



---

**BILLIG LOUGHLIN & SILVER, LLP**

---

Jacob R. Billig  
Joseph P. Loughlin  
Gary D. Silver

461 BROADWAY • MONTICELLO, NEW YORK 12701  
845.794.3833 (T) • 845.794.3827 (F) • BLSlaw.net

Michael F. Baer,  
NY & NJ of Counsel

---

**December 4, 2019**

Mary Ellen Rogulski Chairwomen  
Orange County Industrial Development Agency  
4 Crotty Lane, Suite 100  
New Windsor, New York 12553

**Re: 13<sup>th</sup> Avenue Fish Market Inc. and 360 Middletown Holdings LLC**

**Dear Madam Chairwomen:**

My office represents 13<sup>th</sup> Avenue Fish Market Inc. and 360 Crystal Middletown Holdings LLC (both collectively referred to as the Applicant) who have submitted an application to the Orange County Industrial Development Agency (IDA) for financial assistance. 360 Crystal Middletown Holdings LLC (360 Crystal Run) is in contract to buy a building at 360 Crystal Run Road in the Town of Wallkill and operate it as a food processing operation (Project). This letter is to follow up on our recent meeting with the IDA Board on November 14, 2019 and in preparation for the public hearing scheduled for December 11, 2019.

360 Crystal Run will make various improvements to the existing building, which is currently a 31,534 square foot food processing warehouse (Existing Improvements). The parent company Freund's Fish Market operates out of several locations in Brooklyn, New York and is looking to expand its operation. After searching around for several locations in the tristate area they have chosen Orange County, New York. A significant factor in this decision is the benefits that the IDA can provide. The Project will employ over 40 new employees to the business.

The renovation and reconstruction of the Existing Improvements will house the Freund's Fish Market's expansion of its production line and scope of distribution. This will be done in six phases, which include (i) kosher Japanese sushi and food products, (ii) raw fish production, (iii) gefilte fish production, (iv) breeding machinery, (v) wholesale appetizing products, and (vi) frozen foods. There will also be acquisition in and around the Improvements of certain items of equipment machinery (Equipment).

We are seeking the agency to acquire a leasehold interest in the Facility and lease the Facility back to the Company. The Company will operate the Facility during the term of the lease. At the end of the lease term, the Agency's leasehold

interest will be terminated. During that leasehold period, we are seeking to affix the current assessed valuation of the property through a 10-year PILOT agreement with the IDA.

The Project is looking to receive the following financial assistance from the IDA

1. We are seeking to affix the current assessed valuation of the property at its current rate for a 10-year period with a PILOT agreement.
2. Sales Tax Exception on equipment and construction materials
3. Mortgage Recording Tax exemption.

We look forward to continued work with the IDA.

**Respectfully,**

**Billig Loughlin & Silver LLP**

By: *Jacob R. Billig*  
Jacob R. Billig, Esq.