



COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL

April 26, 2023

Danielle Banks, Esquire
Stradley Ronon Stevens & Young, LLP
2005 Market Street, Suite 2600
Philadelphia, Pennsylvania 19103
[REDACTED]

RE: RFP OGC-2023-01
Pennsylvania Department of Revenue ("DOR")
Project: Inheritance Tax Counsel

Dear Ms. Banks:

After evaluation of your proposal in response to RFP #OGC-2023-01 Inheritance Tax Counsel RFP, by the Department of General Services, through the Office of General Counsel ("OGC"), I hereby appoint your firm, Stradley Ronon Stevens & Young, LLP, one of the firms ("Firms") to represent the Commonwealth of Pennsylvania and DOR, in the above-referenced matter. As per the terms of the contract, your firm is required to subcontract with a DGS-verified Small Diverse Business and Veteran Business Enterprise throughout the duration of this engagement. This appointment will be governed by all terms and conditions of the Contract for Legal Services which will be routed for execution.

This letter sets forth: (1) information regarding the proposed engagement; (2) specific scope of work to be performed; and (3) compensation to be paid for these services.

1. Information regarding the proposed engagement

The purpose of this appointment is for the Firms to handle various inheritance tax matters at the county level.

Please review the above-described information carefully to ensure there are no conflicts of interest posed in the proposed representation of the Commonwealth of Pennsylvania in connection with providing legal services. Should you require additional information to evaluate any potential conflicts prior to your acceptance of this appointment, please contact Derek Riker, Deputy Chief of Staff at [REDACTED]

2. Scope of Services

The Law Firm shall represent the Commonwealth of Pennsylvania, in matters relating to DOR's duties and responsibilities with respect to Pennsylvania inheritance tax as specified below.

- Subject to modification from time to time at the direction of the General Counsel or the Department of Revenue's Office of Chief Counsel, the Law Firm is to serve as DOR's counsel regarding the exercise of its powers and duties under the Inheritance and Estate Tax Act of 1991, (72 P.S. §§ 9101 et seq.). Counsel's focused attention shall be in respect to three primary areas: (i) defense of Commonwealth inheritance tax assessments during inheritance tax appeals filed in Orphans' Court; (ii) filing of objections or presentment of claims for inheritance tax during estate audits and accountings; and (iii) filing of enforcement actions against estates for failure to file inheritance tax returns or pay inheritance tax.
- Without limiting the generality of the foregoing, the Law Firm understands that its role as DOR's counsel is likely to encompass legal advice, as well as strategic considerations, communications and related services (collectively "legal and advisory services") regarding the types of actions discussed above. Specifically, these services will likely include the filing of appeals, petitions for citation, answers and objections. Additionally, services may include legal research, production of briefs and motions as well as all related court appearances.

The Law Firm shall consult with the General Counsel and DOR on legal issues involved in the matters referred to above and in other matters requested by the General Counsel or the Chief Counsel of DOR.

The General Counsel reserves the right to represent the Commonwealth in any specific claims and determinations as she, in her sole judgment, might determine.

3. Compensation

It is agreed upon by the Firm and all parties to this agreement consistent with its proposal for this engagement that the Firm shall be paid at the following rates: Partners will be billed at a rate of \$575.00 per hour; Counsel will be billed at a rate of \$485.00 per hour; Associates will be billed at a rate of \$390.00 per hour; Paralegals will be billed at a rate of \$180.00 per hour.

Upon your review of the proposed assignment, the scope of work, and the compensation, should the Firm be willing to accept this assignment, please execute this letter as indicated below and return the correspondence via email to [REDACTED] along with copies to the Issuing Officer, Jordan Kiessler at [REDACTED] and Cassandra Fenstermaker, Deputy Chief Counsel, Department of Revenue at [REDACTED]. By signature hereto, you are acknowledging that the Firm has completed a conflict-of-interest analysis and identified nothing to be reported prior to the acceptance of work on behalf of the Governor's Office of General

Danielle Banks, Esquire

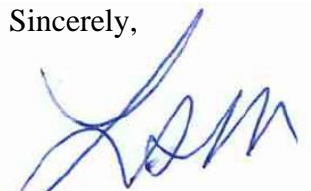
April 26, 2023

Page 3 of 3

Counsel. Should a conflict or potential conflict be identified at any time during the term of this engagement, the Firm is under a continuing obligation to disclose such matter, in writing, to the Governor's Office of General Counsel in accordance with OGC's Conflict Waiver Procedure. Failure to sign and return your Firm's appointment letter within thirty (30) days will result in your Firm being dropped from this engagement.

Due to the urgent need for legal services, approval has been granted for the Firms to begin work immediately. We look forward to working with you on these important matters for the Commonwealth of Pennsylvania.

