

**AGENT RESOLUTION
BWF HOLDINGS, LLC PROJECT**

A regular meeting of Yates County Industrial Development Agency (the "Agency") was convened in public session in the offices of the Agency located at One Keuka Business Park in Penn Yan, Yates County, New York on May 18, 2011 at 8:00 o'clock a.m., local time.

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

PRESENT:

Kevin T. Bailey	Chairman
James Long	Vice Chairman
Craig E. Densmore	Secretary
Robert Corcoran	Treasurer
Tim Dennis	Member
Mary Ann Zelazny	Member

ABSENT:

AGENCY STAFF PRESENT INCLUDED THE FOLLOWING:

Steve Griffin	Chief Executive Officer
Ryan Hallings	Empire Zone Coordinator
Doreen Jensen	Chief Financial Officer
A. Joseph Scott, III, Esq.	Agency Special Counsel

The following resolution was offered by _____, seconded by _____, to wit:

Resolution No. _____

**RESOLUTION APPOINTING BWF HOLDINGS, LLC AS AGENT OF YATES
COUNTY INDUSTRIAL DEVELOPMENT AGENCY FOR THE PURPOSE
OF UNDERTAKING AND COMPLETING A COMMERCIAL PROJECT.**

WHEREAS, Yates County Industrial Development Agency (the "Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 113 of the 1975 Laws of New York, as amended, constituting Section 893-b of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote,

develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act), or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, BWF Holdings, LLC, a New York limited liability company (the "Company") submitted an application (the "Application") to the Agency, a copy of which Application is on file at the office of the Agency, which Application requested that the Agency consider undertaking a project (the "Project") for the benefit of the Company, said Project consisting of the following: (A)(1) the acquisition of an interest in a parcel or parcels of land containing in the aggregate not to exceed 24 acres located at 5428 State Route 14 in the Town of Starkey, Yates County, New York (the "Land"), together with the existing improvements located thereon (collectively, the "Existing Facility"), (2) the construction on the Land of a building to contain approximately 8,500 square feet of space (the "Facility"), (3) the acquisition and installation of certain machinery and equipment therein and thereon (the "Equipment") (the Land, the Existing Facility, the Facility and the Equipment hereinafter collectively referred to as the "Project Facility"), all of the foregoing to constitute a commercial facility to be owned and operated by the Company for use as a beer, wine and food tasting facility and any other directly or indirectly related activities; (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales and use taxes, real property taxes, real estate transfer taxes and mortgage recording taxes (the "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company and agreed upon by the Agency; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended (the "SEQR Act") and the regulations (the "Regulations") adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (collectively with the SEQR Act, "SEQRA"), by resolution adopted by the members of the Agency on April 13, 2011 (the "SEQR Resolution"), the Agency determined (A) that the Project constituted an "Unlisted Action" under SEQRA, (B) that the Project would not have a "significant effect on the environment" pursuant to SEQRA and, therefore, that no environmental impact statement need be prepared with respect to the Project, and (C) as a consequence of the foregoing, to prepare a negative declaration with respect to the Project; and

WHEREAS, although the lease agreement or installment sale agreement and related documentation (collectively, the "Project Documents") have not yet been prepared, the Company has indicated to the Agency that the Company desires to commence the Project prior to

completion of the Project Documents between the Agency and the Company related to the Project; and

WHEREAS, pursuant to Section 859-a of the Act, prior to the Agency providing any financial assistance of more than one hundred thousand dollars (\$100,000) to any project, the Agency must hold a public hearing with respect to the project and the proposed financial assistance being contemplated by the Agency; and

WHEREAS, in order to preserve the sales tax exemption which forms a major portion of the Financial Assistance, **said portion of the Financial Assistance not to exceed \$99,000 prior to any approval of the Project by the Agency subsequent to the date of the Public Hearing**, the Agency now desires to temporarily formalize its understandings with the Company regarding the undertaking and completion of the Project by the Company as agent of the Agency;

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY, AS FOLLOWS:

