

Arrowhead Park: An Update

James P. LeSage
Urban Affairs Center
University of Toledo

April 1998

Abstract

This report contains an update on the historical impact of the Arrowhead Park, Maumee development on City of Toledo payroll tax revenue. A previous UAC study, based on data through 1993 found that, firms from Toledo occupied 75 of the 252 office suites in Arrowhead. It was estimated that this relocation of firm from Toledo to Arrowhead resulted in 6300 Toledo jobs lost and 134 million dollars in payroll, costing Toledo between \$1.8 and \$2.6 million in lost payroll tax revenue annually. In that study, projections indicated that continuation of present trends would lead to 94 firms, 8,980 jobs, and 3.37 million dollars in payroll tax revenue lost by the year 1997. This report provides an update to see if these trends have continued as projected.

The report also contains information of firm movements to and from Arrowhead Park during recent years, an assessment of the survival rates of businesses in Arrowhead from Toledo and other locations, and movement of firms in these categories.

1 Introduction

This study presents a detailed database of firms that have occupied office suites in Arrowhead Park, Maumee, Ohio from the beginning of this commercial and light, warehousing industrial park to 1997. Given the amount of public policy energy expended on economic development using tax incentives and other enticements to attract firms, one might suppose that elaborate social accounting systems to track the location and relocation of firms exists. Unfortunately, no systematic records are kept. Despite the fact that unemployment insurance requires reporting to the state of quarterly employment and payroll for every firm covered by that system the state of Ohio has not processed or formatted this information in a form needed to monitor firm movements.

Local government jurisdictions also fail to keep records regarding location and relocation of firms. Employment and payroll as a *Blade* newspaper report of April 13, 1998 confirms. The city of Maumee indicated to *The Blade* that they do not keep separate records of payroll tax revenues received from Arrowhead Park.

The database of firms located in Arrowhead was assembled as a research project for the Urban Affairs Center at the University of Toledo beginning in 1993. The methodology is crude, representing use of the *City of Toledo Directory and Suburban Directory* published by Polk Inc. along with Phone Disc CD-ROM databases available in more recent years. A third source of information is the Urban Universities ES202 database, a research source available on a non-disclosure basis to university researchers. This information contains quarterly employment and payroll information that firms report to the State of Ohio for unemployment insurance purposes. The ES202 database is a work-in-progress, requiring “clearing “ and checking of addresses to verify their accuracy. Reports to the state are not made at the establishment level, so a firm headquarters might report a single total employment and payroll for all of the organization’s establishments in the state. Because of this, movement of individual establishments as well as employment and payroll for the establishments must be inferred or estimated in some cases.

The database methodology involved maintaining a database containing addresses and office suite numbers for Arrowhead Park. Information about firms occupying each office suite was updated each year using the Polk *Suburban Directory*. New firms that appeared in Arrowhead each year were then traced back to the city of Toledo using the Polk *City of Toledo Directory* or the Phone Disc CD-ROM databases. Problems that plague the accuracy of this methodology are:

1. The Polk directories are not always consistent from year-to-year. Polk survey takers may record a different firm name for the same organization from one year to the next.

2. Addresses for some streets in Arrowhead Park were changed in 1993-94, interrupting the consistency of the Polk directories and Phone Disc CD-ROM sources.
3. The ES202 database is missing information for many of the firms, limiting the accuracy of payroll and employment information.
4. Some Toledo firms have located on land near Arrowhead Park (even adjacent areas), but are not technically in Arrowhead. Should these be counted?
5. Business cycle variation, a strike at United Parcel Service, and the normal upturns and downturns in the economic fortunes of firms create changes in payroll and employment over time. The number of jobs and payroll lost due to firm movement will depend on the s factors that vary over time.
6. Payroll tax impacts on Toledo depend on the number of employees in Arrowhead Park that live in the city of Toledo. We do not have this information so an estimate must be used.
7. Some adjacent streets that were constructed at the same time as those in Arrowhead Park are not formally designated as part of the official industrial park. As these streets are developed and firms move from Toledo—should we include these in the database?
8. Suppose a firm moves form Toledo to Sylvania (or anywhere else) and then later moves to Arrowhead. Our methodology would not count this firm as Toledo firm. Yet, if we seek to document to outward migration of firms from the city of Toledo, we should include this as a Toledo firm, that is originating in Toledo.

The detailed database for office suites in Arrowhead is provided in an Appendix to this report. It shows office suites at each address for each year along with the firm occupying the suites. Street addresses have been updated to reflect the new address numbers where changes took place in 1993-94.

Section 2 of this report provides some historical analysis of the development of Arrowhead Park, focusing on the movement of Toledo firms into this Maumee area. Section 2 presents updated information on firms that have moved from Toledo to Arrowhead Park during the 1994-97 periods. We always provide information on Toledo and non-Toledo firms that moved away from the park and examine the survival rated of firms. This updated information is compared with the projections from the earlier study. In Section3 we will describe how the cit of Toledo payroll income tax works with respect to residents who work outside the city limits – the key to understanding the impact on payroll tax revenue of Toledo firms moving to areas outside the city. An analysis of the payroll tax impact of the Arrowhead development on Toledo is then provided.

2 The History of Arrowhead Park

A comprehensive database was developed for each office suite in the Arrowhead Park complex covering the years 1980 to 1997 using annual editions of the *Suburban*

Directory and City of Toledo Directory published by Polk Inc. Phone Disc CD-ROM database were also used as well as telephone directories. One point to note about office suites is that a one-to-one correspondence between firms and suites does not exist. Some firms occupy more than a single suite and obtain short-term leases of suites to accommodate needs for temporary additional space. An additional complication is that often a single firm operates subsidiary or related business operations from a single suite or set of suites. For example, a human relations enterprise might also provide job placement counseling or services. Another example would be an insurance agent that also provides accounting or financial counseling services. As an indication of the extent to which this affects the database, in 1997 there were an estimated 320 business suites in Arrowhead and the Phone Disc CD-ROM along with the *Suburban Directory* indicated around 275 individual business listings for Dussel Drive, Holland Road, Indianwood Circle, Osage Drive and Tollgate road, the streets considered to represent Arrowhead Park in this study. Note that these streets differ from those that the City of Maumee cites as “officially” constituting Arrowhead Park.

To provide some feel for the growth of Arrowhead from its inception in 1978, Table 1 shows the estimated number of firms, employment and payroll in Arrowhead Park for the period 1980-1997.

The methodology for determining Toledo firms operating in Arrowhead

Table 1: Historical Arrowhead firms, employment and payroll

Year	Firms	Employment	Payroll (Millions)
1980	12	710	15
1981	20	1000	31
1982	40	1300	39
1983	38	1500	38
1984	48	1600	34
1985	56	1800	50
1986	60	2900	69
1987	75	3200	90
1988	99	3500	114
1989	130	4920	126
1990	181	6110	131
1991	191	6570	132
1992	212	9020	196
1993	240	12000	210
1994	250	14630	230
1995	260	13260	250
1996	265	14820	270
1997	275	15500	280

involved checking annual editions of the Polk *Cit of Toledo Directory* to identify firms that moved from Toledo to Arrowhead. Each year, the Polk *Suburban Directory* indicated new firms operating in Arrowhead and these firms were traced back to Toledo in the previous year. As of 1997, this methodology led us to conclude that 76 Toledo firms are currently operating in Arrowhead. These firms along with their Arrowhead and former Toledo addresses are shown in Tables 2 and 3. The year during which they began operating in Arrowhead is also shown in the tables.

During the period from 1980-97, a total of 126 Toledo firms moved to Arrowhead, with 50 no longer there. These firms either moved away from Arrowhead or went out of business. Of the 50 firms no longer in Arrowhead, 25 moved to another location and 25 are presumed no longer in business. Table 4 shows the 25 firms that moved along with the location to which they moved. From the table, we see that at 13 of the 25 firms moved back to Toledo, 6 moved out of the township, 2 moved to other locations in Maumee, 1 moved to Waterville, 1 to Findlay and only 1 left the state of Ohio. We will see in Section 3 that moving to a township is attractive because these governments have no municipal payroll taxing authority in the state of Ohio.

The 25 Toledo firms that operated in Arrowhead at one time and are presumed to be out of business are shown in Table 5. The 1993 study

conjectured that Toledo firms moving to Arrowhead were those that were successful and expanding operations. Given the need for additional space associated with expansion of employment and size of operations, many of these firms decided to locate in Arrowhead. If this conjecture were accurate, we would expect that the survival rate of Toledo firms should exceed that of other Arrowhead firms.

From the information in this update, we know that 126 Toledo firms moved to Arrowhead over the 1980-97 period. Of these, 76 are still in Arrowhead, and 25 moved out of Arrowhead for a total of 101 firms still in business. The survival rate of Toledo firms that moved to Arrowhead can be calculated as $101/126$ firms still in business, or 80% survival.

We can also calculate the survival rate for non-Toledo firms that operated in Arrowhead over this period. The office suites in Arrowhead were occupied by roughly 650 firms during the 1980-97 period and we estimate that 275 firms still exist in 1997. This means that $650 - 126 = 524$ non-Toledo firms operated in Arrowhead over this period. Of these 524 non-Toledo firms 18 firms moved and 199 non-Toledo firms are still operating in Arrowhead. This suggests that $524 - 199 = 325$ firms or of the 524 populations went out of business, for a survival rate of 38%. There is some bias in these numbers; there are around 320 office suites in Arrowhead in 1997 and only 275 firms operating. Some firms operate under multiple names from a single office suite and others operate in more than a single suite. Nonetheless, it seems clear that the survival rate of Toledo firms that moved to Arrowhead is quite a bit greater than non-Toledo firms over the 1980-97 periods.

