

Patrick J. Kelly
Chief Executive Officer

PROJECT ACTIVITY REPORT

Project: DeFelsko Corporation / Beamko, LP
Project Address: 802/800 Proctor Avenue
Ogdensburg, New York 13669
Application Date: April 30, 2014
Board Approval Date: June 11, 2014
Assistance Date: June 11, 2014

Project Overview:

DeFelsko Corporation, a leading U.S. manufacturer of coating thickness gages and inspection instruments, has been delivering simple, durable and accurate gages since 1966. Family owned and operated in Northern New York, their state of the art facility houses research, development, manufacturing, quality, sales and service departments. Over the years, DeFelsko has expanded its range and introduced successful new technologies, subsequently creating a demand for increased production space. This project includes the acquisition and demolition of a 13,000 sq ft facility and construction of a 25,000 sq ft facility.

Actions Taken:

Proposed Financial Assistance:

St. Lawrence County Industrial Development Agency (Sales and Use Tax Exemption Benefit)\$144,000
St. Lawrence County Industrial Development Agency (Payment in Lieu of Taxes)\$470,970

Pursuant to Section 859-a of Article 18-A of General Municipal Law, the St. Lawrence County IDA held a public hearing on June 2, 2014. See following pages.

Economic Indicators:

- Jobs Maintained and Generated – This project will create 15 full-time equivalent jobs over the next three years and will assist in the retention of 60 positions at the Ogdensburg facility.
- Revitalized Properties – DeFelsko will be demolishing an older, smaller facility in a high visibility area of the Ogdensburg Bridge & Port Authority's Commerce Park and replacing it with a larger, new facility.
- Tax Base – Payment in Lieu of Tax payments of \$156,990 are anticipated over the 10-year PILOT period. At the end of the PILOT, there will be an estimated increase of \$1,200,000 in the tax base, resulting in additional real property tax revenue of \$62,796 per year.



ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Ernest J. LaBaff Industrial Building ~ 19 Commerce Lane, Suite 1 ~ Canton, New York 13617
Phone: (315) 379-9806 / TDD: 711 ~ Fax: (315) 386-2573 ~ www.SLCIDA.com

MEMBERSHIP

CHAIRMAN

Brian W. Staples
Brian Staples, CPA

*

VICE CHAIRMAN

Ernest LaBaff
President Emeritus,
Aluminum Brick & Glass
Workers International Union

*

SECRETARY

Lynn Blevins
Blevins Brothers, Inc.

*

Mark C. Hall

Town of Fine, New York

*

Andrew McMahon

Massena Electric Department

*

Donald Peck

St. Lawrence County
Board of Legislators

*

R. Joseph Weekes, Jr.

Weekes Agency

*

CHIEF EXECUTIVE OFFICER

Patrick J. Kelly
St. Lawrence County
Industrial Development Agency

*

CHIEF FINANCIAL OFFICER

Thomas A. Plastino
St. Lawrence County
Industrial Development Agency

June 13, 2014

New York State Tax Department
IDA Unit
W.A. Harriman Campus
Albany, New York 12227

Re: IDA Appointment of Project Operator or Agent
Beamko LP
IDA Project Number: 4001-14-01

Dear Sir or Madam:

Enclosed for filing, please find a Form ST-60 for Beamko, LP, as primary agent.

Please feel free to contact this office if you have any questions or concerns.

Sincerely,

ST. LAWRENCE COUNTY
INDUSTRIAL DEVELOPMENT AGENCY

By: Natalie A. Sweatland
Natalie A. Sweatland

Enclosures: 1

CC: Beamko, LP (ESmith)
File

We are an equal opportunity provider and employer. To file a complaint of discrimination, write:

USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington DC 20250-9410, or call 800-795-3272 (voice) or 202-720-6382 (TDD)



IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60

(4/13)

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 St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1998) 4001-14-01	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent Beamko, LP	Mark an X in the box if directly appointed by the IDA: <input checked="" type="checkbox"/>	Employer identification or social security number 50	
Street address 802 Proctor Avenue		Telephone number (315) 393-4450	Primary operator or agent? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
City Ogdensburg		State NY	ZIP code 13669
Name of project DeFelsko Expansion Project (IDA Proj# 4001-14-01)		Purpose of project (see instructions) Manufacturing	
Street address of project site 800 Proctor Avenue			
City Ogdensburg		State NY	ZIP code 13669
Description of goods and services intended to be exempted from New York State and local sales and use taxes Purchases and rentals related to the acquisition, construction, renovation, equipping and completion of the project facility			

