

NYCIDA PROJECT COST/BENEFIT ANALYSIS
September 10, 2015

APPLICANT

Gabrielli Truck Sales, Ltd.
 153-20 South Conduit Avenue
 Jamaica, New York 11434

PROJECT LOCATION

181-25 Eastern Road
 Queens, NY 11430

A. Project Description:

Gabrielli Truck Sales, Ltd. (the "Company") specializes in the sales, servicing, and fabrication of trucks. The Company seeks financial assistance in connection with the acquisition and construction of a 75,000 square foot facility (the "Project") located on a 222,946 square foot parcel of land located at 181-25 Eastern Road, Queens, New York 11430. The Project will help the Company keep up with increasing sales and successful bids for contracts. The Company is outgrowing its existing sites and the ability to compete for additional contracts with public sector clients and commercial customers will be enhanced by the Project.

Total Project costs are estimated to be \$22.3 million with \$7.8 million for land acquisition, \$14 million for construction hard costs, \$300,000 for construction soft costs, and \$200,000 for furnishings and equipment.

The Company currently employs 179 full-time equivalent employees at its existing facilities in New York City. Within three years, it is expected that the Company will employ 72 workers at the Project site.

B. Costs to City (New York City taxes to be exempted):

Mortgage Recording Tax Benefit:	\$ 362,375
Land Tax Abatement (NPV, 25 years):	3,475,890
Building Tax Exemption (NPV, 25 years):	11,313,480
Sales Tax Exemption:	450,000
Total Cost to NYC	\$ 15,601,745

C. Benefit to City (Estimated NYC direct and indirect taxes to be generated by Company) (estimated NPV 25 years @ 6.25%):

\$ 23,653,488



New York City
Industrial Development Agency



Applicant Name: Gabrielli Truck Sales, Ltd. and/or Assignee	
Name of operating company (if different from Applicant):	
Operating Company Address: 153-20 South Conduit Avenue, Jamaica, New York 10016	
Website Address: www.gabrielli.truck.com	
EIN #: [REDACTED] (Gabrielli Truck Sales, Ltd)	NAICS Code: 441228
State and date of incorporation or formation: NY, 10/29/1991	Qualified to conduct business in NY? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Applicant is (check one of the following, as applicable):	
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership
<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Natural Person
<input type="checkbox"/> C Corporation	<input checked="" type="checkbox"/> S Corporation
<input type="checkbox"/> 501(c)(3) Organization	<input type="checkbox"/> Other: _____
Are any securities of Applicant publicly traded? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Applicable Financial Assistance (check all that apply)

Please note the following: When Build NYC is the entity providing Financial Assistance, the Project Financial Assistance may be limited to deferral from mortgage recording taxes and tax-exempt conduit bond financing.

<input type="checkbox"/> Bond Financing
<input checked="" type="checkbox"/> Real Estate Tax Benefits
<input checked="" type="checkbox"/> Sales Tax Waiver
<input checked="" type="checkbox"/> Mortgage Recording Tax Deferral

Applicant Contact Information

	Name/Title	Company	Address	Email	Phone
Applicant Contact Person	Paul Avvento, CFO	Gabrielli Truck Sales, Ltd.	153-20 South Conduit Ave, Jamaica, NY 10016	[REDACTED]	[REDACTED]
Attorney	Jeffrey Citron, Esq.	Davidoff Hutcher & Citron LLP	605 Third Avenue New York, NY 10158	[REDACTED]	[REDACTED]
Accountant	Frank Sluter, CPA	Satty, Levine & Giacob, CPAs, P.C.	125 Jericho Turnpike, #200, Jericho, NY 11753	[REDACTED]	[REDACTED]
Consultant/Other					

Background

Please provide a brief description of the Applicant's history and nature of its business, including a description of the industry, competitors and services offered, on a separate sheet.

Proposed Project Activities

Please provide answers to the following four questions on a separate page.

1. Please provide a brief overview of the entire proposed Project. If necessary, break down by tax lot to describe activities at each Project Location.
2. Please provide a brief description of how the proposed Project will affect current operations.
3. Please provide a brief description of renovations/construction of the proposed Project.
4. Please provide a brief timeline for the entire proposed Project.

Project Financing

Amounts provided should be aggregates for all Project Locations.

Uses of Funds	Sources of Funds (If needed use an additional sheet to indicate all sources and uses)							Total Uses
	Bond Proceeds	Commercial Financing (Loan 1)	Commercial Financing (Loan 2)	Affiliate/Employee Loans	Capital Campaign	Company Funds	Other (Identify):	
Land & Building Acquisition		\$7,800,000						\$7,800,000
Construction Hard Costs		\$14,000,000						\$14,000,000
Construction Soft Costs		\$300,000						\$300,000
Fixed Tenant Improvements								N/A
Furnishings & Equipment		\$200,000						\$200,000
Debt Service Reserve Fund								N/A
Capitalized Interest								N/A
Costs of Issuance								N/A
Fees (explain):							NYCIDA fees	NYCIDA fees
Other (explain)								N/A
Total Sources		\$22,300,000						\$22,300,000

Operating Pro Forma (for NYCIDA applicants only)

Please provide an operating pro forma or other financial analysis demonstrating how NYCIDA assistance is needed in order to make the Project feasible.

Sourcing

Please list where machinery, equipment and furnishings will be purchased and what percentage of total machinery, equipment, and furnishings relating to the Project this will represent:

<input checked="" type="checkbox"/> New York City	% of Total? <input type="text" value="100%"/>
<input type="checkbox"/> New York State (excluding NYC)	% of Total? <input type="text"/>
<input type="checkbox"/> United States (excluding NYS & NYC)	% of Total? <input type="text"/>
<input type="checkbox"/> Outside United States	% of Total? <input type="text"/>
<input type="checkbox"/> N/A -- No equipment is planned to be purchased for this Project	

Project Location Detail

Project Location		Project Location # 1 of 1	
Borough/Block/Lot: Queens/14260/70 (Vista Maro Site)		Street address and zip code: 181-25 Eastern Road 11430 (Vista Maro)	
Zoning: M1-1		Number of Floors: N/A	
Square footage of existing building: -0-		Square footage of land: 222,946 (Vista Maro)	
Anticipated square footage of building following construction and/or renovation: 75,000 square feet (Vista Maro)		Anticipated square footage of non-building improvements following construction and/or renovation (i.e., parking lot construction): 159,946 square feet (Vista Maro)	
Intended use(s) of site (check <u>all</u> that apply): <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Manufacturing/Industrial <input type="checkbox"/> Office <input type="checkbox"/> Non-profit For ALL USES other than Non-profit or Retail, please also complete Energy Questionnaire			
Is there any improved space which is currently occupied by existing subtenant(s) (whether Affiliates or otherwise)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Will any improved space be occupied by subtenant(s) (whether Affiliates or otherwise)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If yes to either, please attach a separate page and provide details such as (1) name of subtenant business(es) (whether Affiliates or otherwise), (2) square footage of subtenant operations, (3) subtenant lease commencement and termination dates, and (4) copies of leases.			

Anticipated Ownership of Premises

1. Please check all that apply.

<input checked="" type="checkbox"/> Applicant or an Affiliate is or expects to be the fee simple owner of the Project Location	(Projected) Acquisition date: 10/1/15
<input type="checkbox"/> Applicant or an Affiliate leases or expects to lease the Project Location	(Projected) Lease signing date:
If you checked the box above, please select one of the following: <input type="checkbox"/> Lease is for an entire building and property <input type="checkbox"/> Lease is for a portion of the building and/or property.	
<input type="checkbox"/> None of the above categories fully describe Applicant's interest or intended interest in the Project Location, which may be more accurately described in a supplementary document (attached).	

2. If an Affiliate owns or controls (or will own or control) a Project Location, then describe such Affiliate by choosing one of the following selections and completing the chart provided below:

- General Partnership Limited Partnership C Corporation
 S Corporation Limited Liability Company 501(c)(3) Organization
 Natural Person Other (specify): _____

Name of Affiliate: Gabrielli Brookville LLC	EIN # of Affiliate: [REDACTED]
Address of Affiliate: 153-20 South Conduit Avenue, Jamaica, New York 10016	
Affiliation of Affiliate to Applicant: Similar ownership	
Contact Person: Paul Avventio	Title of Contact Person: CFO
Phone Number(s): [REDACTED]	

Employment Information

The following information will be used as part of the Agency's calculation of the benefit of the Project, and as a basis for the comparison with the employment information that the Applicant will be required to report on an annual basis for the term of the Project Agreement.

In addition, information included in the Estimated New-growth Employment (section 6) will be used to determine eligibility for participation in the HireNYC Program. For program information, visit nycedc.com/hirenyc. If eligible for HireNYC Program participation, NYCEDC will provide additional details.

For all responses below, please note that part-time employees work an average of between 17.5 and 35 hours per week, and full-time employees work 35 hours or more per week. Hourly wages should represent the pay rate and are exclusive of overtime. For any salaried employees, please divide the annual salary by 1,820 (working hours per year) to produce an hourly wage. Wage information should exclude principals.

1. Anticipated Facility Operations Start Date at Project Location: October 2017

2. Regarding employees the Applicant employed throughout New York City as of the last pay period:

Number of part-time employees: none Number of full-time employees: 179 [(Bronx = 60 and Jamaica = 119)]

3. Regarding employment if Applicant currently occupies and operates at the Project Location:

Hourly wage of lowest compensated part-time employee: n/a Hourly wage of lowest compensated full-time employee: n/a

Number of part-time employees: n/a Number of full-time employees: n/a

4. Regarding employees the Applicant expects to employ throughout New York City on the Facility Operations Start Date:

Number of part-time employees: n/a Number of full-time employees: 179

How many of these employees are expected to be relocated to the Project Location on or about the Facility Operations Start Date?

Number of part-time employees: n/a Number of full-time employees: 45

5 Regarding all employees at the Project Location on the Facility Operations Start Date:

Average hourly wage per part-time employee: 0 Average hourly wage per full-time employee: \$27.00/hr
 Hourly wage of highest compensated part-time employee: 0 Hourly wage of highest compensated full-time employee: \$35.00/hr
 Hourly wage of lowest compensated part-time employee: 0 Hourly wage of lowest compensated full-time employee: \$13.50/hr
 Number of part-time employees: 0 Number of full-time employees: 45

6. Estimated New-growth Employment. Complete the following chart to indicate the number of new employees that are expected to be hired at the Project Location in each year. Note: Year 1 is the year following the Facility Operations Start Date; Year 2 is the second year following that date; Year 3 is the third, etc.

