Exhibit “10”

Fraudulent deed dated July 24, 2013 from Thomas Kontogiannis to Sapphire Luxury Estates LLC purporting to convey the parcel of property located in the State of New York, County of Kings, more particularly described as Block 4143, lot 1
NYC DEPARTMENT OF FINANCE
OFFICE OF THE CITY REGISTER

This page is part of the instrument. The City Register will rely on the information provided
by you on this page for purposes of indexing this instrument. The information on this page
will control for indexing purposes in the event of any conflict with the rest of the document.

RECORDER AND ENDORSEMENT COVER PAGE
PAGE 1 OF 5

Document ID: 2013111201361001
Document Date: 07-24-2013
Preparation Date: 11-12-2013

Document Type: DEED
Document Page Count: 4

PRESENTER:
BEGI
223-05 HEMPSTEAD AVENUE
QUEENS VILLAGE, NY 11429
718-479-0511
SALES@BUILDINGEQUITYGROUP.COM

RETURN TO:
TOPPIN & TOPPIN
99 TULIP AVENUE, SUITE 307
FLORAL PARK, NY 11001

PROPERTY DATA

<table>
<thead>
<tr>
<th>Borough</th>
<th>Block</th>
<th>Lot</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>BROOKLYN</td>
<td>4143</td>
<td>1</td>
<td>Entire Lot</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3301 ATLANTIC AVENUE</td>
</tr>
<tr>
<td>Property Type:</td>
<td>COMMERCIAL REAL ESTATE</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

CROSS REFERENCE DATA

<table>
<thead>
<tr>
<th>CRFN</th>
<th>DocumentID</th>
<th>Year</th>
<th>Reel</th>
<th>Page</th>
<th>File Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PARTIES

GRANTOR/SELLER:
3301 ATLANTIC AVENUE, LLC
1 PLAZA ROAD
GREENVALE, NY 11548

GRANTEE/BUYER:
SAPPHIRE LUXURY ESTATES, LLC
756 CALHOUN AVENUE
BRONX, NY 10465

FEES AND TAXES

<table>
<thead>
<tr>
<th>Mortgage</th>
<th>Filing Fee:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mortgage Amount:</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Taxable Mortgage Amount:</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Exemption:</td>
<td></td>
</tr>
<tr>
<td>TAXES:</td>
<td></td>
</tr>
<tr>
<td>County (Basic):</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>City (Additional):</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Spec (Additional):</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>TASF:</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>MTA:</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>NYCTA:</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Additional MRT:</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>TOTAL:</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Recording Fee:</td>
<td>$ 57.00</td>
</tr>
<tr>
<td>Affidavit Fee:</td>
<td>$ 0.00</td>
</tr>
</tbody>
</table>

NYC Real Property Transfer Tax: $ 250.00
NYS Real Estate Transfer Tax: $ 0.00
NYS Real Estate Transfer Tax: $ 40.00

RECORDED OR FILED IN THE OFFICE
OF THE CITY REGISTER OF THE
CITY OF NEW YORK
Recorded/Filed 11-21-2013 10:09
City Register File No.(CRFN): 2013000480721

City Register Official Signature
THIS INDENTURE, made the 24th day of July, 2013

BETWEEN

3301 Atlantic Avenue, LLC, residing at 1 Plaza Road, Greenvale, NY 11548, party of the first part, and

Sapphire Luxury Estates, LLC, residing at 756 Calhoun Avenue, Bronx, NY 10465, party of the second part,

WITNESSETH, that the party of the first part, in consideration of ten dollars and other valuable consideration paid by the party of the second part, does hereby grant and release unto the party of the second part, the heirs or successors and assigns of the party of the second part forever,

ALL that certain plot, piece or parcel of land, with the buildings and improvements thereon erected, situate, lying and being in

(SEE THE ATTACHED LEGAL DESCRIPTION)

Being the same premises as conveyed to the party of the first part by deed dated May 24th, 2004 and recorded December 13, 2004 in the City Register's Office of Kings County, State of New York in CRFN 2004000766714.

Premises also known as and by 3301 Atlantic Avenue, Brooklyn, NY

County: Kings  Block: 4143  Lot: 1

TOGETHER with all right, title and interest, if any, of the party of the first part, in and to any streets and roads abutting the above-described premises to the center lines thereof; TOGETHER with the appurtenances and all the estate and rights of the party of the first part in and to said premises; TO HAVE AND TO HOLD the premises herein granted unto the party of the second part, the heirs or successors and assigns of the party of the second part forever.

AND the party of the first part covenants that the party of the first part has not done or suffered anything whereby the said premises have been encumbered in any way whatever, except as aforesaid.

