

CONFIDENTIAL OFFERING MEMORANDUM

MS CONSULTANTS

COLUMBUS, OHIO

38,907 SF OFFICE BUILDING

Long Term Single-Tenant Net Lease Asset

7.75% Capitalization Rate



PRESENTED BY:



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DISCLAIMER

Dietz Commercial and Fortis Net Lease have been retained as the exclusive brokers by the Ownership regarding the sale of the MS Consultants building located at 2221 Schrock Road, Columbus, OH 43229.

This Offering Memorandum has been prepared by Marketing Team for use by a limited number of parties, and does not purport to provide a necessarily accurate summary of the property or any of the documents related thereto, nor does it purpose to be all-inclusive or to contain all of the information which prospective investors may need or desire. All projections have been developed by Seller and designated sources, and are based upon assumptions relating to the general economy, competition and other factors beyond the control of Seller and, therefore, are subject to variation. No representation is made by Marketing Team or Seller, as to the accuracy or completeness of the information contained herein, and nothing contained herein is or shall be relied on as, a promise or representation as to the future performance of the property. Although the information contained herein is believed to be correct, Seller and its employees disclaim any responsibility for inaccuracies, and expect prospective purchasers to exercise independent due diligence in verifying all such information. Further, Marketing Team, Seller, or their employees disclaim any and all liability for representations and warranties, expressed and implied, contained in, or for omission from, the Offering Memorandum or any other written or oral communication transmitted or made available to the recipient. The Offering Memorandum does not constitute a representation that there has been no change in the business or affairs of the property or Seller since the date of preparation of the Offering Memorandum. Analysis and verification of the information contained in the Offering Memorandum is solely the responsibility of the prospective purchaser.

Additional information and an opportunity to inspect the property will be made available upon written request to interested and qualified prospective investors.

Seller and Marketing Team each expressly reserve the right, at their sole discretion to reject any or all expressions of interest or offers regarding the property, and/or terminate discussions with any entity at any time with or without notice. Seller shall have no legal commitment or obligations to any entity viewing this Offering Memorandum or making an offer to purchase the property unless and until such offer is approved by Seller, and the Board of Directors of Seller, a written agreement for the purchase of the property has been fully executed, delivered, and approved by Seller, and its legal counsel, and any conditions to Seller obligations thereunder have been satisfied or waived.

This Offering Memorandum and the contents, except such information which is a matter of public record or is provided in sources available to the public, are of a confidential nature. By accepting the Offering Memorandum, you agree that you will hold and treat it in the strictest confidence, that you will not photocopy or duplicate it, that you will not disclose the Offering Memorandum or any of the contents to any other entity (except to outside advisors retained by you, if necessary, for your determination of whether or not to make a proposal and from whom you have obtained an agreement of confidentiality) without the prior written authorization of Seller and Marketing Team, and that you will not use the Offering Memorandum or any of the contents in any fashion or manner detrimental to the interest of Seller and Marketing Team.

If you have no interest in the property at this time, please return the Offering Memorandum forthwith.



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EXECUTIVE SUMMARY



EXECUTIVE SUMMARY

OFFERING SUMMARY

Dietz Commercial and Fortis Net Lease are pleased to announce the sale of the 100% fee simple interest in the MS Consultants headquarters office building located at 2221 Schrock Road in Columbus, Ohio. The 38,907 square foot office property was built in 1999 (expanded in 2006) and is situated on 2.552 acres.

MS Consultants entered into a 16 year sale-leaseback with Seller in 2011. The absolute net lease includes 2% annual increases on a compounding basis with the landlord having no management or expense responsibilities. The tenant is responsible for all management and expense obligations including roof, structure and parking lot. The primary lease term expires July 6, 2027.

INVESTMENT HIGHLIGHTS

PURCHASE PRICE	\$8,049,277
CAPITALIZATION RATE	7.75%
2018 NOI	\$623,819
AVERAGE CAP RATE	8.5%*

*Avg. cap rate over remaining 9 years at the asking price

ADDRESS	2221 Schrock Road Columbus, OH 43229
YEAR BUILT	1999 (expanded in 2006)
TOTAL SIZE	38,907 sf
SITE SIZE	2.552 acres
PARCEL ID	010-247002
ZONING	C-2 (Office Commercial District)
OCCUPANCY	100%
RENT ESCALATIONS	2% annually
LEASE EXPIRATION	July 6, 2027

PROPERTY LOCATION

MS Consultants is located at 2221 Schrock Road in Columbus, Ohio, approximately 13 miles north of downtown Columbus. The property enjoys freeway visibility on Columbus' I-270 outerbelt. Access to the property is provided by two curbcuts on Schrock Road just west of Cleveland Avenue and north of I-270. The property is located in what is considered the Westerville office submarket which includes approximately 7,000,000 square feet of Class A&B office product.

TRANSACTION GUIDELINES

All offers must be presented in writing and must include the following:

- Price
- Source of capital and details of any required approvals
- Outline of proposed schedule of due diligence and closing
- Description of any due diligences requirements
- The amount of earnest money deposit
- Description of any physical or financial assumptions that impact the price offered

The prospective purchaser will be selected by the owner in its sole and absolute discretion on the basis of a variety of factors, including but not limited to: offer price, financial strength of the offeror, offeror's level of discretion to invest funds, as well as its ability to close timely and its experience in closing similar transactions, contingencies, if any, level of property due diligence completed and thoroughness of property underwriting.

