

PUBLIC HEARING SCRIPT

General Motors LLC Project

Public Hearing to be held Thursday, April 8, 2010, 9:15 a.m.,
at Town of Tonawanda Municipal Building, Conference Room,
at 2919 Delaware Avenue, Kenmore, NY 14217

ATTENDANCE

Please see Sign In Sheet attached

Members of the General Public

To be followed when Members of the Public are in attendance:

1. WELCOME: Call to Order and Identity of Hearing Officer.

Hearing Officer: *Welcome. This public hearing is now open; it is 9:15 a.m.*

My name is Beth O'Keefe, I am a Business Development Manager of the Erie County Industrial Development Agency, and I have been designated by the Agency to be the hearing officer to conduct this public hearing.

2. PURPOSE: Purpose of the Hearing.

Hearing Officer: *We are here to hold the public hearing on the General Motors LLC project. The transcript of this hearing will be reviewed and considered by the Agency in determination of this project. Notice of this hearing appeared in The Buffalo News on Monday, March 29, 2010.*

3. PROJECT SUMMARY: Description of Project and Contemplated Agency Benefits.

Hearing Officer: *The proposed project is located at 2995-2999 River Road in the Town of Tonawanda, and consists of the construction and/or renovation and equipping thereon for manufacturing and related purposes.*

The proposed financial assistance contemplated by the Agency includes sales and use tax exemptions, mortgage recording tax exemptions, and partial abatements from real property taxes (in compliance with Agency's uniform tax exemption policy).

The proposed financial assistance contemplates deviating from the Agency's Uniform Tax Exemption Policy (the "Policy") in connection with the Agency's undertaking of the Project to the extent that the Agency contemplates utilizing a non-standard Payment in Lieu of Tax Agreement ("PILOT") for this Project. The company has requested that the Agency extend the terms of the existing 1997 PILOT affecting the Plant 1 Addition to include Plant 1 itself, and that the terms of the 1997 PILOT so affecting the Plant 1 Addition and Plant 1 be extended through Town and County Tax year 2032 and School Tax year 2031-2032 (original 1997 PILOT terminates in 2010 Town and County Tax Year and 2011-2012 School Tax year), at the existing 50% abatement level. The Agency proposes to deviate from the Policy with respect to the PILOT Agreement in order to assist the Company in updating and renovating the Facility because the proposed Project will promote employment opportunities, and will provide stability for the Company, and the taxing jurisdictions.

4. FORMAT OF HEARING: Review rules and manner in which the hearing will proceed.

Hearing Officer: *All those in attendance are required to register by signing the sign-in sheet at the front of the room; you will not be permitted to speak unless you have registered. If you have a written comment to submit for the record, you may do so. Written comments may also be delivered to the Agency at 275 Oak Street, Buffalo, New York 14203 until the comment period closes on April 11, 2010. There are no limitations on written comments.*

5. PUBLIC COMMENT: Hearing Officer gives the Public an opportunity to speak.

Hearing Officer: *If anyone is interested in making a comment, please raise your hand, state your name and address; if you are representing a company, please identify the company. I request that speakers keep comments to 5 minutes, and if possible, 3 minutes.*

The Hearing Officer calls on those who raise their hand.

Tony Caruana: *I am supervisor Tony Caruana for the Town of Tonawanda, and on behalf of the Town, I would like to express our strong support for the proposed incentives being offered to General Motors through the ECIDA. Management and Labor at GM Powertrain have worked hard to survive in a very challenging time earning the recently announced Ecotech Line is an extraordinary accomplishment. The Town of Tonawanda supported their efforts by reducing local property taxes on the Plant through a payment in lieu of Tax Pilot in 2007. The sales tax exemptions being offered through the ECIDA are another expression of support. At the same time, we celebrate the announcement of the new line, which brings 470 jobs and 450 Million in investment. We also want to keep our eyes on the next line down the road. If Management and Labor have an opportunity to compete for yet another line, we want to show them and show the corporate decision makers that we are once again willing to invest in their efforts. Therefore, the Town of Tonawanda supports a new pilot to reduce local property taxes if the plan is successful in attracting a new engine line as well as sales tax savings and mortgage recording taxes. Every new engine line is an opportunity to extend the life of a facility that has been part of our community for more than 70 years. Every new engine line means that families will be able to hold onto jobs and that other families and workers may be called back. Every new line means that vendors, many of them in the Town of Tonawanda will be involved in building or installing new equipment or providing services to the underlying and to the new line once it's operational. Our support is an investment that have been earned by the men and women at GM Powertrain, an investment that will have a long term benefit for our community in our region. Thank you.*

