



## **Review of Public Complaint**

### **Town of Montgomery Industrial Development Agency**

**March 14, 2014**

PC-2014-01

## **Introduction**

The Authorities Budget Office received a letter, signed by a coalition of labor groups and dated December 18, 2013, requesting an investigation of the actions of the Town of Montgomery Industrial Development Agency (IDA). The complaint suggested the IDA acted improperly when it awarded tax exemptions to United Natural Foods, Inc. (UNFI). The letter is attached as Appendix I.

Pursuant to sections (6)(2)(c) and (6)(2)(d) of Title 2 of Public Authorities Law, the ABO has the authority to act on complaints from the public regarding any state or local authority covered by Title 2 and to initiate an investigation in response to any complaint of non-compliance with the law by such an authority.

As part of our inquiry, we interviewed staff of the IDA, reviewed IDA tax exemption policies, operating practices, and relevant project files, and data reported by the IDA in the Public Authorities Reporting Information System (PARIS).

## **Nature of the Complaint**

The complaint makes four allegations regarding the IDA's July 2013 award of tax abatements intended to assist UNFI construct a new distribution center in the Town of Montgomery. The complainants allege that the IDA's process for reviewing and approving this financial assistance was flawed. Specifically the coalition alleges:

1. The IDA failed to provide adequate notice to the community of a July 17, 2013 Special Hearing, at which the IDA voted to approve financial assistance to UNFI.
2. UNFI's application for financial assistance was incomplete.
3. The IDA did not respond in a timely manner to Freedom of Information Law (FOIL) requests for relevant information on the UNFI project.
4. An IDA board member failed to disclose a potential conflict of interest prior to voting to approve financial assistance to UNFI.

## **Powers of Industrial Development Agencies**

Industrial development agencies (IDAs) are authorized by Article 18 of General Municipal Law. The purpose of an IDA is to promote industrial, manufacturing and commercial development, and to encourage job creation and job retention. As a public benefit corporation, an IDA is exempt from taxes or assessments on any property it acquires or that is under its jurisdiction or control. An IDA can also grant mortgage recording and sales tax exemptions, or issue tax exempt debt in support of an approved project. An IDA approved project may qualify for any of these four forms of financial assistance.

IDAs are also required to adopt a uniform tax exemption policy (UTEP), which may require a project to make payments in lieu of taxes (PILOT) that would otherwise be owed if the project were not tax exempt. To qualify for property tax abatements, a project will transfer title to the property to the IDA or enter into a lease or leaseback arrangement with the IDA holding title interest in the property.

In the matter which is the subject of this complaint, United Natural Foods Inc. agreed to build a distribution center in the Town of Montgomery in exchange for property tax and sales tax exemptions valued at more than \$14 million over 15 years.

## **Background**

In March 2013, United Natural Foods Inc. (UNFI) submitted an application for financial assistance to the Town of Montgomery IDA (IDA). In its application, UNFI described this project as the construction of a 505,000 square foot organic and natural food distribution center serving southern New York and northern New Jersey, and an 8,000 square foot fleet maintenance facility. The project was to be constructed on a 111 acre vacant site in the Town of Montgomery, and create an estimated 316 new jobs within two years. The total cost of the project was estimated at \$58.5 million. The application requested real property tax and sales tax exemptions.

According to IDA officials, the proposed site had been targeted for a previous economic development project that did not go forward. Town approvals had already been obtained for required site and use variances and other related work. As a result, UNFI planned to simply revise the approved variances as needed, and obtain town approval for those revisions, rather than resubmit requests for full site and use variances.

Since the project involved more than \$100,000 in financial assistance, the IDA was required to hold a public hearing, pursuant to Section 859-a of the General Municipal Law. At least ten days advance notice of the public hearing must be provided.

At its April 8, 2013 regular meeting, the IDA board set the date of the public hearing for May 13, 2013. The IDA published the required public notice in the local newspaper on May 1. The public hearing was held on the date scheduled. A review of the hearing minutes indicate that no members of the public attended or offered comments on the project.

