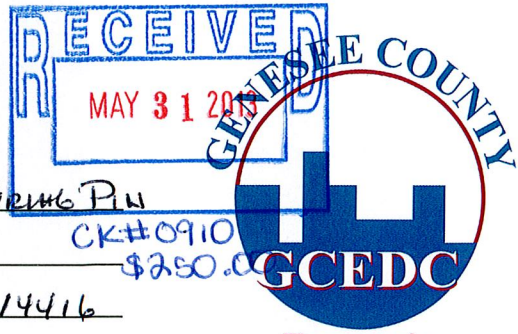


Application for Financial Assistance



Applicant Information

Company Name: IMAGINATION INDUSTRIES / THE FIRING PIN

Address: 8240 BUFFALO ROAD

City / Town: Bergen State: NY Zip: 14416

Phone No.: 585-344-0115 Fax No.: _____

Email Address: IMAGINATION@GMAIL.COM Fed. Id. No.: 46-1343294 + 46-1954785 - The Firing Pin

Contact Person: BRANDON P. LEWIS

Principal Owners / Officers / Directors: (list owners with 15% or more in equity holdings with percentage ownership)

BRANDON P. LEWIS - PRESIDENT / OWNER LINDA D. LEWIS - SECRETARY / TREASURER

PAUL A. LEWIS - VICE-PRESIDENT

Corporate Structure (attach schematic if Applicant is a subsidiary or otherwise affiliated with another entity)

Form of Entity: C Corp S Corp Partnership LLC
 LLP Sole Proprietorship Not for Profit

If a corporation, partnership, limited liability company/partnership or Not for Profit:

What is the date of the establishment 4/29/13 ^{The Firing Pin} Place of organization BATAVIA, NY and, if a foreign organization, is the Applicant authorized to do business in the State of New York? N/A

Applicant's Counsel:

Name: Peter Casey

Address: 73 MAIN ST City / Town: BATAVIA State: NY Zip: 14020

Phone No.: 585-344-1050 Fax No.: _____

Project Information

A) Detailed Description of Project: BUILD AND OUTFIT A 7015 SQUARE FOOT BUILDING TO HOUSE AN INDOOR FIRING RANGE, GUNSMITH SHOP AND TRAINING FACILITY TO TEACH THE PROPER USE AND SAFE OPERATION OF FIREARMS. IN ADDITION WPA AND VARIOUS OTHER COURSES WILL BE OFFERED AND RELATED GUN AND LASER BUSINESS ACTIVITIES.

B) Location of Project / Project Address: 8240 BUFFALO ROAD Bergen NY 14416

C) Current Assessed Value of Property \$ 0 Tax Map # 013-000-0001-040-001
(not required if project is for equipment purchases only) Prior to subdivision

D) Square footage of existing building 0 S/F

Square footage of new build 7015 S/F

Total Square Footage 7015 S/F

E) Project Employment Information:

****Note:** Please use full time equivalents, approximately Two part time is equivalent to one full time.

E1) Current number of full time equivalent employees (prior to project): .5

E2) Estimate how many full time/ part-time jobs will be retained as a result of this Project over the next three years:

Full Time (FT) 0 Part-Time (PT) 1 ** Total Full Time Equivalents (FTE) .5

E3) What is the average estimated (annual) salary range of jobs to be retained 17,680⁰⁰ to 27,040⁰⁰
(at current market rates)

E4) Estimate how many full time/ part-time jobs will be created as a result of this Project over the next three years:

Full Time (FT) 5 Part-Time (PT) 10 ** Total Full Time Equivalents (FTE) 10

E5) What is the planned average hourly wage for the FTE jobs to be created \$ 12⁰⁰ - 13⁰⁰ / HR

E6) What is the average estimated annual salary range of FTE jobs to be created \$ 27,040 to \$ 30,000

E7) What is the planned average annual benefits paid in \$\$ per FTE job to be created \$?

E8) Estimate how many construction jobs will be created by this project: 12

E9) Estimate average length of employment for each construction job for this Project: 6-8 MONTHS

E10) Is the Project Commercial in nature (Sales Tax Generating for Community)? YES

E11) What is the estimated annual total Sales Tax to be generated from this project at full build-out? \$ 4000⁰⁰ TO START

E12) Expected Break ground date for project (if any) JUNE 2013 (mo / year)

E13) Expected timeframe for project to achieve full build-out? 8 mo. (in months)

Detailed Company Info: (Confidential – will not be shared publicly) – information required in order to perform direct economic impact analysis as justification for GCEDC participation in this project

E14) Current Annual Wages / Payroll (w/n Genesee County): \$ 0

E15) Current Annual Benefits Paid (w/n Genesee County) or % of wages: \$ 0

E16) Average annual growth rate of annual wages: % 2-3

E17) Average annual growth rate of benefits costs: % ?

