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BURR.COM

December 19, 2022

Mr. Tim Callanan
County Administrator
Effingham County, Georgia
804 S. Laurel Street
Springfield, Georgia 31329

Re: Engagement with Burr & Forman LLP – General Economic Development Advice & Assistance with PILOT, Distribution and Infrastructure Agreements and Easements

Dear Tim:

Thank you again for speaking with my colleagues, Michael Seezen and John Wall, and me regarding our Firm's possible representation of Effingham County. It was great speaking with you and we look forward to the opportunity to serve the County's legal needs. This letter will confirm our mutual understanding for engagement and retention of Burr & Forman LLP ("Burr" or "we" or "our") to provide legal services to Effingham County, Georgia (the "Client" or the "County").

Nature of Representation

Burr has been engaged to represent the Client with respect to general economic development matters, including but not limited to review, negotiation and advice on behalf of the County relating to existing and proposed agreements among the Client, the Effingham County Industrial Development Authority (the "Authority"), neighboring counties and taxing entities, and private industrial concerns, including but not limited to payment-in-lieu-of-taxes ("PILOT") programs, distribution and infrastructure agreements (such as water supply and water purchase agreements), as well as undertakings to provide easements and other land use concerns related to such agreements.

Unless otherwise stated in this letter, Burr has not been retained to represent the County generally or in connection with any other matter, and has not been retained to represent the Authority in any matter. If the County or the Authority wishes to engage Burr in connection with any other or additional matters, Burr will conduct a conflict of interest inquiry with respect to the parties involved in order to determine whether we can proceed with such representation. If Burr determines that such future engagement by the County would be ethical and appropriate, this

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engagement letter will govern that representation of the County in the absence of a separate engagement letter; and any such future engagements by the Authority will be evidenced by separate engagement letters between Burr and the Authority; in the case of a joint representation of the County and the Authority in any matter, Burr may request one or more waivers to such joint representation be executed as a pre-condition to such joint representation.

Burr Contact

As a partner resident in our Atlanta office, I will be responsible for coordinating Burr's services under this engagement. I will work closely with John Wall and Michael Seezen, who will also assist with and be instrumental to our representation on this and future matters. To the extent required and appropriate, other Burr attorneys, as well as paralegals and staff, may assist with our work in representing the County.

Legal Fees and Costs

Although various factors can affect legal fees, the time Burr spends to perform legal services based on applicable hourly rates of our attorneys and other professionals in effect at the time services are rendered, will be the primary basis for calculating the legal fees due to Burr under this engagement. Presently, Michael's hourly rate is \$575, John's hourly rate is \$475, and my hourly rate is \$740. The rates for other Burr attorneys and other tax professionals likely to be involved in this matter range from \$175 to \$750 per hour. These billing rates are subject to adjustment annually by Burr and may change during the period of this engagement accordingly.

On a related note, we understand that the County may desire one or more of our attorneys to provide an initial educational presentation or training opportunity for representatives of the County and/or the Authority for which it would be our intent not to bill the County for all of our time for preparing and making our presentation and travel time or expenses. Should the County be interested in such a presentation, we are happy to discuss a budget for that with you.

Our fees are exclusive of filing fees, third party costs and fees for services, such as title examiners/abstractors, surveyors, and other such service providers. In addition, the Client will pay out-of-pocket costs and disbursements incurred by Burr in connection with our Firm's representation, such as courier and hand-delivery charges, long distance telephone, transcription charges, filing fees, travel charges, etc. Those charges are identified on our billing statements.

Statements for legal fees, costs, and disbursements will typically be mailed periodically (but no more frequently than monthly) in our discretion, to the address stated above unless you advise us in writing to use another address. We will also send copies of our statements to you by email at

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the email address referenced above for your convenience if desired. Amounts shown as due on those statements will be payable in full upon receipt.

The fees and costs relating to this engagement are not precisely predictable and are not within Burr's control. Although Burr endeavors to control the Client's expenses consistent with a quality representation of the Client, Burr makes no commitment to the maximum legal fees and costs for this engagement. The Client's commitment to pay Burr's invoices timely is not contingent on the ultimate outcome of this engagement.

