

EXHIBIT D

Sales Tax Consulting Services Engagement Letter

Anchin, Block & Anchin, LLP
Accountants & Advisors
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June 28, 2016

Park Square West Associates, LLC
Century Plaza Investor Associates, LLC
One Atlantic Investor Associates, LLC
c/o Beilinson Advisory Group
1 Atlantic Street
Stamford, CT 06901

Dear Mr. Beilinson:

This letter will serve to set forth our understanding of the objectives of our engagement and the nature and limitations of the services we will provide for you with regard to your tax examination with the State of Connecticut Department of Revenue Services. The terms under which we will conduct our engagement are set forth in the "Terms of Engagement" attached hereto.

We appreciate the opportunity of representing Park Square West Associates, LLC, Century Plaza Investor Associates, LLC and One Atlantic Investor Associates, LLC before the State of Connecticut Department of Revenue Services with regard to the examination of your Sales and Use Tax Return for tax years 2012-2015. The scope may be expanded upon mutual agreement to encompass other years and/or entities. In acting on your behalf during this engagement, we will not agree with any assessments issued by the State of Connecticut Department of Revenue Services and Finance, concede any issues, or enter into any agreements without first discussing such issues with you. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of an appeal, we will be available to represent you.

We will communicate with you during our engagement in order to keep you apprised of the status of the case, and the potential issues being contested. We will discuss with you any matters where the application of the tax law to the personal income tax is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions.

In order for us to begin our work, we will require a signed copy of this letter which you may return via PDF email to Robert.Gilman@anchin.com or fax at (212) 840-7066.

The charges for our services described above will be made at our hourly rates (Appendix A), plus out-of-pocket expenses. Billings will be rendered as the work progresses, with payment to be made within 30 days.

We are available to meet with you to discuss this engagement or other matters and answer any questions you may have. Anchin can provide to you all of the services normally provided by an accounting firm. Through an affiliated company, we can offer investment services at an additional charge. Should you retain us to perform services other than those contemplated by this letter, we will issue a separate engagement letter and invoice you separately for such services.

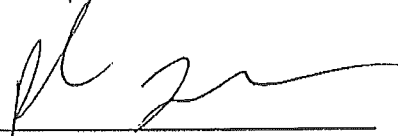
This letter, together with the Terms of Engagement, comprise the complete and exclusive statement of the agreement between us with respect to the subject matter, superseding all prior and contemporaneous proposals oral or written and all other communications between us.

We reserve the right to amend any of the terms in or terminate this agreement at any time as a result of any changes in laws or regulations affecting the accounting profession, which may preclude us from providing the services described in this letter on the terms we have agreed upon.

We appreciate the opportunity to be of service to you and we look forward to working with you in the future.

Very truly yours,

ANCHIN, BLOCK & ANCHIN LLP



Robert Gilman, Partner

APPROVED BY:

Elizabeth S. Justison
o/b/o Marc Bellinson

7/1/2016
Date

Date

ENCLOSURE

APPENDIX A

Anchin, Block & Anchin LLP Hourly Billing Rates

<u>Title of Professional</u>	<u>Hourly Rate</u>
Partners	\$550-\$610
Senior Managers and Directors	\$315-\$480
Managers/Supervisors	\$180-\$315
Staff	\$145-\$180
Clerical	\$120

CONTINUING TERMS OF ENGAGEMENT

This addendum sets forth terms and conditions under which we will be performing tax consulting services pursuant to the terms of engagement letters executed from time-to-time and to which these Terms are attached (such engagement letters and these Terms being referred to together as "this agreement"). We would expect to continue to perform our services under the arrangement discussed above, unless for some reason you or we find that some change is necessary.

Our Responsibilities

It is our responsibility to provide the services specified in our engagement letter, based upon the information which you supply to us, in accordance with the laws and regulations of the applicable taxing authorities. Although we will endeavor to be alert to errors and discrepancies in any information provided by you or on your behalf, we shall be entitled to rely in good faith on the accuracy, completeness and reliability of all information so provided and on all decisions and approvals of you and your advisors and representatives. We will not audit, investigate or verify any facts underlying any transactions for which you seek our advice or any data or information submitted to us by you or on your behalf although we may ask for clarification of such data and information. Because of our reliance upon the information, decisions and approvals provided by you or on your behalf, our rendering of advice should not be viewed as assurance that any particular reported position is correct. Unless otherwise specified in our engagement letter, our engagement will not include the preparation of any financial statements or tax returns. Further, our services will not include any procedures designed to discover defalcations or other irregularities.