Section 1. In order to preserve the sales tax exemption which forms a major part of the Financial Assistance, **said portion of the Financial Assistance not to exceed \$99,000 prior to the Public Hearing**, and in order to facilitate the commencement of the Project, the Company is hereby temporarily appointed the true and lawful agent of the Agency (A) to undertake and complete the acquisition, construction and installation of the Project Facility, as the stated agent for the Agency, (B) to make, execute, acknowledge and deliver all contracts, orders, receipts, writings and instruments necessary in connection therewith, and in general to do all things as may be requisite or proper for undertaking and completing the Project with the same powers and the same validity as the Agency could do if acting in its own behalf and (C) to pay all fees, costs and expenses incurred in the acquisition, construction and installation of the Project Facility from its own funds, said temporary appointment being intended to last until the earlier to occur of (1) the execution and delivery of the Project Documents or (2) **June 15, 2011** (or such later date as may be agreed to in writing by the Agency), said temporary appointment to be subject to the following conditions:

(1) The Company will, on behalf of the Agency, undertake and complete the acquisition, construction and installation of the Project Facility in accordance with the plans (the "Plans") of the Company described in this Resolution and the Application.

(2) The Company will not revise the Plans in any material respect without the prior written consent of the Agency, which consent may not be unreasonably withheld or delayed but may be subject to such reasonable conditions as the Agency may deem appropriate.

(3) Title to all materials, equipment, machinery and other items of property intended to be incorporated in or installed as part of the Project Facility shall vest in the Agency immediately upon delivery to the Project Facility site, at which time such materials, machinery and other items of property shall become the sole property of the Agency. The Company shall execute, deliver and record or file all instruments necessary or appropriate to so vest title in the Agency and shall take all action necessary or appropriate to protect such title against claims of

any third persons. Title to the Project shall be conveyed by the Agency to the Company pursuant to the provisions of the Project Documents.

(4) All materials, equipment, machinery and other items of personal property intended to be incorporated in or installed as part of the Project Facility shall be ordered and purchased by the Company, as agent of the Agency, and invoices therefore shall be directed to the Company, as agent of the Agency. The Agency hereby appoints the Company as agent of the Agency to make such purchases of said materials, equipment, machinery and other items of personal property; provided, however, that NO SUCH CONTRACT SHALL RESULT IN THE ASSUMPTION BY THE AGENCY OF ANY OBLIGATION TO PAY ANY COSTS AND EXPENSES, and the Company shall be solely liable for and shall agree to pay all funds necessary to make all payments required under such contracts.

(5) The Company shall indemnify, defend and hold the Agency (and its members, officers, agents, employees and servants) harmless from all claims and liabilities for labor, services, materials and supplies, including equipment, ordered or used in connection with the undertaking and completion of the Project (including any expenses incurred by the Agency and its members, officers, agents, employees and servants, in defending any claims, suits or actions which may arise as a result of any of the foregoing), whether or not such claims or liabilities arise as a result of the Company acting as agent for the Agency pursuant to the authority conferred upon it by this Resolution.

(6) The Company shall indemnify, defend and hold the Agency (and its members, officers, agents, employees and servants) harmless from all claims and liabilities for loss or damage to property or any injury to or death of any person that may be occasioned by any cause whatsoever in relation to the Project, including any expenses incurred by the Agency (and its members, officer, agents, employees and servants) in defending any claims, suits or actions which may result as a result of the foregoing.

(7) The Company shall give or cause to be given all notices and comply or cause compliance with all laws, ordinances, rules, regulations and requirements of all governmental agencies and public authorities applying to or affecting the undertaking and completion of the Project (the applicability of all such laws, ordinances, rules, regulations and requirements shall be determined both as if the Agency were deemed to be the owner of the Project Facility and as if the Company and not the Agency were deemed to be the owner of the Project Facility), and the Company will defend and save the Agency and its officers, members, agents, employees and servants harmless from all fines and penalties due to failure to comply therewith. All permits and licenses necessary for the undertaking and completion of the Project shall be procured promptly by the Company.

