

# **EXHIBIT "R"**

**EXHIBIT "R"****Non-Foreign Person Certification**

Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. For U.S. tax purposes (including Section 1445), the owner of a disregarded entity (which has legal title to a U.S. real property interest under local law) will be the transferor of the property and not the disregarded entity. To inform the transferee that withholding of tax is not required upon the disposition of a U.S. real property interest by **Downstate at LICH Holding Company, Inc.** (the "**Transferor**"), the undersigned hereby certifies the following on behalf of the Transferor:

1. The Transferor is not a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations);
2. The Transferor is not a disregarded entity as defined in § 1.1445-2(b)(2)(iii);
3. The Transferor's United States taxpayer identification number is \_\_\_ - \_\_\_\_\_;  
and
4. The Transferor's address is 450 Clarkson Avenue, Brooklyn, New York 11203.

The Transferor understands that this Certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement contained herein could be punished by fine, imprisonment or both.

Under penalties of perjury the undersigned declares that he has examined this Certification and to the best of his knowledge and belief it is true, correct and complete, and he further declares that he has authority to sign this document on behalf of the Transferor.

**Dated:** As of \_\_\_\_\_, 2014

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Name:  
Title: