

**FIRST AMENDMENT TO AGENT AND FINANCIAL ASSISTANCE  
AND PROJECT AGREEMENT**

THIS FIRST AMENDMENT TO AGENT AND FINANCIAL ASSISTANCE AND PROJECT AGREEMENT (hereinafter, this “Amendment”), made as of the 12th day of March, 2024, by and between the **JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York with offices at 800 Starbuck Avenue, Suite 800, Watertown, New York 13601 (the “Agency”) and **BRENNANS BAY, INC.**, a New York corporation having offices at 9240 Renshaw Bay Road, Mannsville, New York 13661 (the “Company”).

WITNESSETH:

WHEREAS, the Agency and Company previously entered into a certain Agent and Financial Assistance and Project Agreement, dated as of June 17, 2021 (the “Agent Agreement”) in connection with a certain Project (as defined within the Agent Agreement); and

WHEREAS, the Company, pursuant to a certain correspondence dated February 28, 2024, notified the Agency of an increase in the total project cost and requested the Agency's approval authorizing the increase in the value of sales and use tax exemption benefits to an amount not to exceed **\$22,024.00** (the "Supplemental Assistance"); and

WHEREAS, pursuant to a certain resolution adopted by the Agency on March 7, 2024, the Agency authorized (i) the Supplemental Assistance and (ii) the execution and delivery of related documents in connection with the Supplemental Assistance; and

WHEREAS, the Agency and Company desire to amend the Agent Agreement for the purpose of documenting the Supplemental Assistance.

NOW THEREFORE, in consideration of the covenants herein contained and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, it is mutually agreed as follows:

1. Extension of Agent Status. The expiration of the Agency's appointment of the Company as agent of the Agency to undertake the Project in accordance with Section 1 of the Agent Agreement is hereby extended to March 31, 2024.

2. Section 2(j) of the Agent Agreement is hereby amended to read as follows:

(j) In accordance with the Resolution and the Cost-Benefit Analysis (the “CBA”) disclosed by the Agency at its public hearing for the Project (the “Public Hearing”), the Company further covenants that the purchase of goods and services relating to the Project and subject to New York State and local sales and use taxes are estimated in an amount up to **\$275,300.00**, and, therefore, the value of the sales and use tax exemption benefits authorized and approved by the Agency, subject to Section 2(i) of this Agent Agreement, cannot exceed **\$22,024.00**.

3. All other provisions of the Agent Agreement shall remain unchanged and in full force and effect in accordance with the terms thereof.
4. This Amendment may be executed in any number of counterparts each of which shall be deemed an original but which together shall constitute a single instrument.

*(Remainder of page intentionally left blank)*

*[Signature Page to First Amendment to Agent and Financial Assistance and Project Agreement]*

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of the day and year first above written.

JEFFERSON COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

By: David J. Zembiec  
Name: David J. Zembiec  
Title: Chief Executive Officer

BRENNANS BAY, INC.

By: \_\_\_\_\_  
Name: Michael Brennan  
Title: President

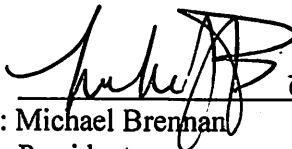
*[Signature Page to First Amendment to Agent and Financial Assistance and Project Agreement]*

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