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January 27, 2023

Via email only

Woodbury County Law Enforcement Center Authority
c/o Mr. Dennis Butler
Woodbury County Finance/Budget Director
Woodbury County Courthouse
620 Douglas Street, Room 104
Sioux City, Iowa 51101

Re: Woodbury County Law Enforcement Center Authority - Conflict Waiver

Dear Board of Commissioners:

Our firm concurrently represents Woodbury County, Iowa ("County") and the Woodbury County Law Enforcement Center Authority ("Authority"). Recently, we were asked by both parties to act as scrivener in the drafting of a Second Amendment to the Lease Agreement by and between the Authority and the County.

We do not believe such representation as scrivener of the parties' agreement presents a direct conflict of interest, but it is our duty to inform you of the nature of the concurrent representation. For the County we provide legal services on a variety of matters, including financing. Our firm is currently representing the Authority in connection with certain Law Enforcement Center general project-related questions. This firm is not representing the County related to the Second Amendment, described above, and it is the firm's understanding that the County Attorney will review the Second Amendment on behalf of the County.

While this transaction does not fall within the scope of our representation of the County, such representation could be perceived as a concurrent conflict of interest under the ethical standards governing the practice of law in Iowa. We do not believe this is an actual conflict of interest, but from a legal perspective, a concurrent conflict of interest exists under Iowa rules if (1) the representation of one client will be directly adverse to another client; or (2) there is a significant risk that the representation of one or more clients will be materially limited by the lawyer's responsibilities to another client, a former client, or a third person or by a personal interest of the lawyer. We know that the second condition stated above does not apply to this situation, as noted above, but our firm's representation of the Authority related to drafting the Second Amendment will technically be directly adverse to the County.

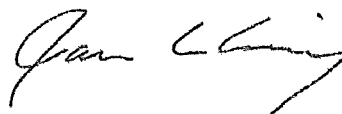
The state's ethical rules allow a law firm to concurrently represent two adverse parties if (1) the lawyer reasonably believes that the lawyer will be able to provide competent and diligent representation to each affected client; (2) the representation is not prohibited by law; (3) the

representation does not involve the assertion of a claim by one client against another represented by the lawyer in the same litigation or other proceeding before a tribunal; and (4) each affected client gives informed consent, confirmed in writing. We believe confidently that our attorneys will be able to provide competent and diligent representation to each of their affected clients as the matters being addressed are totally unrelated, the representation is not prohibited by law, and there will not be an assertion of a claim as described. The purpose of this letter is to seek the written consent of the County in order to proceed. We are requesting the same from the County.

Please feel free to contact me with any questions or concerns. If you consent to the concurrent representation, please so indicate below and return a copy of this fully executed letter to my attention.

Ahlers & Cooney, P.C.

Sincerely,

A handwritten signature in cursive script, appearing to read "Jason L. Comisky".

Jason L. Comisky
FOR THE FIRM

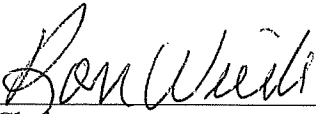
JLC:ks

cc: Ron Weick (via email)
Karen James (via email)

The Woodbury County Law Enforcement Center Authority Board of Commissioners hereby waives and consents to any actual, potential, or perceived conflict of interest associated with Ahlers & Cooney, P.C.'s representation of the Woodbury County Board of Supervisors and the Woodbury County Law Enforcement Center Authority with respect to the above referenced transactions.

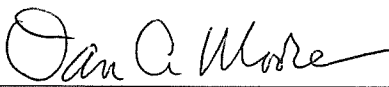
Dated this 3rd day of February, 2023.

WOODBURY COUNTY LAW ENFORCEMENT CENTER AUTHORITY
BOARD OF COMMISSIONERS:



Chair

Attest:



Secretary