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March 25, 2024

Via Federal Express

Hon. Vedat Gashi, Chairman
Westchester County Board of Legislators
148 Martin Avenue, 8th Floor
White Plains, New York 10601

Re: Application for Addition of Land to an Existing Agricultural District;
Property: 577 Grant Road, North Salem, New York 10560 (the "Premises")

Dear Chairman Gashi:

This firm represents Wheelhouse Group, LLC and its managing members, Sebastian Lattuga and Annmarie Lattuga, the owner of the above-described Premises. Submitted herewith is the LLC's Application for Addition of Land to an Existing Agricultural District. The Application seeks to include the Property in Westchester County's Agricultural District No. 1.

As set forth in the enclosed Application, the Premises, which consists of approximately 10 acres in the Town of North Salem, is benefitted by a Special Permit issued by the North Salem Board of Appeals for a commercial boarding stable for up to five (5) horses which will be operated under the name "Invictus Stables", with a plan for future expansion and a current haying operation on site. As such, inclusion of the Property within the existing Agricultural District would further the County's purpose of conserving and protecting agricultural land and encouraging the maintenance and development of open space for agricultural use.

In support of this request, a copy of a portion of the North Salem Tax Map showing the Premises is enclosed herewith.

Thank you very much, and we look forward to your Board's consideration of the enclosed Application. Of course, if you have any questions regarding any aspect of the foregoing, or desire any additional information, please do not hesitate to contact me.

Sincerely,
Hogan, Rossi & Liguori

By: 
Jamie Spillane, Esq.

cc: Westchester County Agriculture Farmland Protection Board
c/o David Kvinge



Robert P. Astorino, County Executive
County Board of Legislators

Application for Addition of Land to an Existing Agricultural District Westchester County, New York



Agriculture & Farmland
Protection Board
of Westchester County

This form is to be completed by agricultural landowners whose agricultural lands are proposed for inclusion within an agricultural district. The information obtained from this form will be utilized by the Westchester County Agriculture & Farmland Protection Board to make recommendations for approval in accordance with New York State Agriculture and Markets Law. Note that the board may require additional information such as site plans, business plans, tax forms or other documents to assist in the evaluation of the application.

Part 1: Contact Information

Landowner Name: Wheelhouse Group, LLC

Mailing Address: 577 Grant Road, North Salem, New York 10560
c/o Hogan, Rossi & Liguori

Phone: 845 279-2986 E-Mail: jspillane@hrlawyers.com

If landowner is applicant, check here and proceed to Part 2.

Applicant Name: Hogan, Rossi & Liguori

Mailing Address: 3 Starr Ridge Road, Suite 200, Brewster, New York 10509

Phone: 845-279 2986 E-Mail: jspillane@hrlawyers.com

Part 2: Parcel Identification

IMPORTANT: Review the tax assessment rolls for your municipality (available online via your municipality's website or via the NYS Office of Real Property Services website) and enter the Section, Block and Lot and acreage for each parcel below. The property must be located within one of the following communities: Cortlandt, Yorktown, Somers, North Salem, Lewisboro, Bedford, Sleepy Hollow, or the portion of Mount Pleasant west of the Taconic State Parkway.

A. List tax parcel identification (Section, Block, & Lot) numbers and acreage for all parcels owned by the farmer:

Parcel ID #	Acreage
34.-1370-3	10

Parcel ID #	Acreage

B. List tax parcel identification (Section, Block, & Lot) numbers and acreage for all parcels rented from another landowner: (Note: an affidavit from the landowner is required to include parcels not owned by the applicant)

Parcel ID #	Acreage

Parcel ID #	Acreage

C. List tax parcel identification (Section, Block, & Lot) numbers and acreage for all parcels rented to a farmer(s):

Parcel ID #	Acreage	Parcel ID #	Acreage
34.-1370-3	10		

Part 3: Farm Description

Farm Name: Invictus Stables

Is farm location the same as mailing address? Yes No If yes, proceed to description of land.

Farm Street Address: 577 Grant Road

City/Town/Village of: North Salem, New York 10560

For the following, attach additional sheets if necessary.

Description of land and boundaries (wooded, open, steep slopes, streams, wetlands, etc.): _____
Open, Brook, Wetlands

Description of current agricultural activities (also complete the table on the following page):

Haying and commercial horse boarding

Description of future plans: _____

Commercial horse boarding for up to 11 horses

Number of acres currently farmed: 10 Total acres proposed to be farmed: _____

Participating in Agricultural Assessment Program (Property Assessment): Yes No Pending 2024

The farm will operate under a Whole Farm Plan, Nutrient Management Plan, or similar, to ensure any potential environmental impacts are minimized: Yes No

Are there any lease agreements, easements or restrictive covenants associated with the property or agricultural operation? Yes No

Only parcels on which the agricultural operation is located are eligible to be included in the Agricultural District (note that agricultural land may include woodland and fallow land). Parcels that include primarily non-agricultural commercial uses are not eligible for inclusion. For parcels on which are located both agricultural and non-agricultural commercial uses, please answer the following. The Agriculture and Farmland Protection Board may request additional information or documentation supporting your answers.

