

Exhibit C

ESTATE OF ANTHONY J. COSTELLO

Co-Executors' and Co-Trustees' Working Agreement

This Agreement (this "Agreement") is made and entered into as of the 31st day of August, 2016, by and between Brett Costello ("Costello"), on the one hand, and Thomas F. Bonadio ("Bonadio"), on the other hand (collectively, the "Parties"):

WHEREAS, in the Last Will and Testament of Anthony J. Costello (the "Will"), Anthony J. Costello (the "Decedent") named his son, Costello, and his advisor and Certified Public Accountant ("CPA"), Bonadio, as Co-Executors of the estate (the "Estate") and Co-Trustees of testamentary trusts (the "Trusts");

WHEREAS, the Decedent, at the time of his death, owned stock or other interests in certain business entities, including corporations, partnerships, limited liability companies and sole proprietorships (including investment properties owned by Decedent) (the "Business Interests");

WHEREAS, the Estate may retain its interest in certain Business Interests and/or transfer them into one or more of the Trusts;

WHEREAS, the Business Interests employ more than 104 people;

WHEREAS, Costello has worked in the Business Interests with the Decedent for decades and is very familiar with the daily operations of the Business Interests;

WHEREAS, Bonadio has been a financial advisor for the Decedent's family and the Business Interests, and the family's personal CPA for approximately 20 years;

WHEREAS, the Will gives Costello the authority to conduct day-to-day operation of the Business Interests;

WHEREAS, Timothy Reidy ("Reidy") has served as the Executive Vice President to the CEO of the Business Interests for many years and his knowledge and expertise make him a valuable member of the team with respect to these Business Interests;

WHEREAS, Bonadio and Costello each have fiduciary duties in their capacity as Co-Executors to the beneficiaries of the Estate; and

WHEREAS, the Parties seek to set forth the terms upon which they will conduct themselves as Co-Executors of the Estate and Co-Trustees of the Trusts;

NOW THEREFORE, the Parties agree as follows:

1. Roles of the Parties. The Parties agree that each will fulfill different roles in connection with the administration and management of the Estate and Trusts consistent with the Will, the terms of which are incorporated by reference in this Agreement and a copy of which is attached to this Agreement and made a part hereof:

- a. Costello's Role: As Chief Executive Officer, Costello will be responsible for the day-to-day operation and management of all Business Interests owned or controlled by the Estate and Trusts. Bonadio will not be involved in nor responsible for the day-to-day operation of the Business Interests.

b. Co-Executors' and Co-Trustees' Role: As co-fiduciaries, Costello and Bonadio will both assume responsibility for the administration of the Estate and Trusts. In this regard, Costello and Bonadio will assume different roles with respect to the Business Interests, but both will be responsible to the beneficiaries of the Estate and Trusts to ensure that the assets, including but not limited to the Business Interests, are managed in the beneficiaries' best interests.

2. Compensation. The Parties acknowledge that they are entitled to compensation under New York law for serving in their roles as fiduciaries.

a. Executor's Commission: Bonadio agrees that he will not have his executor's commissions calculated solely on the basis of the fair market value of the assets passing under the Will. Rather, his compensation as executor will be determined by the Monroe County Surrogate on the basis of his duties and responsibilities, as set forth in the Will and in this Agreement. Costello does not intend to take any executor's commission unless there are tax advantages to the Estate in his electing to do so.

3. Action Items. Consistent with their respective duties and responsibilities, Costello and Bonadio agree to perform the following tasks:

a. Immediate execution of authorization letters and other documents to (i) consolidate all of Decedent's bank accounts into a single Estate bank account; and (ii) liquidate Decedent's portfolio of

marketable securities and deposit the net proceeds into the Estate account;

- b. Immediate engagement of a qualified appraiser who has responded to the Estate's request for proposals to appraise all properties and leases in which the Estate has an interest;
- c. Immediate engagement of a qualified commercial realtor to list for sale the property comprising between six and eight acres at 999 Lehigh Station road, in the Town of Henrietta, which is currently leased to Hydroacoustics, Inc., at its appraised value;
- d. Immediate engagement of Woods Oviatt Gilman LLP as counsel for the Estate and to prepare all tax returns, accountings and other documents to effectuate the orderly administration of this Estate;

