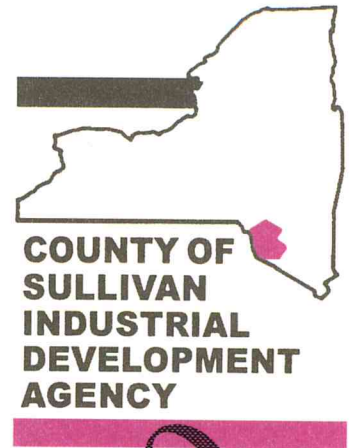


548 Broadway
Monticello, New York 12701
(845) 428-7575
(845) 428-7577
TTY 711



December 9, 2019

To Whom It May Concern:

Re: New York State Sales and Use Tax Exemption
County of Sullivan Industrial Development Agency and NY Delaware V, LLC
("Company") - Project

Pursuant to TSB-M-87(7) issued by the New York State Department of Taxation and Finance on April 1, 1987, you have requested a letter from the County of Sullivan Industrial Development Agency ("Agency") containing the information required by said policy statement regarding the sales tax exemption with respect to the purchase, lease or rental of building materials, furniture, fixtures, equipment and supplies to be used in connection with the construction of the following described Project by the Company:

construction of an approximately 2MW solar photovoltaic electricity generating facility that will be interconnected to the New York State Electric and Gas ("NYSEG") electrical grid ("Project"). The Project is new construction and will be comprised of (a) racking to mount the solar modules; (b) solar modules; (c) inverters and transformers to sit on a concrete inverter pad; and (d) assorted electrical components and wiring ("Solar Array"). The Solar Array will be constructed on a portion of 76.56± acres of real estate located at 93 Villa Roma Road, Town of Delaware ("Town"), County of Sullivan ("County"), State and identified on the Town tax map as Section 21, Block 1, Lot 28 ("Land").

On June 10, 2019, the Agency, a corporate governmental Agency constituting a body corporate and politic and a public benefit corporation and a governmental agency of the State of New York adopted a resolution whereby the Agency appointed the Company as its agent to construct the Project.

This is to certify that purchases, leases or rentals by the Agency, through its agent, the Company, of materials to be incorporated into the Project and purchases, leases or rentals of supplies, tools, equipment, or services necessary to acquire, construct such Project are exempt from any sales or use tax imposed by the State of New York and any governmental instrumentality located within the State of New York.

It is further certified that since the Agency is a public benefit corporation, neither it, nor the Company as its agent, is required to furnish an "Exempt Organization Certificate" in order to secure exemption from sales or use tax for such items.

A copy of this letter retained by any vendor or seller to the Company as agent for the Agency, may be accepted by such vendor or seller as a "statement and additional documentary evidence of such exemption" as provided by New York Tax Law 1132(c)(2), thereby relieving such vendor or seller from the obligation to collect sales or use tax upon purchases or rentals of such materials, supplies, tools, equipment, or services by the Agency through its agent, the Company.

THIS LETTER SHALL BE IN EFFECT FROM JANUARY 1, 2020 THROUGH AND INCLUDING JUNE 30, 2020.

In the event you have any questions with respect to the above, please do not hesitate to contact me.

COUNTY OF SULLIVAN INDUSTRIAL
DEVELOPMENT AGENCY


By: Edward T. Sykes, Chief Executive Officer

60398-025

EXPIRING JUNE 30, 2020