Application for Financial Assistance
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Note: All of the above forms must be completed in their entirety to be considered an acceptable application.

Attachments

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Exhibit E – Local Labor Policy 19-20
(Required if over $5 million in capital investment of facility construction)

Effective February 4, 2016
## I. Applicant Information

<table>
<thead>
<tr>
<th><strong>Company Name:</strong></th>
<th>Horizon Acres Associates, Inc.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Address:</strong></td>
<td>66 Truman Street</td>
</tr>
<tr>
<td><strong>City / Town</strong></td>
<td>Spring Valley</td>
</tr>
<tr>
<td><strong>State:</strong></td>
<td>NY</td>
</tr>
<tr>
<td><strong>Zip:</strong></td>
<td>10977</td>
</tr>
<tr>
<td><strong>Phone No.:</strong></td>
<td>914-906-3838</td>
</tr>
<tr>
<td><strong>Fax No.:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Email Address:</strong></td>
<td><a href="mailto:aron@horizonacres.com">aron@horizonacres.com</a></td>
</tr>
<tr>
<td><strong>Fed. Id. No.:</strong></td>
<td></td>
</tr>
</tbody>
</table>


NAICS Code (http://www.naics.com): 237210

**Contact Person:** Aaron Goldklang

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

<table>
<thead>
<tr>
<th>Name &amp; Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aaron Goldklang</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Form of Entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ C Corp</td>
</tr>
<tr>
<td>□ S Corp</td>
</tr>
<tr>
<td>□ LLP</td>
</tr>
<tr>
<td>□ Sole Proprietorship</td>
</tr>
<tr>
<td>□ Partnership</td>
</tr>
<tr>
<td>□ LLC</td>
</tr>
</tbody>
</table>

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

If a corporation, partnership, limited liability company/partnership or Not for Profit: What is the date of the establishment **7/28/2020**. Place of organization **New York** and, if a foreign organization, is the Applicant authorized to do business in the State of New York?

**Applicant’s Counsel:** Sean Hopkins

<table>
<thead>
<tr>
<th><strong>Address:</strong></th>
<th>5500 Main Street, Suite 343</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>City / Town</strong></td>
<td>Williamsville</td>
</tr>
<tr>
<td><strong>State:</strong></td>
<td>NY</td>
</tr>
<tr>
<td><strong>Zip:</strong></td>
<td>14221</td>
</tr>
<tr>
<td><strong>Phone No.:</strong></td>
<td>716-510-4338</td>
</tr>
<tr>
<td><strong>Fax No.:</strong></td>
<td>NA</td>
</tr>
</tbody>
</table>
II. Project Information

A) Detailed Description of Project (Including type, location and purpose of project:
See Site Plan - Development of 115 +/- buildable acres on 238 acres to create commercial industrial facilities to create commercial industrial facilities
for sale or lease to tenants fitting current zoning.

Is any of the information contained herein considered trade secrets? □ Yes   □ No
Note: AGENCY will protect said trade secret information herein but reserves the right to disclose certain summary information from this application (i.e. total facility
s/f, total capital investment, total job creation, top level wage information et. Al.) As a part of its project summary disclosure related to the AGENCY board's public
vote required and resulting from said application.

B) Location of Project / Project Address: 8524 Allegheny Road

C) Current Assessed Value of Property $ 0.00

D) Square footage of existing building

<table>
<thead>
<tr>
<th>Existing Building</th>
<th>Planned</th>
</tr>
</thead>
<tbody>
<tr>
<td>S/F</td>
<td>S/F</td>
</tr>
<tr>
<td>0</td>
<td>1,500,000</td>
</tr>
</tbody>
</table>

Estimate Project Costs / Project Capital Investment:

<table>
<thead>
<tr>
<th>Building Cost:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$30,000,000 (New Building Construction cost or Existing building expansion/renovation)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Land and Building</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,000,000 (Purchase Value of land and/or building incl. engineering, architect and blue print fees)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Production Equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 (Value of Production Equipment - not sales taxable)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 (Value of sales taxable equip = Furniture/Fixtures, Computers, Lockers...)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,000,000 describe: Infrastructure/Roads/Utilities</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Cap Invest:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$142,000,000 (Sum all lines above)</td>
</tr>
</tbody>
</table>

Estimated Public and Private Sources of Funds for Project Costs:

| Grants: $ |
| Bonds: $ |
| GCEDC/GGLDC loan fund: $ |

<table>
<thead>
<tr>
<th>Bank Financing:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other: $</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Equity: $6,000,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total of all sources of funds: $</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Mortgage Amount on this Project:</th>
</tr>
</thead>
</table>

| Total Amount Financed $ describe: |

Effective February 4, 2016
III. Project Employment Information

**Note:** Please use full time equivalents, approximately Two part time is equivalent to One full time. (Attach additional sheets as necessary)

E1) Current number of full time equivalent employees (prior to project): 0

E2) Estimate how many full time/ part-time jobs will be retained as a result of this Project over the next three years:
   - Full Time (FT) 0
   - Part-Time (PT) 0
   **Total Full Time Equivalents (FTE)**
   *Please note retained jobs should be based upon the most recent NYS MN-45 quarterly report, a copy of which should be attached to this application.