4. Bi-Weekly Meetings.

- a. the Parties will meet in person and with Reidy twice per month on a bi-weekly basis, throughout the period of Estate administration, unless the Parties otherwise agree in writing to a less frequent meeting schedule;
- b. meetings will be conducted in person or by conference call at a mutually convenient time, and will address any and all "significant matters or transactions." Significant matters or transactions are defined as refinancing of commercial loans and mortgages, negotiation or re-negotiation of leases, the purchase or sale of assets and the liquidation of any business interests, the aggregate

value of which is Five Hundred Thousand Dollars (\$ 500,000.00) or more; provided, however, that the sale of residential units in the development known as The Reserve to individual homeowners shall be the sole responsibility of Costello irrespective of the sales price; further provided, to the extent that Costello and Bonadio cannot agree on matters involving the refinancing of commercial loans and/or mortgages, and/or the negotiation or re-negotiation of leases, Costello's decision shall control.

- c. to the maximum extent practicable, Reidy will prepare an agenda for each meeting which will include a review of cash flow and, as appropriate, specific recommendations including, but not limited to, such items as refinancing bank loans and mortgages, executing long-term leases for current hold-over tenants, and selling specific properties or other assets where the best interest of the Estate warrants such a sale;
- d. Reidy will submit copies of the agenda and recommendations to Costello and Bonadio prior to each meeting;
- e. if the Parties cannot agree on the best course of action in connection with decisions in which Costello and Bonadio have joint responsibility, they will turn to the dispute resolution procedure outlined in paragraph 9 hereto;
- f. any failure to meet pursuant to this agreement will trigger the dispute resolution procedure outlined in paragraph 9 hereto.

5. Communications Between the Parties.

- a. Bonadio and Costello will be provided with copies of all budgets, financial statements and cash flow analyses prepared by Reidy on a monthly basis for each and every business entity in which the Estate has an interest;
- b. Bonadio shall have access to Reidy for the purpose of obtaining information and documents which he determines to be necessary for the purpose of fulfilling his responsibilities as a fiduciary;
- c. the Parties will communicate regularly in person or via telephone, electronic mail, U.S. Mail, facsimile, text message or other form of communication;
- d. to the maximum extent practicable, the Parties will respond quickly to each other's communications, and in no event will more than 72 hours lapse between receipt of a communication and a reply where a reply is requested.

6. Communications with Third-Parties.

- a. the Parties shall invite the major beneficiaries under the Will: Elaine Costello, Lynette Costello Ward, Alicia Costello Smith and Andrea Costello DiLiberto, to a meeting quarterly for the purpose of reporting on the status of the Estate and Trusts and answering the beneficiaries' questions;
- b. all communications between Bonadio and Reidy shall be memorialized in writing or by e-mail; and the documents

memorializing those communications will be sent to Costello within 72 hours of a communication;

- c. the Parties agree to be present, telephonically or in-person, for the following meetings: (i) meetings involving "significant matters or transactions" (as hereinabove defined) impacting the Estate or Trusts, (ii) meetings with Woods Oviatt, as the Estate's and Trusts' lawyers, and (iii) meetings with investment advisors, bankers, and valuation experts, unless the Parties have agreed in writing in advance of such meeting to permit one of the Parties to attend that meeting on behalf of the Estate and/or Trusts;
 - d. the Parties will be informed of, and permitted to attend, any meetings with lending institutions, tenants, or prospective buyers, where the amount involved in a transaction places it in the category of "significant matters or transactions;"
 - e. the Parties agree that where appropriate or as requested they shall provide each other with copies of communications from investment advisors, bankers, and valuation experts;
 - f. the Parties agree that joint approval is required for all communications with the press or third parties asserting an interest in or claim against the Estate or Trusts; and
7. Role of Reidy. The parties agree that Reidy's knowledge and expertise as Executive Vice President to the CEO of the Business Interests make him a valuable member of the team of these Business Interests. Accordingly,

Reidy shall not be terminated as an employee, nor shall his authority be otherwise reduced or diminished, without Costello first consulting Bonadio. In the event Costello and Bonadio cannot agree on Reidy's employment status, Costello's decision shall control.

