
STARK & KNOLL

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AARON G. LEPP

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330.572.1311

April 21, 2011

Personal & Confidential

Via Email (derekstarrwine@gmail.com)

Derek Starr Redwine, Pastor
Westminster Presbyterian Church
1250 West Exchange Street
Akron, Ohio 44313

Re: Stark & Knoll Engagement Letter

Dear Derek:

Stark & Knoll Co., L.P.A. is pleased to have the opportunity to be of service to Westminster Presbyterian Church (the "Church") in connection with its legal matters. We look forward to working with you and will do our best to provide the highest quality legal services in a responsive, efficient manner. Fundamental to a sound relationship is a clear understanding of the terms and conditions upon which we will be providing legal services. Accordingly, the purpose of this letter is to clarify and confirm the terms and conditions under which we will represent the Church.

Scope of Services

We will represent the Church with respect to such matters as may be referred to us from time to time, and these terms and conditions will apply to any such legal services that we may provide from time to time. Unless otherwise requested and accepted, we will not be responsible for regulatory and tax matters applicable to the Church's industry, organizational matters such as securing permits, licenses, taxpayer identification numbers or accounts, or for filing annual reports or other statements required by governmental entities. You are relying on your accountant for tax and accounting advice. You acknowledge that we have no responsibility as to these matters.

Staffing

I will be the attorney primarily responsible for the representation, however, I will also use the assistance of other attorneys in Stark & Knoll's various practice groups as appropriate from time to time. When questions or comments arise about our services, staffing, billings, or other aspects of our representation, please contact me. My direct telephone number is 330-572-1311. It is

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important that you are satisfied with our services and responsiveness at all times. We intend to provide quality legal services in an efficient, economical manner. This may necessitate involving other firm attorneys with the requisite expertise, and paralegals, who are not attorneys but are experienced in the preparation of documents and the completion of various tasks.

Responsibilities

In reliance upon information and guidance provided by you, we will provide legal counsel and assistance, keep you reasonably informed of progress and developments, and respond to your inquiries. In order to enable us to effectively render these services, you agree to fully and accurately disclose to us all facts that may be relevant to the subject of our representation or that we may otherwise request, and to keep us apprised of developments relating to that subject. You also will assist and cooperate with us as appropriate in connection with our representation.

Either at the beginning or during the course of our representation, we may express our opinions or beliefs concerning the matter or various courses of action and the results that might be anticipated. Any such statement made by any member or employee of our firm is intended to be an expression of opinion only, based on information available to us at the time, and must not be construed by you as a promise or guarantee of any particular result.

Fees, Disbursements and Other Charges

Our fees for legal services will be based primarily on the amount of time spent by attorneys and paralegals on behalf of the Church. Each lawyer and paralegal has an hourly billing rate based generally on his or her experience and any special expertise. The rate multiplied by the time spent, measured in tenths of an hour, will be evaluated by the billing attorney as the basis for determining the fee. Our billing rates currently range from \$130 an hour for new associates to \$275 an hour for senior partners. My billing rate is currently \$250 an hour. Time devoted by paralegals is charged at special billing rates currently ranging from \$115 to \$125 an hour. These rates are adjusted from time to time generally to reflect increased experience and special expertise of the attorneys and paralegals and inflationary cost increases affecting our business, and the adjusted rates will apply to all services performed thereafter.

Other factors may be considered in determining our fees, including the novelty and difficulty of the questions involved; the skill requisite to perform the services properly; the experience, reputation, and ability of those performing the services; the time limitations imposed by you or the circumstances; the amount involved and results obtained; and any other factors that may be relevant under applicable rules of professional conduct.

In addition to our fee, we will be entitled to payment or reimbursement for disbursements and other charges incurred in connection with Stark & Knoll's representation of you, including filing fees payable to government agencies, duplicating, long distance telephone calls, telecopying,

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messenger and delivery service. Also, we will expect payment for any additional disbursements and other charges as described in the General Provisions enclosed with this letter.

As a general rule invoices will be issued on a monthly basis, however, there may be months in which invoices are not issued. Invoices shall describe our services and separately show disbursements and other charges in a format and with such detail as you may request. There often is an unavoidable delay in reporting disbursements and other charges, and therefore not all disbursements and charges may be billed at the same time as the related legal services.

General Provisions

Enclosed is a statement entitled General Provisions setting forth additional terms and conditions, which are incorporated into this letter and apply to our representation to the extent not expressly inconsistent with this letter. If this letter correctly reflects your understanding of the terms and conditions of our representation, please confirm your acceptance by signing the letter in the spaces provided below and then returning one fully signed copy to me. This letter will not become effective and we will have no obligation to provide legal services until you sign and return a copy of this letter. We are pleased to have this opportunity to be of service and to work with you and the Church.

Sincerely,
STARK & KNOLL CO., L.P.A.



Aaron G. Lepp

I have read the terms and conditions set forth in this letter (including the attached General Provisions) and I understand and agree to the same as of the date set forth above on behalf of the Church.

Westminster Presbyterian Church

Derek Starr Redwine, Pastor

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General Provisions

Except as modified by the accompanying engagement letter, the following provisions will apply to the relationship between Stark & Knoll Co., L.P.A. and our clients:

(1) The time for which a client will be charged will include, but will not be limited to, telephone and office conferences with a client and counsel, witnesses, consultants, court personnel, and others; conferences among our personnel; factual investigation; legal research; responding to clients' requests to provide information to auditors in connection with reviews or audits of financial statements; drafting of letters, pleadings, briefs, and other documents; travel time; waiting time in court or elsewhere; and time in depositions and other discovery proceedings.

(2) In addition to our fees, we will be entitled to payment or reimbursement for disbursements and other charges incurred in performing services such as photocopying, messenger and delivery, air freight, computerized research, videotape recording, travel (including mileage, parking, airfare, lodging, meals, and ground transportation), long distance telephone, telecopying, court costs, and filing fees. To the extent we directly provide any of these services, we reserve the right to adjust the amount we charge, at any time or from time to time, as we deem appropriate, in light of our direct costs, our estimated overhead allocable to the services, and outside competitive rates. Unless special arrangements are made, fees and expenses of others (such as experts, investigators, witnesses, consultants, and court reporters) and other large disbursements will not be paid by our firm and will be the responsibility of, and billed directly to, the client. We reserve the right, in appropriate cases, to request an expense deposit as a condition to arranging for the services of such outside vendors and service providers.

(3) Although we may from time to time for a client's convenience furnish estimates of fees or charges that we anticipate will be incurred on a client's behalf, these estimates are subject to unforeseen circumstances and are by their nature inexact. We will not be bound by any estimates except as otherwise expressly set forth in the engagement letter or otherwise agreed to by us in writing.

(4) As a general rule invoices will be issued on a monthly basis, however, there may be months in which invoices are not issued. Fees, disbursements, and other charges are payable upon presentation of invoice. If not paid within sixty (60) days after the date of the invoice then invoice balances will accrue interest at the rate of one and a half percent (1.5%) per month commencing on the 61st day after the date of the invoice. We strive for accuracy in our invoicing and apologize in advance for any inadvertent error that may appear. Upon receipt of each invoice it is your responsibility to review each time entry for legal services rendered and each cost entry for expenses incurred on your behalf. If you have any questions regarding an invoice or if you dispute a fee or other charge reflected on an invoice, then you must notify us in writing of such questions and/or disputes within thirty (30) days from the date of the invoice. If you do not provide written notification within such thirty (30) day period then the fees and other charges reflected on the invoice shall be deemed to be fair, reasonable and accurate and all objections and set-offs to the same shall be deemed to be waived and abandoned. We expect prompt payment and we reserve the right to postpone or defer providing additional services or to discontinue our representation if billed amounts are not paid when due.

(5) A client shall have the right at any time to terminate our services and representation upon written notice to the firm. Such termination shall not, however, relieve the client of the obligation to pay for all

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services rendered and disbursements and other charges made or incurred on behalf of the client prior to the date of termination.

(6) We reserve the right to withdraw from our representation with the client's consent or for good cause. Good cause may include the client's failure to honor the terms of the engagement letter, the client's failure to pay amounts billed in a timely manner, the client's failure to cooperate or follow our advice on a material matter, or any fact or circumstance that would, in our view, impair an effective attorney-client relationship or would render our continuing representation unlawful or unethical. If we elect to do so, the client will take all steps necessary to free us of any obligation to perform further, including the execution of any documents (including forms for substitution of counsel) necessary to complete our withdrawal, and we will be entitled to be paid for all services rendered and disbursements and other charges made or incurred on behalf of the client prior to the date of withdrawal.

(7) It is possible that during the time that we are representing you, some of our present or future clients will have disputes or transactions with you, or may be in the same industry as you. You agree that we may continue to represent or may undertake in the future to represent existing or new clients in any manner that is not substantially related to our work for you so long as the interests of such clients in those other matters are not directly adverse. We agree, however, that your prospective consent to conflicting representation contained in the preceding sentence shall not apply in any instance where, as a result of our representation of you, we have obtained proprietary or other confidential information of a non-public nature, that, if known to such other client, could be used in such other matter by such client to your material disadvantage. You should know that, in similar engagement letters with many of our other clients, we have asked for similar agreements to preserve our ability to represent you.

(8) You are entitled upon written request to any files in our possession relating to the legal services performed by us for you, excluding our internal accounting records and other documents not reasonably necessary to your representation, subject to our right to make copies of any files withdrawn by you. Once your matter is concluded, we will close your file. Your physical files may be sent to storage offsite, and thereafter there may be an administrative cost for retrieving them from storage. Under our document retention policy, we normally destroy files seven (7) years after a matter is closed, unless other arrangements are made with the client. The firm and the client agree that all "client supplied materials" and all "attorney end product" (referred to collectively as "client material") are the property of the client. "Attorney end product" includes, for example, finalized contracts, pleadings, and trust documents. The firm and the client also agree that "attorney work product" is the property of the firm. "Attorney work product" includes, for example, drafts, notes, internal memoranda and electronic files, and attorney representation and administration materials, including attorney-client correspondence and conflicts materials. By signing this engagement letter the client hereby agrees to inform Stark & Knoll of any change in its contact information, including, without limitation, its address, telephone number, facsimile number and electronic mail address.

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