Table2: Toledo firms operating in Arrowhead

<u>Firm name</u>	<u>Arrowhead address</u>	<u>year moved</u>	<u>Toledo address</u>
ABC Health Care Agency	1605 Holland	1987	5642 Southwyck
AP Parts	1800 Indianwood	1991	1 John Goerlich
ASF Sales (Am Frame)	1340 Tomahawk	1982	5660 Southwyck
Abaza Pediatrics	1661 Holland	1989	2600 Navarre
Am States Ins	1701 Holland	1993	5241 Southwyck
Arrowhead Podiatry	1657 Holland	1991	3715 Airport HWY
Barefoot Lawn Service	1545 Holland	1995	7860 W. Central
Bay Controls	1650 Indianwood	1991	5451 Enterprise
Burns-Wender Co.	1705 Indianwood	1991	124 N. Ontario St.
CAD Graphics	1683 Woodlands	1991	6465 Monroe St.
Cable Optometrist	1657 Holland	1991	2340 N. Detroit Ave.
Central Travel	336 Dussel	1989	4841 Monroe St.
Checker Distributors	412 Dussel	1995	4343 Secor Rd.
Colgan Electric	1280 Dussel	1991	3110 Frenchmens
Community Mutual BCBS	1705 Indianwood	1992	3737 Sylvania
Continental Loss Adj	1721 Indianwood	1993	3306 Exec. PKWY
Continental Valuations	1721 Indianwood	1993	515 Michigan St
Dana Risk Management	1300 Indianwood	1985	5810 Southwyck.
Dana Venture Group	1300 Indianwood	1985	5810 Southwyck
Digit Equipment	1701 Holland	1982	1548 Dartford
Falke Insurance	1789 Indianwood	1990	3930 Sunforest Ct
Ferrex Trading Corp	1684 Woodlands	1992	3306 Exec. PKWY
Finney JR Real Est	1605 Indianwood	1988	5700 Southwyck
GB Video Productions	1678 Lance Point	1996	302 Paine Ave
Gencorp Polymer	1722 Indianwood	1991	3729 Twining St
Glass City Fed CU	336 Dussel	1988	166 E. Broadway
Goerlick's	1800 Indianwood	1996	315 Matzinger Rd
Hai	370 Dussel	1993	?
Hart Assoc	1315 Indianwood	1991	791 Adams St
Helm Instrument Co.	1387 Dussel	1982	4511 South Ave
Hickory Farms	1505 Holland	1980	214 Southwyck
Home Cable Concepts	412 Dussel	1994	1405 Bernath PKWY
Huss Larry R.	1789 Indianwood	1991	3930 Sunforest Ct
Kaminski Mens Bell	1789 Indianwood	1991	360 S. Reynolds
Kidney Foundation	1545 Holland	1980	3711 Monroe St
Landis, Gyr Rowers	1545 Holland	1990	3131 Exec. PKWY
Lathrop Company	460 Dussel	1980	1510 Montcalm St.
Lutheran Brotherhood	1605 Holland	1985	1400 Reynolds

Table 3: Toledo firms operating in Arrowhead (continued)

Firm Name	Arrowhead address	Year moved	Toledo address
MML Investors	1789 Indianwood	1990	3930 Sunforest CT
Minnikin & Smith	1800 Indianawoos	1995	3539 Glendale
Manpower Temp Sys	336 Dussel	1988	2944 Sylvania ave
Mass Mutual Ins	1789 Indianwood	1990	3930 Sunforest CT
Matrix Technologies	1760 Indianwood	1993	1 John Goerlich
Maumee Valley Mob Hms.	196 Dussel	1993	5373 Monroe St
Mechanical Design Assoc	1625 Indianwood	1987	5333 Secor
Metzger Dentist	1657 Holland	1991	1544 S. Byrne Rd
Meyer Hill Lynch	1257 Osage	1991	1 Seagate
Meyer Winegard	1789 Indianwood	1991	3930 Sunforest CT
Miller Gary L.	1789 Indianwood	1990	3930 Sunforest CT
Monarch Labs	1365 Tomahawk	1993	Westwood Ave
Nekoosa Cust MKTING	1660 Indianwood	1989	1 Seagate
Nurses Calling Inc	1910 Indianwood	1996	3450 W. Central
Paramount Health Care	1715 Indianwood	1993	Exec. PKWY
Pfeister Company	1718 Indianwood	1995	6433 Monroe St
Prestige Delivery System	417 Osage	1994	5640 Southwyck
Professional Computer	1345 Tomahawk	1991	131 E.17 th St
Right Associates	1645 Indianwood	1995	5700 Southwyck
Seagate Benefit Admin.	1789 Indianwood	1990	3930Sunforest CT
Selection Resource	1655 Holland	1992	4 Seagate
Seymour Asso.	1789 Indianwood	1990	3930 Sunforest CT
South Toledo Ped.	1661 Holland	1989	3715 Airport HWY
Spohn Optometrist	1657 Holland	1991	2340 Detroit Ave.
Stateline TPA	1718 Indianwood	1995	313 10 th St
Strategic Research	1690 Woodlands	1988	3131 Exec. PKWY
Sun Federal Crdt. Union	1625 Holland	1995	1917 Pickel Rd
Surface Combustion	1700 Indianwood	1990	2375 Dorr St.
Systems Alternatives	1705 Indianwood	1991	1946 N.13 th St
The Delp Company	599 Dussel	1996	1111 Bernath PKWY
Therma-Tru	1684 Woodlands	1991	2806 Reynolds
Toledo Humane Society	1320 Indianwood	1980	410 Erie St.
Tomczak Lawrence	1789 Indianwood	1989	3930 Sunforest CT
United Auto Aerospace	1691 Woodlands	1996	2300 Ashland Ave.
UAW Health Insur	1691 Woodlands	1996	2300 Ashland Ave.
United Parcel Service	1550 Holland	1987	560 Reynoldss
Vanstar Corp.	1700 Tomahawk	1997	4121 Talmadge Rd.
Visting Nurses Extr.Care	383 Dussel	1995	5241 Southwyck

Table 4: Toledo firms leaving Arrowhead

Firm Name	Arrowhead address	Years in Arrowhead	New address
Carpentry Plus	1400 Dussel	1993	Hamilton St
Citi-Tel Corp	1720 Indianwood	1990-94	Renwyck Dr.
Dana Commerical Credit	1300 Indianwood	1985-94	Richards Rd.
EMS Inc	1722 Indianwood	1985-94	Southwyck
Harbor Behavioral Hlth	1655 Holland	1995-97	Secor Rd.
Metamorphosis Salon	1400 Dussel	1993	316 N. Michigan
National Super Service	1355 Tomahawk	1979-89	Frenchmens Rd.
Norwest Mortgage	1400 Dussel	1993-94	Airport Hwy.
Office Alternative	1400 Dussel	1988-94	Reynolds Rd.
PT Services	342 Tomahawk	1989-93	3030 Sylvania
Proctor Company	1910 Indianwood	1996-96	Southwyck
Winter Seal Corp	1280 Dussel	1993-94	Enterprise Blvd.
Yocum Counsulting	1345 Tomahawk	1992-94	Wyndwood Dr

Toledo firms moving to Maumee

Firm name	Arrowhead address	Years in Arrowhead	New address
Diamonds Direct	1400 Dussel	1988-92	William St.
Rayhaven	1400 Dussel	1993	Wrenford

Toledo firms moving to townships

Firm name	Arrowhead address	Years in Arrowhead	New address
Agricultural Elect Sys	1545 Holland	1980-84	Pryburg Township
Allnet Communications	1705 Indianwood	1991-94	Sylvania Township
American Warming Vent	1310 Indianwood	1980-89	Sprfld. Township
Certain-Teed	1720 Indianwood	1988-93	Monclova Township
Exide	1545 Holland	1988-93	Spencer Township
Westhaven Pharmacy	1345 Dussel	1985-90	Pryburg Township

Toledo firms moving elsewhere

Firm name	Arrowhead address	Years in Arrowhead	New address
Amazing Moving	1400 Dussel	1993	Waterville, OH.

Toledo firms moving elsewhere

Firm name	Arrowhead address	Years in Arrowhead	New address
Mutual of Ohmaha	1789 Indianwood	1989-90	Findlay, OH.
Wedemeyer Electronic	1545 Holland	1993-94	Ann Arbor, MI

In addition to examining movement of Toledo firms away from Arrowhead, the 18 Non-Toledo firms that moved were also traced (to the extent possible). Table 6 shows the non-Toledo firms that moved away from Arrowhead along with the locations to which they moved. We see three firms moving to townships, five firms moving to Toledo and two to Maumee. One difference between non-Toledo firms moving away from Arrowhead and those from Toledo is that we see a relatively large number (7 of 18) moved out of northwest Ohio. In contrast, only 2 of the 25 Toledo firms moved out of the northwest Ohio area.

The employment and payroll of firms in Arrowhead as well as that attributed to Toledo firms was determined using a database referred to as the “ES202 data” from the Ohio Bureau of Employment Services (OBES). This database is being developed by the Ohio Urban University Program, to which the Urban Affairs Center at University of Toledo belongs. Quarterly employment and payroll data (currently covering the period 1989 through 1996, first quarter) are made available to university researchers by The OBES subject to strict confidentiality requirements that we not disclose individual firm employment or payroll information. It should be noted that due to the currently incomplete nature of the database, the employment and payroll was not available for all Toledo firms that moved to Arrowhead Park.

From the information gathered, there were 37 firms from Toledo operating in Arrowhead Park during 1989, whereas the ES202 database provided employment and payroll figures for only 33 of these firms. This means that the estimates provided here reflect an under-estimation of the true employment and payroll impact of Arrowhead on Toledo. A similar situation arose for 1990, where 48 firms from Toledo were operating in Arrowhead but only 39 showed up in the ES202 database. For 1991, the respective figures were, 59 and 46; for 1992, 61 and 51; and for 1993 through 1997 information for between 50 and 60 to 76 firms was available. However, most of the largest firms have been taken into account by our analysis.

Based on the revised database, Table 7 shows revised estimates for the number of firms, employment, and payroll for all firms in Arrowhead as well as those that moved from Toledo. The revisions are shown in parenthesis for the years 1993-97 next to the figures from the original study.

