

# **Preliminary Resolution**

**PRELIMINARY RESOLUTION**  
*(Iskalo 1 East Avenue LLC Project)*  
*(Phase 2)*

A regular meeting of Niagara County Industrial Development Agency (the "Agency") was convened in public session at the offices of the Agency located at 6311 Inducon Corporate Drive, Suite One, Sanborn, New York on the 14<sup>th</sup> day of February, 2024 at 9:00 a.m., local time.

The meeting was called to order by the Chairperson and, upon roll being called, the following members of the Agency were:

PRESENT:

Mark A. Onesi	Chairperson
Jason Krempa	First Vice Chairman
Clifford Scott	Second Vice Chairman
William L. Ross	Secretary
Mark D. Berube	Assistant Secretary
Anne E. McCaffrey	Member
Ryan Mahoney	Member
David J. Masse	Member

ABSENT:

William Fekete	Member
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THE FOLLOWING PERSONS WERE ALSO PRESENT:

Susan C. Langdon	Executive Director
Andrea Klyczek	Assistant Director
Michael Dudley	Finance Manager
Caroline Caruso	Accounting Associate
Susan Barone	Grants & Operations Manager
Julie Lamoreaux	Administrative & Human Resource Officer
Jeremy Geartz	Project Manager
Mark Gabriele, Esq.	Agency Counsel

The following resolution was offered by Ms. McCaffrey, seconded by Mr. Masse, to wit:

**Resolution No. 8.1.1**

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACCEPTING THE APPLICATION OF ISKALO 1 EAST AVENUE LLC WITH RESPECT TO A CERTAIN PROJECT (AS MORE FULLY DEFINED BELOW) TO BE UNDERTAKEN BY THE AGENCY FOR THE BENEFIT OF ISKALO 1 EAST AVENUE LLC OR AN ENTITY FORMED OR TO BE FORMED; (ii) AUTHORIZING A PUBLIC HEARING WITH RESPECT TO THE PROJECT; (iii) DESCRIBING THE FORMS OF FINANCIAL ASSISTANCE BEING CONTEMPLATED BY THE AGENCY.

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 569 of the Laws of 1972 of the State of New York (the "Act"), **NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (the "Agency") was created with the authority and power to own, lease and sell property and to issue its bonds as authorized by the Act; and

WHEREAS, **ISKALO 1 EAST AVENUE LLC** and/or an individual(s) or affiliate, subsidiary, or entity or entities formed or to be formed on its behalf (the "Company"), has submitted an application to the Agency, a copy of which is on file at the office of the Agency, requesting that the Agency consider undertaking a project (the "Project") consisting of: (A) the retention by the Agency of a leasehold interest in, a parcel of land located at 1 East Avenue in the City of Lockport, Niagara County, New York (the "Land"); (B) the renovation of 15,000 square feet of the existing building located on the Land, into a two story microbrewery, tap room and event space to be operated by Big Ditch Brewing Company LLC, ("Improvements"); and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment" and collectively with the Land and the Improvements, the "Facility");

WHEREAS, pursuant to Article 18-A of the General Municipal Law the Agency desires to adopt a resolution describing the Project and the financial assistance that the Agency is contemplating with respect to the Project; and

WHEREAS, it is contemplated that the Agency will hold a public hearing and (i) negotiate an agent agreement (the "Agent Agreement") whereby the Agency will designate the Company as its agent for the purpose of acquiring, constructing and equipping the Project, (ii) the Agency will retain a leasehold or other interest in the Land, Improvements, Equipment and personal property constituting the Facility and (iii) provide financial assistance to the Company in the form of sales and use tax exemptions related to the Project, consistent with the policies of the Agency and a mortgage recording tax exemption with respect to the financing of the Project; and

WHEREAS, the Agency has scheduled a public hearing and provided notice of the public hearing pursuant to Section 850-a of the Act; and

WHEREAS, the Agency must determine whether the undertaking of the Project and the providing of the contemplated financial assistance will induce the Company to develop the Project, thereby to advance job opportunities, health, general prosperity and economic welfare of the people of the County of Niagara, and to specifically promote the investment commitment, employment commitment and other commitments of the Company contained herein and within the Company's Application.

WHEREAS, the Agency must determine pursuant to Section 862 of the Act, that the Project constitutes a "retail" project and, as a result, in addition to the other requirements of the Act, prior to the Agency providing any financial assistance to the Project the Agency must determine if the Project is located in a "highly distressed area" as set term is defined in Section 862 of New York General Municipal Law.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE AGENCY AS FOLLOWS:

Section 1. The Company has presented an application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the Company's application, the Agency hereby finds and determines that:

(A) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(B) The Agency has the authority to take the actions contemplated herein under the Act; and

(C) The action to be taken by the Agency will induce the Company to develop the Project, thereby increasing job opportunities, health, general prosperity and economic welfare of the people of the County of Niagara, and to specifically promote the investment commitment, employment commitment and other commitments of the Company contained herein and within the Company's Application, and otherwise furthering the purposes of the Agency as set forth in the Act; and

(D) The Project will not result in the removal of a civic, commercial, industrial, or manufacturing plant of the Company or any other proposed occupant of the Project from one area of the State of New York (the "State") to another area of the State or result in the abandonment of one or more plants or facilities of the Company or any other proposed occupant of the Project located within the State; and the Agency hereby finds that, based on the Company's application, to the extent occupants are relocating from one plant or facility to another, the Project is reasonably necessary to discourage the Project occupants from removing such other plant or facility to a location outside the State and/or is reasonably necessary to preserve the competitive position of the Project occupants in their respective industries.

Section 2. The Chairperson, Vice Chairperson and/or the Executive Director of the Agency are hereby authorized, on behalf of the Agency, to hold public hearings in compliance with the Act and negotiate an Agent Agreement, whereby the Agency appoints the Company as its agent to undertake the Project and to immediately provide sales tax exemption benefits for purchases and rentals related to the renovation, construction and equipping of the project together with mortgage tax exemption benefits and related documents.

Section 3. The Agency is hereby authorized to conduct public hearings in compliance with the Act.

Section 4. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 5. These Resolutions shall take effect immediately upon adoption.

The question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Mark Onesi	[ x ]	[ ]	[ ]	[ ]
Jason Krempa	[ x ]	[ ]	[ ]	[ ]
William Ross	[ x ]	[ ]	[ ]	[ ]
William Fekete	[ ]	[ ]	[ ]	[ x ]
Clifford Scott	[ x ]	[ ]	[ ]	[ ]
Mark Berube	[ x ]	[ ]	[ ]	[ ]
Ryan Mahoney	[ x ]	[ ]	[ ]	[ ]
Anne E, McCaffrey	[ x ]	[ ]	[ ]	[ ]
David J. Masse	[ x ]	[ ]	[ ]	[ ]

The Resolutions were thereupon duly adopted.



STATE OF NEW YORK     )  
  ) SS.:  
COUNTY OF NIAGARA    )

I, the undersigned Secretary of Niagara County Industrial Development Agency (the "Agency"), do hereby certify that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on February 14, 2024 with the original thereof on file in my office, and that the same is a true and correct copy of said original and of such Resolution set forth therein and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting; (B) said meeting was in all respects duly held; (C) pursuant to Article 7 of the Public Officers Law (the "Open Meetings Law"), said meeting was open to the general public, and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law; and (D) there was a quorum of the members of the Agency present throughout said meeting.

I FURTHER CERTIFY that, as of the date hereof, the attached Resolution is in full force and effect and has not been amended, repealed or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 14<sup>th</sup> day of February, 2024.

[SEAL]

  
William L. Ross, Secretary

# **Final Resolution**

**FINAL RESOLUTION**

*(Iskalo 1 East Avenue LLC Project)*

A regular meeting of Niagara County Industrial Development Agency (the "Agency") was convened in public session at the offices of the Agency located at 6311 Inducon Corporate Drive, Suite One, Sanborn, New York on the 27th day of March, 2024 at 9:00 a.m., local time.

The meeting was called to order by the Chairman and, upon roll being called, the following members of the Agency were:

PRESENT:

Mark A. Onesi	Chairperson
Jason Krempa	First Vice Chairman
Clifford Scott	Second Vice Chairman
William L. Ross	Secretary
Mark D. Berube	Assistant Secretary
Anne E. McCaffrey	Member
Ryan Mahoney	Member
David J. Masse	Member
William Fekete	Member

ABSENT:

THE FOLLOWING PERSONS WERE ALSO PRESENT:

Susan C. Langdon	Executive Director
Andrea Klyczek	Assistant Director
Michael Dudley	Finance Manager
Caroline Caruso	Accounting Associate
Susan Barone	Grants & Operations Manager
Julie Lamoreaux	Administrative & Human Resource Officer
Jeremy Geartz	Project Manager
Mark Gabriele, Esq.	Agency Counsel

The following resolution was offered by Mr. Krempa, seconded by Mr. McCaffrey, to wit:



Resolution No. 8.1.1

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) UNDERTAKE A CERTAIN PROJECT FOR THE BENEFIT OF ISKALO 1 EAST AVENUE LLC AND/OR AN INDIVIDUAL(S) OR AFFILIATE, SUBSIDIARY, OR ENTITY FORMED OR TO BE FORMED ON ITS BEHALF (AS MORE FULLY DEFINED BELOW); (ii) NEGOTIATE AND EXECUTE AN AGENT AND FINANCIAL ASSISTANCE PROJECT AGREEMENT AND RELATED DOCUMENTS; AND (iii) PROVIDE FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF A SALES TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF THE PROJECT AND MORTGAGE TAX EXEMPTION..