Years following Facility Operations Start Date	1	2	3	4	5	6	7	Total New Growth
Permanent Full-time	0	13	14	14	14	n/a	n/a	55
Permanent Part-time	0	0	0	0	0	0	0	0

Wage and Benefits Information

7. For all new employees at the Project Location (again, excluding Principals) expected to be hired during the three-year period following the Facility Operations Start Date, please project the following:

Average hourly wage per part-time employee: n/a Average hourly wage per full-time employee: \$39.00/hr
 Hourly wage of lowest compensated part-time employee: n/a Hourly wage of lowest compensated full-time employee: \$16.00/hr

8. Generally describe all other forms of compensation and benefits that Permanent Employees will receive. Examples: healthcare, employer-contributions for retirement plans, on-the-job training, reimbursement for educational expenses, etc. Please refer to enclosed Employee Benefits Guidebook

9. Please indicate whether the Applicant or any of its Affiliates will be required to provide health coverage to its employees pursuant to the federal Patient Protection and Affordable Care Act (the "Act"). If yes, please provide an overview of the applicable requirements under the Act and an explanation of how the Applicant plans to comply with such requirements. If no, please explain why. Yes

10. Is your company currently providing paid sick time to employees in accordance with the Earned Sick Time Act (Chapter 8 of Title 20 of the NYC Administrative Code) and otherwise in compliance with such law? If yes, please provide an explanation of your company's paid and unpaid sick time policy. If no, please explain why. Yes, please see enclosed Employee Benefits Guidebook

Labor

The Applicant and its Affiliates hereinafter will be referred to collectively as the "Companies" or individually as a "Company." If none of the following questions apply to any of these Companies, answer "NO"; but, for any question that does apply, be sure to specify to which of the Companies the answer is relevant.

1. Have any of the Companies during the current calendar year or any of the five preceding calendar years experienced labor unrest situations, including actual or threatened labor strikes, hand billing, consumer boycotts, mass demonstrations or other similar incidents?
 Yes No If Yes, please explain on an attached sheet
2. Have any of the Companies received any federal and/or state unfair labor practices complaints asserted during the current calendar year or any of the five calendar years preceding the current calendar year?
 Yes No If Yes, please describe and explain current status of complaints on an attached sheet
3. Do any of the Companies have pending or threatened requests for arbitration, grievance proceedings or other labor disputes during the current calendar year or any of the five calendar years preceding the current calendar year?
 Yes No If Yes, please explain on an attached sheet
4. Are all employees of the Companies permitted to work in the United States?
 Yes No If No, please provide details on an attached sheet.
Do the Companies complete and retain all required documentation related to this inquiry, such as Employment Eligibility Verification (I-9) forms?
 Yes No If No, please explain on an attached sheet
5. Has the United States Department of Labor, the New York State Department of Labor, the New York City Office of the Comptroller or any other local, state or federal department, agency or commission having regulatory or oversight responsibility with respect to workers and/or their working conditions and/or their wages, inspected the premises of any Company or audited the payroll records of any Company during the current or preceding three year calendar years?
 Yes No If "Yes," please use an attached sheet to briefly describe the nature and date of the inspection and the inspecting governmental entity. Briefly describe the outcome of the inspection, including any reports that may have been issued and any fines or remedial or other requirements imposed upon any of the Companies as a consequence.
6. Have any of the Companies incurred, or potentially incurred, any liability (including withdrawal liability) with respect to an employee benefit plan, including a pension plan?
 Yes No If "Yes," please use an attached sheet to quantify the liability and briefly describe its nature. Refer to any governmental entities that have had regulatory contact with the Company in connection with the liability.
7. Are the practices of any of the Companies now, or have they been at any time during the current or preceding five calendar years, the subject of any complaints, claims, proceedings or litigation arising from alleged discrimination in the hiring, firing, promoting, compensating or general treatment of employees?
 Yes No If "Yes," provide details on an attached sheet. Note "discrimination" includes sexual harassment.

Financials

1. Has Applicant, any Affiliate, or Principal, or any close relative of any Principal, ever received, or is any such person or entity currently receiving, financial assistance or any other kind of non-discretionary benefit from any Public Entities?

Yes No If Yes, please provide details on an attached sheet.
2. Has Applicant, or any Affiliate or Principal, or any existing or proposed occupant at the Project Location(s), obtained, or is any such person or entity in the process of obtaining, or contemplating obtaining, other assistance from the NYCIDA/Build NYC and/or other Public Entities?

Yes No If Yes, please provide details on an attached sheet.
3. Has Applicant, or any Affiliate or Principal, ever defaulted on a loan or other obligation to a Public Entity?

Yes No If Yes, please provide details on an attached sheet.
4. Has real property in which Applicant, or Affiliate or Principal, holds or has ever held an ownership interest and/or controlling interest of 25 percent or more, now or ever been (i) the subject of foreclosure (including a deed in lieu of foreclosure), or (ii) in arrears with respect to any type of tax, assessment or other imposition?

Yes No If Yes, please provide details on an attached sheet.
5. Does Applicant, or any Affiliate or Principal, have any contingent liabilities not already covered above (e.g., judgment liens, lis pendens, other liens, etc.)? Please include mortgage loans and other loans taken in the ordinary course of business only if in default.

Yes No If Yes, please provide details on an attached sheet.
6. Has Applicant, or any Affiliate or Principal, failed to file any required tax returns as and when required with appropriate governmental authorities?

Yes No If Yes, please provide details on an attached sheet.