On July 17, 2013 the IDA board approved financial assistance to the UNFI project. This financial assistance consists of 15 years of real property tax exemptions on the improvements to the property, and sales and use tax exemptions related to the purchase of construction materials. UNFI would be subject to a 15 year payment in lieu of taxes (PILOT) agreement from 2014 through 2029. The net financial

assistance benefit to UNFI is estimated to total \$11,320,324 in real property tax exemptions over the 15 year period. The exemption from sales and use taxes has an estimated value of \$2,723,000.

## **ABO Investigation of Complaint**

**Complaint: The IDA failed to provide adequate notice to the community of a July 17, 2013 Special Hearing, at which the IDA voted to approve financial assistance to UNFI.**

The IDA prepares an annual schedule of its regular meetings, and posts this schedule on its public web site. IDA officials explained that this schedule is generally set to coincide with the Town Planning Board meeting schedule, since the two boards share a recording secretary. Generally, the IDA board meets immediately prior to the Planning Board. IDA officials also stated that notice of each meeting is posted on the bulletin board located in Town Hall, and published in a local weekly newspaper.

The IDA's next board meeting following the May 13, 2013 public hearing on the UNFI project was scheduled for July 8, 2013. However, the July 8 meeting was not held. IDA officials indicated that approvals from the Planning Board were needed before the project could proceed.

The Planning Board met on June 4 as planned and discussed the UNFI project. However, it did not approve all of the necessary permits at that time. The remaining permits were to be considered at the Planning Board's June 24 meeting. The UNFI project approvals were part of the agenda for the June 24 Planning Board meeting, but apparently this meeting was not held. Further, the Planning Board did not meet on July 8 as planned. The Planning Board was scheduled to meet again on July 29. Instead, the Planning Board held a special meeting on July 16, 2013 to act on the remaining UNFI project permits. At that meeting the Planning Board gave its final approval for the UNFI project.

IDA officials could not provide any documentation or correspondence indicating on what date they became aware of the need to reschedule their July 8 board meeting. However, IDA officials provided us with a notice dated July 12, 2013 that the IDA board meeting would be held July 17. They stated that this notice was only posted on the Town Hall bulletin board and not distributed to the local media, since it was too late to publish it in the weekly local newspaper.

Section 104 of New York State Open Meetings Law requires public notice of a meeting, that is scheduled at least one week in advance, be given to the news media and conspicuously posted in one or more designated public locations at least seventy-two hours before the meeting. It also requires that public notice of all other meetings be given, to the extent practicable, to the news media and conspicuously posted in one or more designated public locations within a reasonable time prior to

the meeting. The May 13 public hearing was well announced and provided an opportunity for those in attendance to express opinions about the UNFI project. It appears that no one from the public spoke at that hearing.

Based on the above timeline, information, and Open Meetings Law requirements, we conclude that the IDA provided, or acted in good faith to provide, appropriate notice of its meetings, including the July 17 meeting. There was appropriate public notice given for meetings that were scheduled at least one week in advance, and reasonable efforts were made to provide public notice for those meetings that were scheduled on short notice.

**Complaint: UNFI's application for financial assistance was incomplete.**

The IDA's uniform tax exemption policy (UTEP) stipulates that no request for a tax exemption will be considered unless submitted on the IDA's standard project application (with a cost-benefit analysis). The UTEP further stipulates that the application must identify the type of financial assistance being sought as well as the estimated value of each tax exemption.

The IDA provided us with a copy of UNFI's project application that the board relied on to approve financial assistance. This application was dated March 21, 2013. We found that the application did provide some significant information regarding the project, such as the assessed value of the property, the number of jobs to be created as a result of the project, and the total project cost. However, the application was incomplete and omitted responses to questions that are critical in evaluating the cost-benefits of the project.

