

Laura Muller
Direct Phone: 617.951.8160
Direct Fax: 617.951.8736
laura.muller@bingham.com

July 29, 2010

Via FedEx

Old Republic National Title Insurance Company
c/o Clark Title Company
104 S. Lincoln St.
Suite 108
Aberdeen, SD 57401

**Re: Epoch Star Limited loan to Northern Beef Packers Limited
Partnership**

Gentlemen:

This letter agreement (this "**Agreement**") shall constitute escrow instructions to Old Republic National Title Insurance Company, acting by and through its duly authorized agent, Clark Title Company (the "**Escrow Agent**") from Epoch Star Limited (the "**Lender**"), in connection with the loan (the "**Loan**") made by Lender to Northern Beef Packers Limited Partnership (the "**Borrower**"). The loan is secured by, among other things, certain real property located in the city of Aberdeen, county of Brown, state of South Dakota (the "**Property**").

I. DELIVERY OF DOCUMENTS

A. Borrower has already delivered, or shall deliver, to Escrow Agent those documents listed on Exhibit B hereto (collectively, the "**Documents**").

II. DEPOSIT OF DISBURSEMENT FUNDS

Once Lender's internal conditions to funding have been satisfied, Lender will deposit with the Escrow Agent funds in the amount of \$2,284,434 (the "**Disbursement Funds**") sufficient to pay (i) the title fees, title premiums, recording fees, and other fees and charges set forth in the invoice (the "**Title Invoice**") attached hereto as Exhibit C, and (ii) other items agreed to between Borrower and Lender as set forth in the disbursement schedule attached hereto as Exhibit D (the "**Disbursement Schedule**").

III. CONDITIONS TO CLOSING. The following, among others, are Lender's conditions to closing (collectively, the "**Closing Conditions**"):

A. The Escrow Agent has received all of the Documents, none of the Documents contain any blanks, all are fully executed and notarized where applicable, and all exhibits have been appended thereto.

B. The Borrower has satisfied each of the Lender's internal conditions to closing the Loan (as confirmed to the Escrow Agent in writing (including email from Laura Muller or Marcia Robinson) by Bingham McCutchen LLP ("**Lender's Counsel**")).

C. The Escrow Agent has completed a title rundown for the Property through the date of closing showing no new matters of record and the Escrow Agent is prepared to issue to Lender an ALTA Mortgagee's Policy of Title Insurance (the "**Title Policy**") in favor of the Lender which Title Policy:

(i) shall be effective as of the date of closing;

(ii) shall insure that the Collateral Real Estate Mortgage, Assignment of Leases and Rents, Security Agreement and Fixture Filing dated March 18, 2010 and recorded on April 13, 2010 in Book 642, Page 752 in the Brown County Register of Deeds, as affected by the Corrective Mortgage, is a valid first priority lien on the Property pursuant to the title insurance policy substantially identical to the loan pro forma title insurance policy attached here as Exhibit A.

D. The Escrow Agent has received from the Lender the Disbursement Funds and is prepared to disburse, upon the direction of the Lender or the Lender's Counsel, the Disbursement Funds in accordance with Disbursement Schedule.

By its execution hereof, the Escrow Agent hereby acknowledges and confirms that all requirements and conditions to its issuance of the Title Policy have been satisfied in full.

IV. CLOSING. When all of the foregoing Closing Conditions have been fully satisfied, Escrow Agent shall immediately:

A. Notify Lender's Counsel and advise Lender's Counsel that Escrow Agent has received the Disbursement Funds and is prepared to proceed with the closing, and then

B. Record, in the Brown County Register of Deeds, the Recording Documents in the order specified on Exhibit E hereto and simultaneously therewith obtain time-stamped copies of the Recording Documents; and then

C. Disburse the Disbursement Funds, in U.S. Dollars, in the manner specified in the Disbursement Schedule; and then

D. Upon completion of the foregoing, notify Lender's Counsel that all of the foregoing has occurred; and then

E. As soon as possible after receiving recording information with respect to the Recording Documents, deliver the Title Policy and the time-stamped copies of the Recording Documents to Lender's Counsel. Upon its receipt of the original Recording

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Documents from the Brown County Register of Deeds, Escrow Agent shall deliver the same to Lender's Counsel.

V. COMPLIANCE DATES

A. If for any reason by 5:00 p.m. (Boston, Massachusetts time) on August 5, 2010, Escrow Agent has not received written confirmation (including email from Laura Muller or Marcia Robinson) from Lender's Counsel to proceed with the provision of Paragraph III above, Escrow Agent shall immediately contact Lender's Counsel for further instructions.