Our statements will also include any time and expenses incurred if anyone at Burr is compelled to, or with the Client's consent agrees to, testify about the subject matter of Burr's representation of the Client or respond to a subpoena seeking documents or testimony relating to this representation. Further, while we do not anticipate that it would be an issue, our statements would include any time and expense incurred in collecting amounts due to Burr under this engagement.

Client's Additional Duties

To enable Burr to render legal services effectively, the Client must cooperate with us, be honest with us, tell us all facts that may be relevant to this engagement, and report to us promptly all developments relating to this engagement. The Client should also approve any applicable and acceptable terms of any resolution, compromise, settlement, or other agreement reached with applicable governmental authorities under this engagement. In addition, we ask the Client to tell us promptly if any document we send the Client for review or approval fails to reflect adequately any key terms of the Client's understanding, agreement, or expectations.

Burr must be able to contact the Client at all times to consult regarding this engagement, so we ask the Client to inform Burr, in writing, of any changes in the contact person or contact information regarding this engagement. Whenever Burr needs the Client's instructions or authorization to proceed with legal work on its behalf, Burr will attempt to contact the Client's designated contact person at the latest address received from the Client. For purposes of this engagement, the contact person of the Client shall be Tim Callahan at the above-referenced address and email address.

Burr's Internal Consultations

During the course of this engagement a lawyer or other Burr employee may express an opinion or give advice, or deliver a memorandum of law, concerning the engagement, courses of action, or possible results. Any such statement is intended to express only that individual's expectation or judgment, based on information known to that person at that time, and is not a guarantee or promise. Further, no such statement should be considered a legal opinion unless the same is delivered as a formal written legal opinion of Burr.

Clients that Burr represents and the nature of the matters Burr becomes involved in may raise questions under the professional conduct rules that apply to lawyers. If such issues arise, Burr may seek the advice of Burr's counsel. Burr considers such consultations to be confidential conversations between Burr personnel and Burr's legal counsel that are protected from disclosure by the attorney-client privilege and/or the attorney work product doctrine. In recent years, judicial decisions in some other states have indicated that in some circumstances such conversations may involve a conflict of interest between the client and a law firm, and that the law firm's consultation with its own counsel might not be confidential unless the law firm either withdraws from the representation of the client or obtains the client's consent to consult with the law firm's counsel. We believe that it is in our clients' interest, as well as Burr's interest, that, if legal ethics or related issues arise during a representation, Burr receive expert analysis. Accordingly, if Burr determines in Burr's discretion to consult with Burr's own counsel (whether Burr's internal counsel or outside counsel), Burr has the Client's consent to do so at Burr's expense, and Burr's representation of the Client shall not waive any privilege or other right that Burr may have to protect the confidentiality of such communications.

Client Representation and Confidential Communications

With respect to our representation of the Client under this engagement, Burr will be legal counsel only for the Client and will not be legal counsel for any other business entity or individual ("Other Persons"). Burr's responsibility to protect the Client's interest may mean taking action that might disadvantage one or more Other Persons. If any Other Person wishes legal advice, Burr strongly encourages it, him or her to retain separate counsel.

The ability to protect the confidentiality of communications between Burr and the Client may be lost if the Client discloses any of those communications to someone not associated with Burr. This can include any person who is not a senior management-level employee of the Client, and also third-party consultants such as accountants or other non-attorney advisors. If the Client wishes to share any of such information with such individuals, the Client should request Burr's advice regarding any communication or disclosure (and specifically including emails, texts, and other forms of electronic communications) before making the communication or disclosure and should cooperate with Burr's requirements. Otherwise, the Client will run the risk of losing the ability to prevent unwanted parties from gaining access to any of those communications.

Burr's Other Representations

Some of Burr's clients compete with one another or do business with one another. Burr also represents many political subdivisions, companies and individuals. It is possible that during the time that we are representing the Client, one or more of our past, present or future clients will have transactions with the Client or otherwise have economic development projects involving the

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Client. We do not believe such representation, if it occurs, will adversely affect our ability to represent the Client as provided in this letter either because such matters will be sufficiently different from this engagement so as to make such representations not adverse to our representation of the Client, or because the potential for such adversity is remote or minor and outweighed by the consideration that it is unlikely that advice given to the other client will be relevant to any aspect of this engagement. Execution of this letter will signify the Client's consent to Burr's representation of others consistent with the circumstances described in this paragraph.

