

## **Avenu Insights & Analytics, LLC Consultant Services Agreement**

This Consultant Services Agreement (the "Agreement") is made as of the \_\_\_\_\_ day of \_\_\_\_\_, 2019 ("Effective Date") by and between Avenu Insights & Analytics, LLC, formerly MuniServices, LLC, a Delaware limited liability company ("CONSULTANT") and [The City of Bay City], a municipal corporation of the State of Texas ("CITY"). In consideration of the mutual promises herein contained and other good and valuable consideration, the adequacy and receipt of which is hereby acknowledged, the parties agree as follows:

### **A. Services**

1. CONSULTANT will provide CITY with the services described in EXHIBIT A which is attached hereto and incorporated by reference. CONSULTANT shall provide said services at the time, place, and in the manner specified in EXHIBIT A.
2. CONSULTANT shall furnish at its own expense all labor, materials, equipment and other items necessary to carry out the terms of this Agreement.

### **B. Compensation**

1. Upon execution of this Agreement, CITY will pay CONSULTANT as outlined in EXHIBIT B, incorporated and included herein.

### **C. General Provisions**

1. Term of the Agreement: The initial term of this Agreement shall be for a period of one (1) year following the date of execution, and automatically renew for three (3) subsequent one-year terms if neither party has cancelled (the "Term"). Either party shall have the right to terminate this Agreement in the event of a material breach by the other party. Any such termination may be made only by providing ninety (90) days written notice to the other party, provided however, that if CONSULTANT has not breached the Agreement and has commenced services identified in EXHIBIT A prior to the date of termination, CONSULTANT shall be entitled to payment as described in EXHIBIT B for such commenced service, but no others
2. Effect of Termination: Notwithstanding non-renewal or termination of this Agreement, CITY shall be obligated to pay CONSULTANT for services performed through the effective date of termination for which CONSULTANT has not been previously paid. In addition, because the services performed by CONSULTANT prior to termination or non-renewal of this Agreement may result in the CITY's receipt of revenue after termination which are subject to CONSULTANT's fee, the CITY shall remain obligated after termination or non-renewal to provide to CONSULTANT such information as is necessary for CONSULTANT to calculate compensation due as a result of the receipt of revenue by the CITY caused by CONSULTANT's performance of services under this Agreement.
3. Independent Contractor: It is understood that CONSULTANT and its subcontractors, if any, in the performance of the work and services agreed to be performed, shall act as and be an independent contractor and shall not act as an agent or employee of the CITY. CITY understands that CONSULTANT may perform similar services for others during the term of this Agreement and agrees that CONSULTANT representation of other government sector clients is not a conflict of interest. CONSULTANT shall obtain no rights to retirement benefits or other benefits which accrue to CITY's employees, and CONSULTANT hereby expressly waives any claim it may have to any such rights.

4. **Subcontractors:** CONSULTANT shall have the right to hire subcontractors to provide the services described herein. CONSULTANT, in rendering performance under this Agreement shall be deemed an independent contractor and nothing contained herein shall constitute this arrangement to be employment, a joint venture, or a partnership. CONSULTANT shall be solely responsible for and shall hold CITY harmless from any and all claims for any employee related fees and costs including without limitation employee insurance, employment taxes, workman's compensation, withholding taxes or income taxes.
5. **Notice:** Any notice required to be given under this Agreement shall be in writing and either served personally, sent prepaid first-class mail, or by express mail courier (i.e. FedEx, UPS, etc.). Any such notice shall be addressed to the other party at the address set forth below. All notices, including notices of address changes, provided under this Agreement are deemed received on the third day after mailing if sent by regular mail, or the next day if sent overnight delivery.

**If to CITY:**

City of Bay City  
Attn: Scotty Jones  
1901 5<sup>th</sup> Street  
Bay City, TX 77414  
Phone: 979.245.2137  
Email: [sjones@cityofbaycity.org](mailto:sjones@cityofbaycity.org)

**If to CONSULTANT:**

Avenu Insights & Analytics, LLC  
Attn: Contracts Department  
7625 N. Palm Ave., Ste. 108  
Fresno, CA 93711  
Phone: 559.271.6852  
Email: [contracts@avenuinsights.com](mailto:contracts@avenuinsights.com)

6. **Representative or designees:** CONSULTANT Primary Representative/Project Manager shall be:

Brenda Anderson, Client Services Manager  
12301 Kurland Dr. Ste 150, Houston, TX 77034  
Phone: 817.771.4066 /Email: [Brenda.Anderson@avenuinsights.com](mailto:Brenda.Anderson@avenuinsights.com)

For the convenience of the CITY, a short list of helpful contacts is attached and incorporated herein as EXHIBIT C.

