANSON - DOG FEES	-	70.00	-	-	-	-	-
		<b>TOTAL, General Fund</b>	<b>5,080.00</b>	<b>8,775.00</b>	<b>3,270.00</b>	<b>8,565.00</b>	<b>9,465.00</b>	<b>13,040.00</b>	<b>5,855.00</b>
29292950	483000	ANIMAL SHELTER GIFTS	6,182.72	16,678.05	8,740.30	22,424.37	7,086.58	40,099.00	11,374.14
29292951	483000	DONATIONS VET CARE	1,840.00	12,600.00	7,560.00	15,120.00	6,530.00	8,150.00	2,170.00

**AGENDA ITEM #12  
DECEMBER 4, 2023**

**DISCUSS AND POSSIBLE VOTE TO RENEW ANNUAL LIQUOR  
LICENSES**

Of the 16 liquor licenses up for renewal, all have filed their renewal applications for January 1 – **December 31, 2024.**

The Board can now vote to renew the licenses listed below.

**PACKAGE STORE WINE & MALT**

<b>Name</b>	<b>Hours on License</b>	<b>Fee</b>
Joe & Chloe Gas, dba Joe's Gas 33 Bedford Street	8 AM-9 PM, Monday-Saturday, 10 AM-9 PM on Sundays	\$700
<b>Subtotal:</b>		<b>\$700</b>

**PACKAGE STORE ALL ALCOHOL**

<b>Name</b>	<b>Hours on License</b>	<b>Fee</b>
Mahant NE Sang Corp., dba Lakeville Liquors and Market 330 Bedford Street	8 AM to 11 PM, Monday-Saturday, 10 AM to 9 PM Sundays	\$1,500
BBP, Inc., d/b/a Muckey's Liquors 13 Harding Street	8 AM to 11 PM, Monday-Saturday, 10 AM to 9 PM, Sundays	\$1,500
Tamarack Wine & Spirits, Inc. 157 Bedford Street	8 AM to 11 PM, Monday-Saturday, 10 AM to 9 PM, Sundays	\$1,500
Aarav Liquors, Inc., dba Star Liquor Market 78 Main Street	8 AM to 11 PM, Monday-Saturday, 10:00 AM to 11 PM, Sundays	\$1,500

**Subtotal:** **\$6,000**

**RESTAURANT ALL ALCOHOL**

<b>Name</b>	<b>Hours on License</b>	<b>Fee</b>
Hawaii Corp, d/b/a/ Orchid of Hawaii Restaurant 201 Bedford Street	8 AM to 1 AM Monday-Saturday; 11 AM to 1 AM Sunday Last call: 12:45 AM, Bars & tables cleared by 1AM, all patrons out by 1:15 AM	\$1,500
Poquoy Brook Golf Club, LLC, dba Poquoy Brook Pub 20 Leonard Street	8 AM to 1 AM Monday-Saturday; 11 AM to 1 AM Sunday Last call: 12:45 AM, Bars & tables cleared by 1AM, all patrons out by 1:15 AM	\$1,500
Lakeville Golf Club, Inc, dba Lakeville Golf Club 44 Clear Pond Road	8 AM to 1 AM Monday-Saturday; 11 AM to 1 AM Sunday Last call: 12:45 AM, Bars & tables cleared by 1AM, all patrons out by 1:15 AM	\$1,500
LeBaron Operating Company, LLC dba LeBaron Hills Country Club 183 Rhode Island Road	8 AM to 1 AM Monday-Saturday; 11 AM to 1 AM Sunday Last call: 12:45 AM, Bars & tables cleared by 1AM, all patrons out by 1:15 AM. Beverage cart sales end 30 minutes prior to sunset.	\$1,500
B9 Club, Inc. dba The Back Nine Club 17 Heritage Hill Drive	8 AM to 10 PM Monday through Wednesday; 8 AM to 11:45 PM Thursday-Saturday; 11 AM to 11 PM on Sundays. Last Call: 15 minutes prior to closing. Bars & tables cleared by closing. All patrons out 15 minutes after close. Beverage cart sales end 30 minutes prior to sunset-allowed on Holes 1-12 only	\$1,500