Does the agricultural operation make up a minimum of 51% of the actively used area of the parcel (exclude residential and unused portions)? Yes No

Does the agricultural operation account for at least 51% of the gross sales from any wholesale or retail activity located on the parcel? Yes No

Identify Farm Enterprise	Principal (choose only one)	Secondary (select as many as appropriate)	Existing	Start-Up	Approx. Acres
Fallow	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Hay	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10
Equine	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10
Crops (Grain)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Crops (Vegetable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Orchard (Fruit)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Vineyard	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Eggs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Poultry (meat)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Dairy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Livestock (meat)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Livestock (other)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Aquaculture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Sugarbush	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Horticultural	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Christmas Trees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Woodlot	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other (describe below):					
a. _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Supporting Information. Attach the following information with the application.

- Documentation demonstrating Gross Sales Value, such as a copy of a completed, filed IRS Form G or NYS Sales Receipts form (with Tax ID deleted or blacked out).
- Business Plan describing the operation and realized or anticipated gross sales value for major elements of the operation.
- Whole Farm Plan or similar document describing sensitive environmental resources on or near the property and how potential impacts will be minimized and mitigated.
- Sketch of the property showing buildings and elements of the operation.
- Lease or other legal agreements, deed restrictions or conservations easements. N/A

Note: Information included in this application is public information and subject to access under the Freedom of Information Law.

I hereby swear that I am either the owner of record or am duly authorized by the owner of record to file an application to include additional land within the Westchester County Agricultural District for the subject property as described above, and I hereby swear that all information submitted as part of this application is, to the best of my knowledge, correct and complete.

Signature: _____ Date: 3/25/24

Print Name: Sebastian Lavuga Are you the Landowner? Yes No

Note: If the applicant is not the landowner, the following affidavit from the landowner giving the applicant the authority to act on the landowner's behalf must be attached to the application.

RETURN TO: Westchester County Agriculture and Farmland Protection Board
Room 432, 148 Martine Avenue, White Plains, NY 10601
FAX: (914) 995-3780

**AFFIDAVIT OF PROPERTY OWNERSHIP
AND AUTHORIZED REPRESENTATIVES**

Complete this form only if the applicant is not the landowner. This affidavit grants the applicant, listed below as authorized representative, the authority to act on the landowner's behalf to submit an application to add the subject property, described below, to the Westchester Agricultural District. The Westchester County Agriculture and Farmland Protection Board may request additional information and perform a site visit as part of the application review process.

PROPERTY LOCATION

Farm Name: Invictus Stables

Parcel Acreage: 10

Tax Parcel Identification (Section-Block-Lot): 34.-1370-3

Property Street Address: 577 Grant Road

Municipality: North Salem

PROPERTY OWNERSHIP

Landowner Name: Wheelhouse Group, LLC

Mailing Address: 577 Grant Road, North Salem, New York 10560

Phone Number(s): _____

Email: _____

AUTHORIZED REPRESENTATIVE(S)

Name: Jamie Spillane, Esq.

Organization: Hogan, Rossi & Liguori

Mailing Address: 3 Starr Ridge Road, Suite 200, Brewster, New York 10509

Phone Number(s): 845 279 2986

I hereby swear that I am the owner of record of the subject property described above, and that I hereby authorize the representative(s) named above to file an application on my behalf to include the subject parcels of land within the Westchester County Agricultural District.

Landowner's Signature: _____ Date: 3/25/24

Print Name: Sebastian Liguori

Notarized by:

POLLY YU
NOTARY PUBLIC-STATE OF NEW YORK
No. 01YU6419365
Qualified in Queens County
My Commission Expires 07-06-2025

