

**SIXTH AMENDMENT TO  
THE INTERLOCAL COOPERATION AGREEMENT**

This Sixth Amendment to the Interlocal Cooperation Agreement (“Sixth Amendment”), made this \_\_\_\_\_ day of \_\_\_\_\_, 2024 (“Effective Date”), by and among Miami-Dade County, a political subdivision of the State of Florida (the “County”), the City of Miami Beach, a municipal corporation under the laws of the State of Florida (the “City”), and the Miami Beach Redevelopment Agency, a public agency and body corporate created pursuant to Section 163.356, Florida Statutes (the “Agency” or “RDA”).

**WHEREAS**, on January 26, 1993, the Board of Miami-Dade County Commissioners (the “Board”) adopted Resolution No. R-14-93, which among other things (i) found the area in the City bounded on the East by the Atlantic Ocean, on the North by 24th Street, on the West by West Avenue, and on the South by 14th Lane (the “Redevelopment Area”) to be a “blighted area” within the meaning of Part III of Chapter 163, Florida Statutes (the “Act”), and (ii) delegated to the City, pursuant to Section 163.410, Florida Statutes, the power to (a) make findings and determine the Redevelopment Area to be a slum and/or blighted area, (b) make findings of necessity as to the rehabilitation, conservation, and/or redevelopment of the Redevelopment Area, (c) create a community redevelopment agency and delegate powers to the agency, or declare itself as the agency with the power to exercise such powers assigned to the agency, and (d) initiate, prepare and adopt a plan of redevelopment and any amendments thereto, subject to the review and approval of the Board; and

**WHEREAS**, on February 3, 1993, the City adopted Resolution No. 93-20709 which established the Miami Beach Redevelopment Agency (the “Agency”), and declared the members of the City Commission as the members of the Agency; and

**WHEREAS**, on March 30, 1993, the Board adopted Resolution No. R-317-93, which among other things (i) adopted the Agency's City Center/Historic Convention Village Redevelopment and Revitalization Area plan (the "Plan"), for the redevelopment and revitalization of the Redevelopment Area, and (ii) approved the Interlocal Cooperation Agreement, between the County and the City, dated and executed on November 16, 1993 (the "CRA Interlocal Agreement"); and

**WHEREAS**, on April 27, 1993, the Board enacted Ordinance No. 93-28, which created a City Center/Historic Convention Village Redevelopment and Revitalization Trust Fund (the "Trust Fund"), and provided a funding mechanism for implementing the Plan; and

**WHEREAS**, the County and the City entered into the CRA Interlocal Agreement, as amended by the First Amendment (defined below), by the Second Amendment (defined below), by the Third Amendment (defined below), by the Fourth Amendment (defined below), and by the Fifth Amendment (defined below), by which the County delegated to the City certain redevelopment powers granted by the Act, including but not limited to the creation of the Redevelopment Area and implementation of the Plan; and

**WHEREAS**, the County and the City adopted Resolution No. R-889-03 and Resolution No. 2003-2537, respectively, approving an amendment to the Plan to incorporate the development and implementation of community policing initiatives; and

**WHEREAS**, the Board, through Resolution No. R-889-03, and the City Commission, through Resolution No. 2003-25241, also approved an amendment to the CRA Interlocal Agreement ("First Amendment") to delegate to the City the power to implement the community policing initiatives; and

**WHEREAS**, the Board, through Resolution No. R-958-05, and the City Commission, through Resolution No. 2004-25560, also approved a second amendment to the CRA Interlocal Agreement (“Second Amendment”) whereby (i) the County, City, and Agency agreed that the Agency would remit one and one-half percent (1.5%) of the Tax Increment Revenue paid to the Agency for said fiscal year to the County to defray administrative costs for oversight and processing Agency related items, after debt service and all other obligations related to the bonds or future indebtedness issued by the Agency and approved by the County was satisfied for the fiscal year (“FY”), and (ii) the County approved the Agency’s issuance of refunding bonds in an amount not to exceed a principal amount of \$101,090,000.00 to refinance all or a portion of the outstanding principal amount of bonds issued with respect to the Redevelopment Area; and