Table 5: Toledo firms going out-of- business

Firm name	Arrowhead Address	Years in Arrowhead	Toledo address
AB Dick Company	1345 Tomahawk	1980-91	630 Phillips Ave.
Caremark Inc.	1722 Indianwood	1993-94	4434 Secor Rd.
Centel Celluar	1370 Dussel	1989-94	5700 Southwyck
Cygna Energy Sys.	745 Indianwood	1988	800 Madison
Datatrol	1545 Holland	1985-87	1405 Reynolds
Davis Colege Adm.	1400 Dussel	1993	4747 Monroe St.
Dawson-Yeager	1349 Dussel	1982-83	6307 Monroe St.
DeArmond	1545 Holland	1984-87	1702 Airport HWY
Harry's Clothing	1605 Holland	1982-87	2130 W. Central
Inches-a-weigh	572 Dussel	1996-97	5307 Monroe St.
Ind Assessment Treat	1400 Dussel	1992-93	715 Spencer St.
Maumee/Perrysburg Gym	1545 Holland	1980	1400 Reynolds Rd.
Mr.D. Carpet Cleaning	1400 Dussel	1993	2702 Victory St.
New England Green	1545 Holland	1988	1 Seagate
Office Mart	1400 Dussel	1988-90	608 Madison Ave.
Ohio National Sales	1545 Holland	1980-82	1400 Reynolds Rd.
Pepperidge Farms	1545 Holland	1982-92	5079 Monroe St.
Perz Group	1400 Dussel	1991-94	3425 Exec PKWY
Regional Emerg Med.	1701 Holland	1992-94	2144 Monroe St.
Roche Bio-Med.	1545 Holland	1987-91	3100 W. Central
Shever's Stain Glass	1545 Holland	1980	1400 Reynolds Rd.
Tel-Matic Systems	1345 Tomahawk	192 94	131 17 th St.
Warren Technical Ass.	1720 Indianwood	1990	110 Arco Dr.
Webstrand Corp	1745 Indiana wood	1989-90	4 Seagate
Weight Watchers	1400 Dussel	1989-94	4925 Jackman

Table 6: Toledo firms moving away from Arrowhead

Non-Toledo firms moving to townships	
Firm name	New address
Charter Behavioral Health Shared Logic group Airborne Express	Monclova Township 6904 Spring Valley, Holland 3510 Briarfield, Monclova
Non-Toledo firms Moving to Toledo	
Firm name	New address
Management Recruiters Milepost Corp WRQN Radio AASK Midwest Zinnco Marketing	3450 Central Ave. 4427 Talmadge 3225 Arlington 1025 N. Reynolds Rd. 5122 Heatherdowns
Non-Toledo firms moving to Maumee	
Brahier Lighting Flowers Associates	911 Scott St. Reynolds Rd.
Non-Toledo firms moving out of the area	
Firm name	New address
North Am Benefit Assoc Huron Valley Glass Diagnostic Imaging Lucent Technologies Audio Plus Saelio Machinery United Tedspectrum	227 S. Main St., South Bend, IN 5075 Carpenter, Ypsilanti, MI 365 Crown Hill, Orville, OH 4619 Beaver Ave, Fort Wayne, IN 410 E. Sandusky, Findlay, OH 1000 Pauly Dr., Elk Grove, IL Cairo, OH.

Table 7: Revised Arrowhead Firms, Employment and Payroll

Year	All Firms	Toledo Firms	All Jobs	Toledo Jobs	All Payroll (Millions)	Toledo Payroll
1980	12	11	710	610	15.20	12.13
1981	20	13	1000	700	31.70	12.33
1982	40	13	1300	750	39.74	12.91
1983	38	14	1500	720	38.02	14.87
1984	48	14	1600	750	34.87	13.31
1985	56	18	1800	800		
1986	60	18	2900	1840		
1987	75	22	3200	1900		
1988	99	33	3500	1920		
1989	130	36	4920	3160		
1990	181	46	6110	4200		
1991	191	59	6570	4580		
1992	212	66	9020	5000		
1993	252 (240)	75(60)	12000	6300(5360)		
1994	270 (250)	81(62)	14630	7600(5700)		
1995	325 (260)	79(65)	13260	7340(6100)		
1996	358 (265)	87(73)	14820	8170(6500)		
1997	389 (275)	94(76)	16360(15500)	9880(6800)		

Table 5 Notes:

Revisions of projections from the original study in parenthesis

Overall, we see: a downward revision in the total number of firms in Arrowhead as well as those from Toledo; a downward revision in the total payroll as well as that

derived from Toledo firms. The original total employment was revised downward for 1997 only, as the numbers for 1993-96 appeared close to those estimated using the revised information.

It is interesting to note that the original study did not consider out-migration of firms from Arrowhead, which is a more recent phenomena, beginning in the 1992-97 period. Firms leaving Arrowhead during this period totaled 43 firms, (25 Toledo firms and 18 non-Toledo firms). If one adds the 25 Toledo firms that moved away from Arrowhead to the 76 firms operating in Arrowhead in 1997, we arrive at a total of 101 which is greater than the projection of 94 Toledo firms from the 1993 study. Out-migration from Arrowhead appears to be a major influence that was ignored in the original study and projections. Like all projections, the 1993 projections reflected past trends based on a historical data period when out-migration was not of a sufficient magnitude to exert an influence on the trend projections.

In the earlier study, the ES202 database information suggested that Toledo firms generally had higher levels of payroll per worker than non-Toledo firms. Toledo firms represent only 30% of the Arrowhead firms, but 63% of the payroll and 52% of the employment. From the revised information we find that Toledo firms represent 29% of the firms, 43% of the employment and 52% of the payroll. The proportion of all firms represented by those that have moved from Toledo has remained the same as in 1993, around 39% of the total firms in Arrowhead. The proportion of Arrowhead employment and payroll accounted for by Toledo firms has declined. From the ES202 information, this appears to reflect some downsizing of larger Toledo firms that moved to Arrowhead as well as movement away from Arrowhead by some of the larger firms. Confidentiality requirements regarding the ES202 database, limits our ability to provide more detailed information about these trends.

The next section reviews operation of the City of Toledo payroll tax and then analyzes the impact of the Arrowhead development on Toledo's payroll tax base.

3 The Payroll Tax Impact of Arrowhead on Toledo

In order to consider the impact on Toledo payroll tax income arising from economic development in areas outside the city limits, it is necessary to understand the way in which the City of Toledo payroll tax system works. First, the city receives taxes equal to 2.25% of the payroll income from anyone who works in Toledo. There are a series of alternative tax situations Facing residents of Toledo employed outside the City limits.

1. Toledo residents who works in a suburb with local income tax must pay to Toledo the difference between the suburban payroll tax rate and 2.25% Toledo rate. As an example, Maumee currently has a 1.5% local payroll tax rate, so a Toledo resident working in Maumee must pay Maumee 1.5% and Toledo, 0.75% of payroll income.
2. Toledo residents who work in an unincorporated area with no local income tax must pay a tax equal to 2.25% of payroll income to Toledo. An example would be Perrysburg Township.

3. Toledo residents who work in a suburban area with a local tax rate of 2.25% pay nothing to the City of Toledo in the way of an income tax. Examples are Holland, Oregon and Rossford, which all have local payroll tax rates of 2.25%. Consider also, if Maumee decide to raise its income tax rate from 1.5% to 2.25%, Toledo would receive no income tax from residents who work in Maumee.
4. All workers (Toledo residents as well as non-residents) in JEDZs (Joint Economic Development Zones) will pay some part of the tax rate (e.g., 0.615% in Rossford JEDZ) on payroll income to the City of Toledo.

With the exception of case 4) above, Toledo 's payroll tax income is dependent on the number of employed Toledo residents and the number of persons employed by firms located in Toledo. In order to analyze payroll tax revenue impacts associated with development outside the city corporation limits, we need to consider both firm and residential movement over time. The impact of firm movements on payroll tax receipts is linked to residential movements. This can be seen by considering, that a firm moving to Arrowhead whose employees all live in Toledo would generate payroll tax payments equal to 0.75% of payroll income (the difference between Maumee's local tax rate and Toledo's 2.25% rate). The firm move results in a two-thirds reduction in Toledo tax receipts, from those based on the 2.25% rate to receipts based on a 0.75% rate. On the other hand, if none of the firm's employees reside in Toledo, the firm move would entirely eliminate payroll tax revenue received by Toledo.

The complexity of assessing payroll tax impacts associated with firm movements can be illustrated with the following example. If a Toledo resident is employed outside the city limits, it would seem preferable that this employment takes place in an unincorporated area since Toledo receives taxes equal to 2.25% of this resident's payroll income. On the other hand, if this person decides to move outside the city limits, Toledo loses all payroll tax income. In contrast, employment in the JEDZ becomes an arrangement if the rate of residential movement to areas outside the city limits is high, since Toledo collects some payroll tax income from all workers in these areas, regardless of residence.

In order to analyze the impact of Arrowhead on Toledo's payroll tax base, alternative assumptions must be made regarding the residency of those that work in Arrowhead, as we do not have this information.

A lower bound on the payroll tax impact of Arrowhead on the City of Toledo can be calculated for 1997 as 1.5% of the \$145 million payroll paid by firms from Toledo that moved to Arrowhead. This reflects a conservative estimate based on the assumption that everyone working for Toledo firms that moved to Arrowhead lives in Toledo and pays .75% of their payroll income to Toledo. In this case, the firm move cost Toledo only 1.5% of the payroll income lost resulting in \$2.175 million of lost payroll tax income to Toledo. An upper bound on the payroll tax income lost by Toledo would be 2.25% times the \$145 million of payroll income, which assumes everyone working for Toledo firms that moved to Arrowhead lives outside the city limits. This would result in \$3.26 million of lost payroll tax income to Toledo. These calculations are based on the fact that the

Toledo firms that moved to Arrowhead were previously paying payroll tax income of 2.25% to Toledo, and in the absence of their move to Arrowhead, they would still be located in Toledo paying these taxes. Note that we have taken into account firms that have gone out of business; as well as firms that moved back to Toledo in our database development for Arrowhead, so this is not an issue here.