Polly Yu 3/25/24



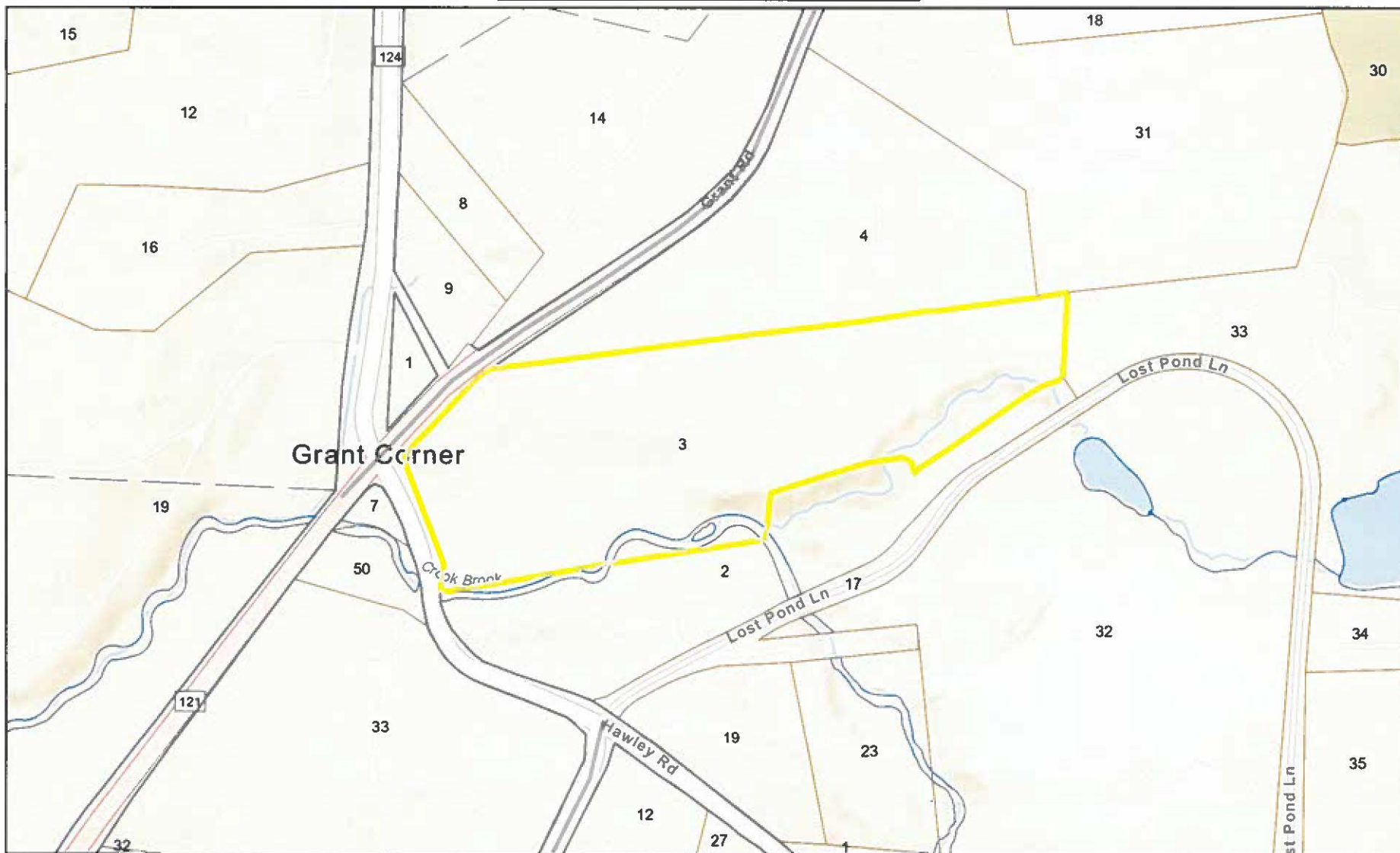
North Salem, NY

1 inch = 283 Feet



March 25, 2024

www.cai-tech.com



Data shown on this map is provided for planning and informational purposes only. The municipality and CAI Technologies are not responsible for any use for other purposes or misuse or misrepresentation of this map.

Invictus Stables
Farm Mission Statement and Plan

I. Business Description

Invictus Stables is an equestrian facility currently providing horse boarding services for up to 5 horses at 577 Grant Road in the Town of North Salem (Tax Map No. 34.-1370-3), with plans to expand its operations to include boarding of up to 6 additional horses, 11 horses total, and the construction of an expansion to the barn and an indoor riding arena.

The primary farm, located in North Salem, consists of 10 ± acres, completely fenced and gated and improved with a new one- and one-half story barn, three-stall barn and run in shed in addition to substantial paddock area and direct access to the North Salem Bridle Trail Association trails. The Town of North Salem Zoning Board of Appeals approved the farm for the commercial boarding of up to five (5) horses by special permit BA 24-04. In addition to the above, the land is currently leased to Lenape Lake Inc., for the growth and production of hay on site. Lenape Lake Inc., conducts a farm operation which includes the haying and other farm operations. A copy of the Schedule F for Lenape Lake Inc., is annexed hereto as Exhibit A showing farm income of \$50,000.

The future plans for the farm include the construction of an indoor riding arena, an outdoor sand riding ring, an addition to the new one- and one-half stall barn, with grooms quarters, consistent with that certain Site Plan annexed hereto as Exhibit "B". Currently, construction is projected to be completed by Fall of 2024. Upon completion of the improvements, the farm will operate primarily as a boarding facility and show barn targeting dressage and eventing clientele.

The North Salem farm location is situated approximately 4 miles from interstate 684, 2 miles from Ridgefield, Connecticut, and 2 miles from Old Salem Farm. It is easily accessible to clients from Manhattan, Connecticut, Westchester and Putnam Counties. Though the premises does not directly abut an agricultural operation, there are significant operations within 500 feet of the premises including Bluman Equestrian. In addition, the Farm has direct access to over 100 miles of beautiful trails maintained by the North Salem Bridle Trails Association and the surrounding area is frequently hunted by the Golden's Bridge Hounds.

The North Salem property will satisfy an unfulfilled demand for horse boarding in the area for pleasure riders wanting access to horse trails, clients looking for a horse retirement facility with significant turnout area and competition riders with the farm's accessibility to Old Salem Farm.

II. Management

Sebastian Lattuga and Annmarie Lattuga, are the member-managers of Wheelhouse Group LLC, which owns and operates the North Salem farm location at 577 Grant Road in the Town of North Salem (Tax Map No. 34.-1370-3). Sebastian and Annmarie have engaged seasoned equestrians to oversee the daily equestrian operations of the farms. Please see the background information on the following entities and individuals that will make up the equestrian team annexed hereto as Exhibit "C":

- (i) H&S Equestrian;
- (ii) Sam Miller: Co-Owner of H&S Equestrian, instructor and horse trainer;
- (iii) Helen Miller: Co-Owner of H&S Equestrian, business, and barn management; and
- (iv) New England Equine Practice.

