

STAMP Sewer Works, Inc.
Meeting Agenda
Monday, April 24, 2023
Location: 99 MedTech Drive, Innovation Zone
4:00 p.m.

	Topic	Page #’s	Discussion Leader	Desired Outcome
1.	Call To Order – Enter Public Session		P. Zelif	
	1a. Executive Session Motion to enter executive session under the Public Officers Law, Article 7, Open Meetings Law Section 105 for the following reasons: 1. The medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation. 1b. Enter Public Session			
2.	Chairman’s Report & Activities: 2a. Agenda Additions / Other Business 2b. Minutes: September 20, 2022	2-7	P. Zelif	Vote
3.	Discussions 3a. Eminent Domain Resolution 3b. Phillips Lytle 2023 Additional Contract for Obtaining Easements 3c. 12/31/22 Audit 3d. 1 st Quarter Financial Statements	8-49 50-52 53-76 77-78	M. Masse M. Masse L. Farrell L. Farrell	Disc / Vote Disc / Vote Disc / Vote Disc / Vote
4.	Adjournment		P. Zelif	Vote



**STAMP Sewer Works, Inc. Meeting
 Tuesday, September 20, 2022
 Location: 99 MedTech Drive, Innovation Room
 8:30 AM**

STAMP SEWER WORKS, INC. MINUTES

Attendance

Board Members: C. Yunker, P. Battaglia, P. Zeliff, M. Clattenburg (Video Conference), T. Hens, S. Mountain, R. Crossen
 Staff: L. Farrell, M. Masse, S. Hyde, L. Casey, J. Krencik, P. Kennett
 Guests: Tim Kucinski (Phillips Lytle/Video Conference)
 Absent:

1.0 Call to Order

P. Zeliff called the meeting to order at 10:05 a.m. in the Innovation Zone.

1a. Enter Executive Session

R. Crossen made a motion to enter executive session under the Public Officers Law, Article 7, Open Meetings Law Section 105, at 10:05 a.m. for the following reasons:

1. The medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation.

The motion was seconded by T. Hens and approved by all members present.

1b. Enter Public Session

C. Yunker made a motion to enter back into public session at 10:35 a.m., seconded by R. Crossen and approved by all members present.

2.0 Agenda Additions / Deletions / Other Business –

Organizational Formation:

P. Zeliff stated that the discussions that took place for agenda items 3a through 3q during the STAMP Water Works, Inc. Board meeting also apply to agenda items 3a through 3q for the STAMP Sewer Works, Inc. No additional discussion is needed. The pertinent details from the Water Works minutes have been added to agenda items 3a through 3q for ease of reference.

3.0 Resolutions of the Board of Directors - The Genesee County Economic Development Center (GCEDC) and Genesee Gateway Local Development Corp (GGLDC) polices were used as a base for the policies included with the meeting materials. L. Farrell noted that the GGLDC and the GCEDC follow

Public Authorities' Law, General Municipal Law, Open Meetings Law and Freedom of Information Law. The STAMP Sewer Works Inc. was created under Transportation Corporation Law. At this time, it is unclear as to which laws this entity must follow. Therefore, to be as transparent as possible, staff, with Phillips Lytle's guidance and expertise, has incorporated all of these laws, except General Municipal Law, into the STAMP Sewer Works Inc. policies.

3a. Statement of Organization – Included with meeting materials.

3b. Certificate of Incorporation – Included with meeting materials.

3c. By-Laws – The by-laws, which were included with the meeting materials, have been approved by the Genesee Gateway Local Development Corp (GGLDC). Only the GGLDC can amend the by-laws. However, if any changes are deemed necessary, this Board can make recommendations to the GGLDC.

3d. Officer Appointments – The role of each officer is included in the by-laws. After a brief discussion by Board members, it was suggested to approve the below listed slate of officers:

Chair -	P. Zeliff
Vice-Chair -	P. Battaglia
Secretary -	S. Mountain
Treasurer -	T. Hens

3e. Audit & Finance Committee Charter - This charter will be required to be reviewed annually by the Committee. P. Zeliff appointed the following members to the Audit & Finance Committee:

Committee Chair – P. Battaglia
Committee Member – T. Hens
Committee Member – R. Crossen
Committee Member – P. Zeliff

3f. Governance & Nominating Committee Charter - This charter will be required to be reviewed annually by the Committee. P. Zeliff appointed the following members to the Governance & Nominating Committee:

Committee Chair – C. Yunker
Committee Member – M. Clattenburg
Committee Member – S. Mountain
Committee Member – P. Zeliff

Additional discussion included a request from the Board Chair and Vice Chair to schedule quarterly meetings for the STAMP Water Works, Inc. & STAMP Sewer Works, Inc. that coincide with regularly scheduled GCEDC/GGLDC Committee and Board meetings.

3g. Code of Ethics - This policy will be required to be reviewed annually. Genesee County's Code of Ethics was used as a guideline when preparing this policy for the GCEDC and GGLDC.

3h. Disposition of Real Property Guidelines - This policy will be required to be reviewed annually and the related information must be reported into the Public Authorities Reporting Information System

(PARIS). It is a template that comes from the Authorities Budget Office and outlines all the requirements that must be followed related to disposition of real property.

3i. Travel Policy – This policy is required by Public Authorities Law.

3j. Defense and Indemnification Policy - Included with meeting materials.

3k. Whistleblower Policy – From the policy, L. Farrell reiterated that each member of the Board, officer and employee is responsible to report any violation of the Code (whether suspected or known) to the Corporation's Board President.

3l. Board Member Duties and Responsibilities – L. Farrell stated that this policy sets forth standards of conduct. Board members must participate in state approved training regarding their legal, fiduciary, financial and ethical responsibilities as directors of STAMP Sewer Works Inc. within one year of appointment to the Board.

3m. Policy Prohibiting Extension of Credit – L. Farrell stated that this policy prohibits the extension of credit to Board members.

3n. Certificate of Independence – Included with meeting materials.

3o. Procurement Policy - This policy mirrors the procurement policies approved and adopted by the GCEDC and GGLDC. Two competitive quotes must be obtained for any procurement that is between \$5,000 and \$10,000. Three competitive quotes are required for any procurement greater than \$10,000. It is anticipated that much of the procurement for this entity will require an official, competitive bidding process. Procurement less than \$5,000 and approved within the budget does not need to come forward to the Board for approval. Authorization for individual expenditures of \$5,000 and over shall require Board approval. Official competitive quotes are not required for professional services. This policy will be required to be reviewed annually.

3p. Investment Policy – This policy includes information related to collateral for the STAMP Sewer Works, Inc. bank accounts. This policy mirrors the Investment Policy approved and adopted by the GCEDC and GGLDC. Staff will need to determine if this entity is eligible for collateral. If the banks determine that this entity is not eligible for collateral, the policy may need to be updated. This policy is required to be reviewed annually.

3q. Fiduciary Acknowledgement - Included with meeting materials.

T. Hens briefly left the meeting briefly.

R. Crossen made a motion to accept the Resolutions of the Board of Directors, including the appointment of officers outlined in agenda item 3d and appointment of Committee members outlined in agenda items 3e and 3f; the motion was seconded by S. Mountain. Roll call resulted as follows:

- | | | | |
|------------------|-------------------------------|--------------|-----|
| P. Battaglia - | Yes | C. Yunker - | Yes |
| T. Hens - | Absent | P. Zelif - | Yes |
| S. Mountain - | Yes | R. Crossen - | Yes |
| M. Clattenburg - | No Vote/Video Conference Only | | |

The item was approved as presented.

T. Hens returned to the meeting.

R. Crossen made a motion authorizing staff to open bank accounts at 1) Bank of Castile/Tompkins Community Bank for general purposes with maximum total deposits of \$5M and 2) Key Bank as the secondary bank with maximum total deposits of \$5M; the motion was seconded by S. Mountain. Roll call resulted as follows:

P. Battaglia -	Abstain	C. Yunker -	Abstain
T. Hens -	Yes	P. Zeliff -	Yes
S. Mountain -	Yes	R. Crossen -	Yes
M. Clattenburg – No Vote/Video Conference Only			

P. Battaglia and C. Yunker abstained from voting. They serve on the Board of Directors at the Bank of Castile.

The item was approved as presented.

P. Zeliff stated that the discussions that took place for agenda items 4 through 8 during the STAMP Water Works, Inc. Board meeting also apply to agenda items 4 through 8 for the STAMP Sewer Works, Inc. No additional discussion is needed. The pertinent details from the Water Works minutes have been added to agenda items 4 through 8 for ease of reference.

4.0 Mission Statement & Measurement Report – Public Authorities Law requires that these entities annually review the mission statement and performance goals to ensure that its mission has not changed and that the performance goals continue to support its mission. This report will be posted to the website and submitted to the ABO and OSC.

STAMP Sewer Works, Inc.'s mission is to operate and maintain an onsite wastewater treatment system for sanitary sewer waste from tenants within the STAMP site and the Hamlet of Alabama. STAMP Sewer Works, Inc. will also own, operate, and maintain an outfall pump station and force main to accept post treated process wastewater from industrial tenants within the STAMP site.

R. Crossen made a motion to accept the Mission Statement & Measurement Report as presented; the motion was seconded by S. Mountain. Roll call resulted as follows:

P. Battaglia -	Yes	C. Yunker -	Yes
T. Hens -	Yes	P. Zeliff -	Yes
S. Mountain -	Yes	R. Crossen -	Yes
M. Clattenburg – No Vote/Video Conference Only			

5.0 Internal Controls Narrative – The internal controls narrative for the GCEDC/GGLDC was included with the meeting materials. L. Farrell will add language to the narrative to incorporate controls for the STAMP Sewer Works, Inc. L. Farrell noted that narrative states that all GGLDC checks require two signatures by Board members. The Board concurred that the same should be required for the STAMP Sewer Works, Inc.

6.0 Authorized Signers of Agreements, Contracts, etc. – L. Farrell recommends that the Chair and the Vice-Chair are authorized signers of agreements, contracts, etc.

R. Crossen made a motion to approve the Authorized Signers of Agreements, Contracts, etc. as presented; the motion was seconded by S. Mountain. Roll call resulted as follows:

P. Battaglia -	Yes	C. Yunker -	Yes
T. Hens -	Yes	P. Zelif -	Yes
S. Mountain -	Yes	R. Crossen -	Yes
M. Clattenburg -	No Vote/Video Conference Only		

The item was approved as presented.

7.0 Authorized Bank Signers – L. Farrell recommends that Audit & Finance Committee members are authorized bank signers. All checks must be signed by two authorized signers.

R. Crossen made a motion to approve the Authorized Bank Signers as presented; the motion was seconded by S. Mountain. Roll call resulted as follows:

P. Battaglia -	Yes	C. Yunker -	Yes
T. Hens -	Yes	P. Zelif -	Yes
S. Mountain -	Yes	R. Crossen -	Yes
M. Clattenburg -	No Vote/Video Conference Only		

The item was approved as presented.

8.0 Authorized to Request Information Regarding Bank Accounts – L. Farrell requested that she and P. Kennett are authorized to request information regarding the bank accounts.

R. Crossen made a motion to approve L. Farrell and P. Kennett to obtain bank account information as presented; the motion was seconded by S. Mountain. Roll call resulted as follows:

P. Battaglia -	Yes	C. Yunker -	Yes
T. Hens -	Yes	P. Zelif -	Yes
S. Mountain -	Yes	R. Crossen -	Yes
M. Clattenburg -	No Vote/Video Conference Only		

The item was approved as presented.

Normal Business:

9.0 Background Document – Agreement with Camden & Village of Oakfield – The construction of the wastewater treatment facility will be undertaken once there is a significant volume of sanitary sewer flow. In the short term, there was an installation of the sanitary sewer hold and haul tank to accommodate Plug Powers needs once they start operations. The GGLDC had previously approved an agreement with Camden and the Village of Oakfield to truck and treat the waste at their facility. The agreement was included with meeting materials.

10.0 Conceptual Layout of Operations & WWTF – The STAMP Process Water and Sanitary Sewer Process Flow was included with the meeting materials for review.

11.0 Adjournment

As there was no further business, R. Crossen made a motion to adjourn at 10:55 a.m., which was seconded by T. Hens and passed unanimously.

Eminent Domain Resolution

Discussion: Attached is a resolution that authorizes the STAMP Sewer Works, Corp. to pursue eminent domain proceedings on any outstanding easements that are needed for the force main project.

Fund Commitment: None.

Board Action Request: Recommend approval of the resolution.

BOARD RESOLUTION NO.

WHEREAS, STAMP Sewer Works, Inc. (the “Corporation”) is a sewage-works corporation of the State of New York that was created on or about January 13, 2021, pursuant to Section 3 of the State of New York Transportation Corporations Law (the “Act”), and more particularly organized under Article 10 and Section 122 of the Act;

WHEREAS, subject to the provisions of this resolution, the Corporation will consider the acquisition of permanent easements, and temporary construction easements, over certain real property, together with the improvements thereon, that is situated within the Towns of Alabama, New York and Shelby, New York, and which primarily runs parallel to a portion of New York State Route 63, in a north-south fashion, including SBLs 101.-1-25, 90.16-1-1, 90.16-2-26, 90.16-2-23.1, 6.-1-47.12, 6.-1-26.1, 6.-1-29, 6.-1-19.2, 10.-1-16 and 10.-1-19 and which is more specifically depicted in the **attached Exhibit A** (the “Property”), whether by purchase, gift, grant, devise, or condemnation, in accordance with Article 10 and Section 124 of the Act;

WHEREAS, the Corporation desires to acquire permanent easements, and temporary construction easements, over the Property, whether by purchase, gift, grant, devise, or by condemnation pursuant to the procedures set forth in the New York State Eminent Domain Procedure Law (“EDPL”), for the purpose of: (a) laying, maintaining, constructing, installing, inspecting, operating, extending, replacing, repairing, servicing, upgrading, modifying, and/or removing a pipe/conduit, commonly called a “force main,” and other equipment and appurtenances over, through, across, above, and under the easements, together with the right of unimpaired access to said forced main and equipment, and the right of ingress and egress on, over, and through the Property, for any and all purposes necessary and incident to the exercise of all rights thereunder, which shall ultimately facilitate the sanitary disposal of treated sanitary wastewater and treated process wastewater in accordance with all local, state, and federal requirements, through an established system of pipe lines, treatment plants and other means of disposal, pursuant to Sections 115 and 122 of the Act, and which shall service the Western New York Science and Technology Advanced Manufacturing Park (“STAMP”) located in the Town of Alabama, New York; (b) providing critical infrastructure to STAMP, which is a 1,250-acre mega site designed to power advanced manufacturing in upstate New York; and (c) ensuring that

STAMP is equipped with an adequate sewage disposal system, thereby facilitating the creation of jobs and economic revenue at STAMP (together, the "Project");