Steve Finch: *My name is Steve Finch and I'm the Plant Manager at the GM Powertrain Tonawanda Plant and first of all it's just a pleasure to come and speak to you today. I wanted to give you a perspective, they gave me a speech to read and um, but I would rather just talk a little bit from my heart and my experience. For one thing, I think the opportunity that we've got here at the Tonawanda Engine Plant is just is second to none. If you look at*

what's going on in the automotive industry, and in General Motors Corporation specifically, there's just, there's still huge challenges that are out there. We see a light at the end of the tunnel and we believe that there's you know, positive things coming for us and I think we have the opportunity right here at Tonawanda to be at the forefront of what's happening in manufacturing and with General Motors so I'm very proud for the opportunities that have been afforded our facility. I think it's a tribute to the working relationship that we have not only from a leadership level but it extends right down to every worker in the Plant in terms of what they do but they give back to the community and how things work. Very seldom does it happen, but this time is kind of interesting that a person like myself graduated from High School at Hutch Tech right here in the Buffalo, New York area; get a change to leave, I really developed my career for the next 30 years in the State of Michigan and get an opportunity to come back to home if you will, in the community where I grew up and have an impact and that's what I'm really looking at is the men and the women of the Plant where we work, the people that I know in the community, my family and friends, you know, they are all looking toward this Plant and this opportunity for us to continue to grow. This is a big chance for us, we had been awarded the one Engine, but there's still more opportunities and if you came into our facility you can walk through a large portion of it and see equipment that is shut down, see lights that are turned out, see huge portions of our building that are prime opportunities for putting more work and more business into that Plant, is huge. It's a huge place and the one product that was announced will basically fill up the Plant 5 building, but the bottom line is we lost two engine lines last year and we still have a lot of manufacturing capacity to fill up in this facility. So it's big, it's big for the people and the people do a lot. They give a lot back to the community. If you think about the community impact that we have, it's tremendous. The people that volunteer their time. We have people, about 15 to 20 people that volunteer their time in the public school system every week to teach young people about math and science and they have a tremendous impact there. We sponsor the United Way activities. We sponsor the American Cancer Society activities and the list just goes on and on. One group of people that, you know, don't get a lot of publicity, go to the Hope Lodge and once a month they provide meals for families there of cancer patients that are terminally ill and being treated at Roswell Park Cancer Institute. So, you know, it's those kind of things don't get a lot of publicity, don't get a lot of no variety but they are the impact that the people that we have, that work together and it's not just the salary folks, it's the Union and Labor folks as well, all working together and that's what creates the opportunity for this Plant to have success

in the future. GM's shown a willingness to commit to the facility and I think it's because we work together well in the community and your support for this future program and the program that's already been announced would certainly be greatly appreciated. I know by the people that live in this community and have an impact. Thanks.

Bob Coleman:

My name's Bob Coleman. I'm the Shop Chairman at Tonawanda. I'm also a Top Negotiator for UAW. I can go on and on, but I'm going to make it really short. The things Tonawanda does for the community, we've given \$300+ thousand dollars every year for our community. We do need new product at our Plant because our Plant, as large as it is, one engine is not going to fill that and pay the bills. So, in our Plant, we negotiate back and forth what we want to do and the thing in our Plant, with our negotiations, we have skilled trades people working weekends at straight time pay which there is no other facility out there. That's how competitive we are, because that's how competitive GM facilities are and every other facility. So, we're just not competing against, hey, we need tax breaks, and we need this and that, we're competing against other GM facilities with this. I had an opportunity, that was a sad opportunity, as a top negotiator, I went to Messina negotiated the contract there, same day I had to tell the people, 200+ in the audience that we were closing their facility. As we closed that facility, that's a heartbreaker and I'll always remember the faces there. I never ever want that to happen here in our community. I live here in Kenmore, I think it's a great great community that we have. It's a strong community. So, to see something happen in our community would be devastating. And this at Tonawanda is nothing but a win for everybody. Thank you for having me here.