Our work product arising out of this engagement is only for your use and the purpose described in the engagement letter and is not to be relied upon for any other purpose or by any third-parties. The conclusions expressed in any work product or advice which we may issue are based upon the tax laws as of the date of issuance, which are subject to change; and our conclusions are limited solely to the matters for which we were engaged. We will not update our conclusions

should the law change unless you specifically engage us to do so. No conclusion should be inferred as to any matters not specifically covered therein. Further, our conclusions are based upon the facts, data, material and other information presented to us by you and your representatives. Inaccuracy or incompleteness of such data, material and other information could have a material adverse effect on our conclusions.

We assume no obligation to offer tax or other advice that is not specifically requested by you. Because tax issues tend to be quite complex, turn on seemingly insignificant facts and the tax laws are in a constant state of flux, we will not be responsible for any tax advice which we may provide unless we have had an opportunity to reduce our advice to writing. Any tax advice will be based upon our interpretation of applicable laws and regulations and certain case and ruling authority on the date of our written advice or opinion. Some of these matters may not be free from doubt and our analysis and conclusions may reflect that. Our written advice or opinion will not be binding on the Internal Revenue Service or any state, local or foreign tax authority or any court. We may be able to help you get greater certainty regarding the tax treatment of any particular transaction with a ruling from the appropriate tax authority.

Our engagement does not encompass determining whether you have any reporting or withholding obligations under the Foreign Account Tax Compliance Act (FATCA). We shall have no obligation to assist or advise you with respect to compliance with FATCA, or to determine the nature or extent of any obligations you may have under FATCA unless you specifically engage us to do so pursuant to a separate engagement letter.

Please keep in mind that if we do perform attest services for you or your company, we are required by the standards of our profession to have a formal attest engagement letter and a separate engagement letter will be issued for such attest services. This agreement does not supersede any agreement for attest services previously executed by us and should not be considered a supplement to any such agreement.

Our services under this agreement do not constitute legal advice. We recommend you retain competent legal counsel to render legal advice.

In responding to any requests for further services made by any of your employees, agents or representatives, we will presume that all requests have been authorized by you. If you wish to limit the individuals who can request services on your behalf, you must notify us of those limitations in writing.

Use of Independent Contractors

Independent contractors and consultants to Anchin, Block & Anchin LLP may participate in the services we provide you. In that connection, we may share information about you with such independent contractors and consultants who are required by agreement with us to maintain the confidentiality of your information. From time to time, as an accommodation to you, we may refer you to other service providers (attorneys, etc). Although we take full responsibility for the work of the independent contractors who assist us in providing our services, we shall not be liable for any acts or omissions of any other service providers.

Your Responsibilities

You are responsible for the care and control of all of your information and record-keeping; and it is your responsibility to provide us with all the information required for us to provide our services to you. You are also responsible for providing us with a complete understanding of all states and localities in which you are doing business or involved in financial transactions. You agree to release and hold harmless Anchin, Block & Anchin LLP and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentations by you or your representatives.

Your failure to provide us with all necessary information in a complete or timely manner will likely result in further effort on our part and additional costs to you. Accordingly, it is important that you ensure that your employees and contractors cooperate fully and respond in a timely manner to our requests. You are responsible for obtaining for us any internal and third-party licenses or approvals that are required

for us to perform the services covered by our engagement (including use of any necessary software or data). You are also responsible for providing us with such information and assistance as may be necessary for us to complete our work. Personnel assigned by us to any work on your engagement shall not be assumed or deemed to have knowledge of information provided to others not associated with our firm.