E18) Company Average Yearly Production Related Purchases (COGS / Inventory) from vendors within NYS (Gen County Ops): \$? - HAVE APPLIED FOR PFL - WE NEED THIS TO QUALIFY VENDORS/SUPPLIERS

E19) Company Average Yearly Non-Production Purchases (Supplies, Materials, Equipment) non-capitalized from vendors within NYS (Gen County Ops): \$ 13,500⁰⁰

E20) Company Average Annual Sales / Use Taxes paid (Gen County Ops): \$?

E21) Company Planned Property Taxes Paid for current calendar year (Genesee County Ops): \$ 0

E22) Company Current Year Expected EBT (Earnings B4 Taxes or Profit B4 Taxes) for Genesee County Ops: \$ 42,000⁰⁰

E23) Company expected average annual growth rate for EBT: % 2 PARTIAL YEAR

E24) Company Current Year Expected NYS Income Taxes paid for Genesee County Ops: \$?

Next 5 years planned / conservative estimates for capital investment beyond this project (if available)

Year 1	Year 2	Year 3	Year 4	Year 5
\$ 400K	\$ -	\$ 5K	\$ 30K	\$ -

2013

- Is the company delinquent in the payment of any state or municipal property taxes? Yes No
- Is the company delinquent in the payment of any income tax obligation? Yes No
- Is the company delinquent in the payment of any loans? Yes No
- Is the company currently in default on any of its loans? Yes No
- Are there currently any unsatisfied judgments against the company? Yes No
- Are there currently any unsatisfied judgments against any of the company's principals? Yes No
- Has the company ever filed for bankruptcy? Yes No
- Have any of the company's principals ever personally filed for bankruptcy or in any way sought protection from creditors? Yes No

If the answer to any of the questions above is "Yes," please provide additional comments in the space below and on additional pages if necessary.

Estimated Project Costs / Project Capital Investment:

Building Cost \$ 242,962⁰⁰ (New Building Construction cost or Existing building expansion construction)

Land and Building \$ 52,000⁰⁰ (Purchase Value of land and/or building incl. engineering, architect and blue print fees)

Production Equipment \$ — (\$ Value of Production Equipment – not sales taxable)

Other Equipment \$ 14,000⁰⁰ (\$ Value of sales taxable equip = Furniture/Fixtures, Computers, Lockers..)

Other \$ 89,850⁰⁰ describe: FRYING RANGE EQUIP. - (TAXABLE)

Tot. Cap Invest: \$ 398,812⁰⁰ (Sum all lines above)

Note:

Total Amount Financed \$ ~~0~~ describe: PRIVATE INVESTOR

Mortgage Amount on this Project? \$ ~~0~~ 300,000

Representations by the Applicant

The Applicant understands and agrees with the GCEDC as follows:

Please initial each item where indicated

Job Listings - In accordance with Section 858-b(2) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any Financial Assistance from the GCEDC, except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the Project will be listed with the New York State Department of Labor Community Services Division (the "DOL") and with the administrative entity (collectively with the DOL, the "JPTA Entities") of the service delivery area created by the federal job training partnership act(Public Law 97-800) ("JPTA") in which the Project is located.

PL Applicant's Initials

First Consideration for Employment - In accordance with Section 858-b(2) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any Financial Assistance from the GCEDC, except as otherwise provided by collective bargaining agreements, where practicable, the Applicant will first consider persons eligible to participate in JPTA programs who shall be referred by the JPTA Entities for new employment opportunities created as a result of the Project.

PL Applicant's Initials

Annual Sales Tax Filings - In accordance with Section 874(8) of the General Municipal Law, the Applicant understands and agrees that, if the Project receives any sales tax exemptions as part of the Financial Assistance from the GCEDC, in accordance with Section 874(8) of the General Municipal Law, the Applicant agrees to file , or cause to be filed, with the New York State Department of Taxation and Finance, an Annual Report of Sales and Use Tax Exemptions (Form ST-340) by the last day of February following applicable calendar year (with a copy to the Genesee County Economic Development Center), describing the value of all sales tax exemptions claimed by the Applicant and all consultants or subcontractors retained by the Applicant.