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 569 of the Laws of 1972 of the State of New York (the "Act"), **NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (the "Agency") was created with the authority and power to own, lease and sell property and to issue its bonds as authorized by the Act; and

WHEREAS, **ISKALO 1 EAST AVENUE LLC** and/or an individual(s) or affiliate, subsidiary, or entity or entities formed or to be formed on its behalf (the "Company"), has submitted an application to the Agency, a copy of which is on file at the office of the Agency, requesting that the Agency consider undertaking a project (the "Project") consisting of: (A) the retention by the Agency of a leasehold interest in, a parcel of land located at 1 East Avenue in the City of Lockport, Niagara County, New York (the "Land"); (B) the renovation of 15,000 square feet of the existing building located on the Land, into a two story microbrewery, tap room and event space to be operated by Big Ditch Brewing Company LLC, ("Improvements"); and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment" and collectively with the Land and the Improvements, the "Facility"); and

WHEREAS, pursuant to Article 18-A of the General Municipal Law the Agency desires to adopt a resolution describing the Project and the financial assistance that the Agency is contemplating with respect to the Project; and

WHEREAS, on February 14, 2024, the Agency adopted a resolution (the "Preliminary Resolution") accepting the Application and directing that a public hearing be held; and

WHEREAS, it was contemplated that the Agency would hold a public hearing and (i) negotiate an agent agreement (the "Agent Agreement") whereby the Agency will designate the Company as its agent for the purpose of acquiring, constructing and equipping the Project, (ii) retain a leasehold interest in the Land, Improvements, Equipment and personal property constituting the Facility and (iii) provide financial assistance to the Company in the form of sales

and use tax exemptions related to the Project and mortgage tax exemption benefits, consistent with the policies of the Agency; and

WHEREAS, on the 12<sup>th</sup> day of March, 2024, at 2:00 p.m., the Agency held a public hearing with respect to the Project and the proposed financial assistance being contemplated by the Agency (the “Public Hearing”) whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views. A copy of the Minutes of the Public Hearing along with the Notice of Public Hearing published and forwarded to the affected taxing jurisdictions prior to said Public Hearing are attached hereto as Exhibit A; and

WHEREAS, the Agency has determined that under Section 862 of the New York General Municipal Law, that the Project will be used to make retail sales of goods or services to customers who personally visit the Project facilities to obtain such goods or services and that more than one-third of the total Project costs will be allocated for such retail purposes; and

WHEREAS, the Agency also found that, based year 2022 Census data, the poverty rate was 41% and the unemployment rate was 2.58 times the state average, for the year to which the date related, with respect to the census tract in which the Project is located enabled the Agency to determine that the Project is located in a “highly distressed area” as said term is defined in Section 862 of the New York General Municipal Law; and

WHEREAS, the Agency has determined that providing of the contemplated financial assistance will induce the Company to develop the Project, thereby to advance job opportunities, health, general prosperity and economic welfare of the people of the County of Niagara, and to specifically promote the investment commitment, employment commitment and other commitments of the Company contained herein and within the Company’s Application.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE AGENCY AS FOLLOWS:

Section 1. The Company has presented an application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the Company's application, the Agency hereby finds and determines that:

(A) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(B) The Agency has the authority to take the actions contemplated herein under the Act; and

(C) The action to be taken by the Agency will induce the Company to develop the Project, thereby advancing job opportunities, health, general prosperity and economic welfare of the people of the County of Niagara, and to specifically promote the investment commitment, employment commitment and other commitments of the Company contained herein and within the Company's Application; and

(D) The Project will not result in the removal of a civic, commercial, industrial, or manufacturing plant of the Company or any other proposed occupant of the Project from one area of the State of New York (the "State") to another area of the State or result in the abandonment of one or more plants or facilities of the Company or any other proposed occupant of the Project located within the State; and the Agency hereby finds that, based on the Company's application, to the extent occupants are relocating from one plant or facility to another, the Project is reasonably necessary to discourage the Project occupants from removing such other plant or facility to a location outside the State and/or is reasonably necessary to preserve the competitive position of the Project occupants in their respective industries.

Section 2. The Agency has now found that, based year 2022 Census data, the poverty rate was 41% and the unemployment rate was 11.10%, or 2.58 times the state average, for the year to which the date related, with respect to the census tract in which the Project is located enabling the Agency to determine that the Project is located in a "highly distressed area" as said term is defined in Section 862 of the New York General Municipal Law.

Section 3. Subject to the Company executing an Agent Agreement by and between the Agency and the Company and the delivery to the Agency of a binder, certificate or other evidence of liability insurance policy for the Project satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the acquisition, construction and equipping of the Project and hereby appoints the Company as the true and lawful agent of the Agency; (i) to acquire, construct and equip the Project; (ii) to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions, as the stated agent for the Agency with the authority to delegate such agency, in whole or in part, to agents, subagents, contractors, and subcontractors of such agents and subagents and to such other parties as the company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the Agency could do if acting in its own behalf; provided, however, the Agent Agreement shall expire on the date as indicated in the Agent Agreement (*unless extended for good cause by the Executive Director of the Agency*).

Section 4. Pursuant to Section 875(3) of the New York General Municipal Law, the Agency may recover or recapture from the company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, any sales and use tax exemption benefits taken or purported to be taken by the company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, if it is determined that: (i) the Company, its agents, constants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, is not entitled to the sales and use tax exemption benefits; (ii) the sales and use tax exemption benefits are in excess of the amounts authorized to be taken by the purchases for the benefit of the Project; (iii) the sales and use tax

exemption benefits are for property or services not authorized by the Agency as part of the Project; or (iv) the consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project. As a condition precedent of receiving sales and use tax exemption benefits, the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, must (i) cooperate with the Agency in its efforts to recover or recapture any sales and use tax exemption benefits, and (ii) promptly pay over any such amounts to the Agency that the Agency demands.

Section 5. The Agency hereby confers on the Company in connection with the Project certain benefits, exemptions and other financial assistance consisting of an exemption benefit from all New York State and local sales and use tax exemption benefits for purchases and rentals related to the Project with respect to the qualifying personal property included in or incorporated into the Facility or used in the acquisition, construction or equipping of the Facility. The Agency will provide the Company with Project incentives totaling \$86,000.00, comprised of sales and use tax exemption benefits of \$72,000.00 and mortgage tax exemption benefits of \$14,000.00. To effectuate this Resolution, the Chairman, Vice Chairman and/or the Executive Director of the Agency are hereby authorized, on behalf of the Agency, to negotiate and execute and Agent Agreement which terms are consistent with the Agency's Uniform Tax Exemption Policy.

Section 6. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 7. This resolution shall take effect immediately upon adoption, and shall expire one (1) year from the date hereof unless extended for good cause by the Chairman, Vice-Chairman or Executive Director.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Mark Onesi	[ x ]	[ ]	[ ]	[ ]
Jason Krempa	[ x ]	[ ]	[ ]	[ ]
Clifford Scott	[ x ]	[ ]	[ ]	[ ]
William L. Ross	[ x ]	[ ]	[ ]	[ ]
Mark D. Berube	[ x ]	[ ]	[ ]	[ ]
David J. Masse	[ x ]	[ ]	[ ]	[ ]
Ryan Mahoney	[ x ]	[ ]	[ ]	[ ]
Anne E, McCaffrey	[ x ]	[ ]	[ ]	[ ]
William Fekete	[ x ]	[ ]	[ ]	[ ]

The resolution was thereupon duly adopted.



STATE OF NEW YORK    )  
                                  ) SS.:  
COUNTY OF NIAGARA    )

I, the undersigned Secretary of Niagara County Industrial Development Agency (the "Agency"), do hereby certify that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on March 27, 2024 with the original thereof on file in my office, and that the same is a true and correct copy of said original and of such Resolution set forth therein and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting; (B) said meeting was in all respects duly held; (C) pursuant to Article 7 of the Public Officers Law (the "Open Meetings Law"), said meeting was open to the general public, and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law; and (D) there was a quorum of the members of the Agency present throughout said meeting.

I FURTHER CERTIFY that, as of the date hereof, the attached Resolution is in full force and effect and has not been amended, repealed or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 27th day of March, 2024.

  
William L. Ross, Secretary



EXHIBIT A

**NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York General Municipal Law will be held by the Niagara County Industrial Development Agency (the "Agency") on the 12<sup>th</sup> day of March, 2024, at 2:00 p.m., local time, at the Lockport City Hall, Council Chambers, One Locks Plaza, Lockport, New York 14094, in connection with the following matter:

**ISKALO 1 EAST AVENUE LLC** and/or an individual(s) or affiliate, subsidiary, or entity or entities formed or to be formed on its behalf (the "Company"), has submitted an application to the Agency, a copy of which is on file at the office of the Agency, requesting that the Agency consider undertaking a project (the "Project") consisting of: (A) the retention by the Agency of a leasehold interest in, a parcel of land located at 1 East Avenue in the City of Lockport, Niagara County, New York (the "Land"); (B) the renovation of 15,000 square feet of the existing building located on the Land, into a two story microbrewery, tap room and event space to be operated by Big Ditch Brewing Company LLC, ("Improvements"); and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment" and collectively with the Land and the Improvements, the "Facility");

The Agency will retain a leasehold interest in the Facility. The Agency contemplates that it will provide financial assistance (the "Financial Assistance") to the Company in the form of sales and use tax exemptions and a mortgage tax exemption consistent with the policies of the Agency.


A representative of the Agency will be at the above-stated time and place to present a copy of the Company's project application and hear and accept written and oral comments from all persons with views in favor of or opposed to or otherwise relevant to the proposed Financial Assistance.

This public hearing is being conducted in accordance with Subdivision 2 of Section 859-a of the New York General Municipal Law.

DATED: February 26, 2024

NIAGARA COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

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

  
Susan C. Langdon  
Executive Director

**NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York General Municipal Law will be held by the Niagara County Industrial Development Agency (the "Agency") on the 12th day of March, 2024, at 2:00 p.m., local time, at the Lockport City Hall, Council Chambers, One Locks Plaza, Lockport, New York 14094, in connection with the following matter:

ISKALO 1 EAST AVENUE LLC and/or an individual(s) or affiliate, subsidiary, or entity or entities formed or to be formed on its behalf (the "Company"), has submitted an application to the Agency, a copy of which is on file at the office of the Agency, requesting that the Agency consider undertaking a project (the "Project") consisting of: (A) the retention by the Agency of a leasehold interest in, a parcel of land located at 1 East Avenue in the City of Lockport, Niagara County, New York (the "Land"); (B) the renovation of 15,000 square feet of the existing building located on the Land, into a two story microbrewery, tap room and event space to be operated by Big Ditch Brewing Company LLC, ("Improvements"); and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment" and collectively with the Land and the Improvements, the "Facility");

The Agency will retain a leasehold interest in the Facility. The Agency contemplates that it will provide financial assistance (the "Financial Assistance") to the Company in the form of sales and use tax exemptions and a mortgage tax exemption consistent with the policies of the Agency.

A representative of the Agency will be at the above-stated time and place to present a copy of the Company's project application and hear and accept written and oral comments from all persons with views in favor of or opposed to or otherwise relevant to the proposed Financial Assistance.

This public hearing is being conducted in accordance with Subdivision 2 of Section 859-a of the New York General Municipal Law.

DATED: February 26, 2024

NIAGARA COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

By: Susan C. Langdon  
Executive Director

L#329798

3/1/2024



STATE OF NEW YORK  
NIAGARA COUNTY, } SS, \_\_\_\_\_

Jackie Bilogan, of said county, being duly sworn, deposes and says that she is now and during the whole time hereinafter mentioned was the Clerk of

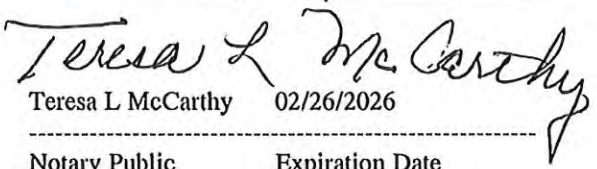
LOCKPORT UNION-SUN & JOURNAL

A newspaper published in the County and State aforesaid, and that the annexed printed legal # 329798 was printed and published in said paper on the following dates:

03/01/2024

  
\_\_\_\_\_  
Principal Clerk

Subscribed and sworn to before me this  
3.4.23

  
Teresa L McCarthy      02/26/2026  
-----  
Notary Public              Expiration Date

TERESA L. MCCARTHY  
Notary Public - State of New York  
No. 01MC4962698  
Qualified in Niagara County  
My Comm. Expires Feb. 26, 2026

Public Hearing for Iskalo 1 East Avenue LLC  
March 12, 2024 at 2:00 p.m.  
Lockport City Hall

Andrea Klyczek; Welcome. This public hearing is now open; it is 2:00 p.m. My name is Andrea Klyczek. I am the Assistant Director of the Niagara County Industrial Development Agency, and I will be the hearing officer to conduct this public hearing. Notice of this public hearing was published in the Union Sun & Journal.