For questions 7 through 12, below, please answer the following questions relating to the Applicant (if the space provided below is insufficient, please provide complete information on an attached sheet):

7. List major customers:

Company Name	Address	Contact	Phone	Fax	Email	% of Revenues
The City of New York Department of Sanitation	South St. Pier 36, NY, NY 10002	Wilson Mercado	[REDACTED]			26%
Port Authority of New York & New Jersey	225 Park Ave South, New York, NY 10003	Surapon Kurnwong	[REDACTED]			15%
Suffolk County Dept. Public Works	335 Yaphank Avenue Yaphank, NY 11980	Ralph Sergio	[REDACTED]			5%

8. List major suppliers:

Company Name	Address	Contact	Phone	Fax	Email
Mack Trucks	7825 National Service Rd., Greensboro, NC 27409	Scott Shepard	[REDACTED]	N/A	N/A
Kenworth Trucks	777 106 th Avenue N.E., Bellevue, WA 98004	David Rhodes	[REDACTED]	N/A	N/A
Cummins Power	890 Zerega Ave, Bronx, NY 10473	Tom LaMano	[REDACTED]	N/A	N/A

9. List major Funding sources (if applicable):

Company Name	Address	Contact	Phone	Fax	Email
HSBC Bank	534 NY-110, Melville, NY 11747	Gareth A Roberts	[REDACTED]	[REDACTED]	[REDACTED]
Volvo Mack Financial	P.O. Box 26131, Greensboro, NC 27402	Frank O'Sullivan	[REDACTED]	N/A	N/A
Paccar Financial	240 Gibraltar Rd., Ste. 120, Horsham, PA 19044	Mike Masterpolio	[REDACTED]	N/A	N/A
Toyota Motor Credit	PO Box 16187, Atlanta, GA	Chuck Wisler	[REDACTED]	N/A	N/A

10. List unions (if applicable):

Union Name	Address	Contact	Phone	Fax	Email
n/a					

11. List banks:

Bank Name	Address	Contact	Phone	Fax	Email	Account Type and Number
HSBC Bank USA	534 NY-110, Melville, NY 11747	Gareth A Roberts				(checking)

12. List licensing authorities (if applicable):

Company Name	Address	Contact	Phone	Fax	Email
NYS Department of Motor Vehicles	6 New York State Bicycle Rte 5, Albany, NY 12228	N/A	N/A	N/A	N/A
New York City Consumer Affairs	42 Broadway, New York, NY 10004	N/A	N/A	N/A	N/A

Anti-Raiding

1. Will the completion of the Project result in the relocation of any plant or facility located within New York State, but outside of New York City, to New York City? Yes No

If "Yes," please provide the names of the owners and addresses of the to-be-removed plant(s) or facility(ies):

2. Will the completion of the Project result in the abandonment of any plants or facilities located in an area of New York State other than New York City? Yes No

If "Yes," please provide the names of the owners/operators and the addresses of the to-be-abandoned plant(s) or facility(ies):

If the answer to question 1 or 2 is "Yes," please continue and answer questions 3 and 4.

3. Is the Project reasonably necessary to preserve the competitive position of this Applicant, or of any proposed occupants of the Project, in its industry? Yes No
4. Is the Project reasonably necessary to discourage the Applicant, or any proposed occupant of the Project, from removing such plant or facility to a location outside New York State? Yes No

If the answer to question 3 or 4 is "Yes," please provide on a detailed explanation on a separate sheet of paper.

Certification

I, the undersigned officer/member/partner of Applicant, on behalf of Applicant and its Affiliates, hereby request, represent, certify, understand, acknowledge and agree as follows:

I request that this Application, together with all materials and data submitted in support of this Application (collectively, these "Application Materials"), be submitted for review to the applicable Agency's Board of Directors (the "Board"), in order to obtain from the Board an expression of intent to provide the benefits requested herein for the Project.

I represent that I have the authority to sign these Application Materials on behalf of, and to bind, Applicant and its Affiliates.

I certify to the best of my knowledge and belief, after due investigation, the information contained in these Application Materials is accurate, true and correct and does not contain a misstatement of a material fact or omit to state a material fact necessary to make the statements contained herein not misleading. I understand that an intentional misstatement of fact, or, whether intentional or not, a material misstatement of fact, or the providing of materially misleading information, or the omission of a material fact, may cause the Agency's Board to reject the request made in the Application Materials. I understand that the Agency will rely on the information contained within these Application Materials in producing and publishing a public notice and convening a public hearing. If any information in these Application Materials is found to be incorrect, the Applicant may have to provide new information and a new public notice and public hearing may be required. If a new public notice and public hearing is required, they will be at the Applicant's expense.

I understand the following: that Applicant and Principals will be subject to a background check and actual or proposed subtenants may be subject to a background check, and if such background check performed by the Agency with respect to Applicant or any Affiliates reveals negative information, Applicant consents to any actions that the Agency or NYCEDC may take to investigate and verify such information; that the Agency may be required under SEQRA to make a determination as to the Project's environmental impact and that in the event the Agency determines that the Project will have an environmental impact, Applicant will be required to prepare, at its own expense, an environmental impact statement; that the decision of the Board to approve or to reject the request made in the Application Materials is a discretionary decision; that no Bonds may be issued (if Bonds are being requested) unless such Bonds are approved by the Mayor of the City; that under the New York State Freedom of Information Law ("FOIL"), the NYCIDA/Build NYC may be required to disclose the Application Materials and the information contained therein (see the Disclosure Policy section of the Policies and Instructions provided to Applicant and signed by Applicant on or about the date hereof (the "Policies and Instructions")); and that Applicant shall be entirely responsible and liable for the fees referred to in these Application Materials.

I further understand and agree as follows:

That notwithstanding submission of this Application, the Agency shall be under no obligation to present Applicant's proposed Project to its Board for approval. If the Agency presents Applicant's proposed Project to its Board for approval, the Agency does not guaranty that such approval will be obtained. If upon presenting Applicant's proposed Project to its for approval the Agency obtains such approval, such approval shall not constitute a guaranty from the Agency to Applicant that the Project transaction will close.

That preparation of this Application and any other actions taken in connection with the proposed Project shall be entirely at Applicant's sole cost and expense. Under all circumstances, the Application Fee is non-refundable, including but not limited to the circumstance where the Agency decides, in its sole discretion, to not present Applicant's proposed project to the the Agency Board of Directors for Approval.

