

October 30, 2015

HARRIS BEACH ^{PLC}
ATTORNEYS AT LAW

677 BROADWAY, SUITE 1101
ALBANY, NY 12207
(518) 427-9700

JUSTIN S. MILLER
DIRECT: (518) 701-2710
FAX: (518) 701-2804
JMILLER@HARRISBEACH.COM

VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

Town of Aurelius
Attn: Assessor
Aurelius Town Hall
1241 West Genesee Street Road
Auburn, New York 13021

**Re: Cayuga County Industrial Development Agency
Bob Veal Corp.
Grober Nutrition LLC**

**Project at Lot 8, Eagle Drive, Town of Aurelius, Cayuga County, New York
TMID No. 114.00-3-8**

**Form RP-412-a- Application for Real Property Tax Exemption and
Distribution of PILOT Agreement**

Ladies and Gentlemen:

On behalf of the Cayuga County Industrial Development Agency (the "Agency"), please find enclosed an Application for Real Property Tax Exemption (Form RP-412-a, the "Application"), along with a copy of the Payment In Lieu of Tax Agreement ("PILOT Agreement"), dated as of October 27, 2015. Pursuant to the Application, we ask that the Assessor please place the referenced tax parcel on tax roll section 8 (exempt), with future in-lieu-of tax payments administered in accordance with Schedule A of the PILOT Agreement.

This letter is being transmitted to you, the Assessor, and to each Affected Taxing Jurisdiction associated with the project described within the PILOT Agreement. Please do not hesitate to contact the undersigned with any questions or for additional information.

Very truly yours,

/s/ Justin Miller

Justin S. Miller

JSM:aa

Enclosures

cc: Andrew Fish, Executive Director
Riccardo T. Galbato, Esq., Agency General Counsel
Jared Lusk, Esq., Company Counsel
Affected Taxing Jurisdiction Officials Listed on Schedule A

SCHEDULE A

Cayuga County

Cayuga County Legislature
Attn: Chairman
County Office Building
160 Genesee Street, 6th Floor
Auburn, New York 13021

Cayuga County Administrator
County Office Building
160 Genesee Street, 6th Floor
Auburn, New York 13021

Real Property Tax Services
Attn: Director
County Office Building
160 Genesee Street, 5th Floor
Auburn, New York 13021

Cayuga County Treasurer
County Office Building
160 Genesee Street, 5th Floor
Auburn, New York 13021

Town of Aurelius

Town of Aurelius
Attn: Town Supervisor
Aurelius Town Hall
1241 West Genesee Street Road
Auburn, New York 13021

Union Springs Central Schools

Union Springs Central Schools
Attn: Superintendent
239 Cayuga Street
Union Springs, New York 13160

Union Springs Central Schools
Attn: President, Board of Education
239 Cayuga Street
Union Springs, New York 13160

Evidence of Filing Grober PILOT Agreement - 277336

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☐ Return Receipt (electronic) \$
☐ Certified Mail Restricted Delivery \$
☐ Adult Signature Required \$
☐ Adult Signature Restricted Delivery \$

Postage
 \$

Total Postage and Fees
 \$ **8.11**

Union Springs Central Schools, Attn: Superintendent
 Street and Apt. No., or P.O. Box No.
 239 Cayuga Street
 City, State, ZIP+4®
 Union Springs, New York 13160 **Grober PILOT**

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature x D. Robinson <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) C. Date of Delivery 11-3-15</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>
<p>1. Article Addressed to: Union Springs Central Schools Attn: Superintendent 239 Cayuga Street Union Springs, New York 13160</p>	<p>3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™ <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Certified Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)</p>
<p>2. Article Number (Transfer from service label) 7015 1520 0003 5211 5169</p>	<p>Grober PILOT Domestic Return Receipt</p>

PS Form 3811, April 2015 PSN 7530-02-000-9053

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<input type="checkbox"/> Return Receipt (hardcopy) \$	
<input type="checkbox"/> Return Receipt (electronic) \$	
<input type="checkbox"/> Certified Mail Restricted Delivery \$	
<input type="checkbox"/> Adult Signature Required \$	
<input type="checkbox"/> Adult Signature Restricted Delivery \$	
Postage \$	
Total Postage and Fees \$ 8.11	
Union Springs Central Schools, Attn: President, Board of Education	
Street and Apt. No., or P.O. Box Cayuga Street	
City, State, ZIP+4® Union Springs, New York 13160	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> Complete Items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 		A. Signature x D. Robinson	
1. Article Addressed to: Union Springs Central Schools Attn: Board of Education 239 Cayuga Street Union Springs, New York 13160		<input type="checkbox"/> Agent <input type="checkbox"/> Addressee	
2. Article Number (Transfer from service label) 7015 1520 0003 5211 5176		B. Received by (Printed Name) C. Date of Delivery 11-3-15	
3. Service Type		D. Is delivery address different from Item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
<input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)		<input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery	
PS Form 3811, April 2015 PSN 7530-02-000-9053		Grober PILOT Domestic Return Receipt	

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0615 1520 0003 5211 5190

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☐ Return Receipt (electronic) \$
☐ Certified Mail Restricted Delivery \$
☐ Adult Signature Required \$
☐ Adult Signature Restricted Delivery \$
Postage \$
Total Postage and Fees \$ **8.11**

Postmark Here

Street and Apt. No., or P.O. Box
**Town of Aurelius, Attn: Assessor
Aurelius Town Hall, 1241 West Genesee St Rd
Auburn, New York 13021**

PS Form 3800, April 2015 PSN 7530-02-000-9047

Grober PILOT
See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete Items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
**Town of Aurelius
Attn: Assessor
Aurelius Town Hall
1241 West Genesee Street Road
Auburn, New York 13021**

2. Article Number (Transfer from service label)
7015 1520 0003 5211 5190

PS Form 3811, April 2015 PSN 7530-02-000-8053

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X **Pincney** ☒ Agent ☐ Addressee