As detailed above, the Farm currently is approved for the commercial boarding of up to five (5) horses with the intention to expand operations in the near future. A lease will be entered with H&S Equestrian at that time.

In addition to the horse boarding operation, the Farm currently leases approximately 10 acres to Lenape Lake Inc. to harvest hay and other vegetables on site. A copy of the Lease is annexed hereto as Exhibit D. Lenape Lake Inc. is a family-owned corporation, that has been participating in the NYS forestry program for over 40 years. Eddie Doran co-owns and operates 88 acres located at 186-211 Lenape Lake Road Ext, Livingston Manor, New York 12758, and within Sullivan County, New York, Town of Liberty, under Tax Map # 10.-1-12.2. The corporation is enrolled in the New York Forestry Program, under Section 480-a of the Real Property Tax Law.

In addition to forestry, its agricultural operations include, without limitation, hay harvesting, honey production, apple tree cultivation, berry bush maintenance, and breeding and stocking fish in its 30-acre private lake. Lenape Lake Inc. also has horses and free-roaming chickens, and maintains dirt bike trails for children, organizes yearly fishing activities for local residents, family, and friends, and plans to invest in feeder cattle operations in 2024. Lenape Lake Inc. properties border the town lines of Liberty, New York, and Livingston Manor, New York.

Lenape Farms Inc., is also co-owned by the same family as Lenape Lake Inc. and consists of an approximately 447 acres property dedicated to forestry (logging) operations adjacent to the above referenced premises in Liberty, New York and Livingston Manor, New York.

Lenape Lakes Inc. has many former Monticello raceway retired horses on its property and rents fields to No Reins Stables under Vet care of Dr. Jennifer Lowrey.

III. Finances

INSIEME HOLDINGS 1, INSIEME HOLDINGS 2, Mario Lattuga, Frances Lattuga, Sebastian Lattuga and Annmarie Lattuga each have an interest in which owns and operates the North Salem farm location at 577 Grant Road in the Town of North Salem (Tax Map No. 34.-1370-3). As detailed above, Sebastian Lattuga and Annmarie Lattuga will manage and operate all farm activities on site with the assistance of the professionals indicated above. To date, Sebastian and Annmarie Lattuga have provided the financing for the purchase of the farm and in connection with the extensive plans for improvement, in addition to funds to cover initial costs of hay, feed, bedding, and any other associated costs with the farm until such time the farm income will cover all expenses.

The construction of improvements at the North Salem farm locations, including construction of a new horse barn and the expansion of the existing riding area, among other things, will be one-time capital expenses of Sebastian Lattuga and Annmarie Lattuga.

While the farm is technically a start-up, will meet the gross sales threshold for 2024 with its haying operation. As of 2025, the primary source of income for the farm will be horse boarding with each of the stalls renting for \$1,000 per month. The farm will generated revenue of approximately \$10,000 in 2024, and anticipates that it will generate revenue of approximately \$100,000 in 2025.

IV. Minimization of Environmental Impacts

One of the farm's primary objectives is to operate in an environmentally sustainable manner and, to this end, has sought the assistance of the Watershed Agricultural Council to make recommendations, and possibly develop a Whole Farm Plan to guide the farm in fulfilling this goal.

Given the brook that runs through the Farm, the additional wetland protections will be taken:

1. **Drainage:** The Farm will implement proper drainage systems to manage excess water and prevent waterlogging in pastures and barn areas. Proper drainage helps maintain dry and healthy conditions for horses and reduces the risk of hoof problems and diseases.
2. **Fencing:** Proper fencing is installed to prevent horses from wandering into sensitive wetland habitats, and to protect wetland vegetation from trampling and degradation.
3. **Grazing Management:** The Farm will practice rotational grazing to prevent overgrazing in wetland areas. Limiting the duration and intensity of grazing helps preserve vegetation and prevents soil erosion.
4. **Manure Management:** The Farm has implemented proper manure management practices to prevent runoff and contamination of nearby water bodies.
5. **Water Sources:** The Farm will ensure that water troughs are elevated to prevent contamination from muddy conditions.
6. **Regular Monitoring:** The managers will regularly inspect pastures and wetland areas for signs of erosion, degradation, or environmental concerns. Promptly address any issues to prevent further damage.

V. Conclusion

Invictus Stables operations further the purpose and objectives of the Agricultural District by maintaining the economic viability of agricultural land, and preserving the agricultural use of land within the County. The farm has already shown success in its first few months of operation, and has a responsible, demand-based plan for expansion of its commercial horse boarding operations within the County. With multiple equestrian professionals on site, as well as professionals with extensive experience as horse owners and riders, the farm's management is strong, and provides a sound business model for commercial horse boarding operations in the County.

EXHIBIT A

U.S. Corporation Income Tax Return

For calendar year 2023 or tax year beginning Jan 1 2023 ending Dec 31 2023

OMB No. 1545-0123

2023

Go to www.irs.gov/Form1120 for instructions and the latest information.