FOR MORE INFORMATION, PLEASE CONTACT:

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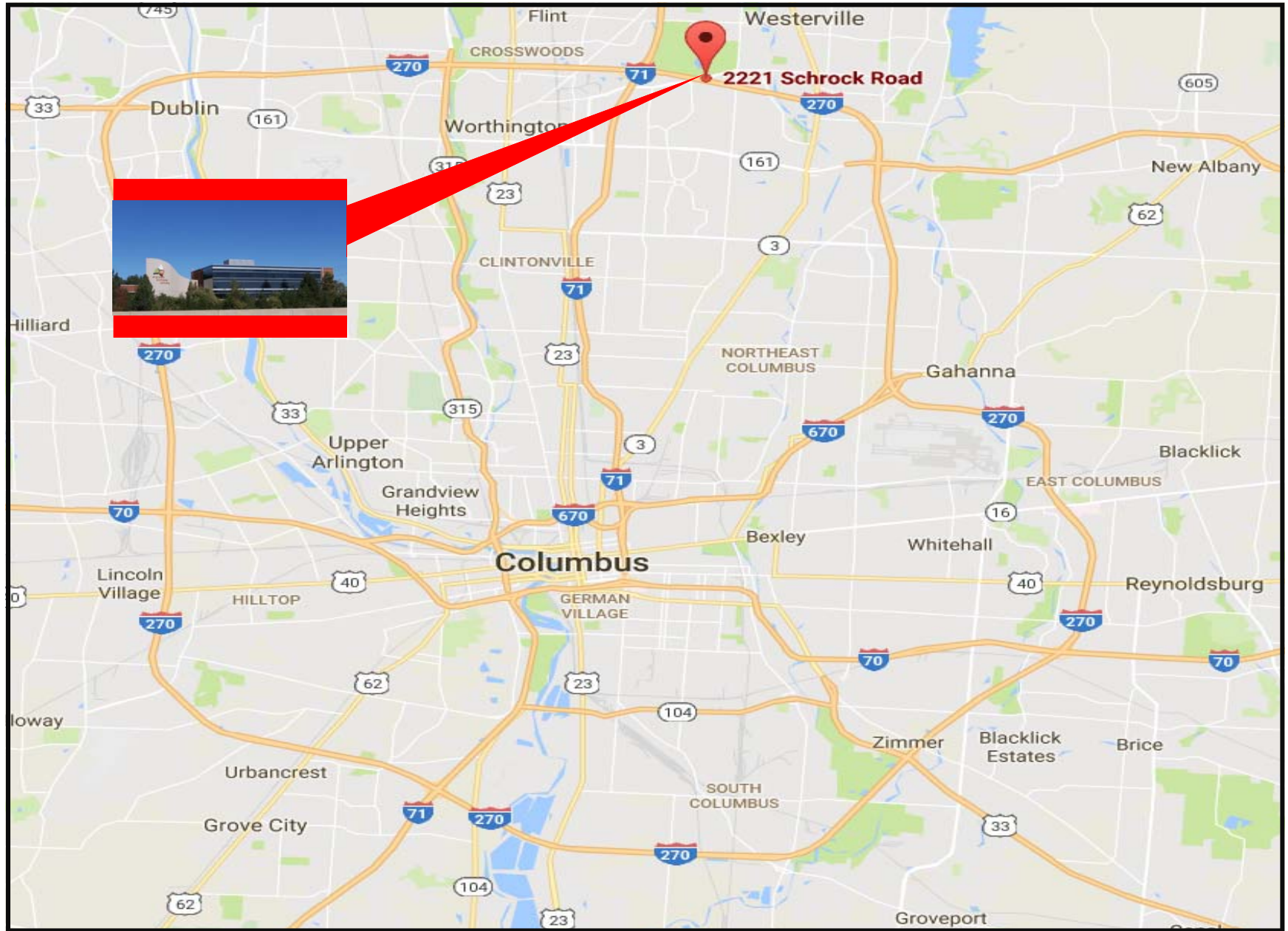
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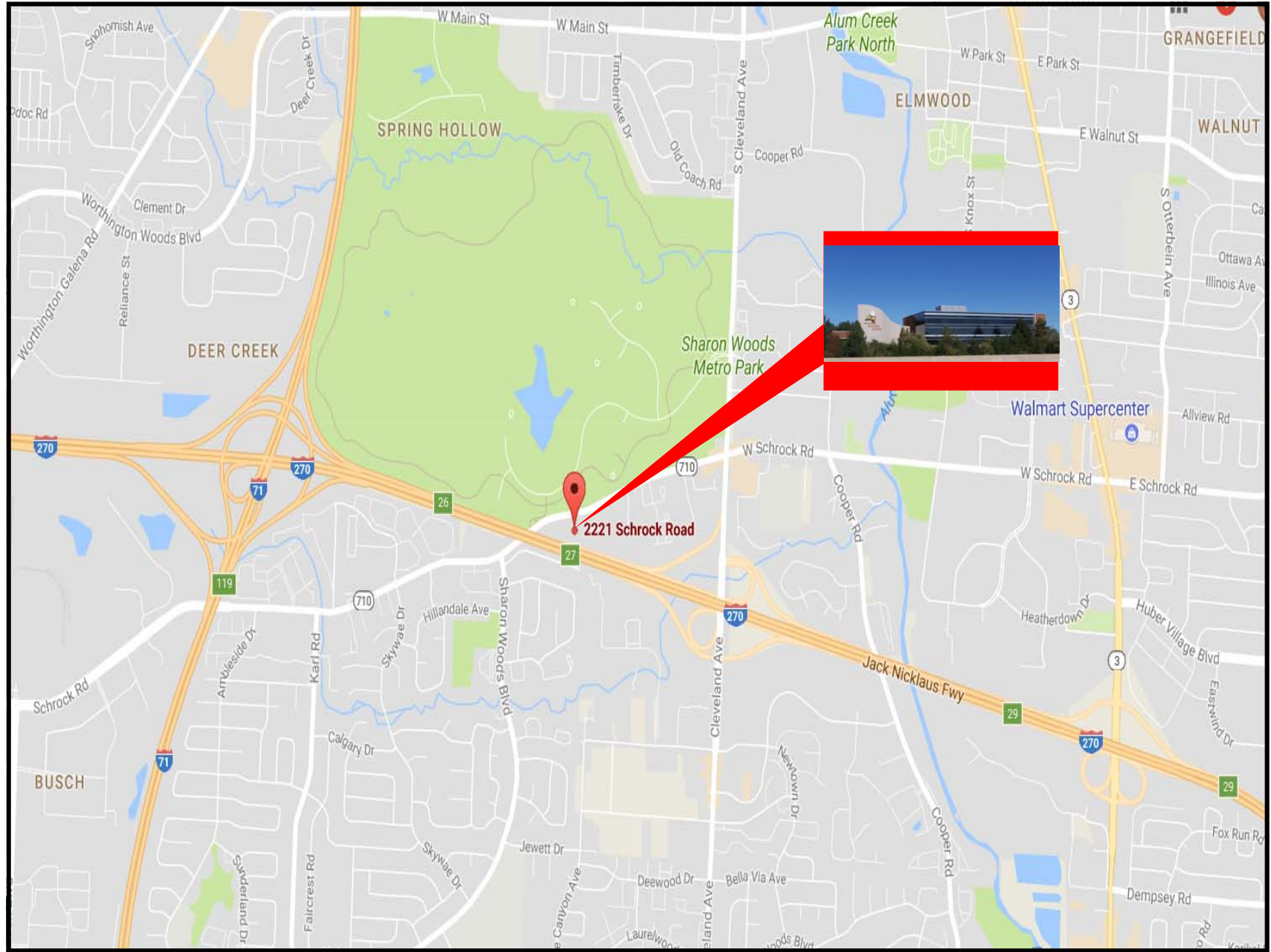
Rob Bender—Fortis Net Lease