(8) The Company shall agree, and by executing this Resolution does agree, that as agent for the Agency the Company will comply with all laws applicable to the Agency in connection with the undertaking and completion of the Project by the Agency (the applicability of all such laws, ordinances, rules, regulations and requirements shall be determined both as if the Agency were deemed to be the owner of the Project Facility and as if the Company and not the Agency were deemed to be the owner of the Project Facility).

(9) The Company is hereby authorized to advance such funds as may be necessary to acquire, construct and install the Project Facility as agent of the Agency. Any costs or expenses incurred by the Agency or by the Company as agent of the Agency with respect to the Project shall be paid by the Company.

(10) The Company shall supply the Chairman or Vice Chairman of the Agency with a general liability insurance policy naming the Company and the Agency as insureds and providing coverage in the minimum amounts of ONE MILLION DOLLARS (\$1,000,000) per person and FIVE MILLION DOLLARS (\$5,000,000) per occurrence, which insurance policy shall (a) also name the members, officers, agents, employees and servants of the Agency as additional insureds, as their interests shall appear, and (b) also provide contractual liability insurance coverage insuring the Company's obligations pursuant to paragraphs (5) and (6) hereof to indemnify, defend and save harmless the Agency and its members, officers, agents, employees and servants, as their interests shall appear.

(11) The Company shall supply the Chairman or Vice Chairman of the Agency with policies, or certificates evidencing such policies, of worker's compensation insurance, disability benefits insurance and each other form of insurance which the Agency or the Company is required by law to provide, covering loss resulting from injury, sickness, disability or death of employees of the Company or the Agency who are located at or assigned to work on the Project.

(12) The obligations and agreements of the Agency contained herein shall be deemed the obligations and agreements of the Agency and not of any member, officer, agent (other than the Company), employee or servant of the Agency in his individual capacity, and the members, officers, agents (other than the Company), employees and servants of the Agency shall not be liable personally hereon or be subject to any personal liability or accountability based upon or in respect hereof or of any transaction contemplated hereby.

(13) The obligations and agreements of the Agency contained herein shall not constitute or give rise to an obligation of the State of New York or Yates County, New York, and neither the State of New York nor Yates County, New York shall be liable thereon, and further, such obligations and agreements shall not constitute or give rise to a general obligation of the Agency, but rather shall constitute limited obligations of the Agency payable solely from the revenues of the Agency derived and to be derived from the lease, sale or other disposition of the Project (excepting funds payable pursuant to paragraphs (5), (6) and (15) of this Section 1 of this Resolution).

(14) Notwithstanding any provision of this Resolution to the contrary, the Agency shall not be obligated to take any action pursuant to any provision hereof unless (a) the Agency shall have been requested to do so in writing by the Company and (b) if compliance with such request is reasonably expected to result in the incurrence by the Agency (or any member, officer, agent (other than the Company), employee or servant of the Agency) of any liability, fees, expenses or other costs, the Agency shall have received from the Company security or indemnity satisfactory to the Agency for protection against all such liability and for the reimbursement of all such fees, expenses and other costs.

(15) Payment by the Company of all fees and expenses incurred by the Agency with respect to the Project, including (A) the Agency's administrative fee with respect to the Project and (B) the fees and expenses of Agency counsel related to the Project.

(16) (A) The Company acknowledges receipt of notice of Section 874(8) of the Act, which requires that the Company as agent of the Agency must annually file a statement with the New York State Department of Taxation and Finance (the "Annual Sales Tax Report"), on a form and in such a manner as is prescribed by the Commissioner of Taxation and Finance, of the value of all sales tax exemptions claimed by the Company under the authority granted by the Agency. Pursuant to Section 874(8) of the Act, the penalty for failure to file the Annual Sales Tax Report shall be removal of authority to act as agent of the Agency. Additionally, if the Company shall fail to comply with the requirements of this subsection (16), the Company shall immediately cease to be the agent of the Agency in connection with the Project. A current sample form of such Annual Sales Tax Report required to be completed by the Company pursuant to this Resolution is attached hereto as Exhibit A. For future filings of the Annual Sales Tax Report, the Company is responsible for obtaining from the New York State Department of Taxation and Finance any updated or revised versions of such Annual Sales Tax Report.

