



County of Monroe Industrial Development Agency

### APPLICATION FOR ASSISTANCE

Each applicant seeking assistance must complete this application and provide required supplemental form/documentation. A non-refundable application fee of \$350.00 must be included with this application. Make check payable to COMIDA. Please see page 10 for additional information on costs and fees.

Please answer all questions. Use "None" or "Not Applicable" where necessary. Information in this application may be subject to public review under New York State Law, except for information that is considered deniable by the Freedom of Information Law. This form is available at [www.growmonroe.org](http://www.growmonroe.org).

#### I. APPLICANT

A. Name IEC Electronics Corp.  
 Address 105 Norton Street  
 City/State/Zip Newark, NY 14513  
 Tax ID No. 13-3458955  
 Contact Name Thomas Barbato  
 Title CFO  
 Telephone (315) 332-4493  
 E-Mail tbarbato@iec-electronics.com

B. Owners of 20% or more of Applicant Company

Name	%	Corporate Title
Publicly traded		

C. Applicant's Legal Counsel

Name Alexander McClean  
 Firm Harter Secrest & Emery LLP  
 Address 1600 Bausch & Lomb Place  
 City/State/Zip Rochester, NY 14604  
 Telephone (585) 231-1248  
 Fax (585) 232-2152  
 Email amcclean@hselaw.com

#### II. PROJECT

A. Address of proposed project facility  
50 Jetview Drive  
Rochester, NY 14624  
 Tax Map Parcel Number 262200 134.18-1-51.1  
 City/Town/Village Chili  
 School District Gates Chili  
 Current Legal Owner of Property  
IEC Electronics Corp.

B. Proposed User(s)/Tenant(s) of the Facility  
 If there are multiple Users/Tenants, please attach additional pages.  
 Company Name IEC Electronics  
 Address 105 Norton Street  
 City/State/Zip Newark, NY 14513  
 Tax ID No. \_\_\_\_\_  
 Contact Name \_\_\_\_\_  
 Title \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 E-Mail \_\_\_\_\_

% of facility to be occupied by company \_\_\_\_\_

C. Owners of 20% or more of User/Tenant Company

Name	%	Corporate Title

D. Benefits Requested (Check all that apply)

Sales Tax Exemption  
 Industrial Revenue Bond Financing  
 Mortgage Recording Tax Exemption  
 Real Property Tax Abatement

E. Description of project (check all that apply)

- New Construction
- Existing Facility
  - Acquisition
  - Expansion
  - Renovation/Modernization
- Acquisition of machinery/equipment
- Other (specify) \_\_\_\_\_

GENERAL DESCRIPTION OF THE PROJECT AND BACKGROUND ON USER(S) OF THE FACILITY  
(Attached additional sheets as necessary)

IEC Electronics is a provider of electronic manufacturing services to advanced technology companies that produce life-saving and mission critical products in the medical, industrial, aerospace, and defense sectors. We specialize in custom manufacturing of complex assemblies and have a unique set of technical capabilities including on-site testing laboratories, design engineering, and broad manufacturing capabilities for critical components beyond electronics manufacturing.

IEC Electronics has invested in the property at 50 Jetview drive in order to provide access to the broader, Rochester, NY employee resource pool. The Company continues to be challenged with expanding its workforce in Wayne County and sees this expansion into the Rochester Area as a way to ensure capacity can continue to be expanded to support future customer demand and growth.

In order to prepare the building to house both our Specialty Metals business (relocating from Emerson Street) and Electronic Assembly there is a fairly significant build-out required to essentially bifurcate the building and infrastructure (HVAC, Electric, etc..). This work will be performed in the first quarter of calendar 2021, by local contractors.

The Jetview facility is approximately 83,000 sq. ft. and the Emerson Street facility we are existing is 47,000 sq. ft.