A positive side of the Arrowhead development is that non-Toledo firms who located in Arrowhead or new firms originating in Arrowhead employ Toledo residents, thereby generating 0.75% of these workers' payroll income in the form of tax payments to Toledo. Again, we can compute lower and upper bounds on these magnitudes based on the assumption that all of these workers lived outside of Toledo or lived inside of Toledo. The lower bound is easy, if all of the new workers lived outside Toledo, the payroll income tax revenue received from these workers would be zero. An upper bound is calculated as 0.75% times the \$135 million in new payroll generated by non-Toledo firms operating in Arrowhead during 1997 which equals \$1.0million dollars.

The dynamic time-path of payroll tax income revenue lost by Toledo due to Arrowhead over the period 1980 to 1997 can be computed based on the historical data estimates in Table 5. In order to do this we use a series of alternative assumptions regarding the residence of workers in Arrowhead, which, as pointed out above, has an impact on the magnitude of these revenue losses. Two estimates of Arrowhead's impact on the payroll tax income revenue are carried out on the basis of the unrealistic assumptions used above to compute the upper and lower bounds. We used the lower and upper bounds on revenue enhancement from non-Toledo firms operating in Arrowhead and employing Toledo residents to adjust the lost revenue due to Toledo firms operating in Arrowhead.

These estimated payroll tax revenue losses are shown in Table 6, which also contains estimates that lie between the upper and lower bounds based on 25%, 50% and 75% of the workers in Arrowhead living in Toledo. Here again, we use these residency percentages to adjust the lost revenue upward due to the revenue enhancement from non-Toledo firms employing Toledo residents. Perhaps the most realistic scenario would be that the number of Arrowhead workers living in Toledo would decline over time, given demographic projections for the City of Toledo versus the Toledo Metropolitan area. Our range of outcomes encompasses this possibility within the upper and lower bands.

Table 8: Revised Toledo Payroll Tax Revenue Lost to Arrowhead

Year	Upper bound	25% Toledo residents	50% Toledo residents	75% Toledo residents	Lower Bound
1980	0.27	0.24	0.22	0.19	0.16
1981	0.28	0.22	0.16	0.10	0.04
1982	0.29	0.22	0.14	0.07	0.01
1983	0.33	0.26	0.19	0.12	0.05
1984	0.30	0.23	0.17	0.10	0.04
1985	0.36	0.27	0.18	0.08	0.01
1986	0.85	0.72	0.59	0.46	0.33
1987	0.92	0.75	0.58	0.41	0.24
1988	0.99	0.78	0.57	0.35	0.14
1989	1.79	1.55	1.31	1.07	0.84
1990	1.82	1.57	1.33	1.08	0.84
1991	1.81	1.56	1.32	1.07	0.82
1992	1.46	2.09	1.72	1.35	0.98
1993	2.58	2.19	1.80	1.41	1.01
1994	2.70	2.27	1.84	1.41	0.98
1995	2.92	2.46	1.99	1.52	1.04
1996	3.03	2.53	2.02	1.52	1.00
1997	3.26	2.74	2.21	1.69	1.16

Table 6 Notes:
Upper bound based on 0% Toledo residents.
Lower bound based on 100% Toledo residents.

4 Conclusion

This study revised a 1994 study based on data through 1993 of Arrowhead Park economic development using more recent information covering the period 1994-97. The report described the Arrowhead Park experience and its historical estimated impact on the payroll tax base of the City of Toledo.

By 1997, payroll tax lost by the City of Toledo to Arrowhead Park was Between 1.16 and 3.26 million dollars. The study found 76 of the 275 firms operating in Arrowhead were firms hat moved from Toledo. These firms accounted for 145 of the 280 millions dollars in payroll, and 6,800 of the 15,500 jobs.

Some evidence of out-migration from Arrowhead was found. A total of 43 firms left Arrowhead, with 9 of them moving to townships, 18 moving to Toledo, 4 moving to Maumee and 9 leaving northwest Ohio.

5 Appendix

Tables 9 through 12 show Toledo firms moving to Arrowhead Park in various years along with their former Toledo addresses and the Arrowhead address. One complication is that some of the Arrowhead street addresses were changed in the 1993-94 period.

The actual database of office suites in Arrowhead and the firms occupying each suite is also included. An attempt was made to update street addresses to reflect the new addresses used after the 1993-94 changes took place. This means that firms are listed as operating at addresses that they really didn't occupy prior to 1993-94, as the address was different. That is, these are the current addresses of the suites that these firms occupied prior to 1993-94 when they were in Arrowhead.

Table 9: Toledo Firms Moving to Arrowhead

Toledo firms moving in 1979			
Firm Name	Arrowhead Address	Years	Toledo Address
AB Dick Company	1345 Tomahawk	1980-91	630 Phillips Ave
Agricultural Elect Sys.	1545 Holland	1980-84	1400 Reynolds Rd
American Warming Vent	1310 Indianwood	1980-89	1017 Summit
Hickory Farms	1505 Holland	1980-94	214 Southwyck
Kidney Foundations	1545 Holland	1980-94	3711 Monroe St.
Lathrop Company	1220 Dussel	1980-94	1510 Montcalm St.
Maumee-Perrysburg Gym	1545 Holland	1980	1400 Reynolds Rd.
National Super Service	1355 Tomahawk	1979-89	1936 N. 13 th St.
Ohio National Sales	1545 Holland	1980-82	1400 Reynolds Rd.
Shever's Stain Glass	1545 Holland	1980	1400 Reynolds Rd.
Toledo Humane Society	1545 Holland	1980	410 Erie St.
	1320 Indianwood	1981-94	
Toledo Firms Moving in 1980-811980-94			
ASF Sales (Am Frames)	1340 Tomahawk	1982-94	5660 Southwyck
Dawson-Yeager	1349 Dussel	1982-83	6307 Monroe St.
Digit Equipment	1701 Holland	1982-94	1548 Dartford Rd.
Harry's Clothing	1605 Holland	1982-87	2130 W. Central
Helm Instrument Co.	1387 Dussel	1982-94	4511 South Ave.
Pepperidge Farms	1545 Holland	1982-92	5079 Monroe St.
Toledo Firms moving in 1983			
DeArmond	1545 Holland	1984-87	1702 Airport HWY
Toledo Firms moving in 1984			
Dana Venture Group	1300 Indianwood	1985-94	5810 Southwyck
Dana Risk Management	1300 Indianwood	1985-94	5810 Southwyck
Dana Commercial Credit	1300 Indianwood	1985-94	5810 Southwyck
Datatrol	1545 Holland	1985-87	1405 Reynolds
Lutheran Brotherhood	1605 Holland	1985-94	1400 Reynolds
Westhaven Pharmacy	1345 Dussel	1985-90	2014 Glendale

Table 10: Toledo Firms Moving to Arrowhead

Toledo Firms Moving in 1985-86			
Firm Name	Arrowhead Address	Years	Toledo Address
ABC Health Care Agency	1605 Holland	1987-94	5642 Southwyck
Mechanical Design Assoc.	1625 Indianwood	1987-94	5333 Secor
Roche Bio-medical	1545 Holland	1987-91	3100 W. Central
United Parcel Service	1550 Holland	1987-94	560 Reynolds
Toledo Firms Moving in 1987			
Certain-Teed	1720 Indianwood	1988-93	5555 Airport HWY
Cyigna Energy Ss	1745 Indianwood	1988	800 Madison Ave.
Diamonds Direct	1400 Dussel	1988-92	5215 Monroe St.
Exide	1545 Holland	1988-93	3550 Marine Rd.
Finney JR Real Est	1605 Indianwood	1988-94	5700 Southwyck
Glass City Fed CU	1400 Dussel	1988-94	166 E. Broadway
Manpower Temp Svcs	1400 Dussel	1988-94	2944 Sylvania Ave.
New England Green	1545 Holland	1988	1 Seagate
Office Alternative	1400 Dussel	1988-94	1251 Reynolds Rd.
Office Mart	1400 Dussel	1988-90	608 Madison Ave.
Strategic Research	1690 Woodlands	1988-94	3131 Exec. PKWY
Therma-Tru	1684 Woodlands	1988-94	2806 Reynolds
Toledo Firms Moving in 1988			
Abaza Pediatrics	1661 Holland	1989-94	2600 Navarre
Centel Celluar	1370 Dussel	1989-94	5700 Southwyck
Central Travel	1400 Dussel	1989-94	4841 Monroe St.
Nekoosa Cust MKTING	1660 Indianwood	1989-90	1 Sesgate
South Toledo Ped	1661 Holland	1989-94	3715 Airport HWY
Tomczak Lawrence	1789 Indianwood	1989-94	3930 Sunforest CT
Webstrand Corp	1745 Indianwood	1989-90	4 Seagate
Weight Watchers	1400 Dussel	1989-94	4925 Jackman Rd
Toledo Firms Moving in 1989			
Firm Name	Arrowhead Address	Years	Toledo Address
Citi-Tel Corp	1720 Indianwood	1990-94	245 N.Summit
Falke Insurance	1789 Indianwood	1990-94	3930 Sunforest CT
Landis, Gyr Powers	1545 Holland	1990-94	3131 Exec. PKWY
MML Investors	1789 Ineianwood	1990-94	3930 Sunforest CT
Marlowe Charles L.	1657 Holland	1990-94	3715 Airport HWY
Mass Mutual Ins	1789 Indianwood	1990-94	3930 Sunforest CT
Miller Gary L.	1789 Indianwood	1990-94	3930 Sunforest CT
Mutual of Omaha	1789 Indianwood	1989-90	5301 Southwyck
Seagate Benefit Admin	1789 Indianwood	1990-94	3930 Sunforest CT
Seymour Assoc.	1789 Indianwood	1990-94	3930 Sunforest CT
Surface Combustion	1700 Indianwood	1990-94	2375 Dorr St.
Warren Technical Asso.	1720 Indianwood	1990	110 Arco Dr.

