

Niagara County Industrial Development Agency
6311 Inducon Corporate Dr. - Sanborn, New York 14132
(716) 278-8760 Fax (716) 278-8769

Application for Assistance

Please answer all questions on the **Niagara County Industrial Development Agency Application and Environmental Assessment Form**. Information submitted as part of this application will not be made public prior to the passage of an Official Action Resolution by the Agency. After such action, this information may be subject to disclosure under the New York State Freedom of Information Act.

Prior to application submission, this project was reviewed with **Lawrence Witul** of the Niagara County Industrial Development Agency and assigned Project Number _____.

I. Company Data

- A. Company Name: Dimax LLC (DLLC) & tenant being MAC's Antique Auto Parts, Inc. (MAAP)
Address: DLLC = 43 Hi Point Dr, Lockport, NY 14094 MAAP = 6150 Donner Rd, Lockport, NY 14094
Telephone: 716-204-9330 Fax: 716-210-1370
Email: rickm@macsauto.com Website: www.macsautoparts.com
IRS Identification No.: DLLC = 110-46-1524 MAAP = 16-1155928

Company official completing this application and authorized to respond on behalf of the company:

Name: Richard (Rick) McIntosh Title: DLLC = Sole Member MAAP = President

- B. Company Owners, Officers, Directors and Partners: List name and home address, title and other principal business affiliations.

DLLC = Richard A McIntosh, Sole member LLC, 43 Hi Point Dr, Lockport, NY 14094

MAAP = Richard A McIntosh, President and 60% Share Holder of MAC's Antique Auto Parts (Sub S), 6150 Donner Rd, Lockport, NY 14094

MAAP = Randall A McIntosh, Vice President and 40% Share Holder of MAC's Antique Auto Parts (Sub S), 6150 Donner Rd, Lockport NY 14094

- C. Legal Counsel: Hodgson-Russ (Amy J Fitch esq.)
Address: 140 Pearl St Suite 100, Buffalo, NY 14202-4040
Telephone: 716-848-1384 Fax: 716-819-4653
Email: afitch@hodgsoneruss.com

D. Accountant (Firm):
DIMAX LLC
Angelo Maldonado, CPA
Address: 39 Keswick Rd, Lockport, NY 14094
Telephone: 716-434-2716 Fax: 716-438-1052
Email: angelomcpa@roadrunner.com

MAC's A.A.P.
GKE (Gaines Kriner Elliott) (Rocco Surace)
Address: 100 Corporate Parkway, Suite 200, Amherst, NY 14226
Telephone: 716-250-6600 Fax: 716-250-6605
Email: rsurace@gkecpa.com

E. Principal Bank of Account: DLLC = JP Morgan Chase MAAP = JP Morgan Chase

F. Type of Business Corporation Sub Chapter S Partnership
 Sole Proprietorship Other _____

G. Is Company authorized to do business in New York State? Yes No

H. Principal Stockholders with 5% or more of stock outstanding in the company:

<u>Name</u>	<u>Address</u>	<u>% of Holding</u>
<u>DLLC = Rick McIntosh 43 Hi Point Dr, Lockport, NY 14094 100%</u>		
<u>MAAP = Rick McIntosh 6150 Donner Rd, Lockport NY 14094 60%</u>		
<u>MAAP = Randy McIntosh 6150 Donner Rd, Lockport, NY 14094 40%</u>		

I. List subsidiary, associate, and/or affiliated companies of applicant.

MAAP = Richard A McIntosh, President, 60% Share Holder of MAC's Antique Auto Parts (Sub S), 6150 Donner Rd, Lockport NY 14094

J. Is the Company or management of the Company now a plaintiff or a defendant in any civil or criminal litigation? Yes No

Has any person listed above ever been convicted of a criminal offense (other than a minor traffic violation)? Yes No

Has any person listed above or any concern with whom such person has been connected ever been in receivership or been adjudicated a bankrupt?
Yes No

If the answer to any of the above questions is yes, please, furnish details in a separate attachment.

K. Identify the assistance being requested of the Agency:

- (1) Bond financing for new project; estimated amount \$ _____
- (2) Bond/project refinancing; estimated amount \$ _____
- (3) Lease/sale back
- (4) Assignment of lease
- (5) Exemption from Sales Tax; estimated benefit \$108,000 (includes tax on machinery and installation and site work)
- (6) Exemption from Mortgage Tax; estimated benefit \$23,000 (again includes machinery and site work)
- (7) Exemption from Real Property Tax; estimated benefit \$544,000

If you have selected (5),(6) or (7), indicate whether you are seeking a deviation from the Agency's uniform tax exemption policy: Yes ; No X. If the answer is yes, please furnish details in a separate attachment.

- (8) Other (please furnish details in a separate attachment)

II. Business Data

A. Company Background

- 1. Describe when and where was the company established?
DLLC = Was created in 2005 within Lockport, NY
MAAP = Was created in 1978 within Lockport, NY
- 2. Describe the type of business
DLLC was created for the purpose of being the owner of the property for which MAC's A.A.P. will lease back the expansion of the warehouse
MAAP = is one of the world's largest suppliers of vintage and classic 1909-70's Ford & Mercury replacement automotive parts
- 3. Description of Present Facilities:

Lot size: 350' x 1053' (8.24 acres+/-) Number of buildings: 1

Square footage of facilities: 38,000sf +/-

 Owns OR MAAP rents from DLLC Rents present facilities
- 4. What is the present employment of the company?

Full Time 87 # Part Time 3

Estimated annual payroll: \$2,216,000 (2009)

5. Approximate annual sales: \$19,050,000 (2009)
6. Describe primary markets.
MAC's Antique Auto Parts specializes in reproduction parts for 1909-70's Ford & Mercury cars and trucks. Through 10 printed catalogs and online catalogs MAC's offers more than 50,000 SKU's and sells product into more than 50 Foreign Countries and is one of Niagara Counties largest UPS shippers.
7. Provide a brief description of the company and its history.
Attached is a "Company Bio" pulled from our web site and describes the company's inception thorough today's ownership and marketing strategies.

- B. Provide types of business activity and approximate square feet of each for company's present facility:

	Square Feet
Manufacturing/Processing	3000
Warehousing	25,000
Research & Development	500
Commercial	
Retail*	1000
Office	8500
Other (specify)	

* A retail business activity shall mean (i) sales by a registered vendor under article twenty-eight of the New York tax law primarily engaged in the retail sale of tangible personal property, as defined in subparagraph (i) of paragraph four of subdivision (b) of section eleven hundred one of the tax law; or (ii) sales of a service to such customers.