E3) What is the average estimated (annual) salary range of jobs to be retained 0 to 0 (at current market rates)

<table>
<thead>
<tr>
<th>Number of jobs</th>
<th>Job Title</th>
<th>Estimated salary/range</th>
<th>Hours per week</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

Open for discussion:

E4) Estimate how many full time/ part-time jobs will be created as a result of this Project over the next three years:
   - Full Time (FT) 500
   - Part-Time (PT) 0
   **Total Full Time Equivalents (FTE)**

E5) What is the planned average hourly wage for the FTE jobs to be created $18.25

E6) What is the average estimated annual salary range of FTE jobs to be created $40,000 to $52,000

E7) What is the planned average annual benefits paid in $$ per FTE job to be created $5,000,000

E8) Is the Project Commercial in nature (Sales Tax Generating for Community)? **YES or NO**

E9) If yes, what is the estimated annual total Sales Tax to be generated from this project at full build-out? $________
   **Dependent on users**

E10) Expected commencement date for project (if any) 2023 (mo / year)

E11) Expected timeframe for project to achieve completion? 18 (in months)

E12) Estimate of the number of residents of the Labor Market Area (as defined in N.Y. GML Sec. 859-a(4)(f)) to fill created jobs? 40,000 within 50 miles

Effective February 4, 2016
IV. Representations by the Applicant

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

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

Please initial each item where indicated

Job Listings - In accordance with Section 858-b(2) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any Financial Assistance from the AGENCY, except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the Project will be listed with the New York State Department of Labor Community Services Division (the "DOL") and with the administrative entity (collectively with the DOL, the “JTPA Entities”) of the service delivery area created by the federal job training partnership act (Public Law 97-300) ("JPTA") in which the Project is located.

G □ Applicant’s Initials

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

G □ Applicant’s Initials

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

G □ Applicant’s Initials

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

G □ Applicant’s Initials

AGENCY Reports - The Applicant understands and agrees that, if the Project receives any Financial Assistance from the AGENCY, the Applicant agrees to file, or cause to be filed with the AGENCY, a certified Annual Project Report (to be mailed to the Applicant) due by the last day of February following applicable calendar year, for a period of time not to exceed 4 years post financial assistance.

Effective February 4, 2016
Employment Reports - The Applicant understands and agrees that, if the Project receives any Financial Assistance from the AGENCY, the Applicant agrees to file, or cause to be filed, with the AGENCY, on quarterly basis, copies of form NYS-45-MN Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Returns filed with the Department of Labor applicable to the project site.

AGENCY Reports - The Applicant understands and agrees that, if the Project receives any Financial Assistance from the AGENCY, the Applicant agrees to file, or cause to be filed with the AGENCY, a certified Annual Project Report (to be mailed to the Applicant) due by the last day of February following applicable calendar year, for a period of time not to exceed 4 years post financial assistance.

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

Recapture Provision/Uniform Tax Exemption Policy ("UTEP") - Applicant hereby understands and agrees, in accordance with Section 875(3) of the New York General Municipal Law, that any New York State and local sales and use tax exemption claimed by Applicant and approved by the Agency in connection with the Project may be subject to recapture by the Agency under such terms and conditions as will be set forth in the Agent Agreement to be entered into by and between the Agency and the Applicant. Recapture provisions would be invoked under Section 875(3) of the New York General Municipal Law if it is determined that: (i) the Company is not entitled to the Sales and Use Tax Exemption Benefits; (ii) the Sales and Use Tax Exemption Benefits are in excess of the amounts authorized by the Agency to be taken by the Company; (iii) the Sales and Use Tax Exemption Benefits are for property or services not authorized by the Agency as part of the Project; or (iv) the Sales and Use Tax Exemption Benefits are taken in cases where the Company fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project. The Applicant further represents and warrants that the information contained in this Application, including without limitation information regarding the amount of New York State and local sales and use tax exemption benefits, is true, accurate and complete. The Applicant further represents and warrants that the information contained in this Application, including without limitation information regarding the amount of New York State and local sales and use tax exemption benefits, is true, accurate and complete, to the best of the Applicant’s knowledge. Applicant hereby further represents and warrants that it has reviewed the Agency’s UTEP and understands and agrees that under such UTEP, the Agency has the right to recapture all or a portion of any financial assistance provided by the Agency to the Company, including, but not limited to, sales and mortgage tax exemptions and real property tax abatements upon the occurrence of certain events as set forth in the UTEP.

