

Transcript Document No. 6(a)

**Inducement Resolution
SQ1 Holdings, LLC Facility**

RESOLUTION OF THE ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY TAKING OFFICIAL ACTION TOWARD APPOINTING SQ1 HOLDINGS, LLC, THE PRINCIPALS OF SQ1 HOLDINGS, LLC, AND/OR AN ENTITY FORMED OR TO BE FORMED ON BEHALF OF ANY OF THE FOREGOING AS AGENT OF THE AGENCY IN CONNECTION WITH AN AMENDED LEASE-LEASEBACK TRANSACTION, AUTHORIZING THE EXECUTION AND DELIVERY OF AN INDUCEMENT AGREEMENT, AUTHORIZING THE AGENCY TO CONDUCT A PUBLIC HEARING AND MAKING CERTAIN FINDINGS AND DETERMINATIONS WITH RESPECT TO THE PROJECT.

WHEREAS, SQ1 Holdings, LLC, on behalf of itself and/or the principals of SQ1 Holdings, LLC, and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "Company") and the Oneida County Industrial Development Agency (the "Agency") entered into a transaction where the Agency provided assistance in connection with a project consisting of the acquisition and renovation of a 14,000± square foot, one-story manufacturing/office building, parking lot and two loading docks (collectively, the "Existing Improvements") situated on a 5.5± acre parcel of land located at 170 Base Road, Town of Whitestown, County of Oneida (the "Land") and acquisition and installation of equipment in the Improvements (the "Existing Equipment"), all for the purpose of providing metal finishing services (the Land, Existing Improvements and Existing Equipment is referred to as the "Existing Facility" and the acquisition, renovation and equipping of the Existing Facility is referred to as the "2017 Project"); and

WHEREAS, the Company leases the Existing Facility to the Agency pursuant to a Lease Agreement dated as of February 27, 2017 (the "Lease Agreement"); and

WHEREAS, the Agency leases the Existing Facility back to the Company pursuant to a Leaseback Agreement dated as of February 27, 2017 (the "Leaseback Agreement"); and

WHEREAS, the Company subleases the Existing Facility to Square One Coating Systems, LLC (the "Sublessee") for its operation pursuant to a lease agreement dated February 27, 2017 (the "Sublease Agreement"); and

WHEREAS, the Agency and the Company entered into a PILOT Agreement dated as of February 27, 2017 (the "PILOT Agreement") with respect to the Existing Facility; and

WHEREAS, the Company has applied to the Agency to enter into a transaction in which the Agency will assist in the construction of a 15,000± square foot addition to the Existing Improvements and a driveway expansion (collectively, the "Addition") and acquisition and installation of equipment in the Addition (the "Equipment"), all for the purpose of expanding the Company's operations (the Addition and the Equipment are referred to collectively as the "2020 Facility" and the construction and equipping of the Addition is referred to as the "2020 Project"); and

WHEREAS, NBT Bank, National Association (the "Bank") intends to finance certain costs of the 2020 Project by making a loan to the Company in the principal amount of \$450,000.00, to be secured by a mortgage from the Agency and the Company to the Bank, and other instruments the Bank may deem to be appropriate as security for the loan; and

WHEREAS, the Company and the Agency will amend the Lease Agreement and the Leaseback Agreement to add and include the 2020 Facility and the 2020 Project, and to extend the Lease Term (as said term is defined in the Leaseback Agreement); and

WHEREAS, the Act authorizes and empowers the Agency to promote, develop, encourage and assist projects such as the Facility and to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York; and

WHEREAS, the Agency contemplates that it will provide financial assistance to the Company in connection with the 2020 Project in the form of exemptions from sales and use taxes, exemptions from mortgage recording taxes and a reduction in real property taxes for a period of ten years on the increased assessment resulting from the 2020 Project (the "Financial Assistance"), which financial assistance is consistent with the Agency's Uniform Tax Exemption Policy, and which will be more particularly set forth in a final authorizing resolution; and

WHEREAS, based upon representations made by the Company in the Application, the value of the Financial Assistance is described as follows:

- Sales and use tax exemption estimated at \$8,750 but not to exceed \$9,625
- Mortgage recording tax exemption estimated at \$3,375 but not to exceed \$3,713
- Exemptions from real property taxes, valued at approximately \$60,514

WHEREAS, the Company and/or the Sublessee are obligated to maintain at least 17 FTEs at the Facility (the “2017 Employment Obligation”) pursuant to the terms of a Job Creation and Recapture Agreement dated as of February 27, 2017 (the “2017 Recapture Agreement”) or else be subject to recapture or termination of financial assistance as described therein; and

WHEREAS, the Company and/or the Sublessee have committed to maintain at least 23 FTEs and create an additional 6 FTEs at the Facility by the end of the third extended lease year as a result of the 2020 Project, and the Agency will condition the proposed Financial Assistance on the Company achieving the same (the “2020 Employment Obligation”), or else be subject to recapture or termination of Financial Assistance; and

WHEREAS, prior to the closing of an amended lease-leaseback transaction, and the granting of any Financial Assistance, a public hearing (the “Hearing”) will be held so that all persons with views in favor of or opposed to either the Financial Assistance contemplated by the Agency, or the location or nature of the 2020 Facility, can be heard; and

WHEREAS, notice of the Hearing will be given prior to the closing of an amended lease-leaseback transaction, and the granting of any Financial Assistance, and such notice (together with proof of publication) will be substantially in the form annexed hereto as Exhibit A; and

WHEREAS, the minutes of the Hearing are or will be annexed hereto as Exhibit B; and

WHEREAS, the Agency has given due consideration to the application of the Company and to representations by the Company that the proposed amended lease-leaseback transaction is either an inducement to the Company to maintain and expand the Facility in the County or is necessary to maintain the competitive position of the Company in its industry; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law and the regulations adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (collectively, the “SEQR Act” or “SEQRA”), the Agency constitutes a “State Agency”; and

WHEREAS, to aid the Agency in determining whether the 2020 Facility may have a significant effect upon the environment, the Company has prepared and submitted to the Agency an Environmental Assessment Form and related documents (the "Questionnaire") with respect to the 2020 Facility, a copy of which is on file at the office of the Agency; and

WHEREAS, prior to the granting of any Financial Assistance and following the determination of the lead agency, the Agency will complete its environmental review and make determinations for purposes of SEQRA.