We are here to hold the public hearing on Iskalo 1 East Avenue LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf. The transcript of this hearing will be reviewed and considered by the Agency in determination of this project.

The proposed project (the "Project") includes the renovation of approximately 15,000 square feet to house a Bit Ditch Brewery, tap room and event space. The project is located at 1 East Avenue in the City of Lockport.

The proposed financial assistance contemplated by the Agency includes New York State and local sales and use tax exemption benefits and mortgage recording tax exemption benefits(in compliance with Agency's tax exemption policy.

The project application and project summary are posted on the Agency's website at [niagaracountybusiness.com](http://niagaracountybusiness.com) and I have copies with me today.

If you have a written comment to submit for the record, you may do so. Written comments may also be delivered to Agency at 6311 Inducon Corporate Drive, Suite One, Sanborn, New York 14132 until the comment period closes on March 15, 2024.

If anyone is interested in making a comment, please, state your name and address; if you are representing a company, please identify the company. Please limit your comments to no more than 3 minutes in length.

Andrea Klyczek: Are there any comments? Hearing none, I will now adjourn the meeting.  
It is now 2: p.m. Thank you.

NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

ISKALO 1 EAST AVENUE, LLC

March 12, 2024

2:00 p.m.

Taken at: LOCKPORT CITY HALL

PRESENT:**ANDREA KLYCZEK**

Assistant Executive Director  
Niagara County Industrial Development Agency  
Appearing as Hearing Officer

**SUSAN LANGDON**

Executive Director  
Niagara County Industrial Development Agency

ATTENDANCE NOTED ON ATTACHED SIGN-IN SHEET

**MS. KLYCZEK:** Welcome. This public hearing is now open. It is 2:00 p.m.

My name is Andrea Klyczek. I am the Assistant Director of the Niagara County Industrial Development Agency, and I will be the hearing office to conduct this public hearing.

Notice of this public hearing was published in the Union Sun & Journal.

We are here to hold the public hearing on Iskalo 1 East Avenue, LLC, and/or individuals or affiliates, subsidiaries or entities formed, or to be formed, on its behalf. The transcript of this hearing will be reviewed and considered by the Agency in determination of this project.



The proposed project includes the renovation of approximately 15,000 square feet to house Big Ditch Brewery, tap room and event center. The project is located at 1 East Avenue in the City of Lockport.

The proposed financial assistance contemplated by the Agency includes New York and local sales and use tax exemption benefits and mortgage recording tax exemption benefits, in compliance with the Agency's tax exemption policy.

The project application and project summary are posted on the Agency's website at [niagaracountybusiness.com](http://niagaracountybusiness.com), and I have copies with me today.

If you have a written comment to submit for the record, you may do so. Written comments may also be delivered to the Agency at 6311 Inducon Corporate Drive, Suite One, Sanborn, New York 14132 until the comment period closes on March 15, 2024.

If anyone is interested in making a comment, please state your name and address. If you are representing a company, please identify the company. Please limit your comments to no more than three minutes in length.

Are there any comments?

Hearing none, I will now adjourn  
the meeting. It is 2:01 p.m.

(The proceeding was concluded at 2:01 p.m.)

\* \* \* \*

SIGN IN SHEET  
PUBLIC HEARING

March 12, 2024 - 2 p.m.  
Lockport City Hall

regarding:

Iskalo I East Avenue LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies),  
or Entity(ies) formed or to be formed on its behalf

Name	Company and/or Address	X box to speak/ comment
DAVID CHIAZZA	ISKALO DEVELOPMENT 5106 MAIN ST WILLIAMSVILLE NY 14221	
Matthew Kahn	Big Ditch Brewing Company 55 E Huron St Buffalo, NY 14226	
JOHN SHEEMAKER	NCRPTS	

**EXHIBIT B**

**617.20**

**Appendix B**

**Short Environmental Assessment Form**

**Instructions for Completing**


**Part 1 - Project Information.** The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

<b>Part 1 - Project and Sponsor Information</b>							
Name of Action or Project: Improvement of a portion of the Historic Post Office building in Lockport for Big Ditch Brewing							
Project Location (describe, and attach a location map): 1 East Avenue, Lockport NY 14094							
Brief Description of Proposed Action: Iskalo 1 East Avenue LLC is seeking inducement from the Niagara County Industrial Development Agency (NCIDA) for sales tax exemption on materials to be used in construction of certain "tenant specific" improvements to a portion of the historic, former Lockport Post Office located at 1 East Avenue in the City of Lockport for the operation of a micro-brewery and tap room & events venue by Big Ditch Brewing. Big Ditch, one of the largest craft brewers in New York State, seeks to lease 14,960 square feet of space across two floors in the building for the proposed use. In addition to serving as an anchor tenant for the Historic Post Office Building that will help to attract additional tenants to the building, the Big Ditch Brewing micro-brewery, tap room/restaurant and events venue would serve as an anchor for downtown, complementing the Cornerstone Arena and Palace Theater that it is situated between.							
Name of Applicant or Sponsor: Iskalo Development Corp. on behalf of Iskalo 1 East Avenue LLC		Telephone: (716) 633-2096 E-Mail: dchlazza@iskalo.com					
Address: 5166 Main Street							
City/PO: Williamsville		State: NY	Zip Code: 14221				
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="center"><b>NO</b></td> <td align="center"><b>YES</b></td> </tr> <tr> <td align="center"><input checked="" type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> </table>	<b>NO</b>	<b>YES</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>NO</b>	<b>YES</b>						
<input checked="" type="checkbox"/>	<input type="checkbox"/>						
2. Does the proposed action require a permit, approval or funding from any other governmental Agency? If Yes, list agency(s) name and permit or approval: City of Lockport (Building Permit), Niagara County IDA (sales/mortgage tax exemption), Federal and State Historic Tax Credits			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="center"><b>NO</b></td> <td align="center"><b>YES</b></td> </tr> <tr> <td align="center"><input type="checkbox"/></td> <td align="center"><input checked="" type="checkbox"/></td> </tr> </table>	<b>NO</b>	<b>YES</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>NO</b>	<b>YES</b>						
<input type="checkbox"/>	<input checked="" type="checkbox"/>						
3.a. Total acreage of the site of the proposed action?		.58 acres					
b. Total acreage to be physically disturbed?		.58 acres					
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor?		.58 acres					
4. Check all land uses that occur on, adjoining and near the proposed action. <input checked="" type="checkbox"/> Urban <input type="checkbox"/> Rural (non-agriculture) <input type="checkbox"/> Industrial <input checked="" type="checkbox"/> Commercial <input type="checkbox"/> Residential (suburban) <input type="checkbox"/> Forest <input type="checkbox"/> Agriculture <input type="checkbox"/> Aquatic <input type="checkbox"/> Other (specify): _____ <input type="checkbox"/> Parkland							



5. Is the proposed action, a. A permitted use under the zoning regulations?	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
b. Consistent with the adopted comprehensive plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? If Yes, identify: _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
8. a. Will the proposed action result in a substantial increase in traffic above present levels?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
b. Are public transportation service(s) available at or near the site of the proposed action?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
c. Are any pedestrian accommodations or bicycle routes available on or near site of the proposed action?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9. Does the proposed action meet or exceed the state energy code requirements? If the proposed action will exceed requirements, describe design features and technologies: _____	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	
10. Will the proposed action connect to an existing public/private water supply? If No, describe method for providing potable water: _____	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	
11. Will the proposed action connect to existing wastewater utilities? If No, describe method for providing wastewater treatment: _____	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	
12. a. Does the site contain a structure that is listed on either the State or National Register of Historic Places? b. Is the proposed action located in an archeological sensitive area?	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency? b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody? If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply: <input type="checkbox"/> Shoreline <input type="checkbox"/> Forest <input type="checkbox"/> Agricultural/grasslands <input type="checkbox"/> Early mid-successional <input type="checkbox"/> Wetland <input checked="" type="checkbox"/> Urban <input type="checkbox"/> Suburban			
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
16. Is the project site located in the 100 year flood plain?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
17. Will the proposed action create storm water discharge, either from point or non-point sources? If Yes, a. Will storm water discharges flow to adjacent properties? <input type="checkbox"/> NO <input type="checkbox"/> YES b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? If Yes, briefly describe: <input type="checkbox"/> NO <input type="checkbox"/> YES _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	

18. Does the proposed action include construction or other activities that result in the impoundment of water or other liquids (e.g. retention pond, waste lagoon, dam)? If Yes, explain purpose and size: _____	NO	YES
	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe: _____	NO	YES
	<input checked="" type="checkbox"/>	<input type="checkbox"/>
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe: _____	NO	YES
	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>I AFFIRM THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE</b>		
Applicant/sponsor name: <u>Iskalo East Avenue LLC c/o Iskalo Development Corp.</u> Date: <u>January 26, 2024</u>		
Signature: <u></u>		

**Part 2 - Impact Assessment.** The Lead Agency is responsible for the completion of Part 2. Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Will the proposed action result in a change in the use or intensity of use of land?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Will the proposed action impair the character or quality of the existing community?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Will the proposed action impact existing:		
a. public / private water supplies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. public / private wastewater treatment utilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



	No, or small impact may occur	Moderate to large impact may occur
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. Will the proposed action create a hazard to environmental resources or human health?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Part 3 - Determination of significance.** The Lead Agency is responsible for the completion of Part 3. For every question in Part 2 that was answered "moderate to large impact may occur", or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

<input type="checkbox"/>	Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.
<input checked="" type="checkbox"/>	Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.
_____	_____
Name of Lead Agency	Date
NCIDA	2/9/24
_____	_____
Print or Type Name of Responsible Officer in Lead Agency	Title of Responsible Officer
S. LANGDON	ED
_____	_____
Signature of Responsible Officer in Lead Agency	Signature of Preparer (if different from Responsible Officer)

**PRINT**

# **Project Agreement**

**SECOND AMENDED AND RESTATED  
AGENT AND FINANCIAL ASSISTANCE AND PROJECT AGREEMENT**

THIS SECOND AMENDED AND RESTATED AGENT AND FINANCIAL ASSISTANCE AND PROJECT AGREEMENT (hereinafter, the "Agent Agreement"), made as of the 1st day of May, 2024, by and between the **NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation of the State of New York, with offices at 6311 Inducon Corporate Drive, Suite One, Sanborn, New York 14132 (the "Agency"), and **ISKALO 1 EAST AVENUE LLC**, a New York limited liability company duly organized, validly existing and in good standing under the laws of the State of New York, with offices at 5166 Main Street, Williamsville, New York, 14221 (the "Company").