Date project operator or agent appointed (mm/dd/yy) 06/11/14	Date project operator or agent status ends (mm/dd/yy) 12/31/14	Mark an X in the box if this is an extension to an original project: <input type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: \$1,800,000.00	Estimated value of New York State and local sales and use tax exemption provided: \$144,000.00	

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly	Print title Chief Executive Officer
Signature 	Date 6/13/14
	Telephone number (315) 379-9806

Instructions

Filing requirements

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

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

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
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 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Internet access: www.tax.ny.gov
(for information, forms, and publications)



Sales Tax Information Center: (518) 485-2889
To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082

ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY
(ST. LAWRENCE COUNTY, NEW YORK)

and

BEAMKO LP

AGENCY COMPLIANCE AGREEMENT
for conveyance of sales and use tax exemption benefit.

TERM OF CONVEYENCE OF AGENT STATUS:
06/11/2014 – 12/31/2014

(ST. LAWRENCE COUNTY, NEW YORK)
(BEAMKO LP)
(DEFELSKO EXPANSION PROJECT)
(IDA PROJECT # 4001-14-01)

BENEFIT LIMITED TO
\$144,000

AGENCY COMPLIANCE AGREEMENT

THIS AGENCY COMPLIANCE AGREEMENT (the "Agreement") is by and between the **ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, public benefit corporation of the State of New York, having its principal office at 19 Commerce Lane, Suite 1, Canton, St. Lawrence County, New York 13617 (the "SLCIDA"), and **BEAMKO LP**, a business corporation duly organized and validly existing in the State of New York, having offices at 802 Proctor Avenue, Ogdensburg, St. Lawrence County, New York 13669 (the "Company").

WITNESSETH:

WHEREAS, the SLCIDA was created by Chapter 132 of the Laws of 1973 of the State of New York, as amended, pursuant to Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended (collectively, the "Act");

WHEREAS, the COMPANY has submitted an application (the "APPLICATION") to the SLCIDA requesting the SLCIDA's assistance with a certain project in the form of Sales and Use Tax Exemptions:

SLCIDA Project Number:	4001-14-01
Project Address:	800 Proctor Avenue Ogdensburg, New York 13669
Estimated value of goods and services to be exempt from New York State and local sales and use tax:	\$1,800,000
Estimated value of New York State and local sales and use tax exemption provided (8%):	LIMITED TO \$144,000

WHEREAS, pursuant to SLCIDA by Resolution #IDA-14-06-14, duly adopted by the SLCIDA on June 11, 2014, the SLCIDA authorized the COMPANY to act as its agent for the purposes of undertaking a certain project, more fully described herein, subject to the COMPANY entering into this Agency Compliance Agreement:

Project: The Company has submitted an application (the "Application") to the SLCIDA requesting the SLCIDA's assistance with a certain project (the "Project") consisting of: (i) the acquisition by the SLCIDA of a leasehold interest to approximately 1.6 acres of real property located at 800 Proctor Avenue, City of Ogdensburg, St. Lawrence County, New York (the "City"), such real property being more particularly described as TMID No 48.002-1-20.2 (herein, the "Land"), (ii) the construction and operation on the Land of a 25,000 SF structure (the "Improvements"), (iii) the acquisition in and around the Land and Improvements and of certain items of equipment and other tangible personal property and equipment (the "Equipment" and, collectively with the Land and the Improvements, the "Facility"), and (iv) the lease of the Facility to the Company pursuant to a straight-lease transaction as defined within the Act;

SLCIDA is contemplating providing financial assistance to the Company with respect to the Project (the "Financial Assistance") in the form of: (i) a sales and use tax exemption for purchases and rentals related to the acquisition, construction and equipping of the Facility, and (ii) a partial real property tax abatement on the improved value of the project through a Payment in Lieu of Taxes Agreement.