Sincerely,



LAURIE A. MALONE

Chief of Staff to the General Counsel

Accepted on Behalf of the Firm:



By. _____

May 9, 2023

Date

Partner

(Title)

cc: Theron R. Perez, First Deputy General Counsel, Governor's Office of General Counsel
Derek Riker, Deputy Chief of Staff, Governor's Office of General Counsel
Thomas J. Gohsler, Chief Counsel, Department of Revenue
Cassandra Fenstermaker, Deputy Chief Counsel, Department of Revenue
Jordan M. Kiessling, Senior Legal Analyst, Governor's Office of General Counsel
Alicia C. Rizzi, Legal Office Administrator, Governor's Office of General Counsel



COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL

April 26, 2023

Charles B. Hadad, Esquire
The Lynch Law Group, LLC
501 Smith Drive, Suite 3
Cranberry Township, Pennsylvania 16066
[REDACTED]

RE: RFP OGC-2023-01
Pennsylvania Department of Revenue ("DOR")
Project: Inheritance Tax Counsel

Dear Mr. Hadad:

After evaluation of your proposal in response to RFP #OGC-2023-01 Inheritance Tax Counsel RFP, by the Department of General Services, through the Office of General Counsel ("OGC"), I hereby appoint your firm, The Lynch Law Group, LLC, one of the firms ("Firms") to represent the Commonwealth of Pennsylvania and DOR, in the above-referenced matter. As per the terms of the contract, your firm is required to subcontract with a DGS-verified Small Diverse Business and Veteran Business Enterprise throughout the duration of this engagement. This appointment will be governed by all terms and conditions of the Contract for Legal Services which will be routed for execution.

This letter sets forth: (1) information regarding the proposed engagement; (2) specific scope of work to be performed; and (3) compensation to be paid for these services.

1. Information regarding the proposed engagement

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Please review the above-described information carefully to ensure there are no conflicts of interest posed in the proposed representation of the Commonwealth of Pennsylvania in connection with providing legal services. Should you require additional information to evaluate any potential conflicts prior to your acceptance of this appointment, please contact Derek Riker, Deputy Chief of Staff at 717-783-6563.

2. Scope of Services

The Law Firm shall represent the Commonwealth of Pennsylvania, in matters relating to DOR's duties and responsibilities with respect to Pennsylvania inheritance tax as specified below.

- Subject to modification from time to time at the direction of the General Counsel or the Department of Revenue's Office of Chief Counsel, the Law Firm is to serve as DOR's counsel regarding the exercise of its powers and duties under the Inheritance and Estate Tax Act of 1991, (72 P.S. §§ 9101 et seq.). Counsel's focused attention shall be in respect to three primary areas: (i) defense of Commonwealth inheritance tax assessments during inheritance tax appeals filed in Orphans' Court; (ii) filing of objections or presentation of claims for inheritance tax during estate audits and accountings; and (iii) filing of enforcement actions against estates for failure to file inheritance tax returns or pay inheritance tax.
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The Law Firm shall consult with the General Counsel and DOR on legal issues involved in the matters referred to above and in other matters requested by the General Counsel or the Chief Counsel of DOR.

The General Counsel reserves the right to represent the Commonwealth in any specific claims and determinations as she, in her sole judgment, might determine.

3. Compensation

It is agreed upon by the Firm and all parties to this agreement consistent with its proposal for this engagement that the Firm shall be paid at the following rates: Partners will be billed at a rate of \$240.00 per hour; Associates will be billed at a rate of \$210.00 per hour; Paralegals will be billed at a rate of \$105.00 per hour.

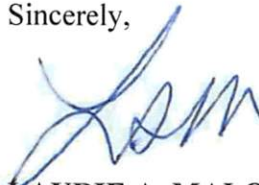
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Charles B. Hadad, Esquire
April 26, 2023
Page 3 of 3

Counsel. Should a conflict or potential conflict be identified at any time during the term of this engagement, the Firm is under a continuing obligation to disclose such matter, in writing, to the Governor's Office of General Counsel in accordance with OGC's Conflict Waiver Procedure. Failure to sign and return your Firm's appointment letter within thirty (30) days will result in your Firm being dropped from this engagement.

Due to the urgent need for legal services, approval has been granted for the Firms to begin work immediately. We look forward to working with you on these important matters for the Commonwealth of Pennsylvania.

Sincerely,



LAURIE A. MALONE
Chief of Staff to the General Counsel

Accepted on Behalf of the Firm:

By:  5/3/23
Date



(Title)

cc: Theron R. Perez, First Deputy General Counsel, Governor's Office of General Counsel
Derek Riker, Deputy Chief of Staff, Governor's Office of General Counsel
Thomas J. Gohsler, Chief Counsel, Department of Revenue
Cassandra Fenstermaker, Deputy Chief Counsel, Department of Revenue
Jordan M. Kiessler, Senior Legal Analyst, Governor's Office of General Counsel
Alicia C. Rizzi, Legal Office Administrator, Governor's Office of General Counsel