B. Received by (Printed Name)
D Pincney

C. Date of Delivery
11-02-05

D. Is delivery address different from item 1? ☐ Yes ☒ No
If YES, enter delivery address below:

3. Service Type
☐ Adult Signature ☐ Priority Mail Express®
☐ Adult Signature Restricted Delivery ☐ Registered Mail™
☒ Certified Mail® ☐ Registered Mail Restricted Delivery
☐ Certified Mail Restricted Delivery ☒ Return Receipt for Merchandise
☐ Collect on Delivery ☐ Signature Confirmation™
☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation Restricted Delivery
☐ Insured Mail ☐ Insured Mail Restricted Delivery (over \$500)

Grober PILOT Domestic Return Receipt

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☐ Return Receipt (electronic) \$
☐ Certified Mail Restricted Delivery \$
☐ Adult Signature Required \$
☐ Adult Signature Restricted Delivery \$
 Postage \$
 Total Postage and Fees \$ **8.11**

Address: Cayuga County Legislature, Attn: Chairman
 Street and Apt. No., or P.O. Box: County Office Bldg, 160 Genesee Street, 6th Floor
 City, State, ZIP+4®: Auburn, New York 13021

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

7015 1520 0003 5211 5121

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1. Article Addressed to:
 Cayuga County Legislature
 Attn: Chairman
 County Office Building
 160 Genesee Street, 6th Floor
 Auburn, New York 13021

2. Article Number (Transfer from service label)
 7015 1520 0003 5211 5121

PS Form 3811, April 2015 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature
 X *Shela Smith* ☐ Agent ☒ Addressee

B. Received by (Printed Name)
 Sheila Smith

C. Date of Delivery
 10/2/15

D. Is delivery address different from item 1? ☐ Yes
 If YES, enter delivery address below: ☐ No

3. Service Type
☐ Adult Signature ☐ Priority Mail Express®
☐ Adult Signature Restricted Delivery ☐ Registered Mail™
☒ Certified Mail® ☐ Certified Mail Restricted Delivery ☐ Registered Mail Restricted Delivery
☐ Collect on Delivery ☐ Return Receipt for Merchandise
☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation™
☐ Insured Mail ☐ Signature Confirmation Restricted Delivery
☐ Insured Mail Restricted Delivery (over \$500)

Domestic Return Receipt

Grober PILOT

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☐ Adult Signature Required \$
☐ Adult Signature Restricted Delivery \$

Postage
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Total Postage and Fees
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Sent by Cayuga County Administrator
 Street and Apt. No., or PO Box County Office Bldg, 160 Genesee Street, 6th Floor
 City, State, ZIP+4® Auburn, New York 13021

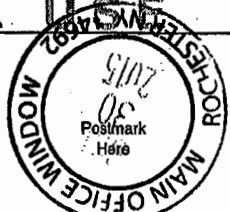
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SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete Items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature Michael H. Chapman <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) Michael H. Chapman</p> <p>C. Date of Delivery 10/2/15</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>
<p>1. Article Addressed to: Cayuga County Administrator County Office Building 160 Genesee Street, 6th Floor Auburn, New York 13021</p>	<p>3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)</p> <p><input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>
<p>2. Article Number (Transfer from service label) 7015 1520 0003 5211 5145</p>	<p>PS Form 3811, April 2015 PSN 7530-02-000-9053</p> <p>Grober PILOT</p> <p>Domestic Return Receipt</p>

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<input type="checkbox"/> Return Receipt (hardcopy) \$ _____	
<input type="checkbox"/> Return Receipt (electronic) \$ _____	
<input type="checkbox"/> Certified Mail Restricted Delivery \$ _____	
<input type="checkbox"/> Adult Signature Required \$ _____	
<input type="checkbox"/> Adult Signature Restricted Delivery \$ _____	
Postage \$ _____	
Total Postage and Fees \$ 8.11	
Return to: Real Property Tax Services, Attn: Director Street and Apt. No., or P.O. Box No. County Office Bldg, 160 Genesee Street, 5th Floor City, State, ZIP+4® Auburn, New York 13021	
PS Form 3800, April 2015 PSN 7530 02-000-9047 See Reverse for Instructions	

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 		A. Signature <u>[Signature]</u> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee	
1. Article Addressed to: Real Property Tax Services Attn: Director County Office Building 160 Genesee Street, 5th Floor Auburn, New York 13021		B. Received by (Printed Name) Scott	C. Date of Delivery 11/2/15
2. Article Number (Transfer from service label) 7015 1520 0003 5211 5152		D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:	
3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)		<input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery	
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☐ Certified Mail Restricted Delivery \$
☐ Adult Signature Required \$
☐ Adult Signature Restricted Delivery \$

Postage
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Total Postage and Fees
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See Cayuga County Treasurer
 Street and Apt. No., or P.O. Box County Office Bldg, 160 Genesee Street, 5th Floor
 City, State, ZIP+4®
 Auburn, New York 13021 **Grober PILOT**

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7015 1520 0003 5211 5206

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY		
<ul style="list-style-type: none"> Complete Items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature x Pam Landon <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) Pam Landon</p> <p>C. Date of Delivery 11/2/15</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>		
<p>1. Article Addressed to: Cayuga County Treasurer County Office Building 160 Genesee Street, 5th Floor Auburn, New York 13021</p> <p>2. Article Number (Transfer from service label) 7015 1520 0003 5211 5206</p>	<p>3. Service Type</p> <table border="0"> <tr> <td> <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500) </td> <td> <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery </td> </tr> </table>	<input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	<input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery
<input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	<input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery		

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☐ Adult Signature Required \$
☐ Adult Signature Restricted Delivery \$
Postage \$
Total Postage and Fees \$ 8.11

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7015 1520 0003 5211 5183

1. Article Addressed to:
Town of Aurelius, Attn: Town Supervisor
Aurelius Town Hall, 1241 West Genesee St Rd
Auburn, New York 13021

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<p>1. Article Addressed to: Town of Aurelius Attn: Town Supervisor Aurelius Town Hall 1241 West Genesee Street Road Auburn, New York 13021</p> <p>2. Article Number (Transfer from service label) 7015 1520 0003 5211 5183</p>	<p>3. Service Type</p> <table border="0"> <tr> <td> <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500) </td> <td> <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery </td> </tr> </table>	<input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	<input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery
<input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	<input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery		
<p>PS Form 3811, April 2015 PSN 7530-02-000-9053</p>	<p>Grober PILOT Domestic Return Receipt</p>		