W I T N E S S E T H:

WHEREAS, the Agency was created by Chapter 569 of the Laws of 1972 of the State of New York pursuant to Title 1 of Article 18-A of the General Municipal Law of the State of New York (collectively, the "Act") as a body corporate and politic and as a public benefit corporation of the State of New York; and

WHEREAS, the Company, and/or an individual(s) or affiliate, subsidiary, or entity or entities formed or to be formed on its behalf, previously submitted an application to the Agency dated August 4, 2020 (the "Original Application"), requesting that the Agency consider undertaking a project (the "Project") consisting of: (A) the acquisition or retention by the Agency of fee title to, or a leasehold interest in, a parcel of land located at 1 East Avenue in the City of Lockport, Niagara County, New York (the "Land"); (B) the renovation of the existing building located on the Land, into a multi-use building including commercial and retail space and office suites, ("Improvements"); and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment" and collectively with the Land and the Improvements, the "Original Facility").

WHEREAS, by Resolution adopted on September 9, 2020 (the "Original Resolution"), the Agency authorized the Company to act as its agent for the purposes of undertaking the Project subject to the Company entering into an agent and financial assistance and project agreement; and

WHEREAS, on or about March 1, 2021, the Agency and Company entered into that certain Agent and Financial Assistance and Project Agreement (the "Original Agent Agreement") whereby the Agency conferred on the Company in connection with the Project certain benefits, exemptions and other financial assistance consisting of: (a) an exemption benefit from all New York State and local sales and use tax exemption benefits for purchases and rentals related to the Project with respect to the qualifying personal property included in or incorporated into the Original Facility or used in the acquisition, construction or equipping of the Original Facility, (b) an exemption benefit from mortgage recording tax, and (c) a partial abatement from real property taxes benefit conferred through a certain Payment in Lieu of Tax Agreement, dated as of March 1, 2021 (the "PILOT Agreement") requiring the Company to make payments in lieu of taxes ("PILOT Payments") for the benefit of each municipality and school district having taxing jurisdiction over the Project, (the sales and use tax exemption benefit, the mortgage recording tax

benefit, and the partial abatement from real property taxes benefit are hereinafter collectively referred to as the "Financial Assistance"); and

WHEREAS, on or about September 14, 2022, the Agency approved a resolution granting additional sales and use tax exemption benefits to the Company, and thereafter entered into that certain Amended Agent and Financial Assistance and Project Agreement dated September 1, 2022 (the "First Amendment") whereby the Agency revised the Financial Assistance and conferred on the Company in connection with the Project an additional exemption benefit from all New York State and local sales and use tax exemption benefits for purchases and rentals related to the Project with respect to the qualifying personal property included in or incorporated into the Facility or used in the acquisition, construction or equipping of the Facility; and

WHEREAS, the Company has submitted an application to the Agency dated February 2, 2024 (the "Supplemental Application," and collectively with the Original Application, the "Application") to the Agency, requesting the Agency's additional assistance with respect to the Project which will consist of: (A) the retention by the Agency of its leasehold interest in the Land; and (B) the acquisition and installation of the Improvements and Equipment in the existing building located on the Land, a portion of which is to be occupied by Big Ditch Brewing Company LLC and operated as a two-story microbrewery, tap room and event space to contain approximately 15,000 square feet, (the "Big Ditch Facility," and collectively with the Original Facility, the "Facility"); and

WHEREAS, by resolution adopted on March 27, 2024 (the "Supplemental Resolution," and collectively with the Original Resolution, the "Resolution"), the Agency authorized the Company to act as its agent for the purposes of undertaking the Project, as supplemented, subject to the Company entering into this Agent Agreement. Pursuant to the Resolution and this Agent Agreement, the Company has the power to delegate such agency, in whole or in part, to agents, subagents, contractors, subcontractors and contractors and subcontractors of such agents and subagents and to such other parties as the Company chooses including but not limited to the individuals and entities described on Schedule A attached hereto (collectively, the "Subagent"). The Company shall have the right to amend Schedule A from time to time and shall be responsible for maintaining an accurate list of all parties acting as agent for the Agency; and

WHEREAS, by its Resolution, the Agency has conferred on the Company the Financial Assistance, as supplemented pursuant to the terms hereof; and

WHEREAS, pursuant to and in accordance with Sections 859-a and 874 of the Act, the Agency requires, as a condition and as an inducement for it to provide any Financial Assistance, that the Company enter into this Agent Agreement for the purposes of, among other things, to govern administration of and provide assurances with respect to the provision and recapture of said Financial Assistance upon the terms herein set forth; and

WHEREAS, this Agent Agreement sets forth the terms and conditions under which Financial Assistance shall be provided to the Company; and

WHEREAS, no agent status in favor of the Company or any subagent thereof, nor any amount of Financial Assistance shall be provided to the Company by the Agency prior to the effective date of the Original Agent Agreement.

NOW THEREFORE, in consideration of the covenants herein contained and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, it is mutually agreed as follows:

1. Purpose of Project and Scope of Agency. The purpose of the Agency's provision of Financial Assistance with respect to the Project is to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of the Facility to advance job opportunities, health, general prosperity and economic welfare of the people of the County of Niagara, and to specifically promote the investment commitment, employment commitment and other commitments of the Company contained herein and within the Company's Application.

Pursuant to the Resolution, the Agency has appointed the Company as agent to undertake the Project, as defined herein and within the Resolution. The Company hereby agrees to limit its activities as agent for the Agency under the authority of the Resolution to acts reasonably related to the acquisition and installation of certain machinery, equipment and building materials, all for incorporation and installation thereof in and around the Facility. Pursuant to the Resolution and this Agent Agreement, the Company has the power to delegate such agency, in whole or in part, to agents, subagents, contractors, subcontractors, contractors and subcontractors of such agents and subagents and to such other parties as the Company chooses including but not limited to the individuals and entities described on Schedule A attached hereto (collectively, the "Subagent"). The Company shall have the right to amend Schedule A from time to time and shall be responsible for maintaining an accurate list of all parties acting as agent for the Agency. The Company's right to appoint subagents is expressly conditioned upon the updating of Schedule A, hereto, along with the timely filing of Form ST-60 (non-primary) for each subagent, with such updated Schedule A and a copy of and proof of filing of such ST-60 (non-primary) being promptly filed with the Agency. The right of the Company and all duly appointed subagents to act as agent of the Agency shall expire on December 31, 2025, unless extended as contemplated by the Resolution. The aggregate amount of work performed by the Company and all subagents as agent for the Agency shall not exceed the amounts identified in Section 2(h)(i) of this Agreement.

All contracts entered into by the Company and all subagents thereof as agent for the Agency shall include the language contained within Schedule B, hereto. **Failure by the Company and/or any subagent thereof to include such language shall disqualify the agent status and sales tax exemptions derived by virtue of this Agent Agreement. The Company, for itself and on behalf of all duly appointed subagents, hereby agrees that all contracts entered into by the Company and any subagents thereof shall be available to the Agency for inspection and confirmation of the foregoing mandatory language.**

2. Representations and Covenants of the Company. The Company makes the following representations and covenants in order to induce the Agency to proceed with the Project/Facility:

(a) The Company is a limited liability company duly organized, validly existing and in good standing under the laws of the State of New York, has the authority to enter into this Agent Agreement, and has duly authorized the execution and delivery of this Agent Agreement.

(b) Neither the execution and delivery of this Agent Agreement, the consummation of the transactions contemplated hereby nor the fulfillment of or compliance with the provisions of this Agent Agreement will conflict with or result in a breach of any of the terms, conditions or provisions of any restriction or any agreement or instrument to which the Company is a party or by which it is bound, or will constitute a default under any of the foregoing, or result in the creation or imposition of any lien of any nature upon any of the property of the Company under the terms of any such instrument or agreement.

(c) The Facility and the operation thereof will conform with all applicable zoning, planning, and building laws and regulations of governmental authorities having jurisdiction over the Facility, and the Company shall defend, indemnify and hold the Agency harmless from any liability or expenses resulting from any failure by the Company to comply with the provisions of this subsection (c).

(d) There is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, public board or body pending or, to the knowledge of the Company as of the date hereof, threatened against or affecting the Company, to which the Company is a party, and in which an adverse result would in any way adversely impact the Company's ability to fulfill its obligations under this Agent Agreement.

(e) The Company covenants that the Facility will comply in all respects with all environmental laws and regulations, and, except in compliance with environmental laws and regulations, (i) that no pollutants, contaminants, solid wastes, or toxic or hazardous substances will be stored, treated, generated, disposed of, or allowed to exist on the Facility except in compliance with all material applicable laws, (ii) that the Company will take all reasonable and prudent steps to prevent an unlawful release of hazardous substances onto the Facility or onto any other property, (iii) that no asbestos will be incorporated into or disposed of on the Facility, with removal of any asbestos from the Facility in compliance with applicable laws being permitted; (iv) that no underground storage tanks will be located on the Facility, and (v) that no investigation, order, agreement, notice, demand or settlement with respect to any of the above is threatened, anticipated, or in existence. The Company upon receiving any information or notice contrary to the representations contained in this Section shall promptly notify the Agency in writing with full details regarding the same. The Company hereby releases the Agency from liability with respect to, and agrees to defend, indemnify, and hold harmless the Agency, its executive director, directors, members, officers, employees, agents (except the Company), representatives, successors, and assigns from and against any and all claims, demands, damages, costs, orders, liabilities, penalties, and expenses (including reasonable attorneys' fees) related in any way to any violation of the covenants or failure to be accurate of the representations contained in this Section. In the event the Agency in its reasonable discretion deems it necessary to perform due diligence



with respect to any of the above, or to have an environmental audit performed with respect to the Facility, the Company agrees to pay the expenses of same to the Agency upon demand.

(f) Any personal property acquired by the Company in the name of the Agency shall be located in the City of Lockport, New York, except for temporary periods during ordinary use.

