

11-158

COOPERATIVE AGREEMENT

by and among

SUMMIT COUNTY PORT AUTHORITY

and

COUNTY of SUMMIT, OHIO

and

IRG RC LESSOR LLC

Dated
as of
April 1, 2011

ROETZEL & ANDRESS
A LEGAL PROFESSIONAL ASSOCIATION
Bond Counsel

TABLE OF CONTENTS

	<u>Page</u>
ARTICLE I DEFINITIONS	3
Section 1.1. Use of Defined Terms	3
Section 1.2. Definitions	3
ARTICLE II REPRESENTATIONS.....	10
Section 2.1. Representations of the Port Authority.....	10
Section 2.2. Representations of the County	10
Section 2.3. Representations and Covenants of IRG Lessor	11
ARTICLE III COOPERATIVE ARRANGEMENT; ISSUANCE OF BONDS; PROVISION OF THE PROJECT.....	12
Section 3.1. Cooperative Arrangement	12
Section 3.2. Redemption of Goodyear Property Acquisition Bonds; Provision of Project.....	12
Section 3.3. Payment of Project Administrative Fees	14
Section 3.4. Application of Proceeds of Bonds.....	14
Section 3.5. Limitation on Obligations of Port Authority.....	14
ARTICLE IV COUNTY ASSISTANCE.....	15
Section 4.1. County Assistance	15
Section 4.2. Costs of Issuance of County Revenue Bonds.....	15
ARTICLE V ADDITIONAL AGREEMENTS AND COVENANTS	16
Section 5.1. Incorporation of Lease Agreement Provisions; Right of Access and Inspection	16
Section 5.2. Indemnification of Authority and County	16
ARTICLE VI EVENTS OF DEFAULT AND REMEDIES	19
Section 6.1. Events of Default.....	19
Section 6.2. Remedies on Default by IRG Lessor.....	19
Section 6.3. No Remedy Exclusive	20
Section 6.4. Payment of Fees and Expenses	20
Section 6.5. No Waiver	20
Section 6.6. Notice of Default.....	20
ARTICLE VII MISCELLANEOUS	22
Section 7.1. Term of Agreement	22
Section 7.2. Notices.....	22

Section 7.3. Extent of Covenants; No Personal Liability22
Section 7.4. Binding Effect22
Section 7.5. Amendments and Supplements22
Section 7.6. Execution Counterparts22
Section 7.7. Severability.....22
Section 7.8. Limitation of Rights23
Section 7.9. Governing Law23

- Exhibit A – Project Site
- Exhibit B – IRG Mortgage Properties

COOPERATIVE AGREEMENT

THIS COOPERATIVE AGREEMENT made and entered into as of April 1, 2011, by and among the SUMMIT COUNTY PORT AUTHORITY, a port authority and political subdivision and body corporate and politic duly organized and validly existing under the laws of the State of Ohio (the "Authority"), the COUNTY OF SUMMIT, OHIO, a county and political subdivision organized and validly existing under the laws of the State of Ohio and its Charter (the "County"), and IRG RC LESSOR LLC ("IRG Lessor"), a limited liability company duly organized and validly existing under the law of the State of Ohio, under the circumstances summarized in the following recitals (the capitalized terms not defined in the recitals being used therein as defined in Article I hereof).

RECITALS:

A. IRG Lessor is owner of certain property known as the Goodyear Tech Center facility (the "Project"), which is leased by IRG Lessor to The Goodyear Tire & Rubber Company ("Goodyear") under the Lease Agreement. IRG Lessor has requested the assistance of the Port Authority with financing certain improvements to the Project for the benefit of Goodyear and redeeming, or causing to be redeemed, the Goodyear Property Acquisition Bond.

B. In furtherance of the Provision of the Project:

1. IRG Lessor has agreed to transfer and convey fee simple title to the Project Site to the Port Authority;
2. the Port Authority has agreed to enter into the Construction Agency Agreement with IRG Lessor under which IRG Lessor will cause Provision of the Project as construction agent of the Port Authority and for the benefit of Goodyear;
3. the Port Authority has agreed to lease the Project to the Lessee under the Lease Agreement, and the Lessee has agreed to sublease the Project to Goodyear under the Sublease Agreement.

C. In order to pay for the costs of the Project and the redemption of the Goodyear Property Acquisition Bond:

1. the Port Authority has agreed to issue the Bonds, and the Original Purchaser has agreed, under the Bond Purchase Agreement, to purchase the Bonds and make Bond Advances under the Indenture;
2. IRG Lessor has agreed to make the Rental Payments when due under the Lease Agreement, and the Port Authority has agreed to pledge the Assigned Rental Payments to the Trustee for the payment of Bond Service Charges on the Bonds;
3. the County has agreed to provide to the Port Authority the County Assistance to assist with paying a portion of the costs of the Project.

C. Each of the Cooperative Parties believes that the Project will create jobs and employment opportunities in the City of Akron and the County and thereby improve the economic welfare of the people of the City of Akron and the County and has the full right and lawful authority to cooperate with one another by entering into this Cooperative Agreement and performing the provisions of this Cooperative Agreement required to be performed and observed hereunder.

NOW THEREFORE, in consideration of the premises and the mutual representations and agreements hereinafter contained, the Cooperative Parties agree as follows (provided that any obligations of the Port Authority created by or arising out of this Cooperative Agreement shall never constitute a general debt or pledge of the faith and credit or taxing power of the Port Authority or give rise to any pecuniary liability of the Port Authority, but any obligation of the Port Authority shall be payable solely out of the Revenues available to the Port Authority, and any obligations of the County to make payments under this Cooperative Agreement shall never constitute a general debt or pledge of the faith and credit or taxing power of the County but shall be payable solely from the County's Nontax Revenues):

(balance of page intentionally left blank)

ARTICLE I DEFINITIONS

Section 1.1. Use of Defined Terms. In addition to the words and terms elsewhere defined in this Cooperative Agreement, the words and terms set forth in Section 1.2 have the meanings assigned in that section unless the context indicates another or different meaning. Definitions are equally applicable to both the singular and plural forms of any of words and terms.

