

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York State General Municipal Law will be held by the County of Monroe Industrial Development Agency (the "Agency") on the 14th day of September 2009 at 10:45 a.m., local time, at the Town of Henrietta Town Hall at 475 Calkins Road, Henrietta, New York 14467, in connection with the following matter:

280 Kenneth Drive LLC, a limited liability company, its successors or designee, (the "Company") has requested that the Agency assist in the construction and equipping of a 52,600 square foot building on approximately 6.33 acres located at 280 Kenneth Drive, Rochester, New York, (the "Facility"). Approximately 35,000 square feet will be leased to EFP Rotenberg, LLP. The accounting firms of Eldredge, Fox & Porretti, LLP and Rotenberg & Co. LLP have recently merged and are now known as EFP Rotenberg, LLP. The facility will be initially operated and/or managed by the Company in the Town of Henrietta, New York.

The Agency will acquire an interest in the Facility and lease the Facility to the Company. The financial assistance contemplated by the Agency will consist generally of the exemption from taxation expected to be claimed by the Company as a result of the Agency taking an interest in, possession or control (by lease, license or otherwise) of the Facility, or of the Company acting as an agent of the Agency, consisting of: (i) exemption from state and local sales and use tax with respect to the qualifying personal property portion of the Facility, (ii) exemption from mortgage recording tax with respect to any qualifying mortgage on the Facility, and (iii) exemption from general real property taxation with respect to the Facility, which exemption shall be offset, in whole or in part, by contractual payments in lieu of taxes by the Company for the benefit of affected tax jurisdictions.

A copy of the Company's application, containing a cost/benefit analysis, is available for inspection at the Agency's offices at 8100 CityPlace, 50 West Main Street, Rochester, New York 14614 during normal business hours, Monday through Friday, and will be available for inspection and review at the above-scheduled Public Hearing.

The Agency will at the above-stated time and place hear all persons with views in favor of or opposed to either the location or nature of the Facility, or the proposed financial assistance being contemplated by the Agency. In addition, at, or prior to, such hearing, interested parties may submit to the Agency written materials pertaining to such matters.

Dated: September 5, 2009

COUNTY OF MONROE INDUSTRIAL
DEVELOPMENT AGENCY

By: Judith A. Seil, Executive Director