WHEREAS, the Corporation has considered alternate proposed locations for the Project and found none to be suitable;

WHEREAS, representatives of the Corporation have attempted to communicate with, and have been in contact with, representatives of the various record owners of the Property to negotiate the voluntary acquisition of such easements, pursuant to mutually agreeable terms;

WHEREAS, if the Corporation is unable to satisfactorily negotiate the voluntary acquisition of easements to the Property and determines that it will proceed by condemnation pursuant to the EDPL, the Corporation currently anticipates that it would identify all individuals and/or entities that have an ownership and/or leasehold interest in or along the Property, for purposes of obtaining said easements by condemnation in order to facilitate the undertaking and completion of the Project;

WHEREAS, the Corporation desires that the respective property owners shall retain their right to enjoy the surface of said permanent easements, but that they shall not interfere with the Corporation's use of same, and shall not construct any building, structure, improvement, or obstruction on or over the permanent easement, nor shall they in any way obstruct, impede, or interfere with the temporary construction easements over the Property;

WHEREAS, the Corporation desires to pursue the further right to maintain said permanent easements clear of trees, undergrowth, brush, and other obstructions, and to enter upon the Property at such times as may be necessary or convenient for such laying, maintaining, constructing, installing, inspecting, operating, extending, replacing, repairing, servicing, upgrading, modifying, and/or removing of the forced main, equipment, and appurtenances;

WHEREAS, said easements shall be binding on the respective property owners, their heirs, successors, and assigns, and shall inure to the benefit of the Corporation, its successors and assigns, forever (or until sooner terminated by the Corporation, its successors, or assigns); and

WHEREAS, pursuant to Article 8 of the New York Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended (the "SEQR Act") and the regulations adopted pursuant thereto by the Department of Environmental Conservation of the State of New York ("NYSDEC"), being 6 N.Y.C.R.R. Part 617, et. seq., as amended (the

“Regulations” and collectively with the SEQR Act, “SEQR”), the Corporation must satisfy the requirements contained in SEQR prior to making a final determination whether to undertake the acquisition of permanent easements, and temporary construction easements, over the Property for purposes of completing the Project;

The Board of Directors of STAMP SEWER WORKS, INC. hereby

RESOLVES, that the Corporation authorizes and approves all actions heretofore taken by any officer of the Corporation with respect to the intended acquisition of permanent easements, and temporary easements, over the Property by the Corporation, its successors, and assigns, for purposes of undertaking and completing the Project; and it is further

RESOLVED, that the Corporation is authorized to consider undertaking the acquisition of permanent easements, and temporary construction easements, over the Property, whether by purchase or by condemnation proceeding pursuant to the EDPL for purposes of undertaking and completing the Project, as well as to undertake all other action as permitted or required by law in connection with the condemnation or voluntary acquisition of such easements over the Property; and it is further

RESOLVED, that nothing herein shall be construed as committing the Corporation to consider the approval of the acquisition of such easements over the Property until such time as: (i) all of the requirements of SEQR have been satisfied, and (ii) all necessary and appropriate reports and studies have been received and reviewed; and it is further

RESOLVED, that the actions undertaken pursuant to this resolution shall be limited to environmental, engineering, economic, feasibility and other studies and preliminary planning and actions necessary to formalize the Action as that term is defined under SEQR and no final action may be taken before the Corporation has complied with the requirements of SEQR; and it is further

RESOLVED, that the Board Chair, officers, and the staff of the Corporation, including the Corporation’s legal counsel, Phillips Lytle LLP, are hereby authorized and directed to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this resolution, including but not limited to the following:

1. To do such things or perform such acts and execute such documents as are necessary and/or appropriate to duly notice and conduct a public hearing as provided for under

Article 2 of the EDPL, including, but not limited to, retaining any professionals, consultants and contractors necessary to provide materials required under the EDPL in connection with such public hearing and the proposed acquisition of said easements over the Property; and

2. To take all actions permitted or required under Section 404 of the EDPL to allow for and facilitate the Corporation's officers, agents, consultants and contractors to enter upon the Property for the purpose of making surveys, test pits and borings, or other investigations, and also for temporary occupancy during construction.

Dated: _____, New York
April , 2023

PETE ZELIFF, Chair, Member

PAUL BATTAGLIA, Vice-Chair, Member

STEVE MOUNTAIN, Secretary, Member

TIM HENS, Treasurer, Member

CRAIG YUNKER, Member

MARIANNE CLATTENBURG, Member

ROB CROSSEN, Member

Project No. 14822.00

Date: 04/27/20

Scale: As Noted

Drawn by: ZLA

Checked by: ARK

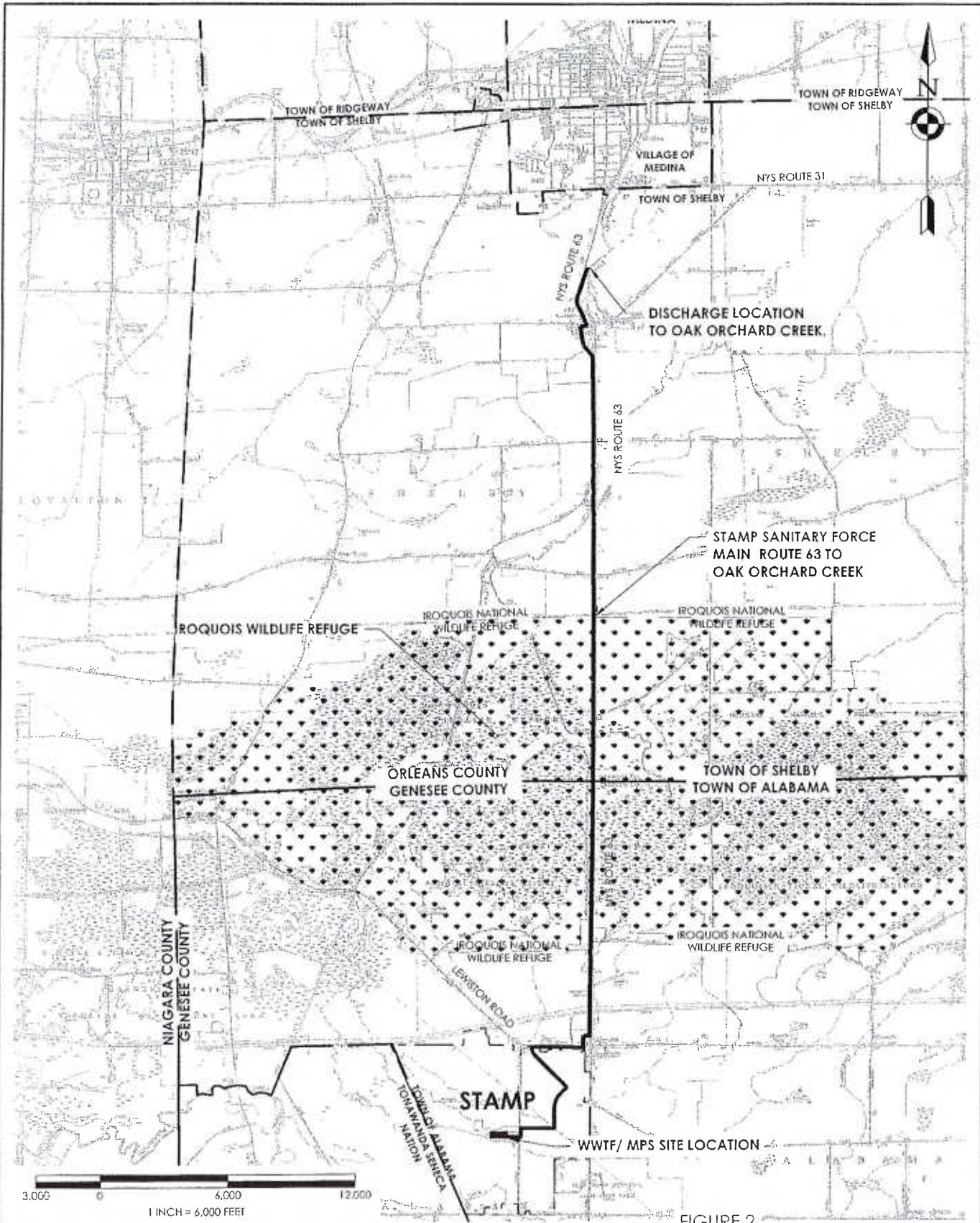


FIGURE 2



205 51 PAUL STREET, SUITE 500
 ROCHESTER, NEW YORK 14604
 TEL (609) 274-9000
 FAX (585) 232-5836

DATE: 4/27/20
 DRAWN: ZLA
 CHECKED: ARK
 SCALE: AS NOTED
 PROJ. #: 14822.00

FORCE MAIN GENERAL LOCATION MAP

WNY STAMP OFFSITE SEWER

TOWN OF ALABAMA AND TOWN OF SHELBY, NEW YORK STATE

* * Preference * *

RESOLUTION OF THE GENESEE COUNTY INDUSTRIAL DEVELOPMENT AGENCY D/B/A GENESEE COUNTY ECONOMIC DEVELOPMENT CENTER TO AMEND A NEGATIVE DECLARATION PURSUANT TO THE STATE ENVIRONMENTAL QUALITY REVIEW ACT CONCERNING CURRENT PROPOSED STAMP DEVELOPMENT THE WESTERN NEW YORK SCIENCE & TECHNOLOGY ADVANCED MANUFACTURING PARK

Project Name: Current Proposed STAMP Development at the Western New York Science & Technology Advanced Manufacturing Park
Location: Town of Alabama, Genesee County, NY; Town of Shelby, Orleans County, NY ("Site")

WHEREAS, the Genesee County Industrial Development Agency d/b/a the Genesee County Economic Development Center ("GCEDC" or "Agency"), in conjunction with the Genesee Gateway Local Development Corporation ("GGLDC"), the non-profit real estate affiliate of the GCEDC have been working for more than a decade on the development of the Western New York Science & Technology Advanced Manufacturing Park ("STAMP" or the "Project"), an advanced manufacturing technology campus on approximately 1,262 acres located on the west side of New York State Route 63/77, approximately five miles north of the I-90/New York State Thruway ("STAMP Site") in the Town of Alabama, New York ("Town"), and

WHEREAS, the Agency is authorized and empowered by the provisions of Chapter 1030 of the Laws of 1969 of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 71 of the 1972 Laws of New York, as amended, constituting Section 895-e of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, renovating, improving, maintaining, equipping and furnishing of commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act) or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, in 2010, the Agency, acting as Lead Agency conducting a coordinated environmental review, commenced preparation of a generic environmental impact statement for STAMP consisting of the Draft Generic Environmental Impact Statement (“**DGEIS**”) accepted by the Agency on April 14, 2011 and the Final Generic Environmental Impact Statement (“**FGEIS**”) accepted by the Agency on January 19, 2012

WHEREAS, the GCEDC, as lead agency, issued a written Findings Statement (“**2012 GCEDC Findings**”) on March 12, 2012 approving the Project and committing to undertake it (collectively, the DGEIS, the FGEIS and the 2012 GCEDC Findings are referred to as the “**STAMP GEIS**”); and

WHEREAS, the purposes of the STAMP GEIS were to identify and evaluate the potential significant adverse environmental impacts of STAMP, compare the reasonable alternatives, and, where applicable, to identify reasonable mitigation measures to reduce the effect of those impacts to the maximum extent practicable, while weighing the substantial potential social and economic benefits of STAMP; and

WHEREAS, the STAMP GEIS analyzed the impacts from full build out of STAMP consisting of the rezoning the entire STAMP Site from agricultural/residential use to industrial/advanced manufacturing use, and with constructing and operating 6,130,000 square feet of advanced technology manufacturing uses at full build-out, providing direct employment for over 9,000 people and certified that, consistent with social, economic and other essential considerations from among reasonable alternatives evaluated, STAMP avoided or minimized adverse environmental impacts to the maximum extent practicable; and

WHEREAS, the Agency prepared a smart growth impact statement (“**SGIS**”) pursuant to the State Smart Growth Public Infrastructure Policy Act separately from the GEIS in February, 2012; and

WHEREAS, in 2016, a number of changes were made to the Project including changes to the STAMP master plan including an expansion of the footprint of STAMP, demolition of additional houses along Crosby Road, construction of a new municipal water system to serve the residents of the Town of Alabama, and construction of a new sewer force main to discharge wastewater from STAMP to the Village of Medina wastewater treatment plant (“**Medina Force Main**”), twelve miles north of the STAMP Site, as well as the reroute of on-Site powerlines to the western edge of the STAMP Site (“**Powerline Reroute**” and together with the Medina Force Main, the “**2016 Project Modifications**”); and

WHEREAS, the 2016 Project Modifications necessitated further environmental review and such review was undertaken by the Agency to determine whether the 2016

Project Modifications would result in any significant adverse environmental impacts not previously addressed in the FGEIS; and

WHEREAS, in July of 2016 the Agency adopted an Amended Findings Statement to the FGEIS ("**2016 Amended Findings**") approving the 2016 Project Modifications in accordance with the requirements of the GEIS and SEQR; and

WHEREAS in August of 2019, the Agency again considered certain infrastructure modifications to the Project and the Agency circulated a notice of intent to re-establish itself as lead agency pursuant to SEQR; and

WHEREAS, the Project modifications reviewed in 2019 and 2020 included all actions necessary to undertake the construction of the STAMP wastewater treatment facility, force main, water line, and substation (collectively, the "**Project Infrastructure**"); and

WHEREAS, in August of 2020, the Agency adopted an Amended Findings Statement to the FGEIS ("**2020 Amended Findings**") approving the 2020 Project Modifications in accordance with the requirements of the GEIS and SEQR; and

WHEREAS, in February of 2021, the Agency adopted a SEQR determination ("**2021 SEQR Determination**") that the proposed use of a portion of the STAMP Site for a hydro-powered electrolysis hydrogen production facility ("**Project Gateway**") would be carried out in conformance with the conditions and thresholds set forth in the STAMP GEIS, as amended; and

WHEREAS, in June of 2021 the Tonawanda Seneca Nation ("Nation") commenced a lawsuit against the Agency with respect to the Agency's 2021 SEQR Determination that was ultimately dismissed by the Genesee County Supreme Court ("**Gateway Litigation**"); and

WHEREAS, the Nation and Agency entered into a Stipulation of Settlement ("**Plug Power Settlement Agreement**"); and

WHEREAS, GCEDC has signed on to a 2018 Programmatic Agreement ("**Programmatic Agreement**") between the United States Army Corps of Engineers ("**USACE**") and the New York State Office of Parks, Recreation and Historic Preservation State Historic Preservation Office ("**SHPO**"), SHPO, the New York State Department of Environmental Conservation ("**NYSDEC**") as an Invited Signatory; and

WHEREAS, the Nation was invited to sign the Programmatic Agreement as an Invited Signatory but has declined to do so; and

