

EXHIBIT A-A

FORM OF SALES TAX LETTER

SALES TAX LETTER

[NAME OF COMPANY]
[ADDRESS OF COMPANY]

Re: Town of Hamburg Industrial Development Agency and [Name of Company]

Ladies and Gentlemen:

Pursuant to a resolution duly adopted on _____ (the "Resolution"), the Town of Hamburg Industrial Development Agency (the "Agency") appointed [NAME OF COMPANY] (the "Company") the true and lawful agent of the Agency to undertake a certain project (the "Project") consisting of: [PROJECT DESCRIPTION].

This appointment includes 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 construction, 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 construction and equipping, (2) all purchases, rentals, uses or consumption of supplies, materials, utilities and services of every kind and description used in connection with construction 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, as is set forth in the Agent Agreement, dated as of _____, by and between the Agency and the Company (the "Agent Agreement"). As further set forth in the Agent Agreement, the Agency will complete "IDA Appointment of Project Operator or Agent for Sales Tax Purposes" (NYS Form ST-60) for the Company and the Agency will execute said form forward said form to the New York State ("State") Department of Taxation and Finance within thirty (30) days of appointment.

As further set forth in the Agent Agreement, in order to be entitled to use the exemption from New York State Sales and Use Taxes ("Sales Tax"), the Company, its agents, subagents,

contractors and subcontractors should present to the supplier or vendor of materials for the Project, a completed "IDA Agent or Project Operator Exempt Purchase Certificate" (NYS Form ST-123), to show that the Company, its agents, subagents, contractors and subcontractors are each acting as agent for the Agency in making the purchases of tangible personal property or services for use in the Project, thereby relieving such vendor or seller from the obligation to collect Sales Tax with respect to the construction and installation and equipping of the Facility. In connection therewith, it is necessary for the Company to identify the Project 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 purchases. Copies of each NYS Form ST-123 issued by the Company to a seller shall be forwarded to the Agency within thirty (30) days following the issuance by the Company.

As further set forth in the Agent Agreement, the Company is required to file an annual statement with the State Department of Taxation and Finance on "Annual Report of Sales and Use Tax Exemptions" (NYS Form ST-340) regarding the value of sales and use tax exemptions the Company, its agents, consultants or subcontractors have claimed pursuant to the agency conferred on the Company by the Agency with respect to this Project, and the Company is required to provide a copy of same to the Agency within thirty (30) days of each filing; provided, however, in no event later than February 15th of each year.

The agency conferred on the Company by the Agency is limited to the Project, and will expire on **[DATE OF EXPIRATION OF AGENT STATUS]**. The Company may apply to extend this agency authority by showing good cause; *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.* Should the agency authority be extended beyond such date, the agency created will continue for as long as the period of the Agency resolution approving such extension.

This letter is provided for the sole purpose of describing the exemption from Sales Tax 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 the name of the Agency, the Agency shall transfer title to such vehicles immediately back to the Company, or as soon thereafter as reasonable practicable; and any personal property acquired by the Company in the name of the Agency shall be located in the Town of Hamburg, New York, except for temporary periods during ordinary use.

This letter is being issued pursuant to 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.

As further set forth in the Agent Agreement, except to the extent of bond proceeds (to the extent bonds are issued by the Agency with respect to the Project), the Agency is not 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 is the sole party liable thereunder.

Very truly yours,

TOWN OF HAMBURG INDUSTRIAL
DEVELOPMENT AGENCY

By: _____

Name:

Title:

EXHIBIT A

TOWN OF HAMBURG INDUSTRIAL DEVELOPMENT AGENCY LOCAL LABOR POLICY

Adopted: August 7, 2015, re-adopted as written January 26, 2021

Local Labor Workforce Certification

Project applicants (the “Company”), as a condition to receiving Financial Assistance (including a sales tax exemption, mortgage recording tax exemption, real property tax abatement, and/or bond proceeds) from the Town of Hamburg Industrial Development Agency (the “Agency”), will be required to utilize Local Labor, as defined below, for all projects involving the construction, expansion, equipping, demolition and/or remediation of new, existing, expanded or renovated facilities (collectively, the “Project”).