NOW, THEREFORE, BE IT RESOLVED by the Oneida County Industrial Development Agency (a majority of the members thereof affirmatively concurring) that:

Section 1. (a) The 2020 Project and the Agency's Financial Assistance therefor, will promote job opportunities, health, general prosperity and the economic welfare of the inhabitants of the County and the people of the State of New York and improve their standard of living, and thereby serve the public purposes of the Act and the same is, therefore, approved.

(b) It is desirable and in the public interest for the Agency to enter into an amended lease-leaseback transaction for the purpose of providing financial assistance for the 2020 Project, as reflected in the Company's application to the Agency and as amended from time to time prior to the closing of the amended lease-leaseback transaction.

Section 2. The form and substance of a proposed inducement agreement (in substantially the form presented to this meeting) by and between the Agency and the Company setting forth the undertakings of the Agency and the Company with respect to the closing of the amended lease-leaseback transaction, and the development of the Facility (the "Agreement") is hereby approved. The Chairman of the Agency is hereby authorized, on behalf of the Agency, to execute and deliver the Agreement, with such changes in terms and form as the Chairman shall approve. The execution thereof by the Chairman shall constitute conclusive evidence of such approval.

Section 3. The Agency shall assist the Company in the 2020 Project and will provide the Financial Assistance with respect thereto subject to

(i) obtaining all necessary governmental approvals, (ii) approval of the members of the Company, (iii) approval of the members of the Agency, (iv) satisfactory completion of the environmental review of the Facility by the Agency in compliance with the State Environmental Quality Review Act, (v) agreement by the Agency and the Company upon mutually acceptable terms and conditions for the amendment to the Leaseback Agreement and other documentation usual and customary to transactions of this nature, (vi) the condition that there are no changes in New York State Law which prohibit or limit the Agency from fulfilling its obligation and commitment as herein set forth to enter into the amended leaseback transaction and (vii) payment by the Company of the Agency's transaction fee and the fees and disbursements of transaction counsel, more particularly described in the Inducement Agreement.

Section 4.

The Company is herewith and hereby appointed the agent of the Agency to construct, equip and complete the 2020 Facility. The Company is hereby empowered to delegate its status as agent of the Agency to the agents, subagents, contractors, subcontractors, materialmen, suppliers, vendors and such other parties as the Company may choose in order to construct, equip and complete the 2020 Facility. The terms and conditions for the appointment of the Company as agent of the Agency for the purposes described in this resolution are set forth in the form of the attached letter addressed to the Company, marked as **Exhibit C** to this resolution. The form of such letter is incorporated herein by reference and is approved and adopted by the Agency, and the Chairman or Executive Director of the Agency or any other duly authorized official of the Agency are authorized to execute and deliver such letter to the Company upon satisfaction of the conditions described in Section 3 hereof. The Agency hereby appoints the Company, the agents, subagents, contractors, subcontractors, materialmen, vendors and suppliers of the Company as agents of the Agency solely for purposes of making sales or leases of goods, services, and supplies to the 2020 Facility, and any such transaction between any agent, subagent, contractor, subcontractor, materialmen, vendor or supplier, and the Company, as agent of the Agency shall be deemed to be on behalf of the Agency and for the benefit of the 2020 Facility. The Company shall indemnify the Agency with respect to any transaction of any kind between and among the Company, the Sublessee, the agents, subagents,

contractors, subcontractors, materialmen, vendors and/or suppliers and the Company, as agent of the Agency.

Section 5.

The Agency is hereby authorized and directed to schedule the Hearing, so that the Agency may receive comments from all interested parties on the financial assistance contemplated by the Agency and the Financial Assistance requested by the Company.

Section 6.

The law firm of Bond, Schoeneck & King, PLLC is appointed Transaction Counsel in connection with the amended lease-leaseback transaction.

Section 7.

Counsel to the Agency and Transaction Counsel are hereby authorized to work with counsel to the Company and others to prepare, for submission to the Agency, all documents necessary to effect the amended lease-leaseback transaction.

Section 8.

The Chairman of the Agency is hereby authorized and directed (i) to distribute copies of this resolution to the Company and (ii) to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this resolution.

Section 9.

This resolution shall take effect immediately.

STATE OF NEW YORK)
 : ss.:
COUNTY OF ONEIDA)

I, the undersigned Secretary of the Oneida County Industrial Development Agency DO HEREBY CERTIFY THAT:

I have compared the foregoing copy of a resolution of the Oneida County Industrial Development Agency (the "Agency"), with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of such resolution and of the proceedings of the Agency in connection with such matter.

Such resolution was passed at a meeting of the Agency duly convened in public session on August 14, 2020 at eight a.m., local time, at Rome, New York which the following members were:

Members Present: In-office: David Grow, Michael Fitzgerald; **Webex:** Ferris Betrus, Kirk Hinman, Mary Faith Messenger, Gene Quadraro, Steve Zogby

EDGE Staff Present: In-office: Steven DiMeo, Shawna Papale, Mark Kaucher, Tim Fitzgerald. **Webex:** Maureen Carney

Other Attendees: Teleconference: Linda Romano & Laura Ruberto, Bond, Schoeneck & King; Mark Levitt & Jenna Peppenelli, Levitt & Gordon; Lloyd Ploof, SQ1; Kevin McAuliffe & Genevieve Trigg, Barclay-Damon; Joe Mendelsohn, Omni-Veritas; Rob Panasci, Young & Sommer; Jessica Walsh, Carmen O'Keefe & Kevin Chandler, APEX Clean Energy/Alder Creek Solar; Kate Millar, Invenergy; Dave Hill, Rome Sentinel. **Webex:** Rome Mayor Jackie Izzo & Graham Brodock & Matt Trinkaus, One-Pull.

