

Memorandum of Understanding

This Memorandum of Understanding, dated _____, 2021 (this “*MOU*”) is entered into by and between the Allen County Commissioners (“*Allen County*”), Apollo Career Center (“*Apollo*”), the Auglaize County Commissioners (“*Auglaize County*”), the Lima Shawnee School District (“*Shawnee*”) and the Wapakoneta City School District (“*Wapak*”), collectively referred to as “Parties”.

WHEREAS, Lightsource bp has filed a petition with the Ohio Power Siting Board for a solar project (the “*Project*”) with the project site being located in southern Allen County and northern Auglaize County (the “*Birch Project Site*”); and

WHEREAS, the Parties are each located within or have an interest in the Birch Project Site; and

WHEREAS, the Parties each have an interest in the tax treatment of the Project; and

WHEREAS, the Parties desire to engage the assistance of a professional third party to evaluate the alternative tax treatments possible under the Project; and

WHEREAS, a matter of administrative convenience it has been determined that only one of the parties will directly engage with the professional third party, with this MOU governing the information and cost sharing among all the parties.

NOW THEREFORE the Parties hereby agree as follows:

1. Engagement. The Parties shall enter into an engagement with Taft Stettinius & Hollister LLP (the “*Firm*”) for professional and legal services related to the economic effect of the proposed solar farms in Auglaize County and Allen County, Ohio. Engagement with the Firm shall be at a cost not to exceed sixteen thousand dollars (\$16,000.00).
2. Streamline Communication. The Parties shall provide all information and work product provided by the Firm to the other parties under this MOU. The Attorney Client privilege applies to all Parties in this MOU. All parties are seeking legal advice and consultations with the Firm. The Parties shall work collectively to direct the work and analysis of the Firm in order to ensure that questions or concerns of all Parties are addressed by the Firm.
3. Financial Contributions. The Parties agree to share the cost of the engagement with the Firm according to the following table:

<i>Party</i>	<i>Percentage of Total</i>	<i>Amount Not to Exceed</i>
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	<i>Amount Charged by the Firm</i>	
Allen County	31.2%	\$5,000.00
Apollo	6.2%	\$1,000.00
Auglaize County	31.2%	\$5,000.00
Shawnee	15.6%	\$2,500.00
Wapak	15.6%	\$2,500.00

Auglaize County agrees to directly pay the Firm for the total amount of the services, not to exceed Sixteen Thousand Dollars (\$16,000.00) and further agrees to invoice the Parties in accordance with the table set forth above. Parties agree to pay for their agreed portion of costs within Thirty (30) days of receipt of the invoice.

Invoices shall be sent to the following:

Allen County Commissioners
 Attn: Kelli Singhaus
 204 N. Main St., Suite 301
 Lima, OH 45801

Lima Shawnee School District
 Attn: Leigh Ditto
 3255 Zurmehly Rd.
 Lima, OH 45806

Apollo Career Center
 Attn: _____
 3325 Shawnee Rd.
 Lima, OH 45806

Wapakoneta City School District
 Attn: Angie Sparks
 1102 Gardenia Drive
 Wapakoneta, OH 45895

4. Entire Agreement. Except as expressly provided otherwise herein, this MOU represents the entire agreement among the parties, except that Parties agree that this MOU may be executed in any number of counterparts, each of which when executed and delivered to Auglaize County shall constitute a duplicate original but all counterparts together shall constitute a single agreement. Auglaize County further agrees to provide a fully executed copy of the MOU to all Parties within five (5) business days of receipt of all counterparts.
5. Governing Law. The parties agree that this MOU shall be governed by the laws of the State of Ohio.

[Remainder of Page Intentionally Left Blank]

IN WITNESS WHEREOF, the parties hereto have caused this MOU to be executed by their duly authorized representatives effective as of the date set forth above.

Allen County

By: _____
Name: _____
Title: _____

Apollo

By: _____
Name: _____
Title: _____

Auglaize County

By: _____
Name: _____
Title: _____

Shawnee

By: _____
Name: _____
Title: _____

Wapak

By: _____
Name: _____
Title: _____

