GREATER ROCHESTER OUTDOOR SPORTS FACILITY CORPORATION

Financial Statements
as of December 31, 2007 and 2006
Together with
Independent Auditors' Report

Bonadio & Co., LLP
Certified Public Accountants

GREATER ROCHESTER OUTDOOR SPORTS FACILITY CORPORATION

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	2 - 4
BASIC FINANCIAL STATEMENTS:	
Balance Sheets	5
Statements of Operations and Change in Stockholders' Deficit	6
Statements of Cash Flows	7 - 8
Notes to Financial Statements	9 - 14

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INDEPENDENT AUDITORS' REPORT

September 2, 2008

To the Board of Directors of
Greater Rochester Outdoor Sports Facility Corporation:

We have audited the accompanying balance sheets of Greater Rochester Outdoor Sports Facility Corporation (a New York corporation) (the Company) as of December 31, 2007 and 2006, and the related statements of operations and change in stockholders' deficit and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Greater Rochester Outdoor Sports Facility Corporation as of December 31, 2007 and 2006, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States.

As described in Note 2 to the financial statements, the Company has been unable to pay its rental obligations to the County of Monroe for the lease of its operating facility. The County has represented in writing that it will not declare the Company's failure to make payments an event of default prior to January 1, 2009.

Management's Discussion and Analysis on pages 2 through 4 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and accordingly, we do not express an opinion on it.

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GREATER ROCHESTER OUTDOOR SPORTS FACILITY CORPORATION

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
DECEMBER 31, 2007 AND 2006

The Greater Rochester Outdoor Sports Facility Corporation (the Company) is a New York corporation that manages the operation of a sports stadium in Rochester, New York, known as Frontier Field (the Stadium). The County of Monroe (the County) owns the Stadium and leases it to the Company. The Greater Rochester Sports Authority (the Authority) has a management agreement with the Company whereby the Authority oversees the operations of the Stadium.

The financial statements of the Company include the balance sheets, the statements of operations and change in stockholders' deficit, the statements of cash flows, and related notes to the financial statements. The balance sheets provide information about the nature and the amounts of investments and resources (assets) and the obligations to the Company's creditors (liabilities), with the difference reported as stockholders' equity or deficit. The statements of operations and change in stockholders' deficit, or income statement, shows how the Company's deficit changed during the year. It accounts for all of the year's revenues and expenses, measures the financial results of the Company's operations for the year and can be used to determine how the Company has funded its costs. The statements of cash flows provides information about the Company's cash receipts, cash payments, and net changes in cash resulting from operations, financing, and investing activities. The notes to the financial statements contain information that is essential to the understanding of the financial statements, such as the Company's accounting methods and policies.

Management provides the discussion and analysis of the Company's financial position and activities. This overview is provided for the years ended December 31, 2007 and 2006. The information contained in this analysis should be used by the reader in conjunction with the information contained in our audited financial statements and the notes to those financial statements, all of which follow this narrative.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of two parts, management's discussion and analysis (this section) and the basic financial statements. The balance sheets and the statements of operations and change in stockholders' deficit provide both long-term and short-term information about the Company's overall financial status.

FINANCIAL STATEMENTS

The financial statements of the Company have been prepared in conformity with accounting principles generally accepted in the United States (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments, as well as those entities controlled through board membership by state and local governments. These entities are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989, (when applicable) that do not conflict with or contradict GASB pronouncements. The financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of when the related cash transactions take place. All of the Company's services are classified as proprietary activities.

FINANCIAL ANALYSIS - 2007

Financial Position

The Company's cash decreased by approximately $215,000 or 25% in 2007 due primarily to leasehold improvements made to the stadium in 2007, offset by cash generated from operations.

The Company has been unable to pay to the County of Monroe the rent that it is contractually obligated to pay, which is approximately equal to the payments for debt service on bonds issued by the County for the construction of the stadium. As a result, the amount due to the County has been increasing each year, with an increase in 2007 of approximately $1,535,000 or 9%.

In addition, the Company has an outstanding note payable due to Rochester Community Baseball (RCB) for repair work and equipment purchases done for the Stadium that is being paid with proceeds from advertising services. In 2007, the outstanding amount on this note decreased by approximately $15,000 or 7%.

Revenues

The Stadium is home to the Rochester Red Wings (Red Wings) baseball team, owned by RCB.

The Company's sources of revenue are parking fees, suite rental, facility usage fees, naming rights, advertising fees, concession fees and revenue from events other than sporting events. Most sources of revenue are associated with turnstile attendance.