Joe Shields:

Good morning. My name is Joe Shields, I'm with the Ferrara Law Firm on behalf of the Kenmore/Tonawanda School District. We've prepared a written submission which I'll hand up in a moment, but briefly, you know, I would like to note for the record that the School District too supports the company and their application and has participated in the 2007 Pilot Amendment and supported the Plant through that Real Property Tax Abatement. And the School District supports the company's current application to retool the line and whip some modification of the Real Property Tax Abatement which we've outlined in the letter. In addition, the School is requesting a educational program be established to tie in with the facility so that the students from the School District can learn and become the new work force for the facility in the future. And also, participate in the Qualified Zone Academy Bond which would support the School District in its upcoming Capital Project. And the final

request, the School District would have would be to have some preference for Town of Tonawanda residents being hired at the facility when the facility goes to fill the jobs that they've promised as part of this application. Thank you.

6. ADJOURNMENT.

As there were no further comments, the Hearing Officer closed the public hearing at 9:30 a.m.

FERRARA, FIORENZA, LARRISON, BARRETT & REITZ, P.C.

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April 7, 2010

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DAVID W. LARRISON

Via Hand Delivery

Mr. John Cappellino
Executive Vice President and
Director Business Development
Erie County Industrial Development Agency
275 Oak Street
Buffalo, New York 14203-1625

Re: **General Motors Corporation Application for ECIDA Benefits**

Dear Mr. Cappellino:

This letter is written on behalf of the Kenmore-Town of Tonawanda Union Free School District in response to General Motors (hereafter "the Company") application to the Erie County Industrial Development Agency (hereinafter "ECIDA") for sales tax and real property tax abatement for its two phase project affecting property parcel SBL No. 65.18-1-1.111 (Plant 5), SBL No. 77.05-1-6.1 (Plant 1 & 4) and SBL No. 77.06-2-1 (Plant 1 Addition).

As an initial comment, the School District would respectfully request that, in the future, the ECIDA provide the School District with much greater advance notice than it provided the School District for this project. The School District's first involvement in this project was when the School officials were asked to attend a meeting at the ECIDA offices on March 31, 2010. At that time, the ECIDA had already scheduled its Public Hearing for April 8, 2010 (eight days later) and indicated that it intends to make its determination for this project at its April 12, 2010 meeting (some 12 days later). As proposed, this transaction is a twenty-one (21) year agreement and, based upon the ECIDA spreadsheet provided to the School District, is projected to result in the abatement of more than three million dollars of School District tax revenue. We recognize that the Company has requested a quick decision on this matter, but developers always want quick decisions. Moreover, we have been told that Phase I will not be implemented until 2012 and Phase II will not be implemented by the Company until 2013. Thus, in the future, we strongly request that the ECIDA provide a copy of the application for any projects, which request real property tax abatement and are located within the School District boundaries, to the School District's Business Official. By providing a copy of each application, the School District will have an opportunity to investigate each project and the potential impact on the School District budget.

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PHASE I OF GENERAL MOTORS APPLICATION

With respect to Phase I involving Plant 5, we understand that the Company is not seeking a real property tax abatement because it was granted a Payment In Lieu of Tax Agreement (PILOT Agreement) in 2002 for this facility. The PILOT Agreement was amended in 2003 to reduce the Company's employment obligation. In 2007, the ECIDA and the Company amended the PILOT Agreement to extend the real property tax abatement from its original duration of 2002 out through tax year 2032. In addition to extending the duration, the ECIDA and the Company revised the percentages of assessed value upon which the Company will make its PILOT payments. This schedule is as follows:

Tax Years	Percentage
2010 – 2012	0%
2013 – 2017	10%
2018 – 2022	20%
2023 – 2027	30%
2028 – 2032	40%

Our understanding is that the Company multiplies the assessed value of the improvements times the percentage to determine its PILOT payment for the improvements. In addition to this payment, the School District receives 100% times the assessed value of the land value.

