

EXHIBIT A

CUSTOM LEASING, LLC 2019 PROJECT

PILOT AGREEMENT

It is recognized that under the provisions of the Act, the Agency is required to pay no real estate taxes upon any of the property acquired by it or under its jurisdiction or control or supervision or upon its activities. Except as otherwise provided herein, while the Facility is being used in accordance with the Act and the Leaseback Agreement to be executed at the time of closing, the provisions of this agreement with respect to payments in lieu of real estate taxes shall be applicable. Until the commencement of the tax fiscal year of the appropriate taxing authority subsequent to the first tax status date on which the Agency is the holder of a leasehold interest in the Facility, CUSTOM LEASING, LLC (the "Lessee") shall continue to pay all appropriate taxing authorities all taxes due. Thereafter the Lessee shall pay to the Town of Lockport (Town), County of Niagara (County) and the Lockport City District (School District) in lieu of exempted taxes the following amounts:

1. Commencing in first tax fiscal year after the Agency is a holder of a leasehold interest, an amount equal to the percentage of the Town, County, and School District taxes which would be due, were there no such exemption, based upon the assessed value of the Facility in accordance with the following schedule:

Tax Fiscal Years	Percentage
1	20%
2	20%
3	30%
4	30%
5	30%
6	40%
7	40%
8	40%
9	40%
10	40%
11	50%
12	50%
13	50%
14	50%
15	50%

2. Thereafter the lessee will pay the full amount of taxes due as if there were no exemption based upon the then assessed value of Facility.

The foregoing provisions are subject, in each case, to the Lessee's right to obtain reductions in the assessed valuation of the Facility, to maintain existing exemptions, and to obtain other exemption, abatements or discounts therefrom, if any, and to seek to obtain a refund of any such payments made, all of which are hereby expressly reserved by the Lessee.

If the Lessee shall fail to make any such installments of payments in lieu of real estate taxes, the amount or amounts so in default shall continue as an obligation of the Lessee until fully paid and the Lessee agrees to pay the same with interest thereon.

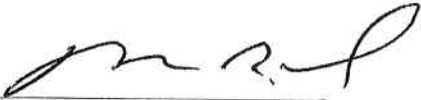
In addition, a late payment penalty of five percent (5%) of the amount due shall be paid by the Lessee if payment is not received by the affected tax jurisdiction by the due date. For each month, or part thereof, that the payment in lieu of taxes is delinquent beyond the first month, interest shall accrue and be paid to the affected tax jurisdiction on the total amount due plus a late payment penalty in the amount of one percent (1%) per month until the payment is made.

The Agency shall cause such officers to apportion, within fifteen days prior to the date on which the Agency is no longer to be the holder of a leasehold interest in the Facility, that installment or payment in lieu of tax paid by the Lessee to the Town, County and the School District, as the case may be, immediately preceding the date on which the Agency no longer holds a leasehold interest in the Facility, as of such date, and apply that portion attributable to the period from such date to the end of the period of such installment as a credit against the amount of real estate tax that would have been due for the period of such installment had the Facility been privately owned and not leased to the Agency on the final assessment date of the tax year immediately preceding the date of such installment, and bill the Lessee for the balance of such installment, which amount shall be paid by the Lessee to such officer immediately upon the receipt thereof. The Agency shall terminate the Lease to Agency and the Leaseback Agreement and cause the Facility to be returned to the tax rolls as of the termination of the Lease to Agency and the Leaseback Agreement and the Lessee shall pay the remaining installments due for such tax fiscal year.

If the Project is not being used in accordance with the Act and this Agreement, the Lessee shall be required to make full payments in lieu of real estate taxes on the land, building and improvements constituting the Facility in such amount as would result from taxes levied on the Facility if the Facility were owned by the Lessee and not leased to the Agency. Such amounts shall commence to be paid for the period subsequent to the date it is reasonably determined by the Agency that use of the Project under the Act or this Agreement is not in compliance. In such event, the tax rate and valuation shall be those then in effect in the records of the proper County, Town and School District departments, respectively. The Agency in its discretion may waive the increased payments set forth in this paragraph and agree to the continuation of the payments as otherwise set forth this agreement.

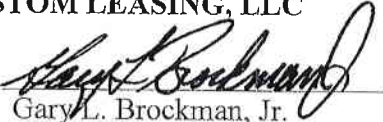
IN WITNESS WHEREOF, the parties have set their respective hands and seals on the day and year set opposite their signatures.

TOWN OF LOCKPORT IDA:

By: 
Marc R. Smith
Administrative Director

Date: 7/17/19

CUSTOM LEASING, LLC

By: 
Gary L. Brockman, Jr.
Member

Date: 7/19/19