Table 11: Toledo Firms Moving to Arrowhead

Toledo Firms Moving in 1990			
Firm Name	Arrowhead Address	Years	Toledo Address
AP Parts	1800 Indianwood	1991-94	1 John Goerlich
Allnet Communications	1705 Indianwood	1991-94	245 N. Summit
Arrowhead Podiatry	1657 Holland	1991-94	3715 Airport HWY
Bay Controls	1650 Indianwood	1991-94	5451 Enterprise
Burns-Wender & Co.	1705 Indianwood	1991-94	124 N. Ontario St.
CAD Graphics	1683 Woodlands	1991-92	6465 Monroe St.
Cable Optometrist	1657 Holland	1991-94	2340 Detroit Ave.
Colgan Electric	1280 Dussel	1991-94	3110 Frenchmens
EMS Inc.	1722 Indianwood	1991-94	310 Main St.
Gencorp Polymer	1722 Indianwood	1991-94	3729 Twining St.
Hart Assoc.	1315 Indianwood	1991-94	701 Adams St.
Hiss Larry R.	1789 Indianwood	1991-94	3930 Sunforest CT
Kaminski Mens Bell	1789 Indianwood	1991-94	360 S. Reynolds
Metzger Dentist	1657 Holland	1991-94	1544 S. Byrne Rd.
Meyer Hill Lynch	1257 Osage	1991-94	1 Seagate
Meyer Winegard	1789 Indianwood	1991-94	3930 Sunforest CT
Perz Group	1400 Dussel Dr.	1991-94	3425 Exec. PKWY
Professional Computer	1345 Tomahawk	1991-94	313 E. 17 th St.
Spohn Optometrist	1657 Holland	1991-94	2340 Detroit Ave.
Systems Alternatives	1705 Indianwood	1991-94	1946 N. 13 th St.
Toledo Firms Moving in 1991			
Community Mutual BCBS	1705 Indianwood	1992-94	3737 Sylvania
Ferrex Trading Corp	1684 Woodlands	1992-94	3306 Exec PKWY
Ind Assesment & Treat	1400 Dussel	1992-93	715 Spencer St.
Regional Emerg Medical	1701 Holland	1992-94	2144 Monroe St.
Selection Resource	1655 Holland	1992-94	4 Seagate
Tel-Matic Systems	1345 Tomahawk	1992-94	131 17 th Street
Yocum Consulting	1345 Tomahawk	1992-94	131 17 th Street

Table 12: Toledo Firms Moving to Arrowhead

Firms Name	Arrowhead Address	Years	Toledo Address
Am States Ins	1701 Holland	193-94	5241 Southwyck
Amazing Moving	1400 Dussel	1993	918 Hampton Ave.
Caremark Inc	1722 Indianwood	1993-94	4434 Secor Rd.
Carpentry Plus	1400 Dussel	1993	929 Hamilton
Continental Valuations	1721 Indianwood	1993-	151 Michigan St.
Continental Loss Adj	1721 Indianwood	941993-94	3306 Exec. PKWY
Davis College Adm. Off.	1400 Dussel	1993	4747 Monroe St.
Matrix Technologies	1760 Indianwood	1993	1 John Goerlich
Maumee Valley Mob. Hms.	1450 Dussel	1993-94	5373 Monroe St.
Metamorphosis Salon	1400 Dussel	1993	5058 Dorr St.
Monarch Labs	1365 Tomahawk	1993-94	Westwood Ave
Mr. D. Carpet Cleaning	1400 Dussel	1993	2702 Victory Ave.
Norwest Mortgage	1400 Dussel	1993-94	1855 Reynold Rd.
Paramount Health Care	1715 Indianwood	1993-94	3425 Exec. PKWY
Rayhaven	1400 Dussel	1993	501 Wrenford Ln
Wedemeyer Elect Supply	1545 Holland	1993-94	1002 Adams St.
Winter Seal Corp	1280 Dussel	1993-94	500 Fasset St.
Toledo Firms Moving in 193-95			
Barefoot Lawn Service	1545 Holland	1995-97	7860 W. Central
Checker Distributors	412 Dussel	1995-97	4343 Secor Rd.
Hai	370 Dussel	1993-97	?
Home Cable Concepts	412 Dussel	1994-97	1405 Bernath PKWY
Mannikin and Smith	1800 Indianwood	1995-97	3539 Glendale
Pfeiser Company	1718 Indianwood	1995-97	6433 Monroe St.
Prestige Delivery Systems	417 Osage	1994-97	5640 Southwyck
Right Associates	1645 Indianwood	1995-97	5700 Southwyck
Stateline TPA	1718 Indianwood	1995-97	313 10 th St.
Sun Federal Credit Union	1665 Holland	1995-97	1917 Pickel Rd.
Visiting Nurses Extr. Care	383 Dussel	1995-97	5241 Southwyck
Toledo Firms Moving in 1996			
GB Video Productions	1678 Lance Point	1996-97	302 Paine Ave.
Harbor Behavioral Health	1655 Holland	1995-97	4334 Secor Rd.
Inches-a weigh	572 Dussel	1996-97	5307 Monroe St.
Nurses Calling Inc.	1910 Indianwood	1996-97	3450 W. Central
Proctor Company	1910 Indianwood	1996-97	5533 Southwyck
The Delp Company	599 Dussel	1996-97	1111 Bernath PKWY

Dussell Drive																
Firm Address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
599 The Delp Company													X	X	X	X
597 Mid-Am Banking Center										?	X	X	X	X	X	X
													X	X	X	X
590 Wendy's Hamburger																
584 Subway													X	X	X	X
582 Toledo Big Apple Bagels															X	X
580 Port Lawrence Title															X	X
Arrowhead Photo																X
578 Sam's Diner Restr.														X	X	X
576 Village one-hour cleaners														X	X	X
574 Arrowhead Chiropractic													X	X	X	X
572 Inches-a –weigh weight reduction													X	X		
Nationwide Ins. Tag Agents														X	X	
570 Café Maria restr.														X	X	X
551 Bill Knopps															X	
Fortney and Weygand Inc.																X
541 Bill Knapp's restr.															X	X
Country Inns and suites															X	X
540 Studio Plus Hotel																X
531 Applebee's grill restr.															X	X
521 Tharaldson Inn & Suites																X
504 Bridgman David Rev.											X	X	X	X	X	X
501 BP Gas Station											X	X	X	X	X	X

Firm address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
480 The Andersons Building																
Andersons Grain Dealers	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Ag products Division									X	X	X	X	X	X	X	X
Investment Services									X	X	X	X	X	X	X	X
Human Resource dev.										?	X	X	X	X	X	X
Ret group										?	X	X	X	X	X	X
Lawn products										?	X	X	X	X	X	X
Industrial products division										?	X	X	X	X	X	X
Suites																
A) Shared Logic Group Inc.							X	X	X	X	X	X	X			
C) Flowers & Associates							X	X	X	X	X	X	X			
D) Associated Tempories							X	X	X	X	X	X	X			
G) Norfolk Southern (sales off)							X	X	X	X	X	X				
Associ Temp addl space									X	?						
vacant													X	?	?	
I) vacant											?	X				
Hauptrecht Builders													X			
Interior Dynamic														X	X	
J) JG Graphics									X	?						
vacant										?	X	X				
Anderson's recycling													X	?	?	
K) KPMCI Inc.							X									
JG Graphics								X	X	?						
vacant											X	X				
BGSU computer training ctr.													X	X	X	
M) Cardinal Systems							X	X								
Automatic Vending									X	X	X	X	X	X	X	
N) Management Recruiters							X	X								
vacant									X	?						
BGSU continue education										?	X	X	X	X	X	
V) Hickory Farms addl space										?	X					
vacant													X			
Central Travel														X	X	
460 Lathrop Company	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
456 Maumee Water Dept.		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
450 Maumee Fire Station								X	X	X	X	X	X	X	X	X
434 Anatrice Inc.							X	X	X	X	X	X	X	X	X	X
428 Stanley Steemer Carpet Cln.								X	X	X	X	X				
vacant													X			
Prosource of Toledo														X	X	X

Firm Name and address	82	83	84	85	86	87	88	89	90	91	92	93	94	05	96	97
422 Tri-Tech Sys Indl Inc.									X	?						
Closure Tech addl space										?	X					
Innovative Closures Inc.												X				
Teachers Retirement													X			
420 Sunshine Biscuits							X	X	X	X	X	X	X	X	X	X
416 National Research Corp.							X									
Mileposst Corp.								X	X	X	X					
vacant												X	X			
Bottomline Ink														X	X	X
412 Suites																
United Telespectrum						X										
Tri-Tech Sys. Intl.Inc.							X									
A) United Telespectrum							X									
Centel Cellular								X								
Vacant									X	?						
Colgan Inc. Electrical										?	X	X	X	X		
Vacant															X	
Sprint PCS																X
J) Tri-Tech Sys. Intl.Inc									X							
Closure Techn addl.space										?	X					
Innovative Closure Inc.												X				
Vacant													X	X	X	
K) Closure Technology Assets plastic										?	X					
Vacant													X	X	X	
401 Outback Steak House															X	X
400-A A Winter Seal Corp												X	X			
Coca Cola														X	X	X
400-B US Container													X	X	X	X
400-C US Coexcell Inc plastic														X		
Checker Distributors															X	X
387 Sell Incorporated							X	X	X	X	X	X	X	X	X	X