Baldies Pizzeria, Inc. dba Baldies Pizzeria 40 Main Street	8 AM to 1 AM Monday through Saturday; 11 AM to 1 AM on Sundays. Last Call: 12:45 AM Bar & Tables Cleared By 1 AM All Patrons Out By 1:15 AM	\$1,500
Ken & L Inc., dba Saga Sushi 9 Harding Street	11 AM-11 PM Monday-Sunday; Last Call: 15 minutes prior to closing Bar & Tables Cleared By Closing; All Patrons Out 15 Minutes After Close	\$1,500
<b>Subtotal:</b>		<b>\$10,500</b>

### CLUB ALL ALCOHOL

<u>Name</u>	<u>Hours on License</u>	<u>Fee</u>
Lakeville Fraternal Order of Eagles, Aerie No. 3994 217 County Street	10 AM to 1 AM, Monday- Saturday, 1 PM to 1 AM Sundays. Last call: 12:45 AM, Bars & tables cleared by 1AM, all patrons out by 1:15 AM	\$1,000
<b>Subtotal:</b>		<b>\$1,000</b>

### GENERAL ON PREMISE WINE & MALT

<u>Name</u>	<u>Hours on License</u>	<u>Fee</u>
Lakeville Virtual Entertainment Group, Inc., dba The Broken Tee Virtual Golf Club 166 County Street	11 AM to 10 PM Monday through Sunday Last Call: 9:45 PM Bar & Tables Cleared out by 10:00 PM, All patrons out by 10:15 PM	\$700
<b>Subtotal:</b>		<b>\$700</b>

**GENERAL ON PREMISE**  
**ALL ALCOHOLIC**  
**BEVERAGES**

<b><u>Name</u></b>	<b><u>Hours on License</u></b>	<b><u>Fee</u></b>
58 East Grove, Inc., dba Boston Tavern 28 Precinct Street	8 AM to 1 AM Monday through Saturday; 11 AM to 1 AM on Sundays. LAST CALL: 12:45 AM BAR & TABLES CLEARED BY 1 AM ALL PATRONS OUT BY 1:15 AM	\$1,500
Red Hand Brewing Company, Inc. dba Red Hand Brewing 348 Bedford Street	<b>11 AM to 10 PM Wednesday- Thursday; Friday-Sunday 11 AM to 9 PM</b> <b>LAST CALL: 15 MINUTES PRIOR TO CLOSING; BARS AND TABLES CLEARED BY CLOSING; ALL PATRONS OUT 15 MINUTES AFTER CLOSING</b>	\$1,500
<b>Subtotal:</b>		<b>\$3,000</b>
<b>TOTAL OF ALL LICENSES:</b>		<b>\$21,900</b>

**AGENDA ITEM #13  
DECEMBER 4, 2023**

**DISCUSS AND POSSIBLE VOTE TO APPROVE TRANSFER OF  
COMMON VICTUALLER LICENSE FOR THE PROPERTY LOCATED  
AT 40 MAIN STREET – BALDIE’S PIZZERIA**

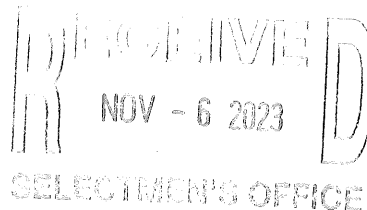
Attached is an application for the transfer of the common victualler license for the property located at 40 Main Street (Baldies Pizzeria) to Baldies Lakeville, LLC.



The Commonwealth of Massachusetts  
Town of Lakeville  
APPLICATION FOR LICENSE

FEE : \$25.00

BOARD OF SELECTMEN



The undersigned hereby applies for a License in Accordance with the provisions of the Statutes relating thereto.

BALDIES LAKEVILLE, LLC  
(Full name of Business)

**COMMON VICTUALLER LICENSE**

LOCATION ADDRESS: 40 Main Street, Lakeville, MA 02347

MAILING ADDRESS: \_\_\_\_\_  
(if different) \_\_\_\_\_

**THIS SECTION MUST BE COMPLETED FOR ALL APPLICATIONS**

*Pursuant to Massachusetts General Law, Chapter 62C, Section 49A, I certify under the penalties of perjury that I, to my best knowledge and belief have filed all state tax returns and paid all state taxes required under law.*