Any reference to the Port Authority or the County or to the Legislative Authority or any officials or officers of the Port Authority or the County includes those who succeed to their functions, duties or responsibilities in accordance with or by operation of law or who are lawfully performing their functions. Any reference to a section or provision of the Ohio Constitution or to a section, provision or chapter of the Ohio Revised Code includes that section or provision or chapter as from time to time amended, modified, revised, supplemented or superseded. No change in the Constitution or laws, however, will be deemed applicable by reason of this provision if that change would in any way constitute an impairment of the rights or obligations of the Port Authority or IRG Lessor under this Cooperative Agreement.

The captions, headings and table of contents in this Cooperative Agreement are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections.

All references in this Cooperative Agreement to “this Cooperative Agreement” or this “Agreement” and to designated “articles,” “sections” and other subdivisions are to this Cooperative Agreement and the designated articles, sections and other subdivisions as originally executed and as amended from time to time in accordance with its terms. The terms “hereof,” “hereby,” “herein,” “hereto,” “hereunder,” and similar terms, mean this Cooperative Agreement as a whole and not any particular article, section or subsection. Words of any gender include correlative words of any other gender.

Section 1.2. Definitions. The following terms are defined terms under this Cooperative Agreement:

“Act” means the provisions of Chapter 4582, Ohio Revised Code, applicable to the Port Authority.

“Agreement” or “Cooperative Agreement” means this Cooperative Agreement among the Port Authority, the County, and IRG Lessor, as the same may be supplemented or amended from time to time in accordance with the terms hereof.

“Assigned Rental Payments” means the Rental Payments assigned by the Port Authority to the Trustee under the Indenture for the benefit of the Bondholder.

“Assignment of Lease” means the Assignment of Lease, Rents and Profits and Consent dated as of April 1, 2011 from the Lessor to the Trustee, as the same may be supplemented or amended from time to time.

“Assignment of Sublease” means the Assignment of Subleases, Rents and Profits and Consent dated as of April 1, 2011 from the Sublessor to the Trustee, as the same may be supplemented or amended from time to time.

“Authority” means the Summit County Port Authority, a port authority and political subdivision organized and existing under the laws of the State.

“Bank Documents” means _____.

“Bond Purchase Agreement” means the Bond Purchase Agreement entered into between the Port Authority and the Original Purchaser.

“Bond Service Charges” means the Bond Service Charges as defined in the Indenture.

“Bondholder” means such term as defined in the Indenture.

“Bonds” means the Summit County Port Authority Taxable Development Revenue Bonds, Series 2011 (IRG – Goodyear Technical Center Project) issued by the Port Authority in the principal amount of \$45,562,500.

“Closing Date” means April __, 2011, which is the date of the issuance and delivery of the Bonds.

“Construction Agency Agreement” means the Construction Agency Agreement dated as of April 1, 2011 between the Port Authority and the Construction Agent, as the same may be amended or supplemented from time to time.

“Construction Agent” means IRG Lessor, in its capacity as Construction Agent under the Construction Agency Agreement.

“Cooperative Parties” means the parties to this Cooperative Agreement.

“County” means the County of Summit, Ohio, a county and political subdivision organized and existing under the laws of the State and its Charter.

“County Assistance” means the amount of \$4,800,000 to be provided by the County to pay a portion of Project Costs, subject to and in accordance with this Cooperative Agreement.

“Environmental Indemnity” means the Environmental Indemnity from IRG Lessor, IRG Rubber City LLC and Industrial Realty Group LLC to the Port Authority, the Trustee and the Original Purchaser.

“Equity Contribution” means the amount of \$4,362,500 deposited by IRG Lessor with the Trustee under the Indenture and disbursed by the Trustee for payment of costs of Provision of Project in accordance with the terms of the Lease Agreement.

“Event of Default” means, for the purposes of this Cooperative Agreement, such term as defined in Section 6.1 hereof.

“Environmental Law” means, whenever enacted or promulgated, any applicable Federal, state, county or local law, statute, ordinance, rule, regulation, license, permit, authorization, approval, covenant, criteria, guideline, administrative or court order, judgment, decree, injunction, code or requirement or any agreement with a Governmental Authority:

- (a) relating to pollution (or the cleanup, removal, remediation or encapsulation thereof, or any other response thereto), or the regulation or protection of human health, safety or the environment, including air, water, vapor, surface water, groundwater, drinking water, land (including surface or subsurface), plant, aquatic and animal life, or
- (b) concerning exposure to, or the use, containment, storage, recycling, treatment, generation, discharge, emission, Release or threatened Release, transportation, processing, handling, labeling, containment, production, disposal or remediation of any Hazardous Substance, Hazardous Condition or Hazardous Activity.

in each case as amended and as now or hereafter in effect, and any common law or equitable doctrine (including, without limitation, injunctive relief and tort doctrines such as negligence, nuisance, trespass and strict liability) that may impose liability or obligations for injuries (whether personal or property) or damages due to or threatened as a result of the presence of, exposure to, or ingestion of, any Hazardous Substance, whether such common law or equitable doctrine is now or hereafter recognized or developed. Environmental Laws include, but are not limited to, CERCLA; the Resource Conservation and Recovery Act of 1976, 42 U.S.C. § 6901 et seq.; the Federal Water Pollution Control Act, 33 U.S.C. § 1251 et seq.; the Clean Air Act, 42 U.S.C. §§ 7401 et seq.; the National Environmental Policy Act, 42 U.S.C. § 4321; the Refuse Act, 33 U.S.C. §§ 401 et seq.; the Hazardous Materials Transportation Act of 1975, 49 U.S.C. §§ 1801-1812; the Toxic Substances Control Act, 15 U.S.C. §§ 2601 et seq.; the Federal Insecticide, Fungicide, and Rodenticide Act, 7 U.S.C. §§ 136 et seq.; the Safe Drinking Water Act, 42 U.S.C. §§ 300f et seq.; each as amended and as now or hereafter in effect, and their state and local counterparts or equivalents, including any regulations promulgated thereunder.

“Goodyear” means The Goodyear Tire & Rubber Company, a corporation duly organized and validly existing under the laws of the State of Ohio.

“Goodyear Indenture” means the Trust Indenture dated as of May 1, 2009 between the Port Authority and the Goodyear Trustee pursuant to which the Port Authority issued the Goodyear Property Acquisition Bond.

“Goodyear Property Acquisition Bond” means the Summit County Port Authority Taxable Development Revenue Bond, Series 2009 (IRG Rubber City LLC Project) issued in the original principal amount of \$17,200,000 under the Goodyear Indenture.

“Goodyear Technical Center Facility” means the buildings and other improvements located on the Project Site.