No Violation of Section 862(1) of the General Municipal Law - In accordance with Section 862(1) of the General Municipal Law, the applicant understands and agrees that the Project will not (a) result in the removal of an industrial or manufacturing plant of the Project occupant from one area of the state to another area of the state, or (b) result in the abandonment of one or more plant facilities of the Project occupant located within the state. For the Project will result in (a) or (b), the applicant agrees that the requested financial assistance is necessary to prevent the Project from relocating out of the state, or is reasonably necessary to preserve the Project occupant’s competitive position in its respective industry.

Financial Assistance Necessary - The applicant represents that the project would not likely occur without the financial assistance provided by the AGENCY.

Compliance - The applicant receiving financial assistance is in substantial compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.

Effective February 4, 2016
V. Signatory Page

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

A) The AGENCY will rely on the representations made herein when acting on this Application and hereby represent that the statements made herein do not contain any untrue statement of a material fact and do not omit to state a material fact necessary to make the statements contained herein not misleading.

B) Failure of the Applicant to file appropriate Sales Tax and Employment reports will result in the revocation of tax benefits and require repayment of benefits previously claimed.

C) If the Applicant submits knowingly false or knowingly misleading information this may lead to the immediate termination of any financial assistance and the reimbursement of an amount equal to all or part of any tax exemptions claimed by reason of the AGENCY's involvement in the Project and may also lead to potential criminal penalties and/or civil liabilities for perjury.

[Signature]
(Applicant Signature)

AHJON GILKINS
(Print Name)

MEMBER

Title
Horizon Acres Assoc., LLC

Company Name

This Application should be submitted along with the items listed in Exhibit A to:
Genesee County Economic Development Center
99 MedTech Drive, Suite 105
Batavia, New York 14020
(Attention: President & Chief Executive Officer)

Effective February 4, 2016
VI. Hold Harmless Agreement

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

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

(Applicant Signature)

 актуальн (Print Name)

MEMBER

Title

HOPPAN ACRES ASSO. LLC

Company Name

Sworn to before me this 7th day of December 2022

Notary Public

Effective February 4, 2016
Exhibit B

To be completed/calculated by AGENCY

Type of Project:
- [ ] Attraction
- [ ] Expansion
- [ ] Retention
- [ ] Infrastructure
- [ ] Workforce

Offerings:
- [ ] SLB
- [ ] Bond
- [ ] Grant
- [ ] Consulting

Estimated Financial Assistance to be provided via AGENCY participation—subject to AGENCY Board Approval

1. Estimated Sales Tax Exemption (8%)
   $6,240,000

2. Estimated Mortgage Tax Exemption (1%)
   $1,136,000

3. Estimated Property Tax Abatement
   $11,961,000

4. Estimated Total Tax Savings (1+2+3):
   $19,337,000

5. Estimated Tax-Exempt Interest Cost Savings (via Tax-Exempt Bond)

6. Grant
   $19,337,000

7. Estimated total Company Savings (4+5+6):
   $19,337,000

8. Benefited Project Amount (the capital investment directly related to the benefits received)
   $142,000,000

9. Bond Amount

10. Mortgage Amount
    $113,600,000

11. GCEDC/GGLDC Revolving Loan Fund
    $113,600,000

12. Loan Secured
    Source of loan
    $113,600,000

13. Total Amount Financed/Loan Funds Secured
    $113,600,000

Proposed PILOT structure: Tenure: New Project - 10 years - Amortized

Effective February 4, 2016

*Estimated Value of Goods and Services to be exempt from sales and use tax as a result of the Agency’s involvement in the Project. PLEASE NOTE: These amounts will be verified and there is a potential for a recapture of sales tax exemptions (see “Recapture Provision” on page 7).

$76,000,000 (to be used on the NYS ST-60)
Local Labor Workforce Certification

Project applicants (the “Company”), with projected / committed capital investment for facility construction of greater than or equal to $5,000,000 (except solar projects as defined later), as a condition to receiving Financial Assistance (including a sales tax exemption, mortgage recording tax exemption, real property tax abatement, and/or bond proceeds) from the Genesee County Industrial Development Agency d/b/a Genesee County Economic Development Center (the “Agency”), will be required to utilize qualified Local Labor, as defined below, for all projects involving the construction, expansion, equipping, demolition and/or remediation of new, existing, expanded or renovated facilities (collectively, the “Project Site”). Solar projects in excess of 5 MW (AC) will be subject to the Local Construction Labor Policy as well.