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

F. Betrus voting aye;
M. Fitzgerald voting aye;
D. Grow voting aye;
K. Hinman voting aye;
M.F. Messenger voting aye;
E. Quadraro voting aye; and
S. Zogby voting aye.

and, therefore, the resolution was declared duly adopted.

The Agreement and the Application are in substantially the form presented to and approved at such meeting.

The foregoing resolution was REVISED on September 18, 2020 as follows:

WHEREAS, SQ1 Holdings, LLC, on behalf of itself and/or the principals of SQ1 Holdings, LLC, and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "Company") submitted an Application for Financial Assistance dated July 31, 2020 (the "Application") to the Oneida County Industrial Development Agency (the "Agency"); and

WHEREAS, based on the information contained in the Application, on August 14, 2020 the Agency adopted a resolution (the "Inducement Resolution") contemplating certain Financial Assistance in furtherance of the 2020 Project (as said terms are defined in the Inducement Resolution); and

WHEREAS, the Company submitted an amendment to the Application dated September 10, 2020 (the "Amended Application") advising of certain increased project costs and sources of project funding, and has requested the Agency increase the value of the Financial Assistance; and

WHEREAS, based upon representations made by the Company in the Amended Application, the revised value of the Financial Assistance is described as follows:

- Sales and use tax exemption estimated at \$32,812 but not to exceed \$36,093
- Mortgage recording tax exemption estimated at \$5,625 but not to exceed \$6,187
- Exemptions from real property taxes, valued at approximately \$107,725

WHEREAS, the Agency has given due consideration to the Amended Application and to representations by the Company that the proposed amended lease-leaseback transaction is either an inducement to the Company to maintain and expand the Facility in the County or is necessary to maintain the competitive position of the Company in its industry; and

NOW, THEREFORE, BE IT RESOLVED by the Oneida County Industrial Development Agency (a majority of the members thereof affirmatively concurring) that:

- Section 1.
- (a) The Agency hereby accepts the Amended Application and agrees that the 2020 Project shall be amended as reflected therein.
- (b) The revised 2020 Project and the revised Financial Assistance therefor, will promote job opportunities, health, general prosperity and the economic welfare of the inhabitants of the County and the people of the State of New York and improve

their standard of living, and thereby serve the public purposes of the Act and the same is, therefore, approved.

- (c) It is desirable and in the public interest for the Agency to enter into an amended lease-leaseback transaction for the purpose of providing Financial Assistance for the 2020 Project, as reflected in the Company's Amended Application and as may be further amended from time to time prior to the closing of the amended lease-leaseback transaction.

Section 2.

The form and substance of a proposed revised inducement agreement (in substantially the form presented to this meeting) by and between the Agency and the Company setting forth the undertakings of the Agency and the Company with respect to the closing of the amended lease-leaseback transaction, the revised Financial Assistance, and the development of the 2020 Facility (the "Agreement") is hereby approved. The Chairman of the Agency is hereby authorized, on behalf of the Agency, to execute and deliver the Agreement, with such changes in terms and form as the Chairman shall approve. The execution thereof by the Chairman shall constitute conclusive evidence of such approval.

Section 3.

The Agency shall assist the Company in the 2020 Project and will provide the revised Financial Assistance with respect thereto subject to (i) obtaining all necessary governmental approvals, (ii) approval of the members of the Company, (iii) approval of the members of the Agency, (iv) satisfactory completion of the environmental review of the Facility by the Agency in compliance with the State Environmental Quality Review Act, (v) the Agency conducting a public hearing, (vi) agreement by the Agency and the Company upon mutually acceptable terms and conditions for the amendment to the Leaseback Agreement and other documentation usual and customary to transactions of this nature, (vii) the condition that there are no changes in New York State Law which prohibit or limit the Agency from fulfilling its obligation and commitment as herein set forth to enter into the amended lease-leaseback transaction and (viii) payment by the Company of the Agency's transaction fee and the fees and disbursements of transaction counsel, more particularly described in the Inducement Agreement.

Section 4.

The Agency is hereby authorized and directed to schedule the public hearing, so that the Agency may receive comments from

all interested parties on the revised Financial Assistance contemplated by the Agency.

Section 5.

The Chairman of the Agency is hereby authorized and directed (i) to distribute copies of this resolution to the Company and (ii) to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this resolution.

Section 6.

This resolution shall take effect immediately.

Such supplemental resolution was passed at a meeting of the Agency duly convened in public session on September 18, 2020 at eight a.m., local time, at Rome, New York which the following members were:

Members Present: In-office: David Grow, Michael Fitzgerald; Mary Faith Messenger; Steve Zogby; Webex: Ferris Betrus, Kirk Hinman, Gene Quadraro

EDGE Staff Present: In-office: Steven DiMeo, Shawna Papale, Maureen Carney, Jennifer Waters, Tim Fitzgerald. Webex: Mark Kaucher

Other Attendees: Teleconference: Linda Romano & Laura Ruberto, Bond, Schoeneck & King; Mark Levitt & Jenna Peppenelli, Levitt & Gordon; Barry Carrigan, Nixon Peabody; Kevin McAuliffe & Genevieve Trigg, Barclay-Damon; Peter McAuliffe, Joe Mendelsohn, Glen Frank, Omni-Veritas; Jessica Walsh, Carmen O'Keefe, APEX Clean Energy/Alder Creek Solar; Barry ; Dave Hill, Rome Sentinel. Webex: Rome Mayor Jackie Izzo

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

*F. Betrus voting aye;
M. Fitzgerald voting aye;
D. Grow voting aye;
K. Hinman voting aye;
M.F. Messenger voting aye;
E. Quadraro voting aye; and
S. Zogby voting aye.*

and, therefore, the supplemental resolution was declared duly adopted.

