

BILLING POLICY STATEMENT

1. **Services to be Provided.**

The terms of the engagement letter provided to you, along with this Billing Policy Statement (the "Policy"), will also apply to any future matters upon which you might request assistance from Gertsburg Licata Co., L.P.A. (the "Firm"). The Firm reserves the right to amend this Policy from time to time in its sole discretion upon reasonable notice to you. All changes are effective immediately upon your receipt and will apply to all services provided thereafter.

You will not rely on the Firm for business, investment, tax or accounting decisions or expect anyone at the Firm to investigate the character or credit of persons or entities with whom the Firm may be dealing unless otherwise specified and agreed to by you and the Firm in writing.

In all litigation matters, the scope of work is detailed in the engagement letter. If the fee arrangement is based on an hourly fee rate, then any appeal or other post-trial representation (the "Post-Trial Matters") will also be subject to the hourly fee rate unless you and the Firm agree on a separate fee arrangement for these Post-Trial Matters.

2. **Fees for Services Performed.**

In accordance with the Ohio Rules of Professional Conduct, our legal professionals' billing rates are established based on the following factors: (1) the time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal service properly; (2) the likelihood, if apparent to the client, that the acceptance of the particular employment will preclude other employment by the lawyer; (3) the fee customarily charged in the locality for similar legal services; (4) the amount involved and the results obtained; (5) the time limitations imposed by the client or by the circumstances; (6) the nature and length of the professional relationship with the client; (7) the experience, reputation, and ability of the lawyer or lawyers performing the services; and (8) whether the fee is fixed or contingent.

For future matters, the Firm's billing rates may be adjusted upward or downward from those in the engagement letter depending upon the above factors. The Firm reviews and adjusts its billing rates periodically and the adjustment is applied to all future statements. Although we do not foresee any immediate increases in the Firm's billing rates, the Firm reserves the right to increase billing rates on an annual basis to reflect cost increases passed on to the Firm by its vendors and suppliers. If the Firm does raise its rates for this purpose, you will receive advance notice of the increase.

For most matters, the Firm requires a payment in advance for legal services provided to its clients and may therefore require a retainer.. The retainer will be applied to all fees and expenses incurred for your legal matter each month. The balance due for fees and expenses above the retainer, if any, will appear on the monthly Statements, which will also detail all the legal services provided and expenses incurred. You and your business entities are responsible for maintaining the retainer at this level throughout the Firm's handling of all legal matters for you.

From time to time, the Firm may, for the convenience of our clients, furnish them with estimates of the amount of fees likely to be charged with respect to services to be performed. It should be understood, however, that such estimates are, by their nature, inexact and cannot be binding on either of us. Therefore, absent a specific agreement, any estimates made by us are for planning purposes and are in all respects subordinate to our regular billing procedures.

3. **Expenses.**

The above fees do not include out-of-pocket expenses, such as copying, postage and delivery fees, court filing fees, deposition expenses, expert witness and exhibit fees, parking, travel and similar costs. The Firm charges 20¢ per page for black and white large copy and/or large print jobs, and 40 cents per page for color reproduction. You will be responsible for these costs as they are incurred. The Firm does not markup these costs; you will pay them at the Firm's cost, which we will endeavor to keep at the most reasonable and cost-effective amounts. In some matters, it may be necessary for the Firm to incur other expenses during your legal matter, including with third parties (such as appraisers, foreign counsel, government agencies, and the like). In that event, the Firm will, following consultation with you and with your approval, facilitate the engagement of these persons for you. The Firm requires advance payment from you for these expenses.

In some situations, the Firm will agree to advance payment of these expenses for you and thereafter charge those amounts on your monthly Statement. The Firm's advance payments of these third-party expenses notwithstanding, you will be solely responsible for all expenses incurred and for all invoices issued by these third parties.