Local Labor Defined

Local Labor is defined as individuals residing in Erie County, Niagara County, Chautauqua County, Cattaraugus County, Allegany County, Wyoming County, Genesee County, and Orleans County (collectively, the “Local Labor Area”).

Local Labor Requirement

At least 90% of all Project employees of the general contractor, subcontractor, or subcontractor to a subcontractor (collectively, the “Workers”) working on the Project must reside within the Local Labor Area. Companies do not have to be local companies as defined herein, but must employ local Workers residing within the Local Labor Area to qualify under the 90% local labor criteria.

It is understood that at certain times, Workers residing within the Local Labor Area may not be available with respect to a Project. Under this condition, the Company is required to contact the Agency to request a waiver of the Local Labor Requirement (the “Local Labor Waiver Request”) based on the following circumstances and contingent on board approval:

- (i) Warranty issues related to installation of specialized equipment whereby the manufacturer requires installation by only approved installers;
- (ii) Specialized construction for which Local Labor Area Workers are not available;

- (iii) Documented lack of Workers meeting the Local Labor Area requirement. The Agency shall evaluate the Local Labor Waiver Request and make its determination related thereto based upon the supporting documentation received with such waiver request

Local Labor Reporting Requirement

Companies authorized to receive Financial Assistance from the Agency will be required to file or cause to be filed a Local Labor Utilization Report (the "Report") on such form as made available by the Agency, and as directed by the Agency, which will identify, for each Worker, the city, town, or village and associated zip code that each such Worker is domiciled in. The Report shall be submitted to the Agency as follows: (i) immediately prior to commencement of construction activities; and (ii) on or by the next following quarterly dates of January 1, April 1, July 1, and October 1 and each quarterly date thereafter through the construction completion date.

In addition, the Agency, or its designated agents, shall have the right, during normal business hours, to examine and copy the applicable books and records of the Company and to perform spot checks of all Workers at the Project site to verify compliance with the Local Labor Requirement throughout the construction period.

Enforcement

If Agency staff determines that: (i) the Local Labor Requirement is not being met; or (ii) Agency staff, upon use of its reasonable discretion, discovers or becomes aware of a compliance issue related to the Local Labor Requirement, then written notice of said Local Labor Requirement violation (the "Notice of Violation") shall be provided to the Company. The Company shall have 10 business days thereafter to either: (i) provide written confirmation to the Agency indicating that it has cured the violation and is now in compliance with the Local Labor Requirement; (ii) submit the Local Labor Waiver Request as described above; or (iii) confirm in writing its inability to meet the Local Labor Requirement. If the Company does not respond to the Agency's Notice of Violation, or if the Company confirms its inability to meet the Local Labor Requirement then the Agency shall immediately terminate any and all Financial Assistance being provided to the Project in accordance with the terms of the underlying agreements between the Agency and the Company with respect to the Project. If a Local Labor Waiver Request is submitted and the Agency declines to issue the requested waiver, then the Company shall have 10 business days after receipt of the notice of the waiver request denial to provide written confirmation to the Agency indicating that it has cured the violation and is now in compliance with the Local Labor Requirement. If the Agency does not receive such confirmation, the Agency shall then immediately terminate any and all Financial Assistance being provided to the Project in accordance with the terms of the underlying agreements between the Agency and the Company with respect to the Project.

The foregoing terms have been read, reviewed and understood by the Company and all appropriate personnel. The undersigned agrees and understands that the information contained herein must be transmitted and conveyed in a timely fashion to all applicable subcontractors, suppliers and materialmen. Furthermore, the undersigned realizes and understands that failure to abide by the terms herein could result in the Agency revoking all or any portion of Financial Assistance, whether already received or to be received by the Company, as it deems reasonable in its sole discretion for any violation hereof.

NAME OF COMPANY

By: _____

Name: _____

Title: _____

Sworn to before me this _____ day
of _____, 20 .

Notary Public

EXHIBIT B

**FORM OF ANNUAL EMPLOYMENT AND SALARY AND FRINGE BENEFITS
CERTIFICATION LETTER**

Annual Reporting Questionnaire

★ Please Return Last Day February Each Calendar Year ★

Project Name:
Company Contact:
E-Mail
Phone Number:

Address:

(If contact information is incorrect please make the necessary changes to update our records)

The Hamburg Industrial Development Agency (the "Agency") is currently providing assistance in connection with the above named project. The Agency is required to file an annual report with the New York State Comptroller providing information on its activities, and the activities of projects that are assisted by the Agency. Please answer the questions below and returned in the enclosed envelope. Call our office at 716-648-4145, with any questions.