“Goodyear Trustee” means U.S. Bank National Association, in its capacity as Trustee under the Goodyear Indenture.

“Governing Documents” means, as to a corporation, the articles or certificate of incorporation, code of regulations or bylaws and resolutions of its board of directors; and, as to a limited liability company, the articles or certificate of organization, operating agreement and resolutions of its members or managers.

“Governmental Authority” means any nation or government, any state or other political subdivision thereof and any entity exercising executive, legislative, judicial, regulatory or administrative functions of or pertaining to government from time to time having jurisdiction over the Project Site or any Person that is a party to any Operative Document, any property of any of them or any of the transactions contemplated by any Operative Document.

“Hazardous Activity” means any activity, process, procedure or undertaking that directly or indirectly (i) produces, generates or creates any Hazardous Substance; (ii) causes or results in (or threatens to cause or result in) the Release of any Hazardous Substance into the environment (including air, water vapor, surface water, groundwater, drinking water, land (including surface or subsurface), plant, aquatic and animal life); (iii) involves the containment or storage of any Hazardous Substance; or (iv) would be regulated as hazardous waste treatment, storage or disposal within the meaning of any Environmental Law.

“Hazardous Condition” means any condition that violates or threatens to violate (except such violation as is not Material), or that results in or threatens noncompliance with, any Environmental Law (except such non-compliance as is not Material).

“Hazardous Substance” means any of the following: (i) any petroleum or petroleum product, explosives, regulated radioactive materials, friable asbestos, ureaformaldehyde, polychlorinated biphenyls in regulated concentrations, lead and radon gas; (ii) any substance, material, product, derivative, compound or mixture, mineral, chemical, waste, gas, medical waste, or pollutant, in each case whether naturally occurring, man-made or the by-product of any process, that is toxic, harmful or hazardous to the environment or human health or safety, as defined under any Environmental Law; or (iii) any substance, material, product, derivative, compound or mixture, mineral, chemical, waste, gas, medical waste or pollutant that would support the assertion of any claim under any Environmental Law, whether or not defined as hazardous as such under any Environmental Law.

“Improvements” means Provision of the improvements to the Goodyear Technical Center Facility to be undertaken by the Construction Agent in accordance with the Plans and Specifications and the Project Budget pursuant to the Construction Agency Agreement.

“Indenture” means the Trust Indenture dated as of April 1, 2011 between the Port Authority and the Trustee, as the same may be amended or supplemented from time to time in accordance with its terms.

“Interest Rate for Advances” means such term as defined in the Lease Agreement.

“IRG Lessor” means IRG RC Lessor LLC, a limited liability company organized and existing under the laws of the State.

“IRG Mortgage” means the Open-End Mortgage, Security Agreement and Fixture Financing Statement from IRG Lessor to the Trustee covering the IRG Mortgaged Properties.

“IRG Mortgaged Properties” means the real property more particularly described on Exhibit B hereto.

“Lease” or “Lease Agreement” means the Lease Agreement dated as of April 1, 2011 between the Lessor and the Lessee, as the same may be supplemented or amended from time to time.

“Leased Property” means the Project.

“Legislative Authority” means, (i) as to the Port Authority, the board of directors of the Port Authority; and (ii) as to the County, the County Council of the County.

“Lessee” means IRG Lessor, in its capacity as the Lessee under the Lease Agreement.

“Lessor” means the Port Authority, in its capacity as the Lessor under the Lease Agreement.

“Material” and “Materially” (when capitalized) mean material to (i) as to any Person, the consolidated financial position, business or consolidated results of operations of such Person, (and its subsidiaries taken as a whole), (ii) as to any Person, the ability of such Person to perform in any material respect its respective obligations under the Operative Documents to which it is a party, or (iii) the value or condition of the Project Site.

“Mortgages” means, collectively, the Project Mortgage and the IRG Mortgage.

“Nontax Revenues” means all money of the County that is not money raised by taxation, to the extent available for payment under this Cooperative Agreement, including, but not limited to the following: (a) grants from the United States of America and the State, (b) payments in lieu of taxes now or hereafter authorized by State statute; (c) fines and forfeitures that are deposited in the County’s General Fund; (d) fees deposited in the County’s General Fund from properly imposed licenses and permits; (e) investment earnings on the County’s General Fund and that are credited or transferred to the County’s General Fund; (f) investment earnings of other funds of the County that are credited to the County’s General Fund; (g) proceeds from the sale of assets that are deposited in the County’s General Fund; (h) rental income that is deposited in the County’s General Fund; (i) gifts and donations that are received and deposited in the County’s General Fund; and (j) charges for services and payments received in reimbursement for services that are deposited in the County’s General Fund.

“Notice Address” means:

- (a) as to the Port Authority: Summit County Port Authority
One Cascade Plaza, 18th Floor
Akron, Ohio 44308
Attention: President

- (b) as to the County: County of Summit
175 South Main Street, 8th Floor
Akron, Ohio 44308
Attention: Executive
- (c) as to IRG Lessor and the Construction Agent: IRG RC Lessor LLC
12214 Lakewood Boulevard
Downey, California 90242
Attention: Stuart Lichter
- with a copy to: Lichter Gliedman Offenkrantz PC
551 Fifth Avenue, 24th Floor
New York, New York 10176
Attention: Kenneth Gliedman, Esq.
- (d) as to the Trustee: U.S. Bank National Association, as Trustee
Corporate Trust Services
CN-OH-RN11
1350 Euclid Avenue
Cleveland, Ohio 44115
Attention: Corporate Trust Department
- (e) as to the Original Purchaser: U.S. Bank National Association
Commercial Real Estate
633 W. Fifth Street, 29th Floor
Los Angeles, CA 90071
Attention:

“Operative Documents” means this Cooperative Agreement, the Indenture, the Bond Purchase Agreement, the Real Estate Disposition Agreement, the Construction Agency Agreement, the Lease Agreement, the Sublease Agreement, the Security Documents, and such other documents and instruments as shall be delivered by the any of the parties thereto pursuant to such documents, instruments and agreements.

“Original Purchaser” means U.S. Bank National Association, in its capacity as Original Purchaser of the Bonds under the Bond Purchase Agreement.

“Outstanding” means such term as defined in the Indenture.

“Person” means any individual, corporation, partnership, limited liability company, joint venture, association, joint-stock company, trust, unincorporated organization, state or political subdivision thereof.