A Check if: 1a Consolidated return (attach Form 951) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	TYPE OR PRINT	Name Lenape Lake Inc. Number, street, and room or suite no. If a P.O. box, see instructions. 3025 Molly Pitcher City or town, state or province, country, and ZIP or foreign postal code New Windsor, NY 12553	B Employer identification number 05-0626245 C Date incorporated 06/01/1977 D Total assets (see instructions) \$ -1163.
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

Income	1a	Gross receipts or sales	1a	
	b	Returns and allowances	1b	
	c	Balance. Subtract line 1b from line 1a	1c	
	2	Cost of goods sold (attach Form 1125-A)	2	
	3	Gross profit. Subtract line 2 from line 1c	3	
	4	Dividends and inclusions (Schedule C, line 23)	4	
	5	Interest	5	
	6	Gross rents	6	
	7	Gross royalties	7	
	8	Capital gain net income (attach Schedule D (Form 1120))	8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	
10	Other income (attach statement) See Statement 1	10	50500.	
11	Total income. Add lines 3 through 10	11	50500.	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (attach Form 1125-E)	12	
	13	Salaries and wages (less employment credits)	13	
	14	Repairs and maintenance	14	3000.
	15	Bad debts	15	
	16	Rents	16	
	17	Taxes and licenses	17	
	18	Interest (see instructions)	18	
	19	Charitable contributions	19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	1163.
	21	Depletion	21	
	22	Advertising	22	
	23	Pension, profit-sharing, etc., plans	23	
	24	Employee benefit programs	24	
	25	Energy efficient commercial buildings deduction (attach Form 7205)	25	
	26	Other deductions (attach statement) See Statement 2	26	86400.
	27	Total deductions. Add lines 12 through 26	27	90563.
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	-40063.
	Tax, Refundable Credits, and Payments	29a	Net operating loss deduction (see instructions) Statement 3	29a
b		Special deductions (Schedule C, line 24)	29b	
c		Add lines 29a and 29b	29c	
30	Taxable income. Subtract line 29c from line 28. See instructions	30	-40063.	
31	Total tax (Schedule J, Part I, line 11)	31	0.	
32	Reserved for future use	32		
33	Total payments and credits (Schedule J, Part III, line 23)	33		
34	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	34		
35	Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed	35	0.	
36	Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	36		
37	Enter amount from line 36 you want: Credited to 2024 estimated tax Refunded	37		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer 13-13-2024 President Date Title		May the IRS discuss this return with the preparer shown below? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name Clemente Migliaccio Firm's name J.P. Clement, Inc. Firm's address 1785 77th Street Brooklyn, NY 11214	Preparer's signature Clemente Migliaccio Date 03/13/24	Check if self-employed <input type="checkbox"/> PTIN P00280406 Firm's EIN 11-3584955 Phone no. (718) 259-4635

Farm Profit or Loss Schedule

Lenape Lake Inc

Part I Farm Income - Cash Method

1 a	Sales of livestock and other resale items				
b	Cost or other basis of livestock and other items reported on line 1a	1a			
c	Subtract line 1b from line 1a	1b			
2	Sales of livestock, produce, grains, and other products you raised			1c	
3 a	Cooperative distributions (Form(s) 1099-PATR)	3a		2	50500.
4 a	Agricultural program payments	4a		3b	
5 a	Commodity Credit Corporation (CCC) loans reported under election			4b	
b	CCC loans forfeited	5b		5a	
6	Crop insurance proceeds and federal crop disaster payments:			5c	
a	Amount received in 2023	6a		6b	
c	If election to defer to 2024 is attached, check here <input type="checkbox"/>	6d	Amount deferred from 2022	6d	
7	Custom hire (machine work) income			7	
8	Other income			8	
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50			9	50500.

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses

10	Car and truck expenses Also attach Form 4562	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease:		
12	Conservation expenses.	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense	14		25	Repairs and maintenance	25	3000.
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19	6000.	30	Utilities	30	1700.
20	Insurance (other than health)	20	3300.	31	Veterinary, breeding, and medicine	31	1000.
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a	See Statement 4	32a	70900.
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions			33		33	85900.
34	Net farm profit or (loss). Subtract line 33 from line 9.			34		34	-35400.

EXHIBIT B

EXHIBIT C

Samuel Miller



An avid rider, Sam has been in the saddle since he was a kid. During his early junior years, he competed in the Hunter, Jumper and Equitation rings. As he got older, his focus shifted primarily to the Equitation and Jumper ring, competing on the Equitation circuit culminating at indoor finals. He was lucky enough to train with some of the nation's top trainers at the time including Kim Jacobs, Kip Rosenthal, Jimmy Toon and Michael Kirby, to name a few. With consistent top 10 finishes his final two years as a junior, Sam's attention to detail and finesse were exemplified both in and out of the show ring.

Sam then attended Goucher College where he was a four-year member of the IHSA team competing in the Open division. Graduating with a B.S. in History and Education, he brings the lessons and skills he learned in the classroom to the riding ring which allows him to adapt his teaching style and methods to suit each individual rider's needs. While attending Goucher, Sam also had the privilege of working for Heritage Farm where he was able to hone his riding and teaching skills.

After graduation, Sam coached the Pace University IHSA team for 3 years qualifying many riders to regional and zone competition. While at Pace, he brought the team to their first ANRC competition where they placed 2nd overall. His professional resume is extensive, having worked for such notable barns as Riverside Farm, Old Salem Farm and Kirby's Bridge Brook. While working for Michael Kirby, Sam was exposed to the inner workings of a Sale Barn and had the opportunity to ride different horses every day. This experience would lay the foundation for the methods and approach he uses today by showing him the importance of being able to adapt to each individual horse and having them work with him as a teammate.