The foregoing resolution was FURTHER REVISED on March 26, 2021 as follows:

WHEREAS, SQ1 Holdings, LLC, on behalf of itself and/or the principals of SQ1 Holdings, LLC, and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "Company") submitted to the Oneida County Industrial Development Agency (the "Agency") an Application for Financial Assistance dated July 31, 2020 as amended on September 10, 2020 (collectively, the "Application") ; and

WHEREAS, based on the information contained in the Application, the Agency adopted a resolution on August 14, 2020 as supplemented on September 18, 2020 (collectively, the "Inducement Resolution") contemplating certain Financial Assistance in furtherance of the 2021 Project (as said terms are defined in the Inducement Resolution); and

WHEREAS, the Company submitted a second amendment to the Application dated March 15, 2021 (the "Amended Application") advising of certain revised project costs and analysis of the PILOT, and has requested the Agency increase the value of certain Financial Assistance, and which has resulted in the decrease of the value of other Financial Assistance; and

WHEREAS, based upon representations made by the Company in the Amended Application, the revised value of the Financial Assistance is described as follows:

- Sales and use tax exemption estimated at \$39,788 not to exceed \$43,766
- Mortgage recording tax exemption estimated at \$6,821 not to exceed \$7,503
- Exemptions from real property taxes, valued at approximately \$97,266

WHEREAS, the Agency has given due consideration to the Second Amended Application and to representations by the Company that the proposed amended lease-leaseback transaction is either an inducement to the Company to maintain and expand the Facility in the County or is necessary to maintain the competitive position of the Company in its industry; and

NOW, THEREFORE, BE IT RESOLVED by the Oneida County Industrial Development Agency (a majority of the members thereof affirmatively concurring) that:

Section 1. (a) The Agency hereby accepts the Second Amended Application and agrees that the 2021 Project shall be amended as reflected therein.

(b) The revised 2021 Project and the revised 2021 Financial Assistance therefor, will promote job opportunities, health, general prosperity and the economic welfare of the inhabitants

of the County and the people of the State of New York and improve their standard of living, and thereby serve the public purposes of the Act and the same is, therefore, approved.

(c)

It is desirable and in the public interest for the Agency to enter into an amended lease-leaseback transaction for the purpose of providing Financial Assistance for the 2021 Project, as reflected in the Company's Amended Application and as may be further amended from time to time prior to the closing of the amended lease-leaseback transaction.

Section 2.

The form and substance of a proposed revised inducement agreement (in substantially the form presented to this meeting) by and between the Agency and the Company setting forth the undertakings of the Agency and the Company with respect to the closing of the amended lease-leaseback transaction, the revised Financial Assistance, and the development of the 2021 Facility (the "Agreement") is hereby approved. The Chairman of the Agency is hereby authorized, on behalf of the Agency, to execute and deliver the Agreement, with such changes in terms and form as the Chairman shall approve. The execution thereof by the Chairman shall constitute conclusive evidence of such approval.

Section 3.

The Agency shall assist the Company in the 2021 Project and will provide the revised Financial Assistance with respect thereto subject to (i) obtaining all necessary governmental approvals, (ii) approval of the members of the Company, (iii) approval of the members of the Agency, (iv) satisfactory completion of the environmental review of the Facility by the Agency in compliance with the State Environmental Quality Review Act, (v) agreement by the Agency and the Company upon mutually acceptable terms and conditions for the amendment to the Leaseback Agreement and other documentation usual and customary to transactions of this nature, (vi) the condition that there are no changes in New York State Law which prohibit or limit the Agency from fulfilling its obligation and commitment as herein set forth to enter into the amended lease-leaseback transaction and (vii) payment by the Company of the Agency's transaction fee and the fees and disbursements of transaction counsel, more particularly described in the Inducement Agreement.

Section 4.

The Agency is not required to conduct a new public hearing, insofar as the revised 2021 Financial Assistance contemplated by the Agency results in a net reduction of proposed benefits.

Section 5.

The Chairman of the Agency is hereby authorized and directed (i) to distribute copies of this resolution to the Company and (ii) to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this resolution.

Section 6.

This resolution shall take effect immediately.

Such supplemental resolution was passed at a meeting of the Agency duly convened in public session on March 26, 2021 at eight a.m., local time, at Rome, New York which the following members were:

Members Present: Webex: David Grow, L. Michael Fitzgerald; Mary Faith Messenger; Steve Zogby; Ferris Betrus, Kirk Hinman, Gene Quadraro

EDGE Staff Present: Webex: Steven DiMeo, Shawna Papale, Maureen Carney, Bill Van Shufflin, Jennifer Waters, Mark Kaucher, Tim Fitzgerald

Other Attendees: Webex/Teleconference: Linda Romano, Bond, Schoeneck & King; Mark Levitt & Jenna Peppenelli, Levitt & Gordon; Rome Mayor Jackie Izzo; Gregg Evans and Michelle Lesser, Bonadio & Associates; Barry Carrigan, Nixon Peabody; Genevieve Trigg and Kevin McCauliffe, Barclay Damon, and Peter McCauliffe, Omni Navitas

The question of the adoption of the foregoing supplemental resolution was duly put to vote, which resulted as follows:

*F. Betrus voting aye;
M. Fitzgerald voting aye;
D. Grow voting aye;
K. Hinman voting aye;
M.F. Messenger voting aye;
E. Quadraro voting aye; and
S. Zogby voting aye.*

and, therefore, the supplemental resolution was declared duly adopted.

I FURTHER CERTIFY that (i) all members of the Agency had due notice of said meetings, (ii) pursuant to the Novel Coronavirus (COVID-19) Emergency and State and Federal bans on large meetings or gatherings and pursuant to Governor Cuomo's Executive Order 220.1 issued on March 12, 2020 suspending the Open Meetings Law, the meetings were held electronically via webinar instead of public meetings open for the public to attend and public notice of the call-in information for said meetings was duly given, (iii) the meetings in all respects were duly held, and (iv) there was a quorum present throughout each meeting.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of September 2021.