However, the Company has requested clarification that the \$400,000,000 of manufacturing equipment which is scheduled to be installed into the Plant is not taxable real property. We would request a copy of this determination and the stated rationale as to whether these improvements are taxable real property or not.

PHASE II OF GENERAL MOTORS APPLICATION

With respect to Phase II involving Plant 1, the Company's request is for a PILOT Agreement from the 2011 tax year through 2032. The Company has also requested to extend the PILOT Agreement covering the addition to Plant 1 (which began in 1997 and is scheduled to expire 2012) out through 2032, thus having a total duration of that PILOT to be a 35 year term. We observe that these are existing facilities, not new construction, and that the term of these two PILOTS are two and three times longer than the current ECIDA's UTEP allows. The Company's request is to have a 50% abatement on real property tax improvements throughout the entire twenty-one years of the PILOT Agreement. This percentage of real property tax abatement likewise exceeds the ECIDA UTEP policy. We believe that it is too great of an abatement.

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Currently, Plant 1 and Plant 4 are contained within the same real property tax parcel number 77.05-1-6.1. We understand that the Town of Tonawanda Assessor has determined that 67% of the assessed value for this SBL applies to Plant 1 and 33% of the assessed value for this SBL applies to Plant 4. We further understand that the Company is in agreement with this determination. As a result of this determination, the Company will continue to pay 100% real property taxes for the land and improved value for Plant 4. This tax payment will be determined by multiplying 33% times the current assessed value for the land and improvement for SBL No. 77.05-1-6.1.

With respect to Plant 1, the Company proposes to receive a 50% abatement on the assessed value of the improvements (67% of the assessed value for the improvements for SBL No. 77.05-1-6.1), but will continue to pay 100% on the real property land value for Plant 1. We further understand that the annual PILOT Payment will be determined by multiplying the then current assessment on the Plant, multiplied by the then current School District real property tax rate by the applicable percentage of payment for the improvements. We have been told that the Company plans to invest approximately \$18 million dollars in renovations to Plant 1 and Plant 5 for this project. Thus, we would anticipate the assessment to increase from its current assessed value after value after these investments have been made to the facility. We would like some confirmation of this fact before the ECIDA gives its approval.

The School District recognizes that the Company's request is made to assist it while it repositions itself in the marketplace. Thus, we are prepared to acquiesce to the request for 50% abatement on the real property tax improvements for the initial ten years of the PILOT provided the School District's other requests are satisfied. First, we would request that the percentage of taxable value be increased after the initial ten year period. Thus, for the remainder of the PILOT term, the School District would request the ECIDA to have the real property tax abatement exemption mirror Real Property Tax Law §485-b. The 485-b exemption affords companies the opportunity to be competitive while recouping their upfront capital investment. The benefit of this approach is that, overtime, it transitions the Company to paying 100% of its real property tax.

Second, the School District has approached the Company regarding the establishment of an Educational Program much like the engineering and manufacturing industrial technology career pathways entry level program offered at its Michigan GM Power Train Plant to be held at the locations receiving the real property tax abatement. The School District's position is that the Town of Tonawanda residents/students should benefit from this educational program. There is also the opportunity to have this educational component be coupled with a Qualified Zone Academy Bond ("QZAB") program that allows the School District to save money on the municipal bonds issued for its upcoming capital project. Therefore, we would request that the ECIDA require the Company's participation in the educational component and QZAB program if it is going to afford the Company with the ECIDA's benefits for this project.

FERRARA, FIORENZA, LARRISON, BARRETT & REITZ, P.C.

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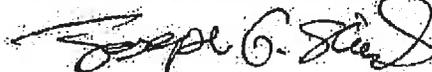
Third, the School District also requests that the ECIDA inducement resolution contain a requirement that, to the extent possible, the Company be required to hire or recall residents from the Town of Tonawanda when it fills the 450 jobs promised as part of this application.

Finally, we would request that the ECIDA ensure that these benefits would cease in the event the Company does not fully implement each of the phases to the project and fulfill its employment requirements for this project.