In 2017 Sam began teaching at [New Canaan Mounted Troop](#) (NCMT), where he coached the Interscholastic Equestrian Association Team (IEA) and continues to teach advanced and intermediate riders. In addition to his teaching role at NCMT, Sam is in charge of the organization's horse training program, which comprises up to 30 horses.

Constantly continuing his education in the equestrian world, Sam attends clinics. He has had the privilege of working with some of the most highly sought-after trainers in the country including

George Morris, Joe Fargis, Judy Richter, Kip Rosenthal, Scot Evans, and most recently Buck Brannaman. He loves attending clinics to look for new ways to further his education to be a better horseman and teacher.

Sam's role as Co-Owner of H & S Equestrian is Instructor and horse trainer.

Helen Miller



Helen has had a love of horses since she was a kid. She grew up riding in Bedford, NY before going to the Ethel Walker School. While at Ethel Walker, she was able to ride with Linda Langmeier competing with her horse "Sebastian" in the Jumper and Equitation ring. While competing with Linda, she was exposed to the inner workings of how a successful show barn and training facility operates.

After high school, Helen attended Manhattanville College while working for Kate Macphail's Takoda Farm, where she specialized in administering layup and rehabilitation care for over 6 years. During her years at Takoda Farm, Helen developed an interest in veterinary medicine and worked alongside veterinarians and farriers providing specialized care. After overseeing the care of up to 50 horses at a time, Helen gained a strong passion for barn management and the intricacies involved in running a top-notch facility. Under Helen's care the horse's needs are always the top priority. Later, Helen took a job managing a show barn in North Salem where she oversaw the daily management of 30 plus horses.

Recently, Helen has taken an interest in barrel racing, and you can catch her running her OTTB, who was uninterested in the hunter ring, through barrel patterns at night and on the weekends.

Helen's role as Co-Owner of H & S Equestrian is business and barn management.

About H&S Equestrian

H & S Equestrian specializes in training Hunter, Jumper and Equitation riders from beginner through the Grand Prix level.

Unique Approach

- Individually tailored to each student

Emphasis On

- Sound Horsemanship
- Mindful Riding
- Horse and rider connection and team building, rather than treating the horse as a vehicle.

Our Philosophy and Approach

- Teaches our students how to work with their horse in a stress free and encouraging environment with a strong emphasis on horsemanship.
- Are adapted from Buck Brannaman, using principles we have refined for individual riders.
- Our methods combine years of practical experience and knowledge.

Training and Exercise

- Goal oriented
- Individual planning to encourage horse and rider performance to be at the top of their ability
- Continued oversight of evolution and progress to attain student goals
- Assessment and analysis of rider horse connection
- Encouragement and guidance for students to participate in clinics and continued education with top professionals in the industry.

New England Equine Practice

New England Equine Practice was founded in 1970 by Dr. Joseph Heissan and Dr. Ronald Rosen. Originally an ambulatory-only practice, New England Equine began offering surgical services with the addition of Dr. William Bradley in 1976. Dr. Gabriel Cook joined the practice in 1998 and became a full partner with Dr. Bradley in 2008.

We moved to our current location in Patterson, New York in 2007. In the new, 29,000 square foot hospital, we offer a complete range of equine veterinary services, including surgery, medicine, intensive care, isolation, nuclear scintigraphy, magnetic resonance imaging (MRI), radiology, ultrasonography, reproduction, sports medicine, dentistry and ophthalmology.

New England Equine Practice aims to provide excellence in equine veterinary medicine and patient care. We are honored to have the opportunity to serve all members of the horse community, both equine and human, and strive to incorporate honesty, compassion and respect into every element of our practice.

Surgery

New England Equine Practice is pleased to offer both emergency and elective surgical services. In the event that your horse has a surgical emergency, our hospital is always open and our team is always ready.

We offer the full range of surgical interventions, including but not limited to:

Colic, minimally invasive laparoscopy and arthroscopy, neurectomy, laser surgery of the upper airway, fracture and wound repair, castrations, and caesarian section. Our facilities allow us to provide our patients the utmost in safety, comfort and care. A lounge and viewing area are available for your comfort and convenience.

Emergency and Intensive Care

New England Equine Practice provides 24-hour intensive care in a hospital setting. We are able to care for all equines, from the performance sport horse to the mare and foal to the miniature donkey. We are equipped and staffed to address any equine medical need, including but limited to neonatology, ophthalmology, pulmonology and orthopedics. Our isolation facility allows us to safely manage infectious disease, as well as to accept horses under USDA quarantine.

Diagnostic Imaging

New England Equine Practice is pleased to offer state-of-the-art equine diagnostic imaging. We offer computed tomography (CT), magnetic resonance imaging (MRI), nuclear scintigraphy (bone scan), endoscopy of the proximal gastrointestinal tract and the upper airway and in-house and ambulatory radiography, ultrasonography and dynamic endoscopy.