WHEREAS, said appointment includes the following as it relates to any proposed acquisition, construction, renovation, equipping and completion of any buildings, whether or not any materials or supplies described below are incorporated into or become an integral part of such Facility: (i) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with acquisition, construction, renovation and equipping of the Facility, and (ii) all purchases, rentals, uses or consumption of supplies, materials and services of every kind and description used in connection with acquisition, construction, renovation and equipping of the Facility, and (iii) all purchases, leases, rentals and uses of equipment, machinery, and other tangible personal

property (including installation costs with respect thereto), installed or placed in, upon or under such Facility, entering into contracts and doing all things requisite and proper for completing the Facility;

WHEREAS, the Company has agreed with the SLCIDA, on behalf of the SLCIDA and as the SLCIDA's agent, to limit its activities as agent for the SLCIDA under the authority of the appointing resolution to acts reasonably related to the construction and equipping of the Facility in accordance with the Plans and Specifications set forth in the APPLICATION;

NOW, THEREFORE, the parties hereto hereby agree as follows:

ARTICLE I: REPRESENTATIONS AND COVENANTS OF THE COMPANY and SLCIDA

Section 1.1 Representations and Covenants of Company. Company makes the following representations and covenants as the basis for the undertakings on its part herein contained:

(a) The Company is a business corporation duly authorized to do business in the State of New York, is in good standing under the laws of the State of New York, and has full legal right, power and authority to execute, deliver and perform this Agreement. This Agreement has been duly authorized, executed and delivered by Company.

(b) To the best of Company's knowledge, neither the execution and delivery of this Agreement nor the consummation of the transactions contemplated hereby nor the fulfillment of or compliance with the provisions hereof will conflict with or result in a breach of or constitute a default under any of the terms, conditions or provisions of any law or ordinance of the State or any political subdivision thereof, Company's organizational documents, as amended, or any restriction or any agreement or instrument to which Company is a party or by which it is bound.

(c) Any and all leasehold improvements undertaken by Company with respect to the Facility and the design, construction, equipping and operation of the Facility will conform with all applicable zoning, planning, building and environmental laws, ordinances, rules and regulations of governmental authorities having jurisdiction over the Facility. The Company shall defend, indemnify and hold the SLCIDA harmless from any liability or expenses, including reasonable attorneys' fees, resulting from any failure by Company to comply with the provisions of this subsection.

(d) This Agreement constitutes a legal, valid and binding obligation of Company enforceable against Company in accordance with its terms.

(e) The SLCIDA hereby appoints and the Company hereby agrees to act on behalf of the SLCIDA, as its Agent, under the terms of this Agreement, to construct and equip the Facility in accordance with the Plans and Specifications.

ARTICLE II: SPECIAL COVENANTS

Section 2.1 No Warranty of Condition or Suitability by SLCIDA. The SLCIDA makes no warranty, either express or implied, as to the condition, design, operation, merchantability or fitness of, or title to, the Facility or that it is or will be suitable for Company's purposes or needs.

Section 2.2 Hold Harmless Provisions.

(a) Company agrees that the SLCIDA, its directors, members, officers, agents (except agents of the Company) and employees shall not be liable for, and agrees to defend, indemnify, release and hold the SLCIDA, its directors, members, officers, agents (except agents of the Company) and employees 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, directly or indirectly, 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 of any Person or Property on, in or about the Facility or the Land, and (ii) liability arising from or expense incurred in connection with the SLCIDA's acquisition, construction, renovation, equipping and owning and leasing of the Facility, including, without limiting the generality of the foregoing, all claims arising from the breach by Company of any of its

covenants contained herein, the exercise by Company of the authority conferred upon them pursuant to this Agreement and all causes of action and attorneys' fees (whether by reason of third party claims or by reason of the enforcement of any provision of this Agreement (including without limitation this Section) or any of the other documents delivered by the SLCIDA), and any other expenses incurred in defending any claims, suits or actions which may arise as a result of any of the foregoing, provided that any such losses, damages, liabilities or expenses of the SLCIDA are not incurred and do not result from the gross negligence or intentional or willful wrongdoing of the SLCIDA or any of its directors, members, agents (except the Company and Company) or employees. The foregoing indemnities shall apply notwithstanding the fault or negligence in part of the SLCIDA, or any of its members, directors, officers, agents or employees, and irrespective of the breach of a statutory obligation or the application of any rule of comparative or apportioned liability. The foregoing indemnities are limited only to the extent of any prohibitions imposed by law, and upon the application of any such prohibition by the final judgment or decision of a competent court of law, the remaining provisions of these indemnities shall remain in full force and effect.

(b) Notwithstanding any other provisions of this Agreement, the obligations of Company pursuant to this Section shall remain in full force and effect after the termination of this Agreement until the expiration of the period stated in the applicable statute of limitations during which a claim, cause of action or prosecution relating to the matters herein described may be brought, and the payment in full or the satisfaction of such claim, cause of action or prosecution relating to the matters herein described and the payment of all expenses and charges incurred by the SLCIDA, or its members, directors, officers, agents and employees, relating to the enforcement of the provisions herein specified.