93-3577925 By: Baldies Lakeville, LLC  
*Social Security Number or Federal Identification Number* *Signature of Individual or Corporate Name*  
Boaz McMahon, Manager  
*Corporate Officer (if applicable)*

Baldies Lakeville, LLC  
Printed Name of Applicant

[Signature]  
Signature of Applicant

Address: 556 Center Street, Suite D,  
Middleborough, MA 02346

Telephone : 508-510-2318

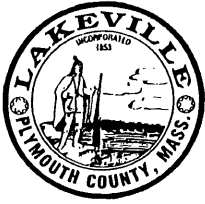
Email: bo@bluefinrealty.com



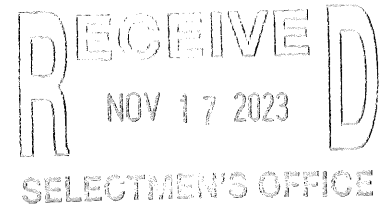
**AGENDA ITEM #14  
DECEMBER 4, 2023**

**DISCUSS AND POSSIBLE VOTE TO ACCEPT TOWN  
ADMINISTRATOR'S RESIGNATION AND DISCUSS NEXT STEPS**

Attached is a memo from the Town Administrator notifying the Board of his resignation.



**TOWN OF LAKEVILLE**  
**Town Administrator's Office**  
346 Bedford Street  
Lakeville, MA 02347  
(508) 946-8803



November 16, 2023

**TO:** Select Board

**FROM:** Ari J. Sky, Town Administrator

**SUBJECT:** Resignation

Thank you for the opportunity to serve the residents of Lakeville. The Town government is staffed by a group of extraordinary individuals who bring their best in service every day.

I have accepted an offer to serve as the Chief Financial Officer for the City of Watertown. Therefore, this memorandum is submitted in accordance with the Town Administrator's employment agreement, dated March 22, 2021, to provide notification of my intention to resign the position of Town Administrator. My last effective date will be January 19, 2024.

I understand that this will be a period of transition for the Town and am ready and willing to provide assistance as circumstances allow. Thank you for your consideration and best wishes going forward.

**Cc:** Human Resources

**AGENDA ITEM #15  
DECEMBER 4, 2023**

**BUILDING COMMITTEE UPDATES:**

- A. SENIOR CENTER FEASIBILITY STUDY:  
PRESENTATION BY OPM ON POTENTIAL  
ALTERNATIVES CURRENTLY UNDER  
CONSIDERATION**
  
- B. FIRE STATION BUILDING COMMITTEE:  
DISCUSS AND POSSIBLE VOTE TO  
APPROVE THE BUILDING COMMITTEE'S  
RECOMMENDATION FOR SELECTION OF A  
PROJECT ARCHITECT**
  
- C. OLD COLONY FEASIBILITY STUDY**

**AGENDA ITEM #16  
DECEMBER 4, 2023**

**NEW BUSINESS**

**AGENDA ITEM #17  
DECEMBER 4, 2023**

**OLD BUSINESS**

**AGENDA ITEM #18  
DECEMBER 4, 2023**

**CORRESPONDENCE**

1. Letter from the Massachusetts Association of Conservation Commissions
2. Thank you letters from the Lakeville Arts Council
3. Letter from Comcast regarding Programming Advisories
4. Notice from Comcast regarding fee increases

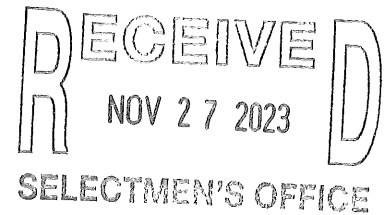


# Massachusetts Association of Conservation Commissions

*protecting wetlands, open space and biological diversity through education and advocacy*

November 14, 2023

Select Board  
Town of Lakeville  
346 Bedford Street  
Lakeville, MA 02347



Dear Select Board:

I am very pleased to inform you that Lori Canedy associated with the Lakeville Conservation Commission, successfully completed eight units of the Massachusetts Association of Conservation Commissions (MACC) Fundamentals for Massachusetts Conservation Commissioners training program and has received a Certificate of Achievement for that accomplishment.

The Fundamentals program provides conservation commissioners and others with the basic knowledge and practical tools essential to carry out the many responsibilities of administering the Wetlands Protection Act and open space planning. Such training promotes sound, consistent fact-based decision-making and builds respect for conservation commission decisions. Each person who completes the course validates the wisdom of locally-based protection of wetlands and open space for current and future generations.