Computed Tomography (CT)

A CT scan uses multiple x-rays to create cross-sectional images, allowing the computer to construct three dimensional images from two dimensional radiographs. We are fortunate to have the [Epica Medical Innovations](#) Pegaso Forte MT imaging platform, with which we can provide your horses with the highest resolution CT scans possible, as well as with fluoroscopic diagnostic and interventional imaging. This platform allows us to image the head and neck (standing, up to the first thoracic vertebra), limbs (up to and including the stifles and elbows), the pelvis (on many horses), as well as the entirety of the foal. We are grateful to be one of the few private equine practices in the country that offers CT.

Magnetic Resonance Imaging (MRI)

An MRI uses strong magnetic fields and pulses of radio wave energy to obtain extremely detailed images of both soft tissue and bone. These studies facilitate diagnoses that might otherwise be hard or impossible to identify. Our MRI is used most frequently to aid in the diagnosis of distal limb lameness, but it has wide applications, including diagnosis of neurologic impairments obtained through imaging of the equine brain. In a full-sized horse, the lower limbs, head, and portions of the neck may be imaged; in foals or miniature horses, more extensive imaging may be possible. New England Equine Practice is one of a small number of equine facilities in the country that offers the superior image quality obtained with recumbent MRI technology; general anesthesia is required for the procedure, which takes approximately one hour and produces images of the highest quality.

Nuclear Scintigraphy (bone scan)

Nuclear scintigraphy (commonly referred to as bone scan), provides a modality to help localize bony or soft tissue lesions that may otherwise be hard to pinpoint. The procedure, which is performed on a standing, sedated patient, involves the injection of a radioactive agent that acts as a marker for increased metabolic activity. If necessary, the entire horse can be imaged, which can be particularly helpful in horses with multiple areas of soreness, or in those with upper limb lamenesses. Low levels of radioactivity result following bone scan, requiring a 48 hour stay at the clinic while the radioactive agent completes its decay.

Ultrasound

Ultrasonography uses sound waves to obtain images primarily of soft tissues, which can aid in both the diagnosis of lameness and management of recovery, as well as with tracking reproductive cycles and evaluating and diagnosing problems in the pulmonary, cardiac and gastrointestinal systems. New England Equine Practice offers both in-house and ambulatory ultrasound technology, allowing your horse to be evaluated in the hospital or on your farm.

Radiography

Radiography uses electromagnetic radiation (X-rays) to obtain images primarily of bony structures, as well as of other radiopaque structures, such as the lungs. We offer both in-house and ambulatory digital radiography, which allows us to provide diagnostic imaging both stall-side and in-hospital. Our internal viewing system allows for optimal diagnostic efficiency and allows for electronic sharing of images for your convenience.

Endoscopy

New England Equine has both standing and dynamic one meter fiberoptic scopes, which can be used, respectively, to examine the patient's upper airway at rest and at exercise. The dynamic scope is particularly helpful in diagnosing problems of the upper airway that are only experienced during exertion. We also have a three meter scope, which is used to examine the esophagus, stomach and most proximal part of the small intestine and is essential in diagnosing and monitoring gastric ulcers.

Internal Medicine

New England Equine Practice is pleased to offer expertise in internal medicine to aid in the diagnosis and treatment of complex equine medical conditions. Our services include but are not limited to high-risk pregnancy monitoring and equine neonatal intensive care, respiratory disorders, neurologic and muscular disorders, metabolic syndrome management and evaluation and treatment of chronic colic.

Reproduction

New England Equine Practice offers a full suite of reproductive services, including artificial insemination, embryo transfer and management of fetal and maternal health. We are equipped with two reproductive ultrasound machines, allowing us to provide round-the-clock, stall-side management of the reproductive cycle. Our hospital facility allows us to provide support to both mare and foal throughout all stages of gestation, delivery and development.

Ambulatory Practice

Our veterinarians are always available to evaluate and treat your animal on the farm. Be it an emergency or a scheduled appointment, we are always able to see your horse in the comfort of his or her own environment. Scheduled appointments may be made through the front desk; the on-call veterinarian is available 24-hours per day for our clients should your horse require care on the farm.

We are also pleased to provide a full complement of care for the equine athlete. Be it a lameness evaluation, a pre-purchase examination, or any of the many types of regenerative and supportive therapies now available, our veterinarians are ready to support your horse and help optimize performance. Our practice travels seasonally to Wellington, Florida for the Winter Equestrian Festival and our veterinarians are available for both national and international travel as needed.

Veterinarians

DR. WILLIAM BRADLEY, DVM

Dr. Bradley received his B.A. and DVM from Colorado State University in 1972. He completed his internship and large animal surgical residency at Kansas State University in 1976. After completing his residency, Dr. Bradley practiced in Nebraska on the racetrack for a year, after which he moved to the east coast. He has been affiliated with New England Equine Practice since 1977.

Dr. Kathy Hunter, BVMS

Dr. Hunter received her B.S. from Rutgers University in 2003 and a BVMS from the University of Glasgow in 2014. She completed a surgical residency at Peterson and Smith Equine Hospital in 2019, after which she joined NEEP.

Dr. Kaela Choquette, DVM

Dr. Choquette an affiliate of NEEP; she founded [Willow Lane Equine](#) in 2016, serving New York and Connecticut. Dr. Choquette received her DVM from the Cummings School of Veterinary Medicine at Tufts University in 2012, after which she completed her internship at New England Equine Practice. She is certified by the International Veterinary Chiropractic Association.