“Port Authority” means the Summit County Port Authority, a port authority and political subdivision and body corporate and politic duly organized and validly existing under the laws of the State.

“Project” means the Goodyear Technical Center Facility and the Improvements.

“Project Budget” means the Project Budget as defined in the Construction Agency Agreement.

“Project Mortgage” means the Open-End Mortgage, Security Agreement and Fixture Financing Statement from the Port Authority to the Trustee covering the Project.

“Project Site” means the Project Site described on Exhibit A attached hereto.

“Project Fund” means the Project Fund as defined in, and established under, the Indenture.

“Provision” means, as applicable, acquiring, constructing, installing, improving, equipping or furnishing.

“Real Estate Disposition Agreement” means the Real Estate Disposition Agreement between IRG Lessor and the Port Authority.

“Release” means any release, pumping, pouring, emptying, injecting, escaping, leaching, dumping, seepage, spill, leak, flow, discharge, disposal or emission of a Hazardous Substance.

“Rental Payments” means, as to the Lease, the Rental Payments due under the Lease, and as to the Sublease, the Rental Payments due under the Sublease.

“Revenues” means such term as defined in the Indenture.

“Security Documents” means the Mortgages, the Assignment of Lease, the Assignment of Sublease, the Environmental Indemnity, and the Bank Documents.

“State” means the State of Ohio.

“Sublease” or “Sublease Agreement” means the Sublease Agreement between the Sublessor and the Sublessee, as the same may be supplemented or amended from time to time.

“Sublessee” means Goodyear, as the Sublessee under the Sublease Agreement.

“Sublessor” means IRG Lessor, as Sublessor under the Sublease Agreement.

“Trustee” means U.S. Bank National Association, a national banking association duly organized and existing under the laws of the United States and authorized to exercise corporate trust powers in the State, in its capacity as Trustee under the Indenture.

(End of Article I)

ARTICLE II REPRESENTATIONS

Section 2.1. Representations of the Port Authority. The Port Authority represents that as of the Closing Date: (a) it is a port authority and political subdivision and body corporate and politic duly organized and validly existing under the laws of the State; (b) it is not in violation of or in conflict with any provisions of the laws of the State or of the United States of America applicable to the Port Authority which would impair its ability to carry out its obligations contained in this Agreement or the other Operative Documents to which it is a party; (c) it is legally empowered to enter into and perform the transactions contemplated by this Agreement and the other Operative Documents to which it is a party; (d) the execution, delivery and performance of this Agreement and the other Operative Documents to which it is a party do not and will not violate or conflict with any provision of law applicable to the Port Authority, and do not, and will not, conflict with or result in a default under any agreement or instrument to which the Port Authority is a party or by which it is bound which would have an adverse effect on the Port Authority's ability to perform its obligations under any of the Operative Documents to which it is a party (other than such adverse effect which is not material); (e) its Legislative Authority has duly authorized the execution, delivery and performance of this Agreement and the other Operative Documents to which it is a party; (f) this Agreement and the other Operative Documents to which it is a party, when executed and delivered by the Port Authority, will constitute the legal, valid and binding obligations of the Port Authority, enforceable against it in accordance with the respective terms thereof, except as enforceability may be limited by the application of bankruptcy, insolvency, reorganization, moratorium, liquidation, fraudulent conveyance and other similar laws and equitable principles now or hereafter in effect or enacted respecting creditors' rights or remedies generally; (g) it has duly accomplished all conditions necessary to be accomplished by it prior to the issuance and delivery of the Bonds; and (h) it will do all things in its power in order to maintain its existence or assure the assumption of its obligations under this Agreement and the other Operative Documents to which it is a party by any successor public body.

Section 2.2. Representations of the County. The County represents that as of the Closing Date: (a) it is a county duly organized and validly existing under the laws of the State and its Charter; (b) it is not in violation of or in conflict with any provisions of the laws of the State or of the United States of America applicable to the County which would impair its ability to perform its obligations contained in this Agreement; (c) it is legally empowered to execute, deliver and perform this Agreement; (d) the execution, delivery and performance do not and will not violate or conflict with any provision of law applicable to the County, including but not limited to, its Charter, and do not, and will not, conflict with or result in a default under any agreement or instrument to which the County is a party or by which it is bound which would have an adverse effect on the County's ability to perform its obligations this Agreement (other than such adverse effect which is not material); (e) its Legislative Authority has duly authorized the execution, delivery and performance of this Agreement and the transactions contemplated herein, and those transactions will enhance, aid and promote authorized purposes of the County, including the economic development of the County; and (f) this Agreement, when executed and delivered by the County, will constitute the legal, valid and binding obligation of the County, enforceable against it in accordance with their respective terms, except as enforceability may be limited by the application of bankruptcy, insolvency, reorganization, moratorium, liquidation,

fraudulent conveyance and other similar laws and equitable principles now or hereafter in effect or enacted respecting creditors' rights or remedies generally.

Section 2.3. Representations and Covenants of IRG Lessor. IRG Lessor represents as of the Closing Date that: (a) it is a limited liability company duly organized and validly existing under the laws of the State; (b) it has full power and authority to execute, deliver and perform this Agreement and the other Operative Documents to which it is a party and to enter into and perform the transactions contemplated by those documents; (c) the execution, delivery and performance of this Agreement and the other Operative Documents to which it is a party do not violate any provision of law applicable to it or its Governing Documents, and do not conflict with or result in a default under any agreement or instrument to which it is a party or by which it is bound which would have an adverse effect on its ability to perform its obligations under the this Agreement and any of the other Operative Documents to which it is a party (other than such adverse effect which is not material); (d) it has duly authorized the execution, delivery and performance of this Agreement and the other Operative Documents to which it is a party; and (e) this Agreement and the other Operative Documents to which it is a party, when executed and delivered by it, will constitute its legal, valid and binding obligations, enforceable against it in accordance with their respective terms, except as enforceability may be limited by the application of bankruptcy, insolvency, reorganization, moratorium, liquidation, fraudulent conveyance and other similar laws and equitable principles now or hereafter in effect or enacted respecting creditors' rights or remedies generally.

