THE OHIO STATE UNIVERSITY
MANAGED HEALTH CARE SYSTEMS, INC.

Combined Financial Statements
For the Years Ended
June 30, 2009 and 2008

And
Independent Auditors' Report

PARMS & COMPANY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Mary Taylor, CPA
Auditor of State

Board of Directors
The Ohio State University Managed Health Care Systems, Inc.
2040 Blankenship Hall
901 Woody Hayes Drive
Columbus, Ohio 43210

We have reviewed the *Independent Auditors' Report* of The Ohio State University Managed Health Care Systems, Inc., Franklin County, prepared by Parms & Company, LLC, for the audit period July 1, 2008 through June 30, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ohio State University Managed Health Care Systems, Inc. is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

January 22, 2010

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THE OHIO STATE UNIVERSITY
MANAGED HEALTH CARE SYSTEMS, INC.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
The Ohio State University Managed Health Care Systems, Inc.

We have audited the accompanying combined balance sheets of The Ohio State University Managed Health Care Systems, Inc. (the Corporation) as of June 30, 2009 and 2008, and the related combined statements of income, retained earnings and cash flows for the years then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined financial position of The Ohio State University Managed Health Care Systems, Inc. as of June 30, 2009 and 2008, and the combined results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2009, on our consideration of the Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Our audit was performed for the purposes of forming an opinion on the financial statements of the Corporation taken as a whole. The accompanying combining schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such additional information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

Parms & Company, LLC

December 28, 2009

THE OHIO STATE UNIVERSITY
MANAGED HEALTH CARE SYSTEMS, INC.
Combined Balance Sheets
As of June 30, 2009 and 2008

ASSETS	2009	2008
Current Assets:		
Cash and cash equivalents	$ 2,710,823	$ 610,723
Investments	391,404	-
Accounts receivable	167,894	169,738
Prepaid expenses	4,830	52,734
Total current assets	3,274,951	833,195
Property and Equipment:		
Furniture and equipment	206,843	206,843
Less: accumulated depreciation	(206,843)	(206,843)
Net property and equipment	-	-
Deferred tax asset	28,600	28,600
Other assets - deposit	14,704	14,704
Total Assets	$ 3,318,255	$ 876,499
LIABILITIES AND EQUITY		
Current Liabilities:		
Account payables	$ 1,357,367	$ 506,880
Income taxes payable	10,566	-
Accrued salaries, wages, and related liabilities	305,038	260,946
Unearned revenue	67,678	-
Total current liabilities	1,740,649	767,826
Equity:		
Paid in capital	1,500,000	-
Retained Earnings	77,606	108,673
Total Equity	1,577,606	108,673
Total Liabilities and Retained Earnings	$ 3,318,255	$ 876,499

The accompanying notes are an integral part of this financial statements.

THE OHIO STATE UNIVERSITY
MANAGED HEALTH CARE SYSTEMS, INC.
Combined Statements of Income
For the Years Ended June 30, 2009 and 2008

	2009	2008
REVENUES		
Capitation fees from affiliates	$ 4,269,466	$ 3,543,169
Other capitation fees	126,645	124,654
University subsidies	1,897,923	1,823,729
Other revenues	896,142	92,023
Total revenues	7,190,176	5,583,575
EXPENSES		
Salaries	3,608,401	2,929,059
Employee benefits	1,139,070	928,916
Other expenses	81,365	75,930
Purchased services	1,706,211	1,077,816
Office rental	257,326	210,964
Supplies	201,759	154,141
Reproduction Services	68,344	69,498
Communications	72,287	68,569
Travel	9,152	18,976
Equipment Rental & Repair	58,018	109,834
Mailing Services	19,310	26,546
Total expenses	7,221,243	5,670,249
Net Income (Loss) Before Income Tax Expense	(31,067)	(86,674)
Provision for Income Taxes	-	17,500
Net Income (Loss)	$ (31,067)	$ (69,174)

The accompanying notes are an integral part of this financial statements.

THE OHIO STATE UNIVERSITY
MANAGED HEALTH CARE SYSTEMS, INC.
Combined Statements of Retained Earnings
As of June 30, 2009 and 2008

	2009	2008
Retained earnings- beginning of year	$ 108,673	$ 177,847
Net loss	(31,067)	(69,174)
Retained earnings- end of year	$ 77,606	$ 108,673

The accompanying notes are an integral part of this financial statements.

THE OHIO STATE UNIVERSITY
MANAGED HEALTH CARE SYSTEMS, INC.
Combined Statements of Cash Flows
For the Years Ended June 30, 2009 and 2008

	2009	2008
OPERATING ACTIVITIES:		
Net Income (Loss)	$ (31,067)	$ (69,174)
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Unrealized loss on investments	9,962	-
Deferred income taxes	-	(17,500)
Changes in assets and liabilities:		
Accounts receivable	1,844	32,155
Prepaid expenses	47,904	1,628
Accounts payable	850,487	186,236
Accrued salaries, wages and related liabilities	44,092	32,046
Income taxes payable	10,566	(8,900)
Deferred revenue	67,678	-
Net cash provided by operating activities	1,001,466	156,491
INVESTING ACTIVITIES:		
Purchase of investments	(401,366)	-
FINANCING ACTIVITIES:		
Capital contribution	1,500,000	-
NET CHANGE IN CASH	2,100,100	156,491
CASH AT BEGINNING OF YEAR	610,723	454,232
CASH AT END OF YEAR	$ 2,710,823	$ 610,723

The accompanying notes are an integral part of this financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - The Ohio State University Managed Health Care Systems, Inc. (the Corporation) was organized in December 1991 and began full operations on July 1, 1992 to promote and carry out educational, charitable and scientific purposes by conducting and supporting activities that are for the benefit, perform the functions, or carry out the purpose of The Ohio State University (the University), principally its health plans, health care facilities and its College of Medicine without regard for profit or financial gain. The Corporation's primary activities are the performance of managed care services which include utilization review, case management and pre-certification to its contract holders and their participants on a capitation basis. Should the Corporation cease to exist, any net assets remaining after payment of all liabilities would revert to either a selected successor organization established for substantially the same purpose or absent such a selection to the University.

Basis of Presentation - The financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash - The Corporation maintains a cash account with a local financial institution as well as an account with the University. The University's cash holdings on behalf of the Corporation are commingled with other University related entities and invested daily in overnight investment vehicles, which are considered cash equivalents. Investment income is allocated to the Corporation based on their ownership of the funds included in the University's account. As of June 30, 2009 and 2008, primarily all cash holdings of the Corporations were cash holdings held in bank accounts. Of the cash holdings as of June 30, 2009 and 2008, $250,000 and $100,000, respectively was subject to federal deposit insurance (FDIC). As of June 30, 2009 and 2008, $949,415 and $508,051, respectively, were held in bank accounts in excess of FDIC insurance. The uninsured balance is collateralized by pools of securities pledged by the depository bank and is held in the name of the respective bank.

Investments – Investments are composed of publicly-traded mutual funds and are carried at fair value.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

***Fair value of financial instruments* –** The carrying values of the Corporation's financial instruments in the statements of financial position approximate their respective estimated fair value at June 30, 2009 and 2008. The Corporation estimates fair values of its financial instruments using available quoted market information in accordance with FASB Statement No. 107, *Disclosures About Fair Value of Financial Instruments*. Accordingly, the estimates presented are not necessarily indicative of the amounts that the Corporation could realize in a current market exchange. Different market assumptions might have a material effect on the estimated fair value amounts.

Property and Equipment - Property and equipment is stated on the basis of cost. Depreciation of such assets is computed using the straight-line method over their estimated useful lives ranging from 5 to 7 years. Following University policy and accounting standards, equipment costing less than $5,000 is not capitalized.

Revenue Recognition - The Corporation earns revenue for services on a predetermined contractual basis. The Corporation recognizes this revenue based upon a fixed fee per covered participant as specified in the participant contracts.

***Combined Financial Statements* –** The financial statements for the years ended June 30, 2009 and 2008, have been combined to include all the health care activities managed by OSU Managed Care Systems, Inc. In the past, the only activities reported have been for those activities which were not considered tax exempt, and thus subject to income tax. The financials for the years ended June 30, 2009 and 2008, have combined the financial activities of the following health management activities for which the Corporation provides oversight: the University's Wellness Program, University Health Connection Program (UHC), and the University Faculty and Staff Assistance Program (UFSAP).

Adoption of new accounting standards - The Corporation has adopted the requirements of Statement of Financial Accounting Standards (SFAS) No. 157, *Fair Value Measurements*, which was issued in September 2006. This standard clarifies the definition of fair value for reporting, establishes a framework for measuring fair value and greatly expands disclosures about the use of fair value measurements. SFAS No. 157 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. SFAS No. 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes - The Corporation is a taxable entity for Federal tax purposes. The Corporation provides deferred Federal income taxes for all temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for Federal income tax purposes. The Corporation is a non-charitable non-profit organization for state tax purposes.

Financial Accounting Standards Board (FASB) interpretation No. 48, *Accounting for Uncertainty in Income Taxes*, (FIN 48), issued in July, 2006 was effective as of January 1, 2007. The Corporation has elected to defer adoption of FIN 48 in accordance with the provisions of FASB Staff Position No. 48-3, which permits certain non-public enterprises to delay adoption until fiscal years beginning after December 15, 2008. Currently, the Corporation accounts for contingencies associated with uncertain tax positions in accordance with SFAS No. 5, *Accounting for Contingencies*, which provides the recording of a contingency based on the probability of certain events to transpire that range from probable to remote as opposed to applying a more-likely-than-not recognition threshold.