(c) In the event of any claim against the SLCIDA or its members, directors, officers, agents or employees by any employee or contractor of Company or anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the obligations of Company hereunder shall not be limited in any way by any limitation on the amount or type of damages, compensation, disability benefits or other employee benefit acts.

Section 2.3 Right to Inspect Facility. The SLCIDA and its duly authorized agents shall have the right at all reasonable times to inspect the Facility.

Section 2.4 Qualification in State. Company, throughout the term of this Agreement, shall continue to be duly authorized to do business in the State.

Section 2.5 Appointment of Project Operator and Agents.

(a) Company, effective of the date hereof and until the SLCIDA consents in writing to a termination of this Agreement, shall accept authority to purchase on behalf of SLCIDA 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 building(s), 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 of 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.

(b) The authority accepted by the Company on behalf of the SLCIDA as outlined in Section 2.5(a) is deemed also to be accepted by any other project operator or agent that the Company may duly appoint.

Section 2.6 Agreement to File Appointment of Project Operator Information (the ST-60). The effectiveness of an agency appointment by the SLCIDA is expressly conditioned upon the timely execution by the SLCIDA of New York State Department of Taxation and Finance "IDA Appointment of Project Operator or Agency for Sales Tax Purposes" (Form ST-60) for the SLCIDA's Agent (the Company) and for each Agent as the Company chooses who provides materials, equipment, supplies or services (the "Authorized Agent(s)"). The ST-60 shall serve to evidence that the SLCIDA has appointed an Agent (the form of which to be completed by Company) and deliver said form to the SLCIDA. Company agrees that it will ensure that the Form ST-60

will be presented to the SLCIDA within twenty-one (21) days, to enable the SLCIDA to fully execute and deliver Form ST-60 to the State Department of Taxation and Finance within thirty (30) days of appointment. The ST-60 is not and cannot be used as an exemption document.

The Company acknowledges that the executed Form ST-60 is not and cannot serve as a sales or use tax exemption certificate or document. No copy of the executed Form ST-60 shall be tendered to any person required to collect sales tax as a basis to make such purchases exempt from tax. No such person required to collect sales or use taxes may accept the executed Form St-60 in lieu of collecting any tax required to be collected.

The Company acknowledges that the Civil and Criminal penalties for misuse by the Company of a copy of Form ST-60 as an exemption certificate or document or for failure to pay or collect tax shall be as provided in the Tax Law. In addition, the use by an Authorized Agent of such Form ST-60 as an exemption certificate or document shall be deemed to be, under Articles 28 and 37 of the Tax Law, the issuance of a false or fraudulent exemption certificate or document with the intent to evade tax.

Section 2.7. IDA Agent or Operator Exempt Purchase Certificate (the ST-123). The Company and its Authorized Agents (i.e. only those for whom forms ST-60 have been filed) shall utilize Form ST-123 "IDA Agent or Project Operator Exempt Purchase Certificate" to make purchases for the project exempt from state and local sales taxes as an agent of the SLCIDA. The Company and its Authorized Agents, by accepting this authority, understand and agree that misuse of the Form ST-123 may subject them to serious civil and criminal sanctions in addition to the payment of any tax and interest due. Contractors or subcontractors that are not agents of the SLCIDA shall utilize form ST-120.1, *Contractors Exempt Purchase Certificate*, when making project-related purchases that are exempt from sales tax under sections 111(a)(15) and 1115(a)(16) of the Tax Law.

Section 2.8 Agreement to File Annual Statements and Provide Information (including ST-340). On an annual basis beginning in the first year in which the financial assistance is conferred by the SLCIDA to the Company, through and until the end of the calendar year following the date of the termination of the project, the Company shall file with the New York State Department of Taxation and Finance an annual statement of the value of all sales and use tax exemptions claimed in connection with the Facility in compliance with Sections 874(8) and (9) of the New York State General Municipal Law (Form ST-340). Company shall deliver a copy of such annual statement to the SLCIDA at the time of filing with the Department of Taxation and Finance. Company further agrees to deliver and certify or cause to be delivered and certified whenever requested by the SLCIDA such information concerning Company, its finances, its operations, its employment and its affairs necessary to enable the SLCIDA to make any report required by law, governmental regulation or any of the SLCIDA documents. Such information shall be delivered within thirty (30) days following written request from the SLCIDA.

Section 2.9 Agreement to Convey Project Status. Should the project require modification, either by extending the project beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the Company must provide the circumstances to the SLCIDA in writing within twenty-one (21) days of the change.