WHEREAS, the Programmatic Agreement governs USACE's compliance with Section 106 of the National Historic Preservation Act and, at the request of the Nation, sets forth that the Nation shall undertake an investigation of the Nation's Territory as a Traditional Cultural Property ("TCP") to evaluate the eligibility of the Nation's Territory for listing on the National Register as a property of religious and cultural significance and to guide evaluation of potential adverse effects to the Nation's Territory as a TCP; and

WHEREAS, to date, the Nation has declined to share any results from the TCP investigation with the GCEDC other than such information as was disclosed by the Nation's members in certain affidavits submitted in connection with the Gateway Litigation; and

WHEREAS, the Programmatic Agreement also details the extensive archaeological investigation undertaken for the STAMP Site, including a detailed and comprehensive plan for those areas of the STAMP Site requiring further investigation; and

WHEREAS, because the Programmatic Agreement's provisions governing the evaluation of potential impacts to the Nation as a TCP only apply to those STAMP-related projects which are subject to USACE permitting authority, NYSDEC, SHPO, and GCEDC have entered into a 2021 Letter of Resolution ("LOR") which governs how SHPO and NYSDEC consider impacts of the Project on the Nation's Territory as a TCP; and

WHEREAS, the LOR requires the Agency to prepare an initial assessment of each project at STAMP that requires any permitting from NYSDEC for potential impacts to the Tonawanda Seneca Nation's ("**Nation**") Territory as a potential property of religious and cultural significance based on the National Register Criteria for eligibility; and

WHEREAS, the LOR further provides that such initial assessment is provided to the Nation for a 30 day review and comment period, after which NYSDEC and SHPO must then make a determination of whether there are adverse impacts to the Nation's Territory as a potential property of religious and cultural significance based on the National Register Criteria for eligibility from the undertaking described in such initial assessment; and

WHEREAS, for the purpose of analyzing impacts on the Nation as a TCP in accordance with SEQR, the Agency assumes that the Nation's Territory would be eligible for the National Register; and

WHEREAS, the Agency provides the Nation with weekly written email updates on the status of development at STAMP and participates in monthly calls with the Nation and NYSDEC to help keep the Nation fully informed on development of the STAMP Site; and

WHEREAS, the Agency elected to undertake an updated review of, certain Project Infrastructure with respect to additional environmental analysis to determine if a supplemental GEIS is warranted under the circumstances (the “**2022 SEQR Update**”); and

WHEREAS, on July 21, 2022, upon the Agency’s review of the Environmental Information and investigations of the potential environmental impacts associated with the Project Infrastructure, considering both the magnitude and importance of each potential environmental impact indicated, and upon the Agency’s knowledge of the STAMP Site and surrounding area and such further investigations of the Project Infrastructure and its environmental effects as the Agency has deemed appropriate, the Agency determined that, while the Project Infrastructure was not addressed or not adequately addressed in the STAMP GEIS, and the Project Infrastructure exceeds thresholds set forth in the STAMP GEIS, the Environmental Information demonstrates that the Project Infrastructure will not result in any potential significant adverse environmental impacts, and, pursuant to the STAMP GEIS, a Negative Declaration was issued pursuant to 6 N.Y.C.R.R. § 617.10(d)(3) (“**2022 Negative Declaration**”); and

WHEREAS, pursuant to 6 N.Y.C.R.R. § 617.7(e)(1) at any time prior to its decision to undertake, fund or approve an action, a lead agency, at its discretion, may amend a negative declaration when new information is discovered and the lead agency determines that no significant adverse environmental impacts will occur; and

WHEREAS, at its meeting on August 4, 2022, the Agency resolved to amend the 2022 Negative Declaration to include responses to substantive comments received from The Tonawanda Seneca Nation (“Nation”), to provide further clarification, and to document the Agency’s hard look at the concerns raised by the Nation (“**2022 Amended Negative Declaration**”); and

WHEREAS, on September 3, 2022, NYSDEC issued various permits relating to the Project, including a certain Incidental Take Permit pursuant to Part 182 (“**Take Permit**”) which authorized the Agency to construct the STAMP substation and laydown area past November 1, 2022 including the incidental take of certain species (“**Winter Raptors**”) as described therein; and

WHEREAS, due to the issuance of the Take Permit so late in the construction season, construction of the Powerline Reroute necessarily included construction past November 1, 2022 which activity was not originally authorized by the Take Permit;

WHEREAS, the Agency filed, and NYSDEC has approved, an application to amend the Take Permit to authorize continuing construction of the Powerline Reroute past November 1st; ("**Take Permit Modification**"); and

WHEREAS, in connection with the Take Permit Modification, the Agency, as part of its on-going obligations under SEQRA, evaluated the significance of potential environmental impacts associated with continuing construction of the Powerline Reroute past November 1st, particularly any potential impacts upon winter raptors which may use the STAMP Site during colder season months (November through March/ April); and

WHEREAS, at its meeting on October 6, 2022, the Agency resolved to further amend the 2022 Amended Negative Declaration to include the Take Permit Modification ("**2022 Second Amended Negative Declaration**"); and

WHEREAS, together, the GEIS, the 2012 GCEDC Findings, the SGIS, the 2016 Amended Findings, the 2020 Amended Findings, the 2021 SEQR Determination, 2022 Negative Declaration, 2022 Amended Negative Declaration, and 2022 Second Amended Negative Declaration constitute the prior environmental reviews for STAMP (collectively, these documents, including each and every supporting document referenced therein, are referred to as the "**STAMP Environmental Record**"); and

WHEREAS, in connection with the Project, by letter dated September 30, 2022, the Agency circulated a notice of intent to re-establish itself as lead agency for STAMP to all potentially Interested and Involved Agencies ("**Notice**") in conjunction with the Scannell Development project which involves the development of approximately 22.76 acres of a 87.7-acre site located within the STAMP Site at 6840 Crosby Road (SBL: 10.-1-43.12; 10.-1-39.-11; 10.-1-39.12) and the construction of up to three distribution and/or manufacturing buildings for commercial and/or industrial purposes; and

WHEREAS, no interested or involved agency objected within 30 days to the re-establishment of the GCEDC as lead agency and thus, the GCEDC has properly been re-established as the lead agency for STAMP; and

WHEREAS, since the circulation of the Notice in late September, 2022, Edwards Vacuum LLC ("**Edwards Vacuum**") has selected the STAMP Site for the location of its proposed 255,000 sq. ft. machining and assembly hall together with office building space, together with a future phase in which Edwards Vacuum is anticipated to construct a 255,000 sq. ft. addition to its proposed development, all located on approximately 80 acres of land east of Crosby Road and north of STAMP Drive; and

WHEREAS, the Agency is also considering a number of additional infrastructure projects at STAMP, all as described in the Notice, (collectively with the Scannell Project and Edwards Vacuum, the “**Current Proposed STAMP Development**”); and

WHEREAS, the Plug Power Settlement Agreement requires that GCEDC provide notice of any new tenants of the STAMP Site sixty days prior to the adoption of a SEQR determination with respect to a new tenant; and

WHEREAS, in addition to prior notices provided in weekly updates to the Nation, by letter dated December 2, 2022, the Agency circulated an update to the Notice to all potentially Interested and Involved Agencies addressing the Current Proposed STAMP Development, including the Nation (“**Updated Notice**”); and

WHEREAS, the Plug Power Settlement Agreement requires that GCEDC circulate an Initial Assessment prior to the adoption of a SEQR determination with respect to a new tenant; and

WHEREAS, on January 3, 2023, the Agency circulated to the Nation, NYSDEC, and SHPO an Initial Assessment prepared for the Current Proposed STAMP Development pursuant to the LOR (“**Initial Assessment**”); and

WHEREAS, to aid the Agency in evaluating the significance of potential environmental impacts associated with the Current Proposed STAMP Development, the Agency has completed, received and/or reviewed:

- 1) the STAMP Environmental Record;
- 2) an Environmental Assessment Form Part I prepared by Edwards Vacuum (“**Edwards EAF**”);
- 3) an Environmental Assessment Form Part I prepared by Scannell (“**Scannell EAF**”);
- 4) an Environmental Assessment Form Part I prepared by the Agency (“**Infrastructure EAF**”);
- 5) a Memorandum prepared by the STAMP Tech Team dated January 3, 2023, and updated January 27, 2023 (“**Tech Team Memo**”);
- 6) the Notice, including all attachments thereto;
- 7) the Updated Notice, including all attachments thereto;
- 8) an Evaluation of Traffic Data prepared by CPL dated December 20, 2022 (“**Traffic Evaluation**”);
- 9) the Initial Assessment prepared by kta preservation specialists;
- 10) a visibility assessment prepared by Saratoga Associates (“**Visual Study**”);
- 11) an Emergency Preparedness Plan prepared by Edwards Vacuum and reviewed by the Town of Alabama and Genesee County (“**Emergency Plan**”);
- 12) a letter from the Nation’s counsel dated November 3, 2022 (“**Nation Letter**”); and

13) other relevant environmental information (collectively, 1-11, together with all analysis and supporting documentation referenced therein or relied upon thereby, are incorporated by reference herein in their entirety and shall be referred to as the “**Environmental Information**”); and

WHEREAS, while the Agency is not a “state agency” within the meaning of the Climate Leadership and Community Protection Act (“**CLCPA**”), the Agency has nevertheless evaluated potential environmental impacts on disadvantaged communities and air emissions as set forth more fully below; and

WHEREAS, a thorough analysis of the Environmental Information and potential environmental impacts reveals that it is appropriate that the Agency issue a negative declaration pursuant to 6 N.Y.C.R.R. § 617.10(d)(3) for the Current Proposed STAMP Development with respect to potential environmental impacts associated with short-eared owl and northern harrier; and

WHEREAS, a thorough analysis of the Environmental Information and potential environmental impacts reveals that the Current Proposed STAMP Development will not have any potentially significant adverse environmental impacts that were not addressed in the STAMP Environmental Record.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GENESEE COUNTY INDUSTRIAL DEVELOPMENT AGENCY D/B/A GENESEE COUNTY ECONOMIC DEVELOPMENT CENTER AS FOLLOWS:

Section 1. Based upon a thorough review and examination of the Current Proposed STAMP Development and the Environmental Information, and upon the Agency’s knowledge of the area surrounding the STAMP Site and such further investigation of the Current Proposed STAMP Development and its environmental effects as the Agency has deemed appropriate, the Agency makes the following findings with respect to the Current Proposed STAMP Development:

- (A) The Project remains a Type I Action;
- (B) The Agency, as Lead Agency for the Project, has undertaken a coordinated review of the Current Proposed STAMP Development in accordance with SEQR and the STAMP GEIS, as amended; and

Section 2. Based upon the Agency’s review of the Environmental Information and investigations of the potential environmental impacts associated with the Current Proposed STAMP Development, considering both the magnitude and importance of such potential environmental impact, and upon the Agency’s knowledge of the STAMP Site and surrounding area and such further investigations of the Current Proposed

STAMP Development and its environmental effects as the Agency has deemed appropriate, the Agency has determined that, while the potential environmental impacts associated with the Current Proposed STAMP Development on Winter Raptors was not addressed or not adequately addressed in the STAMP GEIS, the Environmental Information demonstrates that potential environmental impacts associated with the Current Proposed STAMP Development will not result in any potential significant adverse environmental impacts, and thus, issuance of a negative declaration pursuant to 6 N.Y.C.R.R. § 617.10(d)(3) with respect to such potential impacts is appropriate. Further, with respect to other potential adverse environmental impacts, the Agency has determined that there are no significant adverse environmental impacts associated with the Current Proposed STAMP Development that were not analyzed and addressed in the STAMP Environmental Record. The Agency bases this determination upon the following findings with respect to the Current Proposed STAMP Development:

A. Impact on Land:

i. Edwards Vacuum Project

The Edwards Vacuum Project entails two phases of construction of two approximately 255,000 sq. ft. machining and assembly halls which will create 35 acres of impervious surfaces such as building roofs, parking areas, and access drives. The Edwards Vacuum Project is located on undeveloped farmland. Stormwater runoff will be generated by construction of the Edwards Vacuum Project but all stormwater runoff will be managed onsite, consistent with the stormwater controls identified in the Tech Team Memo.

The Edwards Vacuum Project site contains a majority of poorly drained (88%) and some moderately well drained (12%) soils. Furthermore, the Edwards Vacuum Project site does not involve construction on slopes greater than 10%. The average depth to bedrock at the Edwards Vacuum Project site is greater than 6.5 feet and there are no bedrock outcroppings. Additionally, no mining, dredging, or excavation will be required during construction.

The construction of the Edwards Vacuum Project will be completed in two phases. Phase I will begin in 2023, with Phase II scheduled to begin in 2025 and last approximately 18 months. Phase I is the initial build of the Edwards Vacuum Project site entailing the 255,000 sq. ft. machining and assembly hall, as mentioned above. Phase II will be an expansion of the original site that would double the size of the machine shop area identified on the proposed site plan. Both Phase I and Phase II are anticipated to utilize the full 80-acre parcel for construction staging purposes, as well as adjacent space on the STAMP Site as-needed.

Construction will be in controlled areas within the Edwards Vacuum Project which is

generally a sufficient distance from the surrounding communities to minimize disturbance. Construction will generally take place Monday to Friday from 7:00 a.m. to 5:00 p.m. At this time, there are no plans for weekend or holiday work to be executed.

Furthermore, the Edwards Vacuum Project site will not result in increased erosion. The Edwards Vacuum Project site is not located in a coastal erosion hazard area. As mentioned above, the proposed action will add 35 acres of impervious surfaces out of the 80-acre site. In addition, all required soil and erosion control measures during construction will be implemented.

ii. Scannell Project

The Scannell Project entails the construction of three buildings, to be constructed based upon future tenant demand. The three buildings are conceptually designed to total approximately 623,000 SF, approximately 157,500 SF, and approximately 211,000 SF. Collectively, the Scannell Project will create 22.76 acres of impervious surfaces such as parking lots, internal roadways, and concrete pads. The site where the Scannell Project is located is currently undeveloped farmland. Stormwater runoff will be generated by construction of the Scannell Project will be managed onsite, consistent with the stormwater controls identified in the Tech Team Memo.

The Scannell Project site contains a majority of poorly drained (88%) and some moderately well drained (12%) soils. Furthermore, the Scannell Project site does not involve construction on slopes greater than 10%. The average depth to bedrock at the Scannell Project site is greater than 6.5 feet and there are no bedrock outcroppings. Additionally, no mining, dredging, or excavation will be required during construction.

The construction of the Scannell Project site will be completed in three independent phases. The timing of the phases will be based on tenant demand. Construction will be in controlled areas within the Scannell Project which is generally a sufficient distance from the surrounding communities to minimize disturbance. Construction will generally take place Monday to Saturday from 7:00 a.m. to 6:00 p.m. At this time, there are no plans for Sunday or holiday work to be executed.