- C. **Describe principal goods, products and/or services of the company:**
MAC's Antique Auto Parts both Manufacturer's and Resells parts produced around the world to customers from around the world. Anything and everything that goes in and on a vintage or classic car or truck is what we produce and or offer.

III. Project Data

A. Location of Proposed Project:

1. Physical Address of proposed Project Site:

Address: 6150 Donner Rd (SBL # 137.00-2-20.2)
City, Town, Village: Pendleton, NY
County: Niagara

2. New York State Empire Zone Tax Incentives.

In addition to financial incentives that the Niagara County Industrial Development Agency can provide with respect to the proposed Project, the Project may also be eligible for New York State tax benefits (sales tax, income tax, and real property tax benefits and credits) under the New York State Empire Zone Program. Empire Zone tax benefits can be utilized concurrently with Niagara County Industrial Development Agency benefits and incentives.

Is the proposed Project Site located in an Empire Zone?

Yes No Unsure

3. **New York State Brownfield Cleanup Program Tax Incentives**

New York State provides for significant refundable New York State tax credits with respect to cleanup and construction (buildings and equipment) costs, real property tax expenses, and insurance costs related to remediating and developing a Brownfield/contaminated property. In addition, New York State provides for a release of liability with respect to such contamination located in, on or emanating from the Brownfield Site. New York State Brownfield Cleanup Program tax credits can be utilized concurrently with Niagara County Industrial Development Agency benefits and incentives.

Under the New York Brownfield Cleanup Program, a Brownfield or a Brownfield Site is any real property, the redevelopment or reuse of which may be complicated by the presence or potential presence of a hazardous waste, petroleum, pollutant, or contaminant (collectively, "contaminants").

Is the proposed Project Site located on a site where the known or potential presence of a contaminant(s) is complicating the development/use of the property?

Yes X No Unsure

Has a Phase I Environmental Assessment been prepared or will one be prepared with respect to the proposed Project Site?

Yes No X Unsure (one was done 4+ years ago)

Have any other studies or assessments been undertaken with respect to the proposed Project Site that indicate the known or suspected presence of contamination that would complicate the site's development?

Yes X No Unsure

B. Existing Project Facilities:

1. Parcel Size:

Present lot is 350' x 1053' (8.24+/- Acres)

Present building is 120' x 300' +/- (.83 acres)

2. Are there existing buildings on the Project site? Yes X; No .

a. If yes, indicate the number of buildings on the site: 1. Also, please briefly identify each existing building and indicate the approximate size (in square feet) of each such existing building:

Building Description	Size
<i>Steel building</i>	<i>120' x 300'</i>

b. Are the existing buildings in operation? Yes X; No . If yes, describe present use of present buildings:

Building	Use
<i>Only Building</i>	<i>Mfg and fulfillment</i>

c. Are the existing buildings abandoned? Yes ; No X. About to be abandoned? Yes ; No X. If yes, describe: _____

- d. Attach photograph of present buildings.
3. Identify present landowner. DLLC
4. Present zoning of site: "Light Industrial"

Are there any variances or special permits affecting the Project site?
 Yes No X.

If yes, list below and attach copies of all such variances or special permits.

5. Provide Tax Map (section/block/lot) number(s):
SBL # 137.00-2-20.2

6. List current assessed value: \$1,600,000
 List current annual property tax payment: \$All taxes listed below

2009-2010 School Taxes					\$11,164.09
2010 County Taxes					\$4,260.65
2010 Pendleton Town Taxes Associated to PILOT					\$302.43
2010 Niagara County Dept of Real Tax Services County Pilot Taxes					\$4,178.78

7. Identify school district pertaining to Proposed Project location:
Lockport School District

C. Proposed Project Facility and Equipment

1. Does part of the Project consist of the acquisition or construction of a new building or buildings? Yes X; No .

If yes, indicate number and size of new buildings: 1 addition to back part of current building measuring 120' wide by 236' long being 24'+/- high

2. Does part of the Project consist of additions and/or renovations to existing buildings located on the Project site? Yes X; No .
3. If yes, indicate the buildings to be expanded or renovated, the size of any expansions and the nature of expansion and/or renovation: This is an expansion addition to the current (only) building to better allow growth and ability for us to perform acquisitions of others.
4. Describe the principal uses to be made by the Company of the building or buildings to be acquired, constructed or expanded: Warehouse along with manufacturing and order processing.
5. Will machinery and equipment be acquired and installed?

New: No Yes Type Warehouse/material handling

Used: No Yes Type Warehouse/material handling

Describe the principal uses to be made by the Company of the Equipment to be acquired or installed:

Equipment will be primarily warehouse shelving, pallet racking and equipment associated to our manufacturing production as well as pick/pack order processing.

6. Project Use

a. What are the principal products to be produced at the Project?
Pick, pack and light assembly and manufacturing of products used in 1909-70's Ford & Mercury cars and trucks

b. What are the principal activities to be conducted at the Project?

	%		%
Warehousing	70	Manufacturing	10
Processing	10	Pollution control	
Office	5	Research & Development	5
Retail*		Commercial	
Recreational		Other:	

* A retail business activity shall mean (i) sales by a registered vendor under article twenty-eight of the New York tax law primarily engaged in the retail sale of tangible personal property, as defined in subparagraph (i) of paragraph four of subdivision (b) of section eleven hundred one of the tax law; or (ii) sales of a service to such customers.

c. Does the Project include facilities or property that are primarily used in making retail sales of goods or services to customers who personally visit such facilities? Yes ; No (NOTE: Expansion project (this project) is not adding any more "showroom/retail counter space).

If yes, please see Addendum A attached hereto.

d. Will the completion of the Project result in the removal of a plant or facility of the Company or another proposed occupant of the Project (a "Project Occupant") from one area of the State of New York to another area of the State of New York? Yes No If yes, please explain:

- e. Will the completion of the Project result in the abandonment of one or more plants or facilities of the Company located in the State of New York? Yes No

If yes, please provide detail: _____

- i. If the answer to either question (d) or question (e) is yes, indicate whether any of the following apply to the Project:

- (1) Is the Project reasonably necessary to preserve the competitive position of the Company or such Project Occupant in its industry? Yes No

If yes, please provide detail: _____

- (2) Is the Project reasonably necessary to discourage the Company or such Project Occupant from removing such other plant or facility to a location outside the State of New York? Yes No

If yes, please provide detail: _____

6. Is this a single phase or multi-phase project? Single Multi

Phase I Activities: Addition to building and settling in to such

Phase II Activities: _____

Phase III Activities: _____

- D. Utilities and services presently serving site. Provide name of utility provider.