(B) The Company agrees to furnish to the Agency a copy of each such Annual Sales Tax Report submitted to the New York State Department of Taxation and Finance by the Company pursuant to Section 874(8) of the Act.

(17) The Company acknowledges receipt of notice of Section 874(9) of the Act, which requires that the Company as the agent must file within thirty (30) days of the date of this Resolution a statement with the New York State Department of Taxation and Finance, on a form and in such manner as is prescribed by the Commissioner of Taxation and Finance (the "Thirty-Day Sales Tax Report"), identifying the Company as agent of the Agency, setting forth the taxpayer identification number of the Company, giving a brief description of the goods and/or services intended to be exempted from sales taxes as a result of such appointment as agent, indicating a rough estimate of the value of the goods and/or services to which such appointment as agent relates, indicating the date when such designation as agent became effective and indicating the date upon which such designation as agent shall cease. A current sample form of such Thirty-Day Sales Tax Report required to be completed by the Company pursuant to this Resolution is attached hereto as Exhibit B. For future filings of the Thirty-Day Sales Tax Report, the Company is responsible for obtaining from the New York State Department of Taxation and Finance any updated or revised versions of such Thirty-Day Sales Tax Report.

(18) The foregoing appointment of the Company as agent of the Agency is subject to the condition that, in the event that Project Documents are not executed and delivered by the Agency and the Company on or before **June 15, 2011** (or such later date as may be agreed to in writing by the Agency), the foregoing appointment of the Company as agent of the Agency may be revoked by the Agency, retroactive to the date of this Resolution, and thereupon the Agency shall notify the New York State Department of Taxation and Finance of such revocation.

(19) The Company acknowledges receipt of notice of Section 858-b of the Act, which requires that the Company list new employment opportunities created as a result of the Project with the following entities (hereinafter, the "JTPA Entities"): (a) the New York State Department of Labor Community Services Division and (b) the administrative entity of the service delivery area created by the federal job training partnership act (P.L. No. 97-300) in which the project is located (while currently cited in Section 858-b of the Act, the Federal Job Training Partnership Act was repealed effective June 1, 2000, and has been supplanted by the Workplace Investment Act of 1998 (P.L. No. 105-220)). The Company agrees, where practicable, to first consider for such new employment opportunities persons eligible to participate in federal job training partnership programs who shall be referred by the JTPA Entities.

(20) The following additional conditions: **(A) Prior to the date of any approval of the Project by the Agency subsequent to the date of the Public Hearing, the Financial Assistance to be granted by the Agency to the Company with respect to the Project Facility shall not exceed \$99,000.**

(B) If, following full compliance with the requirements of the Act, including the public hearing and notice requirements and other procedural requirements set forth in Section 859-a of the Act and a review of the information obtained at, or derived from, the Public Hearing, the Agency adopts a future resolution (the "Future Resolution") determining to proceed with the Project and to grant the Financial Assistance with respect thereto and the Company complies with all conditions set forth in the Future Resolution, then the Agency will (A) acquire, construct and install the Project Facility, or cause the Project Facility to be acquired, constructed and installed; (B) lease (with the obligation to purchase) or sell the Project Facility to the Company pursuant to a lease agreement or an installment sale agreement (hereinafter, the "Project Agreement") between the Agency and the Company whereby the Company will be obligated, among other things, to pay all costs incurred by the Agency; and (C) provide certain exemptions from taxation with respect to the Project, including exemption from sales taxes relating to the acquisition, construction and installation of the Project Facility, all as contemplated by the Future Resolution. If the Agency adopts the Future Resolution, the granting of any other Financial Assistance with respect to the Project by the Agency, as contemplated by Section 1 of this Resolution, shall be subject to: a determination by the members of the Agency to proceed with the granting of financial assistance with respect to the Project following (1) a determination by the Agency that the public hearing and notice requirements and other procedural requirements of Section 859-a of the Act have been complied with and (2) a substantive review of the Project including, without limitation, the information obtained at, or derived from, the Public Hearing to be held by the Agency with respect to the Project.

