One Cablevision Center
Ferndale, New York 12734
(845) 295-2603
(845) 295-2604 FAX
TDD 711

COUNTY OF SULLIVAN INDUSTRIAL DEVELOPMENT AGENCY

September 11, 2017

Expiring March 31, 2018

To Whom It May Concern:

Re: New York State Sales and Use Tax Exemption
County of Sullivan Industrial Development Agency and HUDSUT LLC and HVFG LLC (collectively, the "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, reconstruction, renovation, rehabilitation, installation and equipping of the following described Project by the Company:

(A) reconstruction and equipping of the two (2) existing buildings ("Buildings") to include (1) an installation of a 5,000 square foot freezer ("Freezer"); and (2) construction of processing rooms; (B) installation thereon and therein of certain furniture fixtures, machinery and equipment ("Equipment"); (C) the installation of the Freezer and the processing rooms and related improvements to the Buildings, the Equipment and other improvements therein; and (D) the Land (collectively referred to as the "Facility" or "Project") and (E) the lease of the Facility from the Agency to the Company.

On November 28, 2016, 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 acquire, construct, reconstruct, renovate, rehabilitate, install or equip 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 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.

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

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 OCTOBER 1, 2017 THROUGH AND INCLUDING MARCH 31, 2018.

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: Steve White, Chief Executive Officer

60350-006