



New York State  
Department  
of Economic  
Development

September 21, 2017

Kal Wysokowski  
Finger Lakes Community College  
3325 Marvin Sands Drive  
Canandaigua, NY 14424

Dear Ms. Wysokowski,

We have reviewed the business application for Star Cider LLC and are pleased to inform you that Star Cider LLC has been approved to participate in the START-UP NY Program effective 8/17/2017.

Enclosed please find a Certificate of Eligibility (DTF-74), a Sales Tax and Real Property Transfer Taxes Benefits Certificate (STR-1), instructions on how to use these two forms, and a letter from the NYS Tax Department welcoming Star Cider LLC to the Program.

The DTF-74 must be signed and dated by an authorized representative for Finger Lakes Community College and provided to Star Cider LLC when Star Cider LLC *locates in the Tax-Free Area (TFA)*. You must send a copy of the signed certificate to ESD at [Certificates-STARTUPNY@esd.ny.gov](mailto:Certificates-STARTUPNY@esd.ny.gov). The DTF-74 is proof of Program participation and Star Cider LLC must submit this certificate with the business' tax filings to the Tax Department, keeping a copy for its records. ESD will maintain a record of the date Star Cider LLC locates to the TFA and provide this information to the Tax Department.

The STR-1 must include the date when Star Cider LLC determines it would like to begin the benefit period for the sales and use and real property tax benefits. The STR-1 eligibility date can be no sooner than the approval date indicated in paragraph one above or no later than the date Star Cider LLC locates in the TFA. When this eligibility date is determined, please provide the STR-1 to Star Cider LLC, and send a copy with the appropriate date on it to [Certificates-STARTUPNY@esd.ny.gov](mailto:Certificates-STARTUPNY@esd.ny.gov). **PLEASE NOTE THAT ONCE THIS DATE IS DETERMINED IT CANNOT BE CHANGED.**

Congratulations and please feel free to contact us at (518) 292-5240 if you have additional questions.

Sincerely,

Randal D. Coburn  
Senior V.P., Economic Incentives  
Empire State Development

Enclosures