(g) In accordance with Section 875(3) of the New York General Municipal Law, the policies of the Agency, and the Resolution, the Company covenants and agrees that it may be subject to a Recapture Event Determination (as hereinafter defined) resulting in the potential recapture and/or termination of any and all Financial Assistance, as described below, if the Company receives, or any duly appointed subagents receives any Financial Assistance from the Agency, and it is determined by the Agency, that:

(1) the Company or its Subagents, if any, authorized to make purchases for the benefit of the Project is not entitled to the sales and use tax exemption benefits; or

(2) the sales and use tax exemption benefits are in excess of the amounts authorized by the Agency to be taken by the Company or its Subagents, if any; or

(3) the sales and use tax exemption benefits are for property or services not authorized by the Agency as part of the Project; or

(4) the Company has made a materially, false or misleading statement, or omitted any information which, if included, would have rendered any information in the Application or supporting documentation false or misleading in any material respect, on its Application for Financial Assistance; or

(5) the Company fails to meet and maintain the thresholds and requirements representing certain material terms and conditions, all as further defined below, being the purposes to be achieved by the Agency with respect to its determination to provide Financial Assistance to the Project and required by the Agency to be complied with and adhered to, as evidenced by submission, as so required by the Agency, of written confirmation certifying and confirming on an annual basis beginning in the first year in which Financial Assistance is so claimed, through the later of either: (i) two (2) years following the construction completion date or (ii) the termination of the PILOT Agreement, (said date hereinafter referred to as the "Project Completion Date" and the time period so referenced being hereinafter defined as the "Material Terms and Conditions Monitoring Period") confirming those items and conditions in respect to job creation and retention and capital investment of:

(a) Investment Commitment – that the Company shall make, or cause to be made, an actual investment with respect to the Project, at the Project's, construction completion date equal to or greater than \$6,844,846.00 (which represents the product of 85% multiplied by \$8,052,760.00 being the total project cost as stated in the Company's Application); and

(b) Employment Commitment: the Company specifically confirms:

- that there are: (i) no existing full time equivalent (“FTE”) employees presently located at the Big Ditch Facility as stated in the Supplemental Application, and (ii) three (3) FTE employees presently located in the remainder of the Facility (collectively, the “Baseline FTE”); and
- that, within two (2) years following Project completion, the Company and/or its tenants, affiliates, and/or Big Ditch Brewing Company LLC (the “Project Operator”) will cause at least twenty-seven (27) FTE employee positions to be created at the Facility, being the total number of new FTE employee positions as proposed to be created at the Facility pursuant to the Application. In an effort to confirm and verify the employment numbers, the Agency requires that, at a minimum, the Company provide, or cause to be provided, employment data to the Agency on an annual basis, said information to be provided on the Agency’s “Employment Survey” form to be made available to the Company by the Agency; and

In order to certify and verify the foregoing, the Company shall provide, or cause to be provided, annually, to the Agency, a certified statement and documentation: (i) enumerating the FTE employee positions retained and the FTE employee positions created as a result of the Financial Assistance, by category, including FTE independent contractors or employees of independent contractors that work at the Project location, (ii) indicating that the salary and fringe benefit averages or ranges for categories of jobs retained and jobs created that was provided in the Application is still accurate and if it is not still accurate, providing a revised list of salary and fringe benefit averages or ranges for categories of jobs retained and jobs created, and (iii) such other information, as so requested from time to time, to enable the Agency to assess the progress of the Project toward achieving the investment, job retention, job creation, or other objectives of the Project indicated in the Application.

The Company shall annually complete and submit, or cause to be completed and submitted, to the Agency the Annual Employment and Financial Assistance Certification Report in the form attached hereto as **Exhibit E**. In addition, Company shall complete and submit to the Agency upon the completion of construction the Final Project Cost and Financing Report in the form attached hereto as **Exhibit F**. **Failure by the Company to complete and submit, or cause to be completed and submitted, said forms to the Agency by February 15 of each applicable year during the Material Terms and Conditions Monitoring Period shall constitute an Event of Default hereunder, whereby the Agency, in its sole and absolute discretion, may terminate this Agent Agreement and/or the PILOT Agreement and undertake a Recapture Event Determination.**

The findings made by the Agency with respect to Section 2(g)(1), (2), (3) and/or (4) and/or failure to provide the written confirmation as required by Section 2(g)(5) with respect to the thresholds and requirements as identified in Section 2(g)(5), above, and/or failure to meet the thresholds and requirements as identified in Section 2(g)(5) above, may potentially be determined by the Agency, in accordance with the Agency’s "Recapture Policy", to constitute a failure to comply with Section 875(3) of the New York General Municipal Law, and/or a failure to comply

with a material term or condition to use property or services or Agency Financial Assistance in the manner approved by the Agency in connection with the Project, and/or a failure to comply with the Agency's policies and Resolution (collectively, findings and determinations made as described herein with respect to Section 2(g)(1), (2), (3) and/or (4) and/or the failure under Section 2(g)(5) to submit the required certification and/or the failure to meet the required thresholds and requirements as specified in Section 2(g)(5) are hereby defined as a "Recapture Event Determination"). If the Agency makes a Recapture Event Determination, the Company agrees and covenants that it will (i) cooperate with the Agency in its efforts to recover or recapture any or all Financial Assistance obtained by the Company and (ii) promptly pay over any or all such amounts to the Agency that the Agency demands in connection therewith. Upon receipt of such amounts, the Agency shall then redistribute such amounts to the appropriate affected tax jurisdiction(s). The Company further understands and agrees that in the event that the Company fails to pay over such amounts to the Agency, the New York State Tax Commissioner and/or local taxing authorities may assess and determine the Financial Assistance due from the Company, together with any relevant penalties and interest due on such amounts.

(h) In accordance with the Resolution and the Cost-Benefit Analysis (the "CBA") disclosed by the Agency at its public hearing for the Project (the "Public Hearing"), the Company further: (i) covenants that the purchase of goods and services relating to the Project and subject to New York State and local sales and use taxes are estimated in the amount of \$3,850,000.00 (representing the \$2,950,000.00 of goods and services purchased in connection with the First Amendment plus the \$900,000.00 of additional goods and services to be purchased in connection herewith) and, therefore, the value of the sales and use tax exemption benefits authorized and approved by the Agency in totality, subject to Section 2(g) of this Agent Agreement, cannot exceed \$308,000.00 (representing the \$236,000.00 of sales and use tax exemption benefits provided in connection with the First Amendment plus the \$72,000.00 of sales and use tax exemption benefits to be provided in connection herewith), (ii) confirms that the total amount of mortgage recording tax exemption benefits cannot exceed \$49,250.00 to be provided to the Company, and (iii) confirms that the partial real property tax abatement benefits to be provided to the Company shall conform to those disclosed within the CBA at the Public Hearing for the Project and as contained within the PILOT Agreement, a copy of such CBA and PILOT Agreement are attached hereto as **Exhibit G**.

(i) The Company acknowledges and understands that a Recapture Event Determination made with respect to Section 2(g)(4) of this Agent Agreement will, in addition, immediately result in the loss and forfeiture of the Company's right and ability to obtain any and all future Financial Assistance with respect to the Project.

(j) The Company further covenants and agrees to complete "IDA Appointment of Project Operator or Agent for Sales Tax Purposes" (NYS Form ST-60), in the form attached hereto as **Exhibit A**, for each Subagent, if any, and such other parties as the Company chooses who provide materials, equipment, supplies or services and forward said form to the State Department of Taxation and Finance within thirty (30) days of appointment.

(k) The Company acknowledges and agrees that all purchases made in furtherance of the Project shall be made using "Contractor Exempt Purchaser Certificate" (NYS Form ST-120.1) and/or "IDA Agent or Project Operator Exempt Purchase Certificate" (NYS Form ST-123, copies

of which are attached hereto as **Exhibits B-1 and B-2** respectively, and it shall be the responsibility of the Company (and not the Agency) to complete NYS Form ST-123. The Company acknowledges and agrees that it shall identify the Project on each bill and invoice for such purchases and further indicate on such bills or invoices that the Company is making purchases of tangible personal property or services for use in the Project as agent of the Agency. For purposes of indicating who the purchaser is, the Company acknowledges and agrees that the bill or invoice should state, "I, [NAME OF COMPANY OR SUBAGENT] certify that I am a duly appointed agent of the NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY and that I am purchasing the tangible personal property or services for use in the Iskalo 1 East Avenue LLC Project located at 1 East Avenue, in the City of Lockport, New York 14094, IDA Project Number 2903-20-05A". For convenience purposes, in the instance where the vendor does not print on each invoice the acknowledgment as described in the prior sentence, an "Invoice Rider" (a copy of which is attached hereto as **Exhibit B-3**) can be utilized for record keeping purposes.

(l) The Company further covenants and agrees to file, or cause to be filed, an annual statement with the State Department of Taxation and Finance on "Annual Report of Sales and Use Tax Exemptions" (NYS Form ST-340, hereinafter the "Annual Statement," a copy of which is attached hereto as **Exhibit C**) regarding the value of sales and use tax exemptions the Company and its Subagents, if any, have claimed pursuant to the agency conferred on the Company with respect to the Project in accordance with General Municipal Law Section 874(8). The Company further covenants and agrees that it will, within thirty (30) days of each filing, provide a copy of same to the Agency; provided, however, in no event later than February 15<sup>th</sup> of each year. The Company understands and agrees that the failure to file such Annual Statement will result in the removal of the Company's authority to act as agent for the Agency.

(m) The Company further covenants and agrees to submit, or cause to be submitted, to the Agency a Local Labor Utilization Report, which is attached to the Leaseback Agreement dated September 1, 2021 as **Exhibit D**, on a semi-annual basis within ten (10) business days of each June and December during the construction period. This report represents verification that the Company and its Subagents, if any, adheres to and undertakes or has undertaken construction activities in compliance with the Agency's Local Labor Policy.

(n) The Company acknowledges and agrees that, except to the extent of bond proceeds (to the extent bonds are issued by the Agency with respect to the Project), the Agency shall not be liable, either directly or indirectly or contingently, upon any such contract, agreement, invoice, bill or purchase order in any manner and to any extent whatsoever (including payment or performance obligations), and the Company shall be the sole party liable thereunder.

(o) The Company covenants and agrees that at all times during the Material Terms and Conditions Monitoring Period, it will (i) maintain its existence, continue to operate the Facility as contemplated by the Application and the Resolution and not dissolve, (ii) continue to be a limited liability company subject to service of process in the State and either organized under the laws of the State, or organized under the laws of any other state of the United States and duly qualified to do business in the State, (iii) not liquidate, wind-up or dissolve or otherwise sell, assign, or dispose of all or substantially all of its property, business or assets except this Agent Agreement may be assigned to a Related Person of the Company (as that term is defined in subparagraph (C) of paragraph three of subsection (b) of section four hundred sixty-five of the Internal Revenue Code

of 1986, as amended, hereinafter “Related Person”) without the receipt of the Agency’s prior written consent and provided such assignee/successor entity shall reaffirm the Company’s obligation’s hereunder, and (iv) not consolidate with or merge into another entity or permit one or more entities to consolidate with or merger into it except upon receipt of the Agency’s prior written consent (which consent shall not be unreasonably conditioned, delayed or withheld) and unless such merged or combined entity shall reaffirm the Company’s obligation’s hereunder. A transfer in excess of 50% of the equity voting interests of the Company, other than to a Related Person of the Company, shall be deemed as assignment and require the prior written consent of the Agency (which consent shall not be unreasonably conditioned, delayed or withheld).