PL Applicant's Initials

Employment Reports - The Applicant understands and agrees that, if the Project receives any Financial Assistance from the GCEDC, the Applicant agrees to file, or cause to be filed, with the GCEDC, on quarterly basis, copies of form NYS-45-MN Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Returns filed with the Department of Labor applicable to the project site.

PL Applicant's Initials

GCEDC Reports – The Applicant understands and agrees that, if the Project receives any Financial Assistance from the GCEDC, the Applicant agrees to file, or cause to be filed with the GCEDC, a certified Annual Project Report (to be mailed to the Applicant) due by the last day of January following applicable calendar year.

PL Applicant's Initials

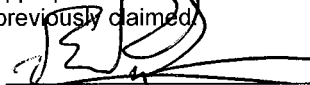
Absence of Conflicts of Interest - The Applicant has received from the GCEDC a list of the members, officers, and employees of the GCEDC. No member, officers or employee of the GCEDC has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as hereinafter described:

PL Applicant's Initials

Comments: _____

The Applicant and the individual executing this Application on behalf of the Applicant acknowledge that:

- A) The GCEDC will rely on the representations made herein when acting on this Application and hereby represent that the statements made herein do not contain any untrue statement of a material fact and do not omit to state a material fact necessary to make the statements contained herein not misleading.
- B) Failure of the Applicant to file appropriate Sales Tax and Employment reports will result in the revocation of tax benefits and require repayment of benefits previously claimed.


 (Applicant Signature)
Brandon P. Lewis
 (Print Name)
Owner
 Title
The Firing Pin
 Company Name

This Application should be submitted along with the items listed in Exhibit A to:

Genesee County Economic Development Center
99 MedTech Drive, Suite 106
Batavia, New York 14020
(Attn: President & Chief Executive Officer)

The GCEDC encourages the use of Genesee County contractors/suppliers and asks that they be allowed to bid your project!

EXHIBIT A

(A copy of this list should be provided to applicant's legal Counsel)

Please ensure that the following items are delivered with the application:

1. A \$250 Application Fee Yes No
2. An EAF (Environmental Assessment Form) Yes No
3. Have Financing arrangements been made? Yes No
4. A copy of the bank commitment letter or personal / company financial statement Yes No

Prior to the closing of this transaction applicant shall deliver the following documentation (where applicable to the project) to GCEDC's legal counsel

1. Insurance Certificates (please see exhibit B for additional information)
 - Certificate of Worker's Compensation Insurance (GCEDC named as additional insured). Yes No
 - Certificate of General Liability Insurance (GCEDC named as additional insured)
Limits not less than \$1,000,000 per occurrence /accident and a blanket excess liability not less than \$3,000,000 Yes No
 - Certificate of insurance against loss/damage by fire, lightning or other casualties with a uniform standard extended coverage endorsement in an amount not less than the full replacement value of the Facility. (GCEDC named as additional insured). Yes No
2. Certificate of Incorporation/Articles of Organization together with all amendments or restatements thereto. Yes No
3. By-Laws/Operating Agreement together with any amendments thereto Yes No
4. Good Standing Certificate(s) issued by the State of Incorporation/Organization of the Company AND NYS. Yes No
5. Resolutions of the Board of Directors/Members of the Company approving the Project. Yes No
6. List of all Material Pending Litigation of the Company. Yes No
7. List of all Underground Storage Tanks containing Hazardous Materials at the Project. Yes No
8. List of all Required Environmental Permits for the Project. Yes No
9. Legal Description of the Project Premises. Yes No
10. Name and title of Person signing on behalf of the Company. Yes No
Name: BRANDON P. LEWIS
11. Copy of the proposed Mortgage (if any). Yes No
12. Company's Federal Tax ID Number (EIN). Yes No
13. Tax Map Number of Parcel(s) comprising the Project. Yes No
14. Copy of the Certificate of Occupancy (as soon as available). Yes No

EXHIBIT B

INSURANCE COVERAGE

1. **Requirements.** The Company shall maintain or cause to be maintained insurance against such risks and for such amounts as are customarily insured against by businesses of like size and type paying, as the same become due and payable, all premiums in respect thereto, including, but not necessarily limited to:

(a) (i) Insurance against loss or damage by fire, lightning and other casualties, with a uniform standard extended coverage endorsement, such insurance to be in an amount not less than the full replacement value of the Project, exclusive of excavations and foundations, as determined by a recognized appraiser or insurer selected by the Company or (ii) as an alternative to the above requirements (including the requirement of periodic appraisal), the Company may insure the Project under a blanket insurance policy or policies covering not only the Project but other properties as well.