7. **Indemnity:** CONSULTANT shall indemnify, defend, and hold harmless the CITY, its officers, agents, and employees, from and against any and all claims, liabilities, and losses whatsoever (including damages to property and injuries to or death of persons, court costs, and reasonable attorneys' fees) to extent occurring or resulting from CONSULTANT's negligent or unlawful performance of its obligations under or breach of the terms of this Agreement, unless such claims, liabilities, or losses arise out of, or are caused at least in part by the sole negligence or willful misconduct of the CITY. "CONSULTANT's performance" includes CONSULTANT's action or inaction and the action or inaction of CONSULTANT's officers, employees, agents and subcontractors.
8. **Limitation of Liability:** In no event shall CONSULTANT, its employees, contractors, directors, affiliates and/or agents be liable for any special, incidental, or consequential damages, such as, but not limited to, delay, lost data, disruption, and loss of anticipated profits or revenue arising from or related to the services, whether liability is asserted in contract or tort, and whether or not CONSULTANT has been advised of the possibility of any such loss or damage.
9. **Insurance:** CONSULTANT shall keep in full force and effect insurance coverage during the term of this Agreement, including without limitation statutory workers' compensation insurance; employer's liability and commercial general liability insurance; comprehensive automobile liability insurance; professional liability and fidelity insurance. The insurance certificate shall name the City, its agents, officers, servants and employees as additional insureds under the CGL and Automobile policies with respect to the operations and work performed by the named insured as required by written contract. The General Liability policy is Primary & Non-Contributory. Waiver of Subrogation applies under the General Liability and Workers' Compensation policies. The CGL insurance minimum

coverage shall be at least \$1,000,000 per incident, claim or occurrence and \$2,000,000 aggregate. The Automobile Liability insurance minimum coverage shall be at least \$1,000,000 covering all owned, non-owned, and hired vehicles. The certificate shall provide that there will be no cancellation, termination, or non-renewal of the insurance coverage without a minimum 30-day written notice to the CITY, except in the case of cancellation for non-payment of premium which shall be at least 10-days written notice.

10. Equal Opportunity to Draft: The parties have participated and had an equal opportunity to participate in the drafting of this Agreement. No ambiguity shall be construed against any party upon a claim that that party drafted the ambiguous language.
11. Assignment: This Agreement shall be binding upon and inure to the benefit of the parties, their successors, representatives and assigns. CONSULTANT shall not assign this Agreement, or delegate its duties or obligations under this Agreement, without the prior written consent of CITY, which consent shall not be unreasonably withheld, delayed or conditioned. Notwithstanding the foregoing, CONSULTANT may assign this Agreement, in whole or in part, without the consent of CITY to any corporation or entity into which or with which CONSULTANT has merged or consolidated; any parent, subsidiary, successor or affiliated corporation of CONSULTANT; or any corporation or entity which acquires all or substantially all of the assets of CONSULTANT. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of the parties and their successors or assigns.
12. Ownership of Documents: Except for CONSULTANT's preexisting proprietary information and processes, any and all documents, including draft documents where completed documents are unavailable, or materials prepared or caused to be prepared by CONSULTANT pursuant to this agreement shall be the property of the CITY at the moment of their completed preparation.
13. Intellectual Property Rights: The entire right, title and interest in and to CONSULTANT's database and all copyrights, patents, trade secrets, trademarks, trade names, and all other intellectual property rights associated with any and all ideas, concepts, techniques, inventions, processes, or works of authorship including, but not limited to, all materials in written or other tangible form developed or created in the course of this Agreement (collectively, the "Work Product") shall vest exclusively in CONSULTANT or its subcontractors. The foregoing notwithstanding, in no event shall any CITY-owned data provided to CONSULTANT be deemed included within the Work Product.
14. Public Release and Statements: Neither party or its representatives or agents shall disseminate any oral or written advertisement, endorsement or other marketing material relating to each other's activities under this Agreement without the prior written approval of the other party. Neither party shall make any public release or statement concerning the subject matter of this Agreement without the express written consent and approval of the other party. No party or its agent will use the name, mark or logo of the other party in any advertisement or printed solicitation without first having prior written approval of the other party. The parties shall take reasonable efforts to ensure that its subcontractors shall not disseminate any oral or written advertisement, endorsement or other marketing materials referencing or relating to the other party without that party's prior written approval. In addition, the parties agree that their contracts with all subcontractors will include appropriate provisions to ensure compliance with the restrictions of this Section.
15. Force Majeure: CONSULTANT shall not be in default of its obligations hereunder to the extent that its performance is delayed or prevented by causes beyond its control, including but not limited to acts of God, government, weather, fire, power or telecommunications failures.
16. Entire Agreement: This Agreement constitutes the entire agreement between the parties hereto and supersedes any prior understandings or written or oral agreements between the parties respecting the subject matter