(p) The Company confirms and acknowledges under the penalty of perjury that as of the date hereof, the Company, as owner, occupant, or operator of the Facility receiving Financial Assistance from the Agency in connection with the Project, is in substantial compliance with all applicable local, state and federal tax, worker protection and environmental laws, rules and regulations. The Company agrees that it will, throughout the term of this Agent Agreement, promptly comply in all material respects with all statutes, codes, laws, acts, ordinances, orders, judgments, decrees, injunctions, rules, regulations, permits, licenses, authorizations, directions and requirements of all federal, state, county, municipal and other governments, departments, commissions, boards, companies or associations insuring the premises, courts, authorities, officials and officers, foreseen or unforeseen, ordinary or extraordinary, which now or at any time hereafter may be applicable to the Facility or any part thereof, or to any use, manner of use or condition of the Facility or any part thereof. Notwithstanding the foregoing, the Company may in good faith contest the validity of the applicability of any requirement of the nature referred to this Section 2(n). In such event, the Company, with the prior written consent of the Agency (which shall not be unreasonably conditioned, delayed or withheld) may fail to comply with the requirement or requirements so contested during the period of such contest and any appeal therefrom unless the Agency shall notify the Company that it must comply with such requirement or requirements.

(q) The Company hereby acknowledges and agrees that the Financial Assistance constitutes “public funds” unless otherwise excluded under Section 224-a (3) of the New York Labor Law, and by executing this Agent Agreement, (i) confirms that it has received notice from the Agency pursuant to Section 224-a(8)(d) of the New York Labor Law and (ii) acknowledges its obligations pursuant to Section 224-a(8)(a) of the New York Labor Law. Other than the Agency Financial Assistance estimates provided herein and disclosed to the Company, the Agency makes no representations or covenants with respect to the total sources of “public funds” received by the Company in connection with the Project. If and to the extent that the Company determines that it is necessary and desirable to reduce the overall amount of “public funds” to be received by the Company in connection with the Project, the Agency agrees to work cooperatively with the Company to adjust the total amount of Agency Financial Assistance to be provided to the Company, which will include, but may not be limited to amending this Agent Agreement.

3. Hold Harmless Provision. The Company hereby releases the Agency from, agrees that the Agency shall not be liable for, and agrees to indemnify, defend and hold the Agency and its executive director, directors, members, officers, employees, agents (except the Company), representatives, successors and assigns harmless from and against, any and all (i) liability for loss or damage to property or injury to or death of any and all persons that may be occasioned by any

cause whatsoever pertaining to the Facility or arising by reason of or in connection with the occupation or the use thereof or the presence on, in or about the Facility or breach by the Company of this Agent Agreement or (ii) liability arising from or expense incurred by the Agency's financing, acquiring, constructing, rehabilitating, renovating, equipping, owning and leasing of the Equipment or of the Facility, including without limiting the generality of the foregoing, all causes of action and reasonable attorneys' fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. The foregoing indemnities shall apply notwithstanding the fault or negligence on the part of the Agency, or any of its respective executive director, directors, members, officers, agents or employees and irrespective of the breach of a statutory obligation or the application of any rule of comparative or apportioned liability, except that such indemnities will not be applicable with respect to willful misconduct or gross negligence on the part of the Agency or any other person or entity to be indemnified.

4. **Insurance Required.** During the term of an Agent Agreement and/or a Lease Agreement entered into with the Agency, an ACORD 25-Certificate of Liability Insurance and ACORD 855 NY-New York Construction Certificate of Liability Addendum shall be provided evidencing the following insurance is currently maintained and in force with an insurance carrier approved to do business in the State of New York and maintaining in A.M. Best Rating of A- or better showing the Agency as Certificate Holder.

Acceptable Certificates of Insurance shall indicate the following minimal coverage, limits of insurance, policy numbers and policy effective and expiration dates.

**(a) Commercial General Liability:** Agent and subcontractors shall provide such coverage on an occurrence basis for the Named Insured's premises & operations and products-completed operations. Blanket Contractual Liability provided within the "insured contract" definition may not be excluded or restricted in any way. Property damage to work performed by subcontractors may not be excluded or restricted nor shall the Additional Insured's coverage for claims involving injury to employees of the Named Insured or their subcontractors be excluded or restricted. The "Insured contract" exception to the Employers Liability exclusion also may not be removed or restricted in any way.

These coverages are to be properly evidenced by checking the appropriate box(es) on the ACORD 855-NY Construction Certificate of Liability Addendum's Information Section Items G, H, I and L. The policy shall have attached Designation Location(s) General Aggregate Limit CG 25 04 endorsement.

Limits expressed shall be no less than:

General Aggregate	\$2,000,000
Products-Completed Operations Aggregate	\$2,000,000
Per Occurrence	\$1,000,000
Personal & Advertising Injury	\$1,000,000
Fire Damage Liability	\$ 100,000
Medical Payments (per person)	\$ 5,000

Niagara County Industrial Development Agency shall be named as Additional Insured per ISO Form CG 20 26-Additional Insured Designated Person or Organization to provide coverage for the additional Insured. Coverage shall apply on a Primary & Non-Contributory basis. All insurance required of the Company shall waive any right of subrogation of the insurer against any person insured under such policy, and waive any right of the insurer to any off-set or counterclaim or any other deduction whether by attachment or otherwise, in respect of any liability of any person insured under such policy.

**(b) ACORD 855 NY-New York Construction Certificate of Liability Insurance:** It is not uncommon for insurers to modify the standard ISO policy language with endorsements that result in modifications to language preferred by the insurer. This addendum is required to supplement the ACORD 25-Certificate of Liability Insurance with additional information that provides a more detailed expression of the types of coverage required. Specifically required coverages may be excluded or limited by the attachment of exclusionary or limitation endorsements. This addendum provides the insurer the ability to certify coverage provided by the absence of such exclusionary or limiting modifications.

**(c) Umbrella/Excess Liability:** Commercial Umbrella or excess liability for a limit of at least \$5,000,000 per occurrence with a \$5,000,000 Aggregate. Coverage should respond on a follow-form basis and excess over the aforementioned underlying policy limits. Niagara County Industrial Development Agency shall be named as Additional Insured. Coverage shall apply on a Primary & Non-Contributory basis.

**(d) Workers Compensation/Disability Insurance:** The Company shall cause the Project Operator to provide evidence of insurance and maintain Workers Compensation/Disability insurance as required by statute.

**i) Accepted Forms:**

Workers Compensation Forms			DBL (Disability Benefit Law) Forms	
CE-200	Exemption		CE-200	Exemption
C-105.2	Commercial Insurer		DB-120.1	Insurers
SI-12	Self-Insurer		DB-155	Self-Insured
GSI-105.2	Group Self-Insured			
U-26.3	NYS Insurance Fund			

If the Company and/or Project Operator have no employees, the Company and/or Project Operator shall provide, or cause to be provided, a completed and signed Form CE-200 or later revision, which is found on the New York State Workers Compensation Board website: [www.wcb.ny.gov/](http://www.wcb.ny.gov/). This form is to be completed on-line, printed, and signed.

**NCIDA Address:** All evidence of insurance shall be sent to:

Niagara County Industrial Development Agency  
 6311 Inducon Corporate Drive, Suite One  
 Sanborn, New York 14132



5. Additional Provisions Respecting Insurance. (a) Such insurance may be written with deductible amounts comparable to those on similar policies carried by other companies engaged in businesses similar in size, character and other respects to those in which the Company is engaged. All policies evidencing such insurance shall provide for payment of the losses of the Company and the Agency as their respective interests may appear. The Company shall cause all contractors and agents of the Company undertaking the Project to carry and provide evidence of insurance as required within Section 4(a) and 4(b) of this Agent Agreement, with the Agency named as an additional insured.

(b) All such certificates of insurance of the insurers indicating that such insurance is in force and effect, and all policies (if applicable), shall be deposited with the Agency on the date hereof. At least thirty (30) days prior to expiration of the policy evidenced by said certificates, the Company shall furnish the Agency evidence that the policy has been renewed or replaced or is no longer required by this Agent Agreement.

6. This Agent Agreement may be executed in any number of counterparts each of which shall be deemed an original but which together shall constitute a single instrument.

7. All notices, claims and other communications hereunder shall be in writing and shall be deemed to be duly given if personally delivered or mailed first class, postage prepaid, or by a nationally-recognized overnight courier, addressed as follows:

To the Agency:       Niagara County Industrial Development Agency  
6311 Inducon Corporate Drive, Suite One  
Sanborn, New York 14132  
Attn: Executive Director

With a copy to:       Gabriele & Berrigan P.C.  
800 Main Street, 4<sup>th</sup> Floor, Suite B  
Niagara Falls, New York 14304  
Attn: Mark J. Gabriele, Esq.

To the Company:       Iskalo 1 East Avenue LLC  
c/o Iskalo Development Corp.  
5166 Main Street  
Williamsville, New York 14221  
Attn: Paul B. Iskalo, President

With a copy to:       Christofer Fattey, Esq.  
Hodgson Russ LLP  
140 Pearl Street, Suite #100  
Buffalo, New York 14202

or at such other address as any party may from time to time furnish to the other party by notice given in accordance with the provisions of this Section. All notices shall be deemed given when mailed or personally delivered in the manner provided in this Section.

8. This Agent Agreement shall be governed by, and all matters in connection herewith shall be construed and enforced in accordance with, the laws of the State of New York applicable to agreements executed and to be wholly performed therein and the parties hereto hereby agree to submit to the personal jurisdiction of the federal or state courts located in Niagara County, New York.

9. The warranties, representations, obligations and covenants of the Company under this Agent Agreement shall be absolute and unconditional and shall remain in full force and effect during the term of this Agent Agreement, shall be deemed to have been relied upon by the Agency, and shall survive the delivery and termination of this Agent Agreement to the Agency, regardless of any investigation made by the Agency. This Agent Agreement shall survive any termination or expiration of the Leaseback Agreement or the PILOT Agreement.

10. The Company agrees, whenever requested by the Agency, to provide and certify or cause to be provided and certified, without unreasonable delay, such information concerning the Company, the Company's employment history and statistics related to the Project, the Facility and other topics necessary to enable the Agency to make any report required by law or governmental regulation or as otherwise reasonably requested by the Agency. The Company shall file the Annual Statement with the State Department of Taxation and Finance regarding the value of sales/use tax exemptions that the Company, its agents, consultants and subcontractors have claimed pursuant to the benefits the Agency conferred upon it in connection with the Facility. The Company acknowledges that the penalty for failure to file, or cause to be filed, such Annual Statement is a default under this Agent Agreement.

11. Upon termination of the Agent Agreement, the Agency will provide the Company with a bill of sale (a form of which is attached hereto as **Exhibit D**) which sells, transfers and delivers unto the Company and its successors and assigns, all Equipment which were acquired and installed and/or are to be acquired and installed by the Company as agent for the Agency pursuant to this Agent Agreement which Equipment is located or intended to be located within and used exclusively in furtherance of the operations of the Facility.

