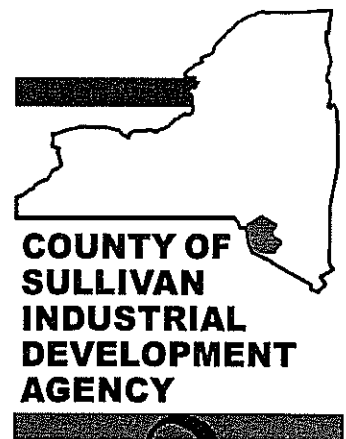


548 Broadway
Monticello, New York 12701
(845) 428-7575
(845) 428-7577
TTY 711



March 11, 2019

To Whom It May Concern:

Re: New York State Sales and Use Tax Exemption
County of Sullivan Industrial Development Agency with Deb El Food Products,
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, installation and equipping of the following described project by the Company:

(i) the construction of building additions to the preexisting egg processing facility ("Existing Building") to include (a) a 20,000 square foot cooler; (b) a 6,000 square foot freezer; (c) a 2,000 square foot shell room; (d) a 19,580 square foot warehouse and loading dock; (e) a 6,770 square feet of office space; and (f) 2,400 square feet for a processing area ("Additions" together with the Existing Building collectively, the "Building") situate on one (1) parcel of real estate consisting of 164.5 acres to be located at 63 Kutger Road, Town of Thompson, County of Sullivan, State of New York and identified on the Town of Thompson's tax map Section 16, Block 1, Lot 12 ("Land"); (ii) the construction and equipping of the Building; (iii) acquisition, construction and installation thereon and therein of certain furniture, fixtures, machinery, equipment and tools ("Equipment"); (iv) construction of improvements to the Building, the Land and the Equipment (collectively, the Building, the Land and the Equipment are referred to as the "Facility" or the "Project"); and (v) lease of the Facility from the Agency to the Company.

On April 13, 2015, 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, install or equip the Project.

- This Sales Tax Exemption Letter shall not be used to abate sales tax on purchases of motor vehicles.

This institution is an equal opportunity provider, employer and lender. To file a complaint of discrimination, write: USDA, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410 or call (866) 632-9992 (voice); (202) 690-7442 (fax); or program.intake@usda.gov (email)

This is to certify that purchases, leases or rentals by the Agency, through its agent, the Company, of materials to be incorporated into the Facility and purchases, leases or rentals of supplies, tools, equipment, or services necessary to acquire, construct, reconstruct, renovate, rehabilitate and install or equip such Facility 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.

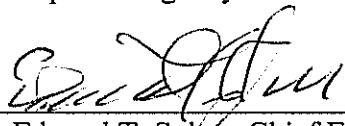
It is further certified that since the Agency is a public benefit corporation, neither it, nor the Company as its agent, is required to furnish an "Exempt Organization Certificate" in order to secure exemption from sales or use tax for such items.

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 1131(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 NUNC PRO TUNC FROM FEBRUARY 16, 2019 THROUGH AND INCLUDING JUNE 30, 2019.

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

60383-031

- This Sales Tax Exemption Letter shall not be used to abate sales tax on purchases of motor vehicles.