In addition, IEC will be making an investment in of roughly \$1.5m in production equipment to support this new operation

IEC will be moving approximately 45 jobs from Emerson Street to Jetview and as a result will be retaining their current jobs. In addition, IEC is expecting to create approximately 150 incremental jobs to support the new Electronic Assembly business that is being created. The alternative site location for this project was IEC's site in Albuquerque, NM.

**II. PROJECT (cont'd)**

F. Are other facilities or related companies located within New York State?

Yes  No

Location:  
Newark (105 Norton and Silver Hill Road)  
Emerson Street

Will the Project result in the removal of an industrial or manufacturing plant of the Project occupant from one area of the state to another area of the state?

Yes  No

Will the Project result in the abandonment of one or more plants or facilities of the Project occupant located within the state?

Yes  No

If Yes to either question, explain how, notwithstanding the aforementioned closing or activity reduction, the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Project occupant's competitive position in its respective industry\*\*:

IEC will be exiting our current Emerson St facility do to space constraints.  
As we look to expand our Electronic Assembly business we continue to evaluate expanding in our existing facility in New Mexico vs. this new site in Rochester

G. Please confirm by checking the box, below, if there is likelihood that the Project would not be undertaken but for the Financial Assistance provided by the Agency?

Yes  No

If the Project could be undertaken without Financial Assistance provided by the Agency, then provide a statement in the space provided below indicating why the Project should be undertaken with the Financial Assistance to be provided by the Agency\*\*:

Assistance is needed to allow us to hire more quickly and facility growth in NY vs. NM

\*\*To be completed with Agency assistance.

**H. PROJECT TIMELINE**

Proposed Date of Acquisition  
10/01/2020  
Proposed Commencement Date of Construction  
12/16/2020  
Anticipated Completion Date  
4/1/2021

**I. Contractor(s)**

TBD, but will be local contractors

**J. State Environmental Quality Review (SEQR) Act Compliance**

COMIDA, in granting assistance to the Applicant, is required to comply with the New York State Environmental Quality Review Act (SEQR). This is applicable to projects that require the state or local municipality to issue a discretionary permit, license or other type of Approval for that project.

Does the proposed project require discretionary permit, license or other type of approval by the state or local municipality?

YES – Include a copy of any SEQR documents related to this Project including Environmental Assessment Form, Final Determination, Local Municipality Negative Declaration, etc.

NO

**III. PROPERTY TAX ABATEMENT/PAYMENT IN LIEU OF TAX AGREEMENT (PILOT)**

Check One:

**JOBSPLUS**

**Requirements:**

- Company must commit to a 10% increase in full-time equivalent employment, measured on the existing impacted employee base, over a 3 year period. The required number of jobs is \_\_\_\_\_.

**LEASEPLUS**

**Requirements:**

- University and/or medical related facilities in which a 501(c)3 entity leases from a for-profit entity.
- Company must commit to a 10% increase in full-time equivalent employment, measured on the existing impacted employee base, over a 3 year period. The required number of jobs is \_\_\_\_\_.

**ENHANCED JOBSPLUS**

**Requirements:**

- A minimum \$15 million investment in new plant, machinery and equipment or renovation of existing building(s) **AND**
- A minimum of 100 new jobs from new companies locating in Monroe County, or existing companies expanding operations here.

**GREEN JOBSPLUS**

**Requirements:**

- LEED® Certification – Project must be rated as Certified, Gold, Silver or Platinum by the United States Green Building Council's Leadership in Energy and Environmental Design (LEED®) Green Building Rating System.
- Company must commit to a 10% increase in full-time equivalent employment, measured on the existing impacted employee base, over a 3 year period. The required number of jobs is \_\_\_\_\_.

**SHELTER RENTS**

for student housing or affordable housing projects.

**Local Tax Jurisdiction Sponsored PILOT**

**NO PROPERTY TAX ABATEMENT IS SOUGHT FOR THIS PROJECT**

**IV. APPLICANT PROJECT COSTS**

A. Estimate the costs necessary for the construction, acquisition, rehabilitation, improvement and/or equipping of the project by the APPLICANT.