The Scannell Project site will not result in increased erosion. The Scannell Project site is not located in a coastal erosion hazard area. As mentioned above, the proposed action will add 22.76 acres of impervious surfaces out of the 87.7-acre site. In addition, all required soil and erosion control measures during construction will be implemented.

iii. Various Infrastructure Updates

The Various Infrastructure Updates entail improvements to the roadways, water, sewer, natural gas, and power of the STAMP Site which will create 1.2 acres of impervious

surfaces such as of roof tops, water storage tanks, roadways, and driveways. The site where the Various Infrastructure Updates are located is currently a combination of undeveloped farmland and existing roadways (including roadway shoulders). Stormwater runoff will be generated by construction of the Various Infrastructure Updates but all stormwater runoff will be managed onsite, consistent with the stormwater controls identified in the Tech Team Memo.

The Various Infrastructure Updates site contains all poorly drained soils (100%). Furthermore, the Various Infrastructure Updates site does not involve construction on slopes greater than 10%. The average depth to bedrock at the Various Infrastructure Updates is greater than 30 feet and there are no bedrock outcroppings. The Various Infrastructure Updates consists of several improvements to the STAMP Site, which are described in depth in the Tech Team Memo, none of which require mining or dredging during construction.

The construction of the Various Infrastructure Updates will be completed in 6 phases. Each phase of construction is independent on the other and may begin at any time based on tenant need. Some phases may be delayed depending on the development progress at the STAMP Site.

Construction will be in controlled areas within Various Infrastructure Updates which are generally a sufficient distance from the surrounding communities to minimize disturbance. Construction will generally take place Monday to Sunday from 7:00 a.m. to 7:00 p.m. At this time, there are plans for holiday work to be executed.

Furthermore, the Various Infrastructure Updates will not result in increased erosion. The Various Infrastructure Updates are not located in a coastal erosion hazard area. As mentioned above, the proposed action will add 1.2 acres of impervious surfaces on the STAMP Site. In addition, all required soil and erosion control measures during construction will be implemented.

iv. Conclusion:

The Current Proposed STAMP Development does not include any new potentially significant adverse impacts to land resources or land use that were not analyzed in the STAMP GEIS. Overall, the Current Proposed STAMP Development will involve a significant amount of construction to an undeveloped portion of the STAMP Site. Regardless of this significant construction, the Current Proposed STAMP Development has been contemplated exactly this in the STAMP GEIS to have a full build out of 6,130,000 SF. Here, the build out of the Current Proposed STAMP Development totals 1,501,500 SF. The approved Plug Power project is projected to total approximately 240,000 SF, which, combined with the Current Proposed STAMP Development, totals 1,741,500 SF of STAMP building development, far less than what is contemplated in the

STAMP GEIS. Based on these facts, the Current Proposed STAMP Development will not have any significant adverse impacts on land that were not analyzed in the STAMP GEIS.

B. Impact on Geological Features:

The STAMP Site does not contain, and is not adjacent to, any unique geologic features or National Natural Landmarks, nor will the additional construction of the Current Proposed STAMP Development pass through or near any unique geologic features or National Natural Landmarks off-Site. Accordingly, the Current Proposed STAMP Development infrastructure is not anticipated to create any potentially significant adverse impacts to geological features that were not analyzed in the STAMP GEIS.

C. Impact on Surface Water:

i. Edwards Vacuum Project

The Edwards Vacuum Project lies within the Whitney Creek watershed. On the Edwards Vacuum Project site there are two wetlands, Wetland 34 and Wetland 48, which are collectively 3.86 acres. Neither wetland is listed on the New York State water quality-impaired waterbody list. Furthermore, there is one stream located on the Edwards Vacuum Project site, Tributary 3. Tributary 3 is a class C stream and is not listed on the New York State water quality-impaired waterbody list.

The Edwards Vacuum Project will not disturb Tributary 3 or any of the other wetland resources on the STAMP Site. The Edwards Vacuum Project will result in the creation of a stormwater retention pond consistent with best stormwater management practices.

ii. Scannell Project

The Scannell Project lies within the Whitney Creek watershed. While surface water resources surround the Scannell Project site (including Tributary 6 and Whitney Creek), there are no streams or wetlands on the Scannell Project site itself. Accordingly, the Scannell Project will not disturb any surface water resources, and all stormwater discharge will be managed on-site consistent with the requirements of a NYSDEC General SPDES permit.

iii. Various Infrastructure Updates

The Various Infrastructure Updates lie within the Whitney Creek watershed. The Various Infrastructure Updates will include the filling of Wetland 33 for roadway infrastructure as well as improvements for a redesigned culvert for Tributary 3 to accommodate roadway improvements to Crosby Road. The scope of wetland impacts totals approximately 0.3 acres, primarily confined to the filling of Wetland 33. Wetland

33 is a small, isolated pocket wetland surrounded by existing agricultural fields. Wetland 33 does not fall under either USACE or NYSDEC jurisdiction due to its limited size and lack of connectivity to other wetland or waterway resources.

The Various Infrastructure Updates will not disturb any other USACE or NYSDEC-jurisdictional wetlands, as water and gas lines will be directionally drilled and temporary log mats will be used for power line construction through wetland areas. Any non-jurisdictional wetlands will be filled to fulfill the Various Infrastructure Updates' needs.

i. Conclusion:

The Current Proposed STAMP Development does not include any new potentially significant adverse impacts to surface waters that were not analyzed in the STAMP GEIS. Overall, the STAMP GEIS has contemplated an impact of 9.54 acres to low-medium quality wetlands across the STAMP Site, which is far more than what is proposed compared to the Current Proposed STAMP Development acreage. The impact to approximately 0.3 acres of wetlands has been contemplated by the STAMP GEIS in the past. Furthermore, a full build out of the STAMP Site contemplated approximately 460 acres of impervious surfaces, whereas the Current Proposed STAMP Development contemplate a total of approximately 58.96 acres of total impervious surfaces. Based on these facts, the Current Proposed STAMP Development will not have any significant adverse impacts on surface water that were not previously considered in the STAMP GEIS.

D. Impact on Groundwater:

i. Edwards Vacuum Project

The Edwards Vacuum Project will create a new demand for water--30,000 gallons/day from the existing water supply servicing the STAMP Site. The only extension needed to serve the Edwards Vacuum Project is the extension of the 2,000 linear feet of 12 inches or less water main that will extend from the existing onsite water main to the project site boundary. As the STAMP Site sources its water supply from existing water works facilities rather than groundwater, this increase in demand will not result in any impacts to groundwater.

The Edwards Vacuum Project will not require wastewater to be discharged to groundwater as the Edwards Vacuum Project will utilize the STAMP Wastewater Treatment Facility which will be located on the STAMP Site. The amount of sanitary waste anticipated is approximately 5,000 gallons/day. The STAMP Wastewater Treatment Facility will have the capacity to serve the Edwards Vacuum Project.

The Edwards Vacuum Project will not use any pesticides, herbicides, or insecticides

during construction or operation. Additionally, the Edwards Vacuum Project is not located over an aquifer and does not include any underground storage containers that hold hazardous wastes. Further, the Edwards Vacuum Project does not entail the types of activities, such as the storage of hazardous materials, which would pose a risk to groundwater.

ii. Scannell Project

The Scannell Project will create a new demand for water--28,910 gallons/day from the existing water supply servicing the STAMP Site. The only extension needed to serve the Scannell Project is the extension of a new water line from the Plug Power site to the Scannell Project site to Crosby Road. As the STAMP Site sources its water supply from existing water works facilities rather than groundwater, this increase in demand will not result in any impacts to groundwater.

The Scannell Project will not require wastewater to be discharged to groundwater as the Scannell Project will utilize the STAMP Wastewater Treatment Facility which will be located on the STAMP Site. The amount of sanitary waste anticipated is approximately 28,910 gallons/day. The STAMP Wastewater Treatment Facility will have the capacity to serve the Scannell Project.

The Scannell Project will not use any pesticides, herbicides, or insecticides during construction or operation. Additionally, the Scannell Project is not located over an aquifer, and does not include any underground storage containers that hold hazardous wastes. Further, the Scannell Project does not entail the types of activities, such as the storage of hazardous materials, which would pose a risk to groundwater.

iii. Various Infrastructure Updates

The Various Infrastructure Updates do not create a new demand for water, rather, the water line extensions proposed enable the previously-reviewed capacity upgrades to the STAMP Site to bring up to 6,000,000 gallons/day of water and sewer capacity to the STAMP Site. The only extension needed to serve the Various Infrastructure Updates are the extension of a 12-inch or 16-inch water main along Crosby Road and proposed bypass roads and the creation of onsite water storage tanks. Furthermore, there is no need for a new water supply district or service area to be formed for the project site.

The Various Infrastructure Updates will not require wastewater to be discharged to groundwater as the Scannell Project will utilize the STAMP Wastewater Treatment Facility which is located on site. The amount of sanitary waste anticipated is approximately 1,000,000 gallons/day and was previously reviewed by the GCEDC pursuant to SEQRA. The STAMP Wastewater Treatment Facility has the capacity to serve the Various Infrastructure Updates as long as there is a line extension of the sewer lines

on site, including a 15-inch sanitary sewer gravity, and 6-inch or 8-inch force main to convey sanitary sewer to the STAMP Wastewater Treatment Facility and a 24-inch process water gravity main, 8-inch or 12-inch force main to convey process water to the STAMP Wastewater Treatment Facility.

The Various Infrastructure Updates will not use any pesticides, herbicides, or insecticides during construction or operation. Additionally, the Various Infrastructure Updates are not located over an aquifer. The Various Infrastructure Updates site do not contain any underground storage containers that hold hazardous wastes.

iv. Conclusion:

The Current Proposed STAMP Development does not include any new potentially significant adverse impacts to ground water that were not analyzed in the STAMP GEIS. No groundwater will be withdrawn; excavations for buildings will not extend substantially into the groundwater table; and no groundwater discharge is associated with the Project. In addition, stormwater management for each specific use shall be required to manage surface water flow and allow groundwater infiltration. Furthermore, the Current Proposed STAMP Development construction shall follow the best management regarding stormwater runoff practices laid out in the GEIS.

Lastly, the STAMP GEIS contemplated a maximum of 7,000,000 gallons/day of water capacity demand and 6,000,000 gallons/day of wastewater (sanitary and process) capacity demand. Combined with the existing demand of Plug Power (280,000 gallons/day of water and 60,500 gallons/day of sewer), the Edwards Vacuum Project and Scannell Project's demand will stay well below the thresholds set forth in the STAMP GEIS. Based on these facts, the Current Proposed STAMP Development will not have any significant adverse impacts on groundwater that were not analyzed in the STAMP GEIS.

E. Impact on Flooding:

The STAMP Site does not contain, and is not adjacent to, a designated floodway, a 100-year floodplain, and a 500-year floodplain. Accordingly, the Current Proposed STAMP Development infrastructure is not anticipated to create any potentially significant adverse impacts to flooding that were not analyzed in the STAMP GEIS. Additionally, as outlined in the STAMP GEIS there are stormwater management controls that will replace existing untreated water discharge under an existing SPDES permit. These controls consist of working in periods of low flow conditions, working within continuous operation, practices to minimize erosion, the use of flume pipes to divert water flow during construction, being careful to store debris outside of the stream corridor, utilizing temporary bridges, and locating construction staging areas 50 feet away from all streams. Based on these facts, the Current Proposed STAMP Development will not have any

significant adverse impacts on flooding that were not analyzed in the STAMP GEIS.

F. Impact on Air:

i. Edwards Vacuum Project

The Edwards Vacuum Project will likely require a State Facility Permit due to the inclusion of paint booths located within the machine shop, however, the Edwards Vacuum Project will not require a NYSDEC Title V air permit. Additionally, the Edwards Vacuum Project does not include the use of natural gas for heating of the facility. Workers travelling to and from the Edwards Vacuum Project site will generate new mobile sources of greenhouse gases, which are an indirect source of air pollution. Notably, Edwards Vacuum has informed the Agency that domestic production, which will be enabled by the Edwards Vacuum Project, will eliminate the need to utilize air cargo transport services for domestic sales, thereby significantly reducing emissions related to such services.

Furthermore, in addition to air pollution from vehicles transporting workers to and from the Edwards Vacuum Project, the construction vehicle emissions will result in temporary minor increases in greenhouse gas emissions.

ii. Scannell Project

The Scannell Project will not require any federal or state air emission permits. Workers and trucks travelling to and from the Scannell Project site in conventional petroleum fueled vehicles will generate minor amounts of new mobile sources of greenhouse gases, which are an indirect source of air pollution.

No individual furnace is anticipated to exceed 10 million BTU/hour permitting threshold set forth in 6 N.Y.C.R.R. 201-3.2(1)(i). Accordingly, the structures will not require an air permit from NYSDEC. Following further internal discussions with the developer, it is understood that the end-users of the facilities are not anticipated to require an air permit from NYSDEC.

Furthermore, in addition to air pollution from vehicles transporting workers to and from the Scannell Project, the construction vehicle emissions will result in minor temporary increases in greenhouse gas emissions.

iii. Various Infrastructure Updates

The Various Infrastructure Updates will not require any federal or state air emission permits, and in and of themselves, will not be a significant source of greenhouse gas emissions. Construction vehicle emissions will result in minor temporary increases in

greenhouse gas emissions.

iv. Conclusion

As outlined in the GEIS, the amount of mobile sources added to the STAMP Site is not to such a degree to jeopardize the National and New York State Ambient Air Quality Standards. The GEIS contemplated the increases in heavy vehicle traffic and traffic from day to day travel to and from the site as well as stationary sources, including regulated sources not exceeding Title V permitting thresholds. Furthermore, the GEIS also contemplated the temporary air impacts that are likely to occur during the construction phases of the Projects--mainly in the form of dust and removal of vegetation.

With respect to mobile sources resulting from truck trips, the GEIS also includes a microscale air quality analysis of potential impacts on air prepared pursuant to the Department's Environmental Procedures Manual ("EPM") (adopted from the NYSDOT) based on the Clean Air Act and associated regulatory guidance. Specifically, the air quality analysis evaluated impacts on air quality resulting from peak traffic conditions studied in the Traffic Impact Study ("TIS"). A microscale air quality analysis is typically performed to determine carbon monoxide concentrations at various worst-case receptors adjacent to the roadways in a project area. Based on the procedures outlined in the EPM, worst case receptors are typically chosen at signalized intersections where a level of service ("LOS") D, E, or F exists for the built conditions. Unsignalized intersections do not typically warrant a detailed air quality analysis since the major-street high volume approaches at these intersections operate as free flow conditions. Any intersection requiring a detailed air quality analysis based on the LOS criteria undergoes additional screenings based on an analysis of the site conditions with respect to the reduction in source-receptor distances, traffic volume increases, vehicle emission increases, and speed reduction. The screening process is used to pinpoint locations where vehicle emissions will be the highest and will contribute to the background air quality. As detailed in the GEIS, the LOS for the various intersections analyzed in the TIS meet necessary criteria post-70% build-out of STAMP such that further microscale air quality analysis is not needed. In addition, the GEIS included a summary of the mesoscale analysis of impacts from mobile sources. A mesoscale air quality analysis is conceptually similar to a microscale air quality analysis, however, it covers a larger geographic area, typically larger than the immediate project area. In addition to carbon monoxide (CO), a mesoscale air quality analysis monitors for volatile organic compounds (VOC) and nitrogen oxides (NOx). As detailed in the STAMP GEIS, STAMP does not meet the criteria for a more detailed mesoscale air quality analysis.