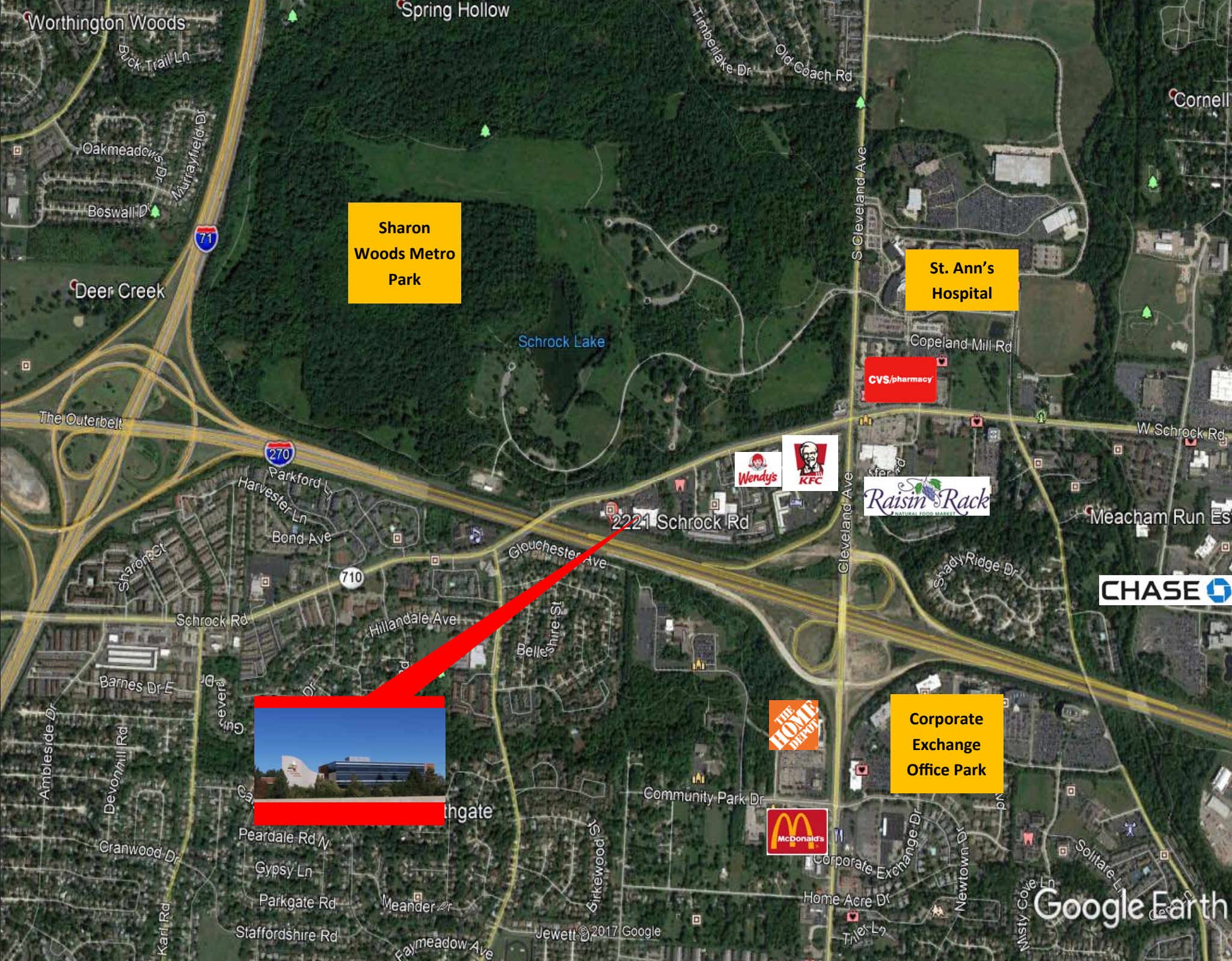
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PROPERTY LOCATION