12. By executing this Agent Agreement, the Company covenants and agrees to pay all fees, costs and expenses incurred by the Agency for (a) legal services, including but not limited to those provided by the Agency's general counsel, (b) other consultants retained by the Agency, if any, in connection with the Project; and (c) with respect to Agency's enforcement of any event of default or failure to comply with the terms of this Agent Agreement (including reasonable attorney fees). The Company further covenants and agrees that the Company is liable for payment to the Agency of all charges referred to above, as well as all other actual costs and expenses incurred by the Agency in undertaking the Project notwithstanding the occurrence of any of (i) the Company's withdrawal, abandonment, cancellation or failure to pursue the Project; (ii) the inability of the Agency or the Company to procure the services of one or more financial institutions to provide financing for the Project; or (iii) the Company's failure, for whatever reason, to undertake and/or successfully complete the Project.

*(Remainder of page left intentionally blank)*

*[Signature Page to Agent and Financial Assistance and Project Agreement]*

IN WITNESS WHEREOF, the parties hereto have executed this Agent Agreement as of the day and year first above written.

**NIAGARA COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY**

By:   
Name: Andrea Klyczek  
Title: Executive Director

**ISKALO 1 EAST AVENUE LLC,  
A New York limited liability company**

By: Iskalo 1 East Avenue MM LLC,  
Its managing member

By: Iskalo Development Corp.,  
Its manager

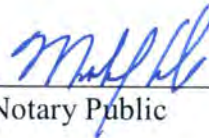
By:   
Paul B. Iskalo, President

[Acknowledgment Page to Agent and Financial Assistance and Project Agreement]

State of New York )

County of Niagara ) ss.:

On the 9<sup>th</sup> day of May in the year 2024, before me, the undersigned, personally appeared **Andrea Klyczek**, 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 signatures on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.



Notary Public


Mark J. Gabriele  
Qualified in Niagara county  
No. 4948558  
Notary Public, State of New York  
My Commission Expires 03/20/2027

State of New York )

County of Erie ) ss.:

On the 13<sup>th</sup> day of May in the year 2024, before me, the undersigned, personally appeared **Paul B. Iskalo**, 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 signatures on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

MELISSA E. MAGIERA  
No. 01MA6415581  
Notary Public, State of New York  
Qualified In Erie County  
My Commission Expires March 22, 2025



Notary Public

**SCHEDULE A**

**LIST OF APPOINTED AGENTS<sup>1</sup>**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_

---

<sup>1</sup> FOR EACH AGENT APPOINTED BY THE COMPANY, A NYS FORM ST-60 MUST BE COMPLETED AND FILED BY THE COMPANY WITH THE NYS DEPARTMENT OF TAXATION AND FINANCE IDA UNIT INDICATING THE APPOINTMENT OF SUCH AGENT OF THE COMPANY.

## SCHEDULE B

### MANDATORY AGENT AND SUBAGENT CONTRACT LANGUAGE

"This contract is being entered into by **[NAME OF COMPANY OR NAME OF SUBAGENT]** (the "Agent"), as agent for and on behalf of the **NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (the "Agency"), in connection with a certain project of the Agency for the benefit of **ISKALO 1 EAST AVENUE LLC**, consisting in part of the acquisition and installation of certain machinery, equipment and building materials, all for incorporation and installation in certain premises located at 1 East Avenue, City of Lockport, New York 14094 (the "Premises"). The acquisition of the machinery, equipment and building materials to be incorporated and installed in the Premises and all services and rentals of equipment related to the acquisition, construction and equipping of the Project shall be exempt from all New York State and local sales and use taxes if the acquisition thereof is effected in accordance with the terms and conditions set forth in the attached sales tax exemption information letter of the Agency; and the Agent hereby represents that this contract is in compliance with the terms of the Second Amended Agent and Financial Assistance and Project Agreement by and between Iskalo 1 East Avenue LLC. and the Agency dated as of May 1, 2024. This contract is non-recourse to the Agency, and the Agency shall not be directly, indirectly or contingently liable or obligated hereunder in any manner or to any extent whatsoever. By execution or acceptance of this contract, the vendor/contractor hereby acknowledges and agrees to the terms and conditions set forth in this paragraph."

**EXHIBIT A**

**FORM OF NYS FORM ST-60 TO BE COMPLETED BY COMPANY AND FILED WITH  
THE NYS TAX DEPARTMENT IDA UNIT FOR EACH OF ITS SUBAGENTS WITHIN  
THIRTY (30) DAYS OF APPOINTMENT**

**[Attached Next Page]**

**EXHIBIT B-1**

**NYS FORM ST-120.1  
FOR  
COMPANY**

**[Attached Next Page]**



**EXHIBIT B-2**

**NYS FORM ST-123  
FOR  
SUBAGENTS OF COMPANY**

**[Attached Next Page]**

**EXHIBIT B-3**

**INVOICE RIDER FORM**

I, \_\_\_\_\_, the  
\_\_\_\_\_ of \_\_\_\_\_ certify  
that I am a duly appointed agent of the Niagara County Industrial Development Agency  
("Agency") and that I am purchasing the tangible personal property or services for use in  
the following Agency Project and that such purchases qualify as exempt from sales and use  
taxes under the Second Amended Agent and Financial Assistance and Project Agreement,  
dated as of May 1, 2024, by and between the Agency and Iskalo 1 East Avenue LLC.

Name of the Project: Iskalo 1 East Avenue LLC Project

Street address of the Project Site: 1 East Avenue  
City of Lockport, New York 14094

IDA OSC project number: 2903-20-05A

**EXHIBIT C**

**NYS FORM ST-340 TO BE COMPLETED BY THE COMPANY AND FILED  
ANNUALLY WITH THE NYS TAX DEPARTMENT IDA UNIT NO LATER THAN  
FEBRUARY 15<sup>TH</sup> OF EACH YEAR**

**[Attached Next Page]**

**EXHIBIT D**

**BILL OF SALE**

**NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation of the State of New York with offices at 6311 Inducon Corporate Drive, Suite One, Sanborn, New York 14132 (the "Grantor"), for the consideration of One Dollar (\$1.00), cash in hand paid, and other good and valuable consideration received by the Grantor from **ISKALO 1 EAST AVENUE LLC**, New York limited liability company duly organized, validly existing and in good standing under the laws of the State of New York with offices at 5166 Main Street, Williamsville, New York 14221 (the "Grantee"), the receipt of which is hereby acknowledged by the Grantor, hereby sells, transfers and delivers unto the Grantee and its successors and assigns, the Equipment as defined in the Agent and Financial Assistance Agreement dated April 1, 2024 (the "Agent Agreement"), as may be amended from time to time, which were acquired and installed and/or are to be acquired and installed by the Grantee as agent for the Grantor pursuant to the Agent Agreement, which Equipment is located or intended to be located at the Grantee's Facility located at 1 East Avenue, in the City of Lockport, Niagara County, New York 14094.

TO HAVE AND TO HOLD the same unto the Grantee and its successors and assigns, forever.

THE GRANTOR MAKES NO WARRANTY, EITHER EXPRESS OR IMPLIED, AS TO THE CONDITION, TITLE, DESIGN, OPERATION, MERCHANTABILITY OR FITNESS OF THE EQUIPMENT OR ANY PART THEREOF OR AS TO THE SUITABILITY OF THE EQUIPMENT OR ANY PART THEREOF FOR THE GRANTEE'S PURPOSES OR NEEDS. THE GRANTEE SHALL ACCEPT TITLE TO THE EQUIPMENT "AS IS," WITHOUT RECOURSE OF ANY NATURE AGAINST THE GRANTOR FOR ANY CONDITION NOW OR HEREAFTER EXISTING. NO WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE OR MERCHANTABILITY IS MADE. IN THE EVENT OF ANY DEFECT OF DEFICIENCY OF ANY NATURE, WHETHER PATENT OR LATENT, THE GRANTOR SHALL HAVE NO RESPONSIBILITY OR LIABILITY WITH RESPECT THERETO.

IN WITNESS WHEREOF, the Grantor has caused this bill of sale to be executed in its name by the officer described below on the date indicated beneath the signature of such officer and dated as of the \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

**NIAGARA COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY**

Form Only - Do Not Sign

By: \_\_\_\_\_  
Name:  
Title:

**EXHIBIT E**

FORM OF ANNUAL EMPLOYMENT AND  
FINANCIAL ASSISTANCE CERTIFICATION REPORT

Company name and address: Iskalo 1 East Avenue LLC

5166 Main Street, Williamsville, New York 14221

Project Name: Iskalo 1 East Avenue LLC Project

**Job Information**

Current number of full-time equivalent employees ("FTE") retained at the project location, including FTE contractors or employees of independent contractors that work at the project location, by job category:

<b>Category</b>	<b>FTE</b>	<b>Average Salary and Fringe Benefits or Ranges</b>
Management	_____	_____
Professional	_____	_____
Administrative	_____	_____
Production	_____	_____
Other	_____	_____

Current number of full-time equivalent employees ("FTE") created at the project location, including FTE contractors or employees of independent contractors that work at the project location, by job category:

<b>Category</b>	<b>FTE</b>	<b>Average Salary and Fringe Benefits or Ranges</b>
Management	_____	_____
Professional	_____	_____
Administrative	_____	_____
Production	_____	_____
Other	_____	_____

**A copy of the NYS 45 form for the project location is required to be submitted with this report. If the NYS 45 form is not available for the specific project location or the form does**

**not accurately reflect the full-time jobs created, an internal payroll report verifying the total jobs by employment category as outlined above at the location is required with this submission.**

**Financing Information**

Has the Agency provided project financing assistance (generally through issuance of a bond or note) Yes      No

If financing assistance was provided, please provide:

- Original principal balance of bond or note issued \_\_\_\_\_
- Outstanding principal balance of such bond or note as of December 31 \_\_\_\_\_
- Outstanding principal balance of such bond or note as of December 31 \_\_\_\_\_

Final maturity date of the bond or note \_\_\_\_\_

**Sales Tax Abatement Information**

Did your Company or any appointed subagents receive Sales Tax Abatement for your Project during the prior year? Yes      No

If so, please provide the amount of sales tax savings received by the Company and all appointed subagents \_\_\_\_\_

**(Attach copies of all ST-340 sales tax reports that were submitted to New York State by the Company and all subagents for the reporting period. Please also attached all ST-60's filed for subagents for the reporting period)**

**Mortgage Recording Tax Information**

Did your company receive Mortgage Tax Abatement on your Project during the prior year? Yes      No

(note this would only be applicable to the year that a mortgage was placed upon the Project, so if the Agency did not close a mortgage with you during the reporting period, the answer should be no)

The amount of the mortgage recording tax that was exempted during the reporting period: \_\_\_\_\_