(End of Article II)

ARTICLE III
COOPERATIVE ARRANGEMENT; ISSUANCE OF BONDS;
PROVISION OF THE PROJECT

Section 3.1. Cooperative Arrangement. IRG Lessor and IRG have requested the assistance of the Port Authority, and the Port Authority has requested the assistance of the County, in the financing (i) the redemption of the outstanding amount of the Goodyear Property Acquisition Bond and (ii) paying a portion of the costs of the Project. The Cooperative Parties have agreed to provide the assistance hereunder in order to enhance, foster, aid, promote and provide for economic development in the City of Akron and the County within the jurisdiction of the Port Authority. This Cooperative Agreement is intended to and shall be an agreement among the Cooperative Parties to cooperate in financing of “port authority facilities” pursuant to the Act, and the agreements contained herein are intended to and shall be construed as agreements to further effective cooperative action and safeguard the respective interests of the parties thereto.

Section 3.2. Redemption of Goodyear Property Acquisition Bonds; Provision of Project. The Cooperative Parties hereby agree to cause the redemption of the Goodyear Property Acquisition Bonds and Provision of the Project with all reasonable dispatch and in accordance with the following:

(a) Redemption of Goodyear Property Acquisition Bonds. IRG Lessor and IRG hereby request that the Port Authority provide notice, and the Port Authority agrees to provide such notice, to the Goodyear Bond Trustee directing the Goodyear Bond Trustee to redeem the Goodyear Property Acquisition Bond on the Closing Date in accordance with the terms of the Goodyear Trust Indenture. On the Closing, IRG Lessor and IRG hereby request that the Port Authority direct, and the Port Authority agrees to direct, the Trustee to deposit with the Goodyear Trustee from the proceeds of the Bonds an amount sufficient to redeem the outstanding Goodyear Property Acquisition Bond on the Closing Date.

(b) Transfer of Project Site; Lease of Project. On the Closing Date, (i) IRG Lessor will convey by Deed fee simple title to the Project Site to the Port Authority pursuant to the Real Estate Disposition Agreement; (ii) the Port Authority will lease the Project to the Lessee pursuant to the Lease Agreement; and (iii) the Lessee will sublease the Project to Goodyear pursuant to the Sublease Agreement.

(c) Issuance and Sale of Bonds; Bond Advances. To provide funds to redeem the Goodyear Property Acquisition Bond and to pay a portion of the costs of the Improvements, the Port Authority will issue the Bonds pursuant to and in accordance with the terms provided for in the Indenture. The Port Authority will sell the Bonds to the Original Purchaser pursuant to the terms of the Bond Purchase Agreement. Under the terms of the Bond Purchase Agreement and the Indenture, the Original Purchaser shall be obligated to make Bond Advances in amounts necessary to redeem the outstanding Goodyear Property Acquisition Bond on the Closing Date in accordance with the Goodyear Indenture and to pay the costs of the Improvements in accordance with the terms of the Construction Agency Agreement and the Indenture.

(d) Equity Contribution. On the Closing Date, IRG Lessor shall deposit the Equity Contribution with the Trustee in accordance with the Lease Agreement. The Trustee shall disburse the Equity Contribution to pay a portion of the costs of the Improvements in accordance with the terms of the Construction Agency Agreement and the Indenture.

(e) Construction Management. IRG shall act as the Construction Agent for the Port Authority for provision of the Improvements pursuant to the Construction Agency Agreement. The County consents and agrees to IRG acting as Construction Agent for the Port Authority under the Construction Agency Agreement.

(f) Operative Documents. On the Closing Date, each of the Cooperative Parties shall execute and deliver, or cause to be executed and delivered, each of the Operative Documents to be delivered by such Cooperative Party.

(g) Assignment of Leases; Payment of Rental Payments to Trustee. On the Closing Date, the Port Authority shall deliver the Project Mortgage and the Assignment of Lease, and IRG Lessor shall deliver, or cause to be delivered each of the other Security Documents. Each of the Security Documents shall be fully executed and acknowledged and in proper form for recording. The Assignment of Sublease shall have the executed Consent of Goodyear appended thereto. As of the Closing Date, the Sublease shall be the valid and binding obligations of the parties thereto and shall require that Goodyear has an absolute and non-cancellable obligation to pay Rental Payments thereunder. Pursuant to the Assignment of Sublease, Goodyear will pay its monthly Rental Payments under the Sublease directly to Trustee for deposit by the Trustee in accordance with the Indenture.

(h) County Assistance. In order to provide additional funds for payment of a portion of the costs of the Improvements, the County agrees to provide the County Assistance pursuant to Section 4.1 hereof.

(i) Prevailing Wage Coordinator. Pursuant to Section 4115.071 of the Revised Code, the Port Authority shall act as prevailing wage coordinator for the Project. In its role as prevailing wage coordinator for the Project, the Port Authority shall perform such duties as are required of prevailing wage coordinators generally under Chapter 4115 of the Revised Code.

(j) Certification of Prevailing Wages. IRG Lessor agrees, in its capacity as Construction Agent, to certify to the Port Authority that the work to be paid for in each request to the Trustee for disbursement of moneys from the Project Fund under the Indenture that such disbursement complies with the requirements of the prevailing wage laws in effect in the State.

(k) Signage. During the construction of the Project, the Construction Agent, at its expense, shall furnish and post appropriate public signage on or about the Project satisfactory to the Port Authority and the County reflecting their respective roles in financing the costs of the Project.

Section 3.3. Payment of Project Administrative Fees. IRG Lessor agrees to pay the following fees and expenses in connection with the Project and the issuance of the Bonds:

(a) to the Port Authority an annual administrative fee of \$10,000 during each year in which any of the Bonds are outstanding, payable within 30 days of receipt by IRG Lessor of an invoice therefor;

(b) to the Port Authority a monthly fee as prevailing wage coordinator of \$500 during the construction period of the Improvements, payable within 30 days of receipt by IRG Lessor of an invoice therefor;

(c) to the Trustee, so long as the Bonds remain outstanding, an annual fee in the amount of [\$2,500] and such additional fees and expenses incurred by the Trustee and payable pursuant to the Indenture, payable within 30 days of receipt by IRG Lessor of an invoice therefor; and

(d) on the Closing Date, the following costs of issuance of the Bonds:

(i) \$52,500 to the Port Authority;

(ii) \$25,000 to Roetzel & Andress, as bond counsel to the Port Authority;

(iii) \$37,500 to Robert W. Baird & Co. Incorporated, as financial advisor to the Port Authority; and

(iv) [\$5,000] to the Trustee.