Section #1: Employment Information (only for location receiving IDA benefits):

Please list the total number of full time equivalent (FTE) employees for calendar year 2019 at the project location listed above, including full time equivalent contractors or employees of independent contractors that work at the project location, and special full time equivalent jobs created during calendar year 2019.

FTE jobs as of 12/31/19 _____

FTE construction jobs as of 12/31/19 ____

FTE jobs created during calendar year 2019 _____
2019 _____

FTE construction jobs created during

Complete only if the project is a multi-tenant facility:

Tenant Name	Number/Estimate of FT Employees	Number Estimate of PT Employees

- ✓ Please provide a copy of your Form NYS-45 Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance return for the fourth quarter of 2019.

(OVER)

Please provide the salary and fringe benefits averages or ranges for jobs created and retained by category.

Category of jobs Retained & Created	Average Salary or Range	Average Fringe Benefits or Range
Management		
Professional		
Administrative		
Production		
Independent Contractor		
Other		

Section #2: Financing Information (complete only if you have an IDA issued bond):

Date of Bond Issue: _____ Bond Amount at Issue: _____
 Current Interest Rate: _____ Principal Balance at 12/31/2019: _____

Section #3: Tax Exemptions (complete only if you purchased goods with a HIDA sales tax letter in 2019):

Did your company receive Sales Tax Abatement on your project during 2019? Yes
 No

If yes, the value of sales tax saving received in 2019 _____.
 (Applicable on exemptions taken using the HIDA sales tax exemption letter, actual tax savings NOT total purchases)

- ✓ Please provide a copy of the 2019 NYS ST-340 for the sales tax exemptions referenced above.

Did your company receive Mortgage Tax Abatement on the project during 2019? Yes
 No

(Only applicable the year a mortgage was placed on the project.)

If yes, the amount of the mortgage recording tax that was abated during 2019 _____
_____.

Section #4 *Certification*

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

Signed: _____ Date: _____

EXHIBIT C

HAMBURG INDUSTRIAL DEVELOPMENT AGENCY (HIDA) POLICY FOR RECAPTURE AND/OR TERMINATION AND/OR MODIFICATION OF FINANCIAL ASSISTANCE

Adopted: June 14, 2016, re-adopted as written February 27, 2020

Purpose:

To establish and provide a fair procedure compliant with Sections 874 and 875 of the New York State General Municipal Law and Hamburg IDA (HIDA) policies establishing a policy for recapture and/or termination and/or modification of all or a portion of Agency Financial Assistance.

Annual Review:

The HIDA staff will review annual reports it receives from companies to determine compliance with the Material Factors or other Significant Factors set forth in the Inducement Resolution. If HIDA staff determines that a company appears to be in violation of a Material or Significant Factor, the project will be considered non-compliant and enter full review by the Executive Committee.

Non-Compliance Process:

1. The HIDA shall notify the company in writing that in the Agency's determination they are or have violated a Material or Significant Factor. The notification will include the Factor(s) violated and seek an explanation from the company that may include economic or natural factors that led to the default. These factors should be discussed and predetermined to the extent possible by the Board and may include items such as, natural disaster, industry dynamics, unfair competition or economic events that were outside the control of the company.
2. The company shall be given an opportunity to remedy the violation and will have thirty (30) days to provide a written response or seek an extension of such response.
3. Upon receipt of the company's response, HIDA staff will review with the Executive Committee. The company shall be provided the opportunity to present before the Executive Committee, any information in the written response outlined above regarding why the Factor was not achieved. The Executive Committee will have the option of entering into Executive Session should material evidence be deemed proprietary.
4. Upon hearing the company's position, the Executive Committee will make a recommendation for proposed action and forward the matter to the full HIDA Board of

- Directors. A written record will occur clearly stating the reason to, or not to, recapture and/or modify and/or reduce financial assistance.
5. Notwithstanding the foregoing, the HIDA Board of Directors, acting through its staff, retains the right to terminate Agency benefits for other significant factors. Cause for such termination of Agency benefits include, but are not limited to, failure to make PILOT payments, failure to make reports to the HIDA as detailed in transaction documents, failure to maintain insurance requirements, or other uncured breaches of HIDA transaction documents.