Gas:	NYSEG	Size:	4900 "whatevers" a year
Electric:	NATIONAL GRID	Power:	340,000 KWM a year
Water:	PENDLETON	Size:	
Sewer:	PENDLETON	Size:	
Other (specify):			

- E. What is your project timetable? (Provide dates)

1. Start date: acquisition or construction of facilities: May 2010
2. Completion of project facilities: November 2010
3. Project occupancy – starting date of operations: December 2010

F. Have any contracts or purchases been made, committed and/or executed toward the project? No Yes,

If yes, please provide detail: Monies spent with Construction manager (to get cost estimates) as well as with Architect (to get print for Construction Manager to have "rough" quoted).

G. Has any work toward the completion of the project been initiated? No Yes,

If yes, please provide detail: _____

H. Will the project require any government actions, permits or clearances (other than IDA requirements)? If yes, please provide the following details:

Action	Issuing Agency	Date of Issuance
<i>Building Permits and such</i>	<i>Pedleton</i>	

I. Include any site plans, drawings or blueprints that have been developed.

J. Does the Company intend to lease or sublease more than 10% (by area or fair market value) of the Project? Yes ; No . If yes, please complete the following for each existing or proposed tenant or subtenant:

Sublessee name: DLLC will have a revised 15 year lease with MAC's Antique Auto Parts
 Present Address: MAAP = 6150 Donner Rd, Lockport, NY 14094
 Address: MAAP = 6150 Donner Rd, Lockport, NY 14094
 Employer's ID No.: 16-1155928

Sublessee is: Corporation Partnership Sole Proprietorship

Relationship to Company: Rick McIntosh is sole owner of Dimax LLC and is 60% owner of MAC's Antique Auto Parts

Percentage of Project to be leased or subleased: 100%

Use of Project intended by Sublessee: Pick and Pack Warehouse Operation with some light assembly and manufacturing as well as office space.

Date of lease or sublease to Sublessee: Revision of Lease already in place to extend out as deemed.

Term of lease or sublease to Sublessee: 15 Year Triple Net Lease

Will any portion of the space leased by this sublessee be primarily used in making retail sales of goods or services to customers who personally visit the Project?

Yes No (expansion will not have ability for customer to enter it).

If yes, please provide on a separate attachment: (a) details, and (b) the answers to questions III(D)(6)(c) through (f) with respect to each such sublessee.

K. Describe the reasons why this project is necessary and what effect it will have on your company: We are growing very well in our industry and have already utilized the full capacities of our current building. This building expansion will allow us to continue strong growth as well as to entertain the options of acquiring other companies.

IV. Employment Impact

A) Will Niagara County contractors and / or sub contractors be utilized for the construction project? Yes No .

B) What is the estimated number of construction jobs to be created at the project site from Niagara County: 10-20, Erie County 20-40, Other Areas 5-10, All numbers above are guess-timates by myself.

C) Indicate below the number of people presently employed at the Project site and the number that will be employed at the Project site at end of the first and second years after the Project has been completed (Do not include construction workers). Also indicate below the number of workers employed at the Project site representing newly created positions as opposed to positions relocated from other project sites of the applicant.

TYPE OF EMPLOYMENT				
	PROFESSIONAL OR MANAGERIAL	SKILLED OR SEMI- SKILLED	UNSKILLED	TOTALS
Present Full Time	20	67		87
Present Part Time		3		3
Present Seasonal				
First Year Full Time	22	69		91
First Year Part Time		3		3
First Year Seasonal				
Second Year Full Time	24	71		95
Second Year Part Time		3		3
Second Year Seasonal				

V. Project Cost Data

A. Give breakdown of project costs:

Land	\$
Buildings: Acquisition	\$
Renovation	\$50,000
New Construction	\$1,000,000
Demolition	\$
	\$
Utilities and Road	\$100,000
Site work and preparation	\$300,000
Acquisition of machinery & equipment	\$350,000
Installation	\$50,000
Architectural and engineering fees	\$100,000
Legal fees	\$30,000
Interest during construction	\$40,000
Other	\$50,000
TOTAL	\$2,070,000

Have any of these expenditures been incurred to date? No Yes If yes, identify:
Some Architecture and Construction management fees

B. Summary of Financing

Total Project Costs	\$2,070,000
Amount of Bond or Leaseback financing	\$2,070,000
Amount of Conventional financing	\$Bank & NCIDA
Equity	\$200,000

C. Will any part of the project be financed with funds of the company? No Yes, If yes, please provide detail:

Item	\$
<i>Some project start up cost covered by Dimax</i>	<i>\$200,000</i>

D. Will other forms of government financing be used to undertake the project: X No Yes
If yes, please provide detail:

Program	Amount	Status

E. Have financial institutions or potential bond purchasers been approached? No Yes

If yes, please provide detail: I am working with JP Morgan Chase to review projected needs so as to have some plans for financing of the construction and portions of other costs/fees.

F. List capital expenditures of the company:

	Past 3 years	Next 3 years
Real Property	\$	\$
Buildings	\$	\$1,300,000
Equipment	\$400,000	\$800,000

VI. Financial and Feasibility Data

A. Describe the need or demand for the product or services to be provided as a result of the project: The increased space in this addition will allow expansion of internet/call center operations and expansion of work areas which enable increased sales and acquisition opportunities.

B. Has the company utilized bond financing before? X No Yes.
If yes, describe when, where and amount: _____

C. Provide any marketing, economic and/or feasibility studies that have been developed, particularly for tourist destination facilities. Upon request

D. The following information will be required by the Agency and returned once an action of the Agency has been taken:

1. Financial statements for the last three (3) years; GARY KELSEY SHOULD BE IN POSSESSION OF SUCH BUT IF NEEDED AGAIN ADVISE.
2. Projections for the next three (3) years including Balance Sheets, Profit and Loss Statements, Cash Flow Statements by quarters, etc. Advise if needed as currently we do not have such in our possession

VII. Financial Assistance Expected From The Agency

A. Tax Benefits.

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 No X

If yes, is the real property tax exemption being sought consistent with the Agency's Uniform Tax Exemption Policy? Yes X No

2. Is the applicant expecting that the financing of the Project will be secured by one or more mortgages? Yes X No

If yes, what is the approximate amount of financing to be secured by mortgages?
\$1,400,000

3. Is the applicant expecting to be appointed agent of the Agency for purposes of avoiding payment of N.Y.S. Sales Tax or Compensating Use Tax? Yes X No .

