

GENERAL COUNSEL
LEGAL SERVICES PROPOSAL

February 18, 2026

Prepared For :
The City of Meridian Employee Benefits Plan Trust

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Dear Christena Barney,

I am pleased to submit this proposal on behalf of Gravis Law to serve as General Counsel to the City of Meridian Employee Benefits Plan Trust. It would be an honor to provide independent legal counsel supporting fiduciary compliance, regulatory oversight, and the long-term stability of the Plan.

As a Certified Public Accountant (CPA) and Accredited Pension Administrator (APA), my practice focuses on tax compliance, qualified retirement plans, and business advisory services. My background integrates legal and tax experience, enabling me to advise on employee benefit plan governance with both technical precision and practical insight. I have worked extensively with regulatory compliance, complex financial structures, and matters requiring coordination across legal and operational functions.

I have also served in multiple board leadership roles, including Chairman of the Board for Idaho Youth Ranch and President of the Boise Estate Planning Council. These roles provide firsthand experience with fiduciary responsibility, governance, and strategic oversight. I understand the importance of clear guidance and sound decision-making in board service.

The Scope of Services outlined in this proposal aligns closely with my experience in governance documents, compliance oversight, contract review, risk management, and benefits-related matters. My approach is preventative and strategic, focused on identifying risks early, maintaining document consistency, and ensuring compliance with applicable laws. When specialized issues arise, I coordinate efficiently with outside counsel to ensure continuity and effective representation.

If selected, I would serve the Trust with diligence, responsiveness, and a commitment to supporting the Board in fulfilling its fiduciary duties.

Thank you for your consideration. I welcome the opportunity to discuss this proposal further.

Respectfully,

Allan R. Bosch, Gravis Law



ABOUT GRAVIS

Gravis Law, PLLC, is a full-service law firm with offices throughout Idaho, Washington, and multiple locations throughout the country. We are committed to making legal services accessible, affordable, and Uncomplicated. While our firm serves many practice areas, we maintain deep experience in public entity representation, employee benefits law, regulatory compliance, and governance matters critical to health trusts.

Our Boise office positions us to provide responsive, in-person service. This local presence ensures immediate availability for meetings, direct familiarity with Idaho regulators, and cost-effective service without travel expenses.

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FOUNDED

50

ATTORNEYS

22

LOCATIONS

Offices In: Washington | Idaho | Montana | Arizona | Utah | Colorado | Oregon | Tennessee | Texas | Nevada

MISSION, VISION, VALUES, & AWARDS

At Gravis Law, **our mission** is to serve people and communities nationwide by delivering world-class legal services that are both accessible and uncomplicated. **We envision** a future where innovative legal counsel empowers individuals, businesses, and communities to create meaningful local and national change. Finally, **our core values** guide every interaction with clients, colleagues, and our community, ensuring we build lasting relationships founded on integrity, excellence, and service.

These principles bring our promise of Law : Uncomplicated to life.



CORE VALUES

Invested in Team
and Community

Fun & Effective

Committed
to Excellence

Solution-Driven

Intentionally
Entrepreneurial



HOW WE'LL SERVE YOU

Board, Fiduciary, & Strategic Advisory

- Board and committee support, fiduciary duty training, and governance best practices
- Proactive legal guidance, risk identification, and strategic decision-making support

Regulatory Compliance & Oversight

- Ongoing monitoring of federal and state regulatory requirements
- Audit, examination, and agency inquiry support

Plan Document & Benefits Management

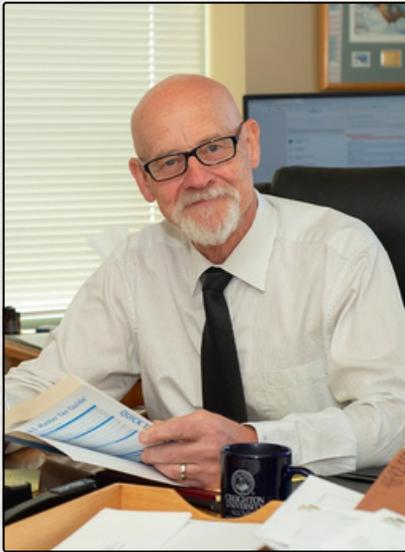
- Review and revision of plan documents, SPDs, and benefit design updates
- Compliance analysis and document consistency audits

Contracts & Vendor Risk Management

- Review and negotiation of TPA, PBM, stop-loss, actuarial, and consultant agreements
- Risk allocation analysis, indemnification advisement, and vendor dispute resolution

Dispute Resolution & Public Accountability

- Benefit dispute and litigation risk advisement with specialized counsel coordination
- Public records guidance, open meeting compliance, and confidentiality strategy