Dr. Samantha ALLAN DVM

Dr. Brobst received her B.S. from the University of Cincinnati in 2015 and her DVM from the Ohio State University in 2019. She then completed a one year internship with Rood and Riddle Equine Hospital in Saratoga, NY before joining New England Equine Practice.

DR. GABRIEL COOK, DVM, DACVS

Dr. Cook received his B.A. from Vassar College in 1986 and his DVM from Cornell University in 1992. He completed an internship at the Rood and Riddle Equine Hospital, followed by a large animal surgical residency at North Carolina State University. Dr. Cook joined New England Equine Practice in 1998 and is a diplomat of the American College of Veterinary Surgeons.

Dr. Jeremy Frederick, DVM, DACVim, CVMa

Dr. Frederick is an affiliate of NEEP; he founded [Advanced Equine of the Hudson Valley](#). Dr. Frederick received his DVM from the Ontario Veterinary College in Guelph, Canada in 2005, after which he completed his internship at the University of Minnesota. He is a Diplomat of the American College of Veterinary Internal Medicine, having completed his residency at the University of Florida. Dr. Frederick is also certified in veterinary acupuncture.

Dr. Christine whalin, DVM, DAVBP - Equine Practice

Dr. Whalin is an affiliate of NEEP; she received her DVM from Colorado State University in 2015, completed her internship at New England Equine Practice in 2017 and her residency for the American Board of Veterinary Practitioners in Equine Practice at NEEP in 2019.

EXHIBIT D

****Hay Harvest Contract****

This Agreement ("Agreement") is entered into as of December 1, 2023, by and between Wheelhouse Group LLC.
577 Grant Rd, North Salem, New York 10560 (Tax Map 34.-1370.-3)
("Landowner") and Lenape Lake Inc,
Po Box 585 Livingston Manor, New York 12758
("Harvester").

****1. Description of Services****

Harvester agrees to harvest hay and other grains and vegetables on approximately 10 acres (+ -) of land owned by the Landowner located at: 577 Grant Road North Salem, NY 10560.

****2. Duration****

The 1st harvest shall commence on or about December 1, 2023 to November 30th 2024 and the second harvest shall commence on or about December 1, 2024 to November 30th 2025 being a Two year term. Subject to weather conditions and unforeseen circumstances.

****3. Payment Terms****

The landowner and the harvester agree to an annual rental of \$10,000.00 for each farming term. This agreement covers the period from December 1, 2023, to November 30, 2024, and then again from December 1, 2024, to November 30, 2025. The harvester is required to pay \$5,000 upon signing this Harvest Agreement, acknowledged by the landowner as received. The remaining \$5,000 is due and payable on or before September 1, 2024, with additional payments of \$5,000 on December 1, 2024, and another \$5,000 on September 1, 2025 to complete the full payment of this Agreement.

****4. Quality Specifications****

Harvester agrees to maximize hay planting and harvesting in all farmable areas of the land as agreed upon by both parties. All cuttings shall be removed within 10 days of baling. At the end of harvest fields must be brought level and cleared of any material or machinery. Harvesters may use all the landowners' horse manure as free soil fertilizer. No chemical fertilizer or chemical pesticides may be used in any harvest or farming activities.

****5. Responsibilities****

a. Landowner: Provide access to the land, ensure a safe working environment.
Landlord to allow use of water and electricity during the term of this Agreement without additional cost to Harvester. Harvester may keep farming trailers Park normally and neaty on the

property during the term while waiting for the harvest season. All tractors and farm equipment to be covered when not in use or operations.

b. Harvester: Conduct the harvest efficiently, maintain equipment. All equipment to be arranged neatly after all farming activities.

****6. Indemnification****

Both parties mutually agree to indemnify and absolve each other from any claims that may arise in connection with the hay harvest. Lenape Lake Inc will furnish and include Wheelhouse Group LLC as an additional insured party on its operational policy.

****7. Termination****


Either party may terminate this agreement with written notice if the other party breaches any terms. A 30-day notice is required, and a prorated based on harvest and season a payment will be refunded to either side.

****8. Governing Law****

Wheelhouse Group LLC acknowledges receipt of the initial payment of \$5,000.00 to initiate this agreement.

This Agreement shall be governed by and construed in accordance with the laws of New York State.

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



Wheelhouse Group LLC.
Sebastian Lattuga, Member.

Date: December 1, 2023



[Harvester's Signature]
Eddie Doran
Lenape Lake Inc., President

Date: December 1, 2023



EDDIE J DORAN
 3025 MOLLY PITCHER DR
 NEW WINDSOR, NY 12553
 848-533-0184

301

December 1, 2023 32210 NY 19843
Date

Pay to the order of Wheelhouse Group, LLC \$ 5,000 ⁰⁰
 Five Thousand ⁰⁰/₁₀₀ Dollars 

BANK OF AMERICA

ACH R/T 021000322

Lenape Lake FIVE
For Agreement 577 Grant Rd
North Salem NY

Eddie Doran

⑆021000322⑆ 483095861509⑈0301

For Deposited only
Wheelhouse Group LLC

CHECK BOX FOR MOBILE/REMOTE DEPOSIT
 WRITE NAME OF FINANCIAL INSTITUTION ON LINE ABOVE

(Faint, mostly illegible text, possibly a watermark or bleed-through)

EDDIE DORAN
 483095861509

1050

021000322