PROPERTY LOCATION





Sharon Woods Metro Park

St. Ann's Hospital



Corporate Exchange Office Park

2221 Schrock Rd

PROPERTY DESCRIPTION



ms consultants, inc.
engineers, architects, planners

2221

**PRIVATE
TOW-AWAY ZONE**
UNAUTHORIZED VEHICLES
WILL BE TOWED AWAY
AT THE OWNER'S RISK AND
EXPENSE. THE TOWING
COMPANY WILL BE
RESPONSIBLE FOR
REMOVING THE VEHICLE
FROM THE PROPERTY.
614-882-3555



PROPERTY DESCRIPTION

SITE SUMMARY

GROSS SITE AREA	2.552 acres
PHYSICAL ADDRESS	2221 Schrock Road Columbus, OH 432269
ACCESS	Two curb cuts off of Schrock Road
ELECTRIC	AEP
GAS	Columbia Gas
WATER & SEWER	City for water and sewer
ZONING	C-2 (Office Commercial District)

IMPROVEMENT SUMMARY

NET RENTABLE AREA	38,907 SF
OCCUPANCY	100%
YEAR BUILT	1999 (expanded in 2006)
PARKING	153 parking spaces (3.62/1,000 sf)
PARCEL IDs	010-247002

BUILDING SPECIFICATIONS

TOTAL BUILDING AREA	38,907 SF
GENERAL PROPERTY TYPE	Office
NUMBER OF BUILDINGS	1
GROSS BUILDING AREA (SF)	38,907 sf
YEAR BUILT/EXPANDED	1999/2006
SPECIAL FEATURES	Overhead drive-in door to basement, finished basement
FOUNDATION	Poured concrete
STRUCTURAL FRAME	Structural steel
EXTERIOR WALLS	Brick veneer
WINDOWS/DOORS	Double paned aluminum framed ribbon window systems. Painted metal exterior doors at the stairway egress and aluminum frame, glass paneled storefront doors at main and side entries. 1999 portion is Genflex and 2006 is Dura-Flex.
ROOF	Both are TPO rubber membrane adhered to rigid insulation adhered to metal roof decking and have internal drains.
FLOORS:	Typically commercial grade carpet or vinyl
WALLS	Typically painted drywall
CEILINGS	Typically acoustical ceiling tile or open to roof deck
LIGHTING	Suspended and recessed fluorescent lighting
HVAC	12 packaged rooftop units serving VAV boxes. Lower level also has two split systems and additional heating is provided by 500,000 BTU/HR natural gas boiler which services radiant heaters.
ELECTRICAL	3 Phase/4 wire

SECURITY	Tenant installed card access with motion sensors and contact alarms
RESTROOMS	One set on each floor, including basement
ELEVATORS	Single 3,508 pound Schindler hydraulic
SPRINKLERS	Automatic wet-pipe system



NEIGHBORHOOD DESCRIPTION

The property is approximately 13 miles north of downtown Columbus. Primary access to the area is provided by Interstate 270 and 71, major arterials that cross the Columbus area. Access to the subject from north is provided by Interstate 270, and travel time from the major arterial to the subject is about two minutes. Overall, vehicular access is good.

Public transportation is provided by the Central Ohio Transit Authority (COTA) and provides access throughout the Columbus MSA.

The Port Columbus International Airport is approximately 12 miles south of the subject with travel time of approximately 15 minutes. The Columbus CBD, the economic and cultural center of the region, is about 13 miles south of the property on I-71.

SUBJECT'S IMMEDIATE SURROUNDINGS

North	Metro Park
South	I-270
East	Safelite Glass Corporation Office Building
West	Schrock Road, I-71



TENANT INFORMATION



LEASE ABSTRACT

Tenant: MS Consultants, Inc.
Trade Name: MS Consultants, Inc.
Square Footage: 38,907 sf
Address: 2221 Schrock Road
 Columbus, OH 43229



TERM

Lease Commencement: July 7, 2011
Lease Expiration: July 6, 2027
Term: 16 years (9.5 years remaining)
Holdover Rent: 150%
Security Deposit: None

RENT

Base Rent:

<u>Period</u>	<u>\$/YR</u>
7/7/2011	\$560,343
8/1/2013	\$571,550
8/1/2014	\$582,981
8/1/2015	\$594,640
8/1/2016	\$606,533
8/1/2017	\$618,664
8/1/2018	\$631,037
8/1/2019	\$643,658
8/1/2020	\$656,531
8/1/2021	\$669,662
8/1/2022	\$683,055
8/1/2023	\$696,716
8/1/2024	\$710,650
8/1/2025	\$724,863
8/1/2026	\$739,361



LEASE ABSTRACT

ADDITIONAL RENT

CAM/Operating Expenses:	Tenant pays all amounts relating to the property, including costs under any REA.
Real Estate Taxes:	Tenant directly pays all real estate and personal property taxes and other impositions imposed on the property.
Insurance:	Tenant is required to carry all insurance for the property and pays insurance premiums directly.
Utilities:	Tenant pays directly all charges for utilities for the property.
Repairs/Maintenance:	Landlord is not required to make any repairs to the property. Tenant has full responsibility for condition, repair and replacement of the property, including roof and structure. At tenant's cost, it is required to keep the property and the adjoining sidewalks and curbs clean and in good condition and repair, and to make all maintenance repairs and replacements, structural and non-structural, necessary to maintain the property.