ALLAN BOSCH

Senior Attorney, General Counsel Services

Allan R. Bosch is a Senior Attorney at Gravis Law with more than four decades of combined legal, tax, and retirement plan experience. Licensed in Idaho and Wyoming, he is both a Certified Public Accountant and an Accredited Pension Administrator, bringing integrated legal, financial, and regulatory insight to fiduciary compliance, governance oversight, and complex benefit structures. His career began as a Senior Tax Manager with Touche Ross & Co., and he

later served as Managing Shareholder of two law firms and a founding member of Capitol Law Group, developing a practice focused on retirement plans, regulatory compliance, and trust administration.

Throughout his career, Allan has demonstrated extensive governance and leadership involvement, including service as Chairman of the Idaho Youth Ranch Board of Directors, President of the Boise Estate Planning Council, and Chairman of the Advanced Estate Planning Conference. He currently serves on the Board of Directors for Boise Housing Corporation and has held leadership roles within the Idaho State Bar's Taxation, Probate, and Trust Law Section. He received the Idaho State Bar Outstanding Service Award in 2016, has taught as an Adjunct Professor at the University of Idaho College of Law, and has authored publications on employee benefits and tax matters.

Practice Area Focuses

- Fiduciary advisory services, board governance, and regulatory risk assessment
- Qualified retirement plans, pension administration, and tax compliance
- Tax-advantaged structuring and complex financial planning
- Trust and estate planning, administration, and fiduciary oversight
- Business structuring, operational planning, contract review, and transactional advisory services
- Employee benefits

Bar Admissions

- Idaho State Bar (1980)
- Wyoming State Bar (2011)

REPRESENTATIVE MATTERS

ALLAN BOSCH

Public Employee Health Trust Advisory: Provided legal and compliance advisory services to a municipal health care trust, including governance review, fiduciary oversight, regulatory compliance analysis, and coordination with third-party administrators and vendors. Advised trustees on fiduciary duties and trust matters.

Qualified Retirement Plan Structuring and Compliance: Advised retirement plan administrators and employers on qualified retirement plan design, operational compliance, and regulatory requirements. Provided guidance regarding IRS compliance, plan documentation, fiduciary responsibilities, and plan governance considerations.

Pension Administration and Benefits Compliance: Through combined legal and Accredited Pension Administrator expertise, advised on ERISA-related compliance issues, retirement plan administration standards, and risk mitigation strategies to maintain operational integrity and regulatory alignment.

Tax-Advantaged Benefit Structures: Advised public and private entities on the development and maintenance of tax-favorable employee benefit structures, including cafeteria plans and related benefit arrangements. Provided analysis regarding compliance with federal tax regulations and operational consistency.

Board Governance and Fiduciary Oversight: Advised boards and nonprofit organizations on governance frameworks, fiduciary responsibilities, regulatory obligations, and strategic decision-making. Assisted in drafting and reviewing governance documents and policies to strengthen oversight and sustainability.

Contract and Vendor Review for Benefits Administration: Reviewed and advised on agreements involving third-party administrators, actuaries, consultants, and retirement plan service providers to ensure appropriate risk allocation, indemnification provisions, and compliance with regulatory requirements.



MICHAEL POGUE

Senior Attorney, Business Law

Michael Pogue is a Senior Attorney with nearly three decades of legal experience advising businesses and institutions on commercial law, litigation, and complex transactional matters. His practice focuses on business law, real estate, technology agreements, intellectual property, and dispute resolution.

Michael has represented clients in state and federal courts across multiple jurisdictions and has appeared

before the United States Trademark Trial and Appeal Board and the World Intellectual Property Organization. His experience includes advising on contractual risk allocation, regulatory compliance, trade secret protection, and employee mobility matters. His work has been cited in legal publications, including *E-Commerce and Technology* and the *Guide to Computer Law* published by Wolters Kluwer.

Mike previously practiced in Palo Alto, California, at a global law firm serving emerging and established companies in Silicon Valley and internationally. He also clerked for federal judges in the Northern District of California and the District of Colorado, providing him with deep insight into litigation strategy, judicial processes, and risk assessment.

Michael has served in numerous community and governance roles, including Vice-Chair of the City of Hailey Planning and Zoning Commission and Board Member positions with municipal and nonprofit organizations. These roles provide practical experience with public governance, regulatory review, and strategic oversight.

Practice Area Focuses

- Commercial contracts and vendor agreements
- Litigation and dispute management
- Regulatory compliance and risk mitigation
- Technology agreements and intellectual property
- Real estate transactions and governance matters
- Strategic advisory for businesses and boards

Bar Admissions

- Idaho State Bar (2002)
- The State Bar of California (1997)

REPRESENTATIVE MATTERS

MICHAEL POGUE

Insurance Coverage and Policy Dispute Litigation: Represented policy owner and beneficiary in federal court litigation involving termination of a life insurance policy and notice requirements, addressing contractual obligations, statutory compliance, and insurer accountability.

Municipal and Land Use Regulatory Litigation: Successfully challenged and defended municipal actions under Idaho's Local Land Use Planning Act, including appellate matters before the Idaho Supreme Court involving local government ordinances and public planning decisions.

Public Entity Approval and Governance Matters: Represented clients in litigation involving county approvals of planned developments, addressing administrative procedure, statutory compliance, and public decision-making standards.

Commercial and Intellectual Property Administrative Proceedings: Represented clients before the World Intellectual Property Organization (WIPO) and the National Arbitration Forum in domain name and trademark disputes, including matters involving reverse domain name hijacking and bad-faith proceedings.

Federal Litigation and Motion Practice: Litigated matters in U.S. District Courts involving copyright, trademark, unfair competition, and contractual disputes, including successful dispositive motions and preliminary injunction proceedings.

Trade Secret and Employee Mobility Disputes: Advised and litigated matters involving trade secret claims and unfair competition, addressing confidentiality protections and business risk management.

Bankruptcy and Arbitration Proceedings: Represented parties in federal bankruptcy court proceedings involving arbitration enforceability and litigation strategy considerations.



CHRIS FIELDER

Law Clerk, Limited License to Practice in Idaho

Chris Fielder serves as Law Clerk II at Gravis Law while completing his Juris Doctor at Gonzaga University School of Law, with an expected graduation date of May 2026. He is licensed as a Limited Licensed Practitioner in Idaho and supports senior attorneys in legal research, regulatory analysis, document review, and governance support.

Chris assists with matters involving fiduciary compliance, public-sector benefits oversight, contract review, and policy development. His academic training and hands-on experience strengthen the firm's ability to provide thorough, responsive legal support to institutional clients.

In addition to his legal work, Chris was elected to the Idaho Golf Association Board of Directors, providing him with direct experience in nonprofit governance and board operations.

Practice Area Focuses

- Fiduciary and governance research support
- Regulatory compliance analysis
- Board policy and document review
- Contract and vendor agreement review
- Public-sector legal research

Education

- **JD Candidate**, Gonzaga University School of Law | Expected May 2026
- **BA**, Boise State University | 2022

RATES & FEE STRUCTURE

Attorney Hourly Rates

Gravis Law provides services on an hourly basis, with rates determined by attorney level, experience, and the nature of the engagement. Current hourly rates for matters similar in scope to the General Counsel Services outlined in this RFP are as follows:

- Senior Attorney: \$300/hour
- Support Attorney/Law Clerk: \$150/hour

Alternative Fee Arrangements

For ongoing General Counsel engagements, Gravis Law is open to discussing alternative billing structures that provide predictability and value. These may include:

- Monthly retainer arrangements for routine advisory services
- Blended rate structures
- Project-based flat fees for defined scopes of work
- Not-to-exceed budgeting for specific matters

We are committed to working collaboratively with the Trust to develop a fee structure aligned with its operational needs and budget considerations.

Billing Practices & Payment Terms

Gravis Law provides detailed monthly invoices outlining services performed, time entries, and associated costs. Invoices are typically issued on a monthly basis and are due within thirty (30) days unless otherwise agreed.

We prioritize transparency in billing and are available to review or clarify any invoice entries upon request. Our goal is to provide timely, clear, and accountable legal services consistent with public-sector expectations and fiduciary responsibility.

**Rates are subject to periodic review and adjustment, with advance notice provided.*



LET'S MOVE FORWARD

Trusted Legal Guidance for Long-Term Stability

Gravis Law is prepared to serve as independent General Counsel to the City of Meridian Employee Benefits Plan Trust with clarity, responsiveness, and a deep understanding of fiduciary responsibility.

We welcome the opportunity to meet with the Board to discuss how our experience in governance, compliance, and benefits oversight can support the Trust's operational integrity and long-term sustainability.

Proposal Validity

This proposal remains valid for ninety (90) days from the date of submission unless extended by mutual agreement.

Allan R. Bosch, CPA, APA

Senior Attorney, Gravis Law
(208) 954-5604
abosch@gravislaw.com

Allan will serve as the primary point of contact and is available to schedule a follow-up meeting or presentation at your convenience.

**THANK YOU
FOR YOUR
ATTENTION**