Section 2.10 Books of Record and Account; Financial Statements and Documents Retention.

(a) The Company, at all times, agrees to maintain proper accounts, records and books in which full and correct entries shall be made, in accordance with generally accepted accounting principles, of all transactions and events relating to the business and affairs of Company and any and all records relating to the sales and use tax exemptions claimed in connection with the Facility in compliance with this Agreement.

(b) The Company must retain for at least six (6) years from the date of expiration of its Contract copies of (i) this Agreement and (ii) all contracts, agreements, invoices, bill or purchases entered into or made by such Agent using Form ST-123 and to make all such records available to the SLCIDA upon reasonable notice. This provision shall survive the expiration or termination of this Agreement.

Section 2.11 Recovery Provisions. In compliance with General Municipal Law §875(3), the policies of the SLCIDA and the Resolution, the Company covenants and agrees that the SLCIDA shall recover, recapture,

receive or otherwise obtain from the Company and to any other parties as the Company may designate, or other person or entity State Sales and Use Exemption benefits taken or purported to be taken by any such person to which the person is not entitled or which are in excess of the amounts authorized or which are for property or services not authorized or taken in cases where such agent or project operator, or other person or entity failed to comply with a material term or condition to use property or services in the manner required by the Company through this Agreement. The Company shall cooperate with the SLCIDA in its efforts to recover, recapture, receive or otherwise obtain such State Sales and Use Exemption benefits, and the Company shall promptly pay over any such amounts to the SLCIDA that SLCIDA demands in connection herewith. Failure to pay over such amounts to the SLCIDA shall be grounds for the New York State Commissioner of Taxation and Finance to assess and determine State Sales and Use taxes due as a result of this violation, together with any relevant penalties and interest due on such amounts. This provision shall survive the expiration or termination of this Agreement.

Section 2.12 Identification of Equipment. If any equipment is to or may become the Property of the SLCIDA pursuant to the provisions of this Agreement then such equipment shall be properly identified by Company by such appropriate records, including computerized records, as may be approved by the SLCIDA. All Equipment and other Property of whatever nature affixed or attached to the Land or used or to be used by Company in connection with the Facility shall be deemed presumptively to be owned by the SLCIDA, rather than Company, unless the same were utilized for purposes of construction of the Facility or were installed by Company and title thereto was retained by Company in a manner provided subsequent to any Lease Agreement and such Equipment and other Property were properly identified by such appropriate records as were approved by the SLCIDA.

Section 2.13 Depreciation Deductions and Investment Tax Credit. The parties agree that, as between them, Company shall be entitled to all depreciation deductions with respect to any depreciable property comprising a part of the Facility and to any investment credit with respect to any part of the Facility.

Section 2.14 Aggregate Sales and Use Tax Exemption. Company agrees 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 an amount up **\$1,800,000**, and accordingly, the value of New York State and local sales and use tax exemption authorized and approved by the SLCIDA, subject to the terms thereof, cannot under any circumstances exceed **\$144,000.00**. Benefits taken or purported to be taken by the Company or its Authorized Agents which are in excess of this amount shall be subject to the recovery provisions outlined in Section 2.11 herein.

Section 2.15 Expiration. The Agent Status created by this Agreement is limited to the Facility and will expire on **December 31, 2014**. Company may apply in writing to extend this agency authority by showing good cause. Benefits taken or purported to be taken by the Company or its Authorized Agents after this date shall be subject to the recovery provisions outlined in Section 2.11 herein.

Section 2.16 Disclosure. Pursuant to GML §875(7) this Agreement and related project documents shall be made available on the Internet and copies of same shall also be provided, without charge to any person who asks for it in writing or in person. Any information exempted from disclosure under Article 6 of the Public Officers Law, will be deleted.

Section 2.17 Execution of Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 2.18 Notices. All notices, certificates and other communications hereunder shall be in writing and shall be either delivered personally or sent by certified mail, postage prepaid, return receipt requested, addressed as follows or to such other address as any party may specify in writing to the other:

To the SLCIDA:
St. Lawrence County
Industrial Development Agency
19 Commerce Lane, Suite 1
Canton, New York 13617
Attn: Patrick J. Kelly, Chief Executive Officer

With a copy to:
Silver and Collins, Attorneys at Law
44 Court Street
Canton, New York 13617
Attn: Andrew Silver, Esq.

To the Company:
Beamko, LP
802 Proctor Avenue
Ogdensburg, New York 13669

IN WITNESS WHEREOF, the SLCIDA and Company have each caused this Agency Compliance Agreement to be executed in their respective names by affixing his signature thereto, or by duly authorized officers, all as of the date first above written.