We congratulate Lori for undertaking this training, as well as you and the Lakeville Conservation Commission for recognizing the value of training in commission work and supporting this important training for your commission. Enclosed is a media release announcing Lori's achievement for forwarding to your local newspaper.

We believe participation in continuing education on wetland and open space issues is an essential aspect of the work of conservation commission members and staff. We hope you will encourage commissioners to participate and assure that the commission budget includes adequate funding for the modest training fees necessary for participation.

Sincerely,

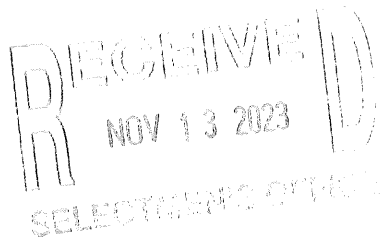
**Massachusetts Association of Conservation Commissions**

Dorothy A. McGlincy  
Executive Director  
Email: [dorothy.mcglincy@maccweb.org](mailto:dorothy.mcglincy@maccweb.org)

Enclosure

cc: Lakeville Conservation Commission

①



November 6, 2023

Board of Selectmen  
Town of Lakeville  
346 Bedford Street  
Town Office Bldg.  
Lakeville, MA 02347

Re: Programming Advisory

Dear Members of the Board:

As part of our ongoing commitment to keep you and our customers informed about changes to Xfinity TV services, we wanted to update you that Comcast's right to continue carrying ShopHQ expired on November 1, 2023. As a result, absent a renewal of the agreement, we are not currently authorized to carry ShopHQ as part of our lineup

We always work to reach deals that make sense for our customers. To date, however, Comcast has been unable to reach an agreement to continue to carry ShopHQ content.

Since we are not currently authorized to carry ShopHQ programming, we have implemented a channel slate (advising of unavailability) on the channel, and activated [www.xfinity.com/programmingchanges](http://www.xfinity.com/programmingchanges) to help keep our customers informed during this period. We will continue to provide updates to you and our customers as they become available.

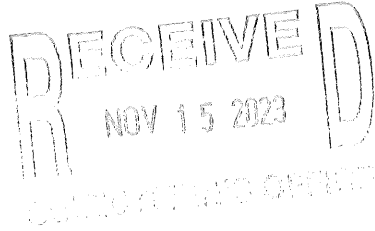
Please do not hesitate to contact me with any questions at [Michael\\_Galla@comcast.com](mailto:Michael_Galla@comcast.com).

Very truly yours,

*Michael Galla*

Michael Galla, Sr. Manager  
Government Affairs





November 13, 2023

Ms. Lori Fahey, Director  
C/o COA  
1 Dear Street  
Lakeville, MA 02347

Dear Lori,

The Arts Council and I thank you very much for your acceptance of the decorated pumpkin by a group of young visitors to the Festival on September 30th this year.

We appreciate your participation to display the pumpkin through Halloween inside the COA!! It is only one way the COA demonstrates its continued support of and for the community and its seniors.

We thank you for your continued support of the Arts Council and our events.

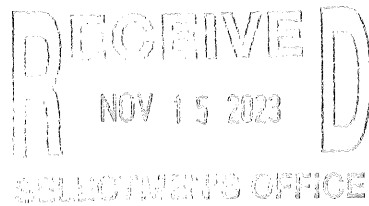
This program was a success and we hope to do it again in 2024!

Sincerely,

Joanne Corrieri-Upham  
Arts Council Chair

Cc: Select Board

2



November 13, 2023

Chief Michael O'Brien  
C/o Fire Department  
346 Bedford Street  
Lakeville, MA 02347

Dear Mike,

The Arts Council and I thank you very much for your acceptance of the decorated pumpkin by a group of young visitors to the Festival on September 30th this year.

We appreciate your participation to display the pumpkin through Halloween inside the Fire Station!! It is only one way the Fire Department demonstrates its continued support of and for the community.

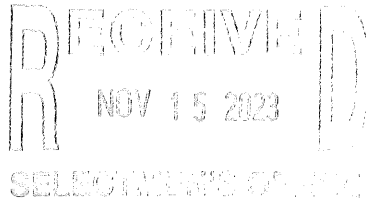
We thank you for your continued support of the Arts Council and our events.