Section 3.4. Application of Proceeds of Bonds. The proceeds from the sale of the Bonds shall be paid to and deposited with the Trustee under the Indenture and used to pay (i) the costs of redemption of the Goodyear Acquisition Bonds on the Closing Date; (ii) the costs of the Improvements; and (iii) costs of issuance of the Bonds.

Section 3.5. Limitation on Obligations of Port Authority. Neither the Bonds nor any obligation of the Port Authority created by or arising out of this Agreement or the other Operative Documents shall constitute a general debt of the Port Authority or give rise to any pecuniary liability of the Port Authority but shall be payable solely from the Revenues. The obligations of the Port Authority under this Agreement are not and shall not be secured by an obligation or pledge of any moneys raised by taxation. The obligations of the Port Authority under this Agreement do not and shall not represent or constitute a debt or pledge of the faith and credit or taxing power of the Port Authority, and neither the Trustee, the Original Purchaser, or any holder of the Bonds, have or shall have any right to have taxes levied by the Port Authority for the payment of Bond Service Charges or any other obligation of the Port Authority hereunder.

(End of Article III)

ARTICLE IV
COUNTY ASSISTANCE

Section 4.1. County Assistance. The County agrees to pay to the Trustee, for deposit into an appropriate account in the Project Fund, the County Assistance on or before April 1, 2012. The County Assistance shall be disbursed by the Trustee to pay a portion of the costs of the Improvements pursuant to the terms of the Indenture. In order to provide the County Assistance, the County intends to issue, or cause the Port Authority to issue on the County's behalf, revenue bonds. The County's obligation under this Agreement, and any debt service on revenue bonds issued by or on behalf of the County, to provide the County Assistance shall be a special obligation of the County and shall be made solely from the County's Nontax Revenues. The obligations of the County under this Agreement and under any indenture or other agreement securing revenue bonds to provide the County Assistance are not and shall not be secured by an obligation or pledge of any moneys raised by taxation. The obligations of the County under this Agreement and any such indenture or other agreement do not and shall not represent or constitute a debt or pledge of the faith and credit or taxing power of the County, and neither the other Cooperative Parties or any holder of revenue bonds shall have any right to have taxes levied by the County for the payment of the County Assistance or any debt service on such revenue bonds. Nothing herein, however, shall be deemed to prohibit the County from using, to the extent that it is authorized to do so, any other resources or to taking actions to fulfill any of the terms, conditions or obligations of this Agreement.

Section 4.2. Costs of Issuance of County Revenue Bonds. The costs of issuance of the any revenue bonds issued by or on behalf of the County to provide the County Assistance, including but not limited to the fees and expenses of bond counsel, issuer's counsel and underwriter's counsel, the underwriter's discount and expenses, bond rating agency fees, and other fees and expenses relating to the issuance of such revenue bonds shall be paid from the proceeds of such bonds, provided the net amount of the County Assistance to be deposited with the Trustee in the Project Fund shall not be less than \$4,800,000.

(End of Article IV)

ARTICLE V
ADDITIONAL AGREEMENTS AND COVENANTS

Section 5.1. Incorporation of Lease Agreement Provisions; Right of Access and Inspection. The agreements, representations and covenants of IRG Lessor set forth in the Lease Agreement are incorporated by reference herein for the benefit of the other Cooperative Parties and shall have the same effect under this Agreement as if set forth in their entirety herein.

Section 5.2. Indemnification of Authority and County.

(a) IRG Lessor releases the Port Authority, the County, and the Trustee, and their respective officials, employees and agents (collectively the “Indemnified Parties” and individually an “Indemnified Party”), from, and agrees that the Indemnified Parties shall not be liable for, and indemnifies the Indemnified Parties against, all liabilities, claims, costs and expenses, including out-of-pocket and incidental expenses and legal fees (collectively, a “Claim”), imposed upon, incurred by or asserted against and of the Indemnified Parties and arising out of or related to the Operative Documents, on account of: (i) any loss or damage to property or injury to or death of or loss by any person that may be occasioned by any cause whatsoever pertaining to the Project and the maintenance, operation and use of thereof; (ii) any breach, failure to comply or default on the part of IRG Lessor in the performance of any covenant, obligation or agreement of IRG Lessor under the Lease Agreement, this Agreement, the other Operative Documents, any contract for Provision of the Improvements, or arising from any act or failure to act by IRG Lessor or any of its agents, contractors, servants, employees or licensees; (iii) the authorization, issuance, and sale of the Bonds and the provision of any information furnished in connection therewith; (iv) any failure of compliance by IRG Lessor with the provisions of Ohio Revised Code Section 4115.05; (v) the amount of any payments made by the Port Authority, the County or the Trustee under or pursuant to this Agreement and any and all costs and expenses reasonably related to and reasonably incurred by the Port Authority, the County, or the Trustee under or pursuant to this Agreement; and (vi) any claim, action or proceeding brought with respect to any matter set forth in clause (i), (ii), (iii), (iv) or (v), above.

(b) IRG Lessor agrees to indemnify and hold the Indemnified Parties harmless from and against all liabilities, and all reasonable costs and expenses, including out-of-pocket expenses and reasonable legal fees incurred by an Indemnified Party as a result of the existence on, or release from, the Project Site, of Hazardous Substances which in any way result from any act of omission or commission of IRG Lessor, its related entities or any of its agents, employees, independent contractors, invitees, licensees, successors, assignees or tenants or arising out of any claim for violation or failure to comply with Environmental Laws in connection with the Project.

IRG Lessor further covenants and agrees with the Indemnified Parties that neither IRG Lessor nor its related entities, nor any of its agents, employees, independent contractors, invitees, licensees, successors, assignees or tenants will store, release or dispose of, or permit the storage, release or disposal of any Hazardous Substances at the Project at any time from and after the effective date of this Agreement other than in

compliance with applicable federal, state and local law, regulation or permit. In the event that any party to this Agreement receives a notification of a clean up requirement under 42 U.S.C. §9601 *et seq.* or other federal, state or local statute, ordinance or regulation, relating to the Project, that party shall promptly notify the other parties to this Agreement of such receipt, together with a written statement of such party setting forth the details thereof and any action with respect thereto taken or proposed to be taken, to the extent of such party's knowledge. On receipt by IRG Lessor of any such notification or clean up requirement, IRG Lessor shall either proceed with appropriate diligence to comply with such notification of a clean up requirement or shall commence and continue negotiation concerning or contest the liability of IRG Lessor with respect to such notification or clean up requirement. IRG Lessor agrees to indemnify and hold the Indemnified Parties harmless from and against any and all liabilities and all reasonable costs and expenses, including reasonable legal fees, arising out of any Environmental Laws incurred by an Indemnified Party as a result of any breach of the covenant in this Section.