Firm Name and address	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
385 Powell H.A. Photographers								X	X	?						
383 Telecom of Ohio				X	X	X	X	X								
Tel Plus Commun Inc.									X	?						
WRON Radio										?	X	X	X	X		
Visiting Nurse Gospice Healkth Care															X	X
Visiting Nursse Extra Care													X	X	X	
ABS Communications													X	X		
380 Corbin Corp				X	X	X	X	X	X	X	X	X	X	X	X	X
370 Suites																
A) Silgan PET Corporation									X	?						
Constar Plastics Inc.										?	X					
Vacant												X				
HAI incorp. Auto parts mfg.													X	X	X	X
C) Toledo Edison metering									X	?						
Vacant										?	X	X	X			
D) O-I Closure Warehouse									X	?						
Hickory Farms										?	X	X	X	X	X	
E) Powerlab Inc. (Plant)				X	X	X	X	X	X	X	X	X	X	X	X	X
369 Youngs Fuel Equipt, Service																
The Shirt Co.																X
Airborne Freight Inc.	X	X	X	X	X	X	X	X								
Airborne Express									X	X	X	X				
YZ Enterprices Inc. Bakery											X	X	X			
Ransom Properties													X	X	X	
Michael Batdorf																X
365 Waterbury Dev Co.	X	X														
Vacant			X													
Westhaven Pharm(offices)				X	X	X	X	X								
Concourse Center								X	X	X	X					
DHL Airways Inc.												X				
Fitzsimmons Hospital Serv.													X	X	X	X
Handmade															X	
Letteram signage sys. Inc.																X
DeVilbiss Parts																X
361 Helm Instrument Co.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

Firm Name and address	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
360 Amoco Container Co.	X	X	X		X	X	X	X								
Hickory Farms (whse)				X	X	X	X	X	X							
Scores coast to coast																X
342 Tomahawk Development							X	X								
O'Shea M. D. Co.					X	X										
Earnest Enterprise lawn mtce.						X	X	X								
Respond First Aid Sisyems					X	X	X	X								
Johnson Urschel Chemical									X	?						
PT Service Inc.								X	X	X	X	X				
Vacant													X			
Nationwide Ins.														X	X	X
340 Manpower Temp Service							X	X	X	X	X	X	X	X	X	X
338 Vacant							X	X								
Diet Center Clinic									X	X	X					
Central Travel addl space												X				
336 Glass City Fed Cr. Union							X	X	X	X	X	X	X	X	X	X
Central Travel & Ticket								X	X	X	X	X	X			
332 Muscular Therapy Cntr.														X	X	X
328 Matthew Vincente Salon													X	X	X	
Nails By Mary Treeon													X	X	X	X
326 Norwest Mortgage												X	X			
Matthew Vincente Salon																X
322 St. Vincent Smedicdal Dialysis Center													X	X	X	X
320 Studio A- Dance Studio (B1)							X									
Weight Watchers								X	X	X	X	X	X	X	X	X
318 Vacant							X	X								
Weight Watch Mtg. RM.									X	X	X	X	X			
Vacant														X		
Univ. of Toledo addl space															X	X

Firms Name and Address	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	
316 Vacant							X	X									
Office Mart Supplies									X	X							
Vacant											X	X					
Hickory Farms Mail Div.													X	X	X	X	
314 Diamonds Direct jwlr. (B4)							X	X	X	X	X						
Vacant												X	X	X			
Hickory Farms Mail addl space																X	
												X	X	X			
310 First Security Bank																X	
Heavenly Coffees																	
308 Office Alternative (B6)							X	X	X	X	X		X				
Com Cep Learning												X	X				
306 Ink Well							X	X	X	X	X	X	X	X			
TIH Enterprises Inc.												X	X				
Amazing Moving Inc.												X	X				
System Vision Cons.												X	X				
Arrow Point Printing																X	X
302 Arrowhead Shops																	
Wells-Bowen Realty Inc.									X	X	X	X	X	X	X	X	
Diet Center							X	X									
Office Mart								X									
Society Bank Drive-Thru Teller									X	X	X	X	?	?	?		
289 Arrowhead Amoco									X	X	X	X	X	X	X	X	
206 Seagate Auto Glass												X	X	X	X	X	
196 MaumeeValley Mob. Hm.												X	X	X	X	X	
150 Days Inn Toledo-Maumee Motels												X	X	X	X	X	

Holland Road																
Firms Name and Address	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
1415 Gordon Food Service		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
1425 Tubelite Division of Indal Inc.												X				
Osterman ApI Distr cntr													X	X	X	X
Fresenius USA Kidney													X	X	X	X
1445 CS&DO Holland Rd Whse Comm Warehouse & Cartage Inc.												X	X	X	X	
1480 Superwash																X
1490 National City Bank															X	X
1500 Accura of Maumee Bavarian Brewing							X	X	X	X	X	X	X	X	X	
Vacant														X	X	
1505 Hickory Farms of Ohio Inc.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
1545 Indian Oak Complex Suites																
A1) Symedix	X	X	X													
Vacant				X	X											
Flooding Installation of Toledo									X	?						
United Technologies Furukawa addl space										?	X	X	X	X	X	X
A2) General Battery Corp Exide Corporrtion						X										
A3) Stafford Building Products						X	X									
Vacant								X								
United Technologies Furukawa									X	X	X	X	X	X	X	X
B) Health Planning Assoc, of NW Ohio	X															
Vacant		X	X													
Clinical Systems Inc.				X												
Clinical Engineering Center					X											
Hickory Farms (addl space)						X										
Vacant							X									
Roche-Bio-Medical Lab Inc.								X	X	?						
Vacant										?	X					

Firms address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
Kidney Foundation of NW Ohio												X	X	X	X	X
C) Roche Bio-Medical Lab Inc.						X	X									
Vacant								X	X	X	X					
Life Connection of Toledo												X	X	X	X	
Life Connection of Ohio																
D) Electronic Engineering					X	X	X									
Norstan Communications								X	X	?						
Vacant										?	X					
Life Connection addl space												X				
E) Kidney Foundation	X	X	X	X	X	X	X	X	X	X	X					
Vacant												X				
Skyline Trade Show													X	X	X	
Skyline Displays																X
F) Vacant																
Toledo Humane Society	X															
Orhan Procurement Agency NW			X	X	X	X	X									
Life Connection								X	X	X	X					
Vacant												X				
Landis Gyr Powers													X	X	X	
Landis & Staefa Toledo branch																X
G) Penta County Vocational School			X	X	X	X	X	X	X	X	X	X	X	X	X	
H) Dell Haven Construction	X	X	X	X	X	X	X	X	X							
Miller Farm & Greenhouse Co.	X	X	X	X	X	X	X									
Miller Diversified Inc.								X	X	X	X	X	X			
Webstrand Corp.	X	X	X													
M&R Development	X	X	X	X	X	X	X	X								
Westport Homes Inc.												X	X			
Francis J & Co.												X	X			
Miller Monclove Properties														X		
ADM Document Systems															X	X
K) Johnson F.D. Co.	X	X	X	X	X	X	X	X								
Westport Homes Inc.									X	X	X					
Faster USA Inc.												X				
Smith Cornell Impressions													X	X	X	X
K1) PUF Laboratories									X							
M) Mamee-Perrysburg Gym Clb.																
Layman Linda Investments	X															
Great Lakes Corvette Supply	X															
De Armond Inc.			X	X	X	X										
Vacant							X									
United Dconsumers Club								X	X	X	X	X	X			

Firms address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
Faster USA														X	X	X
N) Vacant	X	X	X	X	X											
Findlay Furniture & Upholstery																
Colonial Courier Service						X	X	X	X	X	X	X	X	X		
Vacant															X	
Morgan Mechanical																X
O) Ohio National Sales (mach sales)	X															
American Multigraphics		X	X	X	X	X	X									
Vacant								X	X	?						
Smith-Cornell										?	X	X	X			
Vacant														X	X	
P) Vacant																
Pepperidge Farms	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
R) Stafford Bldg. Products					X											
M S Techologies Inc.						X										
Vacant							X	X	X	X	X					
Wedemeyer Electronic Supply Co.												X				
Strategic Research Consultant														X		
Vacant															X	
S) Agricultural Electric Systems																
Huron Valley Glass							X									
Vacant	X							X								
Polar Golf Balls									X	?						
LMG Direct whse & Mailing Servs.										?	X					
Lawson Inmate Commissary servs..												X	X	X	X	X
T) Agricultural Electric System	X	X	X													
Vacant				X	X	X	X									
DHL World Wide Express								X	X	?						
Non Contact International										?	X	X	X			
Vacant														X	X	
U) Shever's Stain Glass Inc.																
Vacant	X															
Speciality Industries			X													
Datatrol Inc.				X	X	X										
Instrument Serv. & Equipt.							X	X								
Landis & Gyr Power Inc.									X	X	X	X				
Northeast Eletronics													X	X	X	X
V) Glass Speciality	X	X	X													
Brahier Lighting Sales	X	X	X													

Firms address and Name	82	83	84	85	96	87	88	89	90	91	92	93	94	95	96	97
Vacant				X												
Turf Pro Ind. (lawn Maint)					X											
Ecolo Green (lawn Maint)						X										
New England Green							X									
Orkin Lawn Care								X	X	X	X	X				
Barefoot Grass Lawn													X	X	X	X
1550 United Parcel Service						X	X	X	X	X	X	X	X	X	X	X
1605 Redi-Van Ambulance Serv. Suites							X	X								
A1) Harry's Clothing	X	X	X	X	X	X										
Vacant							X									
S&R Equipment Co.								X	?	?						
ABC Health Care Inc.										?	X					
Redi-Van Ambulance Serv.											X	X	X	X	X	X
A2) Vacant			X	X												
Harry's Annex					X	X										
Vacant							X	X								
S&R Equipment Co.									X	?						
Vacant										?	X					
Unique Travel												X	X	X	X	X
A3) R&K Financial Mrkt. Inc.													X	X	X	X
Luthern Brotherhood				X	X	X	X	X	X	X	X	X	X	X	X	X
A4) Buric R. V. consultanta	X	X	X													
Northe American Benefit Assoc.			X													
ABC Health Care Agency						X	X	X	X	X	X	X	X	X	X	X
Morrow-Bradley & Assoc.															X	X
Connections Counseling																X
A5) Ransom Consulting Inc.			X	X	X	X	X	X	X	X	X	X	X	X	X	X
AASK Midwest							X	X								
Kos Oraganization							X	X	X	X	X	X	X	X	X	X
Robert James Enterprises									X	X	X	X				
1607 Brock Korsnack&Hinds Inc.													X	X	X	X
1615 Children's Discovery Ctr.			X	X	X	X	X	X	X	X	X	X	X	X	X	X