Section 2. All action taken by the Chief Executive Officer of the Agency with respect to the issuance of the Tentative Sales Tax Exemption Letter with respect to the Project is hereby ratified and confirmed.

Section 3. This Resolution shall take effect upon the date that all of the following shall have occurred: (A) the Company shall have accepted the provisions of this Resolution; (B) the Company shall have delivered two copies of this Resolution, with the acceptance clauses

thereof fully executed by the Company, to the Chairman or Vice Chairman of the Agency; (C) the Company shall have obtained the insurance policies required by paragraphs (10) and (11) of Section 1 hereof and shall have delivered evidence thereof to the Chairman or Vice Chairman of the Agency, such evidence to be in such form as the Chairman or the Vice Chairman of the Agency shall deem appropriate; (D) the Company shall have paid the Agency's administrative fee with respect to Project; and (E) the Agency shall deliver to the Company a copy of this Resolution with the receipt and acknowledgment executed by the Agency.

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

Kevin T. Bailey	VOTING	_____
James Long	VOTING	_____
Craig E. Densmore	VOTING	_____
Robert Corcoran	VOTING	_____
Tim Dennis	VOTING	_____
Mary Ann Zelazny	VOTING	_____

The foregoing Resolution was thereupon declared duly adopted.

ACCEPTANCE

The Company hereby accepts the appointment to act as agent of the Agency in connection with the Project and the Company accepts the provisions of this Resolution, including the conditions contained in Section 1 of this Resolution, and agrees to comply with such provisions and conditions.

IN WITNESS WHEREOF, the Company has caused this Acceptance to be executed in its name as of this ___ day of _____, 2011.

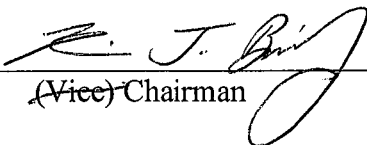
BWF HOLDINGS, LLC

BY: _____
Its _____

RECEIPT

The undersigned hereby acknowledges receipt of the items called for in Section 2 of this Resolution and acknowledges that therefore this Resolution is in full force and effect.

YATES COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

BY:  _____
(Vice) Chairman

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

I, the undersigned (Assistant) Secretary of Yates County Industrial Development Agency (the "Agency"), DO HEREBY CERTIFY that I have compared the foregoing annexed extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on May 18, 2011 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 contained 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 18th day of May, 2011.



(Assistant) Secretary

(SEAL)

EXHIBIT A

ANNUAL SALES TAX REPORT



New York State Department of Taxation and Finance

**Annual Report of Sales and Use Tax Exemptions
Claimed by Agent/Project Operator of
Industrial Development Agency/Authority (IDA)
For Period Ending December 31, _____ (enter year)**

ST-340
(7/02)

Project information

Name of IDA agent/project operator:		Federal employer identification number (FEIN)
Street address:		Telephone number ()
City	State	ZIP code
Name of IDA agent/project operator's authorized representative, if any:		Title
Street address:		Telephone number ()
City	State	ZIP code
Name of IDA		
Street address		
City	State	ZIP code
Name of project:		
Street address of project site		
City	State	ZIP code
<p>1 Project purpose:</p> <p><input type="checkbox"/> Services <input type="checkbox"/> Construction <input type="checkbox"/> Agriculture, forestry, fishing</p> <p><input type="checkbox"/> Wholesale trade <input type="checkbox"/> Retail trade <input type="checkbox"/> Finance, insurance or real estate</p> <p><input type="checkbox"/> Transportation, communication, electric, gas, or sanitary services</p> <p><input type="checkbox"/> Manufacturing <input type="checkbox"/> Other (specify) _____</p>		
2 Date project began: MM / DD / YYYY		
3 Beginning date of construction or installation (actual or expected): MM / DD / YYYY		
4 Completion date of construction phase of project (actual or expected): MM / DD / YYYY		
5 Completion date of project (actual or expected): MM / DD / YYYY		
6 Duration of project (years/months; actual or expected): Years / Months		
7 Total sales and use tax exemptions (actual tax savings; NOT total purchases)		7 \$
Print name of officer, employee, or authorized representative signing for the IDA agent/project operator		Title of person signing
Signature		Date

Failure to annually file a complete report may result in the removal of authority to act as an IDA agent/project operator.
Mail completed report to: NYS Tax Department, IDA Unit, Bldg 6 Rm 736, W A Harriman Campus, Albany NY 12227.