That each of Applicant and each of its Affiliates (collectively, the "Indemnitors"), hereby releases NYCIDA, Build NYC, NYCEDC and their respective directors, officers, employees and agents (collectively, the "Indemnitees") from and against any and all claims that any Indemnitor has or could assert and which arise out of, or are related to, any Application Materials, any actions taken in connection therewith or any other actions taken in connection with the proposed Project (collectively, the "Actions"). Each Indemnitor hereby indemnifies and holds harmless each of the Indemnitees from and against any and all claims and damages brought or asserted by third parties, including reasonable attorneys' fees, arising from or in connection with the Actions. As referred to herein, "third parties" shall include, but shall not be limited to, Affiliates.

That in the event the Agency discloses the Application Materials in response to a request made pursuant to FOIL, Applicant hereby authorizes the Agency to make such disclosure and hereby releases the Agency from any claim or action that Applicant may have or might bring against the Agency, their directors, officers, agents, employees and attorneys, by reason of such disclosure; and that Applicant agrees to defend, indemnify and hold the Agency and the NYCEDC and their respective directors, officers, agents, employees and attorneys harmless (including without limitation for the cost of reasonable attorneys' fees) against claims arising out of such disclosure as such claims may be made by any party including the Applicant, Affiliate, Owner or Principal, or by the officers, directors, employees and agents thereof.

That capitalized terms used but not defined in this Application have the respective meanings specified in the Policies and Instructions.

I acknowledge and agree that the Agency reserves its right in its sole and absolute discretion to request additional information, waive any requirements set forth herein, and/or amend the form of this Application, to the full extent permitted by applicable law.

Requested, Represented, Certified, Acknowledged, Understood and Agreed by Applicant,

I certify that, using due care, I know of no misstatement of material fact in the Application Materials, and know of no material fact required to be stated in the Application Materials to make the statements made therein not misleading. Certified by Preparer,

This 27 day of August, 2015
Name of Applicant: GARDINER TRUCK SALES LTD
Signatory: Paul Avvento
Title of Signatory: CFO

This 27 day of August, 2015
Name of Preparer: Paul Avvento
Signatory: Paul Avvento
Title of Signatory: CFO

Signature: _____

Signature: _____

LIST OF EXHIBITS

Exhibit A: Proposed Project Activities

Exhibit B: Employee Benefits Guidebook (Excerpt)

Exhibit C: Compliance with the New York City Earned Sick Time Act

Exhibit D: Explanation of Prior Litigation

Exhibit E: History of Prior Public Financial Assistance Awarded

Exhibit A: Proposed Project Activities

RIDER TO NYCIDA CORE BENEFITS APPLICATION

Proposed Project Activities

1. Applicant's proposed Project consists of the acquisition of what is currently known as the "Vista Maro Site" located at 181-25 Eastern Road, a/k/a 154-68 Brookville Boulevard, Queens, New York 11430, Block 14260, Lot 70, and construction thereon of a 75,000 square foot facility. The Vista Maro Site facility will be designed to accommodate the servicing of trucks, as well as light manufacturing and fabrication of truck bodies, which are growing and integral aspects of Applicant's operations. Additionally, 3,000 square feet of the facility will be office space, which will be utilized by service, management and clerical personnel. The total cost of the Vista Maro Site project is expected to be approximately \$22,300,000.00.

Applicant's plan is to move its current service, manufacturing and fabrication functions into the Vista Maro Site. The Vista Maro Site location would enable Applicant to better service commercial entities such as Mack, Ford, Kenworth, Volvo and Hino. It would also enable Applicant to better service public entities, including the City of New York and the Port Authority.

Applicant expects that the Vista Maro Site project will create approximately 55 new jobs over a five year period, which would be an economic boost to the surrounding community.

2. Due to the increased volume of Applicant's business, the Jamaica Facility has become overburdened. Therefore, it is essential for the Applicant to move and reconstitute its existing service, manufacturing and fabrication functions into the Vista Maro Site.

3. Applicant intends to construct a 75,000 square foot facility on the Vista Maro Site. The facility will be "State of the Art", which will contain 72,000 square feet of (i) a warehouse space, and (ii) 3,000 square feet of office space. It is anticipated that the Vista Maro Project's land acquisition and construction will cost approximately \$22,300,000.00.

4. Applicant intends to commence construction for the Vista Maro Project immediately after it has received approval from the New York City Department of Buildings. The time-frame for completion of the construction for the Vista Maro Project is approximately 14-18 months thereafter. Gabrielli intends to commence business operations at the Vista Maro Site shortly after the facility has been constructed and it has received the necessary approvals from the City of New York.

Exhibit B: Employee Benefits Guidebook (Excerpt)



Employee Benefits Guidebook
2015-2016



Medical Summary

Empire BC/BS is Gabrielli Truck Sales medical insurance provider. Gabrielli Truck Sales offers 2 plans for you to choose from.

Our low plan is the Deductible First EPO plan and has an in-network deductible (\$250 for single and \$625 for family per contract year). This deductible must be met FIRST before the co-pays apply. You will be responsible for the Empire contracted rates for the services received up until the deductible has been met. All preventive care is covered at 100% and not subject to the in-network deductible.

We also offer a high Prism PPO plan that employee's can buy up to which allows the employee to have in and out-of-network coverage. For in-network coverage there is no deductible, only co-pays apply. For out-of-network benefits you must pay a deductible first and then you will have to pay 30% of co-insurance.

Dental Summary

Empire is Gabrielli Truck Sales dental insurance provider. Gabrielli Truck Sales offers two (2) Dental plans. Our first plan is an DMO plan. This plan allows you to access only Empire DHMO participating dentists and for each service you pay fixed rates.