**Building Construction or Renovation**

- a. MATERIALS a. \$ 300000
- b. LABOR b. \$ 200000

**Site Work**

- c. MATERIALS c. \$ \_\_\_\_\_
- d. LABOR d. \$ \_\_\_\_\_
- e. Non-Manufacturing Equipment e. \$ \_\_\_\_\_
- f. Furniture and Fixtures f. \$ \_\_\_\_\_
- g. LAND and/or BUILDING Purchase g. \$ 5250000
- h. Manufacturing Equipment h. \$ \_\_\_\_\_
- i. Soft Costs (Legal, Architect, Engineering) i. \$ \_\_\_\_\_
- Other (specify) j. \_\_\_\_\_ j. \$ \_\_\_\_\_
- k. \_\_\_\_\_ k. \$ \_\_\_\_\_
- l. \_\_\_\_\_ l. \$ \_\_\_\_\_
- m. \_\_\_\_\_ m. \$ \_\_\_\_\_

**Total Project Costs \$ 5,750,000**

B. Sources of Funds for Project Costs:

- a. Tax-Exempt Industrial Revenue Bond a. \$ \_\_\_\_\_
- b. Taxable Industrial Revenue Bond b. \$ \_\_\_\_\_
- c. Tax-Exempt Civic Facility Bond c. \$ \_\_\_\_\_
- d. Bank Financing d. \$ 4500000
- e. Public Sources e. \$ \_\_\_\_\_

Identify each state and federal grant/credit

\_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

- f. Equity \$ 1250000
- TOTAL SOURCES \$ 5,750,000**

C. Has the applicant made any arrangements for the financing of this project?

Yes  No

If so, please specify bank, underwriter, etc.  
**M&T Bank Mortgage for Building**

\_\_\_\_\_  
 \_\_\_\_\_

**IV. COMPLETE FOR EACH USER/TENANT THAT IS SEEKING SALES TAX EXEMPTION USER(S)/TENANT(S) PROJECT COSTS**

Use additional sheets as necessary

Company Name \_\_\_\_\_

A. Estimate the costs necessary for the construction, acquisition, rehabilitation, improvement and/or equipping of the project by the user(s)/tenant(s) for which a sales tax exemption is requested.

**Estimated Costs Eligible for Sales Tax Exemption Benefit**

- a. MATERIALS a. \$ \_\_\_\_\_
- b. LABOR b. \$ \_\_\_\_\_
- c. Non-Manufacturing Equipment c. \$ \_\_\_\_\_
- d. Furniture and Fixtures d. \$ \_\_\_\_\_
- Other (specify) e. \_\_\_\_\_ e. \$ \_\_\_\_\_
- f. \_\_\_\_\_ f. \$ \_\_\_\_\_
- g. \_\_\_\_\_ g. \$ \_\_\_\_\_
- h. \_\_\_\_\_ h. \$ \_\_\_\_\_

**Total \$ 0**

A non-refundable fee of 1/4% on TOTAL(e) above is due and payable upon issuance of a Sales Tax Letter to User(s)/Tenant(s)

\_\_\_\_\_  
 User/Tenant Company

Signature Title Date

For Office Use Only	
Total Assessment Value	
Land	Building
Applicant 2602-	
User/Tenant 2602-	
RM	

**VI. Value of Incentives**

**Project name:** IEC Electronics Corp.

**A. IDA PILOT Benefits:**

**Current Land Assessment** Taxes on Land 0  
**Dollar Value of New Construction & Renovation Costs**  
**Estimated New Assessed Value of Project Subject to IDA** 0

**County Tax rate/\$1,000**  
**Local Tax Rate\* Tax Rate/\$1,000**  
**School Tax Rate /\$1,000**  
**Total Tax Rate** 0.00