Based on these facts, the Current Proposed STAMP Development will not have any significant adverse impacts on air that were not analyzed in the STAMP GEIS.

G. Impact on Plants and Animals

i. Edwards Vacuum Project

The Edwards Vacuum Project Site is largely undeveloped farmland at this point in time. There are no significant natural habitats or natural communities. The Edwards Vacuum Project Site contains communities of white-tailed deer, common songbirds, and small mammals. The Edwards Vacuum Project Site is mapped by NYSDEC as potentially occupied habitat for two New York State threatened or endangered species: the northern harrier and the short-eared owl. The Edwards Vacuum Project Site does not contain any New York State rare or species of special concern. The Edwards Vacuum Project Site is not currently used for hunting, trapping, fishing, or shell fishing.

There have been a limited observances of a New York Threatened or Endangered Species at the Edwards Vacuum Site, specifically the northern harrier. The presence of the northern harrier triggered the issuance of a Take Permit issued pursuant to Part 182 due to the presence of them on a portion of the STAMP Site.

ii. Scannell Project

The Scannell Project Site is largely undeveloped farmland at this point in time. There are no significant natural habitats or natural communities. The Scannell Project Site contains communities of white-tailed deer, common songbirds, small mammals, squirrels, and other mammals. The Scannell Project Site is mapped by NYSDEC as potentially occupied habitat for two New York State threatened or endangered species: the northern harrier and the short-eared owl. The Scannell Project Site does not contain any New York State rare or species of special concern. The Scannell Project Site is not currently used for hunting, trapping, fishing, or shell fishing.

There have been a limited observances of New York Threatened or Endangered Species at the Scannell Site, specifically the northern harrier and short-eared owls. The presence of these species triggered the issuance of a Take Permit issued pursuant to Part 182 due to the presence of them on a portion of the STAMP Site.

iii. Various Infrastructure Updates

The Various Infrastructure Updates Sites are largely undeveloped farmland or are previously developed roadways. There are no significant natural habitats or natural communities. The Various Infrastructure Updates Sites contains communities of white-tailed deer, common songbirds, and small mammals. The Various Infrastructure Updates Sites contain four mapped New York State threatened or endangered species: the northern harrier, pied-billed grebe, sedge wren, and the short-eared owl. There is no habitat for pied-billed grebe within the STAMP Site, thus there will be no impacts from these infrastructure projects. Surveys for sedge wren during 2022 did not document any

occurrences of breeding. The Various Infrastructure Updates Sites contain one mapped New York State rare or species of special concern, the heart-leaved plantain. The occurrence of this species on the STAMP Site has been mapped, with no populations occurring within the vicinity of any infrastructure projects. The Various Infrastructure Updates Sites are not currently used for hunting, trapping, fishing, or shell fishing.

The majority of Infrastructure Updates will be occurring within or adjacent to existing roadways, which do not provide habitat to New York Threatened or Endangered Species. The planned but not yet constructed bypass road, along with water, sewer, power, and gas lines along it, is passing through an area with limited observances of the New York Threatened northern harrier. The Genesee County Water Tanks will be placed within an area previously used by both northern harrier and New York Endangered short-eared owl. The Plug Power parking area will be placed within an area previously used by both northern harrier and New York Endangered short-eared owl.

iv. Conclusion

Any potential impacts to terrestrial and aquatic ecologies shall be avoided and/or minimized to the maximum extent practicable by implementation of the Land Management Plan associated with the STAMP Site as well as the Best Management Practices and the Stormwater Mitigation Measures.

Due to the status of the STAMP Site as occupied habitat for the Winter Raptors referenced above, GCEDC will be required to implement a Net Conservation Benefit Plan for any threatened/endangered species which could be impacted by the Current Proposed STAMP Development. Since NYSDEC's initial determination that portions of the STAMP Site constitute potentially occupied habitat for the species in question, the STAMP Site has seen significant changes to the on-the-ground conditions of the area considered by the NYSDEC to be occupied habitat. Specifically, the majority of the open space on the STAMP Site (consisting of approximately 665 acres) is now in row crops while a relatively small portion remains as hay or fallow fields. The approximately 170 acres of hay fields that were primarily used by both species during the previous winter were converted to row crops (by way of the Ag. Exemption) or developed in 2022. In total, four short-eared owls and five northern harriers (winter raptors) were documented at STAMP during the "wintering season" which is November through April. These birds have only been observed foraging on the STAMP Site, and no breeding activity has ever been observed on the STAMP Site (as confirmed by separate, breeding season surveys undertaken pursuant to NYSDEC guidance). Furthermore, there has been monitoring and surveying for the wintering raptors regularly at the STAMP Site since the STAMP Site was granted a Take Permit under Part 182.

GCEDC is currently in the process of preparing an application for a Take Permit under Part 182 for the remaining developable acreage of the STAMP Site. GCEDC has

developed a Net Conservation Benefit Plan which would include permanent protection of sufficient acreage of suitable habitat for Winter Raptors for a sufficient period of time, with a NYSDEC-approved monitoring and habitat restoration plan.

Based on these facts, the Current Proposed STAMP Development will not have any significant adverse impacts on plants or animals not previously considered in the STAMP GEIS.

H. Impact on Agricultural Land Resources:

i. Edwards Vacuum Project

The Edwards Vacuum Project consists of 80 acres of agricultural land, but the project site is not located in a designated agricultural district nor are any highly productive soils present.

ii. Scannell Project

The approximately 88-acre Scannell Project site consists of approximately 30 acres of agricultural land, however, the project site is not located in a designated agricultural district, nor are there are not any highly productive soils present.

iii. Various Infrastructure Updates

The Various Infrastructure Updates Site is located on a mix of agricultural and previously-developed land, but the project site is not located in a designated agricultural district however there are highly productive soils present on the site.

iv. Conclusion

The GEIS contemplated that full development of the STAMP Site will result in a loss of agricultural use at the Project Site. The potential loss of future agriculture use of the Project Site represents less than 1% of the total crop land acres located in Genesee County (i.e., 0.65%), and approximately 1.7% of total cropland acres located in Agricultural District No. 2. There are approximately 148,584.30 acres of crop land located in Genesee County, with approximately 120,365 acres of this total classified as prime farmland. Agricultural District No. 2 encompasses 55,143.18 acres of land located in the Towns of Alabama, Batavia, Elba, Oakfield, and Pembroke. Based on the available information, approximately 950 acres of the STAMP Site are currently being used for farming. The total area of prime farmland located within the STAMP Site is approximately 275 acres, representing 0.23% of the total prime farmland located in Genesee County and 0.49% of the total prime farmland acreage located in Agricultural District No. 2.

Here, the Current Proposed STAMP Development is proposing the development of approximately 76.05 acres which is less than what was contemplated in the STAMP GEIS. Based on these facts, the Current Proposed STAMP Development will not have any significant adverse impacts on agricultural land resources that were not analyzed in the STAMP GEIS.

I. Impact on Aesthetic Resources:

i. Edwards Vacuum Project

The Edwards Vacuum Project (both phases) will contain two structures which will be approximately 40' tall, 500' wide, and 1,750' long. The nearest officially designated and publicly accessible federal, state, or local scenic or aesthetic resources (Iroquois National Wildlife Refuge and the John White Game Farm), as well as the Tonawanda Seneca Nation's Territory are separated from the proposed development by substantial buffers as well as significant existing vegetative screening. The Edwards Vacuum Project will include outdoor lighting on approximately 10' to 20' tall light posts, which is 20' less than the tallest portion of the proposed structure for the Edwards Vacuum Project. The outdoor lighting will consist of perimeter lighting on 10' to 20' poles, lighting on equipment skids and at building exits, and parking area lighting. Additionally, all lighting will be downward-facing, high-efficiency LED lights and be dark sky compliant. In order to assess the potential visual impacts of the Current Proposed STAMP Development, Saratoga Associates has prepared a set of visual simulations ("2023 Visual Simulations") which include all current and proposed development associated with STAMP. As depicted in the 2023 Visual Simulations, the above-ground components of the Various Infrastructure Updates will be well-screened by the substantial existing vegetation on the STAMP Site as well as the significant setbacks to adjacent land uses

ii. Scannell Project

The Scannell Project will contain three structures which will be approximately 110' tall, 511' wide, and 1,219' long. The 110' height limit established in the underlying zoning district that was created in connection with the requirements set forth in the GEIS. As noted above, the Iroquois National Wildlife Refuge, John White Game Farm, and Tonawanda Seneca Nation are separated from the proposed development by substantial buffers as well as significant existing vegetative screening. Furthermore, the project will have outdoor lighting that is downward facing and dark sky compliant. As depicted in the 2023 Visual Simulations, the Scannell Project will be well-screened by the substantial existing vegetation on the STAMP Site as well as the significant setbacks to adjacent land uses.

iii. Various Infrastructure Updates

The Various Infrastructure Updates will contain at least five structures. The water storage tanks will be approximately 110-feet in diameter and 35-feet tall, water distribution pump station buildings will be approximately 70 feet long, 50 feet wide and 25 feet tall, sanitary sewer pump stations will be approximately 10 feet wide, 15 feet long and 10 feet tall. The structures will consist of underground water and sewer lines, a water tower, and power lines. The Force Main and Water Main will be buried underground, and the remainder of the Various Infrastructure Updates will be near a well-developed commercial and industrial area, and along existing and proposed roadsides.

As above, the Iroquois National Wildlife Refuge, John White Game Farm, and Tonawanda Seneca Nation are separated from the proposed development by substantial buffers as well as significant existing vegetative screening. Metering equipment will be installed in all sanitary sewer force main systems and water main systems to detect leakage within the system. Additionally, all lighting will be downward-facing, high-efficiency LED lights and be dark sky compliant. As depicted in the 2023 Visual Simulations, the above-ground components of the Various Infrastructure Updates will be well-screened by the substantial existing vegetation on the STAMP Site as well as the significant setbacks to adjacent land uses.

iv. Conclusion

Although the Projects will create new structures on the STAMP Site, development has been designed in a low-density campus setting, meaning that development is respectful and complements the STAMP Site's natural landscape. The STAMP Site as a whole is surrounded by foliage that creates a natural barrier to visual impacts. To further complement this, larger technology manufacturing structures are located on the lower western portion of the STAMP Site while small-scale supporting structures are located on the lower western portion of the STAMP Site to provide a scaled transition to neighboring farmland. Additionally, with the 400-foot perimeter that will be maintained around the perimeter of the STAMP Site to mitigate any aesthetic impacts. Lastly, a minimum 500-foot buffer will be maintained along the STAMP Site's boundary adjoining the John White Wildlife Management Area, in addition to the minimum 500' (and in some places extending up to approximately 1,200') buffer surrounding the border of the western boundary of the STAMP Site where it abuts the Tonawanda Seneca Nation's Territory. These buffers have been put in place to mitigate any aesthetic impacts the development of the STAMP Site may have. Regarding the Projects, the STAMP GEIS has planned for STAMP's development and has contemplated the possible aesthetic impact to the surrounding communities. Notably, none of the projects referenced above will exceed the height limitation set forth in the STAMP GEIS (110').

Additionally, a study regarding the visual impacts of the Current Proposed STAMP Development has been prepared by kta to aid in examining the possible impact on the surrounding communities due to this round of development. As described therein, the

visual impact study confirms that the Current Proposed STAMP Development will be well-screened by the substantial existing vegetation on the STAMP Site as well as the significant setbacks to adjacent land uses.

Based on these facts, the Current Proposed STAMP Development will not have any significant adverse impacts on aesthetic resources that were not analyzed in the STAMP GEIS.

J. Impact on Historic and Archeological Resources:

The STAMP Site does not contain, nor is it adjacent to, a building, or district which is listed on, or that has been nominated to the State or National Register of Historic Places. The Current Proposed STAMP Development does include an area designated as sensitive for archeological sites by the NYS Historic Preservation Office, however, the Agency has historically coordinated with the NYS Historic Preservation Office on the development of the STAMP Site, with such coordination continuing for the Current Proposed STAMP Development. Impacts to historic and archaeological resources are analyzed extensively in the STAMP Environmental Record, and the Programmatic Agreement comprehensively cleared the STAMP Site of Archaeological resources.

The Agency has engaged in extensive consultation with the Nation with respect to STAMP, including weekly written updates to the Nation and monthly consultation conference calls. Further, as required by the LOR that was negotiated between NYSDEC, GCEDC, SHPO, and the Nation, the Agency has prepared the Initial Assessment for the Current Proposed STAMP Development in order to evaluate whether the Current Proposed STAMP Development will have any adverse impact upon the Nation's Territory as a potential property of religious and cultural significance based on the National Register Criteria for eligibility. The Initial Assessment's analysis and findings are incorporated herein by reference. The Initial Assessment provides an extensive analysis of the Nation's history, including a detailed understanding of the Nation's usage of the Nation's Territory as explained by the Nation. The IAs have historically been updated whenever specific feedback is provided by the Nation. To the extent the Nation believes that information or perspective is missing from the Initial Assessment, the LOR process provides the Nation the opportunity to comment substantively on each Initial Assessment, and the Nation's input is a valued part of the review process for the Agency.

i. Edwards Vacuum Project

The Edwards Vacuum Project Site is located in or adjacent to an area designated as sensitive for archeological sites by the State Historic Preservation Office. In order to analyze potential impacts of the Edwards Vacuum Project upon historic and archeological resources, a Phase 1-3 Cultural Resource Investigation has been undertaken at the Edwards Vacuum Project Site. The Cultural Resource Investigation documents

that the Edwards Vacuum Project Site is not near or contains an archeological site or district which is listed on the national or state register of historic places or that has been determined by the commissioner of the New York State Office of Parks, Recreation and Historic Preservation to be eligible for listing on the state register of historic places. Further, as detailed in the Initial Assessment, the Edwards Vacuum Project will not result in significant adverse impacts to the Nation's Territory, for the reasons described both in the Initial Assessment and herein.

ii. Scannell Project

The Scannell Project Site is located in or adjacent to an area designated as sensitive for archeological sites by the State Historic Preservation Office. In order to analyze potential impacts of the Scannell Project upon historic and archeological resources, a Phase 1B Cultural Resource Investigation has been undertaken at the Scannell Project Site. The Cultural Resource Investigation documents that the Scannell Project Site is not near or contains an archeological site, district which is listed on the national or state register of historic places or that has been determined by the commissioner of the New York State Office of Parks, Recreation and Historic Preservation to be eligible for listing on the state register of historic places.