If yes, what is the approximate amount of purchases which the applicant expects to be exempt from the N.Y.S. Sales and Compensating Use Taxes? \$1,000,000+/-

4. What is the estimated value of each type of tax-exemption being sought in connection with the Project? Please detail the type of tax-exemption and value of each exemption.

- a. N.Y.S. Sales and Compensating Use Taxes: \$108,000
- b. Mortgage Recording Taxes: \$23,000
- c. Real Property Tax Exemptions: \$544,000
- d. Other (please specify):

_____ \$ _____
_____ \$ _____

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 X.

If yes, please explain how the request of the applicant differs from the Agency's Uniform Tax-Exemption Policy: _____

VIII. Representations By The Applicant

The applicant understands and agrees with the Agency as follows:

- A. 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) ("JTPA") in which the Project is located.
- B. 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.

- C. Annual Sales Tax Filings: In accordance with Section 874(8) of the New York 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, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the applicant and all consultants or subcontractors retained by the applicant.
- D. Annual 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 an annual basis, reports regarding the number of people employed at the project site.
- E. 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, officer or employee of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as hereinafter described: _____

CERTIFICATION

(to be executed by the principal of the applicant and acknowledged by a notary public)

- I. Richard A McIntosh (name of chief executive officer or other authorized representative of applicant) **deposes and says that he/she is the Sole Member (title) of Dimax LLC (name of corporation or other entity) named in the attached Application (the “Applicant”); that he/she has read the foregoing Application and knows the contents thereof, and that the same is true to his/her knowledge.**

- II. The grounds for deponent’s belief relative to all matters in the Application which are not stated upon his/her own personal knowledge, are investigations which deponent has caused to be made concerning the subject matter of the Application, as well as information acquired by deponent in the course of his/her duties as an officer of and from the books and papers of said corporation or other entity.

- III. As an officer of the Applicant deponent acknowledges and agrees that the Applicant shall be and is responsible for all costs incurred by the Agency and all legal counsel for the Agency, including its general counsel and/or bond/transaction counsel, whether or not the Application, the proposed project it describes, the attendant negotiations, or the issue of bonds or other transaction or agreement are ultimately ever carried to successful conclusion and 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 Application, regardless of whether or not the Application or the proposed project described herein or the tax exemptions and other assistance requested herein are favorably acted upon by the Agency, (B) the Agency's acquisition, construction and/or installation of the proposed project described herein and (C) any further action taken by the Agency with respect to the proposed project; including without limiting the generality of the foregoing, all causes of action and attorney's fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing.

- IV. By executing and submitting this Application, the Applicant covenants and agrees to pay the following fees to the Agency and the Agency’s general counsel and/or the Agency’s bond/transaction counsel, the same to be paid at the times indicated:
 - (a) The sum of _____ as a non-refundable processing fee, plus the sum of _____ if Agency assistance in retaining professionals is requested, to be paid upon submission of the Application;

 - (b) Unless otherwise agreed to by the Agency, an amount equal to _____ of the total project costs to be paid at transaction closing;

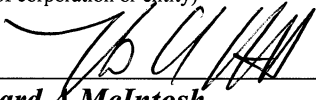
 - (c) All fees, costs and expenses incurred by the Agency for (1) legal services, including but not limited to those provided by the Agency’s general counsel and/or the Agency’s bond/transaction counsel, thus note that the Applicant is entitled to receive

a written estimate of fees and costs of the Agency's general counsel and the Agency's bond/transaction counsel; and (2) other consultants retained by the Agency in connection with the proposed project; with all such charges to be paid by the applicant at the closing.

- V. By executing and submitting this Application, and in the event the closing does not occur, the Applicant further covenants and agrees to pay the following fees to the Agency and the Agency's general counsel and/or the Agency's bond/transaction counsel:
- (a) If the Applicant fails to conclude or consummate the 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, the Applicant shall pay to the Agency, its agents, or assigns, upon presentation of an invoice, a sum of one and one quarter percent (1.25%) of (i) the amount of bond financing requested; or (ii) the amount on which the financial assistance for the proposed project was determined, and upon presentation of an invoice, all actual costs involved with respect to the Application, including but not necessarily limited to fees of the Agency's general counsel and/or the Agency's bond/transaction counsel; or
 - (b) If the Applicant is unable to find buyers willing to purchase the bond issue requested, or if the Applicant is unable to facilitate the sale/leaseback transaction, then upon presentation of an invoice, all actual costs involved with respect to the Application, up to that date and time, incurred by the Agency including but not necessarily limited to fees of the Agency's general counsel and/or the Agency's bond/transaction counsel.
- VI. The Applicant acknowledges and agrees that all payment liabilities to the Agency and the Agency's general counsel and/or the Agency's bond and/or transaction counsel as expressed in Sections IV and V are obligations that are not dependent on final documentation of the transaction contemplated by this Application.
- VI. The cost incurred by the Agency and paid by the Applicant, including bond/transaction counsel fees and the Agency's general counsel's fees and the processing fees, may be considered as a costs of the project and included in the financing of costs of the proposed project, except as limited by the applicable provisions of the Internal Revenue Code with respect to tax-exempt bond financing.
- VI. The Applicant is aware and acknowledges that according to the New York Public Officer's Law, Article 6, Freedom of Information, the public has the right to request information about the project and the Applicant, and that in accordance with Public Officer's Law Article 7, all meetings of the Agency are open to the public.

The Applicant and the individual executing this Application on behalf of Applicant acknowledge that the Agency and its counsel will rely on the representations made in this Application and, if applicable, made in Addendum A, when acting hereon and hereby represents that the statements made herein and therein 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 or therein not misleading.