PILOT Year	% Abatement	County PILOT Amount	Local PILOT Amount	School PILOT Amount	Total PILOT Amount	Full Tax Payment w/o PILOT	Net Exemption
1	90%	0	0	0	0	0	0
2	80%	0	0	0	0	0	0
3	70%	0	0	0	0	0	0
4	60%	0	0	0	0	0	0
5	50%	0	0	0	0	0	0
6	40%	0	0	0	0	0	0
7	30%	0	0	0	0	0	0
8	20%	0	0	0	0	0	0
9	10%	0	0	0	0	0	0
10	0%	0	0	0	0	0	0
<b>Total</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

\* Local Tax Rate for Town/City/Village

**B. Sales Tax Exemption Benefit:**

Estimated value of Sales Tax exemption: 24,000  
 Estimated duration of Sales Tax exemption: 12/31/2021

**C. Mortgage Recording Tax Exemption Benefit:**

Estimated Value of Mortgage Recording Tax exemption: \$33,750

**D. Industrial Revenue Bond Benefit**

IRB inducement amount, if required: \$0

**E. Percentage of Project Costs financed from Public Sector sources:**

Total Value of Incentives: \$57,750.00 1.00%  
 Sources of Funds (Section IV.B.) \$5,750,000.00

\*\* All estimates are based on current tax rates.

Salary and Fringe Benefits for Jobs to be Retained and/or Created:

Category of Jobs to be Retained and Created	Average Annual Salary or Range of Salary	Average Annual Fringe Benefits or Range of Fringe Benefits (stated as a percentage)
Management	\$50k to \$130k	20%
Professional		
Administrative		
Production	\$32k to \$37k	20%
Independent Contractor		
Other		

Estimated Annual Salary of NEW jobs

AVERAGE	39000
HIGH	130000
LOW	32000

This information constitutes a "trade secret" and/or "information obtained from a commercial enterprise and which if disclosed would cause substantial injury to the competitive position of the subject enterprise", and, is thereby exempt from disclosure pursuant to New York Freedom of Information Law.

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**VIII. LOCAL LABOR**

To be completed by all Applicants and Users/Tenants of Projects which include the construction of new, expanded or renovated facilities:

Company Name IEC Electronics  
Applicant:  or User/Tenant:

All project employees of the general contractor, subcontractor, or sub to a subcontractor (contractors) working on the project must reside within the following counties in the State of New York: Monroe, Genesee, Livingston, Ontario, Orleans, Seneca, Wayne, Wyoming or Yates. The All-Local Labor criterion will be verified based on employment, payroll and related records.


COMIDA understands that at certain times local labor may not be available within the local area. Under this condition, applicants are required to complete a waiver request of the All-Local Labor requirement prior to beginning construction. Contractors do not have to be local companies as defined herein, but must employ local people to qualify under the All-Local Labor criterion.

The foregoing terms have been read, reviewed and understood by the Applicant or User/Tenant and all appropriate personnel. Furthermore, the undersigned agrees and understands that the information contained herein must be transmitted and conveyed in a timely fashion to all applicable subcontractors, suppliers and materialman. Furthermore, the undersigned agrees to post and maintain a sign, provided by COMIDA, in a prominent, easily accessible location, identifying the project as a recipient of COMIDA assistance and the local labor requirements associated with this assistance.

Furthermore, the undersigned realizes that failure to abide by the terms herein could result in COMIDA revoking all or any portion of benefits it deems reasonable in its sole discretion for any violation hereof.

IEC Electronicss

(APPLICANT or USER/TENANT COMPANY)

 CFO 11/18/2020  
Signature , Title Date



**IX. FEES**

**1. Application Fee - Send with Completed Application**

A non-refundable application fee of Three Hundred Fifty Dollars (\$350.00) shall be charged each applicant.

**2. Administrative Fee - Paid at Closing**

- (a) For tax-exempt IRB bond issues, the fee shall be one percent (1%) of the project amount. For projects that utilize a Payment In Lieu of Taxes (PILOT) agreement, an additional one-quarter percent (1/4%) will be added.
- (b) For lease/leaseback transactions and taxable bond issues, the fee shall be one-half percent (1/2%) of the project amount. For projects that utilize a Payment In Lieu of Taxes (PILOT) agreement, an additional one-quarter percent (1/4%) will be added.
- (c) For refunding outstanding COMIDA bond issues, the fee shall be one-quarter percent (1/4%) of the new issuance amount.