NOTE 2 - RELATED PARTY TRANSACTIONS

The Corporation's sole beneficiary is the University. The Corporation's Board of Directors, consisting of nine members, are appointed based on their affiliation with the University. In addition, the Corporation is associated through both a participant contract for services and an administrative service agreement. Under the terms of the participant contract, the Corporation receives capitation fees for services provided to the University faculty and administrative staff.

Under the terms of the administrative agreement, the Corporation receives administrative services from the University, principally personnel, fringe benefits (including employee participation in the University pension plan) and other operating items, and reimburses the University for these expenses. Substantially all expenses in 2009 and 2008, were incurred under the terms of this agreement. The accounts payable of $1,357,367 and $506,880 as of June 30, 2009 and 2008, respectively, were primarily due to the University as reimbursement of administrative services paid by the University.

NOTE 3 – INVESTMENTS

The fair value of investments as of June 30, 2009 and 2008, are summarized as follows:

	2009	2008
Bond Mutual Fund	$ 391,404	$ -

SFAS 157 defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the Foundation's principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. SFAS establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 Inputs: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2 Inputs: Significant other observable inputs other than Level 1 quoted prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3 Inputs: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would rise in pricing an asset or liability.

Assets Measured on a Recurring Basis: Assets and liabilities measured at fair value on a recurring basis are summarized below:

	Fair Value Measurements At June 30, 2009 Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Bond Mutual Funds	-	$ 391,404	-

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

NOTE 4 - ACCOUNTS RECEIVABLE

As of June 30, 2009, accounts receivables primarily represent amounts due from the University related to capitation fees earned. All amounts were deemed fully collectible.

NOTE 5 - INCOME TAXES

The provision for Federal income taxes for the years ended June 30, 2009 and 2008 were as follows:

	2009	2008
Current	-	$ -
Deferred	-	(17,500)
Total	$ -	$ (17,500)

The Corporation's has net deferred tax assets as of June 30, 2009 and 2008 as follows:

	2009	2008
Deferred tax asset	$ 28,600	$ 28,600

The deferred tax assets reflect timing differences between deductions for book and tax reporting for prepaid expenses, depreciation, accrued vacation & sick leave and net operating loss carryforward.

NOTE 6 – EQUITY CONTRIBUTION

During 2009, the University contributed $1,500,000 as paid in capital to further capitalize the operations of Corporation.

NOTE 7 – SUBSEQUENT EVENTS

Management has performed an analysis of the activities and transactions subsequent to June 30, 2009 to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended June 30, 2009. Management has performed this analysis through December xx, 2009. On July 27, 2009, the name of the Corporation was changed to The Ohio State University Health Plan, Inc.

THE OHIO STATE UNIVERSITY
MANAGED HEALTH CARE SYSTEMS
Combining Schedule - Balance Sheet
As of June 30, 2009

	OSUMC	UHC	UFSAP	Wellness	TOTAL
Cash and Cash Equivalents	$ 2,710,823	-	-	-	$ 2,710,823
Investments	391,404	-	-	-	391,404
Accounts Receivable	74,759	30,251	20,663	42,221	167,894
Prepaid Expenses	4,830	-	-	-	4,830
Furniture & Equipment	206,843	-	-	-	206,843
Accumulated Depreciation	(206,843)	-	-	-	(206,843)
Other Assets- Deposit	14,704	-	-	-	14,704
Deferred Tax Asset	28,600	-	-	-	28,600
TOTAL ASSETS	**$ 3,225,120**	**30,251**	**20,663**	**42,221**	**$ 3,318,255**
Accounts Payable	$ 1,357,863	(5,062)	413	4,153	$ 1,357,367
Accrued Salaries,wages, and related liabil	211,407	35,313	20,250	38,068	305,038
Taxes Payable	10,566	-	-	-	10,566
Deferred Revenue	67,678	-	-	-	67,678
Paid in capital	1,500,000				1,500,000
Retained Earnings	77,606	-	-	-	77,606
TOTAL LIABILITY & EQUITY	**$ 3,225,120**	**30,251**	**20,663**	**42,221**	**$ 3,318,255**

THE OHIO STATE UNIVERSITY
MANAGED HEALTH CARE SYSTEMS
Combining Schedule - Income
For the Year Ended June 30, 2009