A handwritten signature in cursive script, appearing to read "Shawna Papale", is written over a horizontal line.

Shawna Papale, Secretary

EXHIBIT A

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York State General Municipal Law, will be held by the Oneida County Industrial Development Agency (the "Agency") on the 15th day of October 2020 at 9:00 a.m., local time, at 584 Phoenix Drive, City of Rome, New York in connection with the following matters:

SQ1 Holdings, LLC, on behalf of itself and/or the principals of SQ1 Holdings, LLC, and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "Company") and the Agency entered into a transaction where the Agency provided assistance in connection with a project consisting of the acquisition and renovation of a 14,000± square foot, one-story manufacturing/office building, parking lot and two loading docks (collectively, the "Existing Improvements") situated on a 5.5± acre parcel of land located at 170 Base Road, Town of Whitestown, County of Oneida (the "Land") and acquisition and installation of equipment in the Improvements (the "Existing Equipment"), all for the purpose of providing metal finishing services (the Land, Existing Improvements and Existing Equipment is referred to as the "Existing Facility" and the acquisition, renovation and equipping of the Existing Facility is referred to as the "2017 Project").

The Company has applied to the Agency to enter into a transaction in which the Agency will assist in the construction of a 15,000± square foot addition to the Existing Improvements and a driveway expansion (collectively, the "Addition") and acquisition and installation of equipment in the Addition (the "Equipment"), all for the purpose of expanding the Company's operations (the Addition and the Equipment are referred to collectively as the "2020 Facility" and the construction and equipping of the Addition is referred to as the "2020 Project").

The Company leases the Existing Facility to the Agency pursuant to a lease agreement, and the Agency leases the Existing Facility back to the Company pursuant to a leaseback agreement (collectively, the "Existing Leases"). The Company further leases the Existing Facility to Square One Coating Systems, LLC (the "Sublessee") for its operation pursuant to a sublease agreement. The Agency, the Company and the Sublessee entered into a PILOT Agreement (the "2017 PILOT") with respect to the Existing Facility. The Company and the Agency will amend the Existing Leases to extend the lease term and to add the 2020 Facility and the 2020 Project. At the end of the lease term, the Agency will terminate its leasehold interest in the Facility. The Agency is contemplating providing financial assistance in the form of reduction of real property taxes on the increased assessment resulting from the 2020 Project for a period of ten years, exemptions from mortgage recording taxes and exemptions from sales tax on materials and equipment acquired and installed in connection with the 2020 Project, which financial assistance is consistent with the Agency's Uniform Tax Exemption Policy, to be more particularly described in a Final Authorizing Resolution to be adopted by the Agency prior to the closing of the transactions described herein.

Because of the Novel Coronavirus (COVID-19) Emergency and State and Federal bans on large meetings or gatherings and pursuant to Governor Cuomo's Executive Order 220.1 issued on March 12, 2020 suspending the Open Meetings Law, the Public Hearing will be held electronically via conference call instead of a public hearing open for the public to attend. Members of the public may listen to the Public Hearing and comment on the Project and the benefits to be granted to the Applicant by the Agency during the Public Hearing by calling 1-408-418-9388 (Access code: 132 527 2157). Comments may also be

submitted to the Agency in writing or electronically. Minutes of the Public Hearing will be transcribed and posted on the Agency's website. A copy of the Application for Financial Assistance filed by the Company with the Agency, including an analysis of the costs and benefits of the proposed Project, is available for public inspection at the offices of the Agency, 584 Phoenix Drive, Rome, New York.

ONEIDA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

Dated: October 1, 2020

By: /s/ Shawna M. Papale, Executive Director

STATE OF NEW YORK)
)ss
County of Oneida)

Patricia Zehr of the City of Utica, in said county, being duly sworn, says she is the Principal Clerk of the Utica Observer-Dispatch the Publishers of (Observer-Dispatch), a daily newspaper printed and published in the city of Utica, County and State aforesaid, and that an advertisement of which the attached is a copy, cut from the columns of said paper has been regularly published in said paper on each of the following dates:

10/4/20

Patricia Zehr

Sworn to before me this

8 day of Oct 2020
Michelle M. Howgate
MICHIGAN SENATE

NOTARY PUBLIC ONEIDA CO., N.Y.

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York State General Municipal Law, will be held by the Oneida County Industrial Development Agency (the "Agency") on the 15th day of October 2020 at 9:00 a.m., local time, at 584 Phoenix Drive, City of Rome, New York in connection with the following matters:

SQ1 Holdings, LLC, on behalf of itself and/or the principals of SQ1 Holdings, LLC, and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "Company") and the Agency entered into a transaction where the Agency provided assistance in connection with a project consisting of the acquisition and renovation of a 14,000± square foot, one-story manufacturing/office building, parking lot and two loading docks (collectively, the "Existing Improvements") situated on a 5.5± acre parcel of land located at 170 Base

Road, Town of Whitestown
County of Oneida (the
"Land" and acquisition and
installation of equipment
in the Improvements (the
"Existing Equipment"),
for the purpose of providing
metal finishing services (the
Land, Existing Improvements
and Existing Equipment
referred to as the "Exist-
ing Facility" and the acqui-
sition, renovation and equi-
ping of the Existing Facility
referred to as the "2000
Project").

The Company has applied to the Agency to enter into a transaction in which the Agency will assist in the construction of a 15,000± square foot addition to the Existing Improvements and a driveway expansion (collectively the "Addition") and acquisition and installation of equipment in the Addition (the "Equipment"), all for the purpose of expanding the Company's operations (the Addition and the Equipment are referred to collectively as the "2020 Facility" and the construction and equipping of the Addition is referred to as the "2020 Project").