**WHEREAS**, the Board, through Resolution No. R-1110-14, and the City Commission, through Resolution No. 2014-28835, also approved a third amendment to the CRA Interlocal Agreement (“Third Amendment”), which, among other terms, extended the life of the Agency to March 31, 2044, authorized the issuance of tax increment revenue bonds (“RDA Bonds”) to support the Convention Center Renovation and Expansion Project (the “Convention Center Project”), and further provided for related payment terms, with the intent that all available excess Trust Fund revenues remaining on deposit in the Trust Fund be used for the prepayment or redemption of debt prior to maturity of the RDA Bonds, with such prepayment or redemption of debt commencing in FY 2023-2024; and

**WHEREAS**, the Board, through Resolution No. R-644-18, the City Commission, through Resolution No. 2018-30288, and the Agency, through Resolution No. 629-2018, also approved a fourth amendment to the CRA Interlocal Agreement (“Fourth Amendment”), which, among other terms, recognized that the available revenues remaining on deposit in the Trust Fund, as of the

Agency's year-end for FY 2016-17 were estimated to be at approximately \$34,000,000 and (a) in recognition of additional costs incurred by the City in connection with the Convention Center Project, including expenses resulting from Hurricane Irma and other unforeseen circumstances, authorized the allocation of excess Trust Fund revenues in the amount of \$6,914,221.00 to the Convention Center Project, and (b) in recognition of the joinder by the City, the County and the City of Miami to the Rockefeller Foundation's 100 Resilient Cities network as Greater Miami and the Beaches and commitment to developing a resilience strategy that, among other things, aggressively combats the risks of rising sea levels, coastal erosion, and hurricanes, provides protection from storm surges associated with hurricanes and other storm events, maintains and protects our coastal beaches, which provide direct benefits and protection to the people, property and infrastructure developed on the barrier islands and which are a major feature of the Greater Miami and the Beaches tourism industry attracting visitors from all over the world to our community, authorized the distribution of excess Trust Fund Revenues to the County and the City beginning FY 2017-18 and continuing until FY 2022-23, with the County and City each setting aside \$1.5 million per year from the foregoing distribution of excess Trust Fund revenues to fund beach renourishment efforts, which can be used to leverage State or Federal funding for beach renourishment purposes, and (c) in recognition of the continuing need to refurbish the Lincoln Road pedestrian mall from Collins Avenue to West Avenue and adjacent corridors, authorized the distribution of an amount up to \$20,000,000 to fund the Lincoln Road Project previously authorized as part of the Third Amendment, for a total project amount of up to \$40,000,000 for the Lincoln Road Project; and

**WHEREAS**, the Board, through Resolution No. R-256-22, the City Commission, through Resolution No. 2022-32014, and the Agency, through Resolution No. 666-2022, also approved a

fifth amendment to the CRA Interlocal Agreement (“Fifth Amendment”), which, among other terms, recognized that the available revenues remaining on deposit in the Trust Fund, as of the Agency’s year-end for FY 2020-21 were estimated to be at approximately \$31,900,000 and (a) expanded the use of the excess Trust Fund revenues set aside by the County for the purpose of funding beach renourishment to include any beaches within Miami-Dade County in the County’s sole discretion and (b) in recognition of additional costs incurred by the City in connection with the settlement of complex litigation relating to the work performed on the Convention Center Project pursuant to a final settlement agreement (the “Final Settlement Agreement”) dated as of September 30, 2021 by and among the City, Clark Construction Group, LLC (the “Contractor”) and Hill International, authorized the distribution of excess Trust Fund revenues in the amount of \$27,100,000 to the City for the limited purpose of funding, and reimbursing the City for, the remaining project costs in connection with the Convention Center Project, including payments to the Contractor pursuant to the Final Settlement Agreement; and

**WHEREAS**, the Third Amendment also approved an amendment to the Plan (the “Plan Amendment”), which Plan Amendment included the construction of a convention center headquarters hotel (the “Convention Center Hotel”); and

**WHEREAS**, as authorized by the Third Amendment, the Agency issued its Tax Increment Revenue and Revenue Refunding Bonds, Series 2015A (City Center/Historic Convention Village) (the “2015A Bonds”), in the principal amount of \$286,245,000 for refunding certain outstanding bonds and for the renovation and expansion of the Convention Center Project; and