Further, as detailed in the Initial Assessment, the Scannell Project will not result in significant adverse impacts to the Nation's Territory, for the reasons described both in the Initial Assessment and herein.

iii. Various Infrastructure Updates

The Various Infrastructure Updates are located in or adjacent to an area designated as sensitive for archeological sites by the State Historic Preservation Office. In order to analyze potential impacts of the Various Infrastructure Updates upon historic and archeological resources, a shovel test has been undertaken at the Various Infrastructure Updates. The shovel test documents that the Various Infrastructure Updates are not near or contains an archeological site, district which is listed on the national or state register of historic places or that has been determined by the commissioner of the New York State Office of Parks, Recreation and Historic Preservation to be eligible for listing on the state register of historic places.

Further, as detailed in the Initial Assessment, the Various Infrastructure Updates will not result in significant adverse impacts to the Nation's Territory, for the reasons described both in the Initial Assessment and herein.

iv. Conclusion

In order to address any potential impacts associated with the future development of a

specific use at the Project Site, the GCEDC is a part to both a Programmatic Agreement and Letter of Resolution with the USACE, NYSDEC, and SHPO in accordance with the STAMP GEIS. Pursuant to these agreements, GCEDC has undertaken the above-referenced archaeological investigation in order to clear the STAMP Site of archaeological resources.

In addition, the Programmatic Agreement and Letter of Resolution provide for procedures for USACE or NYSDEC (depending on permitting authority) to assess potential impacts on the Nation's Territory as a property of religious and cultural significance pursuant to the National Historic eligibility criteria. As detailed herein, the Current Proposed STAMP Development is not anticipated to be appreciably seen, heard, smelled, or otherwise have any impact on the Nation's Territory, all as documented in Environmental Information.

Based on these facts, the Current Proposed STAMP Development will not have any significant adverse impacts on cultural resources.

K. Impact on Open Space and Recreation:

i. Edwards Vacuum Project

The Edwards Vacuum Project Site will not result in a loss of recreational opportunities or a reduction in open space sources because the site is not currently used for hunting, fishing, trapping, or shell trapping.

In terms of off-site recreational resources, the closest is the Iroquois National Wildlife Refuge (federal) and the John White Game Farm (New York State wildlife management area) which are both approximately 2 miles away, and, also will be unaffected by the Edwards Vacuum Project.

ii. Scannell Project

The Scannell Project Site will not result in a loss of recreational opportunities or a reduction in open space sources because the site is not currently used for hunting, fishing, trapping, or shell trapping.

In terms of off-site recreational resources, the closest is the Iroquois National Wildlife Refuge (federal) and the John White Game Farm (New York State wildlife management area), which are both approximately 2 miles away, the Tonawanda Seneca Nation Territory (approximately 0.12 mi away), and the Tonawanda Wildlife Management Area (approximately 3 mi away) and, also will be unaffected by the Scannell Project.

iii. Various Infrastructure Updates

The Various Infrastructure Updates Sites will not result in a loss of recreational opportunities or a reduction in open space sources because the Various Infrastructure Updates Sites are not currently used for hunting, fishing, trapping, or shell trapping.

In terms of off-site recreational resources, the closest is the Iroquois National Wildlife Refuge (federal) and the John White Game Farm (New York State wildlife management area), and, also will be unaffected by the Various Infrastructure Updates.

iv. Conclusion

Although there is hunting that takes place directly to the west of the STAMP Site on the Tonawanda Seneca Nation's land, there will be minimal impacts to this area due to the precautions the Current Proposed STAMP Development has contemplated such as the boundary buffer, dark sky compliant lighting, noise limitations (discussed below) and lack of odors emanating from the Current Proposed Development (it is also noted that prevailing winds carry odors away from the Nation's Territory rather than to it from the STAMP Site).

The Current Proposed STAMP Development will not result in a loss of recreational opportunities or a reduction in open space sources because the STAMP Site is not open to the public or utilized by public for any outdoor activities. Based on these facts, the Current Proposed STAMP Development will not have any significant adverse impacts on open spaces and recreation that were not analyzed in the STAMP GEIS.

L. Impact on Critical Environmental Areas:

There are no Critical Environmental Areas as described in subdivision 6 NYCRR 617.14(g) on the STAMP Site or in proximity to the STAMP Site. Accordingly, the Current Proposed STAMP Development will not have a significant adverse impacts upon Critical Environmental Areas that were not analyzed in the STAMP GEIS.

M. Impact on Transportation:

i. Edwards Vacuum Project

The Edwards Vacuum Project will increase traffic or create a new demand for transportation facilities or services with the peak traffic being in the morning and the evening. Furthermore, there will be an increase of approximately 20 trucks per day that will be loading and unloading at the Edwards Vacuum Project. Furthermore, the Edwards Vacuum Project will bring 600 jobs to the STAMP Site. Between the employee vehicles and the trucks that will be loading/unloading there will be a total of 620 vehicle trips coming to and from the Edwards Vacuum Project a day during operation.

Assuming that all 620 vehicle trips occur over an 8-hour period (a worst-case assumption, and unlikely to occur), that averages 78 vehicles per hour.

There will be an increase from 0 to 500 parking spaces to serve the Edwards Vacuum Project, including shared parking. The Edwards Vacuum Project includes the modification of roads and creation of new roads by extending the roadway access off of STAMP Drive and the reconstruction of Crosby Road from STAMP Drive heading north to the Edwards Vacuum Project parcel. Furthermore, there are no public/private transportation services available within ½ mile of the parcel.

ii. Scannell Project

The Scannell Project will increase traffic or create a new demand for transportation facilities or services with the peak traffic being in the morning and the evening. Furthermore, there will be an increase of approximately 45-60 trucks per 100,000 sq. ft. of building space per day that will be loading and unloading at the Scannell Project. There will be an increase from 0 to 1/1,000 sq. ft. parking spaces to serve the Scannell Project, giving a net increase of 991 parking spaces. The Scannell Project includes the modification of roads and creation of new roads by utilizing access roads and internal STAMP roads. Furthermore, there are public/private transportation services available within ½ mile of the Scannell Project.

Even assuming worst case traffic projections for the Scannell Project, maximum vehicle trips over the course of an entire day would be 1,422 vehicle trips (596 trucks and 826 employees). This is an average of 60 vehicles per hour. Assuming that all 1,422 vehicle trips occur over an 8-hour period, that averages 178 vehicles per hour.

iii. Various Infrastructure Updates

The Various Infrastructure Updates will not appreciably increase traffic or create a new demand for transportation facilities or services with the peak traffic being in the morning and the evening. The Various Infrastructure Updates includes the modification of roads and creation of new roads by widening and reconstructing Crosby Road. Furthermore, there are no public/private transportation services available within ½ mile of the Various Infrastructure Updates.

iv. Conclusion

The GEIS analyzed a full build out of the STAMP Site regarding traffic and peak congestion of the surrounding roads. Although the continual build out of the STAMP Site will increase traffic, the STAMP GEIS contemplated this when it was completed in 2012, thus a partial build out will be within the parameters of the STAMP GEIS. The TIS analyzed the traffic impacts at STAMP at various phases of development up to full

development which includes 6,130,000 sq. ft. of floor space with over 9,000 employees. The TIS notes that Phase 1 of STAMP includes 1,000,000 square feet of development and 1,282 employees. Trip generation for Phase 1 was calculated to generate 403 new AM peak hour trips and 402 new PM peak hour trips. The TIS also calculated that at 70% of build out, STAMP would generate 1,424 new AM peak hour trips and 1,924 PM peak hour trips. Finally, at full build out, STAMP will generate 2,034 new AM peak hour trips and 2,749 PM peak hour trips. Based on the TIS, the STAMP GEIS sets forth specific clear numeric thresholds which must be exceeded to trigger traffic improvements as well as updates to traffic analysis. Specifically, the STAMP GEIS (as well as the GCEDC Findings Statement) provide that no additional traffic study need be prepared until the development of the site has resulted in over 1,925 trips during the peak PM hour. Again, the STAMP GEIS calculated that Phase 1 would result in 403 new AM peak hour trips and 402 new PM peak hour trips and full build out of STAMP would result in 1,424 new AM peak hour trips and 1,924 PM peak hour trips. Thus, the combined vehicle trips of Plug Power, Edwards Vacuum Project, and the Scannell Project equal 87 vehicle trips per every 24 hours or 259 vehicle trips per every 8 hours, all which are below the STAMP GEIS threshold of 1,424 vehicle trips. Notably, as detailed in the STAMP GEIS, access to the STAMP Site will be provided from a Main Access Road (STAMP Drive), from Route 63/77. Additionally, based on trip generation estimates and projected trip distribution patterns, it is not expected that developments at STAMP would add significant traffic volumes to NY Route 77 or NY Route 63 north and west of the site. Accordingly, traffic associated with STAMP will not be directed towards or through the Nation's Territory.

In order to assess the potential impact of traffic from the Current Proposed STAMP Development, CPL prepared an evaluation of traffic data based upon the 2016 update to the STAMP GEIS Traffic Study ("Traffic Study Update"). As detailed in the Traffic Study Update, the recommendations and conclusions of the STAMP GEIS (as amended over time) are consistent with the traffic needs created by the Current Proposed STAMP Development as outlined in 2016. Specifically, the traffic counts associated with the Current Proposed STAMP Development mirror the traffic counts analyzed in 2016, with corresponding mitigation proposed now consistent with the STAMP GEIS. Accordingly, the Current Proposed STAMP Development will not have a significant adverse impacts upon Transportation that were not analyzed in the STAMP GEIS.

N. Impact on Energy:

i. Edwards Vacuum Project

The Edwards Vacuum Project will generate a new demand for energy. More specifically, during Phase I of construction, the project will need 4 MW of energy. For Phase II of construction, the grid will need to deliver an additional 3 MW of energy to the site. No update to the substation is required for the Edwards Vacuum Project. Additionally, the source of the power will be the New York Power Authority which will be delivered by

National Grid.

ii. Scannell Project

The Scannell Project will generate a new demand for energy. More specifically, during operations the project will need 10 MW of energy. The source of the energy will be the previously proposed STAMP substation.

iii. Various Infrastructure Updates

The Various Infrastructure Updates will not generate a significant new demand for energy. More specifically, during construction the project will need 0.50 MW of energy. The source of the energy will be the existing grid that is already associated with the STAMP Site.

iv. Conclusion

The full build-out of the STAMP Site will result in the Projects utilizing on a permanent basis certain energy resources including electricity and natural gas. However, the estimated consumption is well within the capacity of the energy sources. In addition, the Project lies within the Niagara Hydro Power Zone which will provide a low-cost renewable source of energy for the Projects. A partial build out of the STAMP Site will utilize less energy than the full build out contemplated in the GEIS from 2012 which is approximately 185 MW which has since be updated to hold 535 MW after the construction of the STAMP substation. The Current Proposed STAMP Development is estimated to consume approximately 17 MW of energy, along with 225 MW from Plug Power, which totals 354 MW which is still far below the GEIS threshold of 535 MW. The impacts of minor expansions to the STAMP Site have been contemplated in the 2022 Amended SEQRA Determination Notice and the GEIS. Accordingly, the Current Proposed STAMP Development will not have a significant adverse impacts upon energy that were not analyzed in the STAMP GEIS.

O. Impact on Noise, Odor, and Light:

i. Edwards Vacuum Project

The Edwards Vacuum Project will have minor impacts on noise. More specifically, during construction the Edwards Vacuum Project will exceed the ambient noise levels during construction because of typical construction noises such as trucks and excavators. The Edwards Vacuum Project operations are not anticipated to appreciably increase ambient noise conditions at the border of the STAMP Site or exceed the STAMP Boundary noise limits set in the GEIS.

The Edwards Vacuum Project will not have an effect on odor on the STAMP Site because the project does not include any processes or substances that result in odors migrating off the site.

The Edwards Vacuum Project will have an effect on light due to the outdoor lighting plans associated with the project plans. As mentioned above, there will be outdoor lighting that is 10' to 20' tall, which is 20' less than the tallest portion of the proposed structure for the Edwards Vacuum Project. The outdoor lighting will consist of perimeter lighting on 10' to 20' poles, lighting on equipment skids and at building exits, and parking area lighting. Additionally, all lighting will be downward-facing, high-efficiency LED lights and be dark sky compliant.

ii. Scannell Properties

The Scannell Project will have minor impacts on noise. More specifically, during construction the Scannell Project will exceed the ambient noise levels during construction because of typical construction noises such as trucks entering and leaving the project site. The Scannell Project operations are not anticipated to appreciably increase ambient noise conditions at the border of the STAMP Site or exceed the STAMP Boundary noise limits set in the GEIS.

The Scannell Project will not have an effect on odor on the STAMP Site because the project does not include any processes or substances that result in odors migrating off the site.

The Scannell Project will have an effect on light due to the outdoor lighting plans associated with the project plans. As mentioned above, all lighting fixtures will be downward facing and dark sky compliant.

iii. Various Infrastructure Updates

The Various Infrastructure Updates will have minor and temporary impacts on noise. More specifically, the construction of roads and industrial support infrastructure will create noise on the STAMP Site.

The Various Infrastructure Updates will not have an effect on odor on the STAMP Site because the project does not include any processes or substances that result in odors migrating off the site. The Various Infrastructure Updates will not have an effect on light. All lighting for the water storage tanks, water distribution pump station and sanitary and process water pump stations will be downward facing, dark sky compliant LED lighting.

iv. Conclusion

Potential impacts during construction and operation of the Project to noise have been

assessed according to NYSDEC guidelines. The Town of Alabama does not have a noise control ordinance that applies to STAMP. NYSDEC's published guidance "Assessing and Mitigating Noise Impacts" (NYSDEC, 2001) establishes a basis to assess the Project's potential for those impacts.

Taking the NYSDEC guidelines into consideration, the Project will limit noise at the STAMP boundary to an LEQ of 65 dBA during the day and 45 dBA at night. NYSDEC guidelines state that noise sources should not increase levels above 65 dBA in non-industrial areas. The proposed property line requirement of 65 dBA during the day and 45 dBA at night will ensure that the 65 dBA level referenced by NYSDEC for non-industrial areas is not exceeded. The resulting maximum Project level of 65 dBA generally does not exceed maximum existing average baseline noise levels documented within the vicinity of the Project, which range from 63 dBA to 73 dBA.