For example, the application indicated that real property tax exemptions were being requested, but did not provide an estimate of the value of those exemptions. Further, the application did not indicate whether sales or use tax exemptions were being requested or the value of those exemptions. The March 11, 2013 IDA board meeting minutes only indicate that a 15-year PILOT was being requested by UNFI, and that the IDA board discussed the UTEP and PILOT numbers.

IDA officials admitted that no formal records exist indicating that a cost-benefit analysis of the project was done, or that the value of the financial assistance package was determined. It was explained that one IDA board member is the Town Supervisor, and the Town Supervisor is a member of several other town boards such as the Planning Board and Water and Sewer Board. It is customary for the Town Supervisor to informally share the details of a project discussed by one of these boards with the other IDA board members if the matter is to come before the IDA. He indicated that these discussions are not documented. This appears to be the process the IDA board followed when it considered the UNFI project.

From our review of the UNFI project records, the project application submitted by UNFI was materially incomplete. It is clear that significant and critical information

was omitted from the project application. Further, it is questionable how the IDA board could adequately evaluate the project without knowing the type and value of the financial assistance being requested. In addition, by approving the project without having the required information in the project application, the board acted in violation of its own uniform tax exemption policy.

**Complaint: The IDA did not respond in a timely manner to Freedom of Information Law (FOIL) requests for relevant information on the UNFI project.**

Article 6 of Public Officers Law, known as the Freedom of Information Law (FOIL), requires public authorities to provide or make available, any public record upon request. The FOIL requires public entities to adopt rules that indicate the times and locations records are available to the public; the contact person for making requests; and the fees associated with making copies. The law requires agencies to provide a response within five days of receipt of a request. Proper responses include either providing the documentation or acknowledging that the requested document is not in the agency's possession; denying the request; or providing a written acknowledgement of receipt of the request and including an estimated date the data will be available. Authorities are required to publicize their policies and procedures for responding to FOIL requests.

The IDA does not have a formal process for handling FOIL requests. We requested all documents and correspondence related to FOIL requests regarding the UNFI project. We reviewed the email correspondence provided by the IDA to determine the number of requests submitted, the dates submitted, and the dates the IDA responded. Due to the informal nature of these records it was often difficult to ascertain when requested records were provided. For example, there were several instances where information was initially requested by one individual, and a response was provided to a different individual. It appears that between June 14 and September 26, 2103 a total of thirteen documents or files were requested. These requests were related to IDA policies, UNFI's request for assistance, and other awards granted by the IDA. We determined that the IDA responded to the first six requests within the required five day period, but did not respond timely to the other seven requests. IDA officials indicated that they believe these requests were intended to clarify the original request. It was their position that the seven requests were not subject to the five day response timeframe.

It appears that the IDA ultimately provided six of the thirteen requested documents and indicated that one of the requested documents did not exist. Some of the six documents were not provided until multiple FOIL requests had been made. For example, a request was submitted on July 15 for a copy of the IDA's UTEP. The IDA did not respond to this request, and a second request for the UTEP was made on August 9. The IDA provided the UTEP on September 23, 2013.

Based on the information provided by the IDA, it is difficult to determine the actual number of documents requested under FOIL, the date requested, and the IDA's

response. However, it is clear that the IDA did not respond to each request within the timeframes specified in Public Officers Law, and that not all requests were responded to by the IDA.

We note that the need for the public to file a FOIL request could be avoided if the IDA posted more information on its web site. The ABO has issued Policy Guidance 10-03 "Posting and Maintaining Reports on Public Authorities Web Sites" that addresses this issue.

(<http://www.abo.ny.gov/policyguidance/10-03PostingInformationAuthorityWebSite.pdf>)

**Complaint: An IDA board member failed to disclose a potential conflict of interest prior to voting to approve financial assistance to UNFI.**

In general, IDA board members and employees should strive to avoid a conflict, or the appearance of a potential conflict of interest. However, when the appearance of a potential conflict of interest does arise, the affected board member is expected to disclose the potential conflict so that the board can determine the appropriate course of action. Such action could consist of recusal from all relevant discussions or abstention from any votes on the matter. These topics are addressed in ABO provided training programs in which board members are required to participate. In addition, the need to avoid conflict of interest is included in the acknowledgement of fiduciary duty that all board members are required to sign.