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NYS BOARD OF REAL PROPERTY SERVICES

RP-412-a (1/95)

INDUSTRIAL DEVELOPMENT AGENCIES
APPLICATION FOR REAL PROPERTY TAX EXEMPTION
(Real Property Tax Law, Section 412-a and General Municipal Law, Section 87(4))

ORIGINAL

1. INDUSTRIAL DEVELOPMENT AGENCY (IDA)

Name Cayuga County Industrial Development Agency
Street 2 State Street
City Auburn, New York 13021
Telephone no. Day (315) 253-1276
Evening ()
Contact Andrew Fish
Title Executive Director

2. OCCUPANT (IF OTHER THAN IDA)

(If more than one occupant attach separate listing)

Name Grober Nutrition LLC
Street 5327 Watson Road
City Elba, New York 14058
Telephone no. Day (585) 313-8466
Evening ()
Contact Pieter J. Bartelse
Title Vice President

3. DESCRIPTION OF PARCEL

- a. Assessment roll description (tax map no./roll year) 114.00-3-8
b. Street address Eagle Drive
c. City, Town or Village Town of Aurelius
d. School District Union Springs Central SD
e. County Cayuga
f. Current assessment
g. Deed to IDA (date recorded; liber and page)
Lease to IDA (pending; pending)

4. GENERAL DESCRIPTION OF PROPERTY (if necessary, attach plans or specifications)

- a. Brief description (include property use) Property is site of an approximately 60,000 sf feed ingredients processing and warehouse facility to be constructed
b. Type of construction Processing Facility / Warehouse
c. Square footage 60,000
d. Total cost \$12,314,174
e. Date construction commenced 30 days after closing
f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA) December 31, 2028

5. SUMMARIZE AGREEMENT (IF ANY) AND METHOD TO BE USED FOR PAYMENTS TO BE MADE TO MUNICIPALITY REGARDLESS OF STATUTORY EXEMPTION

(Attach copy of the agreement or extract of the terms relating to the project).

- a. Formula for payment Please see attached PILOT Agreement

b. Projected expiration date of agreement December 31, 2028

c. Municipal corporations to which payments will be made

	Yes	No
County <u>Cayuga</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Town/City <u>T. Aurelius</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Village <u>N/A</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
School District <u>Union Springs</u> <u>Central SD</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

d. Person or entity responsible for payment

Name Pleter J. Bartelse
 Title Vice President
 Address Grober Nutrition LLC
5327 Watson Road
Elba, New York 14058

e. Is the IDA the owner of the property? ___ Yes ☒ No (check one)

If "No" identify owner and explain IDA rights or interest in an attached statement.

Telephone (585) 313-8466

6. Is the property receiving or has the property ever received any other exemption from real property taxation? (check one) Yes ___ No ☒

If yes, list the statutory exemption reference and assessment roll year on which granted:
 exemption: Section 485-b of the New York Real Property Tax Law; assessment roll year:

7. A copy of this application, including all attachments, has been mailed or delivered on 10/30/15 (date) to the chief executive official of each municipality within which the project is located as indicated in Item 3.

CERTIFICATION

I, Andrew Fish, Executive Director of Cayuga County Industrial Development Agency hereby certify that the information on this application and accompanying papers constitutes a true statement of facts.

Date: October 27, 2015

Andrew Fish
 Signature

FOR USE BY ASSESSOR

1. Date application filed _____
2. Applicable taxable status date _____
- 3a. Agreement (or extract) date _____
- 3b. Projected exemption expiration (year) _____
4. Assessed valuation of parcel in first year of exemption \$ _____
5. Special assessments and special as valorem levies for which the parcel is liable:

_____ Date

_____ Assessor's signature

CAYUGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

AND

BOB VEAL CORP.

WITH ACKNOWLEDGMENT AND GUARANTY OF

GROBER NUTRITION LLC

PAYMENT IN-LIEU-OF-TAX AGREEMENT

Address and TMID Nos.:

**Lot 8, Eagle Drive, Aurelius, Cayuga County, New York
TMID No. 114.00-3-8**

Dated as October 27, 2015

Affected Tax Jurisdictions:

**Cayuga County
Town of Aurelius
Union Springs Central School District**

PAYMENT IN-LIEU-OF-TAX AGREEMENT

THIS PAYMENT IN-LIEU-OF TAX AGREEMENT, dated as of October 27, 2015 (the "PILOT Agreement"), is by and between the CAYUGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation duly existing under the laws of the State of New York (the "State") with offices at 2 State Street, Auburn, New York 13021 (the "Agency") and BOB VEAL CORP., a foreign business corporation duly formed and validly existing under the laws of the State of Delaware and authorized to conduct business in the State of the State of New York with offices at 5327 Watson Road, Elba, New York 14058 (the "Company"), with acknowledgment and performance guaranty by GROBER NUTRITION LLC, a domestic limited liability company and authorized to conduct business in the State of the State of New York with offices at 5327 Watson Road, Elba, New York 14058 (the "Operator").

WITNESSETH:

WHEREAS, the Agency was created by Chapter 688 of the Laws of 1970 of the State of New York pursuant to Title I of Article 18-A of the General Municipal Law ("GML") of the State of New York (collectively, the "Act") as a body corporate and politic and as a public benefit corporation of the State of New York; and

WHEREAS, GROBER, INC., for itself or on behalf of an entity or entities to be formed submitted an application (the "Application") to the Agency requesting that the Agency consider undertaking a Project (the "Project") consisting of (A) the sale by the Agency to the Company (with retained leasehold interest) of an approximately 9.897-acre parcel of land located off Eagle Drive within the Town of Aurelius, Cayuga County, New York (the "Land", being identified as TMID No. 114.00-3-8); (B) the planning, design, construction and operation on the Land by the Company for lease to and operation by the Operator of an approximately 60,000 square-foot feed ingredients processing and warehouse facility (the "Improvements"), such Improvements to include, but not be limited to (i) production space, warehouse space, lab space, office space and related interior improvements, and (ii) exterior improvements upon, within and adjacent to the Land to include stormwater retention improvements, parking improvements, landscaping, curbage, utility improvements and product and waste transmission conveyance improvements; (C) the acquisition and installation in and around the Improvements of certain machinery, equipment and other items of tangible personal property (the "Equipment", and together with the Land and Improvements, the "Facility"); and the lease of the Facility by the Agency to the Company pursuant to a straight lease transaction as defined within the Act; and