Accordingly, the Current Proposed STAMP Development will not have a significant adverse impacts upon noise, odor, and light that were not analyzed in the STAMP GEIS.

P. Impact on Public Health:

i. Edwards Vacuum Project

The construction of the Edwards Vacuum Project will take place over two years. As mentioned above, Phase I will begin in 2023 and last approximately 3 months. Phase II will begin in 2025 and last approximately 3 months. Phase I is the initial build of the Edwards Vacuum Project site entailing the 255,000 sq. ft. machining and assembly hall, as mentioned above. Phase II will be an expansion of the original site that would double the size of the machine shop area identified on the proposed site plan.

During the construction phases of the Edwards Vacuum Project, construction personnel are likely to encounter a number of physical hazards that are typically associated with commercial construction. All Edwards Vacuum Project construction will take place within the boundaries of the Edwards Vacuum Project. Because it is located within the STAMP Site, the general public's exposure to any hazards will be limited. Additional fencing signs and barriers will be utilized around the Edwards Vacuum Project construction area and, where necessary, will delineate excavations and prevent the entry to the Edwards Vacuum Project of unauthorized personnel. Appropriate signs will be posted to inform those entering the Edwards Vacuum Project of potential construction hazards and appropriate actions to be taken while on the Edwards Vacuum Project. Additionally, the Edwards Vacuum Project will minimize risks to construction personnel by fully complying with applicable OSHA and New York State Labor Law requirements. Thus, it is anticipated that the construction work associated with the Project will not have a significant impact on public health and safety.

Furthermore, there will be no commercial generation, treatment, or disposal of hazardous waste at the Edwards Vacuum Project site. Additionally, there will be no pesticides used during construction or operation of the Edwards Vacuum Project site.

No construction of, or modification to, any solid waste management facility will be necessary to accommodate the Edwards Vacuum Project. While hazardous waste is not anticipated to be unearthed during construction or operation of the Edwards Vacuum Project, any such materials (if unearthed) will be disposed of in accordance with all applicable federal, state, and local rules and regulations.

ii. Scannell Project

The construction of the Scannell Project will take place over a period of time depending on the needs of the tenants. During the construction phases of the Scannell Project, construction personnel are likely to encounter a number of physical hazards that are typically associated with commercial construction. All Scannell Project construction will take place within the boundaries of the Scannell Project. Because it is located within the STAMP Site, the general public's exposure to any hazards will be limited. Additional fencing signs and barriers will be utilized around the Scannell Project construction area and, where necessary, will delineate excavations and prevent the entry to the Scannell Project of unauthorized personnel. Appropriate signs will be posted to inform those entering the Scannell Project of potential construction hazards and appropriate actions to be taken while on the Scannell Project. Additionally, the Scannell Project will minimize risks to construction personnel by fully complying with applicable OSHA and New York State Labor Law requirements. Thus, it is anticipated that the construction work associated with the Project will not have a significant impact on public health and safety.

Furthermore, there will be no commercial generation, treatment, or disposal of hazardous waste at the Scannell Project site. Additionally, there will be no pesticides used during construction or operation of the Scannell Project site.

No construction of, or modification to, any solid waste management facility will be necessary to accommodate the Scannell Project. While hazardous waste is not anticipated to be unearthed during construction or operation of the Scannell Project, any such materials (if unearthed) will be disposed of in accordance with all applicable federal, state, and local rules and regulations.

iii. Various Infrastructure Updates

The construction of the Various Infrastructure Updates will take place over a few years. As mentioned above, each phase of construction is independent of the other and may begin at any time. Some phases may be delayed depending on the development of the

STAMP Site.

During the construction phases of the Various Infrastructure Updates, construction personnel are likely to encounter a number of physical hazards that are typically associated with commercial construction. All Various Infrastructure Updates construction will take place within the boundaries of Various Infrastructure Updates. Because it is located within the STAMP Site, the general public's exposure to any hazards will be limited. Additional fencing signs and barriers will be utilized around the Various Infrastructure Updates construction area and, where necessary, will delineate excavations and prevent the entry to the Various Infrastructure Updates of unauthorized personnel. Appropriate signs will be posted to inform those entering Various Infrastructure Updates of potential construction hazards and appropriate actions to be taken while on the Various Infrastructure Updates. Additionally, the Various Infrastructure Updates will minimize risks to construction personnel by fully complying with applicable OSHA and New York State Labor Law requirements. Thus, it is anticipated that the construction and demolition work associated with the Various Infrastructure Updates will not have a significant impact on public health and safety.

Furthermore, there will be no commercial generation, treatment, or disposal of hazardous waste at the Various Infrastructure Updates. Additionally, there will be no pesticides used during construction or operation of the Various Infrastructure Updates.

No construction of, or modification to, any solid waste management facility will be necessary to accommodate the Various Infrastructure Updates. While hazardous waste is not anticipated to be unearthed during construction or operation of the Various Infrastructure Updates, any such materials (if unearthed) will be disposed of in accordance with all applicable federal, state, and local rules and regulations.

iv. Conclusion

In order to ensure that emergency service responders are adequately prepared for the potential unique needs of a future use, a facility-specific emergency services impact study shall be prepared for each actual technology manufacturing facility to be located at the STAMP Site and submitted to an informal committee composed of local and county emergency response representatives to review and provide input on such studies. Moreover, to ensure the adequacy of these future studies, a baseline study shall be completed to determine the current baseline levels of services provided by local and county emergency service providers. With implementation of these mitigation measures, GCEDC determines that potential impacts to community services based on a future specific use shall be minimized and/or avoided to the maximum extent practicable.

Depending on the specific needs of actual facilities that may locate at the STAMP Site, it is possible that additional fire and ambulatory resources and/or training may be

required. In order to prepare for that possibility, a preliminary study to determine the existing baseline levels of emergency services currently provided by the Town of Alabama Fire Department, the Genesee County Emergency Services, and the Genesee County Sheriff's Department shall be completed. In addition, a facility-specific emergency services impact study shall be prepared for each actual technology manufacturing facility to be located at the Project Site and submitted to an informal committee composed of local and county emergency response representatives to review and provide input on such studies. Each study will identify mitigation measures that may be required for the following factors:

- Potential for increase in police calls
- Potential for increase in court services
- Potential for increase in EMS calls
- Potential for increase in motor vehicle accident calls
- Potential for increase in hazardous materials calls
- Potential for increase in fire calls
- Potential need for fire apparatus
- Potential incentives to attract additional volunteers for the fire department

Edwards Vacuum has already prepared an Emergency Preparedness Plan that has been reviewed by the Town and County, which ensures adequate arrangements for dealing with potential emergencies at the site. Accordingly, the Current Proposed STAMP Development will not have a significant adverse impacts upon public health that were not analyzed in the STAMP GEIS.

Q. Impact on Character and Community Plans:

i. Edwards Vacuum Project

The Edwards Vacuum Project is in line with the Genesee County Smart Growth Plan. Furthermore, the land use plan for the STAMP Site contemplates industrial and commercial growth such as the construction of the Edwards Vacuum Project. The plot of the STAMP Site where the Edwards Vacuum Project is going to be built is zoned as Technology District 1 ("TD-1"), and the project is consistent with the underlying zoning designation of TD-1. Further, as detailed above, the project is not anticipated to be appreciably seen, heard, or smelled from neighboring properties.

ii. Scannell Project

As above, the plot of the STAMP Site where the Scannell Project is going to be built is zoned as TD1, and the project is consistent with the underlying zoning designation. Further, as detailed above, the project is not anticipated to be appreciably seen, heard, or smelled from neighboring properties.

iii. Various Infrastructure Updates

The plots of the STAMP Site where the Various Infrastructure Updates are going to be built are zoned as TD1, 2, and 3, as the infrastructure spans the entirety of the STAMP Site. All of the infrastructure is consistent with the land use controls set forth in the underlying zoning designations of the properties. Further, as detailed above, the project is not anticipated to be appreciably seen, heard, or smelled from neighboring properties.

iv. Conclusion

The STAMP GEIS extensively analyzes the development of STAMP and potential impacts on surrounding communities. As the Current Proposed STAMP Development is otherwise entirely consistent with the thresholds and mitigation measures set forth in the STAMP GEIS, there are no inconsistent or significant impacts associated with the same that were not previously analyzed in the STAMP GEIS.

R. Impact on Disadvantaged Communities

New York's Climate Justice Working Group ("CJWG") in its draft map of Disadvantaged Communities ("DACs") has identified the Nation's Territory (Census Tract 36037940100) and large portions of Genesee County (including the Town of Alabama, Census Tract 36037950300) as DACs. As early as 2012, the GCEDC Findings Statement which followed the issuance of the GEIS included a detailed explanation of the public need and benefit achieved through the development of STAMP. As detailed in the 2012 Findings Statement:

The Project's central purpose is to play a significant role in reversing a trend of economic stagnation that has affected the Western New York region in recent years. The need for reversing this trend may be seen locally in 2010 US Census figures indicating declines in population for both the Town of Alabama and Genesee County over the past ten (10) years. STAMP will result in a number of benefits that have the potential to mitigate this trend in a substantial way.

While not specifically called out as such in the GEIS, all mitigative measures associated with STAMP are inherently geared towards achieving the benefits of STAMP while reducing any potential adverse impacts on surrounding DACs to the maximum extent practicable.

Section 3. Having considered the Environmental Information, STAMP Environmental Record, and having considered the relevant environmental impacts, associated with the Current Proposed STAMP Development, and having weighed and

balanced the relevant impacts with social, economic and other considerations, the Agency recertifies that:

- (i) The requirements of 6 N.Y.C.R.R. Part 617 have been met; and
- (ii) Consistent with the social, economic and other essential considerations from among the reasonable alternatives available, the Project remains one which avoids or minimizes adverse environmental effects to the maximum extent practicable, and that adverse environmental impacts will be avoided or minimized to the maximum extent practicable by incorporating as conditions to the decision those mitigative measures which were identified as practicable.

Section 4. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 5. This Resolution, which is adopted by a majority vote of the Agency, shall serve as a Negative Declaration (as defined in 6 N.Y.C.R.R. 617.2(y)), and is issued by the Agency pursuant to and in accordance with SEQRA, shall take effect immediately.

Section 6. For further information on this Determination of Significance/ Amended Negative Declaration contact:

Mark Masse
99 MedTech Drive, Suite 106
Batavia, New York 14020
Phone: 585-343-4866
Email: mmasse@gcedc.com

Phillips Lytle 2023 additional contract for obtaining easements

Discussion: Phillips Lytle has prepared a proposal to cover the scope of work related to assistance in obtaining up to ten easements for the force main installation.

Fund Commitment: Not to exceed \$90,000.

Board Action Request: Recommend approval to the full Board of Phillips Lytle contract not to exceed \$90,000.



Phillips Lytle LLP

**VIA EMAIL
PRIVILEGED & CONFIDENTIAL**

January 27, 2023

Mark A. Masse
Senior Vice President of Operations
Genesee County Economic Development Center
99 MedTech Drive, Suite 106
Batavia, NY 14020

Re: Proposed Supplement to Engagement Letter for STAMP Project -
Scope of Work for STAMP Project Support for the First Half of 2023 and Eminent Domain Assistance

Dear Mark:

Thank you very much for the opportunity to continue to assist the Genesee County Economic Development Center (and Genesee Gateway Local Development Corporation) with the STAMP Project. The purpose of this letter is to supplement our existing engagement letters (collectively, the "Engagement Letter") relating to STAMP. This supplement describes generally work for STAMP Project Support for the first half of 2023 as well as legal assistance relating to Eminent Domain Procedure Law. Estimated legal fees for same are set forth on the attached "Updated Scope of Work". Upon receipt of your approval, we will bill you on a monthly basis for such work as fees are incurred, consistent with our existing engagement. As described on the attached "Updated Scope of Work", the estimated legal fees assume that litigation is not pursued by the property owners with respect to each easement taken.

If you are in agreement with the foregoing, please confirm same by signing and returning a copy of this letter to me. Of course, if you have any questions, please let me know. Thanks again.

Sincerely,

Phillips Lytle LLP

By */s/ Douglas W. Dimitroff*

Douglas W. Dimitroff, Esq.

cc: Adam S. Walters, Esq.
Matthew J. Fitzgerald, Esq.
Steve Hyde
Lezlie Farrell

Genesee County Economic Development Center has reviewed and agreed to the above terms of engagement of Phillips Lytle LLP for the purposes and to the extent described in this letter.

Genesee County Economic Development Center

By _____
Mark A. Masse, Senior Vice President of Operations

Date _____, 2023

ATTORNEYS AT LAW

DOUGLAS W. DIMITROFF, PARTNER DIRECT 716 847 8408 DDIMITROFF@PHILLIPSLYTLE.COM

ONE CANALSIDE 125 MAIN STREET BUFFALO, NY 14203-2887 PHONE 716 847 8400 FAX 716 852 6100
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CANADA: WATERLOO REGION | PHILLIPSLYTLE.COM

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**STAMP Project - 01/27/2023 Supplement to Phillips Lytle Engagement Letter
Additional "Updated Scope of Work"
STAMP Project Support - 1st Half of 2023
STAMP Eminent Domain Assistance**

1. Additional STAMP Support for 1st Half of 2023: GCEDC is involved in various review and approval processes for proposed development at STAMP including construction of the Edwards facility, the Scannell Facilities, the on-site waste water treatment plant and force main, and the new water main from Niagara County. These projects require approvals from various governmental agencies including the U.S. Army Corps of Engineers, the Niagara County Water District, and the New York State Department of Environmental Conservation. In addition, the GCEDC is engaged in on-going consultation to the Tonawanda Seneca Nation and must fulfill various obligations pursuant to a settlement agreement with the Nation related to the Plug Power Project. Phillips Lytle will represent and assist GCEDC relative to the foregoing matters on an as needed basis.

Est. Legal Fees: \$100,000*

* the foregoing scope of work and fees do not include assistance with any formal challenges to or litigation relating to the STAMP Site.

2. Eminent Domain Assistance: GCEDC is evaluating proceeding with an eminent domain taking of certain easements for the construction of the STAMP force main. GCEDC currently requires ten (10) additional easements (5 in Genesee County; 5 in Orleans County). This project would require compliance with New York Eminent Domain Procedure Law, including holding a public hearing, drafting a written determination and findings concerning the taking, obtaining necessary taking orders, and obtaining a determination as to the amount owed to each landowner as a result of the takings. Phillips Lytle will represent and assist GCEDC relative to the foregoing matter on an as needed basis.

Est. Legal Fees for obtaining ten (10) easements: \$70,000 - \$90,000*

* the foregoing scope of work and fees assumes that property owners for each parcel do not commence litigation to challenge the supporting written determination and do not contest the proposed compensation to be paid to them after entry of the taking orders. In the event that a property owner, or property owners, commence(s) a challenge, to challenge the determination or to contest the issue of compensation, we estimate that our fees would increase significantly, and could potentially exceed a total of \$300,000. The scope of work does not include fees of an outside appraiser to provide an initial valuation of each easement.

