

SPECIAL COUNSEL DISCLOSURE STATEMENT

Pursuant to Section 858(8)(b) of the General Municipal Law of the State of New York, as amended, Hodgson Russ LLP (the “Firm”) hereby certifies as follows:

SECTION 1. DESCRIPTION OF THE TRANSACTION. (A) General. The transaction which is the subject of this Disclosure Statement (the “Transaction”) is the following: The Firm is acting as special counsel (“Special Counsel”) to County of Lewis Industrial Development Agency (the “Agency”) in connection with the project described below (the “Project”) being undertaken by the Agency for the benefit of Red Barn Meats, Inc. (the “Company”).

(B) The Agency. The Agency is a public benefit corporation organized and existing pursuant to Chapter 1030 of 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the “Enabling Act”) and Chapter 62 of the 1973 Laws of New York, as amended, constituting Section 902-a of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the “Act”).

(C) The Project. The Project consists of the following: (A) (1) the acquisition of an interest in approximately 1.87 acres of land located at 9095 Briot Road (tax map number 147.00-01-18.210) and 9097 Briot Road (tax map number 147.00-01-18.100) in the Town of New Bremen, Lewis County, New York (collectively, the “Land”), together with three (3) existing buildings totaling approximately 5,624 square feet located thereon (collectively, the “Existing Facility”), (2) the renovation of the Existing Facility and the construction on the Land of an approximately 6,020 square foot facility (the “New Facility” and collectively with the Existing Facility, the “Facility”) and (3) the acquisition and installation of various machinery and equipment therein and thereon (the “Equipment”) (the Land, the Facility and the Equipment hereinafter referred to as the “Project Facility”), all of the foregoing to be owned by the Company to be operated as a processing facility for the harvesting, processing and packaging of various meat products and other directly and indirectly related activities; (B) the granting of certain “financial assistance” (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including exemption from certain sales and use taxes, real property taxes, real property transfer taxes and mortgage recording taxes (collectively, the “Financial Assistance”); and (C) the lease of the Project Facility by the Agency to the Company pursuant to the terms of a lease agreement dated as of September 1, 2024 (the “Lease Agreement”) by and between the Agency and the Company.

(D) Additional Parties. Prior to or simultaneously with the execution and delivery of the Lease Agreement, the Company and the Agency will execute and deliver the following documents: (1) a certain license agreement dated as of September 1, 2024 (the “License to Agency”) by and between the Company, as licensor, and the Agency, as licensee, pursuant to which the Company will grant to the Agency a license to enter upon the Project Facility for the purpose of undertaking and completing the Project; (2) a bill of sale dated as of September 1, 2024 (the “Bill of Sale to Agency”) from the Company to the Agency, pursuant to which the Company will convey to the Agency its interest in the Equipment; (3) the Lease Agreement; (4) a payment in lieu of tax agreement dated as of September 1, 2024 (the “Payment in Lieu of Tax Agreement”) by and between the Company and the Agency, pursuant to which the Company will agree to pay certain

payments in lieu of taxes with respect to the Project Facility to the Affected Tax Jurisdictions; (5) a certain recapture agreement (the “Section 875 GML Recapture Agreement”) by and between the Agency and the Company, required by the Act, regarding the recovery or recapture of certain sales and use taxes; (6) a uniform agency project agreement dated as of September 1, 2024 (the “Uniform Agency Project Agreement”) by and between the Agency and the Company; and (7) various certificates and other documents relating to the Project (the “Closing Documents”).

(E) Listing of Parties. Based upon the foregoing, the parties to the transaction (the “Parties”) are as follows: the Agency and the Company.

SECTION 2. OTHER REPRESENTATION. Exhibit A attached hereto (A) identifies each Party which has a relationship with the Transaction, (B) indicates whether the Firm is representing such Party in the Transaction, (C) indicates whether such Party is separately represented (i.e., has counsel other than the Firm in the Transaction), and (D) indicates whether the Firm has represented such client in matters indirectly related to the Transaction.

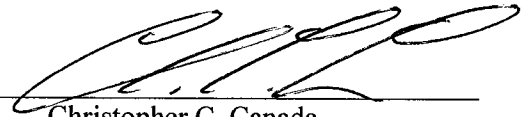
SECTION 3. DESCRIPTION OF SERVICES. If Exhibit A indicates that the Firm is providing legal services to any party other than the Agency, Exhibit B attached hereto contains a description of the nature of the legal services provided by the Firm to all of the Parties (including the Agency).

SECTION 4. AFFIRMATION. I hereby affirm that, to the best of my knowledge and belief, all information contained or described herein is true, correct and complete.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of September, 2024.

HODGSON RUSS LLP

BY

A handwritten signature in black ink, appearing to read 'C. Canada', is written over a horizontal line.

Christopher C. Canada

EXHIBIT A

PARTIES TO THE TRANSACTION

PARTY	DOES THE FIRM REPRESENT THIS PARTY IN THE TRANSACTION	DOES THIS PARTY HAVE SEPARATE COUNSEL IN THE TRANSACTION	DOES THE FIRM OTHERWISE REPRESENT THIS PARTY	HAS THE FIRM PROVIDED INDIRECT COUNSEL TO THIS PARTY IN THIS TRANSACTION
County of Lewis Industrial Development Agency	Yes	Yes	Yes	Yes
Red Barn Meats, Inc.	No	Yes	No	No

EXHIBIT B

DESCRIPTION OF SERVICES

CLIENT

County of Lewis Industrial Development
Agency

**DESCRIPTION OF SERVICES PROVIDED BY
THE FIRM**

The Firm represents the Agency as Special Counsel. As Special Counsel, the Firm has provided legal services to the Agency in connection with the following: (1) preparation of all major documentation related to the Transaction; and (2) rendering certain legal opinions required to establish that the Transaction has been properly undertaken.