One member of the IDA board, Mr. Richard Lomazzo, is the Director of Operations for a company located across the street from the UNFI project. IDA officials described his position as the 'top person' in charge at the location. They indicated that this did not present a conflict for Mr. Lomazzo, since UNFI is unrelated to and will not conduct business with his employer.

The potential appearance of a conflict of interest is not limited to a direct financial or business relationship between a board member and an applicant. We found that the IDA board, at its April 8 and May 13 meetings, considered waiving the standard project application fee in exchange for UNFI installing a pump station that would connect to the municipal water and sewer system. This pump station could benefit the adjoining properties and mitigate the need for these property owners to install private pump stations. While the plans for these improvements were abandoned due to cost estimates, at the time of the discussions it could be perceived that Mr. Lomazzo's employer would benefit from the improvements. This presents the appearance of a potential conflict of interest. There was no indication in any board meeting minutes that Mr. Lomazzo disclosed this potential conflict, abstained from voting, or recused himself from discussions regarding the UNFI project. At a minimum, this matter should have been brought to the attention of the IDA board.

We also determined that Mr. Lamazzo has not attended mandatory board member training. Further, the IDA reported in its 2012 annual report that Mr. Lamazzo had

not signed the acknowledgement of fiduciary duty that all board members must sign as a matter of law.

## **Observations and Recommendations**

During the course of the ABO's investigation of this complaint, we identified issues that need to be brought to the attention of the IDA board of directors and addressed.

### Availability of Public Documents

We reviewed the IDA's website. The Authorities Budget Office has published Policy Guidance 10-03 which includes a list of documents that are required to be posted on each authority's website as required by Title 1 of Article 9 of Public Authorities Law, as well as other information that should be available to the public. We identified several documents that are missing from the IDA's web site, including financial audits, annual reports on operations and accomplishments, and its UTEP Policy. The IDA should review ABO Policy Guidance 10-03 and update its website to include these documents.

### Promulgation of Provisions for Freedom of Information Law Requests

Section 87 of Article 6 of Public Officers Law requires every public authority to promulgate policies and procedures for handling FOIL requests and to publish them on its website. The IDA should adopt policies and procedures for receiving and responding to FOIL requests and make these policies available to the public on its web site.

### Conflict of Interest

The IDA reported to the ABO that certain board members have not completed state required Board Member Training. It is the responsibility of each board member to participate in this training within one year of appointment to the board. The failure of a board member to do so is a violation of his/her duty to the public authority. The IDA should also make certain that each board member has signed the Acknowledgment of Fiduciary Duty, which is required pursuant to Section 2824 of the Public Authorities Law.

### Dissemination of Information Between Board Members

IDA officials indicated that project information is often informally discussed among board members, rather than during public board meetings. This increases the likelihood that board members will act on projects without the benefit of a complete written record. This practice also prevents board members from independently evaluating the merits and cost benefits of a project. Instead, they are dependent on the Town Supervisor to share information. As a result, board members do not appear fully engaged in IDA operations and the decision-making process. IDA board members should insist that all project information be provided in writing at least seven days in advance of board meetings.

## New Yorkers Against Industrial Development Tax Abuse

15 Stone Castle Road, Rock Tavern, NY 12575  
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December 18, 2013

David Kidera  
State of New York Authorities Budget Office  
PO Box 2076  
Albany, NY 12220-0076  
info@abo.state.ny.us

Dear Mr. Kidera:

We request that the ABO conduct an investigation into the Town of Montgomery Industrial Development Agency's (IDA) approval of taxpayer-funded financial assistance for United Natural Foods, Inc. (UNFI).