This program was a success and we hope to do it again in 2024!

Sincerely,

Joanne Corrieri-Upham  
Arts Council Chair

Cc: Select Board



November 13, 2023

Chief Matthew Perkins  
C/o Police Department  
346 Bedford Street  
Lakeville, MA 02347

Dear Matt,

The Arts Council and I thank you very much for your acceptance of the decorated pumpkin by a group of young visitors to the Festival on September 30th this year.

We appreciate your participation to display the pumpkin through Halloween inside the entrance to the Police Station!! It is only one way the Police Department demonstrates its continued support of and for the community.

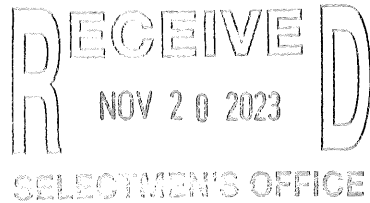
We thank you for your continued support of the Arts Council and our events.

This program was a success and we hope to do it again in 2024!

Sincerely,

Joanne Corrieri-Upham  
Arts Council Chair

Cc: Select Board



November 17, 2023

Board of Selectmen  
Town of Lakeville  
346 Bedford Street  
Lakeville, MA 02347

Re: Important Information—Price Changes

Dear Members of the Board:

At Comcast, we are always committed to delivering the entertainment and services that matter most to our customers in your community, as well as exciting experiences they won't find anywhere else. We are also focused on making our network stronger in order to meet our customers' current needs and future demands. As we continue to invest in our network, products, and services, the cost of doing business rises. Rising programming costs, most notably for broadcast TV and sports, continue to be the biggest factors driving price increases. While we absorb some of these costs, these fee increases affect service pricing. As a result, starting December 20, 2023, prices for certain services and fees will be increasing, including the Broadcast TV Fee and the Regional Sports Network Fee. Please see the enclosed Customer Notices for more information.

Should you have any questions, please do not hesitate to contact me at [Michael\\_Galla@comcast.com](mailto:Michael_Galla@comcast.com).

Very truly yours,

*Michael Galla*

Michael Galla, Sr. Manager  
Government Affairs

# Important information regarding your Xfinity services and pricing

Effective December 20, 2023

<b>Xfinity TV Services</b>	<b>Current</b>	<b>New</b>
<b>Broadcast TV Fee</b>		
Easton and Raynham	\$22.30	\$25.95
Holbrook, Lakeville and Stoughton	\$24.70	\$28.25
<b>Franchise Costs</b>		
Easton	\$0.83	\$0.92
Holbrook	\$0.74	\$0.82
Lakeville	\$0.69	\$0.75
Raynham	\$0.62	\$0.67
Stoughton	\$0.40	\$0.89
<b>Regional Sports Fee</b>		
Easton and Raynham	\$13.95	\$14.40
Holbrook, Lakeville and Stoughton	\$14.45	\$14.95
<b>Choice TV Select</b>	\$37.50	\$43.50
<b>Choice TV Select - with TV Box (Flex upgrade)</b>	\$47.50	\$53.50
<b>HBO, MGM+, and DVR</b>	\$30.98	\$31.98
<b>Netflix, HBO, Showtime, and DVR</b>	\$58.47	\$59.47

<b>Xfinity Internet</b>	<b>Current</b>	<b>New</b>
<b>Connect</b>	\$65.00	\$68.00
<b>Connect More</b>	\$87.00	\$90.00
<b>Fast</b>	\$102.00	\$105.00
<b>Superfast</b>	\$107.00	\$110.00
<b>Gigabit</b>	\$112.00	\$115.00
<b>Gigabit Extra</b>	\$117.00	\$120.00
<b>Gigabit x2</b>	\$130.00	\$120.00

<b>Xfinity Home</b>	<b>Current</b>	<b>New</b>
<b>Pro Protection</b>	\$50.00	\$55.00
<b>Pro Protection Plus</b>	\$60.00	\$65.00