**WHEREAS**, as of the end of FY 2022-23, the principal amount of outstanding 2015A Bonds is \$271,875,000; and

**WHEREAS**, the 2015A Bonds became subject to optional redemption on February 1, 2024, and due to favorable market conditions, it is financially beneficial to the County, the City and the Agency that the Agency issue tax increment revenue refunding bonds (the “Refunding Bonds”), to refund a portion of the 2015A Bonds in a not-to-exceed principal amount of approximately \$267,000,000 and which Refunding Bonds to be issued pursuant to this Sixth Amendment will constitute “Additional Indebtedness” under the CRA Interlocal Agreement; and

**WHEREAS**, the County wishes to approve the issuance of the Refunding Bonds; and

**WHEREAS**, the Act authorizes the Agency to support the construction of “public areas of major hotels that are constructed in support of convention centers, including meeting rooms, banquet facilities, parking garages, lobbies, and passageways” (“Public Areas”); and

**WHEREAS**, the Convention Center Hotel will include Public Areas, such as without limitation, more than 100,000 square feet of meeting space, and the cost to construct the public areas is budgeted not to exceed \$75,000,000 in present value; and

**WHEREAS**, completion of the Convention Center Hotel as part of the Convention Center Project is essential to ensuring the viability of the Convention Center as a destination for high-profile and high-economic-impact events; and

**WHEREAS**, the City, through Resolution 2018-30425, approved a development and ground lease agreement (the “Lease Agreement”) between the City and MB Mixed Use Investment, LLC (the “Developer”), for the development and operation of the Convention Center Hotel at the location defined in the Lease Agreement (the “Hotel Parcel”); and

**WHEREAS**, the Developer has completed the (i) design of the Convention Center Hotel in accordance with the Lease Agreement, and (ii) preparation of the Hotel Parcel for vertical construction, including the demolition and reconfiguration of existing buildings; and

**WHEREAS**, the Hotel Parcel is ready for the commencement of construction of the Convention Center Hotel upon the closing of construction financing, and due to widespread market conditions, the cost to construct the Convention Center Hotel has increased by more than \$200,000,000 since the award of the Lease Agreement; and

**WHEREAS**, debt and equity have been raised for the construction of the Convention Center Hotel, but there remains a funding gap of approximately \$75,000,000 in present value (plus interest accruing during the scheduled repayment and cost of issuance shall not exceed \$92,500,000), that cannot be met reasonably by current debt and equity markets; and

**WHEREAS**, the Agency shall approve a grant agreement (the “Grant Agreement”), with MB Mixed Use Investment Holdings, LLC (the “Parent”), owner of the Developer, and Public Finance Authority, a unit of government and a body corporate and politic of the State of Wisconsin (the “Issuer”), which is in substantially the form attached to and incorporated by reference in this Sixth Amendment as Exhibit A; and

**WHEREAS**, the Issuer will finance a grant (the “Grant”), to be made by the Issuer to finance the portion of the costs of the Convention Center Hotel attributable to the Public Areas, through the issuance of a combination of tax exempt and taxable revenue bonds to be issued by the Issuer (the “Series 2024 Bonds”); and

**WHEREAS**, pursuant to section 2.01 of the Grant Agreement, the Issuer agrees to pay to the Parent from the proceeds of the Series 2024 Bonds, the Grant in the amount of \$75,000,000, which shall be used solely for the purpose of financing a portion of the costs of constructing the Public Areas of the Convention Center Hotel; and

**WHEREAS**, pursuant to section 3.02 of the Grant Agreement, the Parent shall provide, or cause the Developer or hotel operator, as applicable, to provide certain delineated public benefits (the “Public Benefits”), with respect to the Convention Center Hotel; and

**WHEREAS**, the RDA is expected to be finished with its financial commitment by 2036, and the RDA shall not incur additional debt or non-administrative expenses after FY 2035-36; and

**WHEREAS**, the approval of the Grant for the Convention Center Hotel would have a countywide impact; and

**WHEREAS**, current market conditions make it possible to refinance the 2015A Bonds, which would potentially produce significant savings; and

**WHEREAS**, current financial projections indicate that the RDA will possess sufficient financial resources to fulfill its Grant commitments and retire all associated indebtedness by 2036; and

**WHEREAS**, upon the anticipated conclusion of the RDA’s obligations, all rights stipulated under the Grant Agreement, including entitlements to specified Public Benefits, will seamlessly transfer to the City and County, and this transfer will occur in strict accordance with applicable law; and