Our second plan is a PPO plan (Complete Network). This plan allows you to visit any dentist but you pay less out-of-pocket costs when you choose an Empire PPO dentist.

Vision Summary

Empire is Gabrielli Truck Sales vision provider. You can obtain routine eye exams once every 12 months for a \$15 copay. Eye glass frames are available at a 35% discount and applicable co-pays apply for lenses.

Please note:

This is merely a summary of some of the features of the medical, dental, and vision plans. Employees should review the summary plan descriptions for additional information.



More Benefits to Enjoy

Vacation

Gabrielli Truck Sales Ltd. believes that paid vacations are important to both you and the organization by providing you with a time of relaxation to be away from your work and enjoy personal activities.

Paid vacations are available to all Full-time employees who have been employed with Gabrielli Truck Sales for one (1) continuous year since their date of hire. You will accrue vacation benefits according to the following schedule:

The vacation year runs from January 1st to December 31st of each year. All vacations are calculated as of January 1st of each year.

One (1) year or more of continuous service	One (1) Week
Two (2) years or more of continuous service	Two (2) Weeks
Six years (6) or more of continuous service	Three (3) Weeks

For employees, who have not completed a full year of service as of January 1st, the following will apply:

Hire Date	Vacation Day
January to February	5 Days
March to May	4 Days
June to July	3 Days
August to September	2 Days
October to December	1 Day

Personal Days

Gabrielli Truck Sales policy on sick days and personal days is categorized into one group called personal days. After one (1) year of service, each employee is entitled to three (3) personal days. For employees who have not completed one year they will receive personal days based on a schedule that you will receive in your handbook.

Paid Holidays

Gabrielli Truck Sales offers nine (9) paid holidays. Employees shall receive compensation for such holidays although not worked, consisting of your normal hours worked per day with a maximum of eight (8) hours straight time pay at their regular rate.

New Year's Day	President's Day	Memorial Day
Independence Day	Labor Day	Thanksgiving Day
Christmas Eve	Christmas Day	New Year's Eve

401K

Employees, who are at least twenty-one (21) years old and have completed one (1) full year of service, will be eligible to participate in Gabrielli Truck Sales 401K plan. Once eligible, Gabrielli Truck Sales holds to enrollment dates, January 1st and July 1st of each year. Gabrielli Truck Sales matches two percent (2%) of your gross pay up to \$1500.00 per year.

To enroll in plan go to www.INGretirementplans.com

Payday

Employees are paid bi-weekly, every other Thursday.

Exhibit C: Compliance with the New York City Earned Sick Time Act

- c) Name of the employer;
- d) Address and phone number of GABRIELLI TRUCK SALES
- e) Rate or rates of pay and basis thereof (i.e. hourly, by shift, daily, weekly, salary, etc.);
- f) Gross wages;
- g) Deductions;
- h) Allowances, if any claimed as part of the minimum wage; and
- i) Net wages

For non-exempt employees, the wage statement shall also include:

- j) The overtime rate or rates of pay;
- k) The number of regular hours worked; and
- l) The number of overtime hours worked. NY Lab. Law § 195.

Upon an employee's request, GABRIELLI TRUCK SALES shall furnish an explanation of how the employee's wages were computed.

Meal Breaks

An employee who works more than 6 hours in their workday which extends over the noon meal period (11 a.m. to 2 p.m.), is entitled to a 30 minute meal period to be taken between 11 a.m. and 2 p.m. If an employee starts his or her workday before 11 a.m. and continues after 7 p.m., the employee is entitled to the 30 minute noon meal period and an additional 20 minute break between 5 p.m. and 7 p.m.

An employee who works more than 6 hours in their workday starting between the hours of 1 p.m. and 6 a.m. is entitled to a meal period of at least 45 minutes in the middle of his or her workday.

NY CITY SICK PAY ACT

Pursuant to the New York City Earned Sick Time Act ("Act"), on April 1, 2014, the Company will begin providing its employees working in NY CITY who are hired to work for more than 80 hours in a calendar year up to five (5) days of paid time off ("PTO") per year. All employees employed in the 5 boroughs will be provided with one (1) hour of PTO for every 30 hours they work, up to a maximum of 40 hours of PTO during the calendar year. . If you are already eligible for any other form of paid time off (such as vacation or personal days), you can use such time (up to 5 days) for the same purposes and under the same conditions as sick time allowed under the Act. As such, you will not be entitled to additional time off under the Act except as required by law. Once you have been awarded paid time based on our accrual schedule (see handbook) and if you are a NY City worker and have not earned enough paid time off, you will be awarded

the balance between your accrued time off and the necessary hours required by the NY City Sick Pay Act. This awarded time will only be able to be used for the reasons outlined below. For example, if you earn 3 vacation days and 1 personal day- you will be awarded 1 sick day that can be used according to the NYC Sick Pay Act.

Your PTO will be calculated as of January 1 of each year. An employee may use PTO for vacation and for:

- (a) The employee's mental or physical illness, injury or health condition or need for medical diagnosis, care or treatment of a mental or physical illness, injury or health condition or need for preventive medical care;
- (b) Care of a family member who needs medical diagnosis, care or treatment of a mental or physical illness, injury or health condition or who needs preventative medical care; or
- (c) Closure of the employee's place of business by order of a public official due to a public health emergency or the employee's need to care for a child whose school or childcare provider has been closed by order of a public official due to a public health emergency.

You can begin using PTO 120 days after you begin employment.