000160:09900 Administrative 4274591v1

Instructions

General information

Who must file?

The General Municipal Law (GML) and the Public Authorities Law require the agent/project operator (also known as project occupant) of an Industrial Development Agency or Authority (IDA) to file an annual report with the Tax Department. The agent/project operator required to file this report is the person directly appointed by the IDA to act for and to represent the IDA for the project. The agent/project operator is ordinarily the one for whom the IDA project was created.

There is usually only one agent/project operator directly appointed by the IDA for an IDA project. However, if the IDA directly appoints multiple agents/project operators, each agent/project operator must file this form (unless they are related corporations).

Only the agent/project operator(s) directly appointed by the IDA must file Form ST-340. Contractors, subcontractors, consultants, or agents appointed by the agent/project operator(s) should not themselves file Form ST-340. However, the agent/project operator(s) must include on Form ST-340 information obtained from such contractors, subcontractors, consultants, and agents, as described below.

What must be reported?

The report must show the total value of all state and local sales and use taxes exempted during the calendar year, as a result of the project's designation as an IDA project. This includes:

- the value of the exemptions obtained by the agent/project operator; and
- the value of the exemptions obtained by your contractors, subcontractors, consultants, and others, whether or not appointed as agents of the IDA.

The report requires only the total combined exemptions obtained by the above people. A break down of the total is not required. However, since the report must include the value of the exemptions they obtained, the agent/project operator must keep records of the amounts others report to the agent/project operator.

It is important that the agent/project operator make it clear to the contractors, subcontractors, consultants, and others that they must keep accurate tax information and have it available so that the agent/project operator can comply with the annual reporting requirements.

Do not include in this report the amount of any sales and use tax exemptions arising out of other provisions of the Tax Law (for example, manufacturer's production equipment exemption, research and development exemption, or contractor's exemption for tangible personal property incorporated into a project of an exempt organization).

See instructions below for additional information required.

When is the report due?

You must file Form ST-340 on a calendar-year basis. It is due by the last day of February of the following year. The reporting requirement applies to IDA projects started on or after July 21, 1993.

Project information

At the top of the form, identify the reporting period by entering the year in the space provided. If an address is required, always include the ZIP code.

Name of IDA agent/project operator

Enter the name, address, federal employer identification number (FEIN), and telephone number of the IDA agent/project operator.

Name of IDA agent/project operator's authorized representative

Enter the name, address, title (for example, attorney or accountant), and telephone number of the individual authorized by the IDA agent/project operator to submit this report.

Name of IDA

Enter the name and address of the IDA. If more than one IDA is involved in a particular project, the IDA agent/project operator must file a separate report for the tax exemptions attributable to each IDA.

Name of project

Enter the name of the project and the address of the project site. If the IDA agent is involved in more than one project, a separate report must be filed by the IDA agent/project operator for each project, even if authorized by the same IDA.

Line instructions

Line 1 — Project purpose — Check the box that identifies the purpose of the project. If you check *Other*, please be specific in identifying its purpose.

Line 2 — Enter the date the project started (this means the earliest of the date of any bond or indorsement resolution, the execution of any lease, or any bond issuance). Include month, day, and year.

Line 3 — Enter the date on which you, or your general contractor or subcontractor, actually began, or expect to begin, construction or installation on the project. If the project does not involve any construction, enter *Does not apply*.

Line 4 — Enter the date the construction phase of the project was completed. If it has not been completed by the end of the reporting period, enter the date you expect to complete this phase of the project.

Line 5 — Enter the date on which installation, lease, or rental of property (for example, machinery or computers) on the project ended. If the project was not completed by the end of the reporting period, enter the date the project is expected to be completed.