4. **Responses to Audit Letters.**

If you engage an accountant to audit your company's financial statements, it is likely the accountant will request, during the audit, that we provide a written description of all pending or threatened claims to which we have given substantive attention for your company. This request is typically a standardized letter provided by the accountant which you are requested to send to us. The Firm is required to follow certain guidelines when responding to these audit requests. As a result, the Firm is required to follow certain due diligence requirements even if the response to the request is that there are no pending or threatened claims. The Firm charges its standard hourly rates for responses to audit inquiries.

5. **Payment of Statements for Professional Services Rendered.**

The Firm will issue you monthly, and sometimes bi-monthly (as needed), statements or transactional invoices for professional services and related costs and disbursements (the "Statements"). Payment for the Statements **is due upon receipt and will be processed with any auto-pay information on file.** Funds for payment of any outstanding Statements may be sent by wire transfer to:

Bank:	Huntington National Bank
Account Name:	Gertsburg Licata Co., LPA Operating Account
Account Number:	01662846766
Routing Number:	041000153

Payment or replenishment of your retainer funds may be sent by wire transfer to:

Bank:	Huntington National Bank 41 South High St. Columbus, OH 43215
Account Name:	Gertsburg Licata Co., LPA Attorney Escrow/IOLTA Account Swift code HUNTUS33
Account Number:	01662846779
Routing Number	044000024

Payments made by credit card will be subject to the following service fees:

Standard Cards: 1.95% plus 20¢
Specialty Cards: 2.95% plus 20¢

To ensure timely payments and avoid interest charges the Firm will provide you with a Payment Authorization Form. We require that you provide the Firm with either: (i) ACH account information for an electronic funds withdrawal; or (ii) a credit card to hold on file for automatic payment of invoice balances due upon issuance of the invoice. The ACH information or credit card will also provide for the funds required to replenish the Retainer. If you elect to provide a credit card, the Firm will be unable to waive any credit card fees associated with the transaction.

If any amounts outstanding from you exceed \$1,000 or if any Statements remain unpaid for more than 30 days, we may, pursuant to all appropriate Rules of Professional Conduct, refrain from conducting further work until the outstanding amounts are paid in full. **In addition, for any amounts that remain unpaid for more than 10 days from the Statement date, the Firm will charge an interest rate of 1.5% per month on the unpaid balance.**

You agree to carefully review all Statements sent to you for services rendered and costs advanced or incurred by the Firm and to promptly notify us, in writing, of any claimed errors or discrepancies in each Statement within fourteen (14) days from the date of each Statement. This will enable you to receive and review the Firm's Statement, which *you* agree to do within this time frame. If you fail to notify the Firm of any issues it will be presumed that you agree with the correctness, accuracy, and fairness of any and all Statements. Upon request, the Firm will provide you with a best estimate of the total fees and expenses expected through the conclusion of any significant matters and transactions.

6. **Enforcement.**

If the Firm must institute any collection measures against you to collect any amount owed to the Firm because of work provided by the Firm's attorneys and paralegals, then you agree to pay all of the Firm's expenses, including reasonable attorneys' fees, incurred as a result of those collection measures.

7. **Legal Conflicts of Interest.**

The Firm has determined that there is no conflict of interest in representing you in this matter. As you may know,

the Firm and its lawyers represent a broad base of clients in a wide variety of matters. Some of these clients, as well as clients that we may represent in the future, may have interests adverse to yours on matters unrelated to the services we will perform for you. The Firm hereby commits not to take a position adverse to you with respect to any matter which is substantially related to your legal matters for which you engage us. As for any future matters not substantially related to the Firm's services to you in the matters subject to this Policy Statement, or where there is little or no risk that any confidential information could be used against you, you agree that the Firm will be entitled, pursuant to all appropriate Rules of Professional Conduct, to represent the interests of any other client against you in any litigation, business negotiations, or other legal proceedings in the future.