(b) Workers' compensation insurance, disability benefits insurance, and each other form of insurance which the Agency or the Company is required by law to provide, covering loss resulting from injury, sickness, disability or death of employees of the Company who are located at or assigned to the Project.

(c) Insurance against loss or losses from liabilities imposed by law or assumed in any written contract and arising from personal injury and death or damage to the property of others caused by any accident or occurrence, with limits of not less than **\$1,000,000** per accident or occurrence on account of personal injury, including death resulting there from, and **\$1,000,000** per accident or occurrence on account of damage to the property of others, excluding liability imposed upon the Company by any applicable workers' compensation law; and a blanket excess liability policy in the amount not less than **\$3,000,000**, protecting the Company against any loss or liability or damage for personal injury or property damage.

2. **Additional Provisions Respecting Insurance.** (a) **All insurance required shall name the Agency as a named insured and all other insurance required by Section 4 hereof shall name the Agency as an additional insured.** All insurance shall be procured and maintained in financially sound and generally recognized responsible insurance companies selected by the Company and authorized to write such insurance in the State. Such insurance may be written with deductible amounts comparable to those on similar policies carried by other companies engaged in businesses similar in size, character and other respects to those in which the Company is engaged. All policies evidencing such insurance shall provide for (i) payment of the losses of the Company and the Agency as their respective interest may appear, and (ii) at least thirty (30) days' prior written notice of the cancellation thereof to the Company and the Agency.

(b) All such policies of insurance, or a certificate or certificates of the insurers that such insurance is in force and effect, shall be deposited with the Agency on the date hereof. Prior to expiration of any such policy, the Company shall furnish the Agency evidence that the policy has been renewed or replaced or is no longer required by this Agent Agreement.

Hold Harmless Agreement

Applicant hereby releases Genesee County Economic Development Center and the members, officers, servants, agents and employees thereof (the "GCEDC") from, agrees that the GCEDC shall not be liable for and agrees to indemnify, defend and hold the GCEDC harmless from and against any and all liability arising from or expense incurred by (A) the GCEDC's examination and processing of, and action pursuant to or upon, the attached Application, regardless of whether or not the Application or the Project described therein or the tax exemptions and other assistance requested therein are favorably acted upon by the GCEDC, (B) the GCEDC's acquisition, construction and/or installation of the Project described therein and (C) any further action taken by the GCEDC with respect to the Project; including without limiting the generality of the foregoing, all causes of action and attorneys' fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. If, for any reason, the Applicant fails to conclude or consummate necessary negotiations, or fails, within a reasonable or specified period of time, to take reasonable, proper or requested action, or withdraws, abandons, cancels or neglects the Application, or if the GCEDC or the Applicant are unable to reach final agreement with the respect to the Project, then, and in the event, upon presentation of an invoice itemizing the same, the Applicant shall pay to the GCEDC, its agents or assigns, all costs incurred by the GCEDC in the processing of the Application, including attorneys' fees, if any.

Applicant hereby understands and agrees, in accordance with Section 875(3) of the New York General Municipal Law, that any New York State and local sales and use tax exemption claimed by Applicant and approved by the Agency in connection with the Project may be subject to recapture by the Agency under such terms and conditions as will be set forth in the Agent Agreement to be entered into by and between the Agency and the Applicant. The Applicant further represents and warrants that the information contained in this Application, including without limitation information regarding the amount of New York State and local sales and use tax exemption benefits, is true, accurate and complete.



(Applicant Signature)

Brandon P. Lewis

(Print Name)

Owner

Title

The Firing Pin

Company Name

Sworn to before me this

31 day of May, 2013

Racheal J. Millspaugh
Notary Public

Racheal J. Millspaugh
Notary Public
State of New York
Genesee County
Expires: June 14, 2014
ID: 01M0223479

To be completed / calculated by GCEDC

Type of Project: Attraction Expansion Retention
 Infrastructure Workforce

Offerings: SLB Bond Grant EZ Certification ZCC
 RLF / Loan Consulting EZ B.A. EZ Consulting

Estimated Financial Assistance to be provided via GCEDC participation - subject to GCEDC Board Approval

1) Estimated Sales Tax Exemption (8%)	\$	19,970	
2) Estimated Mortgage Tax Exemption (1.25%)	\$	32,750	
3) Estimated Property Tax Abatement	\$	63,195	
4) Estimated Total Tax Savings ((1+3):	\$	81,915	
5) Estimated Tax-Exempt Interest Cost Savings	\$		(via Tax-Exempt Bond)
6) Empire Zone Benefits	\$		
7) Grant	\$		
Type or name of grant (_____)			
8) Land Sale Subsidy	\$		
Property (_____)			
9) Estimated total Company Savings (4+5+6+7+8):	\$		
10) Benefited Project Amount	\$		(the capital investment directly related to the benefits received)
11) Bond Amount	\$		
12) Mortgage Amount	\$		
13) GCEDC Revolving Loan Fund	\$		
14) Loan Secured	\$		
Source of loan (_____)			
15) Total Amount Financed / Loan Funds Secured	\$		(12+13+14)