UNFI is a wholesale distributor of natural foods. It is building a warehouse and distribution facility in the Town of Montgomery, with IDA support. On July 17, 2013, the IDA approved taxpayer support for UNFI in the amount of \$ 11,320,324.00 in exemptions on property taxes. In addition, UNFI stands to receive combined state and local sales tax savings estimated at an additional \$2,723,000, state level Excelsior Jobs tax credit worth \$3,600,000 and is seeking yet-undisclosed IDA fee exemptions that could total up to an extra \$298,000. Overall, UNFI could receive taxpayer subsidies of up to \$17.9 million.

Our concerns over the IDA's approval of financial assistance to UNFI stems from the following:

- 1) The Town of Montgomery IDA failed to provide adequate notice to the community prior to the July 17<sup>th</sup> Special Hearing, in which the IDA voted to approve the financial assistance to UNFI. The full timeline is below:
  - On May 8, 2013, the Montgomery IDA held a public hearing on the proposed UNFI project.
  - On July 8, 2013, at the Regular Meeting of the Montgomery IDA, the IDA Board was scheduled to vote to approve the UNFI project. Instead, the IDA cancelled its July 8<sup>th</sup> Regular Meeting for unknown reasons.
  - The IDA rescheduled the July 8<sup>th</sup> Regular Meeting for July 17, 2013, referring to the rescheduled meeting as a "Special Meeting."
    - Notice for the July 17<sup>th</sup> Special Meeting, as far as we can ascertain, was inadequate:

- The Town of Montgomery IDA By-laws state that a Special Meeting requires only two days advance notice.<sup>1</sup> However, the July 17<sup>th</sup> Meeting was called in place of the Regular Meeting and as such there was no “special nature” of the Special Meeting. The July 17<sup>th</sup> Meeting was simply a rescheduled Regular Meeting, and therefore is not subject to the IDA’s Special Meeting standards.
- New York Open Meetings Law governs all official convenings of public bodies. This law requires that notice be provided to the news media at least one week prior to the meeting.<sup>2</sup>
  - The Montgomery IDA apparently only provided notice of the July 17<sup>th</sup> Meeting one day prior, on the Town of Montgomery’s website.
  - The IDA did not print a notice in Montgomery’s official paper of record, the Wallkill Times, and did not provide notice of the meeting to affected tax jurisdictions.

As a matter of public policy, if this kind of behavior is tolerated, IDAs in New York state could easily circumvent Open Meetings Law requirements simply by canceling all Regular Meetings and rescheduling them as Special Meetings, with little or no notice. There must be a clear indication as to what constitutes the “special nature” of such a meeting. In the case of the Montgomery IDA, the Regular Meeting - rescheduled and renamed a Special Meeting - failed to provide any indication of its special nature. Without a clear distinction between special and regular meetings, notice requirements could become meaningless.

## 2) UNFI’s application for financial assistance is incomplete.

- On the Town of Montgomery IDA’s application for financial assistance, UNFI does not explain its response to the following question:<sup>3</sup>
  - Page 5 Section B. Question 2. “Is the Company or management of the Company now a plaintiff or a defendant in any civil or criminal litigation? Yes   X  ; No       ”
- UNFI fails to answer whether the real property tax exemption being sought is consistent with the Agency’s Uniform Tax Exemption Policy:
  - Page 14. Chapter VI. Section A. Question 1. “Is the applicant requesting any real property tax exemption in connection with the Project that would not be available to a project that did not involve the Agency? Yes   X  ; No       . If yes, is the real property tax exemption being sought consistent with the Agency’s Uniform Tax Exemption Policy? Yes       ; No       .”