Additionally, Burr may be asked to represent certain clients, in matters that, in the future, may be adverse to the Client. Burr is precluded by the Rules of Professional Conduct from representing a client in a matter in which one client's interests are adverse to the interests of another client of Burr, without the written consent of both clients.

In the future, Burr may be asked to represent another client in a matter that is or may be adverse to the Client, where that matter is unrelated to Burr's representation of the Client. Burr would consider accepting that other representation only if the specific Burr attorneys involved reasonably believe they will be able to represent diligently and competently both the Client in this engagement and the other client in the other matter. Burr will at all times preserve all confidences of the Client as required by the applicable Rules of Professional Conduct.

Termination

The Client may terminate this representation at any time upon written notice to my attention, although the Client may also be required by others outside Burr to confirm that termination. Burr may terminate this representation by written notice to the Client if the Client fails to cooperate with any reasonable request from Burr relating to this representation, fails to make full and timely payment of Burr's invoices, if Burr determines that the continuation of this representation would be or may be unethical, and when the subject matter of this engagement has been concluded.

If Burr terminates this engagement, for reasons other than the conclusion of the subject matter of this engagement, Burr will, at the Client's request, attempt to suggest one or more possible successor counsel. If permission for withdrawal is required by any court or administrative agency, Burr will apply for such permission promptly, the Client agrees to such withdrawal, and the Client will engage successor counsel promptly. The Client will pay all invoices on this matter unpaid as of the date of termination, as well as all other charges and costs incurred on this matter through the date of termination.

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Unless previously terminated, Burr's representation of the Client will terminate when Burr sends its final invoice for services rendered in this matter. Following termination, any then nonpublic information the Client has supplied to Burr which Burr retains will be kept confidential in accordance with applicable Rules of Professional Conduct. At that time, the Client should request in writing any papers and property that the Client wishes to be returned. The Client may be asked to address any outstanding fees and costs. Burr will retain its internal documents, and may retain copies of documents provided to the Client. Burr internal documents include, for example, administrative records, time and expense reports, personnel and staffing materials, credit and accounting records, and internal lawyers' work product such as drafts, notes, memoranda, and legal and factual research, including investigative reports, prepared by or for the use of lawyers. The Client will pay a reasonable charge for photocopies of file documents requested by the Client. For various reasons including minimizing unnecessary storage expenses, Burr reserves the right to destroy or otherwise dispose of any such documents or other materials within a reasonable time after the termination of the engagement.

The Client is engaging Burr to provide legal services in connection with a specific matter. After completion of the matter, changes may occur in laws or regulations that could have an impact upon the Client's future rights and liabilities. Unless the Client engages us after completion of this engagement to provide additional advice on issues arising from the matter, Burr will have no continuing obligation to advise the Client with respect to future legal developments.

Engagement of Consultants and Experts for Clients

In connection with the engagement of Burr to render legal services to the Client, we may recommend that an expert or other consultant be engaged in connection with our representation of the Client in this matter. We will not engage any such expert or consultant without your prior written consent. If an expert and/or other consultant is so engaged, payment for these services and costs will be due from the Client directly to the expert and/or other consultant in full upon receipt of the invoice from the expert and/or consultant.

Acceptance

Please confirm the Client consents and acknowledgments contained in this letter, and the Client's acceptance of Burr's offer to represent the Clients as stated in this letter, by signing and returning to the undersigned the enclosed copy of this letter. Burr's offer to represent the Client as described in this letter shall expire if not so accepted within fifteen (15) days of the date of this letter, and Burr will not commence work on behalf of the Client prior to the Client's acceptance of this letter.

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We appreciate this opportunity and look forward to working with you.

Very truly yours,



Bradley C. Skidmore

Client Acceptance:

Effingham County, Georgia

By: _____

Name: _____

Its: _____

Date: _____