Compliance Period:

Unless otherwise noted in the Project's Inducement Resolution, Private Sector Investment and Local Labor during construction must be met by the Project Completion Date. Job creation and/or job retention targets must be met within 2 years of Project Completion Date and such job creation and/or job retention numbers must be maintained for one calendar year following the calendar year that the applicant met the job creation and/or job retention numbers.

Projects that do not involve a PILOT would be subject to maintaining its material terms one calendar year after a certificate of occupancy is issued or the expiration of a sales tax exemption.

Distribution of Recaptured Financial Assistance:

Any and all such returned/recaptured amounts of Agency Financial Assistance shall be redistributed to the appropriate tax jurisdiction unless agreed to otherwise by a local taxing jurisdiction.

STATE REQUIRED CRITERIA	MATERIAL TERMS	SIGNIFICANT FACTORS List may vary based on project
<ul style="list-style-type: none"> - Extent to which a project will create or retain permanent jobs - Estimated value of tax exemptions - Amount of private sector investment - Likelihood of project being accomplished in a timely fashion - Extent of new revenue provided to local taxing jurisdictions - Any other misc. public benefits 	<ol style="list-style-type: none"> 1. Create or Retain Jobs (If applicable)ⁱ 2. Private Sector Investmentⁱⁱ 	<ol style="list-style-type: none"> 1. Exceeding Sales Tax Exemption 2. Failure to maintain Insurance requirements 3. Failure to make PILOT payments 4. Failure to submit reports – Annual Reporting, State Reporting, Etc.

ⁱ Employment Commitment – that there were to be at least a certain stated number of FTE employees located at, or to be located at the Facility as stated in the Company’s application for Financial Assistance (the “Baseline FTE”) with an additional stated number of FTE to be created by the Company and the Company fails to maintain employment at 85% of the total of the Baseline FTE and new FTE. The Company shall have the right to establish that the failure to comply with the Employment Commitment was due to circumstances beyond their control.

ⁱⁱ Investment Commitment, the total investment actually made with respect to the Project at the Project Completion Date must equal 85% of the project cost as set forth in the application for Financial Assistance. The Company shall have the right to establish that it did not meet the requirements due to cost savings achieved by the Company and that the benefits that the Company has received have been reduced proportionately in accordance with the reduction in investment.

EXHIBIT D

DRAFT PILOT AGREEMENT

290 LAKE STREET HOLDINGS LLC

PAYMENTS IN LIEU OF TAXES

It is recognized that under the provisions of the Act, the Agency is required to pay no real estate taxes upon any of the property acquired by it or under its jurisdiction or control or supervision or upon its activities. Except as otherwise provided herein and in Section 4.4, while the Facility is being used in accordance with the Act and this Agreement, the provisions of this paragraph with respect to payments in lieu of real estate taxes shall be applicable. Until the commencement of the tax fiscal year of the appropriate taxing authority subsequent to the first tax status date on which the Agency is the owner of record or holder of a leasehold interest in the Facility, 290 Lake Street Holdings LLC (the "Lessee") shall continue to pay all appropriate taxing authorities all taxes due. Thereafter, the Lessee shall pay to the Town of Hamburg (Town), County of Erie (County), Village of Hamburg (Village) and the Hamburg Central School District (School District) in lieu of exempted taxes the following amounts:

A. . For the Town of Hamburg, to the Town of Hamburg Finance Department, Hamburg Development Companies, 6122 South Park Avenue, Hamburg, New York 14075, no later than February 15th of each year

1. Commencing in 2023, an amount equal to the Town taxes which would be due, were there no exemption, based on the assessed valuation of the Facility Realty; and

2. Commencing in 2023, an amount equal to the Town taxes which would be due, were there no such exemption, based upon the value of the non-depreciable portion of the Facility Realty (assessed as land); and

Fiscal Year	Percentage
2023	10%
2024	10%
2025	20%
2026	20%
2027	30%
2028	30%
2029	30%

3. Commencing in 2030, an amount equal to the Town taxes would be due, were there no such exemption upon the then assessed value of the Facility Realty.

