

## AMENDED AGREEMENT FOR SPECIAL COUNSEL

This Amended Agreement is entered into between the Iowa Department of Justice (the Attorney General) on behalf of the Iowa Department of Revenue (the Department) and Whitt Law LLC, 70 South Constitution Drive, Aurora, IL 60506 (Special Counsel).

### PURPOSE

Upon the request of the Department, the recommendation of the Attorney General and the authorization of the Executive Council pursuant to Iowa Code section 13.7, Special Counsel is retained to advise and represent the Department in contested case litigation over tax valuation issues in *In re Buckeye Terminals LLC* and *Buckeye Pipe Line Transportation LLC*, Docket Nos. 21IDR0001 and 21IDR0002 and any subsequent related assessment years involving Buckeye Terminals LLC and Buckeye Pipe Line Transportation, LLC.

### DURATION

This Agreement shall extend from March 8, 2021, until the above-referenced cases and any related appeals are concluded or until terminated by one of the parties pursuant to the terms set forth in this Agreement.

### SCOPE

1. Assignment of specific legal matters to Special Counsel shall be authorized by the Department within the scope of this Agreement.
2. Special Counsel agrees to investigate, prosecute, and attend to the legal matters described in this Agreement in a careful, diligent and skillful manner. Assignment of specific legal matters to Special Counsel shall be as authorized by the Department within the scope of this Agreement.
3. Special Counsel further agrees that any pleading, motion, or correspondence filed or submitted to any court on behalf of the State of Iowa shall first be provided to and approved by the Department or its designee.

## PAYMENT

1. Legal services shall be performed by Stuart L. Whitt and James R. Dougherty. Special Counsel shall be paid at the rate of \$250.00 per billable hour for the legal services performed by Stuart L. Whitt and \$250.00 per billable hour for the legal services performed by James R. Dougherty. Any legal services performed by other attorneys of Special Counsel shall be supervised and directed by Stuart Whitt and shall be paid at a rate of \$210.00 per billable hour.
2. Special Counsel shall be reimbursed for miscellaneous expenses incurred as a reasonable and necessary incident to the provision of legal services. Miscellaneous expenses include filing fees, copying fees, telephone charges, postage, travel and such additional expenses to which both parties agree. Meals may be reimbursed up to a maximum of \$60.00 per day.
3. Special Counsel shall bill the State promptly each month for services performed and any miscellaneous expenses incurred. All bills submitted by Special Counsel shall: (i) contain appropriate documentation and detail as necessary to support the fees, charges and expenses included on the bill; (ii) comply with all applicable laws, rules and procedures concerning payment of such fees, charges or other claims; and (iii) contain any other information reasonably requested by the Department. Special Counsel shall timely provide the Department with information upon which the Department can report estimated legal expenses for this litigation to the Iowa Executive Council on a calendar quarter basis pursuant to Iowa Code section 441.73.

## ASSIGNMENT

Special Counsel shall not assign the rights or obligations contained in this Agreement without the written consent of the Department.

## INDEPENDENT CONTRACTOR

The status of Special Counsel and any personnel of Special Counsel shall be that of an independent contractor, and shall not, under any circumstances or for any purposes, be considered employees or agents of the State of Iowa, the Attorney General or the Department. Special Counsel and Special Counsel's personnel are not eligible for any State of Iowa employee benefits, including, but not limited to, retirement benefits, insurance coverage or the like. The Department shall not withhold taxes on behalf of Special Counsel and any of Special Counsel personnel unless required by law.

NO CONFLICT OF INTEREST

Special Counsel represents warrants and covenants that Special Counsel and any personnel of Special Counsel have no interest and shall not acquire any direct or indirect interest, including the representation of any other client that would conflict in any manner or degree with the legal representation or the services provided under this Agreement. This Agreement shall not disqualify Special Counsel from representing other clients in matters adverse to the State of Iowa, the Attorney General, the Department, or other state agencies or governmental subdivisions, whether ongoing at the time of this Agreement or undertaken thereafter, that do not have a substantial relationship to the legal representation or the services provided under this Agreement.


CHOICE OF LAW AND FORUM

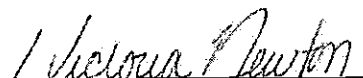
The laws of the State of Iowa shall govern and determine all matters arising out of or in connection with this Agreement without regard to the choice of law provisions of Iowa law. In the event any proceeding of a judicial or quasi-judicial nature is commenced in connection with this Agreement, the exclusive jurisdiction for the proceeding shall be brought in Polk County District Court for the State of Iowa. This provision shall not be construed as waiving any immunity to suit or liability, including, without limitation, sovereign immunity, in state or federal court, which may be available to the Attorney General or the Department.

TERMINATION

Either party may terminate this Agreement prior to the expiration date upon 30 days' notice. Notice shall be by letter delivered by first class mail. Thirty days commences from the date affixed at the top of the letter.

APPROVED BY:

  
Stuart Whitt                      01-23-2023  
Whitt Law LLC                      Date

  
Victoria Newton                      1-23-23  
Executive Secretary                      Date  
Iowa Executive Council

Sam P. Langholz 1/23/23

Samuel Langholz                      Date  
Chief Deputy Attorney General  
Department of Justice