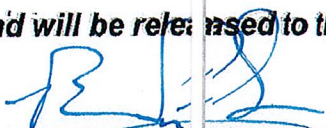
Proposed PILOT structure: Standard PILOT - 60% abatement on the incremental increase in assessed value

to be Paid by the Applicant:

See County Economic Development Center \$ 3988 (The GCEDC will collect a 1% fee if this transaction was summarized through direct interaction between the Applicant and GCEDC. A 1.25% fee applies if this project was referred to GCEDC as a designated GCEDC partner entity. The GCEDC will collect its participation fee at the time of closing, based upon the company's capital investment costs of this project stated in this application. If bond financing is being enabled through GCEDC incentives - an additional 0.5% fee on the value of bond financing applies. (Should the actual costs exceed those rates by more than 25%, an additional fee will apply.)

is Beach, LLP \$ 4,000 (Estimated fee for legal services required in connection with the financial assistance provided by the County Economic Development Center) **Applicant may be required to pay additional out-of-pocket expenses and recording fees.**

Financial incentives are public information and will be released to the media upon board approval**



 (Applicant Signature)
Brandon P. Lewis

 (Print Name)
Owner

 Title
The Financing Pin / Immigration Industry

 Company Name

PROJECT I.D. NUMBER

617.20

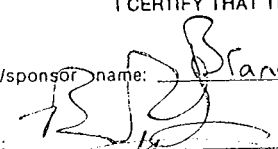
Appendix C

State Environmental Quality Review

SHORT ENVIRONMENTAL ASSESSMENT FORM

For UNLISTED ACTIONS Only

PART I—PROJECT INFORMATION (To be completed by Applicant or Project sponsor)

1. APPLICANT /SPONSOR <i>Imagination Industries, LLC</i>	2. PROJECT NAME <i>The Firing Pin</i>
3. PROJECT LOCATION: Municipality <i>Bergen</i> County <i>Genesee</i>	
4. PRECISE LOCATION (Street address and road Intersections, prominent landmarks, etc., or provide map) <i>a) Buffalo Rd Intersection Route 33 and 33 A See Map</i>	
5. IS PROPOSED ACTION: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Modification/alteration	
6. DESCRIBE PROJECT BRIEFLY: <i>Build a 7000 Square Foot Building to house a gun and laser engraving business and an indoor shooting range</i>	
7. AMOUNT OF LAND AFFECTED: Initially <u> 2 </u> acres Ultimately <u> 2 </u> acres	
8. WILL PROPOSED ACTION COMPLY WITH EXISTING ZONING OR OTHER EXISTING LAND USE RESTRICTIONS? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If No, describe briefly	
9. WHAT IS PRESENT LAND USE IN VICINITY OF PROJECT? <input type="checkbox"/> Residential <input type="checkbox"/> Industrial <input type="checkbox"/> Commercial <input checked="" type="checkbox"/> Agriculture <input type="checkbox"/> Park/Forest/Open space <input type="checkbox"/> Other Describe:	
10. DOES ACTION INVOLVE A PERMIT APPROVAL, OR FUNDING, NOW OR ULTIMATELY FROM ANY OTHER GOVERNMENTAL AGENCY (FEDERAL, STATE OR LOCAL)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, list agency(s) and permit/approvals	
11. DOES ANY ASPECT OF THE ACTION HAVE A CURRENTLY VALID PERMIT OR APPROVAL? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, list agency name and permit/approval	
12. AS A RESULT OF PROPOSED ACTION WILL EXISTING PERMIT/APPROVAL REQUIRE MODIFICATION? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE TO THE BEST OF MY KNOWLEDGE	
Applicant/sponsor name: <i>Brandon P. Lewis</i>	Date: <i>4-23-13</i>
Signature: 	

If the action is in the Coastal Area, and you are a state agency, complete the Coastal Assessment Form before proceeding with this assessment