AND the party of the first part, in compliance with Section 13 of the Lien Law, covenants that the party first part will receive the consideration for this conveyance and will hold the right to receive such consideration as a trust fund to be applied first for the purpose of paying the cost of the improvement and will apply the same first to the payment of the cost of the improvement before using any part of the total of the same for any other purpose.
The word "party" shall be construed as if it read "parties" whenever the sense of this indenture so requires.

IN WITNESS WHEREOF, the party of the first part has duly executed this deed the day and year first above written.

IN PRESENCE OF

Grantor:

3301 Atlantic Avenue, LLC
By: Thomas Kontogiannis, Managing Member

STATE OF NEW YORK
COUNTY OF

On the ____ day of July, in the year 2013 before me, the undersigned, personally appeared Thomas Kontogiannis, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is(are) subscribed to within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted executed the instrument.

Notary Public

STATE OF NEW JERSEY
COUNTY OF

On the ____ day of July, in the year 2013, before me, the undersigned, personally appeared Thomas Kontogiannis personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s) or the person upon behalf of which the individual(s) acted, executed the instrument, and that such individual made such appearance before the undersigned in the

Notary Public

REGINALD LITTLE
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 6/17/2016

SEAL
SCHEDULE A

All that certain plot, piece or parcel of land, situate, lying and being in the Borough of Brooklyn, County of Kings, City and State of New York, bounded and described as follows:

BEGINNING at the corner formed by the intersection of the northerly side of Atlantic Avenue with the easterly side of Chestnut Street;

RUNNING THENCE northerly along the easterly side of Chestnut Street 644.87 feet to the southerly side of Fulton Street;

THENCE easterly along the southerly side of Fulton Street 304.43 feet to the westerly side of Euclid Avenue;

THENCE southerly along the westerly side of Euclid Avenue 644.87 feet to the northerly side of Atlantic Avenue; and

THENCE westerly along the northerly side of Atlantic Avenue 304.44 feet to the point or place of BEGINNING.
BARGAIN AND SALE DEED WITH COVENANTS

Grantor: 3301 Atlantic Avenue, LLC

TO

Grantee: Sapphire Luxury Estates, LLC

ADDRESS: 3301 Atlantic Avenue
Brooklyn, New York

SECTION:

BLOCK: 4143

LOT: 1

COUNTY: Kings
<table>
<thead>
<tr>
<th>ASSOCIATED TAX FORM ID:</th>
<th>2013111202562</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>SUPPORTING DOCUMENTS SUBMITTED:</th>
<th>Page Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEP CUSTOMER REGISTRATION FORM FOR WATER AND SEWER BILLING</td>
<td>1</td>
</tr>
<tr>
<td>RP - 5217 REAL PROPERTY TRANSFER REPORT</td>
<td>2</td>
</tr>
<tr>
<td>SMOKE DETECTOR AFFIDAVIT</td>
<td>1</td>
</tr>
</tbody>
</table>
Customer Registration Form for Water and Sewer Billing

Property and Owner Information:

(1) Property receiving service: BOROUGH: BROOKLYN
    BLOCK: 4143
    LOT: 1

(2) Property Address: 3301 ATLANTIC AVENUE, BROOKLYN, NY 11208

(3) Owner’s Name: SAPPHIRE LUXURY ESTATES, LLC
    Additional Name:

Affirmation:

☑ Your water & sewer bills will be sent to the property address shown above.

Customer Billing Information:

Please Note:

A. Water and sewer charges are the legal responsibility of the owner of a property receiving water and/or sewer service. The owner’s responsibility to pay such charges is not affected by any lease, license or other arrangement, or any assignment of responsibility for payment of such charges. Water and sewer charges constitute a lien on the property until paid. In addition to legal action against the owner, a failure to pay such charges when due may result in foreclosure of the lien by the City of New York, the property being placed in a lien sale by the City or Service Termination.

B. Original bills for water and/or sewer service will be mailed to the owner, at the property address or to an alternate mailing address. DEP will provide a duplicate copy of bills to one other party (such as a managing agent), however, any failure or delay by DEP in providing duplicate copies of bills shall in no way relieve the owner from his/her liability to pay all outstanding water and sewer charges. Contact DEP at (718) 595-7000 during business hours or visit www.nyc.gov/dep to provide us with the other party’s information.

Owner’s Approval:

The undersigned certifies that he/she/it is the owner of the property receiving service referenced above; that he/she/it has read and understands Paragraphs A & B under the section captioned “Customer Billing Information”; and that the information supplied by the undersigned on this form is true and complete to the best of his/her/its knowledge.

Print Name of Owner: [Signature] 7/24/13

Name and Title of Person Signing for Owner, if applicable:

2013071200243101
Customer Registration Form for Water and Sewer Billing

Property and Owner Information:

(1) Property receiving service: BOROUGH: BROOKLYN BLOCK: 4143 LOT: 1

(2) Property Address: 3301 ATLANTIC AVENUE, BROOKLYN, NY 11208

(3) Owner's Name: SAPPHIRE LUXURY ESTATES, LLC

Affirmation:

☑ Your water & sewer bills will be sent to the property address shown above.