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<sup>1</sup> Town of Montgomery IDA By-Laws, Article III, Section 3. SPECIAL MEETINGS. The Chairperson of the Agency may, when the Chairperson deems it desirable, and shall, upon written request of two members of the Agency, call a special meeting of the Agency for the purpose of transacting any business designated in the call. The call for a special meeting may be delivered to each Member of the Agency or may be mailed to the business or home address of each Member of the Agency as least two days prior to the date of such special meeting and notice of such meeting also must be posted on the Town signboard and supplied to the Wallkill Valley Times or any other local newspaper of general circulation in the Town. Waivers of notice may be signed by any Members failing to receive a proper notice. At such special meeting, no business shall be considered other than as designated in the call, but if all the Members of the Agency are present at a special meeting, with or without notice thereof, any and all business may be transacted at such special meeting.

<sup>2</sup> Public Officers Law, Article 7, Open Meetings Law: §104. Public notice. 1. Public notice of the time and place of a meeting scheduled at least one week prior thereto shall be given to the news media and shall be conspicuously posted in one or more designated public locations at least seventy-two hours before such meeting.

<sup>3</sup> The UNFI Application for Financial Assistance from the Town of Montgomery IDA is attached.

- UNFI fails to provide adequate information regarding additional tax exemptions it may be seeking (its answer is blank):
  - Page 15. Chapter VI. Section A. Questions 3, 4 and 5: “Are any of the tax-exemptions being sought in connection with the Project inconsistent with the Agency’s Uniform Tax-exemption Policy? Yes\_\_\_; No \_\_\_\_\_. If yes, please explain how the request of the applicant differs from the Agency’s Uniform Tax Exemption Policy:\_\_\_\_\_
- 3) The Town of Montgomery IDA did not answer in a timely manner Freedom of Information Law (FOIL) requests for information that is public. This impairs the public’s ability to review the proposed tax breaks and have a reasoned discussion about the criteria, the structure, the costs and benefits of awarding UNFI a tax-abatement.
- On July 15, 2013 the attached FOIL request was sent to the IDA. It requested, among other things, the IDA’s Uniform Tax Exemption Policy (UTEP), and the contract or financial assistance agreement between the IDA and UNFI. Other FOIL requests were made (June 25, 2013, June 27, 2013, and July 17, 2013, also attached), seeking to identify the nature of the proposed tax breaks, their dollar amount and yearly breakdown and the criteria governing their allocation. It is only on September 23rd, 2013, a few days prior to the groundbreaking ceremony – that the IDA’s UTEP and the terms of the Payment in Lieu of Taxes (PILOT) agreement between UNFI and the IDA were disclosed - in response to the FOIL request made on September 10th, 2013, repeating the requests made since June, 2013. The finalized PILOT agreement is dated July 2<sup>nd</sup>, 2013 – its disclosure occurred more than 80 days after finalization.
  - The ABO has issued Policy Guidance 10-03 that directs each IDA to permanently maintain its UTEP on the IDA web site.<sup>4</sup> The UTEP is not posted on the IDA’s website.
  - The Financial Assistance Agreement between the IDA and UNFI likewise should be available to the public upon request, but the IDA has failed to provide this information within a timeframe that would be consistent with adequate public review.<sup>5</sup>
- The July 15, 2013 FOIL request also queried current and past PILOT agreements between the Town of Montgomery and corporations other than UNFI, and associated monitoring, progress and final reports – which would have aided public deliberation in evaluating the tax abatements being considered for UNFI. This request was denied.
- Adequate public review cannot occur without disclosure of the tax-abatement terms being considered prior to their finalization, as well as prompt public access to official documents – such as the PILOT agreement itself. The IDA’s extensive delays - and stalling on providing information that was at hand - is unacceptable, unjustified and undermines the public review process.
- 4) One Board Member of the Town of Montgomery IDA, Richard Lomazzo, failed to disclose a potential conflict of interest when voting to approve financial assistance for UNFI.

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<sup>4</sup> Authorities Budget Office, Policy Guidance 10-03, at <http://www.abo.ny.gov/policyguidance/10-03PostingInformationAuthorityWebSite.pdf>.

<sup>5</sup> Public Officers Law, Freedom of Information Law, Article 6, Sections 84-90.