Holdings by Investor

Paul A Lewis
5422 Ellicott Street Road
East Bethany, NY 14054

S. DiCiaccio CFS, CIS
Research Financial Group
525 University Ave
Rochester, NY 14607
585-271-4020

Paul and Linda
Date: 04/10/2013
Created: 04/11/2013

Acct Name: Prudential IRA FBO Paul Lewis

Acct No: E0415738

Asset Name	Ticker	Asset Type	Mgt. Name	Quantity	Price (\$)	Value (\$)	Acct Type: IRA Annuity
AST BALANCED ASSET ALLOCATION PORTFOLIO		US STOCKS	PRUDENTIAL	9,189.11	12.49	114,808.29	
AST FIRST TRUST CAPAPPR TARGET PORTFOLIO		US STOCKS	PRUDENTIAL	13,364.77	10.39	138,843.11	
AST PRESERVATION ASSET ALLOCATION PORTF		BONDS	PRUDENTIAL	15,175.11	12.93	196,204.56	
Account Total:						\$449,855.96	
Investor Total:						\$881,659.38	

Linda Lewis

Acct Name: NFS IRA

Acct No: NM3001791

Asset Name	Ticker	Asset Type	Mgt. Name	Quantity	Price (\$)	Value (\$)	Acct Type: IRA - Rollover
OPPENHEIMER GLOBAL STRATEGIC INCOME FUND CLASS C	OSICX	BONDS	OPPENHEIMER FUNDS	18,613.57	4.37	81,341.31	
OPPENHEIMER MAIN STREET SELECT FUND C	OMSCX	US STOCKS	OPPENHEIMER FUNDS	3,779.93	14.62	55,262.58	
OPPENHEIMER RISING DIVIDEND C	OCRDX	US STOCKS	OPPENHEIMER FUNDS	3,117.72	17.32	53,998.84	
PRIME FUND CAPITAL RESERVES CLASS	FPRXX	CASH	FIDELITY FUNDS	1,666.39	1.00	1,666.39	
Account Total:						\$192,269.11	
Investor Total:						\$192,269.11	
Portfolio Total:						\$1,073,928.49	

Manual Accounts

Paul A Lewis

Acct Name: QIS 401k as of April 2012

Acct No: 1163287

Asset Name	Ticker	Asset Type	Mgt. Name	Quantity	Price (\$)	Value (\$)	Acct Type: 401(k)
Asset Allocation Fund		EQUITY		1.00	20,000.00	20,000.00	
Account Total:						\$20,000.00	
Investor Total:						\$20,000.00	

Holdings by Investor

Paul A Lewis
5422 Ellicott Street Road
East Bethany, NY 14054

S. DiCiaccio CFS, CIS
Research Financial Group
525 University Ave
Rochester, NY 14607
585-271-4020

Paul and Linda
Date: 04/10/2013
Created: 04/11/2013

Linda Lewis

Acct Name: Mutual of Omaha Rate of 4% Acct No CL5065864 as of April 2012

Acct No: 1188339

Acct Type: Fixed Annuity

Asset Name	Ticker	Asset Type	Mgt. Name	Quantity	Price (\$)	Value (\$)
Fixed Annuity		GUARANTEED		1.00	135,000.00	135,000.00
Account Total:						\$135,000.00

Acct Name: Verizon Stock

Acct No: 1192819

Acct Type: Individual

Asset Name	Ticker	Asset Type	Mgt. Name	Quantity	Price (\$)	Value (\$)
VERIZON COMMUNICATIONS INC COM	VZ	US STOCKS		1,361.00	49.86	67,859.46
Account Total:						\$67,859.46
Investor Total:						\$202,859.46
Manual Portfolio Total:						\$222,859.46

Combined Total:

	Value(\$)
Combined Portfolio Total:	\$1,296,787.95

Holdings by Investor

Paul A Lewis
 5422 Ellicott Street Road
 East Bethany, NY 14054

S. DiCiaccio CFS, CIS
 Research Financial Group
 525 University Ave
 Rochester, NY 14607
 585-271-4020

Paul and Linda
 Date: 04/10/2013
 Created: 04/11/2013

Investor Name:

Paul A Lewis

Acct Name: NFS IRA FBO Paul Lewis

Acct Type: IRA

Acct No: NM3000906

Asset Name	Ticker	Asset Type	Mgt. Name	Quantity	Price (\$)	Value (\$)
COVIDIEN PLC SHS	COV	NON-US STOCKS		125.00	67.94	8,492.50
FRONTIER COMMUNICATIONS CORP COM	FTR	US STOCKS		96.00	4.23	406.08
FT UNIT 3445 WTR UTILITY & INFRASTRUCTURE SELECT PORT SER 24 SEMI ANNUAL		BONDS		3,132.00	11.25	35,235.00
INVESCO GLOBAL CORE EQUITY FUND - CL C	AWSCX	NON-US STOCKS	INVESCO INVESTMENT SERVICES INC	2,840.02	13.02	36,977.11
INVESCO INCOME ALLOCATION FUND - CL C	CLIAX	BONDS	INVESCO INVESTMENT SERVICES INC	5,237.28	10.76	56,353.12
INVESCO MID CAP GROWTH C	VGRGX	US STOCKS	INVESCO INVESTMENT SERVICES INC	2,347.42	25.72	60,375.69
INVESCO SMALL CAP EQUITY C	SMECX	US STOCKS	INVESCO INVESTMENT SERVICES INC	4,754.90	13.18	62,669.57
POWERSHARES ACTIVE MNG ETF 1 US REAL EST FD	PSR	US STOCKS		500.00	63.47	31,735.00
PRIME FUND CAPITAL RESERVES CLASS	FPRXX	CASH	FIDELITY FUNDS	33,073.49	1.00	33,073.49
ROCHESTER NATIONAL MUNICIPALS C	ORNCX	BONDS	OPPENHEIMER FUNDS	9,372.06	7.67	71,863.72
Account Total						\$397,201.29

Acct Name: Paul and Linda Lewis Joint WROS

Acct Type: Joint - With Right Of Survivorship

Acct No: NM3000094

Asset Name	Ticker	Asset Type	Mgt. Name	Quantity	Price (\$)	Value (\$)
PRIME FUND CAPITAL RESERVES CLASS	FPRXX	CASH	FIDELITY FUNDS	6,236.74	1.00	6,236.74
ROCHESTER NATIONAL MUNICIPALS C	ORNCX	BONDS	OPPENHEIMER FUNDS	3,698.23	7.67	28,365.39
Account Total						\$34,602.13



Fiscal & Economic Impact Analysis Model

5/30/2013

Company or Project Name:
Time Horizon of Full Analysis:

Imagination Industries/Firing Pin
 10 years

	Annual \$ Value	Timeframe (Yrs)	Time Horizon	
			Totals	Comments
\$ 398,812	1	\$ 398,812		
Project Capital Investment:				
Future Capital Investment - if appropriate				
Wages / Payroll		project horizon	\$ 2,144,376	
Fringes / Benefits:		project horizon	\$ -	
Company Production Related Purchases (support COGS/inventory) in NYS		project horizon	\$ -	
Other Company Purchases (Supplies, Materials, Equipment (non-capitalized) in NYS		project horizon	\$ -	
Sales / Use Taxes Paid		project horizon	\$ -	
Property Taxes Paid		project horizon	\$ 105,330	
Municipal Special District Taxes Paid (fire district fees et. al.)	331	project horizon	\$ 2,979	
Property Tax Abatement by way of PILOT agreement	varies	project horizon	\$ (63,195)	
Total Direct Fiscal Impact (taxes paid):			\$ 45,114	
Total Direct Economic Impact			\$ 2,189,490	

Public Costs (tax incentives et.al.) related to Project/Company:

Industrial Development Agency (IDA) provided Tax Benefits:

Property Tax Abatements.....	\$ 63,195
Sales Tax Exemptions	\$ 19,970
Mortgage Tax Exemption	\$ 3,750
s/t IDA Tax Benefits	\$ 86,915

Empire Zone Benefits (expected to be utilized):

Income Tax Reduction Credit (TRC)	
Real Property Tax Credit (CRPT)	
Sales Tax Exemption (NY)	
Wage Tax Credit	
Investment Tax Credit	
Employment Incentive Credit	
EZ Capital Credits	
s/t Empire Zone Benefits (expected to be utilized):	
Public Grants / PIF:	
State Grants:	
Federal Grants:	
Local Grants/PIF (county/town/village/city)	
s/t Grants/PIF:	

Total Public Costs (Public Funding, Grants or Tax Abatements/Exemptions)

\$ 86,915

Fiscal Impact Analysis:

Fiscal Impact ROI: (Taxes Paid / Public Costs)	52%
Public Funding % Taxes Paid	193%

Direct Economic Impact Analysis:

Benefits / Cost Ratio (Direct Ec Impact / Total Public Cost)	25.2
Public Funding % Direct Economic Impact:	4.0%
Private / Public Investment Ratio (Cost or Public Funding / Capital Inv)	4.6
Public Funding % Capital Investment	21.8%



