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March 1, 2024

*Sent via Email*

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

RE: Woodbury County – Conflict Waiver

Dear Board of Supervisors:

Our firm concurrently represents the Woodbury County Board of Supervisors ("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 potential 28E agreement to address payment by the County of certain expert witness fees associated with potential construction litigation related to the Law Enforcement Center, the ultimate disposition of certain proceeds stemming from litigation or settlement and matters related thereto.

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 has represented the Authority in connection with the financing of the Law Enforcement Center project and currently represents the Authority on other general project-related questions. This firm is not representing the Authority related to the 28E agreement described above, and it is the firm's understanding that the Authority has outside legal counsel related to the potential Law Enforcement Center construction litigation that will negotiate the terms and review the 28E on behalf of the Authority. It is further the firm's understanding that the County also has outside legal counsel related to the potential Law Enforcement Center construction litigation that will negotiate the terms and review the 28E on behalf of the County.

While this transaction does not fall within the scope of our representation, 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

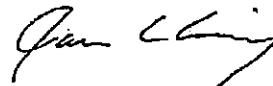
above, but our firm's representation of the County related to drafting this 28E will technically be directly adverse to the Authority.

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 Authority.

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.

Ahlers & Cooney, P.C.

Very truly yours,



Jason L. Comisky  
FOR THE FIRM

JLC:

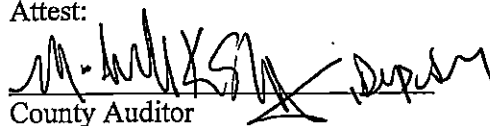
cc: Karen James (via email)  
Joshua Widman (via email)  
John Templer (via email)  
Jodie McDougal (via email)

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

Dated this 5<sup>th</sup> day of March, 2024.

WOODBURY COUNTY BOARD OF SUPERVISORS:

  
\_\_\_\_\_  
Chair

Attest:  
  
\_\_\_\_\_  
County Auditor

\*Approved by action of the governing body on March 5, 2024.