ida
WYOMING COUNTY
Innovative Solutions for Business Growth

October 15, 2025

TPI Arcade, LLC
Jerry Byrne, General Manager
7888 Route 98
Arcade, New York 14009

Re: ***Wyoming County Industrial Development Agency and TPI Arcade, LLC building addition and equipping at 7888 Route 98 Arcade, New York 14009. EXTESNION***

Dear Mr. Byrne,

Pursuant to a resolution duly adopted on September 12, 2024, the Wyoming County Industrial Development Agency, (the Agency), appointed TPI Arcade, LLC (the Company), the true and lawful agent of the Agency to construct and equip a 2,500 sq. ft office building addition to its existing facility at 7888 Route 98 Arcade, N.Y. (the Facility), in the Town of Arcade. At its Board of Directors Meeting held on August 21, 2025, the Agency granted a six (6) month extension of this appointment, through March 31, 2026.

This appointment includes authority to purchase on behalf of the Agency all materials to be incorporated into and made an integral part of the Facility and the following activities as they relate to any construction, erection and completion of any buildings, whether or not any materials, equipment or supplies described below are incorporated into or become an integral part of such buildings: (1) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with construction and equipping, (2) all purchases, rentals, uses or consumption of supplies, materials, utilities and services of every kind and description used in connection with construction and equipping and (3) all purchases, leases, rentals and uses of equipment, machinery and other tangible personal property (including installation costs), installed or placed in upon or under such building or facility, including all repairs and replacements of such property.

This appointment further stipulates that the purchase of goods and services relating to the Project which are subject to New York State and local sales and use taxes, as authorized by the Resolution, may not exceed an aggregate amount of $232,500 and, therefore, the value of the sales and use tax exemption benefits authorized and approved by the Agency for the Project pursuant to the Resolution, cannot exceed an aggregate amount of $18,600.

This agency appointment includes the power to delegate such agency, in whole or in part to agents, subagents, contractors, subcontractors, contractors and subcontractors of such agents and subagents and to such other parties as the Company chooses, as is set forth in the Project Agreement, dated as of October 28, 2024, by and between the Agency and the Company (referred to herein as the "Project Agreement"). As further set forth in the Project Agreement, the Agency will complete "IDA Appointment of Project Operator or Agent for Sales Tax Purposes" (NYS Form ST-60) for the Company and the Agency will execute said form forward said form to the New York State ("State") Department of Taxation and Finance within thirty (30) days of appointment.

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

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

The agency conferred on the Company by the Agency is limited to the Project, and will expire on **March 31, 2026.** The Company may apply to extend this agency authority by showing good cause; *provided, however, the exemption for leases executed prior to said date shall continue through the term or extended term of said lease and any acquisition of said leased property*. Should the agency authority be extended beyond such date, the agency created will continue for as long as the period approved by the Agency for such extension.

This letter is provided for the sole purpose of describing the exemption from Sales Tax for this Project only. No other principal/agent relationship is intended or may be implied or inferred by this letter.

This letter is being issued pursuant to the Project Agreement and is subject to any further terms and conditions contained therein. All agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project should be aware of the Project Agreement and obtain a copy thereof.

As further set forth in the Project Agreement, except to the extent of bond proceeds (to the extent bonds are issued by the Agency with respect to the Project), the Agency is not liable, either directly or indirectly or contingently, upon any such contract, agreement, invoice, bill or purchase order in any manner and to any extent whatsoever (including payment or performance obligations), and the Company is the sole party liable thereunder.

Very truly yours,

WYOMING COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

By: James Pierce

Name: James Pierce

Title: Executive Director

New York State Department of Taxation and Finance

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: Wyoming County IDA	IDA project number (use OSC numbering system for projects after 1998): 5601-24-02 Extension
Street address: 36 Center Street, Suite D	Telephone number: (585) 786-3764
City: Warsaw	State: NY / ZIP code: 14569
Name of IDA project operator or agent: TPI Arcade, LLC — Mark an ***X*** in the box if directly appointed by the IDA: ☒	Employer identification or social security number: 92-1463538
Street address: 7888 Route 98 — Telephone number: (585) 492-0122	Primary operator or agent? ☒ Yes ☐ No
City: Arcade	State: NY / ZIP code: 14009
Name of project: TPI Arcade Office Addition Project	Purpose of project *(see instructions)*: Construction
Street address of project site: 7888 Route 98	
City: Arcade	State: NY / ZIP code: 14009
Description of goods and services intended to be exempted from New York State and local sales and use taxes: "See Attached"	

Date project operator or agent appointed *(mm/dd/yy)*: 09/12/24	Date project operator or agent status ends *(mm/dd/yy)*: 03/31/26	Mark an ***X*** in the box if this is an extension to an original project: ☒

Estimated value of goods and services that will be exempt from New York State and local sales and use tax: $232,500	Estimated value of New York State and local sales and use tax exemption provided: $ 18,600

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: James Pierce	Print title: Executive Director	
Signature: James Pierce	Date: 10/15/25	Telephone number: (585) 786-3764

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

Attachment to St-60

Description of goods and services intended to be exempted from New York State and local sales and use taxes:

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