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via email only

December 5, 2019

Woodbury County Board of Supervisors
c/o Dennis Butler
Woodbury County Courthouse
620 Douglas Street
Sioux City, IA 51101

RE: Joint County and City Building Authority Representation

Dear Board:

Our firm is privileged to represent Woodbury County, Iowa ("County") on several legal matters including, but not limited to, finance related matters. We enjoy this relationship and appreciate the opportunity to serve the County. Recently, the County asked us to advise and provide advice and assistance to the County with regard to the formation of a joint county and city building authority pursuant to Iowa Code Section 346.27 for the purpose of financing and constructing a new law enforcement center (the "County Representation"). A necessary element in the creation of a joint authority under Section 346.27 is participation by the County Seat, the City of Sioux City. If a joint authority is created, we anticipate the joint building authority would engage our firm to represent it as bond counsel for financings related to the joint facility. As a part of the County Representation, we would draft, review and evaluate certain legal proceedings and organizational documents for a joint authority and prepare leases, contracts, and other documents related to the formation and operation of the joint authority.

Our firm, on occasion and currently, represents the City of Sioux City, Iowa, on several legal matters including, but not limited to, economic development and finance ("City Representation"). While we do not believe our representation of both parties in unrelated matters will present a direct conflict of interest, it is our duty to inform you of the nature of the concurrent representation of the County and the City.

Because our representations of the County and the City are contemporaneous, such representation could be perceived as a concurrent conflict of interest under the ethical standards governing the practice of law in Iowa. From a strict 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 do not believe that the first prong of the test will apply to this situation because we do not represent the City with respect to the formation of the joint building authority. For the same reason, we do not think the second prong, a significant risk that our representation of the City in unrelated matters will limit our representation of the County in regard to the joint building authority, applies. Nonetheless, we think the proper

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approach is to advise clients of such situations. We understand the City and County will memorialize their respective obligations and responsibilities with a series of documents that will form the joint building authority and govern the initial terms and conditions of each party's relationship with the joint building authority. Given our current engagements, Ahlers & Cooney, P.C. cannot negotiate on behalf of either the City or County against the other, and understand if the joint authority project moves forward, the City Attorney will represent the City, and the County Attorney's office will represent the County in negotiating the particulars of the relationship. If this should change, please advise.

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 client, 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 City. Although we are asking both parties to acknowledge, consent and waive any potential conflict of interest, neither is obligated to do so.

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. Thank you.

Sincerely,


Jason L. Comisky
FOR THE FIRM

The Board of Supervisors of Woodbury County, Iowa hereby waives and consents to any actual, potential, or perceived conflict of interest associated with Ahlers & Cooney, P.C.'s representation of Woodbury County, Iowa, the City of Sioux City, Iowa, and creation of the joint building authority with respect to the above referenced representations.*

Dated this 10th day of December, 2019.

WOODBURY COUNTY, IOWA

By:  _____

*Authorized by action of the governing body, approved on December 10, 2019.