

# Taft/

Taft Stettinius & Hollister LLP

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Jerald I. Ancel  
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July 11, 2013

**VIA EMAIL**

F. Rob Spaulding  
Madison Park Church of God  
2200 Madison Square  
P.O. Box 2479  
Anderson, IN 46018

Re: Madison Park Church of God, Inc.  
d/b/a Madison Park Church of God (the "Church")

Dear Rob:

The purpose of this letter is to confirm the engagement of Taft Stettinius & Hollister LLP (the "Firm") as special counsel to commence a Chapter 11 Bankruptcy Proceeding on behalf of the Church. This letter will supplement the Firm's engagement letter with the Church dated June 17, 2011.

As members of the Firm's Bankruptcy, Business Restructuring and Creditor Rights Group, Marlene Reich and I will be primarily responsible for this matter. If needed, other members of the group may assist us. In addition, if necessary, other practice groups within the Firm will, on occasion, be assigned to deal with specific problems associated with the area of their practice concentration. Also, depending upon the nature of the legal issue, certain activities will be assigned to associate attorneys and paralegals.

Services of the Firm's professionals and paraprofessionals are billed at hourly rates. These rates are adjusted annually and are effective in January of each year. Enclosed with this letter is a schedule of hourly rate charges presently in effect for members of the Firm's Bankruptcy, Business Restructuring and Creditor's Rights Group located in the Firm's Indianapolis office. In addition to the charges associated with professionals, the Firm also requests reimbursement for actual costs for long distance calls, facsimile charges, duplicating, courier services, postage, filing and/or recording fees, deposition and transcript charges, witness fees and computerized legal research charges, and out-of-pocket expenses. Costs associated with travel outside the City of Indianapolis are billed for the amount equal to fifty percent (50%) of actual travel time, plus actual reasonable travel expenses, including automobile mileage, (at the rate currently established by the Internal Revenue Service).

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EXHIBIT B

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Before the commencement of the Chapter 11 Bankruptcy proceeding, the Firm requires a retainer in the sum of \$50,000 (hereinafter referred to as the "Retainer") plus the required Bankruptcy Court filing fee in the sum of \$1,213.00. The Retainer will continue to be held in the Firm's trust account to be drawn down by the Firm pursuant to the terms of this letter.

At the time the Church's bankruptcy petition is filed, the Firm, on behalf of the Church, will file an application with the Bankruptcy Court seeking authority to be engaged as counsel for the Church as Debtor and Debtor-In-Possession under title 11 of the United States Code. In that application, the Firm will ask the Bankruptcy Court to establish the following procedure for the payment of the Firm's fees and expenses during the bankruptcy proceedings:

The Retainer will continue to be held in the Firm's trust account to be disbursed pursuant to these procedures. The Firm, on or before the seventh (7) business day of the month, will provide the Church with a statement for services and expenses incurred during the previous month. The Church shall have seven (7) business days to review the monthly statement and give the Firm notice of any objection. If the Church does not object to the monthly statement, the Firm will file a notice of draw with the Bankruptcy Court. The Church upon receipt of a copy of the notice of draw shall immediately pay a sum equal to eighty percent (80%) of the fees and one hundred percent (100 %) of the expenses requested in the statement. If the Church provides the Firm with notice of an objection, the Firm and the Church shall immediately attempt to resolve the objection. If the objection cannot be resolved, the Church will by wire transfer deposit to the Firm's Trust Account the full amount of the disputed statement to be retained as part of the Retainer.

The Firm will file quarterly interim fee applications with the Bankruptcy Court seeking approval of all fees and expenses incurred by the Firm during that quarter and authorization to withdraw from the Firm's Trust account the twenty percent of the fees not previously paid (the "Hold Back") and any disputed monthly statements. Upon the entry of an order of the Bankruptcy Court approving the interim fee application, the Firm will withdraw from the Retainer funds in an amount sufficient to pay the Hold Back and disputed payments all approved by the Bankruptcy Court. Should the Retainer be exhausted during the pendency of the Church's chapter 11 proceeding, any unpaid fees and expenses incurred by the Firm shall constitute an administrative expense in the proceeding.

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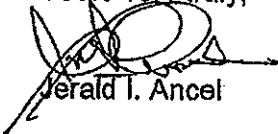
All fees and expenses are subject to approval by the Bankruptcy Court.

In the event the Bankruptcy Court does not enter an order authorizing the Firm to be engaged as counsel for the Church as Debtor and Debtor-in-Possession within thirty (30) days of the commencement of the case the Firm may terminate its representation of the Church and seek authority from the Bankruptcy Court to withdraw and counsel to the Church as Debtor and Debtor-In-Possession.

If the arrangements described above and in the attached Rider are acceptable, please sign the enclosed copy of this letter where indicated below and return it to me with confirmation that the Retainer and the Bankruptcy Court filing fee has been wire-transferred to the Firm Trust account as follows:

Bank:	National Bank of Indianapolis
Address:	107 N. Pennsylvania Street Indianapolis, IN 46204
Transit/ABA#:	074006674
For Credit to:	Taft Stettinius & Hollister LLP Trust Account
Bank Acct. #:	1405505

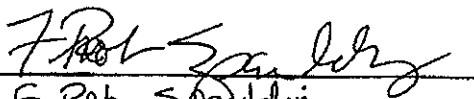
Yours very truly,



Gerald I. Ancel

The undersigned has read this supplemental engagement letter and all the terms and conditions expressed herein and in the original June 17, 2011 engagement letter are acceptable and agreed to this 11 day of July, 2013.

MADISON PARK CHURCH OF GOD INC.

By:   
 F Rob Spaulding  
 Business Administrator  
 MADISON PARK Church of God, INC.