Firms Name and Address	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
1625 Flowers & Associates	X	X	X	X												
Tillman-Unitech Drftsmn	X	X	X	X												
Vacant					X											
Tillman-Unitech Corp.						X	X	X	X	X	X	X	X	X	X	X
Fiber-Life Corp.									X	X	X					
Sun Fed. Credit Union													X	X	X	
Arrowhead Fed. Crdt. Union																X
1626 UPS Personell Office											X	X	X	X	X	X
1645 Hickory Point Whse.						X										
Vacant							X									
Lott Ind. Workshop								X	X	X	X	X	X	X	X	X
1653 Vista Medical Cnt. complex											X					
Maumee Valley Physical Therapy												X	X	X	X	X
Arrowhead Internal Medicine																X
1655 Building									X							
A) Maumee Valley Counseling Ctr.										?	X	X	X			
Harbor Behavioral Health Ctr.														X	X	X
B) Arrowhead Learning & Development Center										?	X	X	X			
C) Section Resource Inc.										?	X	X	X	X	X	X
D) under construction											X					
Arrowhead Internal Medicine Clinic														X		
Vacant															X	
E) under consstruction												X				
Vacant															X	
1657 Building																
A) Arrowhead Podiatry Assoc.																
CR Marlow (Podiatrist)											X	X	X	X	X	X
TD Gilbert (Podiatrist)											X	X	X	X	X	X
B) Vacant											X	X				
Home Health Plus													X	X	X	X
C) Vacant											X	X	X	X	X	
D) Thos A Cable (optometrist)											X	X	X	X	X	X
Ernest S. Spohn (optometrist)											x	X	X	X	X	X
E) Larry Metzger (dentist)X											X	X	X	X	X	X

Indian Wood Circle																
Name of Firm	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
1605 Building																
100) Norstan communications										?	X	X	X	X	X	X
200) Farrar & Lackey Attys								X								
Farrar & Associates									X	X	X					
Farrar & Naayers												X	X	X	X	X
Whitney Group												X	X	X	X	X
201) Finney JR Real Estate Co.							X	X	X	X	X	X	X	X	X	X
1625 Morgan Mechanical Serv.							X	X	X	X	X	X	X	X	X	X
Mechanical Design Asso.Inc.							X	X	X	X	X	X	X	X	X	X
1635 The Isaac Group comm.. real estate														X	X	X
1645 Isaac corp. scrap metal														X	X	X
Ferren Trading Group														X	X	X
Modern Porfolio Management Inc.															X	X
201) Right Asso.career counseling															X	X
1650 Hickory Business Center																
1650 Shamrock George Property Servs.										?	X					
Webstrand Corp.									X	?						
100) Lanier Worldwide										?	X	X	X			
Sarcom Inc.														X	X	X
200) Inacomp Computer Center												X				
Sarcom Inc.													X	X	X	
Knowledge Link (dev. Of Sarcom Inc)															X	
Sarcom Educational Services																X
300) Vacant										?	X					
Sarcom addl space												X				
Vacant													X			
Sarcom Service Center														X		
Vacant															X	X
500) Schmid Systems Inc.										?	X	X	X	X		
Vacant															X	
Castle Window Inc.																X
700) Aeroquip Training & technical support										?	X	X	X	X	X	X
800) Bay Controls Inc.										?	X	X	X	X	X	X
900)Auto Spr Corp of American													X			

Firms address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
Vacant														X	X	X
1660 Nekoosa Customer MarketingX								X	X	?						
Vacant										?	X					
Aeroquip Corp tech center												X	X	X	X	X
1670 Osterman API								X	X	X	X	X	X	X	X	X
1695 Golden Rules Ins. Nekoosa Packaging Div. Trinova (Mgmt Resources Cntr)							X	X	X	?						
Aeroquip Corp										?	X	X	X	X	X	X
1700 Surface Combustion								X	X	X	X	X	X	X	X	X
1705 Aeroquip Corp (unit of Trinova) Vacant						X	X	X								
100) Systems Alternatives Inc. 105) Winstead LC Inc.										?	X	X	X	X	X	X
Paramount Health Care Operations Paramount Elite														X		
115) Colorado Prime Sales Inc. 120) Zinnco										?	X	X	X	X	X	X
125) Allnet Communications Paramount Health care Mktg dept.										?	X	X	X	X	X	X
135 Insurance Testing Burns Consulting Associates addl space										?	X	X	X			
Western Lake Erie Employers Coalition 145 Burns-Wender & Company												X	X	X		
Burns Consulting Associates													X	X	X	X
205 Commonwealth Construction Co. 200) Paramount Health Care Finance dept.										?	X	X	X	X		
210) Associated Spring Raymond 220) Community Mutual Ins.												X	X	X	X	X
Anthem Blue Cross &Blue Shield															X	X

Firms Address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
1715 Building																
Sterling Engineered Products							X									
Vacant								X	X	?						
100) Heideberg At Maumee College										?	X	X	X	X	X	X
105) Prudential Insurance												X	X	X	X	X
R S Electronics												X	X			
110) Paramount Preferred Options														X	X	X
115) Midwest Center for Human Res Dev													X	X	X	X
Career Research and Dev													X			
120) Teledial American													X			
U.S. Signal long distance phone serv														X	X	X
200) Paramount Health Care												X	X	X	X	X
205) Vacant														X		
Paramount addl space															X	
1718 Building																
A) The Pfeister Company														X	X	X
B-D) Vacant														X	X	
C) Wiltel Communications															X	X
E) Stateline TPA Inc health Inc. Claims													X	X	X	X
F) Vacant														X	X	
G) Hewlett Packard Company													X	X	X	X
1720 Arrowhead Corp Center ofc bldgs																
Suites																
A) Citi-Tel Corporation									X	X	X	X	X			
Vacant														X	X	
Sprint																X
B) H-F Sales Inc									X							
Surface Combusti (Adv comb div)									X	X	X					
Vacant												X				
EMS Incorporated													X			
Vacant														X	X	X
C) Certain-Teed Corporation (Vetrotex)									X	X	X	X	X	X	X	?
E) Warren Technical Associates									X							
Airco B H-F systems													X			
H) B H-F Systems Inc												X	X	X		

Firms Address and Name	82	93	84	85	86	87	88	89	90	91	92	93	94	95	96	97
BOC Glass Technologies Group														X	X	X
1721 Foley Building																
Industrial Hygiene Environ Eng.										?	X					
Klag Roud C & Assoc.												X				
FOHC												X	X	X	X	X
1) Weber & Sterling attys														X	X	X
2) Continental Valuations													X	X	X	X
Brighton Analytical													X	X	X	X
1722 Arrowhead Corporate Center Building																
A) Gencorp Polymer Products										?	X	X	X	X	X	X
Genflex roofing systems (div of Gencorp)														X	X	X
F) Vacant										?	X					
Caremark Incorporated											X					
Non Contact International												X	X	X	X	X
G) EMS Electronic Mgmt Systyems									X	?						
EMS Inc.										?	X	X				
AT&T Services													X	X		
Lucent Technologies																X
H) Spectra Group Limited Inc.										?	X	X	X	X	X	X
I) Anizter Brothers Inc.										?	X					
Anizter Toledo												X	X			
Radius Incorp Software devs														X	X	X
1724 Building																
A) ITW finishing Sys & Products										?	X	X	X	X	X	X
F) DeVilbiss Ransburg										?	X	X	X	X	X	X
G Devilbiss Ransburg										?	X	X	X	X	X	X
K) Devilbiss Ransburg Intl sls										?	X					
Ted Case Automotive Refinishing												X	X			
Vacant														X	X	
L) Ted Case Automotive Refinishing											X	X	X			
Vacant														X	X	
1725 Lauerer Markin Gibbs Inc.						X	X	X	X	X	X	X	X	X	X	X
Polara Corp. Golf Balls									X							
Hendel Harris & Assoc CPA's													X	X	X	
Isaac Group addl space														X		

Firms Address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
United Methodist Church addl space														X	X	
Medwise																X
1729 Un. Methodist Tol. District																X
1745 Woodside Business Center Suites																
100) Webstrand Corporation								X	X	?						
Vacant										?	X					
Sobb Paul & Assoc. Inc.												X				
Interlink Customer Service													X	X		
110) Heidelberg College								X	X	?						
Vacant										?	X	X				
120) Cygna Energy Services									X							
Vacant											X					
Contential Loss Adjusting												X				
Vacant													X	X	X	
130) Engineering Computer Services Inc.									X	?						
Vacant										?	X	X	X	X	X	X
135) Bechel Financial Services												X	X	X	X	X
150) Weber & Sterling									X	X	X	X	X			
Vacant														X	X	
160) Dana Fluid Products Sales									X	X	X	X	X	X	X	X
200) Interlink Technologies									X	X	X	X	X	X	X	X
210) Dana Risk Management									X	X	X	X	X	X	X	X
250 Interlink International Inc.demo rm									X	X	X	X	X	X	X	X
265) Weyerhauser Paper Co											X	X	X	X	X	X
1757 Hielberg College															X	X
1760 Matrix Technologies Inc.												X	X	X	X	X
Stratum Technologies Div Matrix												X	X	X	X	X
1772 The Pinnacle/Meadowbrook																X
1785 Tri-Nova (Data Center)									X	X	X	X	X	X	X	
1787 Maumee Valley Physical Therapy									X	X	X	X	X	X	X	X
Wish Development Assocs.													X			

Firms Address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
1787 Heartland Rehab Services													X	X	X	X
Arrowhead Park Therapy																X
1789 Metro Woods Office Bldg Suites								X								
100) Maumee Valley Panel Brick PMCI Inc Mgmt & tech support									X							
Kaminski Mens Bell & Assoc.									X	?						
110) Mutual of Omaha Vacant									X	?						
American Health Group Meyer Weingard												X	X	X	X	
120) Century Companies of American Productivity PT International Training									X	X	X	X				
130) Decision Data (Sercom) computer mice Vacant												X	X	X		
PPOM																X
140) PCMI Productivity Point Intl computers soft												X	X	X		X
150) Progressive Ins Companies of America Microcomputer Resource Serv										?	X	X	X	X	X	
200) MML Investors Mass Mutual Life Ins. Co.									X	X	X	X	X	X	X	X
Seagate Benefit Administration Inc Seymour & Associates												X	X	X	X	X
210) Syrek Robbin (CPA)									X	X	X	X	X	X	X	X
220) Charter Hospital of Toledo Vacant									X	?						
1796 Tomahawk Development												X				
1800 AP Parts Manufacturing Co. Goerlichs												X	X	X	X	X
1900) Pondco Inc. Dana Venture Group	X	X	X													
Tailford Assoc. Hewlett-Packard				X												