Thank you for your consideration in this matter. We look forward to discussing this matter with you and learning your responses to the same.

Respectfully submitted,

FERRARA, FIORENZA, LARRISON, BARRETT & REITZ, P.C.



Joseph G. Shields

JGS/paw

cc: Melissa Brinson, Board President
Mark Mondanaro, Superintendent
Gerald Stuitje, Assistant Superintendent for Finance

FERRARA, FIORENZA, LARRISON, BARRETT & REITZ, P.C.

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April 9, 2010

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Via E-mail & Facsimile

Mr. John Cappellino
Executive Vice President and
Director Business Development
Erie County Industrial Development Agency
275 Oak Street
Buffalo, New York 14203-1625

Re: General Motors Corporation Application for ECIDA Benefits

Dear Mr. Cappellino:

At the public hearing on April 8, 2010, you indicated that the public comment period is open through April 11, 2010. Accordingly, this letter is written as an additional submission for the ECIDA Public Hearing and for the Industrial Development Boards consideration at its meeting on April 12, 2010.

The School District previously submitted a letter and made certain requests from the ECIDA and General Motors. (A copy is attached). Although General Motors stands to receive in excess of three million dollars of School District property tax abatements through this application, General Motors has rejected each of the School District's requests (which are outlined in detail in our earlier letter and summarized as follows):

1. Agree to participate in the School District educational program;
2. Agree to participate in the Qualified Zone Academy Bond ("QZAB") Program through its participation in the Education Program without any other financial contribution necessary from the Company;
3. Revise the exemption percentage for the final ten (10) years of the PILOT;
4. Make a good faith effort to recall Town of Tonawanda residents when it fills the positions which it has promised as part of its application.

During our meeting with General Motors representatives, Troy Kennedy, U.S. Property Tax Counsel, made the statement that the Company's proposal of a 50% tax exemption on Plant I is a fair proposal to both the taxing jurisdiction and the Company by

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sharing equally. A review of the proposed PILOT reveals that it is not a 50/50 split on the tax exemption.

Over the next twenty (20) years, the Company will receive the benefit of the following tax abatements for Plant V:

Tax Years	Percentage of Exemption	Percentage of Assessment Paid
2010 – 2012	100%	0%
2013 – 2017	90%	10%
2018 – 2022	80%	20%
2023 – 2027	70%	30%
2028 – 2032	60%	40%

Thus, over the next twenty (20) years, GM will pay an average of 20% of the value of Plant V. This is far below the 50/50 split.

For Plant I, according to the Town Assessor, in 2008 the Company negotiated a reduction in the assessment from \$15 million to \$8.8 million. The Company's proposal is to further reduce this assessment by an additional fifty (50) percent. This means the Company will be making PILOT payments based on approximately 25% of the 2008 assessment for the next twenty-two (22) years.

Despite receiving all of the tax exemptions outlined above, the Company has rejected the Town's request to agree not to seek a further reduction in the assessed value of Plant I and Plant V while the Company receives these exemptions.

In conclusion, the School District requests the members of the Industrial Development Board modify the proposed resolution before the Board and address the School District's concerns. Specifically, we would request the resolution be amended to provide as follows:

1. The Company shall continue to receive the support of the local taxing jurisdictions through the very generous PILOT bestowed upon Plant V. In addition, the Company request for a 50% abatement on the improvements for Plant I facilities for the first ten years of the PILOT Agreement is approved by the taxing jurisdictions. However, during the remaining years of the PILOT Agreement, the Company's real property tax benefit shall be moderately reduced by 5% each tax year as in accordance with Real Property Tax Law Section 485-b and with other businesses located within the taxing jurisdictions.
2. The resolution provide that in order for the Company to receive the ECIDA benefits, it must agree to work in good faith with the School District to establish a career and technical educational program. Once the program has been established the Company shall work in good faith with the School District to support the program by having a number of GM employees (to be

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determined) in an advisory and mentorship capacity. This Educational Program will allow the families which support the Plant to benefit by having their children learn the trades and become prepared to be the next generation's workforce.