WHEREAS, in order to induce the Company to acquire, construct and equip the Facility, the Agency is willing to retain a leasehold interest in the Land included within the Facility pursuant to a certain Lease Agreement, dated as of the date hereof (the "Lease Agreement"), and lease said Land, along with the Improvements, Equipment and other personal property constituting the Facility back to the Company pursuant to the terms and conditions of a certain Leaseback Agreement, also dated as of the date hereof (the "Leaseback Agreement"); and

WHEREAS, pursuant to Section 874(1) of the Act, the Agency is exempt from the payment of taxes imposed upon real property and improvements owned by it or under its jurisdiction, control or supervision, other than special ad valorem levies, special assessments and

service charges against real property which are or may be imposed for special improvements or special district improvements; and

WHEREAS, the Agency and the Company deem it necessary and proper to enter into an agreement making provisions for payments in lieu of taxes by the Company to the Agency for the benefit of Cayuga County (the "County"), the Town of Aurelius (the "Town"), and the Union Springs Central School District (hereinafter the "School District" or "School" and, collectively with the County and Town, the "Affected Tax Jurisdictions").

NOW, THEREFORE, in consideration of the covenants herein contained, and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, it is mutually agreed as follows:

Section I - Payment in lieu of Ad Valorem Taxes:

Section 1.1 A. Acquisition of Land; Prior Exemption Continued. Prior to the date hereof, the Land was owned by the Agency and has been exempt from Real Estate Taxes (as defined herein). As of the date hereof, the Agency has transferred fee title to the Land to the Company pursuant to a certain Warranty Deed (the "Warranty Deed"), such Warranty Deed reserving unto the Agency a retained leasehold interest, as memorialized within the Lease Agreement. The Agency's retained leasehold interest within the Warranty Deed and Lease Agreement shall have the effect of continuing and maintaining the exempt status (Section Roll 8) of the Land for purposes of current tax years, including (i) 2015 Town and County and 2015-2016 School tax years, and (ii) prospectively, 2016 Town and County tax years.

B. Subject to the completion and filing by the taxable status date of **March 1, 2016** (the "Taxable Status Date") of New York State Form RP-412-a Application For Real Property Tax Exemption (the "Exemption Application") under Section 412-a of the New York State Real Property Tax Law and Section 874 of the Act and the receipt of the Exemption Application by the appropriate assessors, the Facility shall be exempt from Real Estate Taxes commencing with the 2017 Town and County tax years and the 2016-17 School tax year. For purposes of the foregoing "Real Estate Taxes" means all general levy real estate taxes levied against the Facility by the County, Town and School District. The Company shall provide the Agency with the information necessary for the completion and filing of the Exemption Application and shall provide such additional information and take such actions as are required by the appropriate assessors to process the Exemption Application. Notwithstanding anything contained herein or in the Leaseback Agreement to the contrary, in the event the exemption from Real Estate Taxes is denied for any reason, the Company shall pay (and hereby agrees to pay) all Real Estate Taxes levied upon the Facility as they become due. After giving written notice to the Agency, the Company may in good faith contest any denial of the Exemption Application, provided that (i) the overall operating efficiency of the Facility is not impaired and the Facility continues to qualify as a "project" under the Act; (ii) neither the Facility nor any part of or interest in it would be in any danger of being sold, forfeited or lost; or (iii) neither the Company nor the Agency, as a result of such contest, shall be in any danger of any civil or criminal liability. The Company hereby waives any claim or cause of action against the Agency, and releases the Agency from any liability to the Company, arising from the denial of an exemption from Real Estate Taxes

except to the extent that such denial results solely from the failure of the Agency to file the Exemption Application with the appropriate assessors by the Taxable Status Date.

C. Payee. As long as the Facility is owned by the Agency or under its jurisdiction, control or supervision, the Company agrees to pay annually to the Agency, on behalf of the Affected Tax Jurisdictions, as a payment in-lieu-of-taxes, on or before October 1 (for School purposes) and February 1 (for County and Town purposes) of each year during the term hereof (each a "Payment Date"), commencing on October 1, 2016 an amount equal to the Total PILOT payment (the "Total PILOT Payment") as described on Schedule A attached hereto. The Agency shall submit and invoice to the Company on or before September 1 and January 1 of each PILOT Year covered by this Agreement for the Total PILOT Payments due for such PILOT Year (each a "PILOT Invoice"), however, the Company shall timely pay all Total PILOT Payments on or before October 1 and February 1 in each PILOT Year even in the absence of transmittal and/or receipt of a PILOT Invoice. Each PILOT Invoice will identify the Total PILOT Payment, with a separate statement of the amount of any Future Addition PILOT Payment, if applicable.

The parties agree and acknowledge that payments made hereunder are to obtain revenues for public purposes, and to provide a revenue source that the Affected Tax Jurisdictions would otherwise lose because the subject parcels are not on the tax rolls.

1.2 Allocation. In accordance with Section 874 of the Act, the Agency shall remit to the Affected Tax Jurisdictions amounts received hereunder within thirty (30) days of receipt of said payment and shall allocate said payments among the Affected Tax Jurisdictions in the same proportion as ad valorem taxes would have been allocated but for the Agency's involvement, unless the Affected Tax Jurisdictions have consented in writing to a specific allocation. The Company shall have no obligation to ensure appropriate distributions of any Total PILOT Payment (including any applicable penalties or interest to the extent paid late) to the Affected Tax Jurisdictions by the Agency and shall be deemed released from any further obligations for timely distribution of any such payments made by the Company to the Agency.