Client Company Investment Project Financial Assistance PROPOSAL

Figures on this Worksheet are estimates only and are subject to change

Project Profile:
Company: Fire Pin Date: 6/4/13
 Project Description: building cost equipment Start Date:
 Project Cost \$ 398,812 242,962 \$103,850
 Project Cost subject to Sales Tax \$ 249,627 60% bldg cost+ sales taxable equipment
 Project Cost to be Financed via Mortgage \$ 300,000 assessed sq ft
 Estimated Assessed value of Real Property/Building upon completion* \$ 295,525 42.12758375
 Jobs Created: next 3 years 10.0 7.015
 Jobs Retained: next 3 years -

Applicable GCEDC Products:
Financial Assistance: Cost Reduction Through Tax Savings:
Sale/Leaseback (SLB):
 Sales Tax Exemption (Savings): 8.00% \$ 19,970 \$ 19,970 \$ 19,970
 Mortgage Tax Exemption (Savings): 1.25% \$ 3,750 \$ 3,750 \$ 3,750
 Real Property Tax Abatement (PILOT): 60% \$ - \$ - \$ -
 Average Abatement (savings %) over project life 10
 PILOT Term in years 10
 Gross Property Tax Costs \$ 35.64 \$ 10,533 \$ 31,598 \$ 105,325
 Payment Schedule (% Real Property Taxes Paid) 7%
 Net Required Property Tax payments per PILOT \$ - \$ 2,107 \$ 42,130 40%
 PILOT Real Property Tax Savings (Next taxable year) \$ 10,533 \$ 29,491 \$ 63,195
 Total Tax Savings via Sale/Leaseback (SLB): \$ 34,253 \$ 53,211 \$ 86,915

Financing: Cost Reduction via low cost financing (below prime rate):
Revolving Loan Fund (RLF):
 Loan Factors: \$ Financed Term in mo RLF APR Prime + 1% Mo Pymt: RLF Mo Pymt: Prime* Mo RLF savings
 Interest Rate Savings: \$ - \$ - \$ - \$ - \$ - \$ -
 Gross Cost Savings via GCEDC programs: \$ 34,253 \$ 53,211 \$ 86,915

Participation Fees (Costs):
 GCEDC Application Fee (non-refundable): \$ 250
 GCEDC Project Fee (% Total Project Cost): \$ 3,988
 Legal Fees: SLB (Contract Development, Documentation, Filing fees): \$ 4,000
 Legal Fees: RLF (Contract Development, Documentation, Filing fees): \$ -
 Total Participation Fees: \$ 8,238
Summary:
 Total Costs Savings / Benefits via GCEDC programs(after participation fees) \$ 26,015 \$ 44,973 \$ 78,677
 Total Benefits as % Total Project Cost: 7% 11% 20%
 Return on Investment (ROI) = Net Savings / Participation Fees: 316% 546% 955%

NOTE: PILOT REAL PROPERTY TAX ABATEMENT EFFECTIVE DATE DEPENDS UPON DATE OF SALE LEASE BACK (SLB) CLOSING COMPARED TO MUNICIPALITIES TAXABLE STATUS DATE.
 1) IF SLB CLOSING PRIOR TO TAXABLE STATUS DATE - PILOT WILL BE EFFECTED IN FOLLOWING TAXABLE YEAR AND CURRENT YEAR TAX BILLS WILL BE ADJUSTED ACCORDINGLY.
 2) IF SLB CLOSING IS SUBSEQUENT TO MUNICIPALITIES TAXABLE STATUS DATE - THERE WILL BE A 12 MONTH DELAY IN PILOT IMPLEMENTATION.
PLEASE PLAN CASH FLOW NEEDS ACCORDINGLY!

Gross Property Tax Per Year \$ 10,533

Year of Exemption	% of Paid Taxes	Net Savings	Tax to be Paid	Tax Jurisdiction
1	0%	\$10,533	\$ -	\$ -
2	0%	\$10,533	\$ -	\$ -
3	20%	\$8,426	\$ 2,107	\$ 2,107
4	20%	\$8,426	\$ 2,107	\$ 2,107
5	40%	\$6,320	\$ 4,213	\$ 4,213
6	40%	\$6,320	\$ 4,213	\$ 4,213
7	60%	\$4,213	\$ 6,320	\$ 6,320
8	60%	\$4,213	\$ 6,320	\$ 6,320
9	80%	\$2,107	\$ 8,426	\$ 8,426
10	80%	\$2,107	\$ 8,426	\$ 8,426
Total		\$63,195	\$42,130	\$105,325

Assessed Value per sq ft

60 office/retail	2000	120000
40 big box	5015	175525
35 mfg/dist	7015	295525
42.12758375		