B. If for any reason by 9:00 a.m. (Boston, Massachusetts time) on the business day following the date of Paragraph IV(A) above, Escrow Agent is not prepared to comply with the provisions of Paragraph III above, Escrow Agent shall contact Lender's Counsel for further instructions.

VI. CONFIRMATION. As soon as the Recording Documents have been recorded in accordance with the terms of this Agreement, please fax or e-mail written confirmation of such recording to Lender's Counsel, which written confirmations sets for the date and time of recording and the recording information of each Recording Document.

VII. AMENDMENT. The undersigned, on behalf of the Lender, reserves the right to modify the foregoing instructions at any time prior to Escrow Agent's recording of the Recording Documents.

Please confirm your agreement to comply with the foregoing instructions by executing the enclosed duplicate original of this Agreement in the space provided below and return it to the undersigned by facsimile, with an original to follow by overnight delivery.

Sincerely yours,

Laura Muller

ACCEPTED AND AGREED this

_____ day of _____, 2010

**OLD REPUBLIC NATIONAL TITLE INSURANCE
COMPANY**

By: Clark Title Company, as Agent

By: _____
Name: _____
Title: _____

Bantz, Gosch & Cremer, L.L.C., as attorneys for the
Borrower, executes this letter to evidence Borrower's
agreement with the Disbursement Schedule attached
hereto as Exhibit D

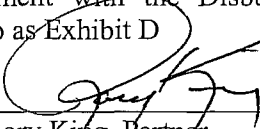
By:  _____
Rory King, Partner

EXHIBIT A

Proforma Title Insurance Policy

[See attached]

EXHIBIT B

Borrower Documents

1. Subordination Agreements as follows (collectively, the “**Subordination Agreements**”):
 - a. Subordination Agreement executed by Borrower, Lender and Concrete Contractors, Inc.
 - b. Subordination Agreement executed by Borrower, Lender and Dakota Supply Group, Inc.
 - c. Subordination Agreement executed by Borrower, Lender and Pierce and Harris Engineering, Inc.
 - d. Subordination Agreement executed by Borrower, Lender and Fargo Tank & Steel Co.
 - e. Subordination Agreement executed by Borrower, Lender and Pugleasa Company, Inc.
 - f. Subordination Agreement executed by Borrower, Lender and Red Wilk Construction, Inc.
 - g. Subordination Agreement executed by Borrower, Lender and Hanlon Bros.
 - h. Subordination Agreement executed by Borrower, Lender and Jensen Rock & Sand, Inc.
 - i. Subordination Agreement executed by Borrower, Lender and McNeil Refrigeration, Inc.
 - j. Subordination Agreement executed by Borrower, Lender and MNDAK Concrete, Inc.
 - k. Subordination Agreement executed by Borrower, Lender and Industrial Builders, Inc.
 - l. Subordination Agreement executed by Borrower, Lender and Behlen MFG Co.
 - m. Subordination Agreement executed by Borrower, Lender and Arctic Industries, Inc.
2. Full Lien Releases as follows (collectively, the “**Releases**”):
 - a. A-1 Sanitation
 - b. Daktoa Drating and Design
 - c. Dean Rogers
 - d. Muth Electronic (2)
 - e. Rocky Eaton
 - f. Structural Engineers
 - g. UBC/Probuild
 - h. Weismantel
3. Corrective and Confirmatory Collateral Real Estate Mortgage, Assignment of Leases and Rents, Security Agreement and Fixture Filing executed by Borrower in favor of Lender (“**Corrective Mortgage**”)
4. Modification of Restrictive Covenant executed by Harlan Young, Donald Young, Nancy Whittlesley and Borrower (the “**Modification of Restrictive Covenant**”)
5. UCC-1 Financing Statement with Effective Financing Statement Language as executed by Borrower and Lender (“**UCC Financing Statement**” and together with the Subordination Agreements, the Releases, the Corrective Mortgage, and the Modification of Restrictive Covenants, the “**Recording Documents**”)
6. Affidavit Regarding Limited Liability Company executed by Borrower (“**Title Affidavit**”)

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EXHIBIT C

Title Invoice

[See attached]