During 2007 total revenue decreased from the prior year by approximately $79,000 or 6% due primarily to reductions in outside events and suite revenue. Outside event revenue decreased because there was a large three-day outside event occurring in 2006, that didn't occur in the current year. Suite revenue decreased due to the Rochester Raging Rhinos (Rhinos) soccer team no longer holding their events at the stadium. Parking and suite rental revenue are the highest sources of income for the Company, comprising 31% and 23% of total revenue in 2007, respectively.

Turnstile attendance for the 2007 season for the Red Wings games were as follows:

Team	2007	2006	Change	% Change
Red Wings	282,265	275,705	6,560	2.38%

Expenses

Total operating expenses in 2007 decreased by approximately $160,000 or 6%. The majority of this decrease related to a decrease in rent expense for the stadium, which is based on the County of Monroe's debt service requirements on bonds issued to finance a portion of the costs of the stadium. Other expenses were comparable to 2006 amounts.

FINANCIAL ANALYSIS - 2006

Financial Position

The Company's cash has increased by approximately $756,000 in 2006. Cash was significantly lower in 2005 due primarily to the advance of $895,000 to the Authority in the form of two certificates of deposit. These amounts were repaid in 2006.

The amount due to the County increased in 2006 by approximately $1,667,000 or 11%.

In 2006, the outstanding amount on the note payable to RCB decreased by approximately $17,000 or 7%.

Revenues

The Stadium is home to the Red Wings baseball team, owned by RCB, and, in 2005, to the Rochester Raging Rhinos (Rhinos) soccer team, managed by Empire Professional Soccer. The Rhinos moved to a new stadium after their 2005 season.

Revenue during 2006 was approximately $129,000 or 9% lower than in the prior year. The decrease is mostly due to the lack of revenue related to the Rhinos. Parking, suite rental, facility usage fees, advertising, Rhinos rental revenue, and concession revenue decreased in 2006 approximately $64,000, $24,000, $54,000, $20,000, $73,000, and $37,000, respectively. Parking and suite rental revenue are the highest sources of income for the Company, comprising 30% and 25% of total revenue in 2006, respectively. Other-than-sporting-events revenue increased in 2006 by approximately $75,000.

Turnstile attendance for the 2006 season for the Rhinos and Red Wings games were as follows:

Team	2006	2005	Change	% Change
Red Wings	275,705	264,841	10,864	4.10%
Rochester Raging Rhinos	-	176,209	(176,209)	(100%)

The Rhinos' relocation after their 2005 season was slightly offset by the increase in Red Wing's turnstile attendance, resulting in an overall decrease in attendance of approximately 165,000 or 37.49%.

Expenses

Total expenses in 2006 decreased by approximately $201,000 or 7%. This decrease is mostly due to less outside service, and event expenses due to the Rhinos' relocation.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Company's finances for all those interested. Questions concerning any of the information provided in this report or request for additional information should be addressed in writing to the Stadium Director, Frontier Field, 333 North Plymouth Avenue, Rochester, New York 14608.

GREATER ROCHESTER OUTDOOR SPORTS FACILITY CORPORATION

BALANCE SHEETS
DECEMBER 31, 2007 AND 2006

	2007	2006
ASSETS		
CURRENT ASSETS:		
Cash and equivalents	$ 629,715	$ 845,124
Accounts receivable	63,626	84,933
Prepaid expenses	91,845	110,606
Total current assets	785,186	1,040,663
PROPERTY AND EQUIPMENT, net	732,967	404,459
	$ 1,518,153	$ 1,445,122
LIABILITIES AND STOCKHOLDERS' DEFICIT		
CURRENT LIABILITIES:		
Due to County of Monroe	$ 18,453,764	$ 16,918,869
Accounts payable and accrued expenses	27,886	54,830
Deferred revenue	6,000	-
Total current liabilities	18,487,650	16,973,699
LONG-TERM LIABILITIES:		
Due to Rochester Community Baseball	203,297	218,597
Total liabilities	18,690,947	17,192,296
STOCKHOLDERS' DEFICIT	(17,172,794)	(15,747,174)
	$ 1,518,153	$ 1,445,122

The accompanying notes are an integral part of these statements.