Firms Address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
1900 Dana Risk Management					X	X	X	X								
Dana Commerical Credit						X	X	X	X	X	X	X	X	X	X	X
1910 American Warming & Ventilation(1310)	X	X	X	X	X	X	X	X								
Vacant									X	X	X					
Software Alternatives												X				
Vacant													X	X	?	
1910 Shawnee Building																
101) Executives Suites LTD															X	X
102) Kronos Inc.															X	X
103) Spar Aviation Services															X	X
105) Cyn-Sco Inc.															X	X
109) Flanner Financial Group															X	X
110) Proctor Company															X	X
112) Contemporary Financial Planning															X	X
113) AIME Financial consultants															X	X
116) Anixter Inc.															X	
National Revenue Corp																X
301) Northwest Academy of Massage Therapy														X	X	X
401) USDAG IPS A-F GIS grain inspection															X	
Tower City Tile																X
402) Nurses Calling Inc.															X	X
1915 Harry's Clothing									X	X	X					
Hart Associates												X	X	X	X	X
Waste Away Services												X	X	X	X	
1920 Toledo Humane Society	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
1925 Inman Paul Associates						X	X	X	X	X	X	X	X	X	X	X
1930 YZ Enterprises																X

Osage Drive																
Firm address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
421 Century Promotions								X	X	X	X	X	X	X	X	
Roadway Global Air													X			
Vacant														X		
Prestige Delivery Systems															X	X
417 Vacant								X								
Miller Company									X							
Aesthetics Inc.									X	?						
Meyer Hill Lynch Corp										?	X	X	X			
Prestige Delivery Systems														X		
Vacant															X	
Frank W. Schaefer Inc.																X
1233 Miller Company								X								
Westhaven Pharmacy addl space									X	?						
DHL Airways air express										?	X	X	X	X	X	
411 Grace-Lee Products Whse										?	X	X	X	X	X	X
409 Grace-Lee Products Inc.								X	X	X	X	X	X	X	X	X
405 Audio-Tec Protect All								X								
Audio Plus									X	X	X					
DAL-Tile												X	X	X	X	
Colonial Courier Services																X
401 Arrowhead Printing								X	X	?						
Hickory Farms Printing										?	X					
Bancer Printing Copy												X	X	X	X	X
395 Sherwin-Williams (branch)								X	X	X	X	X	X	X	X	X
391 Sherwin-Williams (district off)								X	X	X	X	X	X	X	X	X
389 Vacant									X	?						
Cooper & Brass Salea addl space										?	X	X	X	X		
Vacant															X	
381 Cooper & Brass Sales									X	X	X	X	X	X	X	X

Tomahawk Drive																
Firms address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
345 Owens-Illinois (Closure Division)				X	X	X	X	X	X	X	X	X	X	X	X	X
349 Monarch Analytical Laboratories												X	X	X	X	X
350 Rim & Wheel Service									X	X	X					
University North American Moving												X	X	X	X	X
352 R. S. Electronics (1360)	X	X	X	X	X	X	X	X	X	X	X					
Meyer Hill Lynch Corp													X	X	X	X
355 National Super Service Co.	X	X	X	X	X	X	X	X								
Kiemle-Hankins Supply Co.										?	X	X	X	X	X	X
365(formerly Suit A in 1345 Bldg)																
A) Marshall-Koene Orthopedics (formerly A)			X	X	X											
Turner Products TPI Graphics						X	X									
Hickory Farms addl space									X	X	X					
Fresenius USA addl space												X				
Vacant													X	X	X	
Kaufman Container																X
36 (formerly Suite B in 1345 Bldg)																
B) Corbin Corp.	X	X	X													
Western Electric Co.				X												
Vacant					X	X	X									
Stafford Bldg. Products								X	X	?						
Vacant										?	X					
Fresenius USA kidney dialysis												X	X			
Auto Technologies Services LTD															X	X
373(formerly Suite D in1345 Bldg)																
D) Alling & Cory	X	X	X	X	X	X	X									
B & D Custom Cabnet addl space							X	X	X	?						
Vacant										?	X					
Fresenius USA add space												X				
Vacant													X	X		
Owens Corning Mktg Group															X	X

Firms address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
379(formerly SuiteC in 1345 Bldg)																
C) Village Meats	X	X	X													
Vacant				X	X	X	X									
B&D Custom Cabinet								X	X							
Vacant										X						
Anchors Away Meat & Seafood													X			
Eastern Foods Inc.									X	X	X	X	X	X	X	X
Naturally Fresh																X
381 (formerly Suite E1 in 1345 Bldg)																
Easter Foods Inc.			X	X	X	X	X	X								
JFC International															X	X
400 ASF Sales Corp (1340)	X	X	X	X	X											
American Frame Corp						X	X	X	X	X	X	X	X	X	X	X
401 (formerly Suite G in 1345 Bldg)																
G) Equus Polymer Products Inc.				X												
Vacant					X	X										
Dana Commeriaak Credit							X	X	X	X	X	X				
Dana Fleet Services													X			
Dana Lease Group													X			
Profesional Computer Devel Corp														X	X	X
405 (formerly Suite Hin 1345 Bldg)																
H) Digital Equipment Corp.				X	X	X										
United Stated Cargo & Courier						X	X	X								
Vacant									X	?						
DCC Warehouse outlet										?	X	X				
LA Morgan Mechanical Serv														X		
Vacant															X	
407 (formerly Suite K in 1345 Bldg)																
K) A.B. Dick Company	X	X	X	X	X	X	X	X	X	?						
PC Distributing										?	X					
Professional Computer Dev Corp										?	X					
Yocum Consulting Services										?	X	X	X			
Amigo Ability Center															X	X

Firm address and Name																		
409 (formerly Suite M in 1345 Bldg)																		
M) Saeilo Machinery			X	X														
Vacant					X	X												
United Technologies Furukawa							X											
Arrowhead Investments								X	?									
GE Supply Industrial electrical									?	X	X	X	X	X	X	X	X	X
411 (formerly Suite L in 1345 Bldg)																		
L) Pency C.P. Div R. J. Reynolds				X	X	X												
Vacant							X	X	X	X	X	X						
Digital Equipment														X	X	X		
La) SPS Corporation								X	X	X								
Vacant											X							
Digital Service Center																		X
413 (formerly Suite N in 1345 Bldg)																		
N) Travehol Home. Therapy			X															
Continental Polymar Corp				X														
Nichols Property Services					X													
Vacant						X												
Gai-Tronics							X											
Vacant								X	X	X								
Charter One Bank											X	X						
Vacant														X				
Communication Distrs Inc.																X	X	
Na) R&R Dentsply			X	X														
Bison Serv Industries Inc.					X													
Webstrand Corp.						X												
AT&T Data Services							X	X	?									
NA Siemens Medical Systems										X	X							
415 (formerly Suite P in 1345 Bldg)																		
P) Phoenix Solar				X														
Vacant					X	X	X											
Ara-Cory Refreshment servs								X	?									
Vacant									?	X	X							
Multiple Sclerosis Society												X	X	X	X			

Woodlands Drive																
Firms address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
1683 Oakwood Building																
Feller Finch & Assoc. Inc.									X	X	X	X	X	X	X	X
Rupp-Rosebrock Inc. conts									X	X	X					
Vacant												X				
Strategic Research & Consulting									X	?						
Vacant												X				
Continental Valutations Inc.										?	X					
Suites																
110) CAD Graphics Inc.										?	X					
Chc Credit Services															X	X
115) Ohio Bell Communications										?	X	X				
120) Isaac Corporation										?	X	X				
Lutheran Brotherhood													X			
125) Siemens Energy & Automation															X	X
										?	X	X	X	X	X	X
1683 Ferrex Trading																
150) Therma-Tru Corp.										?	X	X				
David Bated & Assoc.																X
160) Software Alternatives								X	X	X	X					
Siemens Engineering												X				
Avca Corporation													X	X	X	X
1687 Therma Tru													X	X	X	X
1688 Owens Corning Fed Credit																X
1690 Strategic Research & Consulting								X	X	X	X	X	X	X	X	X
Dana Facts															X	X
1691 UAW Region 2b														X	X	X
Toledo Area UAW Health & Insurance															X	X
United Auto Aerospace Agriculture															X	X
1700 Vanstar Corporation																X
Laurer Markin Group																X
Information Insights																X
Hendel/Harris Assoc.																X

Lance Point Road																
Firms address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
1674 Fifth Third Bank Branch													X	X	X	
1675 Silk Tree House Inc.													X	X	X	X
Centaur Vital Nail																X
1678 Johnson Urschel Chem.& Supply													X	X	X	X
Cogan Davis Electrical														X		
Gb Video Productions																X
RGB Productions																
														X	X	X
1679 Building																
A) Entertainment coupon passbooks															X	X
B) Vacant															X	
C) Vacant															X	
1681 Building																
1) Contiental Valuations																X
2) Waste Away Services																X
3) S&Z Sportsware																X
1682 Colgan Davis Inc electrical															X	X
1683 Building																
104) George Tromley																X
105) George Tromley																X
107) Mosser Construction																X
1689 B&B Associates Ltd																X

Timberline Road																
Firm address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
1725 Charter Behavioral Health System													X	X	X	
Longhow Drive																
Firm address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
1725 Charter Behavioral Health Sysyem													X	X	X	

Tollgate Road																
Firm address and Name	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
1647 Toe Cookie Lady																X
590 Survey Research Associates																X