TENANT OPTIONS

Renewal:	Four 5-year options exercised with written notice no sooner than 24 months and no later than 15 months prior to the expiration. Renewal rent is the greater of the prior year's rent or FMV and increases by 2% annually.
Right of First Offer:	Provided no default exists, tenant has a right of first offer (ROFO) to purchase the property with a 15-day response period. If tenant does not timely exercise the ROFO, tenant will be deemed to have waived its rights for a period of one year.

FINANCIAL

Assignment & Subletting:	Tenant may, without landlord's consent, sublet up to 30% of the property or assign and/or sublet all or part of the property to any affiliate of tenant. Tenant cannot otherwise assign, transfer or sublet the property without the prior written consent of landlord. In no event is the tenant relieved of its obligations under the lease.
Estoppel Certificate:	Upon no less than 10 days' prior notice to landlord.
Signage:	Tenant may place signage on the property at tenant's sole discretion given such signs are lawful and/or permitted.
Parking:	Tenant is responsible for all costs associated with the parking lot.

TENANT INFORMATION

CORPORATE PROFILE



BUILDING SIZE	38,907 SF
LEASE EXP	July 6, 2027
TENANT	MS Consultants, Inc.
COMPANY TYPE	Private

MS Consultants is a full service engineering, architecture and planning firm with nine offices in five states. Founded in 1963, the company has been in the business for 54 years and is annually ranked in the top 500 engineering/architectural firms in the United States. MS Consultants is licensed for engineering/architectural services in 38 states.

As an award-winning engineering, architecture, planning, and environmental consulting firm, MS Consultants offers comprehensive and innovative solutions for public and private clients. Their offices located in Ohio, Pennsylvania, Indiana, North Carolina, and West Virginia meet local and national needs with teams of experts in their respective fields.

MS Consultants provides a cohesive and integrated approach to each and every project. With experience in a variety of markets and disciplines, their experts provide customized solutions to each project, saving time and money.

www.msconsultants.com

REGIONAL OVERVIEW



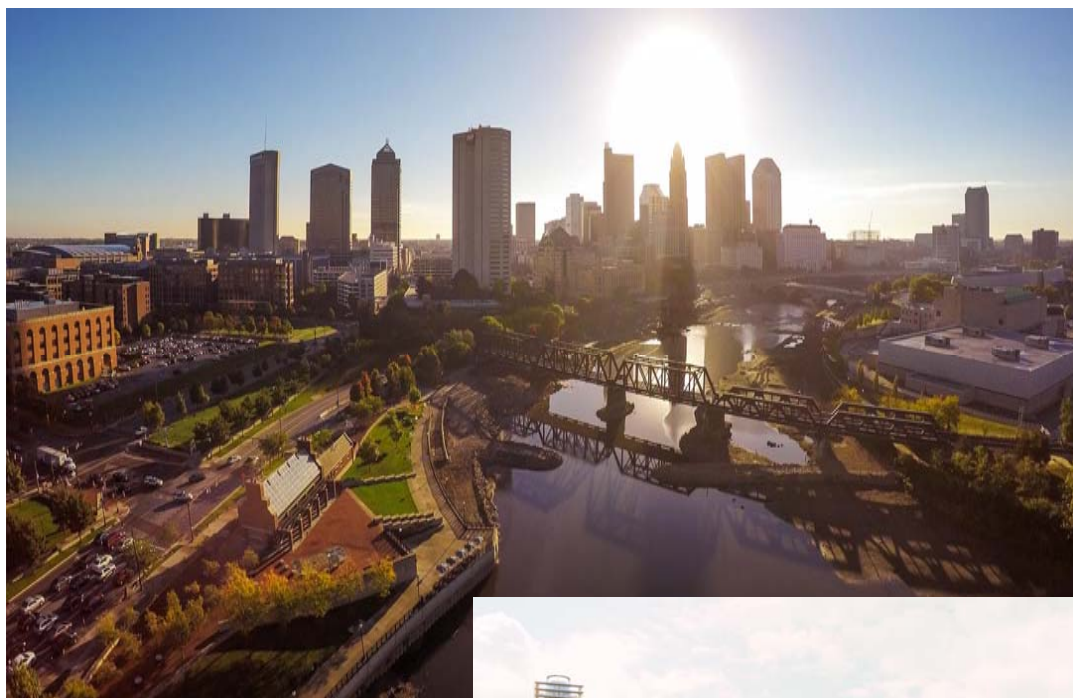
REGIONAL OVERVIEW

INTRODUCTION

With a current population of over 835,957, Columbus is the state capitol and the center of an eight-county Metropolitan Statistical Area (MSA) totaling more than 1.6 million residents. With more than half the population of the United States living within 1,000 miles, Columbus has access to 78% of the U.S. Gross Domestic Product and 80% of Canada’s business activity.

The MSA, which includes the counties of Delaware, Fairfield, Franklin, Licking, Madison, Morrow, Pickaway, and Union, is located at the state’s geographic center. Franklin County, at the heart of the Greater Columbus area, is home to more than 1 million of the area’s 1.6 million residents. Most of the area’s largest office submarkets, including downtown Columbus, Easton and New Albany, are located in Franklin County. The vast majority of Ohio’s 11.3 million residents live within a two-and-a-half hour driving radius of the MSA.

Due to the area’s strategic location and desirable economic and leisure attributes, the MSA has benefited from strong and stable growth over the last decade. In direct contrast to the population loss trends of the state and the region, the Columbus MSA is growing. Since the mid-1940’s, Columbus is the only city in the northeast quadrant of the United States that has grown consistently. Columbus has been increasingly recognized by businesses as a growing area with a strategic location and sophisticated population.