GREATER ROCHESTER OUTDOOR SPORTS FACILITY CORPORATION

STATEMENTS OF OPERATIONS AND CHANGE IN STOCKHOLDERS' DEFICIT FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006

	2007	2006
OPERATING REVENUE:		
Parking	$ 361,756	$ 365,827
Suite rental	273,775	306,617
Naming rights	165,000	165,000
Facility usage fees	145,136	142,667
Advertising	108,562	97,941
Concessions	17,565	28,699
Outside events and other revenue	89,756	128,942
Total operating revenue	1,161,550	1,235,693
OPERATING EXPENSES:		
Rent	1,534,895	1,667,211
Management fees	234,230	225,102
Insurance	153,685	141,184
Stadium maintenance and repairs	144,894	131,951
Utilities	147,700	165,205
Outside services	114,810	134,766
Parking	81,036	78,201
Depreciation and amortization	70,839	62,047
Events	62,594	100,195
Pure water taxes	34,840	35,363
Office and other	24,908	30,512
Professional fees	12,803	9,500
Total operating expenses	2,617,234	2,781,237
Loss from operations	(1,455,684)	(1,545,544)
INTEREST INCOME	30,064	6,639
NET LOSS	(1,425,620)	(1,538,905)
STOCKHOLDERS' DEFICIT - beginning of year	(15,747,174)	(14,208,269)
STOCKHOLDERS' DEFICIT - end of year	$ (17,172,794)	$ (15,747,174)

The accompanying notes are an integral part of these statements.

GREATER ROCHESTER OUTDOOR SPORTS FACILITY CORPORATION

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006

	2007	2006
CASH FLOW FROM OPERATING ACTIVITIES:		
Parking receipts	$ 361,756	$ 354,451
Suite rental receipts	275,020	306,617
Facility usage receipts	124,319	142,667
Naming rights receipts	206,250	165,000
Advertising receipts	93,262	80,749
Concessions receipts	17,565	28,699
Outside events and other receipts	120,694	135,581
Parking lot expense	(81,036)	(78,201)
Management and professional fees	(247,728)	(234,544)
Event expenses	(62,594)	(110,182)
Outside services	(114,761)	(134,766)
Stadium maintenance and repairs	(137,702)	(136,611)
Insurance	(134,924)	(166,804)
Utilities and taxes	(175,529)	(205,014)
Office and other expenses	(60,654)	(32,241)
Net cash flow from operating activities	183,938	115,401
CASH FLOW FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(399,347)	(18,437)
Net cash flow from investing activities	(399,347)	(18,437)
CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES:		
Repayment of advances to Greater Rochester Sports Authority	-	662,339
Net cash flow from non-capital financing activities	-	662,339
CHANGE IN CASH AND EQUIVALENTS	(215,409)	759,303
CASH AND EQUIVALENTS - beginning of year	845,124	85,821
CASH AND EQUIVALENTS - end of year	$ 629,715	$ 845,124

(Continued)

GREATER ROCHESTER OUTDOOR SPORTS FACILITY CORPORATION

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
(Continued)

	2007	2006
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FLOW FROM OPERATING ACTIVITIES:		
Net loss	$ (1,425,620)	$ (1,538,905)
Adjustments to reconcile net loss to net cash flows from operating activities:		
Non-cash advertising income from Rochester Community Baseball	(15,300)	(17,192)
Depreciation and amortization	70,839	62,047
Changes in:		
Accounts receivable	21,307	(3,826)
Prepaid expenses	18,761	(25,620)
Due to County of Monroe	1,534,895	1,667,211
Accounts payable and accrued expenses	(26,944)	(20,764)
Deferred revenue	6,000	(7,550)
Net cash flow from operating activities	$ 183,938	$ 115,401

The accompanying notes are an integral part of these statements.

1. THE COMPANY

Greater Rochester Outdoor Sports Facility Corporation (the Company) is a New York corporation formed to acquire and operate real and personal property for the economic benefit of the people in the County of Monroe and Rochester, New York area. The primary activity of the Company is the operation of a sports stadium in Rochester, New York, known as Frontier Field (the Stadium), which is used for the recreation, entertainment, amusement and benefit of the citizens of the County of Monroe.

Rochester Community Baseball, Inc. (RCB), which owns a minor league baseball team known as the Rochester Red Wings, is the primary user of the Stadium. The Company earns most of its revenue from baseball games played by the Rochester Red Wings.

2. CAPITAL RESOURCES AND LIQUIDITY

As described in Note 7, the Company leases the Stadium from the County of Monroe (the County) under the terms of an agreement requiring payments at least equal to the County's debt service on bonds issued by the County to finance a portion of the construction of the Stadium.