8. **Exclusion of Owners, Subsidiaries, Officers, Directors and Employees.**

The Firm's client for purposes of representation is the client as identified in the engagement letter for the matter, and not, unless expressly named in the engagement letter, any of its "Affiliates". These excluded "Affiliates" include, but are not limited to (a) shareholders or constituent partners, members, or other equity stakeholders, (b) parent, sister, brother and subsidiary companies, (c) joint ventures, limited partnerships, general partnerships, limited liability companies or other unincorporated entities in which the client may have an ownership interest, (d) officers, (e) directors, (f) employees, or (g) any other party related by family relationship, management position or capacity, contractual, cross-ownership or otherwise. *If you feel it is necessary and appropriate to change the identified client or to include any of the foregoing within the definition of "Client" for a particular matter, please do not hesitate to discuss the matter with us before signing the engagement letter.* The Firm's objective in this policy is to avoid situations where (1) true clients or parties in interest being represented by the Firm and its lawyers find themselves being sued or in an adverse position to another client of the Firm because the Firm's records did not properly identify the client, or (2) after undertaking representation of you (or another client), and investing considerable time and dollars on for you, the Firm and its lawyers are forced to withdraw from a representation because of a conflict which could have been identified earlier with accurate client identification at the inception of the Firm's attorney client relationship with you.

9. **Full Cooperation.**

During our representation of you, you agree to sign necessary papers and authorizations, appear at all litigation hearings, conferences, and other proceedings, if applicable, and to otherwise cooperate and participate fully in the Firm's representation of you. You also agree to truthfully and immediately notify the Firm and the lawyers assigned to your legal matters as to anything that may occur that could affect the case. You understand that the Firm and the lawyers are relying on the facts as provide by you. The Firm reserves the right to withdraw as counsel for you for failure to cooperate with our representation of you, if you are first advised in writing of any failure to cooperate and you fail to correct the lack of cooperation within seven (7) days.

The Firm's representation of you is initiated based upon facts and representations provided by you. If it appears that the facts and/or representations are/were inaccurate or misleading, and/or new facts are discovered which cause the Firm to determine it would not be feasible to continue, the Firm, in its sole discretion, may withdraw from representing you, and you agree to assist in the decision to withdraw and to pay the Firm's fees and costs through the withdrawal process. The Firm reserves the right to request an additional retainer amount based upon the time and complexity of the issues as the Firm may determine in its sole discretion from time to time.

10. **Insurance.**

Unless expressly included in the engagement letter, you will be responsible for tendering any claim or suit to your insurer as appropriate or applicable. It is possible that you may secure the agreement of an insurance company to provide counsel for you. Some insurance companies impose restrictions on the type, amount of, or hourly rate for legal services for which they will pay and may further refuse reimbursement for various cost items. In addition, some insurance companies may unilaterally impose other restrictions which are different from this Policy. If given the opportunity to represent your interests by appointment of your insurance carrier, we will work cooperatively with the carrier defending you, and make every effort to minimize the expense not absorbed by your carrier. The Firm's agreement, however, is with you, and therefore, you agree to promptly pay the Firm's Statements while pursuing reimbursement from the carrier as may be appropriate. If a billing dispute arises between you and the carrier, the Firm will advise you and, if you wish, represent you in connection with that dispute, at the Firm's standard hourly rates.

11. **Termination of Representation.**

You may terminate the Firm's representation at any time, with or without cause, upon written notice to us. After receiving notice, the Firm will cease to render services to you as soon as allowed by applicable law and ethical and/or court rules, which may include court approval for the withdrawal from litigation. Your termination of the Firm's services will not affect your responsibility for payment of legal services rendered and other charges incurred both before termination and afterwards in connection with an orderly transition of the matter, including fees and other charges arising in connection with any transfer of files to you or to other counsel, and you agree to pay all amounts in advance upon request.

You agree that the Firm has the right to withdraw from its representation of you if continuing the representation might preclude its continuing representation of existing clients on matters adverse to you or if there are any circumstances even arguably raising a question implicating professional ethics (for example, because a question arises about the effectiveness or enforceability of this engagement agreement, or a question arises about conduct addressed by it, or an apparent conflict is thrust upon the Firm by circumstances beyond its reasonable control, including a corporate merger or a decision to seek to join litigation that is already in progress, or there is an attempt to withdraw consent).