B. . For the County of Erie, to the Town of Hamburg Finance Department, Hamburg Development Companies, 6122 South Park Avenue, Hamburg, New York 14075, no later than February 15th of each year

1. Commencing in 2023, an amount equal to the County taxes which would be due, were there no exemption, based on the assessed valuation of the Facility Realty; and

2. Commencing in 2023, an amount equal to the County taxes which would be due, were there no such exemption, based upon the value of the non-depreciable portion of the Facility Realty (assessed as land); and

Fiscal Year	Percentage
2023	10%
2024	10%
2025	20%
2026	20%
2027	30%
2028	30%
2029	30%

3. Commencing in 2030, an amount equal to the County taxes would be due, were there no such exemption upon the then assessed value of the Facility Realty.

C. To the Village of Hamburg c/o Clerk-Treasurer, Village Hall, 100 Main Street, Hamburg, New York 14075, no later than June 30th of each year,

1. Commencing with the Village's fiscal year 2023, an amount equal to the Village taxes which would be due, were there no exemption, based on the assessed valuation of the Facility Realty; and

2. Commencing with the Village's fiscal year 2023, an amount equal to the Village taxes which would be due, were there no such exemption, based upon the value of the non-depreciable portion of the Facility Realty (assessed as land); and

Fiscal Year	Percentage
2023	10%
2024	10%
2025	20%

2026	20%
2027	30%
2028	30%
2029	30%

3. Commencing with the Village’s fiscal year 2030, an amount equal to the Village taxes which would be due, were there no such exemption, based upon the then assessed value of the Facility Realty.

D. To the School District, c/o Business Office, Hamburg Central School District, Attention: District Treasurer, 5305 Abbott Road, Hamburg, New York 14075, no later than October 15th of each year,

1. Commencing with the School Districts fiscal year 2022-2023, an amount equal to the School District taxes which would be due, were there no exemption, based on the assessed valuation of the Facility Realty; and

2. Commencing with the School District's fiscal year 2022-2023, an amount equal to the School District taxes which would be due, were there no such exemption, based upon the value of the non-depreciable portion of the Facility Realty (assessed as land); and

Fiscal Year	Percentage
2022 2023	10%
2023 2024	10%
2024 2025	20%
2025 2025	20%
2026 2027	20%
2027 2028	30%
2028 2029	30%

3. Commencing with the School District's fiscal year 2029-2030, an amount equal to the School District taxes which would be due, were there no such exemption upon the then assessed value of the Facility Realty.

The parties intend that the Lessee shall receive the equivalent of the standard seven year PILOT on the assessed valuation of the depreciable portion of the real property constituting a part of the Project. They assume the full value of the completed Project will first appear on the tax roll as of tax status date on March 1, 2022. If this assumption is incorrect, the dates on paragraphs A, B and C shall be adjusted accordingly unless the Lessee elects to begin the tax abatement before the real property is fully assessed.

The foregoing is subject, in each case, to the Lessee's rights to obtain reductions in the assessed valuation of the Facility Realty, to maintain existing exemptions, and to obtain other exemption, abatements or discounts therefrom, if any, and to seek to obtain a refund of any such payments made, all of which are hereby expressly reserved by the Lessee.

If the Lessee shall fail to make any such installments of payments in lieu of real estate taxes, the amount or amounts so in default shall continue as an obligation of the Lessee until fully paid and the Lessee agrees to pay the same with interest thereon.

In addition, a late payment penalty of five percent (5%) of the amount due shall be paid by the Lessee if payment is not received by the affected tax jurisdiction by the due date. For each month, or part thereof, that the payment in lieu of taxes is delinquent beyond the first month, interest shall accrue and be paid to the affected tax jurisdiction on the total amount due plus a late payment penalty in the amount of one percent (1%) per month until the payment is made. Once having paid the amount required by this Section 4.3 to be paid by it in lieu of real estate taxes, the Lessee shall not be required to pay any such taxes for which a payment in lieu thereof has been made to the appropriate officer of the Town, County, Village or School District, as the case may be.