1.3 Tax Rates. For purposes of determining the calculation and allocation of the Total PILOT Payment among the Affected Tax Jurisdictions, the Agency shall use the last tax rate utilized for levy of taxes by each such jurisdiction. For County, Town, and special district purposes, the tax rates used to determine the allocation of the Total PILOT Payment shall be the tax rates relating to the calendar year which includes the PILOT payment due date. For School District purposes, the tax rates used to determine the PILOT payment shall be the rate relating to the school year which includes the PILOT payment due date.

1.4 Valuation of and PILOT Payments for Future Additions to the Facility: If there shall be a future addition to the Facility constructed or added in any manner after the date of this Agreement (apart from the Project described herein), the Company shall notify the Agency of such future addition ("Future Addition"). The notice to the Agency shall contain a copy of the application for a building permit, plans and specifications, and any other relevant information that the Agency may thereafter request. Unless otherwise incorporated as an amendment hereto or through a supplemental PILOT Agreement entered into by the Agency upon application by the Company, beginning with the first PILOT Year after March 1 following the earlier of substantial completion, or the issuance of a certificate of occupancy for any such Future Addition to the

Facility, the Company shall become liable for payments in lieu of taxes related to such Future Addition ("Future Addition PILOT Payment") which shall be separate and apart from the Total PILOT Payment and which shall be equal each year to the assessment of such Future Addition by the Town Assessor(s) less any applicable exemption other than the Agency's exemption, multiplied by the then current tax rates of the Affected Tax Jurisdictions. PILOT Invoices shall reflect any Future Addition PILOT Payments. The applicable assessor shall notify the Company of any proposed increase in the Total PILOT Payment related to such Future Addition. If the Company shall disagree with the determination of assessed value for any Future Additions made by the Assessor, the Company may challenge such assessment in accordance with Article IV hereof. Notwithstanding any disagreement between the Company and the assessor, the Company shall pay the Future Addition PILOT Payment as a component of Total PILOT payment until a different Future Addition PILOT Payment shall be established. If a lesser Future Addition PILOT Payment is determined in any proceeding or by subsequent agreement of the parties, the Future Addition PILOT Payment shall be re-computed and any excess payment shall be refunded to the Company or, in the Agency's sole discretion, such excess payment shall be applied as a credit against the next succeeding Future Addition PILOT Payment(s).

1.5 Period of Benefits. The tax benefits provided for herein should be deemed to include (i) the 2015 County and Town tax years through the 2028 County and Town tax years; and (ii) the 2015-16 School tax year through the 2027-28 School tax year. This PILOT Agreement shall expire on December 31, 2028 (but in all events shall be co-terminus with the Leaseback Agreement); provided, however, the Company shall pay the 2029 County and Town tax bills and the 2028-29 School tax bill on the dates and in the amounts as if the Agency were not in title on the tax status date with respect to said tax years. In no event shall the Company be entitled to receive tax benefits relative to the Facility for more than the periods provided for herein, unless the period is extended by amendment to this Agreement executed by both parties after any applicable public hearings. The Company agrees that it will not seek any tax exemption for the Facility (but for the avoidance of doubt the Company may seek additional tax exemptions for any future addition) which could provide benefits in addition or supplement to those provided herein, or for more than the periods provided for herein and specifically agrees that the exemptions provided for herein, to the extent actually received (based on the number of lease years elapsed), supersede and are in substitution of the exemptions provided by RPTL Sections 485-b and 485-e. It is hereby agreed and understood that the Affected Tax Jurisdictions can rely upon and enforce the above waiver to the same extent as if they were signatories hereto.

Section II - Special District Charges, Special Assessments, and other charges.

2.1 Special district charges, special assessments, and special ad valorem levies (specifically including but not limited to any fire district charges or "curb charges"), applicable pure water charges, and all sewer charges (all of the foregoing, collectively, "Special District Charges") are to be paid in full by the Company to the applicable Affected Tax Jurisdiction and/or applicable special district in accordance with normal billing practices. No such payment by the Company for Special District Charges shall serve to offset the amount of Total PILOT Payments due hereunder.

Section III - Transfer of Facility.

3.1 In the event that the Facility is transferred from the Agency to the Company (the Lease Agreement and Leaseback Agreement are terminated, and herein, a "Transfer"), and the Company is ineligible for a continued tax exemption under some other tax incentive program, or the exemption results in a payment to the Affected Tax Jurisdictions in excess of the payment described in Section I herein, or this Agreement terminates and the property is not timely transferred back to the Company, the provisions of RPTL Sections 302 and 520 shall be deemed to apply, and the Company agrees to pay to each of the Affected Tax Jurisdictions no later than (i) the next tax levy date (plus any applicable grace period), or (ii) the date required pursuant to any invoice issued pursuant to RPTL Section 520, an amount equal to the taxes and assessments which would have been levied on the Facility if the Facility had been classified as fully taxable as of the date of transfer or loss of eligibility of all or a portion of the exemption described herein or date of termination.

3.2 Credit/Refund for Prepaid PILOT Payments. Notwithstanding the foregoing, the Company has the right to request that any Affected Tax Jurisdiction deduct from such property tax amounts payable pursuant to Section 3.1 hereof or as otherwise required by law, any Total PILOT Payments previously paid pursuant to this Agreement by the Company relating to any period of time after the date of the Transfer.

Section IV - Assessment Challenges.

4.1 The Company shall have all of the rights and remedies of a taxpayer as if and to the same extent as if the Company were the owner of the Facility or any Future Addition, with respect to any proposed assessment or change in assessment with respect to the Facility or any Future Addition by any of the Affected Tax Jurisdictions and likewise shall be entitled to protest before and be heard by the appropriate assessors or Board of Assessment Review, and shall be entitled to take any and all appropriate appeals or initiate any proceedings to review the validity or amount of any assessment or the validity or amount of any tax equivalent provided for herein. The Company shall have all of the rights and remedies of a taxpayer with respect to any tax, service charge, special benefit, ad valorem levy, assessment, or special assessment or service charge in lieu of which the Company is obligated to make a payment pursuant to this Agreement, as if and to the same extent as if the Company were the owner of the Facility or any Future Addition. In the event it is determined or agreed that any such assessment should be reduced and the Company is entitled to a refund for any PILOT Payments made with respect to any Future Addition or in connection with the School tax bill for 2027-2028 payable in accordance with Section 1.5 hereof, such refund shall be deemed to be and treated as a refund of taxes, including interest thereon, under RPTL Section 726 or other applicable law and shall be paid by the Affected Tax Jurisdictions, as applicable. In the event any Affected Tax Jurisdiction improperly fails to pay a refund as contemplated herein for any Future Addition PILOT Payment, the Company may deduct the amount of such refund, together with applicable interest thereon, from the next Future Addition PILOT Payment due to the Agency or for such Affected Tax Jurisdiction hereunder, or pursue any other remedy available to the Company at law or in equity.