For St. Lawrence County Industrial Development Agency
By: _____
Name: Patrick J. Kelly
Title: Chief Executive Officer

Beamko, LP
By: _____
Name: Linda Beamish
Title: Partner

STATE OF NEW YORK)
) ss.:
COUNTY OF ST. LAWRENCE)

On the 17 day of June 2014 before me, personally appeared Patrick Kelly, Chief Executive Officer of the St. Lawrence County Industrial Development Agency, personally known to me or proved to me on the basis of satisfactory evidence to be the Company whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the Company, or the person upon behalf of which the Company acted, executed the instrument.

EDWARD P. SMITH
Notary Public, State of New York
Qualified in St. Lawrence County
No. 01SM6075703
My Commission Expires 6/10/2018

Notary Public, State of New York

STATE OF NEW YORK)
) ss.:
COUNTY OF ST. LAWRENCE)

On the 17 day of June, 2014, before me, personally appeared Linda Koch Beamish of Beamko, LP personally known to me or proved to me on the basis of satisfactory evidence to be the Company whose name is subscribed to the within instrument and acknowledged to me that s/he executed the same in his/her capacity, and that by his/her signature on the instrument, the Company, or the person upon behalf of which the Company acted, executed the instrument.

EDWARD P. SMITH
Notary Public, State of New York
Qualified in St. Lawrence County
No. 01SM6075703
My Commission Expires 6/10/2018

Notary Public, State of New York



ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Ernest J. LaBaff Industrial Building ~ 19 Commerce Lane, Suite 1 ~ Canton, New York 13617
Phone: (315) 379-9806 / TDD: 711 ~ Fax: (315) 386-2573 ~ www.SLCIDA.com

MEMBERSHIP

CHAIRMAN

Brian W. Staples
Brian Staples, CPA

*

VICE CHAIRMAN

Ernest LaBaff
President Emeritus,
Aluminum Brick & Glass
Workers International Union

*

SECRETARY

Lynn Blevins
Blevins Brothers, Inc.

*

Mark C. Hall

Town of Fine, New York

*

Andrew McMahon

Massena Electric Department

*

Donald Peck

St. Lawrence County
Board of Legislators

*

R. Joseph Weekes, Jr.

Weekes Agency

*

CHIEF EXECUTIVE

OFFICER

Patrick J. Kelly

St. Lawrence County
Industrial Development Agency

*

CHIEF FINANCIAL

OFFICER

Thomas A. Plastino

St. Lawrence County
Industrial Development Agency

August 21, 2014

New York State Tax Department

IDA Unit

W.A. Harriman Campus

Albany, New York 12227

Re: IDA Appointment of Project Operator or Agent

IDA Project Number: 4001-14-01

Project Name: DeFelsko Expansion Project

Dear Sir or Madam:

Enclosed for filing, please find one (1) Form ST-60 for the following agent relative to the above-cited project:

Danko Construction Corporation (

Note: This appointee is not the Primary Operator or Agent.

Please feel free to contact this office if you have any questions or concerns.

Sincerely,

ST. LAWRENCE COUNTY
INDUSTRIAL DEVELOPMENT AGENCY

By: _____
Natalie A. Sweatland

Enclosures: 1

CC: Beamko, LP (ESmith)
File

**IDA Appointment of Project Operator or Agent
For Sales Tax Purposes****ST-60**
(4/13)

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 St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1993) 4001-14-01	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent Danko Construction Corporation	Mark an X in the box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or social security number	
Street address PO Box 239		Telephone number (315) 769-5508	Primary operator or agent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City Massena		State NY	ZIP code 13662
Name of project DeFelsko Expansion Project (IDA Proj# 4001-14-01)		Purpose of project (see instructions) Manufacturing	
Street address of project site 800 Proctor Avenue			
City Ogdensburg		State NY	ZIP code 13669
Description of goods and services intended to be exempted from New York State and local sales and use taxes Purchases and rentals related to the acquisition, construction, renovation, equipping and completion of the project facility			

Date project operator or agent appointed (mm/dd/yy) 08/01/14	Date project operator or agent status ends (mm/dd/yy) 12/31/14	Mark an X in the box if this is an extension to an original project: <input type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: \$1,800,000.00	Estimated value of New York State and local sales and use tax exemption provided: \$144,000.00	

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly	Print title Chief Executive Officer
Signature	Date 08/21/2014
	Telephone number (315) 379-9806

Instructions**Filing requirements**

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

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

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
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 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?

