

unemployment or workmen's compensation assessed or imposed on Buyer.

(3) Buyer shall pay and discharge punctually, as and when the same become due and payable, all rents, charges or fees for water, sewer, steam, heat, gas, hot water, electricity, light and power and other service or services, furnished to the Premises properties or the occupants thereof during the term of this Agreement (hereinafter referred to as "Utility Expenses").

(4) Any sales or use tax payable by reason of the sale of any of the assets under this Agreement shall be paid by Buyer, and neither any such sales or use tax nor any other tax, assessment or levy for which Buyer is responsible or for which Buyer is required to reimburse Seller under this Agreement shall be constructed to be part of the purchase price.

(5) Buyer shall be deemed to have complied with the covenants of this Paragraph 6(a) if payment of such taxes, assessments, or annual installment thereof, shall have been made either within any period allowed by law, or by the governmental authority imposing the same during which payment is permitted without penalty or interest, and Buyer shall produce and exhibit to Seller satisfactory evidence of such payment, and when such payments are due.

(b) All such Taxes and Utility Expenses for the year in which this Agreement is executed shall be prorated as of the date of the Closing.

(c) Seller agrees that if there shall be any refunds or rebates on account of the Taxes or assessments paid by Buyer under the provisions of this Agreement, such refund or rebate shall belong to Buyer. Any refunds received by Seller shall be deemed