8. Limitations on Bonadio's Liability as Co-Executor and Co-Trustee and Indemnification of Bonadio by Costello.

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a. Bonadio shall incur no liability to the beneficiaries of the Estate and Trusts hereunder nor shall he have any duty to account to such beneficiaries with respect to any matter or transaction affecting the Estate and Trusts (i) which does not meet the definition of "significant matters or transactions" or (ii) as to which he has no authority or responsibility as hereinabove provided.

b. Costello in his individual capacity and also as Co-Executor and Co-Trustee shall indemnify and hold Bonadio harmless from any and all liability and accountability as to those matters or transactions which are described in either clause (i) or (ii) of the preceding sentence.

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9. Dispute Resolution Procedure. In the event of delay, disagreement or deadlock between the Parties as to any matter pertaining to administration of the Estate not subject to Costello's ultimate control as set forth herein, each of Bonadio and Costello may consult with his respective counsel and authorize such counsel to attempt to resolve the same. If counsel for Bonadio and Costello are unable to resolve their dispute, or agree on a

timetable to do so, within 72 hours, then the parties shall engage Robert J. Lunn, Esq. to resolve the parties' dispute, and his decision shall be final, conclusive and binding on the parties.

10. Availability of Information. The Parties shall both have access to monthly financials, budgets and cash flow reports for all assets of the Estate and Trusts and all Business Interests owned or controlled by the Estate and Trusts and managed by Costello.


11. Payment of Fees and Disbursements to Counsel for the Parties. Costello has engaged Bond Schoeneck & King to negotiate this Agreement and to assist him in resolving disputes as provided in paragraph 9 above. Bonadio has engaged Harris Beach to negotiate this Agreement and to assist him in resolving disputes as provided in paragraph 9 above. The Parties agree that the attorneys' fees and disbursements of their respective counsel are proper administration expenses and shall be paid promptly upon their approval by the Monroe County Surrogate's Court. To that end, counsel for the Parties shall submit Affirmations of Legal Services setting forth their time charges and disbursements on an ex parte basis to the Monroe County Surrogate for his approval.

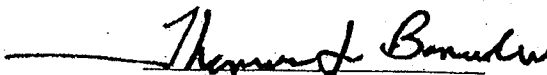
12. Modification by Writing Only. The Parties agree that this Agreement may be modified only by a writing signed by all Parties to this Agreement and that any oral agreements are not binding until reduced to writing and signed by all Parties to this Agreement.

13. Severability. The Parties to this Agreement agree that if any provision of this Agreement should become inconsistent with applicable present or future law governing the subject matter of the provision, such provision shall be deemed to be rescinded or modified in accordance with any such law. In all other respects, the Parties to this Agreement agree that the other provisions of this Agreement shall remain in full force and effect.
14. Binding Upon Successors and Assigns. The Parties to this Agreement agree that it is binding upon the Parties' successors and assigns.
15. Governing Law. This Agreement will be construed and interpreted in accordance with the laws of the State of New York.
16. Forum Selection. The forum for all disputes arising under this Agreement shall be the Surrogate's Court of Monroe County, New York.
17. Execution in Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original Agreement, and all of which shall constitute one agreement. Photocopies or facsimile copies of executed copies of this Agreement may be treated as an original.
18. Effective Date. This Agreement is effective as of the first date set forth above.
19. Consent to Entry of Decree and Issuance of Amended Letters Testamentary to Bonadio. The Parties consent to entry of a decree in the Monroe County Surrogate's Court confirming this Agreement, on notice to all interested parties. The parties also consent to the issuance of

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amended Letters Testamentary to Bonadio which shall limit his authority as well as his liability and accountability as Co-Executor in accordance with the provisions of this Agreement. The parties shall promptly execute a petition to be prepared by Woods Oviatt Gilman as attorneys for the Estate to obtain judicial approval of this Agreement and to the issuance of amended Letters Testamentary as hereinabove provided.


Brett Costello


Thomas F. Bonadio

STATE OF NEW YORK)
COUNTY OF MONROE) ss.:


On the 6th day of September, 2016, before me, the undersigned, a notary public in and for said State, personally appeared BRETT COSTELLO personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed this instrument.


Notary Public

KIMBERLY D. KOTARSKI
Notary Public, State of New York
No. 01K05076581
Qualified in Genesee County
Commission Expires April 21, 2019

STATE OF NEW YORK)
COUNTY OF MONROE) ss.:

On the 8th day of September, 2016, before me, the undersigned, a notary public in and for said State, personally appeared THOMAS F. BONADIO personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed this instrument.


Notary Public

EDWARD D. BLOOM
Notary Public, State of New York
Monroe County
Commission Expires Oct. 31, 2017