Dimax LLC
Dimax LLC
(name of corporation or entity)

Richard A McIntosh
(name of officer)
President
Sole Member
(title)

NOTARY

Sworn to before me this 10th day of February 2010


(Signature)

BRENDA J. CHAFFEE
Notary Public, State of New York
Qualified in Niagara County
My Commission Expires 7/25/2010

ADDENDUM A

Niagara County Industrial Development Agency Application for Assistance

Retail Project Certification

The undersigned, hereby certifies the following:

1. An application for financial assistance from the Niagara County Industrial Development Agency (the “Agency”) has been submitted by _____, (the “Applicant”) with respect to a certain Project, as described in the Application for Assistance, (the “Application”) to which this Addendum is heretofore attached.
2. The Applicant, by its undersigned Authorized Representative, understands and agrees that Section 862 of the New York General Municipal Law provides for a prohibition on the types of projects that can benefit from the assistance of an Industrial Development Agency with respect to *a project where facilities or property that are primarily used in making retail sales to customers who personally visit such facilities constitute more than one-third of the total project cost*. The Applicant, by its undersigned Authorized Representative, understands and acknowledges the following:
 - a. Less than One-third Project costs. Financial assistance of the agency may be provided in respect of any *project where facilities or property that are primarily used in making retail sales to customers who personally visit such facilities constitute less than one-third of the total project cost*.
 - b. Destination project. Financial assistance may be provided to a project that is a tourism destination project (defined as a location or facility which is likely to attract a significant number of visitors from outside the economic development region as defined under New York economic development law, in which the project is located) *even if the project or facilities that are primarily used in making retail sales to customers who personally visit such facilities constitute more than one-third of the total project cost*.
 - c. Not-for-profit operations. Financial assistance may be provided to a project that is operated by not-for-profit corporation *even if the project or facilities that are primarily used in making retail sales to customers who personally visit such facilities constitute more than one-third of the total project cost*.
 - d. Retaining jobs within the state. Financial assistance may be provided to a project where *facilities or property that are primarily used in making retail sales of goods or services to customers who personally visit such facilities to obtain such goods or services constitute more than one-third of the total project cost*, where the project occupant would, but for the assistance provided by the agency, locate the related jobs outside the state.
 - e. Unique services. Financial assistance may be provided to a project where *facilities or property that are primarily used in making retail sales of goods or services to customers who personally visit such facilities to obtain such goods or services constitute more than one-third of the total project cost* where the predominant purpose of the project would be to make available goods or services which would not, but for the project, be reasonably accessible to the residents of the city, town, or village within which the proposed project would be located because of a lack of reasonably accessible retail trade facilities offering such goods or services.

f. Highly distressed area. Financial assistance may be provided to a project where *facilities or property that are primarily used in making retail sales of goods or services to customers who personally visit such facilities to obtain such goods or services constitute more than one-third of the total project cost*, where the project is located in a highly distressed area. A "Highly distressed area" shall mean (a) a census tract or tracts or block numbering areas or areas or such census tract or block numbering area contiguous thereto which, according to the most recent census data available, has (i) *a poverty rate* of at least twenty percent for the year to which the data relates or at least twenty percent of households receiving public assistance; and (ii) *an unemployment rate* of at least 1.25 times the statewide unemployment rate for the year to which the data relates; or (b) a city, town, village or county within a city with a population of one million or more for which: (i) the ratio of the full value property wealth, as determined by the comptroller for the year nineteen hundred ninety, per resident to the statewide average full value property wealth per resident; and (ii) the ratio of the income per resident; as shown in the nineteen hundred ninety census to the statewide average income per resident; are each fifty-five percent or less of the statewide average; or (c) an area which was designated an Empire Zone.

3. The Applicant, by its undersigned Authorized Representative, understands and agrees that projects authorized pursuant to Section 2(d),(e), and (f), above, *shall not be approved unless the Agency shall find, after the public hearing* required by New York General Municipal Law, that undertaking the Project will serve the public purposes of the New York General Municipal Law by preserving permanent, private sector jobs or increasing the overall number of permanent, private sector jobs in the state. Where the Agency makes such a finding, *prior to providing financial assistance to the Project by the Agency, the chief executive officer of the municipality for whose benefit the agency was created shall confirm the proposed action of the agency.*
4. The Applicant, by its undersigned Authorized Representative, hereby represents that the project as described in the Application meets the following retail sale exceptions, as noted below and as described in Section 2, above, and further, acknowledges and understand that the approval of the chief executive officer of the municipality for whose benefit the agency was created may be necessary in order for the Agency to provide financial assistance to the Project:

- | | | |
|--|---|--|
| <input type="checkbox"/> Less than one-third project costs | <input type="checkbox"/> Destination Project | <input type="checkbox"/> Retaining jobs within the state |
| <input type="checkbox"/> Unique Services | <input type="checkbox"/> Highly distressed area | |

5. The Applicant, by its undersigned Authorized Representative, hereby acknowledges that it has provided the Agency, as described on Schedule A attached hereto, with the appropriate project costs, market study, business plan, and census tract data, as appropriate, to support the conclusions with respect to the retail exception(s) as represented above in Section 4.

The Applicant, by its undersigned Authorized Representative has read the foregoing and knows the contents thereof and that the same is true to the Applicant's knowledge.

Applicant: _____
 By:
 Name:
 Title:
 Date:

Schedule A

1. What percentage of the cost of the Project will be expended on such facilities or property primarily used in making retail sales of goods or services to customers who personally visit the Project? _____%

2. If the answer to the prior question is more than 33.33%, indicate whether any of the following apply to the Project:

(a) Will the Project be operated by a not-for-profit corporation?

Yes ; No . If yes, please explain:

(b) Is the Project likely to attract a significant number of visitors from outside the economic development region in which the Project will be located?

Yes ; No . If yes, please explain:

(c) Would the Project occupant, but for the contemplated financial assistance from the Agency, locate the related jobs outside the State of New York?

Yes ; No . If yes, please explain:

(d) Is the predominant purpose of the Project to make available goods or services which would not, but for the Project, be reasonable accessible to the residents of the city, town or village within which the Project will be located, because of a lack of reasonably accessible retail trade facilities offering such goods or services?

Yes ; No . If yes, please provide detail:

(e) Will the Project be located in one of the following: (i) an area designed as an Empire Zone pursuant to Article 18-B of the General Municipal Law; or (ii) a census tract or block numbering area (or census tract or block numbering area contiguous thereto) which, according to the most recent census data, has (a) a poverty rate of at least 20% for the year in which the data relates, or (b) at least 20% of households receiving public assistance, and (c) an unemployment rate of at least 1.25 times the statewide unemployment rate for the year to which the data relates?