Internet access: www.tax.ny.gov
(for information, forms, and publications)

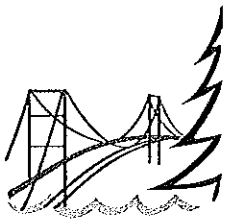


Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082



ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Ernest J. LaBaff Industrial Building ~ 19 Commerce Lane, Suite 1 ~ Canton, New York 13617
Phone: (315) 379-9806 / TDD: 711 ~ Fax: (315) 386-2573 ~ www.SLCIDA.com

MEMBERSHIP

January 13, 2015

CHAIRMAN

Brian W. Staples
Brian Staples, CPA

New York State Tax Department
IDA Unit
W.A. Harriman Campus
Albany, New York 12227

*

VICE CHAIRMAN

Ernest LaBaff
President Emeritus,
Aluminum Brick & Glass
Workers International Union

Re: IDA Appointment of Project Operator or Agent
IDA Project Number: 4001-14-01
Project Name: DeFelsko Expansion Project
Extension of Project

*

SECRETARY

Lynn Blevins
Blevins Brothers, Inc.

Dear Sir or Madam:

*

Mark C. Hall

Town of Fine, New York

Enclosed for filing, please find Form ST-60 for the following agents relative to the extension of the above-cited project to December 31, 2015:

*

Beamko, LP

Note: This appointee is the Primary Operator or Agent.

Andrew McMahon
Massena Electric Department

Danko Construction Corporation

Note: This appointee is not the Primary Operator or Agent.

*

Joseph Timmerman
St. Lawrence County
Board of Legislators

Copies of the original appointing forms are included, as instructed on the ST-60.

*

R. Joseph Weekes, Jr.
Weekes Agency

Please feel free to contact this office if you have any questions or concerns.

*

CHIEF EXECUTIVE OFFICER

Patrick J. Kelly
St. Lawrence County
Industrial Development Agency

Sincerely,

ST. LAWRENCE COUNTY
INDUSTRIAL DEVELOPMENT AGENCY

*

CHIEF FINANCIAL OFFICER

Thomas A. Plastino
St. Lawrence County
Industrial Development Agency

By: _____
Natalie A. Sweatland

Enclosures: 1

CC: Beamko, LP (ESmith)
File

We are an equal opportunity provider and employer. To file a complaint of discrimination, write:

USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington DC 20250-9410, or call 800-795-3272 (voice) or 202-720-6382 (TDD)



IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60

(4/13)

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 St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1996) 4001-14-01	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent Beamko, LP	Mark an X in the box if directly appointed by the IDA: <input checked="" type="checkbox"/>	Employer identification or social security number	
Street address 802 Proctor Avenue	Telephone number (315) 393-4450	Primary operator or agent? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
City Ogdensburg	State NY	ZIP code 13669	
Name of project DeFelsko Expansion Project (IDA Proj# 4001-14-01)	Purpose of project (see instructions) Manufacturing		
Street address of project site 800 Proctor Avenue		State NY	ZIP code 13669
City Ogdensburg			
Description of goods and services intended to be exempted from New York State and local sales and use taxes Purchases and rentals related to the acquisition, construction, renovation, equipping and completion of the project facility			

Date project operator or agent appointed (mm/dd/yy) 06/11/14	Date project operator or agent status ends (mm/dd/yy) 12/31/15	Mark an X in the box if this is an extension to an original project: <input checked="" type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: \$1,800,000.00	Estimated value of New York State and local sales and use tax exemption provided: \$144,000.00	

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly	Print title Chief Executive Officer
Signature	Date 01/13/2015
	Telephone number (315) 379-9806

Instructions

Filing requirements

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

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

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
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 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (516) 457-5181.

Need help?



Internet access: www.tax.ny.gov
(for information, forms, and publications)



Sales Tax Information Center: (518) 485-2889
To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082



IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60

(4/13)

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 St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1999) 4001-14-01	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent Boamko, LP		Mark an X in the box if directly appointed by the IDA: <input checked="" type="checkbox"/>	Employer identification or social security number
Street address 802 Proctor Avenue		Telephone number (315) 393-4450	Primary operator or agent? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
City Ogdensburg		State NY	ZIP code 13669
Name of project DeFelsko Expansion Project (IDA Proj# 4001-14-01)		Purpose of project (see instructions) Manufacturing	
Street address of project site 800 Proctor Avenue		State NY	ZIP code 13669
City Ogdensburg		State NY	ZIP code 13669