The Company leases the Existing Facility to the Agency pursuant to a lease agreement, and the Agency leases the Existing Facility back to the Company pursuant to a leaseback agreement (collectively, the "Existing Leases"). The Company further leases the Existing Facility to Square One Coating Systems, LLC (the "Sublessee") for its operation pursuant to a sublease agreement. The Agency, the Company and the Sublessee entered into a PILOT Agreement (the "2017 PILOT") with respect to the Existing Facility. The Company and the Agency will

LEGAL NOTICES

amend the Existing Lease to extend the lease term to add the 2020 Facility at the 2020 Project. At the end of the lease term, the Agency will terminate its leasehold interest in the Facility. The Agency is contemplating providing financial assistance in the form of reduction of real property taxes on increased assessment resulting from the 2020 Project for a period of ten years, exemptions from mortgage recording taxes and exemptions from sales tax on materials and equipment acquired and installed in connection with the 2020 Project, which financial assistance is consistent with the Agency's Unified Tax Exemption Policy, to more particularly described in a Final Authority Resolution to be adopted by the Agency prior to closing of the transaction described herein.

Because of the Novel Coronavirus (COVID-19) Emergency and State and Federal bans on large meetings or gatherings and pursuant to Governor Cuomo's Executive Order 220.1 issued on March 12, 2020 suspending the Open Meetings Law, the Public Hearing will be held electronically via conference call instead of a public hearing open for the public to attend. Members of the public may listen to the Public Hearing and comment on the Project and the benefits to be granted to the Applicant by the Agency during the Public Hearing by calling 1-408-418-9388 (Access code: 132 527 2157). Comments may also be submitted to the Agency in writing or electronically. Minutes of the Public Hearing will be transcribed and posted on the Agency's website. A copy of the Application for

LEGAL NOTICES

Financial Assistance filed by the Company with the Agency, including an analysis of the costs and benefits of the proposed Project, is available for public inspection at the offices of the Agency, 584 Phoenix Drive, Rome, New York.

ONEIDA COUNTY
INDUSTRIAL
DEVELOPMENT AGENCY

Dated: October 1, 2020
By: /s/ Shawna M. Papale
Executive Director
OD: 00/04/2020

Michele M. Howgate
Notary Public, State of New York
Qualified in Herkimer County
 Reg. No. 01H061617
 My Comm. Exp. 02/28/2025

EXHIBIT B

MINUTES OF PUBLIC HEARING

Oneida County Industrial Development Agency
2021 Real Estate Lease
SQ1 Holdings, LLC Facility

1. Mark Kaucher, representing the Oneida County Industrial Development Agency (the "Agency"), called the hearing to order. Because of the Novel Coronavirus (COVID-19) Emergency and State and Federal bans on large meetings or gatherings and pursuant to Governor Cuomo's Executive Order 220.1 issued on March 12, 2020 suspending the Open Meetings Law, the Public Hearing was held electronically via webinar instead of a public hearing open for the public to attend.
2. Mr. Kaucher also recorded the minutes of the hearing.
3. Mr. Kaucher then described the proposed project and related financial assistance as follows:

SQ1 Holdings, LLC, on behalf of itself and/or the principals of SQ1 Holdings, LLC, and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "Company") and the Agency entered into a transaction where the Agency provided assistance in connection with a project consisting of the acquisition and renovation of a 14,000± square foot, one-story manufacturing/office building, parking lot and two loading docks (collectively, the "Existing Improvements") situated on a 5.5± acre parcel of land located at 170 Base Road, Town of Whitestown, County of Oneida (the "Land") and acquisition and installation of equipment in the Improvements (the "Existing Equipment"), all for the purpose of providing metal finishing services (the Land, Existing Improvements and Existing Equipment is referred to as the "Existing Facility" and the acquisition, renovation and equipping of the Existing Facility is referred to as the "2017 Project").

The Company has applied to the Agency to enter into a transaction in which the Agency will assist in the construction of a 15,000± square foot addition to the Existing Improvements and a driveway expansion (collectively, the "Addition") and acquisition and installation of equipment in the Addition (the "Equipment"), all for the purpose of expanding the Company's operations (the Addition and the Equipment are referred to collectively as the "2020 Facility" and the construction and equipping of the Addition is referred to as the "2020 Project").

The Company leases the Existing Facility to the Agency pursuant to a lease agreement, and the Agency leases the Existing Facility back to the Company pursuant to a leaseback agreement (collectively, the "Existing Leases"). The Company further leases the Existing Facility to Square One Coating Systems, LLC (the "Sublessee") for its operation pursuant to a sublease agreement. The Agency, the Company and the Sublessee entered into a PILOT Agreement (the "2017 PILOT") with respect to the Existing Facility. The Company and the Agency will amend the Existing Leases to extend the lease term and to add the 2020 Facility and the 2020 Project. At the end of the lease term, the Agency will terminate its leasehold interest in the Facility. The Agency is contemplating providing financial assistance in the form of reduction of real property taxes on the increased assessment resulting from the 2020 Project for a period of ten years, exemptions from mortgage recording taxes and exemptions from sales tax on materials and equipment acquired and installed in connection with the 2020 Project, which financial assistance is consistent with the Agency's Uniform Tax Exemption Policy, to be more particularly described in a Final Authorizing Resolution to be adopted by the Agency prior to the closing of the transactions described herein.

4. Mr. Kaucher then opened up the hearing for comments from the floor for or against the proposed financial assistance and the location and nature of the Facility. Attached is a listing of the persons heard and a summary of their views.
5. Mr. Kaucher then asked if there were any further comments, and, there being none, the hearing was closed at 9:15 a.m.