	OSUMC	UHC	UFSAP	Wellness	TOTAL
Income					
Capitation fees from affiliate	$ 4,269,466	-	-	-	$ 4,269,466
Other capitation fees	126,645	-	-	-	126,645
University Subsidies	-	675,922	288,557	933,444	1,897,923
Other revenue	822,413	73,729	-	-	896,142
Total Income	**5,218,524**	**749,651**	**288,557**	**933,444**	**7,190,176**
Expenses					
Salaries	2,722,326	354,756	172,478	358,841	3,608,401
Employee Benefits	847,507	114,794	55,258	121,511	1,139,070
Other Expenses	60,968	2,053	1,943	16,401	81,365
Purchased services	1,219,996	233,162	21,030	232,023	1,706,211
Office rental	203,828	-	32,740	20,758	257,326
Supplies	32,294	24,721	155	144,589	201,759
Reproduction Services	38,432	6,913	1,221	21,778	68,344
Communications	52,624	6,477	2,452	10,734	72,287
Travel	7,442	-	1,066	644	9,152
Equipment Rental & Repair	46,271	6,540	204	5,003	58,018
Mailing Services	17,903	235	10	1,162	19,310
Income Taxes	-	-	-	-	-
Total Expenses	**5,249,591**	**749,651**	**288,557**	**933,444**	**7,221,243**
Net Income	**$ (31,067)**	**-**	**-**	**-**	**$ (31,067)**

THE OHIO STATE UNIVERSITY
MANAGED HEALTH CARE SYSTEMS
Combining Schedule - Balance Sheet
As of June 30, 2008

	OSUMC	UHC	UFSAP	Wellness	TOTAL
Cash and Cash Equivalents	$ 610,723	-	-	-	$ 610,723
Accounts Receivable	45,412	40,466	23,600	60,260	$ 169,738
Prepaid Expenses	52,734	-	-	-	$ 52,734
Furniture & Equipment	206,843	-	-	-	$ 206,843
Accumulated Depreciation	(206,843)	-	-	-	$ (206,843)
Deposit	14,704	-	-	-	$ 14,704
Deferred Tax Asset	28,600	-	-	-	$ 28,600
TOTAL ASSETS	**$ 752,173**	**40,466**	**23,600**	**60,260**	**$ 876,499**
Accounts Payable	$ 492,970	2,126	1,016	10,768	$ 506,880
Accrued Salaries,wages, and related liabilites	150,530	38,340	22,584	49,492	$ 260,946
Taxes Payable	-	-	-	-	$ -
Retained Earnings	108,673	-	-	-	$ 108,673
Total Liability & Equity	**$ 752,173**	**40,466**	**23,600**	**60,260**	**$ 876,499**

THE OHIO STATE UNIVERSITY
MANAGED HEALTH CARE SYSTEMS
Combining Schedule - Income
For the Year Ended June 30, 2008

	OSUMC	UHC	UFSAP	Wellness	TOTAL
Income					
Capitation fees from affiliate	$ 3,543,169	-	-	-	$ 3,543,169
Other capitation fees	124,654	-	-	-	124,654
University Subsidies	-	689,915	270,083	763,359	1,823,729
Other revenue	16,668	75,355	-	-	92,023
Total Income	**3,684,491**	**765,270**	**270,083**	**763,359**	**5,583,575**
Expenses					
Salaries	2,049,236	347,437	168,274	304,066	2,929,059
Employee Benefits	648,983	104,618	57,069	101,231	928,916
Other Expenses	52,533	6,700	2,843	18,202	75,930
Purchased services	628,034	235,700	8,912	181,452	1,077,816
Office rental	167,425	-	23,583	24,258	210,964
Supplies	19,987	29,149	479	81,824	154,141
Reproduction Services	40,080	5,224	1,602	20,662	69,498
Communications	50,607	7,209	2,781	7,704	68,569
Travel	18,012	-	704	2,370	18,976
Equipment Rental & Repair	71,763	28,768	3,740	20,781	109,834
Mailing Services	24,505	465	96	809	26,546
Income Taxes	(17,500)	-	-	-	(17,500)
Total Expenses	**3,753,665**	**765,270**	**270,083**	**763,359**	**5,652,749**
Net Income	**$ (69,174)**	**-**	**-**	**-**	**$ (69,174)**

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CERTIFIED PUBLIC ACCOUNTANTS

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
The Ohio State University
Managed Health Care Systems, Inc.

We have audited the financial statements of The Ohio State University Managed Health Care Systems, Inc., (the Corporation) as of and for the years ended June 30, 2009 and 2008, and have issued our report thereon dated December 28, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the use of the board of trustees and management and is not intended to be and should not be used by anyone other than these specified parties.

Parms & Company, LLC

December 28, 2009

Mary Taylor, CPA
Auditor of State

THE OHIO STATE UNIVERSITY MANAGED HEALTH CARE SYSTEMS, INC.

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
FEBRUARY 4, 2010

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