Local Labor Defined

Local Labor is defined as individuals residing in the following Counties: Genesee, Orleans, Monroe, Wyoming, Livingston, Wayne, Ontario, Seneca, Yates, Niagara, Erie, Chautauqua, Cattaraugus and Allegany (collectively, the “Local Labor Area”).

Local Labor Requirement

At least 90% of the total number of Project employees, excluding construction project management, of the general contractor, subcontractor, or subcontractor to a subcontractor (collectively, the “Workers”) working on the Project Site must reside within the Local Labor Area. Companies do not have to be local companies as defined herein, but must employ local Workers residing within the Local Labor Area to qualify under the 90% local labor criteria.

It is understood that at certain times, Workers residing within the Local Labor Area may not be available with respect to a Project. Under this condition, the Company is required to contact the Agency to request a waiver of the Local Labor Requirement (the “Local Labor Waiver Request”) based on the following circumstances: (i) warranty issues related to installation of specialized equipment or materials whereby the manufacturer requires installation by only approved installers; (ii) specialized construction for which qualified Local Labor Area Workers are not available; (iii) documented lack of Workers meeting the Local Labor Area requirement; or (iv) cost differentials in bids whereby use of local labor significantly increases the construction cost of the project. Prior to the granting of said waiver, the lowest bidding contractor which bid said construction project using local labor would have the right of first refusal to bid and match the lowest bid as a remedy to ensure compliance with this policy. Comprehensive documentation and justification will be required including documented evidence and verification by GCEDC staff or agents that the “right of first refusal” remedy has been effected unsuccessfully.

The GCEDC may require an outside consultant of their choosing be hired by the Project to assist in reviewing any waiver requests that may be submitted.

The Agency shall evaluate the Local Labor Waiver Request and make its determination related thereto based upon the supporting documentation received with such waiver request.

Local Labor Reporting Requirement

Companies authorized to receive Financial Assistance from the Agency will be required to file or cause to be filed a Local Labor Utilization Report (the “Report”) on such form as made available by the Agency, and as directed by the Agency, which will identify, for each Worker, the city, town, or village and associated zip code that each such Worker is domiciled in. The Report shall be submitted to the
Agency or its designated agents as follows: (i) immediately prior to commencement of construction activities; and (ii) on or by the next following quarterly dates of January 1, April 1, July 1, and October 1 and each quarterly date thereafter through the construction completion date.

The Agency, or its designated agents, shall have the right, during normal business hours, to examine and copy the applicable books and records of the Company and to perform spot checks of all Workers at the Project site to verify compliance with the Local Labor Requirement throughout the construction period.

**Enforcement**

If Agency staff determines that: (i) the Local Labor Requirement is not being met; or (ii) upon use of its reasonable discretion, discovers or becomes aware of a compliance issue related to the Local Labor Requirement, then written notice delivered by Certified Mail of said Local Labor Requirement violation (the “Notice of Violation”) shall be provided to the Company.

The Company shall have 10 business days thereafter to either:

(i) provide written confirmation to the Agency indicating that it has cured the violation and is now in compliance with the Local Labor Requirement;

(ii) submit the Local Labor Waiver Request as described above; or

(iii) confirm in writing its inability to meet the Local Labor Requirement.

If the Company does not respond to the Agency’s Notice of Violation, or if the Company confirms its inability to meet the Local Labor Requirement, then the Agency shall immediately terminate any and all Financial Assistance being provided to the Project in accordance with the terms of the underlying agreements between the Agency and the Company with respect to the Project. If a Local Labor Waiver Request is submitted and the Agency declines to issue the requester waiver, then the Company shall have 10 business days after receipt of the notice of the waiver request denial to provide written confirmation to the Agency indicating that it has cured the violation and is now in compliance with the Local Labor Requirement. If the Agency does not receive such confirmation, the Agency shall then immediately terminate any and all Financial Assistance being provided to the Project in accordance with the terms of the underlying agreements between the Agency and the Company with respect to the Project.

The foregoing terms have been read, reviewed and understood by the Company and all appropriate personnel. The undersigned agrees and understands that the information contained herein must be transmitted and conveyed in a timely fashion to all applicable subcontractors, suppliers and materialmen. Furthermore, the undersigned realized and understands that failure to abide by the terms herein could result in the Agency revoking all or any portion of Financial Assistance, whether already received or to be received by the Company, as it deems reasonable in its sole discretion for any violation hereof.

**COMPANY CERTIFICATION**

By:  
Name: JEFFREY L. MARTIN  
Title: PRESIDENT

[Signature]

Sworn to before me this 5th day of December, 2022.

[Signature]
Notary Public