**WHEREAS**, this approach ensures both the timely fulfillment of obligations and the smooth transition of responsibilities, and precludes any undue extension of the RDA’s operational lifespan; and

**WHEREAS**, the County wishes to approve the issuance of the Refunding Bonds and the execution of the Grant Agreement in substantially the form attached to this Sixth Amendment as Exhibit A; and

**WHEREAS**, the parties have also agreed to amend Paragraph XII, as provided herein.



**NOW, THEREFORE**, for and in consideration of the premises and the mutual covenants recorded herein, the County, the City and the Agency agree as follows:

A. The recitations set forth above are true and correct and adopted as part of this Sixth Amendment.

B. Paragraph III, “City Responsibilities,” subparagraph C, “Project Financing,” of the CRA Interlocal Agreement is hereby amended to add the following sub-paragraph 9:

9. The Board has approved and authorized pursuant to Resolution No. \_\_\_\_\_, adopted on \_\_\_\_\_, the issuance by the Agency of bonds pledging Tax Increment Revenue from time to time, in an aggregate principal amount not to exceed \$267 million, and maturing not later than March 31, 2044, in one or more series (without regard to the year(s) of issuance, the “2024 Bonds”), which will provide funds for the following purposes only:

- a. the amount necessary to refund a portion of the outstanding Tax Increment Revenue and Revenue Refunding Bonds, Series 2015A; and
- b. all costs of issuance and debt service reserves associated with the 2024 Bonds.

C. Paragraph XII, “Distribution of Trust Fund Revenues,” Sections “C”, “D”, “F”, “H”, and “I” of the CRA Interlocal Agreement are hereby amended, and new section “J” is added to the CRA Interlocal Agreement, to read as follows<sup>1</sup>:

C. Beginning Fiscal Year 2014-15, to pay debt service, reserve deposits and other costs and obligations associated with the 2015 Bonds and any other Agency Indebtedness, including the 2024 Bonds.

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<sup>1</sup> Words stricken through shall be deleted. Underscored words shall be inserted. Remaining provisions are now in effect and shall remain unchanged.

D. In addition to the annual funding that the City currently receives from Convention Development Taxes, ~~pursuant to Section II.A.1 of the 1996 CDT Interlocal Agreement~~, beginning in FY 2017-18, and ending in FY 2035-36, or the earlier of the termination or expiration of the taxing authorities' obligation to appropriate Tax Increment Revenues to the Fund, or the date that the Convention Center is no longer in operation as a publicly owned convention center, the Agency shall remit to the City a Convention Center operating and maintenance subsidy in the amounts for such years set forth below. For FY 2017-18, the amount of the annual subsidy is equal to \$1 million. This amount will increase by \$750,000 each fiscal year thereafter until it equals \$4 million in FY 2021-22. For FY 2022-23, through and including FY 2024-25, the annual subsidy will remain equal to \$4 million. Beginning FY 2025-26, ~~and ending FY 2035-36, or the earlier of the termination or expiration of the taxing authorities' obligation to appropriate the Tax Increment Revenues to the Fund or the date that the Convention Center is no longer in operation as a publicly owned convention center~~, the annual subsidy shall equal the prior fiscal year's annual subsidy adjusted by the lesser of the Miami Urban Area CPI to be calculated using the Miami Fort Lauderdale All Urban Consumers CPI from July to June for the prior year or 4 percent annually. The City and the Agency agree that such funds shall only be used to fund operating and maintenance costs of the Convention Center.