**Important Information – Price Changes**

**December 20, 2023**

**Additional Information Continued**

<b>SERVICES NO LONGER AVAILABLE FOR NEW SUBSCRIPTIONS</b>		
	<b>CURRENT</b>	<b>NEW</b>
Basic Latino TV	\$28.27	\$28.95
Extreme 150	\$38.00	\$35.00
Digital Preferred Tier w/HBO	\$34.99	\$35.99
Choice TV Select	\$32.50	\$43.50
Economy Plus Latino TV	\$47.27	\$50.27
Pro Protection	\$50.00	\$55.00
Digital Preferred Tier w/Sports and 4 Premiums	\$62.00	\$65.00
Performance Starter	\$65.00	\$68.00
Performance Internet Additional Outlet with TV or Voice service	\$67.00	\$70.00
Digital Preferred Tier w/ 5 Premiums	\$67.00	\$70.00
HSD AO	\$87.00	\$90.00
Performance Internet Additional Outlet	\$87.00	\$90.00
Choice TV Double Play	\$90.99	\$96.99
Internet Plus Latino Double Play	\$90.99	\$96.99
Internet Plus Double Play with HBO	\$90.99	\$96.99
Internet Pro Plus w/Showtime Double Play	\$94.99	\$100.99
Internet Pro Plus Double Play with HBO	\$97.99	\$103.99
Choice TV Triple Play	\$100.99	\$106.99
Economy Double Play	\$102.99	\$108.99
Blast! Plus Double Play	\$105.99	\$111.99
Performance Internet and Unlimited Voice Double Play	\$111.95	\$114.95
Blast Plus Double Play with HBO	\$112.99	\$118.99
Standard+ Double Play	\$114.99	\$120.99
Digital Premier with Sports and 4 Premiums	\$125.25	\$128.25
Select Double Play	\$122.99	\$128.99
Digital Premier with Sports and 4 Premiums	\$126.25	\$129.25
Economy Pro Triple Play	\$123.99	\$129.99
Digital Premier with Sports and 4 Premiums	\$127.25	\$130.25
Digital Premier with Sports and 5 Premiums	\$129.25	\$132.25
Digital Premier With 5 Premiums	\$130.25	\$133.25
Digital Premier with Sports and 5 Premiums	\$130.25	\$133.25

<b>SERVICES NO LONGER AVAILABLE FOR NEW SUBSCRIPTIONS</b>		
	<b>CURRENT</b>	<b>NEW</b>
Digital Premier with Sports and 5 Premiums	\$131.25	\$134.25
Extra Double Play w/ Performance Internet	\$131.25	\$134.25
Digital Premier With 5 Premiums	\$131.25	\$134.25
Blast Internet and Unlimited Voice Double Play	\$131.95	\$134.95
Extra Double Play w/ Performance Internet	\$132.25	\$135.25
Digital Premier With 5 Premiums	\$132.25	\$135.25
Standard+ More Triple Play	\$131.99	\$137.99
Select+ Double Play	\$141.99	\$147.99
Signature Double Play	\$142.99	\$148.99
Value Plus Triple Play	\$145.99	\$151.99
Extra Double Play with Blast! Internet	\$150.25	\$153.25
Select Triple Play	\$151.99	\$157.99
Digital Preferred Double Play w/Performance Pro Internet	\$154.99	\$160.99
Starter Triple Play	\$157.99	\$163.99
Select+ More Triple Play	\$160.99	\$166.99
HD Starter Triple Play	\$165.99	\$171.99
Multilatin Ultra Triple Play	\$165.99	\$171.99
Preferred Triple Play	\$170.99	\$176.99
Signature Triple Play	\$171.99	\$177.99
Signature+ Double Play	\$171.99	\$177.99
Super Double Play	\$172.99	\$178.99
HD Preferred Triple Play with Hitz	\$180.99	\$186.99
Preferred Extra Latino Triple Play	\$180.99	\$186.99
HD Preferred Plus Triple Play	\$190.99	\$196.99
Signature+ More Triple Play	\$190.99	\$196.99
Super+ Double Play	\$191.99	\$197.99
Premier Double Play w/Performance Pro Internet	\$192.99	\$198.99
HD Preferred Extra Triple Play	\$197.99	\$203.99
HD Preferred Plus Triple Play with Hitz	\$200.99	\$206.99
Super Triple Play	\$201.99	\$207.99
HD Premier Triple Play w/ Blast! Internet	\$225.99	\$231.99
HD Premier XF Bundle Triple Play	\$225.99	\$231.99