STAMP SEWER WORKS, INC.
REPORT TO THE BOARD OF DIRECTORS
Year Ended December 31, 2022

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Oneonta, New York 13820
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MOSTERT, MANZANERO & SCOTT, LLP
Certified Public Accountants

Deborah L. Mostert, CPA
Anthony T. Manzanero, CPA
Mary E. Manzanero, CPA
David E. Brownell, CPA
Jason L. Waite, CPA

March , 2023

Board of Directors
STAMP Sewer Works, Inc.
Batavia, New York

Dear Members of the Board of Directors:

We are pleased to present the results of our audit of the financial statements of the STAMP Sewer Works, Inc. (the "Corporation") for the year ended December 31, 2022.

Our plan for the 2022 audit included a commitment to understand and deliver on management's expectations. Our approach to the audit was designed to combine a historical perspective with a focus on the Corporation's industry and current emerging governmental issues.

This report to the Board of Directors summarizes our audit process, the scope of our engagement, the reports issued and various observations related to the Corporation's financial position and results of operations. The document also reviews the Board of Directors communications required by our professional standards, as well as current accounting issues that will affect the Corporation.

The completion of this year's audit was accomplished through the effective support and the assistance of the Corporation's personnel. As always, we strive to continually improve the quality of our audit services.

We appreciate the opportunity to serve you. If you have any questions or comments, please call us at (607) 432-8700.

Sincerely,

Mostert, Manzanero & Scott, LLP

Mostert, Manzanero & Scott, LLP

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SUMMARY OF WHAT WE AGREED TO DO

Our Approach

As communicated with management in our planning letter dated December 9, 2022, our audit plan represented an approach responsive to the assessment of risk of the Corporation. Specifically, we designed our audit to:

- Issue an opinion on the consolidated financial statements of the Corporation for the year ended December 31, 2022.
- Issue a management letter to the Board of Directors and management.
- Issue an Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- Issue an Independent Auditor's Report on Compliance with Investment Guidelines for Public Authorities.

Areas of Audit Emphasis

The principal areas of audit emphasis were as follows:

- Revenue and related receivables;
- Expenses and related payables;
- Audit risk assessment; and
- Related party activity.

REQUIRED COMMUNICATIONS

Board of Directors
STAMP Sewer Works, Inc.
Batavia, New York

We have audited the financial statements of the STAMP Sewer Works, Inc. (the "Corporation"), for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 9, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Corporation are described in Note 1 to the financial statements. As described in Note 1, Accounting Pronouncements, the Corporation implemented accounting policies related to leasing by adopting GASB Statement No. 87, *Leases*, during the year ended December 31, 2022. We noted no transactions entered into by the Corporation during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the consolidated financial statements in the proper period.

Accounting estimates are an integral part of the consolidated financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the consolidated financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not identify any misstatements required to be disclosed.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the consolidated financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March , 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Corporation's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Corporation's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis (MD&A), which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the STAMP Sewer Works, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Mistert, Manzanero & Scott, LLP

Oneonta, New York

March , 2023

MANAGEMENT LETTER

Board of Directors
STAMP Sewer Works, Inc.
Batavia, New York

In planning and performing our audit of the financial statements of the STAMP Sewer Works, Inc. (the "Corporation") for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Corporation's internal control over financial reporting (internal control) as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Corporation's consolidated financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Directors and others within the Corporation and is not intended to be, and should not be, used by anyone other than these specified parties.

Oneonta, New York
March , 2023

Mostert, Manzanero & Scott, LLP

STAMP SEWER WORKS, INC.
AUDITED FINANCIAL STATEMENTS
DECEMBER 31, 2022

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STAMP SEWER WORKS, INC.

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FINANCIAL SECTION

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Certified Public Accountants

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Anthony T. Manzanero, CPA
Mary E. Manzanero, CPA
David E. Brownell, CPA
Jason L. Waite, CPA

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
STAMP Sewer Works, Inc.
Batavia, New York

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of STAMP Sewer Works, Inc. (the "Corporation"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Corporation as of December 31, 2022, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The Risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements; and
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on Page 4 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March , 2023; on our consideration of the Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Corporation's internal control over financial reporting and compliance.

Other Reporting Required by New York State Public Authorities law

In accordance with New York State Public Authorities Law, we have also issued our report dated March , 2023, on our consideration of the Corporation's compliance with Section 2925 of New York State Public Authorities Law. The purpose of that report is to determine whether the Corporation obtained and managed its investments in compliance with its own policies and relevant sections of the New York State Public Authorities Law.

Oneonta, New York
March , 2023

Mostert, Manzano & Scott, LLP

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STAMP SEWER WORKS, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022

This section of the STAMP Sewer Works, Inc.'s (the "Corporation") annual financial report presents our discussion and analysis of the Corporation's financial performance during the year ended December 31, 2022 and should be read in conjunction with the financial statements and accompanying notes.

Overview of the Financial Statements

This annual financial report is made up of two parts: first management's discussion and analysis and secondly, the financial statements. The Corporation was established by Genesee Gateway Local Development Corporation as a New York State Corporation organized under the Transportation Corporation Laws of the State of New York. The Corporation's mission is to provide sewer services to businesses located in the western New York Science & Technology Advanced Manufacturing Park (STAMP).

The Corporation follows enterprise fund reporting. These statements are presented in a manner similar to a private business.

Financial Analysis

The Corporation was formed in 2021 to provide sewer services to the STAMP Park. In 2022, the Corporation appointed officers, approved by-laws, policies and procedures. There was no financial activity carried out by the Corporation in 2022.

Contacting Financial Management

This financial report is designed to provide the public with a general overview of the Corporation's finances and to demonstrate accountability for the resources at its disposal. If you have any questions about this report or need additional financial information, contact the STAMP Sewer Works, Inc. located at the Dr. Bruce A. Holm Upstate MedTech Centre, 99 MedTech Dr., Suite 106, Batavia, New York 14020.

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STAMP SEWER WORKS, INC.

STATEMENT OF NET POSITION
DECEMBER 31, 2022

draft

ASSETS:

Current assets:

Total current assets

\$ _____ -

Noncurrent assets:

Total noncurrent assets

_____ -

Total assets

_____ -

LIABILITIES:

Current liabilities:

Total current liabilities

_____ -

Noncurrent liabilities:

Total noncurrent liabilities

_____ -

Total liabilities

_____ -

NET POSITION:

Net investment in capital assets

Restricted

Unrestricted

_____ -

Total net position

\$ _____ -

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STAMP SEWER WORKS, INC.

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2022

draft

OPERATING REVENUES:

Total operating revenues

\$ _____

OPERATING EXPENSES:

Total operating expenses

Change in net position

Net position - beginning

Net position - ending

\$ _____

3c

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STAMP SEWER WORKS, INC.

STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:

Net cash provided by operating activities

\$ _____

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Net cash used by capital and related financing activities

CASH FLOWS FROM INVESTING ACTIVITIES:

Net cash provided by investing activities

Net increase in cash and cash equivalents

draft

Cash and cash equivalents - beginning of year

Cash and cash equivalents - end of year

\$ _____

STAMP SEWER WORKS, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the STAMP Sewer Works, Inc. (the Corporation) have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Corporation's accounting policies are described below.

A. REPORTING ENTITY

The Corporation was created in 2021 with a focus to engage in any lawful act or activity for which a sewage works corporation may be organized under the Transportation Corporations Law of the State of New York, provided that it may not engage in any act or activity requiring the consent or approval of any state official, department, board, agency or other body without such consent or approval first being obtained, and further provided that it may engage in the acts and activities of a sewage works corporation only in the Town of Alabama, New York and the Town of Shelby, New York. The Genesee Gateway Local Development Corporation (GGLDC) is the sole member of the corporation.

The financial reporting entity includes organizations, functions, and activities over which appointed officials exercise oversight responsibility. Oversight responsibility is determined on the basis of financial interdependency, selection of governing agency, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

The financial reporting entity consists of (a) the primary entity which is the Corporation, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary entity is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The decision to include a potential unit in the Corporation's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability, in accordance with U.S. GAAP.

Management has determined that the Corporation is a component unit of the GGLDC in accordance with U.S. GAAP.

B. BASIS OF PRESENTATION

The Corporation's basic financial statements consist of three statements that provide information about the Corporation's activities. The first statement is the statement of net position which lists all the Corporation's assets and liabilities, with the difference reported as net position. The second statement is the statement of revenues, expenses and changes in net position which details how the Corporation's net position changed during the current year based on the reporting of the revenues and expenses recognized by the Corporation. The third statement is the statement of cash flows which reports the activities that provide or use the cash and cash equivalents of the Corporation.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The Corporation's financial statements are prepared in conformity with accounting principles generally accepted in the United States as applied to government units. The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The financial statements of the Corporation are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the Corporation gives or receives value without directly receiving or giving equal value in exchange, include grants. Revenue from grants is recognized in the fiscal year in which all eligibility requirements have been satisfied.

STAMP SEWER WORKS, INC.

NOTES TO FINANCIAL STATEMENTS

D. NET POSITION

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and related debt.
- b. Restricted - Consists of net positions with constraints on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted - All other net positions that do not meet the definition of "restricted" or "net investment in capital assets."

E. INCOME TAXES

The Corporation is subject to federal and state income taxes in accordance with corporation tax laws.

F. CASH AND CASH EQUIVALENTS

The Corporation's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

G. ACCOUNTS RECEIVABLE

Accounts receivable are reported at their net realizable value. Generally accepted accounting principles require the establishment of an allowance for uncollectible accounts. No allowance for uncollectible accounts receivable has been provided since management believes that such allowance would not be necessary.

H. STATEMENT OF CASH FLOWS

For the purposes of the statement of cash flows the Corporation considers cash and cash equivalents to be all unrestricted and restricted cash accounts including demand accounts and short-term investments with original maturities of three months or less from the date of acquisition.

I. ACCOUNTING PRONOUNCEMENTS

The Corporation has evaluated GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, GASB Statement No. 93, *Replacement of Interbank Offered Rates*, GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-an amendment of GASB Statements No. 14 and 84*, and a supersession of GASB Statement No. 32 and GASB Statement No. 98, *The Annual Comprehensive Financial Report* and have determined that there is no significant impact for the year ended December 31, 2022 related to these Statements. The Corporation has evaluated and implemented GASB No. 87 *Leases*. GASB No. 87 better meets the information needs of financial statement users by improving accounting and financial reporting for leases by governmental entities.

The following are GASB Statements that have been issued recently and are currently being evaluated, by the Corporation, for their potential impact in future years.

- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which will be effective for the year ending December 31, 2023.
- Statement No. 96, *Subscription-Based Information Technology Arrangements*, which will be effective for the year ending December 31, 2023.
- Statement No. 99, *Omnibus 2022*, which will be effective for the year ending December 31, 2023.
- Statement No. 100, *Accounting Changes and Error Corrections-an amendment of GASB Statement No. 62* which is effective for the year ending December 31, 2024.
- Statement No. 101, *Compensated Absences*, which will be effective for the year ending December 31, 2024.

NOTES TO FINANCIAL STATEMENTS

J. USE OF ESTIMATES

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2. RELATED PARTY TRANSACTIONS

The Corporation has related party relationships with the Genesee Gateway Local Development Corporation (the GGLDC).

NOTE 3 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through XXXX, 2023, which is the date the financial statements are available for issuance and have determined there are no subsequent events that require disclosure under generally accepted accounting principles.

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INTERNAL CONTROL AND COMPLIANCE

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Certified Public Accountants

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Anthony T. Manzanero, CPA
Mary E. Manzanero, CPA
David E. Brownell, CPA
Jason L. Waite, CPA

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
STAMP Sewer Works, Inc.
Batavia, New York

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of STAMP Sewer Works, Inc. (the Corporation) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements, and have issued our report thereon dated March , 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mistert, Manzano & Scott, LLP

Oneonta, New York
March , 2023

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Certified Public Accountants

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Jason L. Waite, CPA

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH INVESTMENT GUIDELINES FOR PUBLIC AUTHORITIES

To the Board of Directors
STAMP Sewer Works, Inc.
Batavia, New York

We have examined the STAMP Sewer Works, Inc. (the "Corporation") compliance with the New York State Comptroller's Investment Guidelines for Public Authorities and Section 2925 of the New York State Public Authorities Law (collectively, the "Investment Guidelines") for the year ended December 31, 2022. Management of the Corporation is responsible for the Corporation's compliance with the specified requirements. Our responsibility is to express an opinion on the Corporation's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Corporation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Corporation complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination of the Corporation's compliance with specified requirements.

In our opinion, the Corporation complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2022.

This report is intended solely for the information and use of the Board of Directors, management and others within the Corporation and the New York State Authorities Budget Office and is not intended to be and should not be used by anyone other than these specified parties.

Mostert, Manzanero & Scott, LLP

Oneonta, New York
March , 2023

MEMBERS: American Institute of Certified Public Accountants, New York State Society of Certified Public Accountants
National Conference of CPA Practitioners

STAMP SEWER WORKS, INC.
Balance Sheet - Operating
March 31, 2023

ASSETS

Current Assets			
1040-00	CASH CHECKING	\$	9,949.00
1070-00	CASH SAVINGS		15,000.64
			<hr/>
	Total Current Assets		24,949.64
Property and Equipment			
			<hr/>
	Total Property and Equipment		0.00
Other Assets			
			<hr/>
	Total Other Assets		0.00
			<hr/>
	Total Assets	\$	<u>24,949.64</u>

LIABILITIES AND CAPITAL

Current Liabilities			
			<hr/>
	Total Current Liabilities		0.00
Long-Term Liabilities			
			<hr/>
	Total Long-Term Liabilities		0.00
			<hr/>
	Total Liabilities		0.00
Capital			
			<hr/>
	Net Income	\$	24,949.64
			<hr/>
	Total Capital		24,949.64
			<hr/>
	Total Liabilities & Capital	\$	<u>24,949.64</u>

STAMP SEWER WORKS, INC.
Income Statement - Operations (00)
Compared with Budget
For the Three Months Ending March 31, 2023

	Current Month Actual	Year to Date Actual	Budget	% of Budget	
Revenues					
INTREST INCOME -	\$ 1	\$ 1	\$ 0	0.00	4030-00
GRANT INCOME	25,000	25,000	0	0.00	4055-00
Total Revenues	<u>25,001</u>	<u>25,001</u>	<u>0</u>	0.00	
Expenses					
FEES	51	51	0	0.00	6398-00
Total Expenses	<u>51</u>	<u>51</u>	<u>0</u>	0.00	
Net Income	<u>\$ 24,950</u>	<u>\$ 24,950</u>	<u>\$ 0</u>	0.00	