Yes ; No . If yes, please explain:

(f) If the answers to any of subdivisions (a) through (e) of question (2) is yes, will the Project preserve permanent, private sector jobs or increase the overall number of permanent, private sector jobs in the State of New York?

Yes No If yes, please explain: _____



- ONLINE PARTS SEARCH/ORDER
- QUICK ORDER
- REQUEST FREE PRINTED CATALOG(S)
- EMAIL SIGNUP
- NEW ITEMS
- CURRENT SPECIALS
- ORDER GIFT CERTIFICATES
- FORMS
- UPS TRACKING

MAC's ANTIQUE AUTO PARTS COMPANY BIOGRAPHY



Rob, Rick, Randy and Doug McIntosh posing by their Model T Touring in the old showroom.

MAC's Antique Auto Parts started in Douglas McIntosh's garage on Locust Street in Lockport, New York in 1978. The original idea was to retail Ford Model T parts, but the business grew rapidly and in 1979 was moved to 1051 Lincoln Avenue, where it expanded to include retail Ford Model A parts. The building at 1051 Lincoln Avenue began at 5,000 square feet, but as business continued to expand a second building of 5,000 square feet was added to the original structure to create 10,000 square feet of warehouse and office space. By the end of the 1980's, MAC's had expanded its retail line to include Ford 1932 - 1948 Early V8 parts.

In 1990 the decision was made to enter the retail 1909 - 1948 Street Rod market. A Street Rod catalog was created, new vendor relationships were established, an advertising program was designed, and the catalog was distributed. Even to the present day, attending the annual National Street Shows as a vendor is an important part of the Street Rod marketing program.



Dave and Rick man a Street Rod show booth.

Beginning in 1991 MAC's embarked on a plan to become a significant player in the antique auto parts business through a series of strategic acquisitions. It was also decided that MAC's would remain in the Ford parts arena, and not expand into other brands. The strategy was simple: any acquisitions should not duplicate existing capabilities, but should be used to incrementally and significantly increase the scope, manufacturing capability, control, and profitability of specific existing product lines. The path was clear, a significant entry into the wholesale auto parts and parts manufacturing businesses. The result was the buy-out of Specialized Wholesale Auto Parts of Houston, Texas in 1991. The merger created a major manufacturing capability, and the company's entry into the wholesale auto parts business. To capitalize on Specialized Houston's 30 year reputation and existing dealer program, the wholesale program was named *Specialized Wholesale Auto Parts Company*.

Another acquisition occurred in 1992, when Auto Hardware Company of Cleveland, Ohio, was purchased. This company had a long-standing reputation for researching and manufacturing authentic auto hardware, and this brand-equity was transferred to MAC's. The hardware is sold at retail as well as wholesale, and has been expanded. An additional benefit from this acquisition was their extremely valuable list of sources and manufacturing information.



1909-1953 FORD UPHOLSTERY

1954-1970s FORD UPHOLSTERY

ABOUT MAC's

CONTACT MAC's

MAC's POLICIES, RETURNS, ETC.

CUSTOMER PRODUCT FEEDBACK

MAP TO MAC's

FREQUENTLY ASKED QUESTIONS

MAC's EVENTS CALENDAR

MAC's PHOTO SHOWROOM

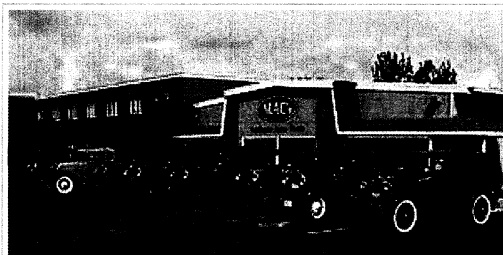
NEW BUILDING SLIDESHOW

INTERESTED IN BECOMING A DEALER FOR MAC's?

POPULAR GIFT IDEAS

CLUB LINKS

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Model A's meet at the old Lincoln Ave. building.

In early 1994 it was decided to expand our parts coverage to include the years 1949 through 1972. This resulted in 10 new catalogs and the addition of approximately 15,000 new parts. These new catalogs were put into circulation beginning in June of 1996.

In order to accommodate the 1949 through 1972 expansion and allow the upholstery manufacturing facilities to expand, it was decided in mid-1994 to build an addition on the 1051 Lincoln Avenue building. This addition consists of a 7,000 square foot

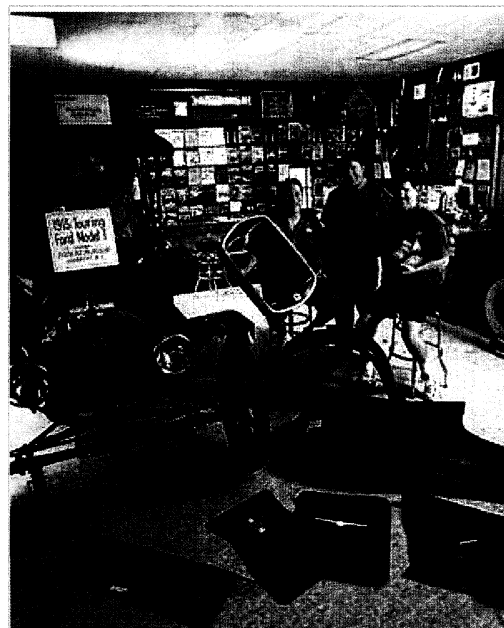
warehouse structure, and a parking lot expanded to accommodate approximately 36 vehicles.

As MAC's expanded carrying parts through 1972, we concentrated on acquiring business that could strengthen our position as "Your One Stop Source For Quality Parts and Accessories for your 1909-70's Ford & Mercury." To this end, MAC's purchased Thunderbird Parts of Clarence Center, New York in mid-1998. This allowed MAC's to quickly grow the 1955-1966 Thunderbird market, which MAC's was concentrating on.