contained herein. Said Agreement shall not be amended, altered, or changed, except by a written amendment signed by both parties.

17. Counterparts: This Agreement may be signed in separate counterparts including facsimile copies. Each counterpart (including facsimile copies) is deemed an original and all counterparts are deemed on and the same instrument and legally binding on the parties.
18. Invalidity: If any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
19. Implementation: Implementation should begin as soon as possible from the signing of this Agreement (the "Effective Date") for the performance of services under the terms of this Agreement.

***[SIGNATURES ON FOLLOWING PAGE]***

IN WITNESS HEREOF, the parties have caused this Agreement to be executed on the date first written above.

**"CITY"**

**City of Bay City, TX**  
a Municipal Corporation

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

ATTEST:

\_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

APPROVED AS TO FORM:

\_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**"CONSULTANT"**

**Avenu Insights & Analytics, LLC**  
a Delaware limited liability company

By: \_\_\_\_\_

**EXHIBIT A - SCOPE OF WORK**  
**LOCAL OCCUPANCY TAX PROGRAM**  
**DISCOVERY/RECOVERY, AUDIT AND ADMINISTRATION SERVICES**

***Objectives and Methods***

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CONSULTANT's Local Occupancy Tax Program Audit service is intended to assist the CITY in maximizing lodging tax revenue it is entitled to through an on-site examination of records and education of the lodging providers to ensure the appropriate collection and remittance of the lodging tax. The Administration service offers a turnkey approach to ensure appropriate collection, deposit, recording, delinquency follow up and reporting of the local lodging tax. This service includes all correspondence, forms and other such services to ensure appropriate and timely remittance of the tax.

***Scope of Work***

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**1. Field Audit Services**

- a. Perform on-site examinations of the records of those providers requested by CITY to warrant further investigation;
- b. Provide CITY staff with a detailed list of all records required to be made available by lodging providers for the further reviews, together with a draft engagement announcement letter to be sent to each lodging provider requiring examination;
- c. In coordination with CITY staff, schedule and conduct reviews at the property locations of those providers identified and authorized for examination;
- d. Verify accuracy of filed lodging tax returns with daily and monthly activity summaries;
- e. Review a random sample of the daily and monthly summaries to determine if the daily summaries reconcile to the monthly summaries;
- f. Review bank statements to verify that deposits reconcile with the reported revenue on the lodging tax returns';
- g. Review exempted revenue for proper qualifying documentation;
- h. Review a random sample of exempted guest revenue and trace registration and/or other source documents to verify compliance with the CITY ordinance;
- i. Where possible, compare the State lodging tax filings with CITY's tax returns;
- j. For each error/omission identified and confirmed, submit substantiating documentation to designated CITY staff in order to facilitate collection of revenue due from lodging providers for prior periods;
- k. Educate lodging providers on local/state exemptions, extended stays, and taxable fees.
- l. Coordinate with designated CITY official(s) as necessary to review findings and recommendations;
- m. Prepare draft Notices of Deficiency Determination, and commendation, warning and credit letters, as applicable, for CITY to advise lodging providers of examination results
- n. Provide assistance to CITY in reviewing any matters submitted in extenuation and mitigation by lodging providers in contesting a deficiency determination; and
- o. Prepare and document any changes to the review findings and provide revised tax, interest or penalty amounts due the CITY.
- p. Review City ordinance for local occupancy tax and make recommendations, if needed.

