

EXHIBIT C

**CERTIFICATE OF THE CHIEF EXECUTIVE OFFICER
AND THE CHIEF FISCAL OFFICER
OF THE TOWN OF NIAGARA INDUSTRIAL DEVELOPMENT AGENCY**

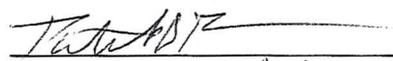
The undersigned, being the duly appointed chief executive officer and chief fiscal officer of the Town of Niagara Industrial Development Agency (the "Agency"), hereby certify, pursuant to subdivision 3 of Section 2800 of the Public Authorities Law, as follows:

The financial information provided within the Annual Report of the Agency, dated as of 3/28/11, is accurate, correct, and does not contain any untrue statement of material fact. The Annual Report does not omit any material fact which, if omitted, would cause the report to be misleading in light of the circumstances under which the report and any such statements made therein are made. The Annual Report fairly presents in all material respects the financial condition and results of operations of the Corporation as of, and for, the periods presents in said report.

The Annual Report is hereby approved.

IN WITNESS WHEREOF, the undersigned chief executive officer and chief fiscal officer have executed this Certificate as of the 28 day of MARCH, 2011.


Name: CALVIN K. RICHARDS
Title: CHAIRPERSON
Chief Executive Officer


Name: PATRICK D. BROWN
Title: CFO/TREASURER
Chief Financial Officer