

EXHIBIT A

EMPIRE ZONE ADMINISTRATIVE BOARD

RESOLUTION RELATING TO BIMMY'S, LLC

WHEREAS, the New York State Empire Zones Program (the "Program ") authorizes, under certain qualifying facts and circumstances, the certification of companies for benefits under the Program if located within New York City, but outside the boundaries of the eleven areas designated as the New York City Empire Zone;

WHEREAS, such companies are referred to under the Program as "Regionally Significant Projects" and in order to qualify must meet certain application and qualification requirements, including County and municipal legislative approvals, environmental confirmations, and approvals by New York State Empire State Development Corporation ("ESDC") and this Board;

WHEREAS, Bimmy's, LLC has been successfully engaged in the business of producing high end specialty sandwiches, which will be supplied to many places, including airports, gyms and health clubs;

WHEREAS, Bimmy's LLC is located at 47-00 33rd Street Long Island City, Queens 11101 and plans to hire 100 people over the next 5 years and to invest \$150,000 in production equipment;

WHEREAS, this board and the South Jamaica Empire Zone staff have reviewed the operations and plans of Bimmy's, LLC and have concluded that it meets all of the requirements for the Program and that the expansion and increased employment at Bimmy's, LLC would be in the best interest of South Jamaica and the local community;

NOW, THEREFORE, be it hereby resolved that the Application of Bimmy's, LLC as a Regionally Significant Project be continued and pursued through all necessary and appropriate requirements and phases, in coordination with all necessary governmental entities in order to qualify Bimmy's, LLC as a Regionally Significant Project and to include within the acreage of South Jamaica's Empire Zone are that property located at 47-00 33rd Street, Long Island City, NY 11101, it being expressly acknowledged and understood that the final determination and certificates of Bimmy's, LLC as a Regionally Significant Project shall be made by this Board at a subsequent meeting following completion of all such action.

Approved by ZAB Chair/Designee:

EXHIBIT B

See attached Empire State Development letter to Commissioner Robert Walsh, New York City Department of Small Business Services, January 23, 2007.



January 23, 2007

Commissioner Robert Walsh
NYC Department of Small Business Services
110 William Street, 7th Floor
New York, NY 10038

Dear Commissioner Walsh:

This letter is in response to your request to include Bimmy's, LLC into the South Jamaica Empire Zone as a "regionally significant manufacturing" project.

According to the information you provided us, Bimmy's, LLC (311991) is, a taxpayer which during the taxable year *is principally engaged in the production of goods by manufacturing, processing, assembling, refining, mining, extracting, farming, agriculture, horticulture, floriculture, viticulture, or commercial fishing, or a business engaged in emerging technologies pursuant to section thirty-one hundred two-e of the public authorities law.* AND, the company will be *undertaking a project that would create fifty or more net new jobs.*

Based on this information, and the anticipated creation of fifty or more net new jobs, we have determined that this project meets the criteria of §957 (d) of the general municipal law as a regionally significant project. As such, this project is eligible to apply for inclusion within the South Jamaica Empire Zone in an area that is outside of the distinct and separate contiguous areas as identified and approved by the Empire Zone Designation Board pursuant to §957 (d) of the general municipal law. If approved, the acreage associated with this project will not be counted against the two square mile limitation of available acreage.

In order for Empire State Development to approve this project for designation in the South Jamaica Empire Zone, your application packet must be submitted to our office for review within 180 days of being deemed eligible. Please refer to the attached checklist for items that must be included in your application.

Please be advised that pursuant to Section 959 (a) (iii) of the General Municipal Law, if Bimmy's, LLC will be shifting some, or some portions thereof, of its operations from an area within New York State not designated as an Empire Zone to the location of this regionally significant project, then approval from the local governing body of the municipality(ies) from which such shift of operations will occur must be obtained before Bimmy's, LLC can be certified.

New York State Department of Economic Development
30 South Pearl Street Albany New York 12245 Tel 518 292 5100
Web Site: www.empire.state.ny.us

Commissioner Robert Walsh
January 23, 2007
Page 2

Finally, also please be advised that, assuming Bimmy's, LLC is designated as a regionally significant project in 2007, the company would be required to meet the following minimum net new job targets by the dates indicated below in order to maintain its status as a certified business. Net new jobs are considered full time equivalent employees beginning on the date of designation of the project as a regionally significant project.

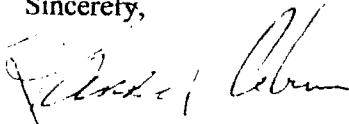
▪ By year end 2009	12.5	full-time equivalent positions
▪ By year end 2010	25	full-time equivalent positions
▪ By year end 2011	37.5	full-time equivalent positions
▪ By year end 2012	50	full-time equivalent positions

The above dates would be adjusted based on a later date of designation. Please submit your application packet within 180 days.

Failure to meet these employment targets would result in the decertification of the company pursuant to Title 5 of the New York Code of Rules and Regulations §11.9 (5 NYCRR 11.9). Should the company be decertified for failure to achieve these net new job targets, it could appeal the decision pursuant to Section 12 of the regulations (5 NYCRR 12).

If you have any additional questions about this matter, please feel free to call.

Sincerely,



Randal Coburn
Director
Empire Zones Program

cc: E. Fread, Bimmy's LLC
K. Jones
C. Ketchum
J. Rodgers