LOCAL/REGIONAL DEMOGRAPHIC DATA POINTS

	TOTAL POPULATION	HOUSEHOLDS	MEDIAN INCOME
COLUMBUS REGION	2,051,131	775,026	\$52,657
FRANKLIN COUNTY	1,231,393	471,460	\$50,448
DELAWARE COUNTY	185,329	64,863	\$89,619

COLUMBUS OVERVIEW

The City of Columbus is considered a strategic regional economic center for business, industry and tourism, in addition to its vital role as the state capitol. Corporations with reputations for excellence such as Limited Brands, Inc., Abercrombie & Fitch, Nationwide Insurance, Battelle Memorial Institute, and Wendy's International are headquartered in Columbus. Columbus, with its diverse economy and consistent ranking as one of the youngest and most livable cities in the nation, continues to attract businesses and people to the area. In fact, *Fortune Magazine* ranked it among the top five cities for innovative firms.

Columbus is located at the intersection of Interstate 70, one of the nation's primary transportation routes which link the east and west coasts, and Interstate 71, which links Cleveland to Cincinnati and Louisville, Kentucky. The city, with its extensive transportation network, is situated within the geographic center of the country's northeast quadrant, located approximately 300 miles southeast of Chicago, 600 miles west of New York, and 600 miles north of Atlanta.

ECONOMY

Columbus has evolved from a manufacturing center dating back to the 1800s, once known as the "Buggy Capital of the World", to a modern, diversified, service-oriented economy. Today, the Columbus area is known for the large presence of progressive companies in its economy and for the quality of its workforce. The area's impressive growth is largely due to its strategic location, extensive transportation network, skilled and educated labor force, low cost of living and high quality of life amenities.

Greater Columbus is home to five Fortune 500 company headquarters, including Cardinal Health (#26), Nationwide (#85), American Electric Power Company (#184), L Brands (#262) and Big Lots (#501). Columbus is also home to the headquarters of numerous other corporations with worldwide recognition, including Abercrombie & Fitch, Wendy's International, Worthington Industries, Borden, Bob Evans, Intimate Brands (Victoria's Secret), and the Scotts Company.



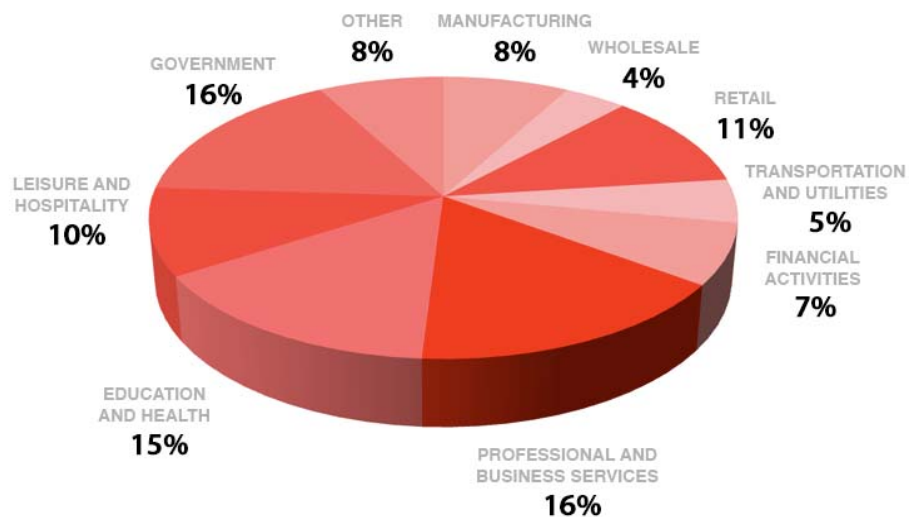
Attracted by an educated workforce, low cost of living, and a strong alliance between business and local government, Fortune 1000 companies such as Anheuser-Busch, Huntington Bancshares, AT&T, Honda, Owens-Corning Fiberglas, and Ashland Chemical have established a substantial presence in the area as well.

Greater Columbus is also home to several internationally-recognized research institutions. The area is home to the main campus of The Ohio State University, a world-renowned center for primary research and a major employment center. Also headquartered in Columbus are the Battelle Memorial Institute, the world's largest private research organization; Chemical Abstracts Service, the world's foremost clearinghouse for chemical research; and Online Computer Library Center (OCLC), a nonprofit library computer service and research organization furthering access to the world's information and reducing information costs. The Ohio State University Hospitals and Children's Hospital are both centers for primary medical research and clinical trials.