In any of these circumstances, you agree that the Firm would have the right to withdraw from the representation. Regardless of whether you or the Firm terminates the representation, the Firm would (with your agreement) assist in the transition to replacement counsel by taking reasonable steps in accordance with applicable ethical rules designed to avoid foreseeable prejudice to your interests because of the termination. You agree that regardless of whether you or we terminate the representation (A) you will pay the Firm for the work performed prior to termination; (B) the Firm's representation of you prior to any termination would not preclude the Firm from undertaking or continuing any representation of another party; and (C) as a result of the Firm's representation of another party you would not argue or otherwise use our representation of you prior to any termination to contend that the Firm should be disqualified.

When the Firm and its lawyers complete the specific services for which you have retained the Firm, the attorney-client relationship for that matter will be terminated at that time regardless of any later billing period. To eliminate uncertainty, the Firm's representation of you officially ends whenever there is no outstanding request from you for legal services that requires immediate action and more than six (6) months (180 days) have passed since an attorney at the Firm has recorded time for you in the representation, unless there is clear and convincing evidence

of our mutual understanding that the representation has not come to an end. After termination, if the Firm chooses to perform administrative or limited filing services for you, including but not limited to receiving and advising you of a notice under a contract, lease, consent order, or other document with continuing effect, or filing routine or repeated submissions or renewals in intellectual property or other matters, or advising you to take action, the Firm's representation of you lasts only for the brief period in which our task is performed, unless you retain us in writing at that time to perform further or additional services. After termination, if you later retain the Firm to perform further or additional services, the attorney-client relationship will commence again subject to these terms of engagement unless we both change the terms in writing at that time. Following termination of the Firm's representation, changes may occur in applicable laws that could impact your future rights and liabilities. Unless you engage us in writing to provide additional advice on issues arising from the matter after its completion, the Firm has no continuing obligation to advise you with respect to future legal developments.

During or following the Firm's representation of you, the Firm remains entitled to recover from you fees for any time spent and other charges, calculated at the then applicable billing rates if one of the Firm's lawyers is: (A) asked to testify or provide information in writing as a result of the Firm's representation of you; or (B) because of any legal requirements; or (C) if the Firm is compelled to provide records related to its representation of you; or (D) if any claim is brought against the Firm or any of its personnel based on your actions or omissions (in addition to any other costs involving the claim); or (E) if the Firm must defend the confidentiality of your communications under the attorney-client or any other legal professional privilege (in which case the Firm will to the extent that circumstances permit make reasonable efforts to inform you of the requirement made and give you the opportunity to waive privilege).

12. **Governing Law; Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio, USA, without giving effect to the principles of conflicts of law thereof. Each party irrevocably submits to personal jurisdiction and venue of the federal and state courts located in Cuyahoga County, Ohio for any claim or cause of action arising under this Agreement.

13. **Conclusion.**

Thank you once again for giving us the opportunity to work with you.

If you find the foregoing to be in order, please indicate your agreement by signing the attached engagement letter and returning a copy of it to the lawyer who signed the engagement letter. There is no engagement or retention of Firm to represent you until you provide the signed engagement letter. **If you ultimately decide not to retain the Firm, please discuss your matter with another attorney as soon as possible to avoid any penalty associated with your delay in doing so. For some claims, there are very short statutes of limitations, which will forever bar any right you may have to recovery if you do not take immediate action.** If we do not receive the signed copy of this letter within thirty days, we will assume that you have either obtained other counsel or elected to take some other action without the Firm's representation of you and will close our file and do nothing further.

It is important to the Firm that you are satisfied with every aspect of the Firm's attorney client relationship with you. Accordingly, please contact the attorney who provided the engagement letter or any other member of the firm if you ever have any question concerning the services provided to you, the fees charged or if you have any questions about the contents of this letter.