Customer Billing Information:

Please Note:

A. Water and sewer charges are the legal responsibility of the owner of a property receiving water and/or sewer service. The owner's responsibility to pay such charges is not affected by any lease, license or other arrangement, or any assignment of responsibility for payment of such charges. Water and sewer charges constitute a lien on the property until paid. In addition to legal action against the owner, a failure to pay such charges when due may result in foreclosure of the lien by the City of New York, the property being placed in a lien sale by the City or Service Termination.

B. Original bills for water and/or sewer service will be mailed to the owner, at the property address or to an alternate mailing address. DEP will provide a duplicate copy of bills to one other party (such as a managing agent), however, any failure or delay by DEP in providing duplicate copies of bills shall in no way relieve the owner from his/her liability to pay all outstanding water and sewer charges. Contact DEP at (718) 595-7000 during business hours or visit www.nyc.gov/dep to provide us with the other party's information.

Owner's Approval:

The undersigned certifies that he/she/it is the owner of the property receiving service referenced above; that he/she/it has read and understands Paragraphs A & B under the section captioned "Customer Billing Information"; and that the information supplied by the undersigned on this form is true and complete to the best of his/her/its knowledge.

Print Name of Owner: __________________________________________ Date (mm/dd/yyyy):

Name and Title of Person Signing for Owner, if applicable:
FOR CITY USE ONLY

REAL PROPERTY TRANSFER REPORT
STATE OF NEW YORK
STATE BOARD OF REAL PROPERTY SERVICES

RP - 5217NYC

PROPERTY INFORMATION

1. Property Location
   3301 ATLANTIC AVENUE
   STREET NUMBER / STREET NAME
   BROOKLYN
   ZIP CODE
   11208

2. Buyer
   SAPPHIRE LUXURY ESTATES, LLC
   LAST NAME / COMPANY
   FIRST NAME

3. Tax Billing Address
   STREET NUMBER AND STREET NAME
   CITY OR TOWN
   STATE
   ZIP CODE

4. Indicate the number of Assessment Roll parcels transferred on the deed
   [ ] # of Parcels OR [ ] Part of a Parcel

5. Deed Property Size
   FRONT FEET X [ ] OR [ ] DEPT
   RECORD

6. Seller
   3301 ATLANTIC AVENUE, LLC
   LAST NAME / COMPANY
   FIRST NAME

SALE INFORMATION

10. Sale Contract Date
    7 / 15 / 2013

11. Date of Sale / Transfer
    7 / 15 / 2013

12. Full Sale Price $0

13. Indicate the value of personal property included in the sale

ASSESSMENT INFORMATION - Data should reflect the latest Final Assessment Roll and Tax Bill

15. Building Class [ ]
16. Total Assessed Value (of all parcels in transfer) 0 9 6 1 0

17. Borough, Block and Lot / Roll Identifier(s) (If more than three, attach sheet with additional identifier(s))

BROOKLYN 4143 1

CITY REGISTER

NOV. 15 '13
**REAL PROPERTY TRANSFER REPORT**

STATE OF NEW YORK
STATE BOARD OF REAL PROPERTY SERVICES

**RP - 5217NYC**

---

**PROPERTY INFORMATION**

1. **Property Location**
   - 3301 ATLANTIC AVENUE
   - BROOKLYN
   - 11208

2. **Buyer**
   - Name: SAPPHIRE LUXURY ESTATES, LLC

3. **Tax Billing Address**
   - LAST NAME / COMPANY
   - FIRST NAME

4. **Deed Property Size**
   - FRONT FT X DEPTH FT
   - Acres

5. **Seller**
   - Name: 3301 ATLANTIC AVENUE, LLC

6. **Ownership Type is Condominium**

7. **New Construction on Vacant Land**

---

**SALE INFORMATION**

10. **Sale Contract Date**
    - 7/24/2013

11. **Date of Sale / Transfer**
    - 7/24/2013

12. **Full Sale Price**
    - $0

13. **Significant Change in Property Between Taxable Status and Sale Dates**

14. **Check one or more of these conditions as applicable to transfer:**
    - A. Sale Between Relatives or Former Relatives
    - B. Sale Between Related Companies or Partners in Business
    - C. One of the Buyers is also a Seller
    - D. Buyer or Seller is Government Agency or Lending Institution
    - E. Deed Type not Warranty or Bargain and Sale (Specify Below)
    - F. Sale of Fractional or Less than Fee Interest (Specify Below)
    - G. Significant Change in Property Between Taxable Status and Sale Dates
    - H. Sale of Business is Included in Sale Price
    - I. Other Unusual Factors Affecting Sale Price (Specify Below)
    - J. None

---

**ASSESSMENT INFORMATION**

15. **Building Class**
    - F.1

16. **Total Assessed Value** (of all parcels in transfer)
    - 10961.0

17. **Borough, Block and Lot / Roll Identifier(s)**
    - BROOKLYN 4143 1

---

201311120256220101
CERTIFICATION

I certify that all of the items of information entered on this form are true and correct (to the best of my knowledge and belief) and understand that the making of any willful false statement of material fact herein will subject me to the provisions of the penal law relative to the making and filing of false instruments.