Tax Shelters

Notwithstanding anything to the contrary set forth herein, no provision in the engagement letter or this addendum is or is intended to be construed as a condition of confidentiality within the meaning of IRC sections 6011, 6111, 6112 or the regulations thereunder, or under any similar or analogous provisions of the laws of a state or other jurisdiction. In particular, you (and each of your employees, representatives, or other agents) may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transaction within the scope of this engagement and all materials of any kind (including opinions and other tax analyses) that are provided to you relating to such tax treatment and tax structure. You also agree to use commercially reasonable efforts to inform us of any conditions of confidentiality imposed by third party advisors with respect to any transaction on which our advice is requested. Such notification must occur prior to our providing any advice with respect to the transaction.

Treasury regulations under IRC section 6011 require taxpayers to disclose to the IRS their participation in reportable transactions and IRC section 6707A imposes strict penalties for noncompliance. You agree to use commercially reasonable efforts to inform us if you are required to disclose any transaction covered by the engagement letter as a reportable transaction to the IRS or to any state or other jurisdiction adopting similar or analogous provisions. IRC section 6111 requires a material advisor with respect to a reportable transaction to disclose information on the transaction to the IRS by a prescribed date, and IRC section 6112 requires the material advisor to maintain, and make available to the IRS upon request, a list of persons and other information with respect to the transaction. We will use commercially reasonable efforts to inform you if we provide your identifying information to the IRS under IRC

section 6111 or 6112, or to any state or other jurisdiction adopting similar or analogous provisions.

Our Working Papers

The working papers which we prepare in conjunction with our engagement are our property. Nevertheless, they contain your "**Confidential Information**" and will be retained by us in accordance with our policies and procedures for safeguarding client information which may be amended from time to time. Our guidelines provide, however, that we may disclose your Confidential Information to our employees and third-party contractors as necessary to provide our services. Without limitation of the foregoing, we may in certain circumstances provide your Confidential Information to software vendors for the purpose of obtaining technical support in the course of providing services to you, but it is our policy to require these vendors to maintain the confidentiality of your Confidential Information disclosed to them. Confidential Information means (i) information contained in your internal financial and business records, (ii) information reported in your tax returns, and (iii) other information concerning you or your business that is marked "confidential" or otherwise identified as "confidential" in writing at the time of disclosure to us. Confidential Information does not include information that is or becomes publicly available or generally known to persons in your industry without breach of our obligations hereunder.

Many of our clients choose to communicate with us via e-mail or other electronic means; and we will use e-mail and other electronic means unless a client directs otherwise. Each of us accepts the inherent risks of this form of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices). If you are concerned about the security of particular information, please contact us to discuss alternative arrangements.

Certain document and other communications involving or disclosed to us may be subject to one or more claims of privilege by you (e.g. IRC §7525). Although you are solely responsible for managing the recognition, establishment and maintenance (non-waiver) of these possible

protections, we will cooperate with your reasonable written instructions regarding them.

In the event we are requested, pursuant to subpoena or other legal process, to produce our documents or to provide testimony relating to this engagement in judicial or administrative proceedings to which we are not a party, or in connection with an informal inquiry or investigation with your consent, you shall reimburse us at standard billing rates for our professional time and expenses, including reasonable attorney's fees, incurred in responding to such requests. We shall, to the extent legally permissible, notify you as soon as practicable of any such request unless such request is made pursuant to a regulatory authority having jurisdiction over us.

Our Fees

The charges for our services will be specified in the engagement letter. Failure to provide requested information accurately or on a timely basis will likely increase the cost of our engagement. We reserve the right to suspend or terminate our services if your account is in arrears. If we are required to terminate our services for reason of your failure to make timely payment, our engagement hereunder shall be deemed to have been completed and you shall be obligated to pay for all services heretofore rendered notwithstanding that we have not completed our engagement. You agree that we are not responsible for the impact of any delay that results from your failure to make timely payments of our invoices. In order to minimize the costs of our services, we shall require the maximum cooperation from you and your employees.

Our firm customarily requires a retainer covering a portion of the anticipated total cost of our services. The amount of the retainer will be specified in the engagement letter. Retainers will not earn interest while held by our firm. Retainers are not intended to be an estimate of the total cost of the engagement.