**2. Administration Services**

**A. Remittance Processing**

1. Taxes Processed: CONSULTANT will perform remittance processing for lodging taxes as designated by the CITY.
2. Taxpayer Notification and Remittance: CONSULTANT will send individualized tax forms to all known lodging providers ("Taxpayer(s)"). Taxpayers will remit payments as indicated in Attachment A, Distribution Confirmation, attached and incorporated herein by reference. Upon reasonable notice to CITY, CONSULTANT may change the address for payments.  
Online filing and remittance using standard CONSULTANT formatting is provided for the Taxpayers convenience.
3. Deposit Process: Deposits are made to the extent that funds have been received, via Automated Clearing House of the amounts and to the designated recipients as instructed by the CITY for each type of tax collected, as shown in more detail on Attachment A
4. Posting Process: Taxpayer accounts are posted with payment information captured in the CONSULTANT revenue system. Additional information such as net sales, deductions, credit sales, measure of tax, name change and address

change is captured and added to the payment data and taxpayer master file (as determined necessary by CONSULTANT). Late payments (postmarked by U.S. Postal Service after the due date) are invoiced at penalty amounts required by State code. Under-payments are invoiced for remaining tax due plus any required penalties.

5. Changes to Attachment A: The CITY shall notify CONSULTANT in writing immediately of all changes in amounts to be deposited into the accounts of designated recipients. An amended Attachment A shall be prepared and executed by the Parties as soon as reasonably possible. In addition, CONSULTANT shall provide documentation confirming each change under the preceding sentence with the first monthly report reflecting the applicable change. If the changes reflected in the monthly report do not properly reflect the intended changes of the CITY, then the CITY shall immediately notify CONSULTANT and, thereafter, CONSULTANT shall take the steps necessary to insure that designated recipients receive the amounts intended by the CITY.

#### **B. Compliance Services**

1. Taxes Reviewed: CONSULTANT will perform compliance services for lodgings taxes designated by CITY under Remittance Processing Services. CONSULTANT will provide delinquency notification and follow-up. This includes correspondence, calls, and collection procedures and the related documentation. Delinquency policies and procedures will be applied consistently and within applicable tax laws. Unless otherwise directed by the CITY, CONSULTANT will make reasonable efforts to collect taxes designated by the CITY hereunder. Where deemed reasonably appropriate accounts may be turned over to audit or third-party collection. If the CITY elects to have its attorney pursue collection of certain uncollected accounts, CONSULTANT will assist the CITY attorney as reasonably requested at its normal hourly rate as reflected herein.
2. Conduct of Compliance Services: To assure that all taxpayers are treated fairly and consistently, and all compliance services are performed in a similar manner, CONSULTANT representatives who perform compliance services will use a similar compliance plan for each compliance service conducted. All funds due from compliance services will be remitted to CITY in the same manner as provided for pursuant to *Section B*, above.

#### **C. General Provisions**

1. Information Provided: The CITY represents that the information provided to CONSULTANT in the performance of services hereunder shall be provided free and clear of the claims of third parties. The CITY represents that it has the right to provide this information to CONSULTANT and that said information shall not be defamatory or otherwise expose CONSULTANT to liability to third parties.
2. Compliance with laws: Each Party accepts responsibility for its compliance with federal, state, or local laws and regulations.
3. Taxpayer service: CONSULTANT will provide a taxpayer assistance number for taxpayer questions. Taxpayers will be provided upon request, details of how and when to file online and FAQs will be provided regarding the collection of local occupancy tax.
4. CONSULTANT will provide standard informational brochures for placement in the CITY offices, Chamber of Commerce offices, libraries and any other facilities as requested and/or deemed necessary.

### **3. Discovery/Recovery Services**

Discovery/Recovery Services are designed to provide a full-service solution to the CITY'S lodging tax enforcement procedures. It does not replace current functions but provides a focused and fulltime solution to the identification of entities subject to taxation by the City, which are not properly registered, or otherwise not reporting lodging taxes to the CITY. In performing the Discovery Services, CONSULTANT shall:

- a. Establish a comprehensive inventory of the entities subject to taxation by the CITY and the database elements needed to facilitate a comprehensive comparative analysis with the CITY'S records of those entities that are properly registered;
- b. Compare CONSULTANTS' database of business records with the CITY'S records to identify potential non-reporting and non-registered entities subject to taxation;
- c. For unregistered or non-reporting entities identified and confirmed, assist the entities, as necessary, to complete the CITY'S applicable registration forms;
- d. Invoice entities (including supporting documentation) on behalf of the CITY for the amount of identified deficiencies, with payment to be remitted to CONSULTANT;
- e. Exhaust all reasonable efforts to work with the taxpayer in submitting registration forms correctly;
- f. Collect the amount of identified deficiencies, together with supporting documentation, and remit payment received to the City as agreed upon in the workplan.