EXHIBIT D

Disbursement Schedule

1. \$53,122.00 to be retained by Escrow Agent in payment of its Title Invoice and to pay for recording expenses
2. \$400,305.65 to be paid to Brown County, South Dakota in payment of the 2008 and first half of 2009 real estate taxes
3. \$50,315.50 to be paid to the South Dakota State Treasurer in payment of Tax Lien No. 1969
4. \$19,173.42 to be paid to the South Dakota State Treasurer in payment of Tax Lien No. 1993
5. \$62,291.00 to be paid to the United States Treasury in payment of 2nd quarter 2009 payroll taxes, plus penalty
6. \$54,127.00 to be paid to the United States Treasury in payment of 3rd quarter 2009 payroll taxes, plus penalty
7. \$36,629.00 to be paid to the United States Treasury in payment of 4th quarter 2009 payroll taxes, plus penalty
8. \$52,099.00 to be paid to the United States Treasury in payment of 1st quarter 2010 payroll taxes, plus penalty
9. \$50,700.00 to be paid to the United States Treasury in payment of 2nd quarter 2010 payroll taxes, plus penalty
10. \$225,033.55 to be paid to Behlen Mfg. Co. by wire transfer representing the first payment required under the Settlement Agreement between Behlen Mfg. Co. and Northern Beef Packers Limited Partnership in accordance with the following wire instructions:

Bank Of America
ABA No.: 026009593
Acct. No.: 5800336637
Acct. Name: Behlen Mfg Co.
Swift Code: BOFAUS3N

11. \$39,000.00 to be paid to Quintus Asset Management Limited by wire transfer representing payment of consultancy fees and expenses for the months of May and June 2010 in accordance with the following wire instructions:

QUINTUS ASSET MANAGEMENT LIMITED
HSBC HONG KONG CAUSEWAY BRANCH
1/F CAUSEWAY BAY PLAZA TWO 463-483 LOCKHART ROAD
CAUSEWAY BAY
HONG KONG
ACCOUNT #- 809-344062-274
SWIFT CODE- HSBCHKHCHKH

12. \$562,500.00 to be paid to Epoch Star Limited by wire transfer representing payment of the unused fee in accordance with the following wire instructions:

Beneficiary Bank: HONG KONG AND SHANGHAI BANKING
CORPORATION
SWIFT Code: HSBCHKHCHKH
Bank Address: 1 Queen's Road Central, Central, Hong Kong
Beneficiary Account No.: 808-764203-838
Beneficiary Account Name: Epoch Star Limited

13. \$224,991.88 to be paid to Bingham McCutchen LLP by wire transfer representing payment of legal fees and disbursements of lender's counsel in accordance with the following wire instructions:

Bank of America
100 Federal Street
Boston, MA 02110

Acct No.: 0040517005
Acct Name: Bingham McCutchen LLP
Ref: Invoice or Matter No. 0000343079

Domestic Wires:
ABA Routing No. 0260-0959-3

14. \$24,646.00 to be paid to Cadwell Sanford Deibert & Garry LLP by wire transfer representing payment of legal fees and disbursements of lender's local counsel in accordance with the following wire instructions:

Cadwell Sanford Deibert & Garry, LLP
Client Expense Account
Routing #: 91408734
Account #: 31004529

15. \$88,500.00 to be paid to Prime Natural Resources, Inc. by wire transfer representing payment of consultancy fees and expenses in accordance with the following wire instructions:

PRIME NATURAL RESOURCES INC.
WELLS FARGO BANK
ACCOUNT #- 4945095644
ABA #- 12100248
SWIFT CODE- WFBIUS6S

16. The balance to deposited to borrower's account #10506415 at Great Western Bank located at 119 6TH AVE SE, ABERDEEN, SD 57401.

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EXHIBIT E

Recording Order for the Recording Documents

1. Corrective Mortgage
2. UCC Financing Statement
3. Subordination Agreements
4. Releases
5. Modification of Restrictive Covenant

ENDORSEMENT

Attached to:
Policy No:
Order No:



**OLD REPUBLIC NATIONAL
TITLE INSURANCE COMPANY**
a Corporation, of Minneapolis, Minnesota

The Company hereby insures the owner of the indebtedness secured by the mortgage referred to in paragraph _____ of Schedule _____ against loss which the insured shall sustain by reason of the establishment of priority over the lien of the insured mortgage upon the estate or interest referred to in Schedule A of any statutory lien for labor or material arising out of any work of improvement under construction or completed at Date of Policy.

This endorsement is made a part of the policy and is subject to all of the terms and provisions thereof and of any prior endorsements thereto. Except to the extent expressly stated, it neither modifies any of the terms and provisions of the policy and any prior endorsements, nor does it extend the effective date of the policy and any prior endorsements, nor does it increase the face amount thereof.

OLD REPUBLIC NATIONAL TITLE INSURANCE COMPANY
A Stock Company
400 Second Avenue South, Minneapolis, Minnesota 55401
(612) 371-1111

Countersigned:

By _____
Validating Officer

By

President

Attest

Secretary