Line 6 — Enter the total number of years and months from the project's inception to its completion or expected completion.


Line 7 — Enter the total amount of New York State and local sales and compensating use taxes exempted during the reporting period (if none, enter "0") as a result of the project's receipt of IDA financial assistance. This includes exemptions obtained at the time of purchase as well as through a refund or credit of tax paid. Include the sales and use taxes exempted on purchases of property or services incorporated into or used on the exempt project. This includes the taxes exempted on purchases made by or on behalf of the agent/project operator, the general contractor for the project, and any subcontractors, consultants, or others. Do not enter total purchases on line 7.

Signature area

Enter the name and title of the person signing on behalf of the IDA agent/project operator (for example, the IDA agent/project operator's officer, employee, or other authorized representative). The IDA agent/project operator's officer, employee, or authorized representative must sign the report. Enter the date signed.

Mail completed report to: NYS Tax Department, IDA Unit, Bldg 8
Rm 736, W A Harriman Campus, Albany NY 12227.

Need help?


 Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.
Business tax information: 1 800 972-1233


Forms and publications: 1 800 462-9100
From areas outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 749-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) caller's only): 1 800 634-2110 (8 a.m. to 5:55 p.m. eastern time).

 Internet access: www.tax.state.nys.gov

 **Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

 **If you need to write,** address your letter to: NYS Tax Department, Taxpayer Contact Center, W A Harriman Campus, Albany NY 12227.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171a, 287, 308, 429, 476, 505, 697, 1098, 1142, and 1313 of such Law, and may require disclosure of social security numbers pursuant to 42 USC 4050(c)(2)(C).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purposes.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of child support, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227, telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

EXHIBIT B

THIRTY-DAY SALES TAX REPORT



New York State Department of Taxation and Finance

IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60
(7/02)

The industrial development agency or authority (IDA) must submit this form within 30 days of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

For IDA use only

Name of IDA		IDA project number (use OSC numbering system for projects after 1998)	
Street address		Telephone number ()	
City	State	ZIP code	
Name of IDA project operator or agent	Check box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or social security number	
Street address	Telephone Number ()	Primary operator or agent? <input type="checkbox"/> Yes <input type="checkbox"/> No	
City	State	Zip code	
Name of Project	Purpose of project (see instructions)		
Street address of project site			
City	State	Zip Code	
Description of goods and services intended to be exempted from sales and use taxes			
mm dd yyyy		mm dd yyyy	
Date project operator or agent appointed		Date project operator or agent status ends	
Estimated value of goods and services to be exempted from sales and use taxes as a result of the project's designation as an IDA project:			
Print name of officer or employee signing on behalf of the IDA		Print Title	
Signature	Date	Telephone Number ()	

Instructions

Filing Requirements

An IDA must file this form within 30 days of the date the IDA designates a project operator or appoints a person as agent of the IDA, for purposes of extending a sales and compensating use tax exemption.

The IDA must file a separate form for each project operator or agent appointed, whether directly or indirectly, and regardless of whether it is the primary operator or agent. If the IDA authorizes an operator or agent to appoint other agents, the operator or agent making such an appointment within 30 days of the new agent's appointment. The IDA need not file this agents of the IDA. The IDA need not file this form if there are no sales or use tax exemption benefits authorized for a project as a result of the project's designation as an IDA project.

Purpose of project

For Purpose of project, enter one of the following:

- Services
- Agriculture, forestry, fishing
- Finance, insurance, real estate
- Transportation, communication electric, gas, sanitary services
- Construction
- Wholesale trade
- Retail trade
- Manufacturing
- Other (specify)

Mailing Instructions

Mail completed form to: NYS Tax Department, IDA Unit, Building 8 Room 738, W A Harriman Campus, Albany NY 12227

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1056, 1142, and 1415 of that Law, and may require disclosure of social security numbers pursuant to 42 USC 4050(e)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany, NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

Business tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demands forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8 a.m. to 5:55 p.m., eastern time).



Internet access: www.tax.state.ny.us



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to: NYS Tax Department, TaxPayer Contact Center, W A Harriman Campus, Albany NY 12227.