- 3 In order to receive the ECIDA benefits, the Company agrees to support (through its participation in the educational program) the School District's application for a Qualified Zone Academy Bond Program with no further financial commitment from the Company.
4. The Company utilize its best efforts to fill the jobs promised as part of this application with Town of Tonawanda residents at the facilities receiving the real property tax abatements.

Thank you for your consideration in this matter.

Respectfully submitted on behalf of the
Kenmore-Town of Tonawanda Union Free School District

FERRARA, FIORENZA, LARRISON, BARRETT & REITZ, P.C.



Joseph G. Shields

JGS/paw
Enclosure

cc: Melissa Brinson, Board President
Mark Mondanaro, Superintendent
Gerald Stuitje, Assistant Superintendent for Finance

Fiala, Karen

From: Culliton, Alfred
Sent: Sunday, April 11, 2010 9:37 PM
To: Hendrix, Laurie; Hocieniec, Carrie; Fiala, Karen; Cappellino, John
Subject: FW: Education Partnership

-----Original Message-----

From: brian.oconnell@gm.com [mailto:brian.oconnell@gm.com]
Sent: Fri 4/9/2010 4:38 PM
To: Melissa Brinson; Culliton, Alfred
Cc: Troy.d.kennedy@gm.com; Katherine L. Hesch; steve.finch@gm.com; Kenneth J. Swanekamp; Cappellino, John; bryan.roosa@gm.com; Eric.henning@gm.com; candace.j.butler@gm.com
Subject: Education Partnership

Dear Melissa and Al-

First, I want to thank you both for all of the time and effort you have put in to assist GM with their proposal before the ECIDA concerning a potential future investment in our Tonawanda Engine Plant. We realize everything had to come together in an quick fashion and your resolve to get it done is amazing.

In regards to the discussion involving a career and technical education partnership between the school district and GM, I can tell you General Motors Tonawanda Engine Plant is committed to working in good faith with the school district to help establish a "career/technical education program" with the assistance of employees, when permitted, according to employment levels at the facility, GM policies, guidelines and any collective bargaining agreement. However, General Motors, the plant manager and labor would have to agree to the educational requirements and curriculum cooperatively established between the school district and General Motors. In addition, General Motors is committed to working with the school district's application for a Qualified Zone Academy Bond (QZAB) with no financial commitment.

We certainly look forward to learning more about the proposal the school district plans on putting together. GM knows a successful career/technical education partnership benefits the school district, the community as well as the current and future employees at the plant.

Thank you, and I look forward to working with you on this and many other issues concerning our Tonawanda Engine Plant.

Sincerely,

Brian D. O'Connell

Manager, State and Local Government Relations General Motors Nothing in this message is intended to constitute an electronic signature unless a specific statement to the contrary is included in this message.

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SIGN IN SHEET (1 of 2)

PUBLIC HEARING

Thursday, April 8, 2010, at 9:15 a.m.
at Town of Tonawanda Municipal Building, Conference Room,
at 2919 Delaware Avenue, Kenmore, NY 14217, regarding:

General Motors LLC

Project Location: 2995-2999 River Road, Tonawanda,
Erie County, New York

Name	Company and/or Address
Katherine Hesch	Phillips Lytle
Milan Tyler	" "
Steve Finch	GM
Bob Coleman	NAW
KEN SUNNEKAMP	ERIE COUNTY
TROY KENNEY	GM
Alexander Jenson	Board of Ed.

~~Over~~ →

SIGN IN SHEET (2 of 2)

PUBLIC HEARING

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 at Town of Tonawanda Municipal Building, Conference Room,
 at 2919 Delaware Avenue, Kenmore, NY 14217, regarding:

General Motors LLC

Project Location: 2995-2999 River Road, Tonawanda,
 Erie County, New York

Name	Company and/or Address
Gerry Staitje	Ken-Ton School
Joe Shields	FERRARA LAW FIRM
TONY CARUANA	SUPERVISOR TOWN OF TONAWANDA
SALVATORE MORANA	UAW 774
John Cappelletti	ZCIDA
BRIAN O'Connell	GM
John Dan	Deputy Atty TOT

Karen Trala

IDA