- Richard Lomazzo is a board member of the IDA, as well as Cardinal Health's Director of Operations in the North East Region. Cardinal Health has a major distribution center in the Town of Montgomery, New York. The distribution center is located at 500 Neelytown Road, Montgomery, NY 12549.
  - A conflict of interest between Mr. Lomazzo's duties as Cardinal Health manager and his duties as an IDA Board Member appear to be present because the proposed UNFI project on Neelytown Road and Beaverdam Brook Road is across the street from the Cardinal Health Distribution Center. The proposed UNFI project will likely positively impact real estate values for all neighbors, including to the Cardinal Health Distribution Center, and bring other such benefits to neighboring properties (such as extension of water and sewage utilities).
  - Mr. Lomazzo did not disclose this potential conflict of interest prior to voting to approve the financial assistance, nor did he provide any methods for insulating himself and the IDA from such a conflict.<sup>6</sup>

Based on the observations listed above, we request that the ABO:

1. Investigate the process by which the Town of Montgomery IDA granted financial assistance to UNFI, focusing on the Special Meeting at which the project was approved.
2. Investigate whether or not UNFI's application for financial assistance was incomplete.
3. Investigate the IDA's response to requests for public information and whether the IDA has complied with Public Officers Law, as well as ABO policy guidance.
4. Investigate Mr. Lomazzo's potential conflict of interest.

We also request that the ABO explore potential remedies for any potential violations, including but not limited to:

1. Censuring the Town of Montgomery IDA;
2. Terminating the IDA tax exemptions to UNFI;
3. Requiring another vote by the IDA that complies with applicable open meetings and public officers laws;
4. Requiring the IDA to provide full public access to all relevant documentation; and
5. Requesting a full legal investigation by the State Attorney General or other relevant entity.

Thank you for your time and attention to this matter.

Signed,

New Yorkers Against Industrial Development Tax Abuse



George Miranda, President of Teamsters Joint Council 16

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<sup>6</sup> Public Officers Law § 74. Code of ethics.



Paul F. Ellis-Graham, E.D. of NYSUT



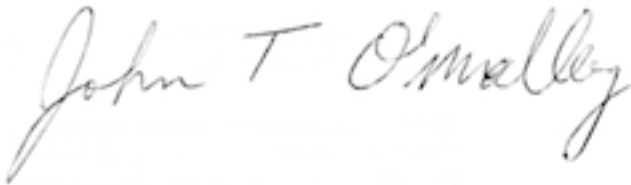
Adrian Huff, Principle Officer, IBT Local 445



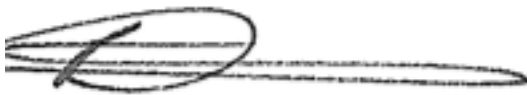
Elizabeth Soto, Executive Director, Hudson Valley Area Labor Federation, AFL-CIO



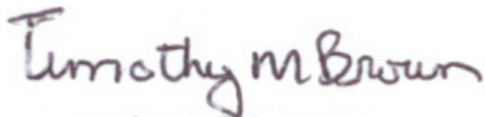
Sparrow Tobin, President, Hudson Catskill Central Labor Council



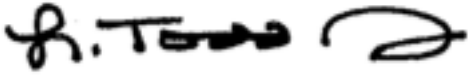
John T. O'Malley, Political Director, CWA Local 1120



Rae Leiner, Organizer, Community Voices Heard



Tim Brown, President, Valley Central Teachers Association, NYSUT

A handwritten signature in black ink, appearing to read "L. Todd Diorio". The signature is stylized with a large, looped "D" at the end.

L. Todd Diorio, President, Hudson Valley Building & Trades Council

A handwritten signature in black ink, appearing to read "Matt Ryan". The signature is stylized with a large, looped "R" at the end.

Matt Ryan, Executive Director, ALIGN

CC: Eric T. Schneiderman, Attorney General of New York