3. If a sales tax letter is required prior to closing, a non-refundable twenty-five percent (25%) of the Administrative Fee and Agency Counsel fee is payable at that time. This amount will be applied towards the Administrative fee and Agency Counsel Fee. The Sales Tax Letter shall only be for a three (3) month period. If the project does not have a formal closing within three (3) months of the sales tax letter being issued, and an extension is not granted, the balance of the Administrative fee and Agency Counsel fee become immediately due and payable.

4. Agency Counsel fee is one-third (1/3) of the Agency's Administrative fee, with a minimum fee for a lease/leaseback transaction of \$4,000.00.

5. Designated Bond Counsel fee is based on the complexity and amount of the transaction.

IEC Electronics

\_\_\_\_\_  
(APPLICANT or USER/TENANT COMPANY)

  
\_\_\_\_\_  
Signature

CFO

, Title

11/18/2020

\_\_\_\_\_  
Date

## X. CERTIFICATION

The undersigned company officer and/or user/tenant officer each hereby certifies, on behalf of the company and/or user/tenant, respectively (each singularly and together, the "Applicant"), as follows:

- A. The information contained in this Application, including employment information, is true and correct. The Applicant is aware that any material misrepresentation made in this Application constitutes an act of fraud, resulting in revocation of COMIDA benefits.
- B. The undersigned, on behalf of the Applicant, hereby certifies that the Applicant, and all parties which own a minimum of 20% of the Applicant are current and will remain current on all real property, federal, state, sales, income and withholding taxes throughout the term of any agreements made in connection with this Application.
- C. Compliance with N.Y. GML Sec. 862(1): Applicant understands and agrees that the provisions of Section 862(1) of the New York General Municipal Law, as provided below, will not be violated if Financial Assistance is provided for the proposed Project:  
  
§ 862. Restrictions on funds of the agency. (1) No funds of the agency shall be used in respect of any project if the completion thereof would result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, provided, however, that neither restriction shall apply if the agency shall determine on the basis of the application before it that the project is reasonably necessary to discourage the project occupant from removing such other plant or facility to a location outside the state or is reasonably necessary to preserve the competitive position of the project occupant in its respective industry.
- D. Compliance with Applicable Laws: The Applicant confirms and acknowledges that the owner, occupant, or operator receiving Financial Assistance for the proposed Project is in substantial compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.
- E. False and Misleading Information: The Applicant confirms and acknowledges that the submission of any knowingly false or knowingly misleading information may lead to the immediate termination of any Financial Assistance and the reimbursement of an amount equal to all or part of any tax exemption claimed by reason of the Agency's involvement the Project.
- F. Recapture: Should the Applicant not expend as projected or hire as presented, the Agency may view such information/status as failing to meet the established standards of economic performance. In such events, some or all of the benefits taken by the Applicant will be subject to recapture.
- G. Applicant hereby releases the County of Monroe Industrial Development Agency ("Agency") from, 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, this Application, regardless of whether or not this Application or the 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, renovation and/or equipping of the Project described herein; and (C) any further action taken by the Agency with respect to the Project; including, without limiting the generality of the foregoing, all causes of action and attorneys' fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. Applicant hereby understands and agrees, in accordance with Section 875(3) of the New York General Municipal Law, that any New York State and local sales and use tax exemption claimed by the Applicant and approved by the Agency in connection with the Project may be subject to recapture by the Agency under such terms and conditions as will be set forth in the Agent Agreement to be entered into by and between the Agency and the Applicant. The Applicant further represents and warrants that the information contained in this

Application, including without limitation, information regarding the amount of New York State and local sales and use tax exemption benefits, is true, accurate and complete.

**APPLICANT COMPANY**

IEC Electronics

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 CFO 11/18/20  
Signature , Title Date

**USER/TENANT COMPANY**

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\_\_\_\_\_  
Signature , Title Date

# Cost-Benefit Analysis for IEC Electronics Corp

Prepared by COMIDA using InformAnalytics

# Executive Summary

**INVESTOR**  
IEC Electronics Corp.

**TOTAL INVESTED**  
\$5.8 Million

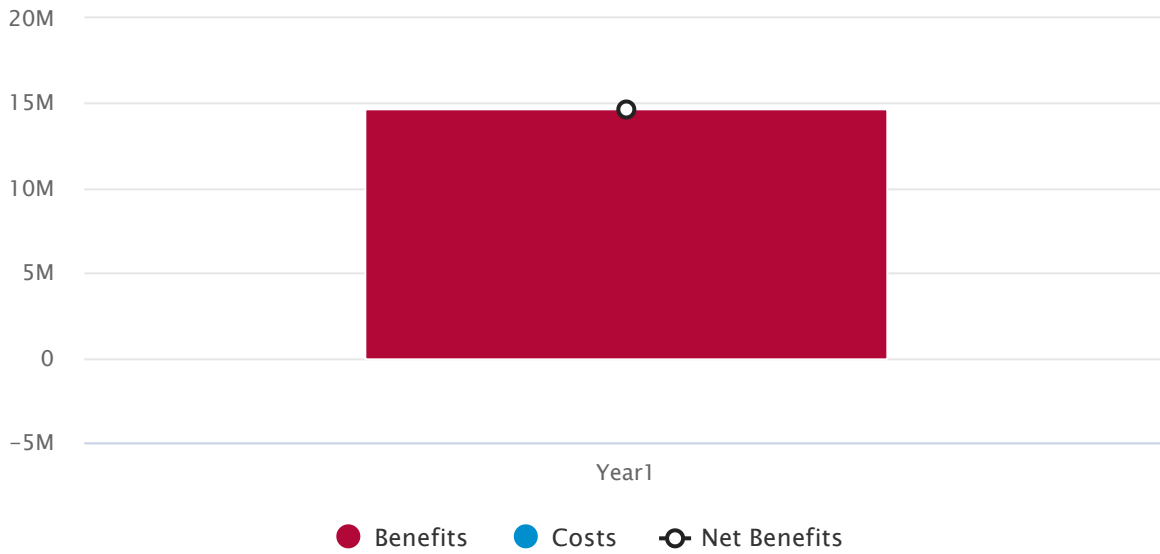
**LOCATION**  
50 Jetview Drive,  
Rochester, NY 14624

**TIMELINE**  
1 Years

F1 FIGURE 1

Discounted\* Net Benefits for IEC Electronics Corp by Year

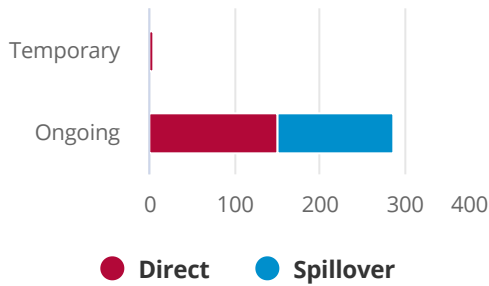
Total Net Benefits: \$14,626,000



Discounted at 2%

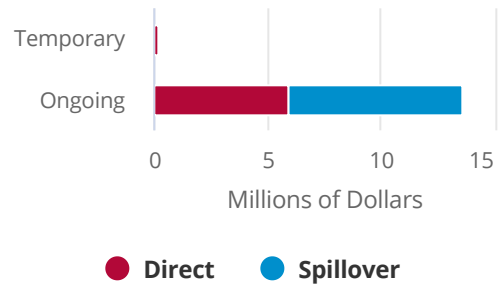
F2 FIGURE 2

Total Jobs



F3 FIGURE 3

Total Payroll



# Proposed Investment

IEC Electronics Corp. proposes to invest \$5.8 million at 50 Jetview Drive, Rochester, NY 14624 over 1 years. COMIDA staff summarize the proposed with the following: IE Electronics Corp new facility

T1 TABLE 1

## Proposed Investments

Description	Amount
<b>CONSTRUCTION SPENDING</b>	
ST&MT	\$500,000
<b>OTHER SPENDING</b>	
Building	\$5,250,000
<b>Total Investments</b>	<b>\$5,750,000</b>
Discounted Total (2%)	\$5,750,000

May not sum to total due to rounding.

F4 FIGURE 4

## Location of Investment



# Cost-Benefit Analysis

A cost-benefit analysis of this proposed investment was conducted using InformAnalytics, an economic impact model developed by CGR. The report estimates the impact that a potential project will have on the local economy based on information provided by COMIDA. The report calculates the costs and benefits for specified local taxing districts over the first 1 years, with future returns discounted at a 2% rate.

T2 TABLE 2

## Estimated Costs or Incentives

COMIDA is considering the following incentive package for IEC Electronics Corp..

Description	Nominal Value	Discounted Value*
Sales Tax Exemption	\$24,000	\$24,000
Mortgage Recording Tax Exemption	\$34,000	\$34,000
<b>Total Costs</b>	<b>\$58,000</b>	<b>\$58,000</b>

**May not sum to total due to rounding.**

\* Discounted at 2%

T3 TABLE 3

**State & Regional Impact (Life of Project)**

The following table estimates the total benefits from the project over its lifetime.

Description	Direct	Spillover	Total
<b>REGIONAL BENEFITS</b>	<b>\$6,109,000</b>	<b>\$7,807,000</b>	<b>\$13,917,000</b>
<b>To Private Individuals</b>	<b>\$6,034,000</b>	<b>\$7,711,000</b>	<b>\$13,746,000</b>
Temporary Payroll	\$184,000	\$58,000	\$243,000
Ongoing Payroll	\$5,850,000	\$7,653,000	\$13,503,000
<b>To the Public</b>	<b>\$75,000</b>	<b>\$96,000</b>	<b>\$171,000</b>
Temporary Sales Tax Revenue	\$2,000	\$726	\$3,000
Ongoing Sales Tax Revenue	\$73,000	\$95,000	\$168,000
<b>STATE BENEFITS</b>	<b>\$295,000</b>	<b>\$471,000</b>	<b>\$766,000</b>
<b>To the Public</b>	<b>\$295,000</b>	<b>\$471,000</b>	<b>\$766,000</b>
Temporary Income Tax Revenue	\$8,000	\$3,000	\$11,000
Ongoing Income Tax Revenue	\$210,000	\$371,000	\$581,000
Temporary Sales Tax Revenue	\$2,000	\$739	\$3,000
Ongoing Sales Tax Revenue	\$74,000	\$97,000	\$171,000
<b>Total Benefits to State &amp; Region</b>	<b>\$6,405,000</b>	<b>\$8,279,000</b>	<b>\$14,683,000</b>
<b>Discounted Total Benefits (2%)</b>	<b>\$6,405,000</b>	<b>\$8,279,000</b>	<b>\$14,683,000</b>

**May not sum to total due to rounding.**



T4 TABLE 4

**Benefit to Cost Ratio**

The following benefit to cost ratios were calculated using the discounted totals.

Description	Benefit*	Cost*	Ratio
Region	\$13,917,000	\$34,000	406:1
State	\$766,000	\$23,000	33:1
<b>Grand Total</b>	<b>\$14,683,000</b>	<b>\$58,000</b>	<b>255:1</b>

**May not sum to total due to rounding.**

\* Discounted at 2%

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CGR has exercised reasonable professional care and diligence in the the production and design of the InformAnalytics™ tool. However, the data used is provided by users. InformAnalytics does not independently verify, validate or audit the data supplied by users. CGR makes no representations or warranties with respect to the accuracy of the data supplied by users.