The Agency shall cause such officers to apportion, within fifteen days prior to the date on which the Agency is no longer to be the owner of the Facility, that installment or payment in lieu of tax paid by the Lessee to the Town, County, Village and the School District, as the case may be, immediately preceding the date on which the Agency no longer owns the Facility, as of such date, and apply that portion attributable to the period from such date to the end of the period of such installment as a credit against the amount of real estate tax that would have been due for the period of such installment had the Facility been privately owned on the final assessment date of the tax year immediately preceding the date of such installment, and bill the Lessee for the balance of such installment, which amount shall be paid by the Lessee to such officer immediately upon the receipt thereof. The Agency shall cause such officers to return the Facility to the tax rolls as of the date of transfer of the title out of the Agency to the new owner of the Facility, who shall pay the remaining installments due for such tax fiscal year.

If the Project is not being used in accordance with the Act and this Agreement, the Lessee shall be required to make full payments in lieu of real estate taxes on the land, building and improvements constituting the Facility in such amount as would result from taxes levied on the Facility if the Facility were owned by the Lessee. Such amounts shall commence to be paid for the period subsequent to the date it is reasonably determined by the Agency that use of the Project under the Act or this Agreement is not in compliance. In such event, the tax rate and valuation shall be those then in effect in the records of the proper Town, County, Village and School District departments, respectively. The Agency in its discretion may waive the increased payments set forth in this paragraph and agree to the continuation of the payments as otherwise set forth in Section 4.3.

The obligations of the Lessee under Sections 4.3 and 4.4 shall survive the termination or expiration of this Agreement for any reason whatsoever. The Agency, in its discretion and in furtherance of the purposes of the Act, may waive, in whole or in part, payments in lieu of taxes, set forth in this Section 4.3, for good cause shown.

Payments for the Town of Hamburg shall be mailed to the Director of Finance, Town of Hamburg, 6122 South Park Avenue, Hamburg, New York 14075 and are due no later than February 15th of each year.

Payments for the County of Erie shall be mailed to the Director of Finance, Town of Hamburg, 6122 South Park Avenue, Hamburg, New York 14075 and are due no later than February 15th of each year.

Payments for the Village of Hamburg shall be mailed to the Clerk-Treasurer of the Village of Hamburg, 100 Main Street, Hamburg, New York 14075 and are due no later than June 30th of each year.

Payments for the Hamburg Central School District shall be mailed to the Business Office, Hamburg Central School District, Attention: District Treasurer, 5305 Abbott Road, Hamburg, New York 14075 and are due no later than October 15th of each year.

The Town of Hamburg has agreed to collect the PILOT payments on behalf of the county of Erie and will remit them to the county of Erie. In the event that in the future, the County requests that payments be made directly to them, the Agency will notify the Lessee of the change.

EXHIBIT E

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

(Attached Next Page)

EXHIBIT F-1

NYS FORM ST-123

FOR

COMPANY

(Attached Next Page)

EXHIBIT F-2

NYS FORM ST-123
FOR
SUBAGENTS OF COMPANY
(Attached Next Page)

EXHIBIT F-3
INVOICE RIDER FORM
(Attached Next Page)

INVOICE RIDER

(Complete and Attach to Invoice)

I, _____ the _____ of certify that I am a duly appointed agent of the Town of Hamburg 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 Agent and Financial Assistance Agreement, dated as of {Insurance Approval Date}, by and between the Agency and {Company},

Name of the Project: {Company} Project

Street address of the Project Site: {Project Address} City/Town of
County, New York

IDA OSC project number: 140

EXHIBIT G

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

(Attached Next Page)

EXHIBIT H

BILL OF SALE

The TOWN OF HAMBURG INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation of the State of New York with offices at {New York} (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 {COMPANY}, a {Entity Type} duly organized, validly existing and in good standing under the laws of the State of with offices at {Company Address} (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 {Insurance Approval Date} (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 {Project Address}.

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. 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 signature of such officer and dated as of the day of _____, 20

TOWN OF HAMBURG INDUSTRIAL
DEVELOPMENT AGENCY

Form Only - Do Not Sign

By:
Name:
Title: