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IOWA DEPARTMENT OF JUSTICE  
OFFICE OF THE ATTORNEY GENERAL

January 19, 2023

Victoria Newton  
Executive Secretary  
Executive Council  
State Capitol  
L O C A L

Re: Retention of Outside Counsel

Dear Victoria:

Our office received approval on March 8, 2021, to retain Whitt Law, LLC to represent the Iowa Department of Revenue (IDR) with respect to centrally assessed property tax cases against Buckeye Terminals, LLC and Buckeye Pipeline Transportation, LLC (the Buckeye matters). Attorneys Stuart Whitt and Joshua Whitt have been handling these litigation matters.

Attorney Joshua Whitt has given notice he is leaving the firm. Stuart Whitt will continue his work on this litigation. Attorney James Dougherty of Whitt Law, LLC has been recommended to assist in these litigations. The rates for partners and associates will stay the same.

Accordingly, the State and IDR request approval to amend the current Agreement to change attorney Joshua Whitt to James Dougherty.

Sincerely,

Sam Langholz  
Chief Deputy Attorney General