<table>
<thead>
<tr>
<th>BUYER</th>
<th>BUYER'S ATTORNEY</th>
</tr>
</thead>
<tbody>
<tr>
<td>756 CALHOUN AVENUE</td>
<td></td>
</tr>
<tr>
<td>STREET NUMBER</td>
<td>STREET NAME (AFTER SALE)</td>
</tr>
<tr>
<td>BRONX</td>
<td>NY</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SELLER</th>
</tr>
</thead>
<tbody>
<tr>
<td>CITY OR TOWN</td>
</tr>
</tbody>
</table>

2013111202562201
AFFIDAVIT OF COMPLIANCE
WITH SMOKE DETECTOR REQUIREMENT
FOR ONE- AND TWO-FAMILY DWELLINGS

State of New York ) ) SS.
County of )

The undersigned, being duly sworn, depose and say under penalty of perjury that they are the grantor and grantee of the real property or of the cooperative shares in a cooperative corporation owning real property located at

3301 ATLANTIC AVENUE

Borough: BROOKLYN

Street Address: 3301 ATLANTIC AVENUE

New York, 11235

Block: 4143

Lot: 1

That the Premises is a one or two family dwelling, or a cooperative apartment or condominium unit in a one- or two-family dwelling, and that installed in the Premises is an approved and operational smoke detecting device in compliance with the provisions of Article 6 of Subchapter 17 of Chapter 1 of Title 27 of the Administrative Code of the City of New York concerning smoke detecting devices;

That they make affidavit in compliance with New York City Administrative Code Section 11-2105 (g). (The signatures of at least one grantor and one grantee are required, and must be notarized).

3301 Atlantic Ave., LLC

Name of Grantor (Type or Print)

Signature of Grantor

Name of Grantee (Type or Print)

Signature of Grantee

Sworn to before me this 27th date of July, 2013

JENNIFER KOHN
Notary Public, State of New York

2013071200243101

2013071200243101

NEW YORK CITY REAL PROPERTY TRANSFER TAX RETURNS FILED ON OR AFTER FEBRUARY 6th, 1990, WITH RESPECT TO THE CONVEYANCE OF A ONE- OR TWO-FAMILY DWELLING, OR A COOPERATIVE APARTMENT OR A CONDOMINIUM UNIT IN A ONE- OR TWO-FAMILY DWELLING, WILL NOT BE ACCEPTED FOR FILING UNLESS ACCOMPANIED BY THIS AFFIDAVIT.
AFFIDAVIT OF COMPLIANCE
WITH SMOKE DETECTOR REQUIREMENT
FOR ONE- AND TWO-FAMILY DWELLINGS

State of New York )
) SS:
County of )

The undersigned, being duly sworn, depose and say under penalty of perjury that they are the grantor and grantee of
the real property or of the cooperative shares in a cooperative corporation owning real property located at

3301 ATLANTIC AVENUE

BROOKLYN New York, 4143 1 (the "Premises");

That the Premises is a one or two family dwelling, or a cooperative apartment or condominium unit in a one- or
two-family dwelling, and that installed in the Premises is an approved and operational smoke detecting device in
compliance with the provisions of Article 6 of Subchapter 17 of Chapter 1 of Title 27 of the Administrative Code of
the City of New York concerning smoke detecting devices;

That they make affidavit in compliance with New York City Administrative Code Section 11-2105 (g). (The
signatures of at least one grantor and one grantee are required, and must be notarized).

Name of Grantor (Type or Print) | Name of Grantee (Type or Print)
--------------------------------|--------------------------------
Signature of Grantor | Signature of Grantee
Sworn to before me this date of 20 |
Sworn to before me this date of 20 |

These statements are made with the knowledge that a willfully false representation is unlawful and is punishable as
a crime of perjury under Article 210 of the Penal Law.

NEW YORK CITY REAL PROPERTY TRANSFER TAX RETURNS FILED ON OR AFTER FEBRUARY 6th, 1990, WITH RESPECT TO THE CONVEYANCE OF A ONE- OR TWO-FAMILY DWELLING, OR A COOPERATIVE APARTMENT OR A CONDOMINIUM UNIT IN A ONE- OR TWO-FAMILY DWELLING, WILL NOT BE ACCEPTED FOR FILING UNLESS ACCOMPANIED BY THIS AFFIDAVIT.