4.2 Notwithstanding the foregoing, the Company's rights reserved pursuant to Section 4.1, above, shall be limited during the term hereof to challenging any assessed value of (i) the Facility as same relates the imposition and payment of Special District Charges, as defined herein, the School tax bill for 2027-2028 payable in accordance with Section 1.5 hereof, and of

Real Estate Taxes which may be levied after the expiration or termination of the term hereof, and (ii) any Future Addition, as the same relates to any Real Estate Taxes, PILOT Payments, Special District Charges or other charges or impositions, and the Company hereby agrees that an assessment challenge or other revision to the assessed value of the Facility will not affect or change the amount of Total PILOT Payment payable by the Company to the Agency as set forth within Schedule A, hereto.

4.3 The Company shall (i) use reasonable efforts to cause the appropriate real estate tax assessment office and tax levy officers to assess any Future Addition and apply tax rates to the respective assessments as if the Future Addition were owned by the Company, (ii) file any accounts or tax returns required by the appropriate real estate tax assessment office and tax levy officers.

Section V - Changes in Law.

5.1 To the extent the Facility is declared to be subject to taxation or assessment by an amendment to the Act, other legislative change, or by final judgment of a Court of competent jurisdiction, the obligations of the Company hereunder shall, to such extent, be null and void.

Section VI - Events of Default.

6.1 The following shall constitute "Events of Default" hereunder. The failure by the Company to: (i) make the payments described in Section I within the later of (a) Thirty (30) days of the Payment Date or (b) Ten (10) days after written notice by the Agency or any Affected Tax Jurisdiction to the Company of failure to timely pay any PILOT Payment by the applicable Payment Date (the "Delinquency Date"); (ii) make any other payments described herein on or before the last day of any applicable cure period within which said payment can be made without penalty; or (iii) the occurrence and continuance of any events of default under the Leaseback Agreement after the expiration of any applicable cure periods. Upon the occurrence of any Event of Default hereunder, in addition to any other right or remedy the Agency and/or the Affected Tax Jurisdictions may have at law or in equity, the Agency and/or Affected Tax Jurisdictions may, immediately and without further notice to the Company (but with notice to the Agency with respect to actions maintained by the Affected Tax Jurisdictions) pursue any action in the courts to enforce payment or to otherwise recover directly from the Company any amounts so in default. The Agency and the Company hereby acknowledge the right of the Affected Tax Jurisdictions to recover directly from the Company any amounts so in default pursuant to GML Section 874(6) and the Company shall immediately notify the Agency of any action brought, or other measure taken, by any Affected Tax Jurisdiction to recover any such amount.

6.2 If payments pursuant to Section I herein are not made by the Delinquency Date, or if any other payment required to be made hereunder is not made by the last day of any applicable cure period within which said payment can be made without penalty, the Company shall pay penalties and interest as follows. With respect to payments to be made pursuant to Section I herein, if said payment is not received by the Delinquency Date defined in Section 6.1 herein, Company shall pay, in addition to said payment, (i) a late payment penalty equal to five percent (5%) of the amount due and (ii) for each month, or any part thereof, that any such payment is delinquent beyond the first month, interest on the total amount due plus the late

payment penalty, in an amount equal to one percent (1%) per month. With respect to all other payments due hereunder, if said payment is not paid within any applicable cure period, Company shall pay, in addition to said payment, the greater of the applicable penalties and interest or penalties and interest which would have been incurred had payments made hereunder been tax payments to the Affected Tax Jurisdictions.

Section VII - Assignment.

7.1 No portion of any interest in this Agreement may be assigned by the Company, nor shall any person other than the Company be entitled to succeed to or otherwise obtain any benefits of the Company hereunder without the prior written consent of the Agency as applicable and in accordance with Section 6.3 of the Leaseback Agreement, which shall not be unreasonably withheld or delayed. The assignment, mortgage, collateral assignment, or grant of security interest in all or any part of Agency's interests in the Facility, including the Company's rights and obligations pursuant to this Agreement, or any part or parts thereof, in connection with the Company's financing of the Facility, shall be governed pursuant to Section 6.1 of the Leaseback Agreement. In connection with any such assignment, mortgage, collateral assignment or grant of security interest, the Agency agrees to execute an estoppel certificate regarding the status of this Agreement, and such further documents as are reasonably requested by any person providing debt, equity, or other financing for the Facility. Other than by operation of law in accordance with the Act, the Agency shall not assign or cause the assignment of this Agreement to any other party.

Section VIII - Miscellaneous.

8.1 Counterparts. This Agreement may be executed in any number of counterparts each of which shall be deemed an original but which together shall constitute a single instrument.

8.2 Notices. All notices, claims and other communications hereunder shall be in writing and shall be deemed to be duly given if personally delivered or mailed first class, postage prepaid, as follows:

To the Agency: Cayuga County Industrial Development Agency
County Office Building
160 Genesee Street, 5th Floor
Auburn, New York 13021
Attn: Stephen F. Lynch, Executive Director

With copies to: Harris Beach PLLC
677 Broadway, Suite 1101
Albany, New York 12207
Attn: Justin S. Miller, Esq.

And to: The Galbato Law Firm
71 Genesee Street
Auburn, New York 13021
Attn: Riccardo T. Galbato, Esq.