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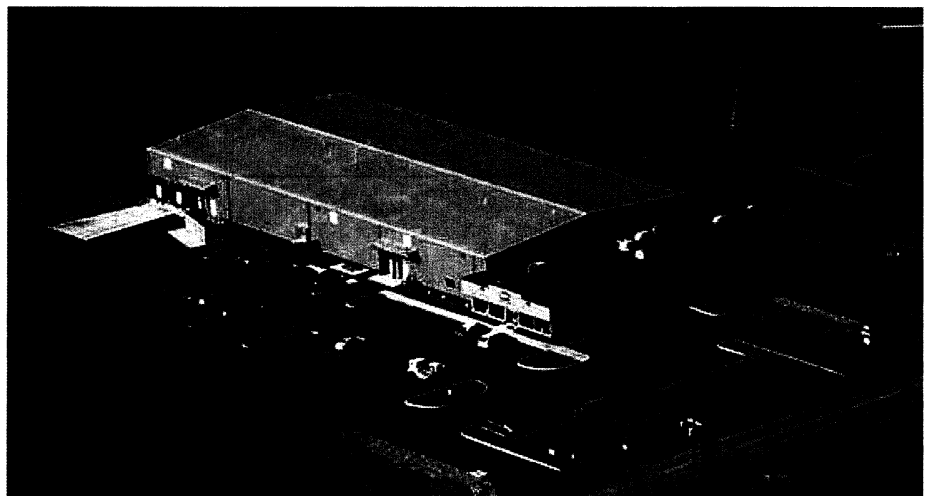
Randy, Rick and Rob show off some antique Ford parts.

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MAC's new Donner Road facility housing thousands of parts for classic Ford and Mercury vehicles.

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MAC's HOME PAGE

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Antique Auto Parts

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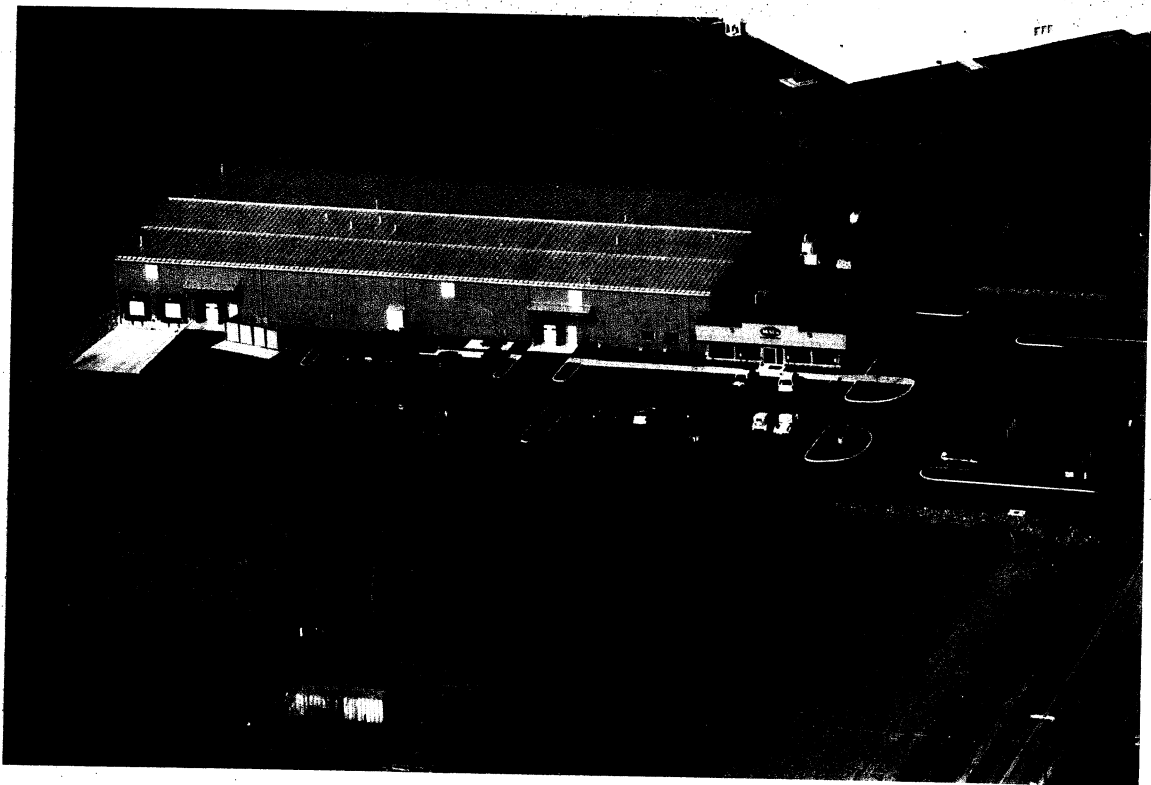
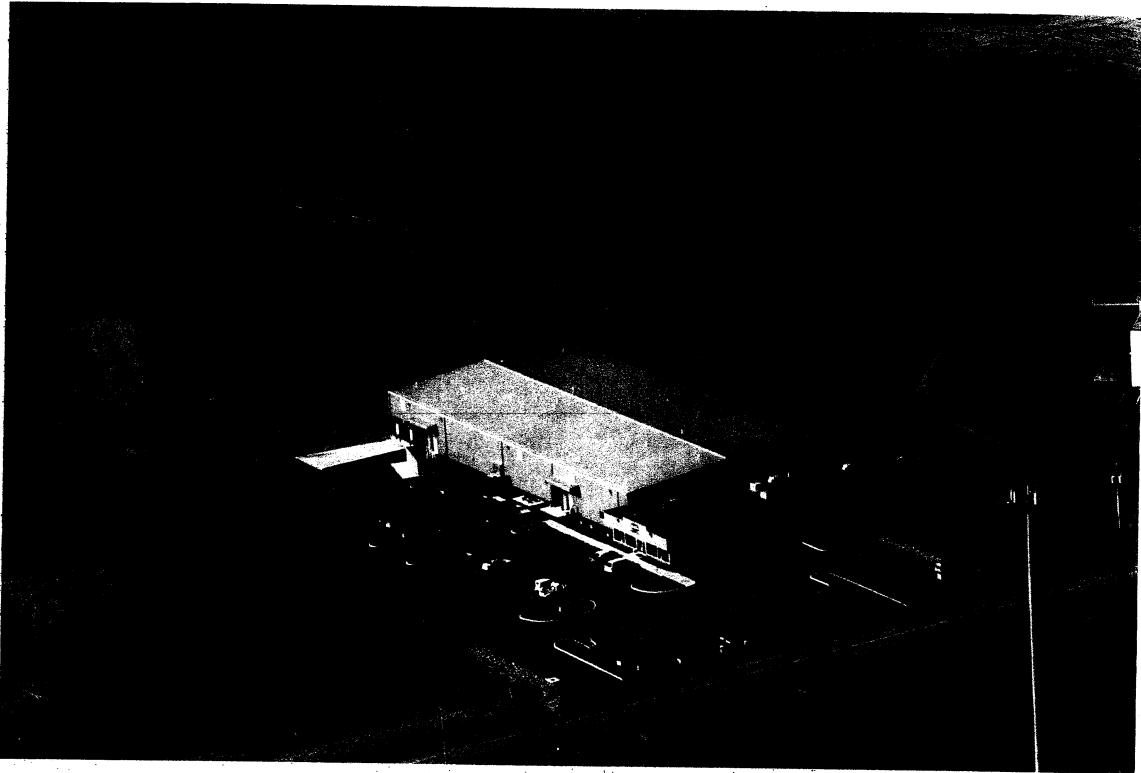
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Antique Auto Parts