If you use your PTO for vacation, we require at least 2 weeks' advance notice and such vacation requests must be approved by management. If you are absent for more than three consecutive work days (including parts of days) due to illness, we may require reasonable documentation that the use of sick time was for an approved purpose. Failure to provide this notice will result in non-payment of sick time. Additionally, we require you to provide notice, when practicable, of your intention to use sick time. Failure to provide notice, when practicable, may result in termination of employment.

In no event, will you be able to use more than 40 hours of PTO in a calendar year for the NY City sick pay law. Upon separation from employment for any reason, unused PTO will not be paid out. Since Gabrielli Truck Sales has 40 hours available to be used every 1st of the calendar year, PTO time will not be carried over to the following year.

You are free to use the PTO in any increments you see fit (hours, days or a week), but we may require that such increment be no less than four hours in any one day provided such minimum increment is reasonable under the circumstances.

Exhibit D: Explanation of Prior Litigation

jackson lewis

Attorneys at Law

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DENVER, CO	MINNEAPOLIS, MN	PORTSMOUTH, NH	WHITE PLAINS, NY
DETROIT, MI	MORRISTOWN, NJ	PROVIDENCE, RI	

My DIRECT DIAL IS: [REDACTED]
My EMAIL ADDRESS IS: [REDACTED]

July 10, 2015

VIA E-MAIL (CIT@dhclegal.com)

Jeffrey I. Citron, Esq.
Co-Managing Partner
Davidoff Hatcher & Citron LLP
605 Third Avenue
New York, New York 10158

Re: McBeth v. Gabrielli Truck Sales

Dear Mr. Citron:

We are writing in response to your request, as General Counsel for Gabrielli Truck Sales (the "Company"), to summarize the litigation between the above-referenced parties, which concluded on or about August 17, 2011.

Plaintiffs McBeth and Cascone were former warehouse workers for Gabrielli who as alleged they were misclassified as exempt from overtime under federal and state wage-and-hour law (the Fair Labor Standards Act and New York Labor Law). *Khalid McBeth and Carmine Cascone, et al., v. Gabrielli Truck Sales, Ltd., et al.*, E.D.N.Y. Case No. 09-4112. Gabrielli asserted that each qualified as a "partsman" exempt from the overtime laws under 29 U.S.C. § 213(b)(10), and further that each was exempt from overtime under the so-called "motor carrier exemption," 29 U.S.C. § 213(b)(1). Gabrielli's position was supported by case law applying both exemptions, as set forth more fully in the Company's motion for summary judgment (DKT 45-8). The Company also had relied on materials provided by the New York State Automobile Dealers Association ("NYSADA") in classifying Plaintiffs.

By Order dated November 1, 2010 (DKT 47), Judge Leonard D. Wexler denied Gabrielli's motion for summary judgment, finding that "while the type of work performed by the Plaintiffs can fall within a broad definition of the term, 'partsmen,' their jobs were not the type of work intended to be exempted from the overtime provision." *Id.* at 10. Although the Court denied the motion for summary judgment, the Judge conceded that the "case is close" and there was "little case law on point" but ultimately determined that Plaintiffs did not qualify for exemption because they did not service vehicles directly (only through the provision of parts). Gabrielli moved for reconsideration and a request that the district court judge certify it for an

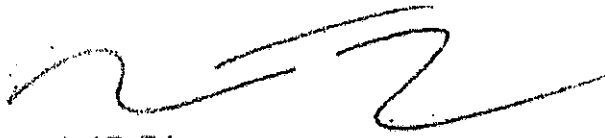
interlocutory appeal, soliciting support from NYSADA and other industry associations in the form of an amicus brief to demonstrate to the Court an industry-wide understanding that the work of parts employees such as Plaintiffs met the definition of a partsman. Judge Wexler rejected both applications, finding that the defense papers submitted on summary judgment were "well-researched and written", thus there was no need for amicus input, that no issue was present that the Court had overlooked, and denying the application for an interlocutory appeal.

Rather than continue to pursue a costly appeal of this contested legal issue, following Judge Wexler's decision the Company elected to enter into settlement negotiations to resolve the matter on behalf of Plaintiffs and others.¹

The outcome of the *McBeth* litigation turned on Judge Wexler's individual consideration of a highly-technical, rarely-litigated provision of the Fair Labor Standards Act (and we continue to believe he just got it wrong). The wording of the statutory provision and Department of Labor guidance is ambiguous and thus open to interpretation. Plaintiffs' claims involved a technical claim for premium overtime pay, not a claim that they did not receive minimum wage or a fair wage. Please contact the undersigned if you have any further questions.

Very truly yours,

JACKSON LEWIS P.C.



Noel P. Tripp

NPT/pr

cc: Jeffrey W. Brecher (internal)
Danielle Coyle [REDACTED]

¹ At that time, the Company also chose to negotiate resolution of Plaintiff *McBeth's* individual allegations of discrimination. We were not involved in the underlying investigation into those claims but are unaware of any facts tending to support those allegations.

