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**Knox McLaughlin Gornall & Sennett, P.C.**

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December 5, 2023

Warren County  
Attention: Brian Bull, Chief Assessor  
204 4<sup>th</sup> Avenue  
Warren, PA 16365

Warren County School District  
Attention: Amy Stewart, Superintendent  
6820 Market Street  
Russell, PA 16345

**RE: Tax Assessment Appeal of Lowes Home Centers Inc.  
2625 Market Street, Warren, PA**

Dear Mr. Bull and Ms. Stewart:

This letter confirms our understanding that we are to provide Warren County and Warren County School District (hereinafter collectively referred to as the “Taxing Bodies”) with legal services in connection with a tax assessment against Lowes Home Centers Inc. and property located at 2625 Market Street, Warren, PA.

I will have the primary responsibility for providing the Taxing Bodies with legal representation in this matter. However, where I consider it to be appropriate, I will engage the services of other attorneys and paralegals within the firm.

The fee for our legal services shall be calculated based upon the current hourly rate of the attorney or paralegal providing the service. At the present time, my hourly rate is \$225.00 per hour. The hourly rates of other attorneys who may work on your matter vary from \$175.00 per hour to \$275.00 per hour. Paralegals are billed at an hourly rate of \$100.00 per hour. In addition, the Taxing Bodies shall be responsible for all out of pocket expenses incurred by us in the undertaking of this matter. Any of the above-mentioned rates are subject to periodic increases.

Per agreement of the Taxing Bodies, all fees and costs shall be divided amongst the Taxing Bodies in proportion to their respective amount of total or prospective taxes for tax year 2023. That proportion is as follows: Warren County = 28%, and; Warren County School District = 72%. If at any time one or more Taxing Body disengages the firm or no longer wishes to pursue this matter, the remaining Taxing Bodies shall be responsible for the fees and costs according to the proportionate amount of taxes of the Taxing Bodies still engaged by the firm.

We will send each Taxing Body a bill showing all fees and expenses for the time period, and then show each Taxing Body's portion of that bill. Significant out-of-pocket expenses paid on the Taxing Bodies' behalf may be billed separately on a more frequent basis. The Taxing Bodies will be billed for our services on a period basis, normally every month. We would anticipate being paid no more than thirty (30) days after an invoice date.

All final documents prepared for the Taxing Bodies as well as any documents or property provided to us will be given to you upon conclusion of each matter. If your organization maintains a records management policy that dictates specific procedures, please provide the firm with a copy of the policy. Otherwise, the firm will retain the pertinent contents of your file, both paper and electronic, for a minimum of five (5) years, after which time it will be destroyed without further notice to the Municipalities.

Every effort will be made to expedite your legal matters promptly and efficiently according to the highest legal and ethical standards. We will keep you as fully informed as possible of all the time we devote to your matters.

Unless you advise us otherwise, we may communicate confidential information, including attached documents, to you via email. You should understand that email, by its nature, is not secure. Network administrators and internet service providers are able to view the contents of your emails.

While this letter may be somewhat formal, we believe that it is in the best interest of all parties concerned that billing matters be clarified at the outset. If you have any questions regarding the fee arrangement, please contact me as soon as possible. If you do not have any questions, please sign a copy of this letter where indicated below and return one of the original letters to me for my files. You should retain the other original copy for your files.


**WAIVER OF CONFLICT OF INTEREST**

You understand and acknowledge that undersigned counsel represents the Taxing Bodies and, depending upon the facts and circumstances of this case, your respective interests could conceivably become adverse to each other, thereby creating potential conflicts of interest for counsel representing your collective interests. In spite of this, each of you nevertheless request that Knox McLaughlin Gornall & Sennett, P.C. represent your interests in litigation against Echo Warren Associates LP and hereby expressly waive any conflict of interest which may subsequently arise. The Taxing Bodies represent and warrant that they fully understand and are waiving their right to select separate counsel to represent their interest individually in the litigation and the rights occasioned with doing so, and instead wish to proceed with the undersigned as your counsel. The Taxing Bodies agree to promptly advise the undersigned counsel in the event their understanding or intentions should change from the foregoing. Further, in the event a conflict arises amongst the Taxing Bodies that would not be capable of waiver, we will promptly advise you of that assist in involving counsel who can continue representing each Taxing Body.

We appreciate the opportunity to represent Warren County and Warren County School District in this matter.

Very truly yours,

KNOX McLAUGHLIN GORNALL &  
SENNETT, P.C.

By:   
Michael J. Musone

ACKNOWLEDGMENT:

Warren County

Date: \_\_\_\_\_

BY: \_\_\_\_\_

Warren County School District

Date: \_\_\_\_\_

BY: \_\_\_\_\_

## **PRIVACY POLICY**

Lawyers, as providers of certain personal services, are now arguably required by the Gramm-Leach-Bliley Act to inform their clients of their policies regarding privacy of client information. Our law firm understands your concerns as a client for privacy and the need to ensure the privacy of all your information. Your privacy is important to us and maintaining your trust and confidence is a high priority. Lawyers have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by such Act. Therefore, we have always protected your right to privacy. The purpose of this notice is to explain our Privacy Policy with regard to personal information about you that we obtain and how we keep that information secure.

## **NONPUBLIC PERSONAL INFORMATION WE COLLECT**

We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authorization or consent.

WE DO NOT DISCLOSE ANY PERSONAL INFORMATION ABOUT OUR CLIENTS OR FORMER CLIENTS TO ANYONE, EXCEPT AS PERMITTED BY LAW AND ANY APPLICABLE STATE ETHICS RULES.

We do not disclose any nonpublic personal information about current or former clients obtained in the course of representation of those clients, except as expressly or impliedly authorized by those clients to enable us to effectuate the purpose of our representation or as required or permitted by law or applicable provisions of codes of professional responsibility or ethical rules governing our conduct as lawyers.

## **CONFIDENTIALITY AND SECURITY**

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and to comply with professional guidelines or requirements of law. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.