Through December 31, 2007, the Company's expenses had exceeded revenues. As a result, the Company has been unable to make its required lease payments to the County. At December 31, 2007, the Company owed the County $18,453,764 for unpaid rent, excluding any interest that may be charged on unpaid amounts. The County has not declared this an event of default under the terms of the lease and has indicated that it will not do so, nor will it demand any payment, prior to January 1, 2009. Further, the Company is obligated to make additional lease payments totaling $23,482,664 through 2024.

The ability of the Company to continue to operate the Stadium is dependent on the County continuing not to declare the Company in default under the lease. If the County were to declare an event of default and terminate the lease, the County would be directly responsible for Stadium operations, unless operations were contracted to another entity. Since the majority of the Stadium's revenue and expenses relate to the long-term sublease with Rochester Community Baseball, Inc., as described in Note 8, operating results would not be expected to be materially different if the Stadium were operated by the County or another entity.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Company have been prepared in conformity with accounting principles generally accepted in the United States (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments as well as those entities controlled by state and local governments. These entities are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989, (when applicable) that do not conflict with or contradict GASB pronouncements.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)
The financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of when the related cash transactions take place. All of the Company's services are classified as proprietary activities.

Cash and Equivalents
The Company maintains cash in demand deposit, certificates of deposit with maturities when purchased of three months or less, and money market accounts. At times the balances in these accounts may exceed federally insured limits. The Company has not experienced any losses in these accounts and believes it is not exposed to any significant custodial credit risk with respect to these cash balances.

Accounts Receivable
The Company provides credit to customers in the normal course of business. Accounts for which no payments have been received for several months are considered delinquent and customary collection efforts are begun. When customary collection efforts are exhausted the account is written-off. An allowance for doubtful accounts is provided, when necessary, based primarily on the Company's prior collection experience and knowledge of specific outstanding accounts. There was no allowance for doubtful accounts at either December 31, 2007 or 2006.

Property and Equipment
Property and equipment is recorded at cost. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets. Leasehold improvements are amortized over the shorter of the remaining lease term or the estimated useful life. Major additions and betterments that enhance the value of the Stadium are capitalized, while maintenance and repairs are charged to operations as incurred.

Management periodically evaluates the carrying value of property and equipment whenever events or changes in circumstances indicate that the carrying value of assets may not be recoverable. If the estimated fair value of assets is less than the carrying amount, an impairment loss is recognized. Management believes no such impairment existed at either December 31, 2007 or 2006.

Revenue Recognition
Revenue related to suite rentals is recognized ratably over the rental period. Deferred revenue represents cash received for suite rentals prior to revenue recognition. Other revenue is recognized when the services are provided (games, events) or when the products are delivered (concession, advertising spaces).

Income Taxes
Deferred income taxes are provided to reflect the future tax consequences of temporary differences in the reporting of revenue and expenses for financial statement and tax purposes. At December 31, 2007, the Company had a deferred tax asset arising from Federal and New York State net operating loss carryforwards of approximately $15.7 million. These carryforwards may be used to offset future taxable income and expire at various dates through 2026. Due to the uncertainty of the Company's ability to generate taxable income during the carryforward period, a valuation allowance equal to the deferred tax asset has been provided.

3. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Reclassifications
Certain prior year amounts have been reclassified to conform to the current year presentation.

4. **PROPERTY AND EQUIPMENT**

Property and equipment activity for the year ended December 31, 2007 was as follows:

	Balance 12/31/06	Additions	Deletions	Balance 12/31/07
Stadium equipment	$ 925,974	$ 18,830	$ -	$ 944,804
Leasehold improvements	451,229	380,517	-	831,746
	1,377,203	399,347	-	1,776,550
Less: Accumulated depreciation and amortization on:				
Stadium equipment				
Leasehold improvements	(972,744)	(70,839)	-	(1,043,583)
	$ 404,459	$ 328,508	$ -	$ 732,967

Depreciation and amortization expense of $70,839 was recorded by the Company for the year ended December 31, 2007.

5. **DUE TO ROCHESTER COMMUNITY BASEBALL, INC.**

During 1997, the Company received $350,980 in cash and equipment from Rochester Community Baseball, Inc. (RCB). RCB has the right to sell certain stadium advertising on behalf of the Company, the proceeds of which are used to reduce the balance due. RCB applied $15,300 and $17,192 of advertising revenues to the balance due in 2007 and 2006, respectively.