Exhibit E: History of Prior Public Financial Assistance Awarded

PUBLIC FINANCIAL ASSISTANCE

Applicant's Public Financial Assistance consists of the following:

1. Agency: New York City Industrial Development Agency (Active)
Benefits: Payments in Lieu of Taxes
Location: 153-20 South Conduit Avenue, Jamaica, New York
2. Agency: Town of Hempstead Industrial Development Agency (Active)
Benefits: Payments in Lieu of Taxes
Location: Inwood, New York
3. Agency: Town of Brookhaven Industrial Development Agency (Finished)
Benefits: Payments in Lieu of Taxes
Location: 3200 Horseblock Rd, Medford, NY, Jamaica, New York
4. Agency: Town of Brookhaven Industrial Development Agency (Finished)
Benefits: Payments in Lieu of Taxes
Location: 3180 Horseblock Rd, Medford, NY, Jamaica, New York

617.20
Appendix B
Short Environmental Assessment Form

Instructions for Completing

Part 1 - Project Information. The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 - Project and Sponsor Information			
Name of Action or Project: Gabrielli Truck Sales, Ltd. and/or Assignor			
Project Location (describe, and attach a location map): 181-25 Eastern Road, Queens, NY 11430 / Block 14280, Lot 70 (attach more)			
Brief Description of Proposed Action: The acquisition of what is currently known as the "Vista Maro Site" located at 181-25 Eastern Road, a/k/a 154-68 Brookville Boulevard, Queens, New York 11430, Block 14280, Lot 70, and construction thereon of a 75,000 square foot facility. The Vista Maro Site facility will be designed to accommodate the servicing of trucks, as well as light manufacturing and fabrication of truck bodies, which are growing and integral aspects of Applicant's operations.			
Name of Applicant or Sponsor: Gabrielli Truck Sales, Ltd.		Telephone: [REDACTED]	
		E-Mail: [REDACTED]	
Address: 1530-20 South Conduit Avenue			
City/PO: Jamaica		State: New York	Zip Code: 10016
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.			NO <input type="checkbox"/>
			YES <input checked="" type="checkbox"/>
2. Does the proposed action require a permit, approval or funding from any other governmental Agency? If Yes, list agency(s) name and permit or approval: Department of Buildings, D.O.T.			NO <input type="checkbox"/>
			YES <input checked="" type="checkbox"/>
3.a. Total acreage of the site of the proposed action?		_____ 5.12 acres	
b. Total acreage to be physically disturbed?		_____ 5.12 acres	
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor?		_____ 5.12 acres	
4. Check all land uses that occur on, adjoining and near the proposed action.			
<input type="checkbox"/> Urban <input type="checkbox"/> Rural (non-agriculture) <input checked="" type="checkbox"/> Industrial <input checked="" type="checkbox"/> Commercial <input type="checkbox"/> Residential (suburban)			
<input type="checkbox"/> Forest <input type="checkbox"/> Agriculture <input type="checkbox"/> Aquatic <input type="checkbox"/> Other (specify): _____			
<input type="checkbox"/> Parkland			

5. Is the proposed action, a. A permitted use under the zoning regulations?	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
b. Consistent with the adopted comprehensive plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? If Yes, identify: _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
8. a. Will the proposed action result in a substantial increase in traffic above present levels?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
b. Are public transportation service(s) available at or near the site of the proposed action?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
c. Are any pedestrian accommodations or bicycle routes available on or near site of the proposed action?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
9. Does the proposed action meet or exceed the state energy code requirements? If the proposed action will exceed requirements, describe design features and technologies: _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
10. Will the proposed action connect to an existing public/private water supply? If No, describe method for providing potable water: _____	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	
11. Will the proposed action connect to existing wastewater utilities? If No, describe method for providing wastewater treatment: _____	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	
12. a. Does the site contain a structure that is listed on either the State or National Register of Historic Places?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
b. Is the proposed action located in an archeological sensitive area?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody? If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply: <input type="checkbox"/> Shoreline <input type="checkbox"/> Forest <input type="checkbox"/> Agricultural/grasslands <input type="checkbox"/> Early mid-successional <input type="checkbox"/> Wetland <input checked="" type="checkbox"/> Urban <input type="checkbox"/> Suburban			
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
16. Is the project site located in the 100 year flood plain?	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	
17. Will the proposed action create storm water discharge, either from point or non-point sources? If Yes, a. Will storm water discharges flow to adjacent properties? <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	
b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? If Yes, briefly describe: <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES			

18. Does the proposed action include construction or other activities that result in the impoundment of water or other liquids (e.g. retention pond, waste lagoon, dam)? If Yes, explain purpose and size: _____	NO	YES
_____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe: _____	NO	YES
_____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe: _____	NO	YES
_____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
I AFFIRM THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE		
Applicant/sponsor name: <u>GABRIELLI TRUCK SALES LTD.</u> Date: <u>7/23/15</u>		
Signature: <u><i>Paul Trent</i></u>		

Part 2 - Impact Assessment. The Lead Agency is responsible for the completion of Part 2. Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	<input type="checkbox"/>	<input type="checkbox"/>
2. Will the proposed action result in a change in the use or intensity of use of land?	<input type="checkbox"/>	<input type="checkbox"/>
3. Will the proposed action impair the character or quality of the existing community?	<input type="checkbox"/>	<input type="checkbox"/>
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	<input type="checkbox"/>	<input type="checkbox"/>
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	<input type="checkbox"/>	<input type="checkbox"/>
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	<input type="checkbox"/>	<input type="checkbox"/>
7. Will the proposed action impact existing:	<input type="checkbox"/>	<input type="checkbox"/>
a. public / private water supplies?	<input type="checkbox"/>	<input type="checkbox"/>
b. public / private wastewater treatment utilities?	<input type="checkbox"/>	<input type="checkbox"/>
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	<input type="checkbox"/>	<input type="checkbox"/>
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	<input type="checkbox"/>	<input type="checkbox"/>

	No, or small impact may occur	Moderate to large impact may occur
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	<input type="checkbox"/>	<input type="checkbox"/>
11. Will the proposed action create a hazard to environmental resources or human health?	<input type="checkbox"/>	<input type="checkbox"/>

Part 3 - Determination of significance. The Lead Agency is responsible for the completion of Part 3. For every question in Part 2 that was answered "moderate to large impact may occur", or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

<input type="checkbox"/>	Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.
<input type="checkbox"/>	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.
_____	_____
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)

PRINT