(c) IRG Lessor agrees to indemnify and hold the Trustee harmless against all liabilities, claims, costs and expenses, including out-of-pocket and incidental expenses, reasonable legal fees, costs of arbitration and administrative proceedings, and fines ("Losses") that may be imposed on, incurred by or asserted against the Trustee for following any written instructions or other written directions upon which the Trustee is authorized to rely pursuant to the terms of the Indenture provided, that such Losses did not result from the willful misconduct or gross negligence of the Trustee.

(d) In case any Claim is at any time made, or action or proceeding is brought, against or otherwise involving an Indemnified Party in respect of which indemnity may be sought hereunder, the Indemnified Party seeking indemnity promptly shall give notice of that Claim to IRG Lessor, and IRG Lessor, upon receipt of that notice, shall have the obligation and the right to assume the defense of the Claim; provided, that failure of an Indemnified Party to give that notice shall not relieve IRG Lessor from any of its obligations under this section unless, and only to the extent, that failure prejudices the defense of the Claim by IRG Lessor. An Indemnified Party may employ separate counsel and participate in the defense of the Claim, but the fees and expenses of such counsel shall be paid by the Indemnified Party unless (i) the employment of such counsel has been specifically authorized by IRG Lessor in writing, or (ii) IRG Lessor have failed to assume the defense and to employ counsel or (iii) the party named in such Claim (including any impleaded parties) include both an Indemnified Party and IRG Lessor and such Indemnified Party shall have been advised by independent counsel reasonably acceptable to IRG Lessor and the Indemnified Party that a conflict of interest with respect to such representation exists, in which case, if the Indemnified Party notifies IRG Lessor in writing that it elects to employ separate counsel at IRG Lessor's expense, IRG Lessor shall not have the right to assume the defense of such Claim on behalf of such Indemnified Party and IRG Lessor shall be responsible for payment of the reasonable fees and expenses of such separate counsel. The Indemnified Party seeking indemnity agrees to fully cooperate with IRG Lessor to the extent such cooperation does not prejudice the position of such Indemnified Party and lend IRG Lessor such assistance as IRG Lessor shall reasonably request in defense of any Claim. IRG Lessor shall not, nor shall any Indemnified Party, be liable for any settlement made without its consent.

(e) The indemnification provided for in this section is intended to and shall be enforceable thereby to the full extent permitted by law and shall survive the termination of this Agreement and repayment of the Bonds.

(End of Article V)

ARTICLE VI
EVENTS OF DEFAULT AND REMEDIES

Section 6.1. Events of Default. Each of the following shall be an Event of Default under this Cooperative Agreement:

(a) The County shall fail to deposit the County Assistance with the Trustee when required to be made under this Agreement and such failure continues for 30 calendar days after written notice thereof from the Trustee.

(b) A Cooperative Party shall fail to observe and perform any other agreement, term or condition contained in this Agreement, and the continuation of such failure for a period of 30 days after notice thereof shall have been given to such defaulting Cooperative Party by any other Cooperative Party or the Trustee; provided, that if the failure is other than the payment of money and is of such nature that it can be corrected but not within the applicable period, that failure shall not constitute an Event of Default so long as defaulting Cooperative Party institutes curative action within the applicable period and diligently pursues that action to completion.

(c) Any representation or warranty made by a Cooperative Party herein, in any of the other Operative Documents or any other document or instrument furnished in connection with this Agreement or any of the other Operative Documents shall have been false or misleading in any material respect when made or given.

(d) There shall occur a material default by the Landlord (as defined in the Sublease) under [Section 18.3] of the Sublease and such default shall remain uncured within the applicable grace periods or there shall occur a default by the Tenant (as defined in the Sublease) under [Section 18.1(a)] of the Sublease in the payment of Base Rent (as defined in Exhibit B to the Subleases).

(e) IRG Lessor shall: (i) (A) admit in writing its inability to pay its debts generally as they become due; (B) file a petition in bankruptcy or a petition to take advantage of any insolvency act, or (C) make an assignment for the benefit of creditors; or (D) consent to the appointment of a receiver for itself or of the whole or any substantial part of its property; or (ii) file a petition or answer seeking reorganization or arrangement under the federal bankruptcy laws or any other applicable law or statute of the United States of America or any state thereof.

(f) There shall occur an event of default (following any applicable notice and grace or cure periods) by IRG Lessor under any of the Operative Documents (other than specified in (a), (b), (c), (d) or (e) of this Section 6.1) or under any of the Bank Documents.

Section 6.2. Remedies on Default by IRG Lessor. Whenever an Event of Default by IRG Lessor shall have happened and be subsisting, any one or more of the following remedial steps may be taken:

(a) If the Event of Default occurs prior to the delivery of the County Assistance, the County shall not be obligated to deliver to the Trustee the County Assistance.

(b) The Port Authority (on its own volition or at the request of the County) may refuse or order the Trustee to refuse to honor requests and orders from IRG Lessor for the disbursement of funds from the Project Fund pursuant to the Indenture and the other Operative Documents.

(c) The Port Authority and the County may have access to the Project and shall have the right to inspect, examine and make copies of the books, records, accounts and financial data of IRG Lessor.

(d) The Port Authority, the County or the Trustee may pursue all remedies now or hereafter existing at law or in equity to collect all amounts then due and thereafter to become due from IRG Lessor under this Agreement and the other Operative Documents, or to enforce the performance and observance of any other obligation or agreement of IRG Lessor thereunder.

Section 6.3. No Remedy Exclusive. No remedy conferred upon or reserved to any Cooperative Party by this Agreement is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Agreement and the other Operative Documents, or now or hereafter existing at law, in equity or by statute. No delay or omission to exercise any right or power accruing upon any default shall impair that right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient. In order to entitle a Cooperative Party to exercise any remedy reserved to it in this Article, it shall not be necessary to give any notice, other than any notice required by law or for which express provision is made herein.