To the Company: Bob Veal Corp.
5327 Watson Road
Elba, New York 14058
Attn: Pieter J. Bartelse

To the Operator: Grober Nutrition LLC
5327 Watson Road
Elba, New York 14058
Attn: Pieter J. Bartelse

With copies to: Nixon Peabody LLP
1300 Clinton Square
Rochester, New York 14604
Attn: Jared C. Lusk, Esq.

or at such other address as any party may from time to time furnish to the other party by notice given in accordance with the provisions of this Section. All notices shall be deemed given when mailed or personally delivered in the manner provided in this Section.

8.3 Applicable Law. This Agreement shall be governed by, and all matters in connection herewith shall be construed and enforced in accordance with, the laws of the State of New York applicable to agreements executed and to be wholly performed therein and the parties hereto hereby agree to submit to the personal jurisdiction of the federal or state courts located in Cayuga County, New York.

8.4 No Recourse. Notwithstanding any other term or condition contained herein, all obligations of the Agency hereunder shall constitute a special obligation payable solely from the revenues and other monies, if any, derived from the Facility and paid to the Agency by the Company. Neither member of the Agency nor any person executing this Agreement on its behalf shall be liable personally under this Agreement. No recourse shall be had for the payment of the principal or interest on amounts due hereunder or for any claim based upon or in respect of any modification of or supplement hereto against any past, present or future member, officer, agent, servant, or employee, as such, of the Agency, or of any successor or political subdivision, either directly or through the Agency or any such successor, all such liability of such members, officer, agents, servants and employees being, to the extent permitted by law, expressly waived and released by the acceptance hereof and as part of the consideration for the execution of this Agreement.

8.5 Agency Financial Assistance Recapture Provisions. In accordance with the Agency's Uniform Tax Exemption Policy, as amended March 18, 2003 (the "UTEP"), and notwithstanding anything contained herein to the contrary, the Agency, at its sole discretion and on a case-by-case basis, may determine during the term hereof, (but shall not be required to do so) that the Project has failed to meet its intended capital investment and job creation goals as detailed within the Application for Financial Assistance submitted by the Company to the Agency, dated April 5, 2015 (the "Application"), or failed to cause the Facility to be constructed, as described herein, and to require the Company to agree to the recapture by the Agency of the

value of any or all exemptions from taxation granted with respect to the project by virtue of the Agency's involvement. Events that the Agency may determine will trigger recapture (each a "Recapture Event") may include, but not limited to (i) closure of the Facility; (ii) Significant employment reduction, which shall mean an employment reduction of 30% Full Time Equivalents ("FTEs") or more over a continuous 3-year period after commencement of operations of the Facility by the Company below the minimum number of FTEs identified in the Application; (iii) Significant change in use in facility, which shall mean a change in use of the Facility from its intended use as a feed processing and/or distribution facility, or such other use as may be consented to by the Agency in writing; (iv) Significant change in business activities or project applicant or operator, which shall mean a change in the business activities from the intended use of the Facility as a feed processing and/or distribution facility, or such other use as may be consented to by the Agency in writing; or (v) Material noncompliance with or breach of terms of Agency transaction documents (including any Event of Default as defined herein or within the Leaseback Agreement) or of zoning or land use laws or regulations or federal, state or local environmental laws or regulations. If the Agency determines to provide for the recapture with respect to a particular project, the Agency also shall, in its sole discretion and on a case-by-case basis, determine the timing and percentage of recapture. In all events, a Recapture by the Agency shall be limited to the amount of tax exemptions from taxation granted with respect to the Project by virtue of the Agency's involvement realized by the Company in the Four (4) years prior to the Recapture Event as discounted by the table below:

Years Prior to Recapture Event	Recapture Percentage of Benefits
4	25%
3	25%
2	50%
1	100%

The Agency shall notify the Company in writing within thirty (30) days of any such Recapture Event and/or Event of Default of its intent to recapture any financial assistance provided by the Agency to the Company, including PILOT Benefits (or any portion thereof, and collectively, a "Recapture"), and in accordance with the UTEP, the Company will be afforded a hearing at which the Company will be provided with an opportunity to provide a valid explanation for the Recapture Event. Following said hearing, and upon the Agency's final determination for a Recapture, the Company agrees to pay same within thirty (30) days of demand therefor.

8.6 Consents to be Reasonable. Any approval, consent, opinion or judgment of the parties hereto provided for herein shall not be unreasonably withheld, conditioned or delayed, except as may be specifically provided for otherwise herein.

8.7 Successors and Assigns. This Agreement shall inure to the benefit of, and shall be binding upon the parties hereto and their respective successors and assigns as permitted hereunder and within the Leaseback Agreement.

8.8 Severability. If any article, section, subdivision, paragraph, sentence, clause, phrase, provision or portion of this Agreement shall for any reason be held or adjudged to be invalid or illegal or unenforceable by any court of competent jurisdiction, such article, section, subdivision, paragraph, sentence, clause, phrase, provision or portion so adjudged invalid, illegal

or unenforceable shall be deemed separate, distinct and independent, and the remainder of this Agreement shall be and remain in full force and effect and shall not be invalidated or rendered illegal or unenforceable or otherwise affected by such holding or adjudication.

8.9 Section Headings Not Controlling. The headings of the several Sections in this Agreement have been prepared for convenience of reference only and shall not control or affect the meaning of or be taken as an interpretation of any provision of this Agreement.

8.10 No Waiver. In the event any agreement herein should be breached by any party and thereafter waived by any other party, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other breach hereunder.

8.11 Amendment. This Agreement may not be amended, changed, modified or altered except in writing executed by the parties hereto.

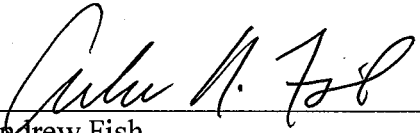
8.12 Complete Agreement. Unless supplemented or otherwise amended in writing by the Company and the Agency in accordance with the laws of the State of New York, this Agreement constitutes the parties' entire agreement with respect to the subject set forth herein except as may be provided for in the Leaseback Agreement and no other agreements or policies, written or unwritten, implied or express, will be deemed effective.