Limitations on Liability and Indemnification

In the event that you believe we have failed to meet our obligations under this agreement, you must notify us and provide us with the opportunity to re-perform the defective services. If the

services cannot be re-performed, or if re-performance will not cure the breach, then your remedy will be for us to refund our fees relating to the defective services up to the amount of your direct damages caused by our failure to meet our obligations. In no event however, will our liability exceed the fees which we receive for our work giving rise to the liability; nor shall we be liable for any special, consequential, incidental or exemplary damages or loss (including lost profits, taxes, interest, tax penalties, savings or business opportunities) which you may incur. The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, tort (including but not limited to negligence) or otherwise.

Because the quality and completeness of our services are based upon the information which you will provide to us, you (and all parties related to you) agree to indemnify us and our partners, principals, and employees from any liability, costs, fees, expenses, and damages (including defense costs) arising out of our services which are attributable to errors and omissions in any information which you supply to us. In addition, upon your receipt of a written notice from us, you agree to indemnify us and our partners, principals and employees (collectively, the "Indemnitees") from any liability, costs, fees, expenses and damages (including attorneys' fees) incurred or suffered by or asserted against any of the Indemnitees in connection with a claim by a third-party claim arising from, relating to or in connection with the services we provide to you under the engagement letter.

Disputes

While we do not expect there to be any problems whatsoever with our relationship, misunderstandings can occur. We believe that most disagreements can be resolved to mutual satisfaction in a friendly, non-threatening environment. Therefore, disputes arising under this agreement (including, but not limited to the scope, nature and quality of services to be performed by us, our fees and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties, shall be appointed to mediate, and each disputing party shall pay an equal share of the mediator's fees and expenses. If the matter is unresolved 60 days after the mediator's first meeting with the involved parties, then it will be

submitted to binding arbitration in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("CPR Arbitration Rules"). Any issue concerning the extent to which any dispute is subject to arbitration, or any dispute concerning the applicability, interpretation, or enforceability of these dispute resolution procedures, including any contention that all or part of these procedures are invalid or unenforceable, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. By operation of this provision, the parties agree to forego litigation over such disputes in any court of competent jurisdiction.

Any mediation, arbitration or other action arising out of our services shall be conducted or take place in the County of New York, State of New York. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort except as provided in CPR Rule 13 (Interim Measures of Protection). Damages that are inconsistent with any applicable agreement between the parties, that are punitive in nature, or that are not measured by the prevailing party's actual damages shall be unavailable in arbitration or any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitration panel have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction.

Either party may seek to enforce any written agreement reached by the parties during mediation, or to confirm and enforce any final award entered in arbitration, in any court of competent jurisdiction. Notwithstanding the agreement to such procedures, either party may seek equitable relief to protect its rights and remedies in any court of competent jurisdiction.

All disputes with regard to, arising out of, or relating to services provided pursuant to this agreement (whether based in contract, tort, statute, regulation, or otherwise and whether pending in court or in an arbitral forum) shall be governed by and construed in accordance with the substantive and procedural laws of the State of New York, including without limitation, its statutes of limitations, without regard to the conflict of laws provisions of New York or any other state or jurisdiction.

No legal proceeding, regardless of form, arising out of the services provided under this agreement may be brought by either of us more than three

years after the date of the last services rendered with respect to the specific tax year(s) that is the subject of the legal proceeding.

engagement.

If any term of this agreement is unenforceable, such term shall not affect the other terms, but such unenforceable term shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein and therein.

Termination

We acknowledge your right to terminate our services at any time, and you acknowledge our right to resign at any time including instances where in our judgment, our independence has been impaired or we can no longer rely on your integrity or the integrity of persons associated with you, subject in either case to our right to be compensated for all direct and indirect charges and out-of-pocket expenditures incurred through the date of termination or resignation.

No Third-Party Beneficiaries

This agreement is between you and us and neither party, without the other's consent, may assign any rights, obligations or claims relating to the services to be provided by us. Nevertheless, recognizing that at times our engagement may pertain not only to you, but also to your family members or related trusts, partnerships, partners, companies, estates or foundations, you shall, as may be requested by us, obtain written confirmations of their agreement to the terms of our engagement. Our engagement will be undertaken solely for the benefit of those persons or entities that have accepted the terms of our engagement and no other person or entity shall be authorized to enforce the terms of our