- g. Payments will be processed by CONSULTANT and funds disbursed to the client monthly. Payments will be disbursed minus CONSULTANT fees together with reporting reconciling collections. Applications and forms will be provided with monthly reports.
- h. Establish a call center open during normal business hours to assist entities with questions concerning application of the CITY'S taxes, and reporting and remittance requirements;
- i. Educate entities regarding the CITY'S reporting requirements to prevent recurring deficiencies in future years;

## ***Deliverables***

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### **1. Field Audit Services**

- a. Provide CITY staff with draft Authorization and Audit Initiation Letters to be sent to each lodging provider to be examined;
- b. For each error/omission identified and confirmed, submit a written report of examination and supporting documentation to designated CITY staff in order to facilitate collection of revenue due from lodging providers for prior periods together with draft Notices of Deficiency Determination, and/or credit, warning or commendation letters as applicable;
- c. Review any extenuation or mitigation evidence proffered to deficiency determinations and prepare draft response to CITY staff; and
- d. Provide other collections advice to CITY upon request.

### **2. Administration Services**

- a. CONSULTANT will make available to CITY detailed online reporting, including detailed payment listing, daily/weekly/monthly reconciliation reports, etc.
- b. CONSULTANT will provide the CITY with monthly reports including, but not limited to, payment listings showing all taxes received related to net receipts reported, a general ledger distribution that corresponds to the CITY's account numbers and all fees paid to CONSULTANT. These reports will be provided by the 10th of the month following the tax month;
- c. The CITY AGREES TO EXAMINE THIS REPORT IMMEDIATELY. IF NO ERROR IS REPORTED BY THE CITY TO CONSULTANT WITHIN 60 DAYS, THE STATEMENT WILL BE DEEMED ACCURATE; All items credited will be subject to receipt of payment.

### **3. Discovery/Recovery Services**

- a. CONSULTANT will provide reports addressing each taxpayer not reporting, including the business name, address, and telephone number to the CITY; and
- b. CONSULTANT will monitor and analyze the business license registration files of the CITY each quarter in order to determine non-reporting businesses.

## ***CITY Assistance***

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The CITY shall assist CONSULTANT by providing necessary information and assistance to include, but not be limited to, the following:

### **Field Audit Services**

Send Audit Announcement Letter to each lodging provider to be examined with a copy to CONSULTANT.

### **Administration Service and Discovery/Recovery**

Prior to the start of the work to be performed, provide CONSULTANT with

- a. the most recent registration to collect the tax and
- b. returns for the time period requested as needed to compile a historical database for the period of the statute of limitations;
- c. Inform CONSULTANT of any circumstances concerning current existing payees;
- d. Inform CONSULTANT of the development of new lodging properties no later than the Certificate of Occupancy being granted;
- e. Cooperate in the transition by reviewing proposed processing and materials, offering comments and suggestions and providing timely approvals;
- f. Undergo training in the use of online applications.



**Distribution Confirmation**

The CITY will fill in the account information requested on Attachment A and attach the same to the fully executed Agreement. Should there be any changes to the account or percentages in Attachment A, the CITY shall immediately notify CONSULTANT in writing of all changes in amounts to be deposited into the accounts of designated recipients.

**ATTACHMENT A**  
**Distribution Confirmation**

DATE

City of Bay City  
1901 5<sup>th</sup> St  
Bay City, TX 77414-6143

Dear NAME:

Funds will be distributed in the following accounts pursuant to this Agreement:

Agency	Routing #	Account #	Distribution %	Tax Type
			100%	Lodging

If at any time there are any discrepancies between the schedule set out above and the City's records, please notify us in writing immediately.

**IT IS YOUR RESPONSIBILITY TO PROVIDE NOTICE TO US OF ANY CHANGES IN TAX RATES OR IN THE DISTRIBUTION OF FUNDS. NOTICE MUST BE IN WRITING AND SENT, VIA CERTIFIED MAIL, TO:**

Avenu Insights & Analytics, LLC  
600 Beacon Parkway West, Suite 900  
Birmingham, AL 35209  
Attn.: Daryl Savage, General Counsel

Thank you for your assistance. If you have any questions, or if I may be of assistance, please let me know.