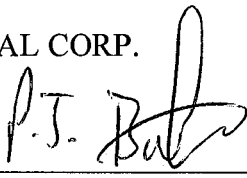
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[Signature Page to PILOT Agreement]

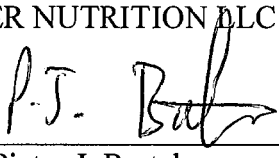
IN WITNESS WHEREOF, the parties hereto have executed this PILOT Agreement as of the day and year first above written.

CAYUGA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

By: 
Name: Andrew Fish
Title: Executive Director

BOB VEAL CORP.
By: 
Name: Pieter J. Bartelse
Title: Secretary

ACKNOWLEDGED
AND AGREED:

GROBER NUTRITION LLC
By: 
Name: Pieter J. Bartelse
Title: Vice President

[Acknowledgment Page to PILOT Agreement]

State of New York)
County of Monroe) ss.:

On the 27th day of October in the year 2015, before me, the undersigned, personally appeared **ANDREW FISH**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signatures on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

JUSTIN S. MILLER
Notary Public, State of New York
No. 02MI6020242
Qualified in Albany County
Commission Expires June 8, 20 17

Notary Public

State of New York)
County of Monroe) ss.:

On the 27th day of October in the year 2015, before me, the undersigned, personally appeared **PIETER J. BARTELSE**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signatures on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

JUSTIN S. MILLER
Notary Public, State of New York
No. 02MI6020242
Qualified in Albany County
Commission Expires June 8, 20 17

Notary Public

PERFORMANCE GUARANTY

For good and valuable consideration, **GROBER NUTRITION LLC**, a domestic limited liability company and authorized to conduct business in the State of New York with offices at 5327 Watson Road, Elba, New York 14058 and **GROBER INC.**, a foreign business corporation duly formed and validly existing under the laws of the Province of Ontario, Canada and authorized to conduct business in the State of New York with offices at 162 Savage Drive, Cambridge, Ontario, Canada N1T1S4 (herein, each a "Guarantor"), hereby jointly, severally, irrevocably, absolutely and unconditionally guarantee to the Agency and its assigns the full and prompt payment of all indebtedness, liabilities and the undertaking of all performance obligations of the Company hereunder including, without limitation, the payment of the principal amount of the respective obligations and all interest, fees, costs and expenses. The within guarantees are independent of and in addition to any other guaranty, endorsement, collateral, remedy, statutory right or other agreement held by the Cayuga County Industrial Development Agency or its assigns and are a guaranty of payment and performance, not of collection.

Dated: As of October 27, 2015

GROBER NUTRITION LLC

By: 

Name: Pieter J. Bartelse

Title: Vice President

GROBER INC.

By: 

Name: Jurianus Bartelse

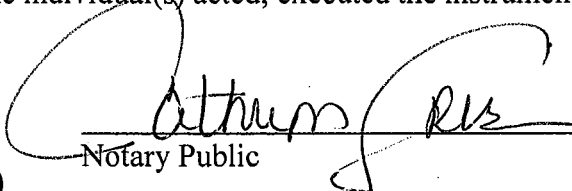
Title: President

[Acknowledgment Page to Guaranty]

State of New York)
County of Monroe) ss.:

On the 21 day of October in the year 2015, before me, the undersigned, personally appeared **PIETER J. BARTELSE**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signatures on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.


CATHRYN M. GRISHABER
Notary Public, State of New York
Monroe County, REG# 01GR6136900
My Commission Expires November 14, 2017



Notary Public

State of New York)
County of Monroe) ss.:

On the 23 day of October in the year 2015, before me, the undersigned, personally appeared **JURIANUS BARTELSE**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signatures on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.



Notary Public

T. BARRY CARRIGAN
Notary Public, State of New York
Registration # 02CA6243690
Qualified in Monroe County
Certificate Filed in Monroe County
Commission Expires: 6/20/2019

SCHEDULE A
TO PILOT AGREEMENT DATED AS OF OCTOBER 27, 2015
BY AND BETWEEN THE
CAYUGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY AND
BOB VEAL CORP.

“Total PILOT Payment” shall be calculated as follows:

<u>PILOT Year</u>	<u>County and Town Tax Years</u>	<u>School Tax Years</u>	<u>Total PILOT Payment</u>
Interim	2015 and 2016	2015-16	N/A
Year 1	2017	2016-17	(Total Taxable Valuation x .00)
Year 2	2018	2017-18	(Total Taxable Valuation x .10)
Year 3	2019	2018-19	(Total Taxable Valuation x .10)
Year 4	2020	2019-20	(Total Taxable Valuation x .20)
Year 5	2021	2020-21	(Total Taxable Valuation x .30)
Year 6	2022	2021-22	(Total Taxable Valuation x .40)
Year 7	2023	2022-23	(Total Taxable Valuation x .50)
Year 8	2024	2023-24	(Total Taxable Valuation x .55)
Year 9	2025	2024-25	(Total Taxable Valuation x .60)
Year 10	2026	2025-26	(Total Taxable Valuation x .70)
Year 11	2027	2026-27	(Total Taxable Valuation x .80)
Year 12	2028	2027-28	(Total Taxable Valuation x .90)

The Total Taxable Valuation for each Total PILOT Payment shall reflect the total assessed valuation of the Land and Improvements as determined by the applicable assessor on the taxable status date for the applicable PILOT Year. The Total PILOT Payments shall be calculated such that a graduated abatement factor ("Abatement Factor") shall be applied to the assessed valuation attributable to the Land and the Improvements made to the Facility by the Company, as an Agent of the Agency. The abatement schedule shall allow for a 100% exemption from taxation for the Total Taxable Valuation in PILOT Year 1 with such exemption being eliminated in increments each PILOT year thereafter as set forth above. This PILOT Agreement terminates on December 31, 2028.

Once the Total Taxable Valuation is established using the Abatement Factor, the Total PILOT Payment shall be determined by multiplying the Total Taxable Valuation by the respective tax rate for each affected tax jurisdiction (after application of any applicable equalization rate).

$$\text{Total PILOT Payment} = \text{Total Taxable Valuation (after equalization)} \times \text{Tax Rate}$$

The Company shall timely pay all Special District Charges in addition to the foregoing Total PILOT Payments.