

OFFICE & INDUSTRIAL INCENTIVE AGREEMENT

This agreement made and entered into by and between the **City of Gahanna**, Ohio, a municipal government, with its main offices located at 200 S. Hamilton Road, Gahanna, Ohio, hereinafter referred to as **Gahanna** or the **City** and **United States Pharmaceutical Group L.L.C.**, a Delaware limited liability company and its subsidiary **Cypress Care Solutions, LLC**, an Ohio limited liability company, with its main offices located at 775 Taylor Road, Gahanna, OH 43230, hereinafter referred to collectively as **Cypress Care Solutions**, WITNESSETH;

WHEREAS, Gahanna has encouraged the creation of new jobs opportunities in the community; and

WHEREAS, **Cypress Care Solutions** is desirous of locating a significant division of its operations in Gahanna, Ohio (the "Project"); and

WHEREAS, the Gahanna City Council, by Ordinance ORD-2012-2002, enabled Gahanna to offer an "Office & Industrial Incentive"; and

WHEREAS, Gahanna, having the appropriate authority for the stated type of project, is desirous of providing **Cypress Care Solutions** with incentives for the development of the Project; and

WHEREAS, the Director of Planning & Development has investigated the Application of **Cypress Care Solutions** and the Incentive Advisory Board has recommended the same to the Gahanna City Council on the basis that **Cypress Care Solutions** is qualified by financial responsibility and business experience to create new employment opportunities and improve the economic climate of Gahanna; and

NOW, THEREFORE, in consideration of the mutual covenants hereinafter contained and the benefit to be derived by the parties from the execution hereof, the parties herein agree as follows:

1. Cypress Care Solutions intends to create up to Two Hundred (200) jobs resulting in approximately Four Million Eight Hundred Thousand Dollars (\$4,800,000.00) of annual payroll. The following is an itemization by the type of new jobs created:

Customer Service Representatives	- 180 full-time jobs
CSR Team Leads	- 16 full-time jobs
CSR Supervisors	- 4 full-time jobs

2. Gahanna shall grant **Cypress Care Solutions** a refundable credit of Fifty Percent (50%) of the company payroll/new income tax revenue the City derives from new employees of **Cypress Care Solutions** for a term of Five (5) years, beginning January 1, 2011.
3. If **Cypress Care Solutions** materially fails to fulfill its obligation under this Incentive Agreement, Gahanna may terminate or modify the provisions granted under this agreement.
4. This Incentive Agreement is not transferable or assignable without the express, written approval of Gahanna.
5. **Cypress Care Solutions** agrees to remain in business in Gahanna, Ohio, for each year of the term of this Incentive Agreement, and failure to do so may result in **Cypress Care Solutions** repaying any funds received.

EXHIBIT A

6. **Cypress Care Solutions** must provide the City with verification of wages paid and taxes withheld annually for jobs during the period outlined under this Incentive Agreement.
7. This Incentive Agreement may be revised and/or amended throughout its term through the mutual agreement of the parties hereto. Such revisions and/or amendments are and will be subject to applicable Federal, State of Ohio and local laws or ordinances, and any applicable regulations and/or rules of Federal, State of Ohio and local department or agencies possessing authority to implement and/or administer such applicable Federal, State of Ohio and local laws or ordinances.

Program Compliance

1. **Cypress Care Solutions** shall pay all applicable federal, state and local taxes and shall file all required tax reports and returns as required by law. If **Cypress Care Solutions** fails to pay such taxes or file such returns and reports, all incentives granted under this Incentive Agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and thereafter.
2. If for any reason the Office & Industrial Incentive Program expires or is rescinded by the City of Gahanna, entitlements granted under this Incentive Agreement shall continue for the number of years specified under this Incentive Agreement, unless **Cypress Care Solutions** materially fails to fulfill its obligations under this Incentive Agreement and Gahanna terminates or modifies the incentives granted under this Incentive Agreement.
3. If **Cypress Care Solutions** materially fails to fulfill its obligations under this Incentive Agreement, or if Gahanna determines that the certification as to the delinquent taxes required by this agreement is fraudulent, Gahanna may terminate or modify the incentives granted under this Incentive Agreement and may require the repayment of the amount of taxes that would have been payable without this Incentive Agreement.
4. **Cypress Care Solutions** hereby certifies that at the time this agreement is executed, it does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State of Ohio, and does not owe delinquent taxes for which **Cypress Care Solutions** is liable under Chapter 5733., 5735., 5739., 5741., 5743., 5747., 5753. of the Ohio Revised Code, or, if such delinquent taxes are owed, **Cypress Care Solutions** is currently paying the delinquent taxes pursuant to an undertaking enforceable by the State of Ohio or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition has been filed against **Cypress Care Solutions**. For the purposes of this certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Revised Code governing payment of those taxes.
5. **Cypress Care Solutions** affirmatively covenants that it has made no false statements to the State or City of Gahanna in the process of obtaining approval for an Office & Industrial Incentive. If any representative of **Cypress Care Solutions** has knowingly made a false statement to the State or City of Gahanna to obtain an Office & Industrial Incentive, **Cypress Care Solutions** shall be required immediately to return all benefits received under the Office & Industrial Incentive pursuant to ORC Section 9.66 (C)(2) and shall be ineligible for any future economic development assistance from the City of Gahanna. Any person who provides a false statement to secure economic development assistance may be guilty of

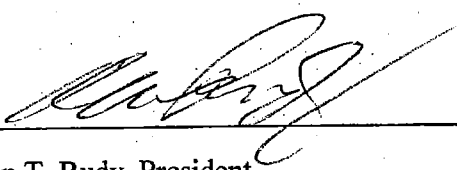
falsification, a misdemeanor of the first degree, pursuant to ORC Section 2921.13 (D)(1), which is punishable by a fine of not more than \$1,000 and/or a term of imprisonment of not more than six months.

IN WITNESS WHEREOF, the City of Gahanna, Ohio, by Rebecca W. Stinchcomb, its Mayor, and pursuant to a pending Resolution, has caused this instrument to be executed this ____ day of _____, 2010 and **Cypress Care Solutions** by Alan T. Rudy, President, has caused this instrument to be executed on this ____ day of October, 2010.

United States Pharmaceutical Group, L.L.C.
Cypress Care Solutions, LLC

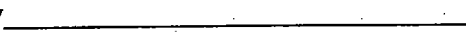
City of Gahanna, Mayor

By



Alan T. Rudy, President

By



Rebecca W. Stinchcomb

Approved as to form:

Thomas L. Weber, City Attorney