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ONEIDA COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

**OCIDA**

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June 12, 2026

Bartell Machinery Systems, L.L.C.  
Attn.: Michael Stoots  
6321 Elmer Hill Road  
Rome, NY 13440

RE: *Oneida County Industrial Development Agency Lease-Leaseback Transaction  
(Bartell Machinery Systems, L.L.C. Facility)*

Ladies and Gentlemen:

Pursuant to a resolution duly adopted on May 15, 2026, the Agency appointed Bartell Machinery Systems, L.L.C. (the "Company") its agent in connection with a transaction in which the Agency will assist in construction of a 22,400± square foot high-bay structure and all site preparation and infrastructure relating to the same (collectively, the "Improvements") to expand on an existing manufacturing facility (the "Existing Improvements") situated on a 17.7 acre parcel of land located at 6321 Elmer Hill Road, Town of Lee, Oneida County, New York (the "Land") and acquisition and installation of equipment in the Improvements (the "Equipment"), all to be used for the purpose of increasing production capacity to manufacture industrial machines that serve the oil and gas, wire and cable, and tire industries (the Land, the Improvements and the Equipment referred to collectively as the "Facility" and the acquisition, construction and equipping of the Facility is referred to collectively as the "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 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 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 Facility on each bill or invoice as the “**Bartell Machinery Systems, L.L.C. Facility Expansion**” 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 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 Sublessee 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 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 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 Facility must claim the sales tax exemption for construction 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) **May 15, 2027**, 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. The value of the sales tax to be abated relating to the construction and equipping of the Facility currently authorized by the Agency is not to exceed (i) \$100,000 for the period between May 15, 2026 and the date of the public hearing and (ii) **\$350,000** in the aggregate, provided, however, such value may be increased at the discretion of the Agency, upon the written request of the Company accompanied by a revised Project budget.

In accordance with Section 875(3) of the General Municipal Law, the policies of the Agency, and the Resolution, the Company may be subject to recapture of any and all sales and use tax exemptions if it is determined by the Agency that: (a) the Company or its subagents, if any, authorized to make purchases for the benefit of the Project is not entitled to the sales and use tax exemption benefits; or (b) the sales and use tax exemption benefits are in excess of the amounts authorized by the Agency to be taken by the Company or its subagents, if any; or (c) the sales and use tax exemption benefits are for property or services not authorized by the Agency as part

of the Project; or (d) the Company has knowingly made a material false or misleading statement, or knowingly omitted any information which, if included, would have rendered any information in the application or supporting documentation false or misleading in any material respect, on its application for Financial Assistance.

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: Timothy Fitzgerald

Title: Executive Director

ACCEPTED & AGREED:

BARTELL MACHINERY SYSTEMS, L.L.C.

By: 

Name: Daniel J Yadron

Title: Chief Financial Office