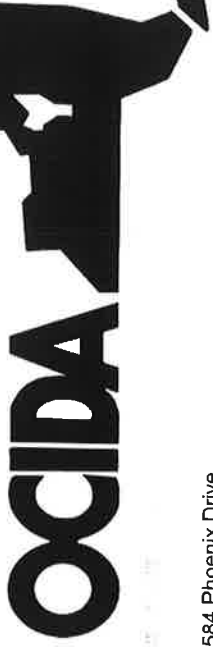
Mark Kaucher

Anthony J. Picente Jr.
County Executive

Shawna M. Papale
Secretary/
Executive Director

Jennifer Waters
Assistant Secretary

ONEIDA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY



584 Phoenix Drive
Rome, New York 13441-4105
(315) 338-0393, fax (315) 338-5694

David C. Grow
Chairman

Michael Fitzgerald
Vice Chairman

Mary Faith Messenger
Treasurer

Ferris Betrus Jr.
Eugene Quadraro
Stephen Zogby

TO: OCIDA Board of Directors

FROM: Mark Kaucher

DATE: October 16, 2020

RE: SQ1 Holdings, LLC October 15th, 2020 Public Hearing Minutes
Held via WebEx due to the COVID-19 Emergency Declaration

Representing the Agency: Mark Kaucher

Attendance: Lloyd Ploof, representing SQ1 Holdings, LLC; Ferris Betrus, OCIDA Director

Public hearing opened at 9:00 AM.

Reading of the public hearing notice was waived. Mr. Ploof expressed his appreciation for all the assistance the Agency and the County of Oneida have provided as he builds his business.

Public hearing was closed at 10:17 AM.

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

I, the undersigned Secretary of the Oneida County Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the foregoing copy of the minutes of a public hearing held by the Oneida County Industrial Development Agency (the "Agency") on October 15, 2020 at 9:00 a.m. local time, at 584 Phoenix Drive, City of Rome, New York, with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of the minutes in connection with such matter.

I FURTHER CERTIFY that (i) pursuant to the Novel Coronavirus (COVID-19) Emergency and State and Federal bans on large meetings or gatherings and pursuant to Governor Cuomo's Executive Order 220.1 issued on March 12, 2020 suspending the Open Meetings Law, the public hearing was held electronically via webinar instead of a public hearing open for the public to attend and public notice of the call-in information for said hearing was duly given, (ii) the hearing in all respects was duly held, and (iii) members of the public had an opportunity to be heard.

IN WITNESS WHEREOF, I have hereunto set my hand as of September 22, 2021.

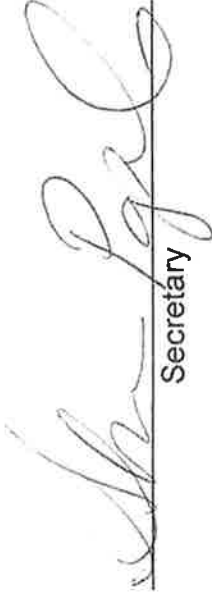

Secretary

EXHIBIT C

[To be printed on IDA letterhead and delivered to the Company when appropriate]

_____, 2020

SQ1 Holdings, LLC
Attn.: Lloyd Ploof, Sole Member
8693 Maple Lane
Lee Center, New York 13363

RE: *Oneida County Industrial Development Agency Lease-Leaseback Transaction*
 SQ1 Holdings, LLC Facility

Dear Mr. Ploof:

SQ1 Holdings, LLC, on behalf of itself and/or the principals of SQ1 Holdings, LLC, and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "Company") and the Agency entered into a transaction where the Agency provided assistance in connection with a project consisting of the acquisition and renovation of a 14,000± square foot, one-story manufacturing/office building, parking lot and two loading docks (collectively, the "Existing Improvements") situated on a 5.5± acre parcel of land located at 170 Base Road, Town of Whitestown, County of Oneida (the "Land") and acquisition and installation of equipment in the Improvements (the "Existing Equipment"), all for the purpose of providing metal finishing services (the Land, Existing Improvements and Existing Equipment is referred to as the "Existing Facility" and the acquisition, renovation and equipping of the Existing Facility is referred to as the "2017 Project").

Pursuant to a resolution duly adopted on August 14, 2020, the Agency appointed the Company its agent in connection with a transaction in which the Agency will assist in the construction of a 15,000± square foot addition to the Existing Improvements and a driveway expansion (collectively, the "Addition") and acquisition and installation of equipment in the Addition (the "Equipment"), all for the purpose of expanding the Company's operations (the Addition and the Equipment are referred to collectively as the "2020 Facility" and the construction and equipping of the Addition is referred to as the "2020 Project"). The Company and the Agency will amend the Existing Leases to extend the lease term and to add the 2020 Facility and the 2020 Project.

This appointment includes authority to purchase on behalf of the Agency all materials to be incorporated into and made an integral part of the 2020 Facility, and the following activities as they relate to any construction, equipping and completion of any buildings, whether or not any materials, equipment or supplies described below are incorporated into or become an integral part of such buildings: (i) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with construction and equipping (ii) all purchases, rentals, uses or consumption of supplies, materials and services of every kind and description used in connection with construction and equipping and (iii) 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, including all repairs and replacements of such property.

The Agency will appoint the Company as its only direct agent for the 2020 Project. The agency appointment includes the power of the Company to delegate such agency appointment, in whole or in part, to agents, subagents, contractors, subcontractors, materialmen, suppliers and vendors of the Company and to such other parties as the Company chooses so long as they are engaged, directly or indirectly, in the activities hereinbefore described. Please advise the Executive Director of the Agency if you wish to appoint a contractor or other subagent, and the Agency will issue an ST-60 to that party.

In exercising this agency appointment, you and each of your properly appointed agents and subagents must claim the sales tax exemption for all purchases by giving your vendors New York State Form ST-123. The supplier or vendor should identify the 2020 Facility on each bill or invoice as the "**SQ1 Holdings, LLC 2020 Facility**" and indicate thereon that the Company, its agents, subagents, contractors and subcontractors acted as agent for the Agency in making the purchase.

You and each of your agents, subagents, contractors and/or subcontractors claiming a sales tax exemption in connection with the 2020 Facility must complete a New York State Department of Taxation and Finance Form ST-60. Original copies of each completed Form ST-60 must be delivered to the Agency within five (5) days of the appointment of each of your agents, subagents, contractors or subcontractors. Any agent, subagent, contractor or subcontractors of the Company which delivers completed Form ST-60 to the Agency will be deemed to be the agent, subagent, contractor or subcontractor of the Agency for purposes of constructing and equipping the 2020 Facility, and shall only then be authorized to use Form ST-123 as described above. Failure to comply with these requirements may result in loss of sales tax exemptions for the 2020 Facility.