F. Beginning in FY2014-15, and ending on FY 2035-36 ~~or the earlier of termination or expiration of the taxing authorities' obligation to appropriate Tax Increment Revenue to the Fund~~, Tax Increment Revenues shall fund the Agency's expenses for Administration, Community Policing, and Capital Projects Maintenance, defined to include only those categories listed in the Agency's FY2013-14 adopted budget approved by the Board pursuant to County Resolution No. R-512-14, a copy of which is attached hereto as Exhibit D and is incorporated herein by this reference. For fiscal year 2014-15, the use of Tax Increment Revenues for such expenses shall not exceed \$11.721 million which has been adjusted for CPI as defined below, of which \$11.251 Million is the aggregate amount budgeted for these items, as referenced in Exhibit D plus and additional \$200,000 for Capital Project Maintenance (which shall not be used for maintenace of the Pennsylvania Avenue Shops and Garage). Beginning fiscal year 2015-16 until fiscal year 2035-36 and each fiscal year thereafter, the use of Tax Increment Revenues to fund the Agency's expenses for Administration, Community Policing, and Capital Project Maintenance shall not exceed the prior fiscal year's distribution for such expenses, adjusted by the lesser of the Miami Urban Area CPI or 3 percent annually to be calculated using the Miami Fort Lauderdale All Urban Consumers CPI from July to June for the prior year. Additionally the Agency will pay the County an Administrative fee based on 1.5 percent of the County's Tax Increment Revenue contribution in that year.

The Agency will also pay the City 1.5 percent of the City's Tax Increment Revenue contribution in that year.

H. Beginning FY 2014-15 and ending on the earlier of March 31, 2023, or the termination or expiration of the taxing authorities' obligation to appropriate Tax Increment Revenue to the Trust Fund, the Agency shall, within ninety (90) days from the conclusion of each fiscal year, deposit any unencumbered amounts on deposit in the Trust Fund and all available revenues remaining after distribution of Tax Increment Revenues in the order, priority and amounts set forth in Sections A through G above, into a fund to be used for the purposes of financing any shortfalls associated with the payment of the expenses as listed in Section F above. Such deposits to such fund shall only be made if it will not negatively affect the exclusion from gross income, for federal income tax purposes, of interest on any tax-exempt Agency Indebtedness. After the above application, the excess funds in the Trust Fund as of the end of FY 16/17 shall be distributed as follows:

1. Of the approximately \$34 million in revenues remaining on deposit in the Trust Fund as of the Agency's year-end for FY 2016-17, the Agency shall distribute \$6,914,221 to the City, for the limited purpose of funding a portion of the construction costs for the Convention Center Project; and
2. After disbursement to the City pursuant to Section H.1 above, the Agency may distribute an amount up to \$20,000,000 to the City, for the limited purpose of funding a portion of the design and construction costs for the Lincoln Road / Collins Avenue to West Avenue Project, for the refurbishment of the Lincoln Road pedestrian mall from Collins Avenue to West Avenue, and adjacent corridors (the "Lincoln Road Project"), which distribution pursuant to this Section H.2, together with the \$20 million previously authorized for the Lincoln Road Project, provides for total funding from excess Tax Increment Revenues of up to \$40,000,000 for the Lincoln Road Project.
3. After the end of FY 2020-21 shall be distributed as follows: of the approximately \$31,900,000.00 in excess Trust Fund revenues remaining on deposit in the Trust Fund as of the Agency's year-end for FT 2020-21, the Agency shall distribute \$27,100,000.00 to the City, for the limited purpose of funding, and reimbursing the City for, the remaining project costs in connection with the Convention Center Project, including payment to the Contractor pursuant to the Final Settlement Agreement.

All other remaining revenues in the Trust Fund (including, without limitation, any remaining excess revenues at the end of FY 2020-21) may

~~be used by the Agency to refund the Series 2015A Bonds or in accordance with the provisions of Section I of this Paragraph XII, below. will be used to extinguish Agency Indebtedness early, but not prior to FY 2023-24, to the extent such Agency Indebtedness is subject to prepayment or redemption prior to maturity at such time or, if such Agency Indebtedness is not then subject to prepayment or redemption prior to maturity, to establish an escrow for the prepayment or redemption prior to maturity of such Agency Indebtedness at such time as the Agency Indebtedness is subject to prepayment or redemption prior to maturity; provided, however, that such escrow shall only be established if it will not negatively affect the exclusion from gross income, for federal tax purposes, of interest on any such tax-exempt Agency Indebtedness. The City and the Agency agree not to issue Capital Appreciation Bonds or similar debt that does not pay interest on a current basis. The City and the Agency also agree that any Agency Indebtedness pledging Tax Increment Revenues issued for the purposes set forth herein shall include a call provision allowing such Agency Indebtedness to be called no later than ten (10) years after initial issuance. If the Agency Indebtedness is not subject to repayment or redemption prior to maturity, and an escrow cannot be established, then the Agency shall distribute annually any revenues remaining on deposit in the Fund after distribution as set forth in Sections A through H of this Paragraph XII, to the taxing authorities in the proportionate manner as it was deposited.~~