6. GREATER ROCHESTER SPORTS AUTHORITY

The Company has a management agreement with Greater Rochester Sports Authority (the Authority) whereby the Authority oversees the operations of the Stadium. The Authority has, in turn, outsourced the day-to-day operations of the Stadium to Beau Productions and, acting as a disclosed agent for the Company, has entered into a management agreement with Beau Productions on the Company's behalf (see Note 10). Under the terms of the management agreement with the Authority, the Company is required to reimburse the Authority for all of the reasonable costs incurred by the Authority to oversee the operations of the Stadium. Since the Authority outsourced the day-to-day operations of the Stadium to Beau Productions, and the Company paid Beau Productions directly for services rendered, the Authority did not incur any costs related to the management agreement in either 2007 or 2006. As such, the Company was not required to reimburse the Authority for any costs in either 2007 or 2006. However, the Company paid Beau Productions $234,230 and $225,102 in 2007 and 2006, respectively.

Prior to 2006, the Authority and Company periodically advanced funds to one another based on working capital needs. These advances do not bear interest and have no formal repayment terms. All amounts due from the Authority were repaid in 2006.

7. FACILITY LEASE

The Company leases the Stadium from the County under the terms of an operating lease agreement. The County issued bonds to finance a portion of the construction of the Stadium. The Company is required to make lease payments in an amount at least equal to the debt service on the bonds through 2024. The Company has failed to make its required payments to the County under the terms of the lease agreement. The County agreed to not declare an event of default under the terms of the lease for nonpayment of rent through at least January 1, 2009. Future minimum lease payments due under the terms of the lease are as follows for the years ending December 31:

2008	$ 2,652,844
2009	1,469,596
2010	1,632,206
2011	1,607,441
2012	1,494,019
Thereafter	14,626,558
	23,482,664
Amounts unpaid from prior years	18,453,764
	$ 41,936,428

8. SUBLEASE AGREEMENT

The Company has a sublease agreement with RCB through 2024. The sublease provides for revenue sharing in lieu of rent. Ticket, premium suite, concession and advertising revenue are shared as described in the agreement. Revenue sharing varies based on attainment of specified revenue, ticket sale and attendance levels. The majority of the Company's accounts receivable was due from RCB at both December 31, 2007 and 2006.

The RCB sublease required the Company to establish a capital improvement fund. If turnstile attendance exceeds 300,000 during any one baseball season, RCB is required to make payments into the fund of up to $200,000 annually and $4 million in the aggregate. During 2007 and 2006, turnstile attendance did not exceed 300,000. All capital improvement funds received through December 31, 2007 had been expended on non-routine maintenance and capital improvements to the Stadium.

9. NAMING RIGHTS

The Company has an agreement with Frontier Communications of Rochester, Inc. (Frontier) for the naming rights of the Stadium. Under terms of the agreement, the Company will receive annual payments of $165,000 through November 15, 2015. The agreement provides Frontier with a ten-year renewal option.

10. COMMITMENTS AND CONTINGENCIES

Management Agreement
The Company has an agreement with Beau Productions to manage the day-to-day operations and develop marketing efforts for the stadium events through December 31, 2011. The contract provides for payments of $19,671 per month in 2007, with annual increases of the greater of 3% or the increase in the western New York consumer price index throughout the contract term.

Parking Lot Leases
The Company has a lease agreement with Eastman Kodak Company for the rental of certain parking areas. The lease required fixed minimum annual payments of $25,000 through 2001. Beginning in 2002, the base rent increased by 3% per year through the lease expiration date of September 30, 2017. Additional rent may be due based on the number of events held at the Stadium. Rent expense totaled $29,851 and $28,982 in 2007 and 2006, respectively, and is included as a component of parking expenses in the accompanying statements of operations.

In April 2008, the Company entered into an agreement for parking lot operation services through December 31, 2011. The agreement requires payments of a management fee of the greater of 10% of gross receipts or 16% of annual net receipts. Net receipts are defined as gross receipts less all operating expenses as set forth in the agreement's budget.

10. COMMITMENTS AND CONTINGENCIES (Continued)

Security Agreement

The Company has an agreement with a security company to provide security services at RCB events. The agreement requires payments of $25.50 per hour for a minimum of three officers for each of the seventy-two annual RCB events. The agreement expires December 31, 2011. Total security expense was $31,761 and $30,727 in 2007 and 2006, respectively.

Contingencies

The Company has received invoices totaling approximately $680,000 from the City of Rochester for police services related to operation of the Stadium between 2002 and 2006. The Company has also received invoices from the Monroe County Maintenance and Construction Division for services over the same time period. The Company has not entered into any agreements to pay for these services. Management has contested these amounts and does not believe that the Company has any liability nor is any liability recorded for these services.