Section 6.4. Payment of Fees and Expenses. If an Event of Default by IRG Lessor should occur and the Port Authority, the County, or the Trustee should incur expenses, including reasonable attorneys fees, in connection with the enforcement of this Agreement or the other Operative Documents against IRG Lessor, or the collection of sums due hereunder or thereunder, IRG Lessor agrees to reimburse the Port Authority, the County, and the Trustee, as applicable, for the reasonable expenses so incurred upon demand. If any such expenses are not so reimbursed, the amount thereof, together with interest thereon from the date due, shall accrue interest at the Interest Rate for Advances.

Section 6.5. No Waiver. No failure by a Cooperative Party to insist upon the strict performance by another Cooperative Party of any provision hereof shall constitute a waiver of by such Cooperative Party of its right to strict performance by the other and no express waiver shall be deemed to apply to any other existing or subsequent right to remedy a failure to observe or comply with any provision hereof.

Section 6.6. Notice of Default. Each Cooperative Party shall notify the other Cooperative Parties promptly in writing if such Cooperative Party becomes aware of the

occurrence of any Event of Default hereunder or of any fact, condition or event which, with the giving of notice or passage of time or both, would become an Event of Default; provided, however, the failure by any Cooperative Party to give such notice under this Section to any other Cooperative Party shall not be deemed a waiver of, or limitation on, any right a Cooperative Party shall have against another Cooperative Party under the Operative Documents.

(End of Article VII)

ARTICLE VII
MISCELLANEOUS

Section 7.1. Term of Agreement. This Agreement shall be and remain in full force and effect until all of the Bonds shall no longer be Outstanding in accordance with the Indenture, except that the obligations of the Cooperative Parties under Sections 5.2 and 6.4 hereof shall survive such termination.

Section 7.2. Notices. All notices, certificates, requests or other communications under this Agreement shall be in writing and sufficiently given when hand delivered or mailed by first-class certified mail, postage prepaid, return receipt requested, addressed to the appropriate Notice Address of a Cooperative Party. A duplicate copy of each notice, certificate, request or other communication given to a Cooperative Party must also be given to the other Cooperative Parties and the Trustee. Any Cooperative Party may, by written notice to the other Cooperative Parties, may designate a different Notice Address.

Section 7.3. Extent of Covenants; No Personal Liability. All covenants, obligations and agreements of the Cooperative Parties contained in this Agreement shall be effective to the extent authorized and permitted by applicable law. No such covenant, obligation or agreement shall be deemed to be a covenant, obligation or agreement of any present or future member, official, employee or agent of the Port Authority or the County or the Legislative Authorities of the Port Authority or the County in other than their official capacities, and neither the members of such Legislative Authorities nor any official or employee executing this Agreement shall be liable personally on any of such documents or be subject to any personal liability or accountability by reason of the covenants, obligations or agreements of the Port Authority or the County contained in this Agreement.

Section 7.4. Binding Effect. This Agreement shall inure to the benefit of and shall be binding in accordance with its terms upon the Cooperative Parties and their respective successors and permitted assigns; provided rights and interests of IRG Lessor in connection with the obligations of the County under this Agreement may not be assigned by IRG Lessor without the express written consent of the County. This Agreement may be enforced only by the parties hereto, their permitted assignees and others who may, by law, stand in their respective places.

Section 7.5. Amendments and Supplements. This Agreement may not be amended, modified, altered or terminated except in accordance with the terms hereof or as set forth in a writing signed by all of the Cooperative Parties.

Section 7.6. Execution Counterparts. This Agreement may be executed in counterpart and in any number of counterparts, each of which shall be regarded as an original and all of which shall constitute but one and the same instrument.

Section 7.7. Severability. If any provision of this Agreement, or any covenant, obligation or agreement contained herein is determined by a court to be invalid or unenforceable, that determination shall not affect any other provision, covenant, obligation or agreement, each of which shall be construed and enforced as if the invalid or unenforceable portion were not contained herein. That invalidity or unenforceability shall not affect any valid and enforceable

application thereof, and each such provision, covenant, obligation or agreement shall be deemed to be effective, operative, made, entered into or taken in the manner and to the full extent permitted by law.

Section 7.8. Limitation of Rights. With the exception of rights conferred expressly in this Agreement, nothing expressed or mentioned in or to be implied from this Agreement is intended or shall be construed to give to any Person other than the Cooperative Parties and the Trustee any legal or equitable right, remedy, power or claim under or with respect to this Agreement or any covenants, agreements, conditions and provisions contained herein or therein. This Agreement and all of those covenants, agreements, conditions and provisions are intended to be, and are, for the sole and exclusive benefit of the Cooperative Parties, as provided herein and therein.

Section 7.9. Governing Law. This Agreement shall be deemed to be contracts made under the laws of the State and for all purposes shall be governed by and construed in accordance with the laws of the State.

(End of Article VIII)

IN WITNESS WHEREOF, each of the Cooperative Parties have caused this Agreement to be duly executed in their respective names, all as of the date first hereinbefore written.

SUMMIT COUNTY PORT AUTHORITY

By: _____
Christopher Burnham, President

COUNTY OF SUMMIT, OHIO

By: _____
Russell M. Pry, County Executive

Approved as to form
and correctness:

Director, Department of Law
Summit County, Ohio

IRG RC LESSOR LLC

By: S.L. PROPERTIES, INC.,
a Delaware Corporation, Manager

By: _____
Stuart Lichter, President

FISCAL OFFICER'S CERTIFICATE
Summit County Port Authority

The undersigned, Assistant Secretary and Assistant Fiscal Officer of the Port Authority, hereby certifies that the moneys required to meet the obligations of the Port Authority during the year 2011 under the Agreement have been lawfully appropriated by the Legislative Authority of the Port Authority for such purposes and are in the treasury of the Port Authority or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Sections 5705.41 and 5705.44, Ohio Revised Code.

Assistant Secretary and Assistant Fiscal Officer
Summit County Port Authority

Dated: April __, 2011

FISCAL OFFICER'S CERTIFICATE
County of Summit, Ohio

The undersigned, Fiscal Officer of the County of Summit, Ohio, hereby certifies that the moneys required to meet the obligations of the County during the year 2011 under the Agreement have been lawfully appropriated by the County Council of the County for such purposes and are in the treasury of the County or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Sections 5705.41 and 5705.44, Ohio Revised Code.

Fiscal Officer
County of Summit, Ohio

Dated: April __, 2011

EXHIBIT A
PROJECT SITE

EXHIBIT B
IRG MORTGAGED PROPERTY