

BERGER, GOLDBERG, FRIEDMAN & PERLMAN, P.C.

Formerly known as Lawrence J. Berger, P.C.

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STEVEN E. RESNICK
OF COUNSEL

**RE: LEGAL RETAINER FOR REDUCTION
OF REAL ESTATE TAX ASSESSMENT**

Dear Mr. Simon:

This is to set forth the agreement and understanding between this law firm and you (hereafter, taxpayer) with respect to the legal services to be rendered by us in connection with the reduction of real property tax assessments on:

Premises	Block	Lot	Borough
534 West 42 Street	1070	1102-1108	Manhattan

It is agreed that the fee payable to this law firm will be **TWENTY (20.00%) PERCENT** of any reduction in "actual" assessed valuation, multiplied by the applicable tax rate, whether secured by settlement at the NYC Tax Commission or upon Department of Finance revision, or pre-trial settlement, and that our fee will be calculated as well on any interest recovered. The term "Actual" reduction is used and defined in Section §1805 of the NYS Real Property Tax Law and is indicated on the records published by the New York City Department of Finance. The tax savings from an "actual" reduction that you realize may be retroactive, prospective, or both, and may accrue to your benefit over a period of up to five (5) years.

It is also understood and agreed that taxpayer shall promptly notify this firm in the event that taxpayer has been divested of the obligation to pay real property taxes, by sale or otherwise, regarding the aforesaid premises. In any event, once taxpayer has been notified that we have obtained a tax savings or tax refund pursuant to the terms of this agreement, taxpayer will continue to be primarily liable for our fee. If you are signing this retainer as a nominee or contract vendee, the entity in which title ultimately vests will continue to be liable for our fee.

You have the right under Part 137 of the New York Rules of the Chief Administrator to arbitrate fee disputes between \$1,000 and \$50,000, which arbitration will be final and binding. The Rules do not, however apply to certain types of disputes. The Rules are available to you upon request. This agreement shall automatically renew annually and can be canceled at any time by the undersigned or Berger, Goldberg, Friedman & Perlman, P.C. by written notice.

Berger, Goldberg, Friedman & Perlman, P.C. is authorized to deposit in its escrow account, the proceeds of any tax refund received as attorneys on behalf of taxpayer. Berger, Goldberg, Friedman & Perlman, P.C. is authorized to endorse, on taxpayer's behalf, any check or draft received from the City of New York that represents the proceeds of any tax proceeding. Taxpayer hereby assigns to Berger, Goldberg, Friedman & Perlman, P.C its right, title, and interest in all recoveries and refunds, to the extent of all legal fees to which it may be entitled based on the above.

This retainer does not include the filing of a Real Property Income and Expense (RPIE) statement that is required annually by NYC Administrative Code, Section 11.208.1.

In addition to the above fee, our firm will also bill for disbursements, including court filing fees billed on a current basis, appellate printing costs, and petition processing fees (currently in the amount of \$405). If the foregoing meets with your understanding, kindly execute the enclosed copy of this agreement and return to our office.

THE DEUCE CONDOMINIUM



Dated: February 11, 2026

Name: Claude Simon
Title: President