

March 30, 2015

Russell Township Charles Walder, Fiscal Officer 8501 Kinsman Road Novelty, OH 44072

Dear Mr. Walder:

We are writing to thank you for allowing us to be of service during 2014 and to advise that our hourly rates under our Management Consultant Agreement with the Russell Township on and after June 1, 2015 will be:

Consultant	\$95.00
Senior Consultant	\$135.00
Manager	\$150.00
Director/Officer	\$160.00

Mileage will be at the IRS rate. The basic 175.00 per month for the retainer remains the same.

We sincerely appreciate the opportunity to work with you, and we look forward to building on what we regard as a very good and mutually beneficial relationship. Please call if you have any questions.

Yours very truly,

CLEMANS, NELSON & ASSOCIATES, INC.

Mark J. Lucas President, CEO

MJL:tam