**PILOT INFORMATION:**

County Real Property Tax without PILOT	\$ _____
City/Town Property Tax without PILOT	\$ _____
School Property Tax without PILOT	\$ _____
TOTAL PROPERTY TAXES WITHOUT PILOT	\$ _____
 Total PILOT Payments made for reporting period:	 \$ _____



Whether paid separately or lump sum to Agency for distribution, please provide break down of allocation of PILOT Payment to individual taxing jurisdictions:

County PILOT	\$ _____
City/Town PILOT	\$ _____
Village PILOT	\$ _____
School PILOT	\$ _____
TOTAL PILOTS	\$ _____

Net Exemptions \$ \_\_\_\_\_  
(subtract Total PILOTS from TOTAL property taxes without PILOT)

I certify that to the best of my knowledge and belief all of the information on this form is correct. I further certify that the salary and fringe benefit averages or ranges for the categories of jobs retained and the jobs created that was provided in the Application for Financial Assistance is still accurate and if not, I hereby attach a revised list of salary and fringe benefit averages or ranges for categories of jobs retained and jobs created. I also understand that failure to report completely and accurately may result in enforcement of provisions of my agreement, including but not limited to voidance of the agreement and potential claw back of benefits.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

(authorized company representative)

Date: \_\_\_\_\_

**EXHIBIT F**

**FINAL PROJECT COST AND FINANCING REPORT**

A. **Actual costs for the construction, acquisition, rehabilitation, improvement and/or equipping of the project by the applicant.**

**Actual Costs Eligible for Sales Tax Exemption Benefit**

a. Building Construction or Renovation Costs	a.	\$	
b. Sitework	b.	\$	<hr/>
c. Non-manufacturing Equipment	c.	\$	<hr/>
d. Furniture, Fixtures	d.	\$	<hr/>
e. Other (specify)	e.	\$	<hr/>
f. <b>Subtotal</b>	f.	\$	<hr/> <hr/>

**Actual Costs Not Subject to Sales Tax**

g. Land and/or building purchase	g.	\$	
h. Manufacturing Equipment	h.	\$	<hr/>
i. Soft Costs (Legal, Architect, Engineering)	i.	\$	<hr/>
j. Other (specify)	j.	\$	<hr/>
k. <b>Subtotal</b>	k.	\$	<hr/> <hr/>

**Total Project Costs** **f & k** \$ 

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**B. Indicate how the project was financed**

a. Tax-Exempt IRB	a.	\$
b. Tax-Exempt Bond	b.	\$
c. Taxable IRB	c.	\$
d. Bank Financing	d.	\$
e. Public Financing	e.	\$
f. Equity	f.	\$
<b>TOTAL SOURCES</b>		\$
<b>Estimated Amount of Mortgage</b>		\$

I certify that to the best of my knowledge and belief all the information on this form is correct. I also understand that failure to report completely and accurately may be subject to penalty of perjury and result in enforcement of provisions of my agreement, including but not limited to avoidance of the agreement and potential claw back of benefits.

Signed: \_\_\_\_\_

(authorized company representative)

Date: \_\_\_\_\_

**EXHIBIT G**  
**COST BENEFIT ANALYSIS**

- SEE ATTACHED -

**REGIONAL ECONOMIC IMPACT ANALYSIS**  
**Iskalo 1 East Avenue LLC**

**Estimated State & Regional Benefits / Estimated Project Incentives Analysis**

<b>Total State and Regional Benefits</b>	<b>\$ 1,975,306</b>
<b>Total Project Incentives</b>	<b>\$ 1,152,822</b>
<b>Community Benefit to Cost Ratio</b>	<b>1.71:1</b>

<b>Projected Employment</b>	<b>State</b>	<b>Region</b>
Total Employment	<b>94</b>	<b>94</b>
Direct**	32	32
Indirect***	21	21
Temporary Construction (Direct and Indirect)	41	41

**Estimated State & Regional Benefits (Discounted Present Value\*)**

<b>Total State and Regional Benefits</b>	<b>\$ 1,975,306</b>
Property Tax Revenue	\$ 873,306
Income Tax Revenue	\$ 817,000
Sales Tax Revenue	\$ 285,000

**Estimated Project Incentives (Discounted Present Value\*)**

<b>Total Project Incentives</b>	<b>\$ 1,152,822</b>
Property Tax	\$ 953,572
Sales Tax	\$ 164,000
Mortgage Tax	\$ 35,250

\* Figures over 15 years and discounted by 3.49%

\*\* Direct - The recipient of IDA assistance adds new jobs to the regional economy and/or retains jobs at risk of being lost to another region. Investments that result in displacing existing jobs (e.g., most retail and many service sector industries) do not fall under this definition.

\*\*\* Indirect - The recipient of IDA assistance makes purchases from regional firms, which stimulates suppliers to add jobs and payroll that are new to the regional economy or are saved from being lost to competitors outside the region.

\*\*\*\* Induced - The recipient of IDA assistance by adding to and/or retaining payroll stimulates household spending that is new to the regional economy and/or saved from being lost to competitors outside the region.

Utilizing informANALYTICS modeling software, an economic impact analysis was conducted to measure new investment and employment for the project. This software is a widely accepted and an industry standard for economic impact modeling measuring employment and salary impacts and facility output on the community for a given project.

# **Sales Tax Exempt Letter**



# Niagara County Industrial Development Agency

February 27, 2024

Iskalo 1 East Avenue LLC  
5166 Main Street  
Williamsville, NY 14221  
Attn: Paul B. Iskalo

***Re: Iskalo 1 East Avenue LLC – Sales Tax Exemption Letter  
Expiring December 31, 2024***

Ladies and Gentlemen:

Pursuant to resolutions adopted on September 9, 2020 and September 14, 2022, the **Niagara County Industrial Development Agency** (the "Agency") appointed **Iskalo 1 East Avenue LLC** (the "Company") its true and lawful agent to undertake a certain project (the "Project") consisting of: (A) the acquisition or retention by the Agency of fee title to, or a leasehold interest in, a parcel of land located at 1 East Avenue in the City of Lockport, Niagara County, New York (the "Land"); (B) the renovation of the existing building located on the Land, into a multi-use building including commercial and retail space and office suites, ("Improvements"); and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment" and collectively with the Land and the Improvements, the "Facility").

This appointment includes, and this letter evidences, authority to purchase on behalf of the Agency all materials to be incorporated into and made an integral part of the Facility and the following activities as they relate to any renovation, erection and completion of any buildings, whether or not any materials, equipment or supplies described below are incorporated into or become an integral part of such buildings: (1) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with the renovation and equipping, (2) all purchases, rentals, uses or consumption of supplies, materials, utilities and services of every kind and description used in connection with the renovation and equipping, and (3) all purchases, leases, rentals and uses of equipment, machinery and other tangible personal property (including installation costs), installed or placed in, upon or under such building or facility, including all repairs and replacements of such property.

This agency appointment includes the power to delegate such agency, in whole or in part to agents, subagents, contractors, subcontractors, contractors and subcontractors of such agents and subagents and to such other parties as the Company chooses including but not limited to the individuals and entities described on Schedule A attached hereto. The Company shall have the right to amend Schedule A from time to time and shall be responsible for maintaining an

accurate list of all parties acting as agent for the Agency. **The Company hereby agrees to complete "IDA Appointment of Project Operator or Agent For Sales Tax Purposes" (Form ST-60) for itself and each agent, subagent, contractor, subcontractor, contractors or subcontractors of such agents and subagents and to such other parties as the Company chooses who provide materials, equipment, supplies or services and execute said form as agent for the Agency (or have the general contractor, if any or other designated subagent execute) and forward said form to the State Department of Taxation and Finance within thirty (30) days of appointment. Failure to comply with these requirements may result in loss of sales tax exemptions for the Facility.**

**In exercising this appointment, the Company and/or Project Operator should give the supplier or vendor "IDA Agent or Operator Exempt Purchase Certificate" (NYS Form ST-123) to show that the Company and/or Project Operator is acting as agent for the Agency. The supplier or vendor should identify the Facility on each bill or invoice and indicate thereon that the Agency or Agent or Project Operator of the Agency was the purchaser. The Company's agents, subagents, contractors and subcontractors should give the supplier or vendor a copy of this letter to show that the Company, its agents, subagents, contractors and subcontractors are each acting as agent for the Agency. The supplier or vendor should identify the Facility on each bill or invoice and indicate thereon which of the Company, its agents, subagents, contractors and subcontractors acted as agent for the Agency in making the purchase. In order to be entitled to use this exemption, your contractor should present to the supplier or other vendor of materials for the Facility, a completed "Contractor Exempt Purchase Certificate" (NYS Form ST-120.1), checking box "(a)" and "(d)".**

**In addition, General Municipal Law §874(8) requires you to file an Annual Statement with the New York State Department of Taxation and Finance on "Annual Report of Sales and Use Tax Exemptions" (Form ST-340) regarding the value of sales and use tax exemptions you, your agents, consultants or subcontractors have claimed pursuant to the agency we have conferred on you with respect to this project. The penalty for failure to file such statement is the removal of your authority to act as our agent. Upon each such annual filing, the Company shall, within thirty (30) days of each filing, provide a copy of the same to the Agency; provided, however, in no event later than February fifteen (15<sup>th</sup>) of each year.**

**The agency created by this letter is limited to the Facility, and will expire on December 31, 2024; provided, however, the exemption for leases executed prior to said date shall continue through the term or extended term of said lease and any acquisition of said leased property. You may apply to extend this agency authority by showing good cause.**

**This letter is being issued pursuant to the Amended Agent and Financial Assistant and Project Agreement, dated September 1, 2022, by and between the Agency and the Company (the "Agent Agreement"). All agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project should be aware of the Agent Agreement and obtain a copy thereof.**

This letter is provided for the sole purpose of securing exemption from New York State Sales and Use Taxes for this project only. No other principal/agent relationship is intended or may be implied or inferred by this letter.

With respect to registered vehicles acquired by the Company in name of the Agency, the Agency shall transfer title to such vehicles immediately back to the Company, or as soon thereafter as reasonably practicable; and any personal property acquired by the Company in the name of the Agency shall be located in the City of Lockport, New York, except for temporary periods during ordinary use.

Except to the extent of bond proceeds (to the extent bonds are issued by the Agency with respect to the Project), the Agency shall not be liable, either directly or indirectly or contingently, upon any such contract, agreement, invoice, bill or purchase order in any manner and to any extent whatsoever (including payment or performance obligations), and the Company shall be the sole party liable thereunder. By acceptance of this letter, the vendor hereby acknowledges the limitations on liability described herein.

Very truly yours,

NIAGARA COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

By:   
Name: Susan C. Langdon  
Title: Executive Director

**SCHEDULE A**

**LIST OF APPOINTED AGENTS<sup>1</sup>**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

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**<sup>1</sup> FOR EACH AGENT APPOINTED BY THE COMPANY, A FORM ST-60 MUST BE COMPLETED AND FILED WITH NYS DEPARTMENT OF TAXATION AND FINANCING INDICATING SUCH AGENT OF THE COMPANY.**