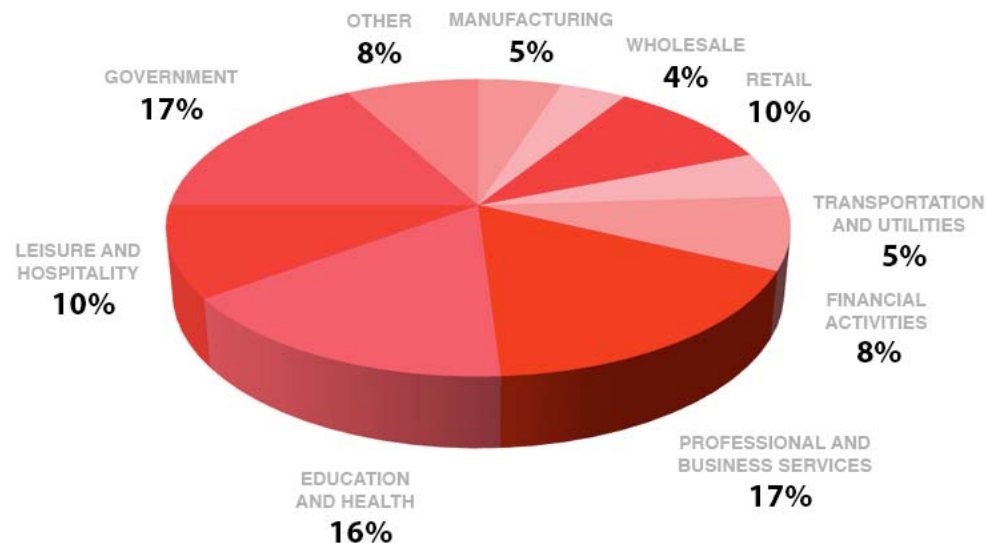
The Columbus area is fast becoming a major center for the apparel industry as Limited Brands, Abercrombie & Fitch, Schottenstein Stores Corporation, and Limited Too are headquartered in Columbus. Local and regional leaders have recognized the increasingly global economy and have made successful efforts in attracting foreign companies to Columbus. Economic development efforts at local and state levels were instrumental in garnering the corporate investment of Honda of America Manufacturing, which became the first Japanese-based motor vehicle corporation to locate in the United States. Columbus has no one dominating industry but, rather, is a successful blend of government, insurance, banking, research, education and light industry.

EMPLOYMENT

COLUMBUS REGION EMPLOYMENT BY INDUSTRY



FRANKLIN COUNTY EMPLOYMENT BY INDUSTRY



COLUMBUS REGION TOP PRIVATE SECTOR EMPLOYERS

RANK	COMPANY	EMPLOYEES IN REGION
1	JPMorgan Chase & Co.	20,475
2	Nationwide Mutual Insurance Company	11,085
3	Honda of America Mfg., Inc.	9,344
4	Limited Brands, Inc.	9,107
5	The Kroger Co.	7,294
6	Huntington Bancshares Incorporated	4,813
7	Cardinal Health, Inc.	4,384
8	Abercrombie & Fitch Co.	2,998
9	Medco Health Solutions Inc.	2,441
10	Whirlpool Corp	2,350

Source: Columbus Business First, Book of Lists, 2012; Columbus 2020

FRANKLIN COUNTY TOP PRIVATE SECTOR EMPLOYERS

RANK	COMPANY	EMPLOYEES IN REGION
1	Nationwide Mutual Insurance Company	11,085
2	JPMorgan Chase & Co.	11,028
3	L Brands, Inc.	7,800
4	Huntington Bancshares, Inc.	4,813
5	Cardinal Health, Inc.	4,384
6	American Electric Power	3,338
7	Kroger Co.	3,260
8	Medco Health Solutions	2,441
9	Alliance Data	2,374
10	Battelle	1,971

Source: Columbus Business First, Book of Lists, 2013

LARGEST ECONOMIC BASE EMPLOYERS IN THE COLUMBUS REGION (ALL SECTORS)

RANK	COMPANY	FTE
1	JPMorgan Chase & Co.	20,475
2	Nationwide	13,000
3	Honda of America Mfg., Inc.	10,701
4	L Brands Inc.	7,800
5	Huntington Bancshares Incorporated	5,052
6	Cardinal Health	4,095
7	American Electric Power Company, Inc.	3,365
8	Alliance Data Retail Services	3,057
9	PNC Financial Services Group, Inc.	3,000
10	Abercrombie & Fitch Co.	2,650
11	Express Script Holdings Company	2,441
12	Whirlpool Corporation	2,344
13	Gap Inc.	2,200
14	Battelle	2,194
15	DHL Supply Chain	2,190
16	Abbott Nutrition	2,055
17	State Farm Mutual Automobile Insurance Company	1,950
18	Verizon Communications, Inc.	1,886
19	Thirty-One Gifts, LLC	1,796
20	Time Warner Cable Inc.	1,779
21	Teleperformance	1,730
22	Emerson Network Power	1,720
23	United Postal Service, Inc.	1,623
24	Safelite Group, Inc.	1,600
25	Discover Financial Services, Inc.	1,581

Source: Columbus 2020



Nationwide®

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VICTORIA'S SECRET / BATH & BODY WORKS
PINK / LA SENZA / HENRI BENDEL

TRANSPORTATION

Columbus' geographical location and excellent transportation facilities help ensure its continued growth. Columbus is convenient to the entire U.S. market. Within a 1,000 mile radius, Columbus has access to 78% of the United States gross domestic product and more than 80% of Canada's business activity. Nearly two-thirds of the entire population of the United States and seven of the nation's ten largest cities are within 550 miles. Greater Columbus boasts a strong road, rail, and air transportation network, allowing unparalleled access to markets and the means to deliver raw materials quickly and efficiently.



With this excellent road, rail, and air transportation network, Greater Columbus has been a focal point of distribution to the U.S. and Canadian markets for well over a century. Today, the area is home to more than 120 million square feet of warehouse and distribution space. Within a one-day truck drive of Greater Columbus resides 58% of the U.S. population, 50% of the Canadian population, 61% of U.S. manufacturing capacity and 80% of U.S. corporate headquarters. Greater Columbus is served by more than 140 trucking companies, with 30 offering nationwide service. Each day, 15,000 truckloads originate or terminate in Greater Columbus.

AIR TRAVEL

Greater Columbus is served by two international airports:

PORT COLUMBUS INTERNATIONAL AIRPORT, Greater Columbus' passenger airport, is centrally located within the Greater Columbus area, within a 10 minute drive of downtown Columbus and 7 minutes of Easton. It is served by 24 scheduled airlines providing 350 daily arrivals and departures to 34 nonstop destinations throughout North America, with more than 110 international connections. The area's central Midwest location enables carriers to offer flights of two hours or less to over half the population of the United States.