- I. Beginning FY 2023-24 and ending on the earlier of March 31, 2044, or the termination or expiration of the taxing authorities' obligation to appropriate Tax Increment Revenue to the Trust Fund, ~~the Agency shall, within ninety (90) days from the conclusion of each fiscal year, deposit any unencumbered amounts on deposit in the Trust Fund and all available revenues remaining after distribution of Tax Increment Revenues may be used in the order, priority and amounts set forth in Sections A through H above may be used by the Agency from time to time for any lawful purpose, as agreed to by the County and the Agency, and, if and to the extent required by law, the City, to extinguish Agency Indebtedness early, to the extent such Agency Indebtedness is subject to prepayment or redemption prior to maturity at such time or, if such Agency Indebtedness is not then subject to prepayment or redemption prior to maturity, to establish an escrow for the prepayment or redemption prior to maturity of such Agency Indebtedness at such time as the Agency Indebtedness is subject to prepayment or redemption prior to maturity; provided, however, that such escrow shall only be established if it will not negatively affect the exclusion from gross income, for federal tax purposes, of interest on any such tax-exempt Agency Indebtedness. The City and the Agency agree not to issue Capital Appreciation Bonds or similar debt that does not pay interest on a current basis. The City and the Agency also agree that any Agency Indebtedness pledging Tax Increment Revenues issued for the purposes set forth herein shall include a call provision allowing such Agency Indebtedness to be~~

called no later than ten (10) years after initial issuance. ~~If the Agency Indebtedness is not subject to repayment or redemption prior to maturity, and an escrow cannot be established, then the Agency shall distribute annually any revenues remaining on deposit in the Fund after distribution as set forth in Sections A through H of this Paragraph XII, to the taxing authorities in the proportionate manner as it was deposited.~~

- J. Beginning FY 2036-37 and until the earlier of March 31, 2044, or the termination or expiration of the taxing authorities' obligation to appropriate the Tax Increment Revenues to the Fund, the Agency shall refund to the County and City any funds available in the Trust Fund in the same manner as it was deposited.

D. Section XVII of the CRA Interlocal Agreement is hereby created, to read as follows:

**XVII. Grant Agreement.**

The Agency is hereby authorized to enter into a Grant Agreement with the Convention Center Hotel Developer. The Agency, City, and County, until March 31, 2044, or the termination or expiration of the taxing authorities' obligation to appropriate Tax Increment Revenue to the Trust Fund, will ensure all agreed upon terms and conditions, as approved in the Grant Agreement with the Convention Center Hotel Developer, a copy of which is attached hereto as Exhibit X and is incorporated herein by this reference, are implemented substantially in accordance to the Grant Agreement. The County and City shall be third party beneficiaries of the Grant Agreement with respect to: (i) construction commencement of the Convention Center Hotel; (ii) assignment of the Grant Agreement; (iii) Convention Center Hotel Public Benefits; and (iv) enforcement of any rights and/or obligations in conformity with specific sections of the Grant Agreement. For the avoidance of doubt, the obligation to make payments assumed by the Agency pursuant to the Grant Agreement shall constitute Agency Indebtedness.

E. All provisions of the CRA Interlocal Agreement, other than the provisions specifically amended herein, remain in full force and effect.

**[SIGNATURES APPEAR ON THE FOLLOWING PAGE]**

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

CITY OF MIAMI BEACH

MIAMI-DADE COUNTY

By: \_\_\_\_\_  
Eric Carpenter  
City Manager

By: \_\_\_\_\_  
Daniella Levine Cava  
Mayor

ATTEST

ATTEST

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Deputy Clerk

Approved for form and legal sufficiency

Approved for form and legal sufficiency

By: \_\_\_\_\_  
City Attorney

By: \_\_\_\_\_  
Assistant County Attorney

MIAMI BEACH REDEVELOPMENT  
AGENCY

By: \_\_\_\_\_  
Rickelle Williams  
Interim Executive Director

Attest:

By: \_\_\_\_\_  
Secretary

Approved for form and legal sufficiency

By: \_\_\_\_\_  
Ricardo J. Dopico  
General Counsel