It is important to note that contractors and subcontractors who have not been appointed subagent cannot use the sales tax exemption for equipment rental, tools, supplies and other items that do not become part of the finished project. Contractors and subcontractors must be appointed as agent or sub-agent of the Agency to use the Agency sales tax exemption for these purchases. Contractors and subcontractors who have not been appointed a subagent and are making purchases that would otherwise be exempt outside of the Agency's interest in the 2020 Facility must claim the sales tax exemption for renovation materials by giving their vendors a completed "Contractor Exempt Purchase Certificate" (Form ST-120.1) checking box (a).

The aforesaid appointment of the Company as agent of the Agency to construct and equip the Facility shall expire at the earlier of (a) the completion of such activities and

improvements, or (b) August 14, 2021, provided, however, such appointment may be extended at the discretion of the Agency, upon the written request of the Company if such activities and improvements are not completed by such time, and further provided that the Agency shall not unreasonably withhold its consent to the extension of such appointment.

Based upon representations made by the Company, the value of the sales tax to be abated relating to the construction and equipping of the 2020 Facility is estimated at \$8,750; the value of sales tax exemptions currently authorized by the Agency is not to exceed \$9,625. The Agency is required by law to recapture any New York State sales tax exemptions claimed by the Company that exceed \$9,625 for purchases made relating to the 2020 Project in the aggregate.

You should be aware that the New York State General Municipal Law requires you to file an Annual Statement (Form ST-340) with the New York State Department of Taxation and Finance regarding the value of sales tax exemptions you, your agents, consultants or subcontractors have claimed pursuant to the authority we have conferred on you with respect to the Project. We are providing a form of a worksheet for you to track all exempt purchases made in completing the Project, using Forms ST-123 or Form ST-120.1. Please provide the Agency with a copy of Form ST-340 along with your annual report to the Agency and this worksheet. The penalty for failure to file such statement, or to provide a copy to the Agency, is the removal of your authority to act as an agent.

If, for some reason, this transaction never closes, you will be liable for payment of the sales tax, if applicable and you are not otherwise exempt, on all materials purchased.

Please sign and return a copy of this letter for our files. The Agency will issue and deliver Form ST-60 to you upon receipt of this signed agency appointment letter. The Agency reserves the right to issue a revised agency appointment letter with respect to the process for utilizing and reporting exemptions hereunder.

Very truly yours,

ONEIDA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

By: _____
Name:
Title:

ACCEPTED & AGREED:

SQ1 HOLDINGS, LLC

By: _____
Name:
Title:

Ruberto, Laura

From: Ruberto, Laura
Sent: Friday, October 02, 2020 12:52 PM
To: Anthony J. Picente; supervisor@whitestown.net; Michelle Anderson; Timothy J. Gaffney
Cc: Shawna Papale (spapale@mvedge.org); Mark Kaucher; Jennifer Waters; Carvelli, Anthony; Padron, Daisy; Pilbeam, Kathy; Margaret Hardy (taxoffice@whitestown.net); Miranda Kipper; Laurie Widman; Romano, Linda
Subject: Notice of public hearing: SQ1 Holdings, LLC
Attachments: SYRNY1-#3614698-v2-notice_of_public_hearing_(SQ1).pdf

Tracking:	Recipient	Delivery
	Anthony J. Picente	
	supervisor@whitestown.net	
	Michelle Anderson	
	Timothy J. Gaffney	
	Shawna Papale (spapale@mvedge.org)	
	Mark Kaucher	
	Jennifer Waters	
	Carvelli, Anthony	
	Padron, Daisy	
	Pilbeam, Kathy	
	Margaret Hardy (taxoffice@whitestown.net)	
	Miranda Kipper	
	Laurie Widman	
	Romano, Linda	Delivered: 10/2/2020 12:54 PM

On **October 15, 2020 at 9:00 a.m.**, local time, the Oneida County Industrial Development Agency (the “Agency”) will conduct a public hearing regarding a project for **SQ1 Holdings, LLC/Square One Coating Systems, LLC**. Attached is a copy of the Notice of Public Hearing describing the project and the financial assistance contemplated by the Agency. The Notice has been submitted to the *Observer-Dispatch*, Utica, New York for publication.

You are welcome to listen to such hearing by using the call-in instructions contained in the legal notice. We are providing this notice to you, pursuant to Chapters 356 and 357 of the Laws of 1993, as the chief executive officer of an affected tax jurisdiction within which the project is located.

Should you desire to discuss this matter or if you have any questions concerning this notice please feel free to contact Shawna Papale at the Agency at telephone number 315-338-0393.

Be well,
Laura

Laura S. Ruberto
Paralegal

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York State General Municipal Law, will be held by the Oneida County Industrial Development Agency (the "Agency") on the 15th day of October 2020 at 9:00 a.m., local time, at 584 Phoenix Drive, City of Rome, New York in connection with the following matters:

SQ1 Holdings, LLC, on behalf of itself and/or the principals of SQ1 Holdings, LLC, and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "Company") and the Agency entered into a transaction where the Agency provided assistance in connection with a project consisting of the acquisition and renovation of a 14,000± square foot, one-story manufacturing/office building, parking lot and two loading docks (collectively, the "Existing Improvements") situated on a 5.5± acre parcel of land located at 170 Base Road, Town of Whitestown, County of Oneida (the "Land") and acquisition and installation of equipment in the Improvements (the "Existing Equipment"), all for the purpose of providing metal finishing services (the Land, Existing Improvements and Existing Equipment is referred to as the "Existing Facility" and the acquisition, renovation and equipping of the Existing Facility is referred to as the "2017 Project").

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