RICKENBACKER INTERNATIONAL AIRPORT, a former Air Force base, is the world's largest cargo-dedicated airport, transporting more than one-fifth of the nation's international trade through Greater Columbus. Its 12,000-foot runways are the longest civil-airport runways between New York and Chicago. Rickenbacker provides on-site Customs service and facilities designed expressly for cargo.

ROAD

The area boasts a well-developed system of local roads and limited-access highways, without the extreme congestion suffered on a daily basis by larger cities. Interstates serving the area include I-70 (E-W from Indianapolis through Columbus to Pittsburgh), I-71 (N-S from Cleveland through Columbus to Cincinnati), I-270 (outer belt encircling Columbus), I-670 (inner belt connecting the airport and downtown), as well as U.S. Highways 23 (N-S), 33 (NW-SE), 40 (E-W), and 62 (NE-SW). According to a March 2000 analysis by the Road Information Program, a private, nonprofit organization, streets and roads in Greater Columbus are some of the best-maintained of the 50 largest metro areas in the U.S.



RAIL

Greater Columbus is served by three railroad carriers (CSX, Norfolk Southern, and Ohio Central), which operate three intermodal yards in Greater Columbus, with a combined capacity of 400,000 lifts annually.



QUALITY OF LIFE

When it comes to well-rounded cities, Columbus has the lifestyle amenities that continue to attract and retain an educated workforce and world-class corporations. Among the many leisure, shopping, cultural and lifestyle attributes are:

- World-class shopping, including Easton Town Center
- Renowned attractions such as the Columbus Zoo, Columbus Museum of Art, Wexner Center for Arts, Franklin Park Conservatory and COSI
- The character and charm of urban neighborhoods such as German Village, the Brewery District, the Short North and the Arena District
- Numerous dining and entertainment options throughout the city



THE ARTS

Places Rated Almanac named Greater Columbus one of the nation's best metro areas for the arts, ahead of Miami, Phoenix, and San Diego. Greater Columbus is home to 20 theater companies, 102 art galleries and dealers, and 18 museums, including the Columbus Museum of Art, the Ohio Historical Center/Ohio Village, and Ohio's Center of Science and Industry.

The area provides world-class symphony, ballet, and opera with the Columbus Symphony Orchestra, Ballet Met, and Opera Columbus presented in the breathtaking Ohio, Palace, Capital, and Southern Theaters in addition to cutting-edge art, theater, and film at the internationally-renowned Wexner Center for the Arts. Museums include the Columbus Art Museum, the Ohio Historical Center, and Ohio's Center of Science and Industry (COSI), a \$125 million, 320,000 square-foot facility on the Scioto Riverfront in Downtown Columbus.

SPORTS

The Ohio State Buckeyes have a rich history of success in the Big Ten Conference offering top NCAA football, baseball, basketball, and hockey. The area's over-the-top fans of Ohio State University's celebrated football team result in sell-out crowds nearly every game. More than just a college town, Columbus also boasts the Blue Jackets of the National



OUTDOOR ACTIVITIES

Columbus boasts the most park space per capita of any U.S. city. Major state recreation areas offer biking, boating, tennis, fishing, hiking, and camping for those with the love of outdoor sports. The area offers a better selection of golf courses than most major metropolitan areas in the country, in part because it is the hometown of golf legend Jack Nicklaus. The area is home to 84 golf courses, including four of Golf Magazine's Top 100, and Jack Nicklaus' PGA Memorial Tournament. The Jack Nicklaus Museum is housed on the OSU campus.

Columbus Zoo is home to Jack Hanna, one of America's most beloved naturalists and adventurers, and major aquarium facilities, including the largest manatee exhibit outside Florida and the largest indoor elephant exhibit anywhere, offer numerous family-friendly entertainment options.

SALES TAX

When compared to similar-sized cities in the Midwest and South, Columbus has one of the lowest sales tax rates at 7.5%, which is far below Midwestern cities such as Cleveland (8%) and Chicago (10.25%) and Southern cities such as Nashville (9.25%) and Memphis (9.25%)



COST OF LIVING

Ranked as one of the coolest cities in the Midwest, the Columbus Region also tops the list of places where your buck can stretch the farthest.

The overall cost of living in the Columbus Region is lower than the national average and lower than the state of Ohio. Housing is competitively priced with an index of 77, and costs for healthcare, transportation and utilities are near the national average.

COST OF LIVING INDEX (U.S. = 100)

METRO	SCORE
Columbus	90.2
St. Louis	93.7
Salt Lake City	94.4
Austin	94.6
Charlotte	95.0
Detroit	95.1
Phoenix	96.2
Pittsburgh	96.4
Atlanta	99.6
Cleveland	100.9
Denver	107.5
Minneapolis	107.9
Baltimore	109.5
Chicago	116.7
Boston	137.7

Source: American Chamber of Commerce Research Association (ACCRA), 2014 Annual

The Columbus Region's real estate market is particularly competitive with more than 68 percent of homes affordable for the median income.

PERCENT OF HOMES AFFORDABLE FOR MEDIAN INCOME

METRO	PERCENT AFFORDABLE	MEDIAN SALES PRICE (USD)	AFFORDABILITY RANK (OUT OF 226 METROS)
Columbus	68.3	\$174,000	139
Atlanta	75.4	\$173,000	122
Chicago	69.5	\$192,000	153
Austin	64.6	\$245,000	169
Denver	63.3	\$300,000	174
San Francisco	14.1	\$907,000	225

Source: National Association of Home Builders, Q1 2015

*updated September 2015



Photo by Randall Schieber



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