Connie Taylor, Client Relations Manager  
Avenu Insights & Analytics, LLC  
Phone: 205-423-4144  
Fax: 205-423-4097  
E-mail: [connie.taylor@avenuinsights.com](mailto:connie.taylor@avenuinsights.com)

I have reviewed the above distribution and verify that it is correct.

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**EXHIBIT B – COMPENSATION**  
**LOCAL OCCUPANCY TAX PROGRAM**  
**DISCOVERY/RECOVERY, AUDIT AND ADMINISTRATION SERVICES**

Provided that the Effective Date is on or before April 1, 2020 in exchange for CONSULTANT performing the work indicated above, the CITY will pay CONSULTANT as follows:

**Audit**

The Audit Services shall be provided for a fixed fee of \$2,000 for each lodging property audited with 50% due at the time of audit approval and 50% upon completion of the audit. A minimum of 2 audits must be performed at any one time.

**Administration**

The Administration Services shall be provided for a one-time set up fee of \$2,500, plus an annual fixed fee of \$250 per each lodging property. Fees are due at the beginning of each contract year based on the number of properties registered to report occupancy tax.

**Discovery/Recovery**

The Discovery/Recovery Services shall be provided for a contingency fee of forty percent (40%) of the additional revenue received by the CITY for the services. The 40% shall apply to the current tax year, all eligible prior period revenues collected, and any applicable penalties, interest, and late charges. The contingency fee only applies to revenue actually received by the CITY. The term “current tax year” shall mean the most recent tax year for which local taxes are due and payable to the CITY, and in which CONSULTANT has identified deficiencies.

**Discount**

If the CITY permits on-site examination of at least 2 of the CITY’s lodging properties per year, to insure compliance in collecting and returning the local hotel occupancy tax, CONSULTANT shall discount the Administration services to an annual fixed fee of \$150 per each lodging property. Bay City will be discounted if two properties are audited, unless the total number of properties increases to 30 or more during the term of this contract.

**Travel and Out-of-Pocket**

CITY shall reimburse CONSULTANT for reasonable travel and other out-of-pocket expenses associated with the performance of the field audits including but not limited to lodging, parking, mileage, per diem, etc. (Mileage and per diem shall be according to IRS regulations). Such reimbursement shall be billed incrementally.

**Additional Consulting**

CITY may request that CONSULTANT provide additional consulting services at any time during the term of this Agreement. If CONSULTANT and CITY agree on the scope of the additional consulting services requested, then CONSULTANT shall provide the additional consulting on a Time and Materials basis. Depending on the personnel assigned to perform the work, standard hourly rates range from \$75 per hour to \$200 per hour.

These additional consulting services will be invoiced at least monthly based on actual time and expenses incurred.

**EXHIBIT C**  
**AVENU Helpful Contacts**

<b>Contact</b>	<b>Project Role</b>	<b>Phone</b>	<b>Email</b>
Brenda Anderson	Client Services Manager	817.771.4066	<a href="mailto:brenda.anderson@avenuinsights.com">brenda.anderson@avenuinsights.com</a>
Patrick Scott	Senior Vice President	559.288.5687	<a href="mailto:patrick.scott@avenuinsights.com">patrick.scott@avenuinsights.com</a>
Jonathan Gerth, Esq.	VP Audit Services	205.423.4177	<a href="mailto:jonathan.gerth@avenuinsights.com">jonathan.gerth@avenuinsights.com</a>
Christy Cato	VP Tax Administration	205.423.4136	<a href="mailto:Christy.cato@avenuinsights.com">Christy.cato@avenuinsights.com</a>
Carol Dyar	Tax Administration Manager	205.423.4145	<a href="mailto:carol.dyar@avenuinsights.com">carol.dyar@avenuinsights.com</a>
Jaimie Lewis	Billing Department	571.485.7875	<a href="mailto:billing@avenuinsights.com">billing@avenuinsights.com</a>
Dana Hanks	Audit Supervisor	281.335.8100	<a href="mailto:dana.hanks@avenuinsights.com">dana.hanks@avenuinsights.com</a>
Jaimie Lewis	Billing Department	571.485.7875	<a href="mailto:billing@avenuinsights.com">billing@avenuinsights.com</a>
Francesco Mancia	VP Government Relations	559.288.7296	<a href="mailto:fran.mancia@avenuinsights.com">fran.mancia@avenuinsights.com</a>
Francis Enaholo, MBA	Contracts Director	571.441.1863	<a href="mailto:Francis.enaholo@avenuinsights.com">Francis.enaholo@avenuinsights.com</a>