Description of goods and services intended to be exempted from New York State and local sales and use taxes: Purchases and rentals related to the acquisition, construction, renovation, equipping and completion of the project facility

Date project operator or agent appointed (mm/dd/yy) 06/11/14	Date project operator or agent status ends (mm/dd/yy) 1	Mark an X in the box if this is an extension to an original project: <input type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: \$1,800,000.00		Estimated value of goods and services provided for the project \$1

Certification: I certify that the above statements are true, complete, and correct. I understand that providing false or fraudulent information will constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly	Job title Chief Executive Officer	Date 6/13/14	Telephone number (315) 379-9806
Signature			

Filing requirements

An IDA must file this form within 30 days of the appointment of any project operator or other person as agent for the purposes of extending any sales and compensating use tax exemptions.

The IDA must file a separate form for each person appointed as agent, whether directly or indirectly, and regardless of whether one person is the primary project operator or agent. If the IDA appoints a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

- 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

Mall completed form to:

**NYS TAX DEPARTMENT
IDA UNIT
WA 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 5-a, 171, 171-a, 287, 308, 429, 476, 505, 697, 1008, 1142, and 1416 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 4054(c)(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 Manager of Document Management, NYS Tax Department, WA Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?

- Internet access: www.tax.ny.gov**
(for information, forms, and publications)
- Sales Tax Information Center: (518) 485-2889**
- To order forms and publications: (518) 457-5431**
- Text Telephone (TTY) Hotline**
(for persons with hearing and speech disabilities using a TTY): **(518) 485-5082**



IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60

(4/13)

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 St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1998) 4001-14-01	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent Danko Construction Corporation	Mark an X in the box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or social security number	
Street address PO Box 239		Telephone number (315) 769-5508	Primary operator or agent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City Massena		State NY	ZIP code 13662
Name of project DeFelsko Expansion Project (IDA Proj# 4001-14-01)		Purpose of project (see instructions) Manufacturing	
Street address of project site 800 Proctor Avenue			
City Ogdensburg		State NY	ZIP code 13669
Description of goods and services intended to be exempted from New York State and local sales and use taxes Purchases and rentals related to the acquisition, construction, renovation, equipping and completion of the project facility			

Date project operator or agent appointed (mm/dd/yy) 08/01/14	Date project operator or agent status ends (mm/dd/yy) 12/31/15	Mark an X in the box if this is an extension to an original project: <input checked="" type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: \$1,800,000.00	Estimated value of New York State and local sales and use tax exemption provided: \$144,000.00	

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly	Print title Chief Executive Officer
Signature	Date 01/13/2015
	Telephone number (315) 379-9806

Instructions

Filing requirements

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

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

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
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 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Internet access: www.tax.ny.gov
(for information, forms, and publications)



Sales Tax Information Center: (518) 485-2889
To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082



IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60

(4/13)

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 St. Lawrence County Industrial Development Agency		IDA project number (use CSC numbering system for projects after 1993) 4001-14-01	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9808	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent Danko Construction Corporation		Mark an X in the box if directly appointed by the IDA: <input type="checkbox"/> Employer identification or social security number	
Street address PO Box 239		Telephone number (315) 769-5508	Primary operator or agent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City Massena		State NY	ZIP code 13662
Name of project DeFelsko Expansion Project (IDA Proj# 4001-14-01)		Purpose of project (see instructions) Manufacturing	
Street address of project site 800 Proctor Avenue			
City Ogdensburg		State NY	ZIP code 13669
Description of goods and services intended to be exempted from New York State and local sales and use taxes Purchases and rentals related to the acquisition, construction, renovation, equipping and completion of the project facility			

Date project operator or agent appointed (mm/dd/yy) 08/01/14	Date project operator or agent status ends (mm/dd/yy) 12/31/14	Mark an X in the box if this is an extension to an original project: <input type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: \$1,800,000.00	Estimated value of New York State and local sales and use tax exemption provided: \$144,000.00	

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly	Print title Chief Executive Officer
Signature	Date 08/21/2014
	Telephone number (315) 379-9808

Instructions

Filing requirements

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

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

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
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 6-a, 171, 171-a, 287, 308, 428, 475, 505, 597, 1089, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(v).

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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (618) 457-5181.

Need help?

Internet access: www.tax.ny.gov
(for information, forms, and publications)

Sales Tax Information Center: (618) 485-2889
To order forms and publications: (618) 457-5431

Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (618) 485-5082