PROJECT ID NUMBER

SEQR

617.20
APPENDIX C
STATE ENVIRONMENTAL QUALITY REVIEW

SHORT ENVIRONMENTAL ASSESSMENT FORM
for UNLISTED ACTIONS Only

PART 1 - PROJECT INFORMATION (To be completed by Applicant or Project Sponsor)

1. APPLICANT / SPONSOR Richard McIntosh / Dimax LLC		2. PROJECT NAME MAC's Antique Auto Parts Expansion	
3. PROJECT LOCATION: Municipality Pendleton, NY		County Niagara	
4. PRECISE LOCATION: Street Address and Road Intersections, Prominent landmarks etc - or provide map 6150 Donner Rd, 500 feet off Transit Tax-Map ID 137.00-2-20.2			
5. IS PROPOSED ACTION: <input type="checkbox"/> New <input checked="" type="checkbox"/> Expansion <input type="checkbox"/> Modification / alteration			
6. DESCRIBE PROJECT BRIEFLY: 27,840 ^{sq} ft addition to our current 35,000 ^{sq} ft facility so as to allow us to continue expansion of our product line.			
7. AMOUNT OF LAND AFFECTED: Initially _____ acres Ultimately _____ acres 2 ^{1/2} acres of the 8.6 ^{1/2} acre parcel			
8. WILL PROPOSED ACTION COMPLY WITH EXISTING ZONING OR OTHER RESTRICTIONS? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, describe briefly:			
9. WHAT IS PRESENT LAND USE IN VICINITY OF PROJECT? (Choose as many as apply.) <input type="checkbox"/> Residential <input checked="" type="checkbox"/> Industrial <input checked="" type="checkbox"/> Commercial <input checked="" type="checkbox"/> Agriculture <input type="checkbox"/> Park / Forest / Open Space <input type="checkbox"/> Other (describe)			
10. DOES ACTION INVOLVE A PERMIT APPROVAL, OR FUNDING, NOW OR ULTIMATELY FROM ANY OTHER GOVERNMENTAL AGENCY (Federal, State or Local) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, list agency name and permit / approval:			
11. DOES ANY ASPECT OF THE ACTION HAVE A CURRENTLY VALID PERMIT OR APPROVAL? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, list agency name and permit / approval:			
12. AS A RESULT OF PROPOSED ACTION WILL EXISTING PERMIT / APPROVAL REQUIRE MODIFICATION? <input type="checkbox"/> Yes <input type="checkbox"/> No N/A			
I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE TO THE BEST OF MY KNOWLEDGE			
Applicant / Sponsor Name		Date:	
Signature 		2/10/10	

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

PART II - IMPACT ASSESSMENT (To be completed by Lead Agency)

A. DOES ACTION EXCEED ANY TYPE I THRESHOLD IN 6 NYCRR, PART 617.4? If yes, coordinate the review process and use the FULL EAF.
 Yes No

B. WILL ACTION RECEIVE COORDINATED REVIEW AS PROVIDED FOR UNLISTED ACTIONS IN 6 NYCRR, PART 617.6? If No, a negative declaration may be superseded by another involved agency.
 Yes No

C. COULD ACTION RESULT IN **ANY** ADVERSE EFFECTS ASSOCIATED WITH THE FOLLOWING: (Answers may be handwritten, if legible)

C1. Existing air quality, surface or groundwater quality or quantity, noise levels, existing traffic pattern, solid waste production or disposal, potential for erosion, drainage or flooding problems? Explain briefly:

C2. Aesthetic, agricultural, archaeological, historic, or other natural or cultural resources; or community or neighborhood character? Explain briefly:

C3. Vegetation or fauna, fish, shellfish or wildlife species, significant habitats, or threatened or endangered species? Explain briefly:

C4. A community's existing plans or goals as officially adopted, or a change in use or intensity of use of land or other natural resources? Explain briefly:

C5. Growth, subsequent development, or related activities likely to be induced by the proposed action? Explain briefly:

C6. Long term, short term, cumulative, or other effects not identified in C1-C5? Explain briefly:

C7. Other impacts (including changes in use of either quantity or type of energy? Explain briefly:

D. WILL THE PROJECT HAVE AN IMPACT ON THE ENVIRONMENTAL CHARACTERISTICS THAT CAUSED THE ESTABLISHMENT OF A CRITICAL ENVIRONMENTAL AREA (CEA)? (If yes, explain briefly:
 Yes No

E. IS THERE, OR IS THERE LIKELY TO BE, CONTROVERSY RELATED TO POTENTIAL ADVERSE ENVIRONMENTAL IMPACTS? If yes explain:
 Yes No

PART III - DETERMINATION OF SIGNIFICANCE (To be completed by Agency)

INSTRUCTIONS: For each adverse effect identified above, determine whether it is substantial, large, important or otherwise significant. Each effect should be assessed in connection with its (a) setting (i.e. urban or rural); (b) probability of occurring; (c) duration; (d) irreversibility; (e) geographic scope; and (f) magnitude. If necessary, add attachments or reference supporting materials. Ensure that explanations contain sufficient detail to show that all relevant adverse impacts have been identified and adequately addressed. If question d of part ii was checked yes, the determination of significance must evaluate the potential impact of the proposed action on the environmental characteristics of the CEA.

Check this box if you have identified one or more potentially large or significant adverse impacts which **MAY** occur. Then proceed directly to the FULL EAF and/or prepare a positive declaration.

Check this box if you have determined, based on the information and analysis above and any supporting documentation, that the proposed action **WILL NOT** result in any significant adverse environmental impacts **AND** provide, on attachments as necessary, the reasons supporting this determination.

 Name of Lead Agency

 Date

 Print or Type Name of Responsible Officer in Lead Agency

 Title of Responsible Officer

 Signature of Responsible Officer in Lead Agency

 Signature of Preparer (if different from responsible officer)