



**COZEN
O'CONNOR.**

A PROFESSIONAL CORPORATION

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January 3, 2014

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VIA ELECTRONIC MAIL

Tim Sexton
Village Manager
Village of Lombard
255 E. Wilson Ave.
Lombard, IL 60148

Mr. Jason Perry
Azavar Audit Solutions, Inc.
234 South Wabash Avenue, Sixth Floor
Chicago, IL 60604

Re: Municipal Utility Taxes

Dear Tim and Jason:

We are pleased that the Village of Lombard ("Lombard") and Azavar Audit Solutions, Inc. ("Azavar") are jointly engaging Cozen O'Connor LLP ("Cozen") to assist in the collection of municipal utility taxes from Commonwealth Edison Company and affiliates ("ComEd"), Northern Illinois Gas Company and affiliates ("Nicor"), and other entities. This letter is intended to formalize our retention, as required by applicable Rules of Professional Conduct.

Lombard and Azavar entered into a Professional Services Agreement on December 7, 2006 (the "PSA"). Pursuant to the PSA, Azavar is in the process of conducting an audit of outstanding municipal utility taxes and has identified certain unpaid taxes. Lombard has issued one Notice of Tax Liability ("NOTL") to both Nicor and ComEd and may issue an additional NOTL to each in 2014. Azavar and Lombard now retain Cozen to advise them as to the additional NOTLs and as to other actions that they may take to bring this matter to resolution. Such additional actions may include an administrative hearing and/or litigation. Cozen may elect to represent Lombard in such actions, but the firm is not now being retained to do so and any such retention is subject to Cozen's agreement confirmed in writing.

Cozen's fee will be contingent upon payment of taxes by ComEd, Nicor or others and will be paid by Azavar out of fees that it receives from Lombard under Section 3 of the PSA. Cozen, Azavar and Lombard will each be responsible for paying their own costs such as travel expenses for their personnel and routine overhead expenses (e.g., copying, telephone and express mail). Typically, Cozen does not pay for direct litigation costs, such as filing fees, deposition transcripts, expert witness expenses, and outside copying fees. Before any such costs will be incurred in this

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Mr. Jason Perry
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matter, however, Cozen, Azavar, and Lombard will agree on who shall bear those costs. If Lombard is awarded costs or legal fees in addition to taxes, penalties and interest, those costs or fees shall first be used to reimburse Lombard for any direct litigation costs it paid. Any amount in excess would be paid to Cozen.

Notwithstanding Azavar's financial interest in the collection of taxes, Azavar acknowledges that Lombard will retain ultimate decision-making authority as to this matter.

As we discussed, Cozen currently represents another affiliate of Exelon Corporation, ComEd's parent, in unrelated employment matters outside of Illinois. Cozen has concluded that this representation does not constitute a conflict of interest under the applicable Rules of Professional Conduct, but ComEd may disagree and seek to disqualify Cozen. We do not believe that the firm's representation of a different Exelon affiliate in unrelated matters would otherwise impair our ability to effectively represent Lombard and Azavar in this matter. Should Exelon move to disqualify Cozen, Cozen will oppose such a motion and be responsible for all associated costs.

If the arrangement outlined above is satisfactory, please acknowledge this by signing below and returning it to me at your earliest convenience. If you have any questions concerning the terms of this engagement, please do not hesitate to call me.

Sincerely,

COZEN O'CONNOR

By: Jonathan M. Grossman

ACCEPTED ON BEHALF OF THE
VILLAGE OF LOMBARD:

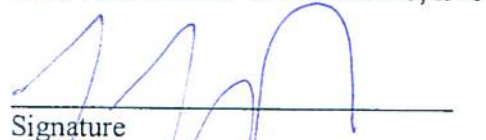

Signature

Keith Giagnorio
Name

Village President
Title

February 6, 2014
Date

ACCEPTED ON BEHALF OF
AZAVAR AUDIT SOLUTIONS, INC.


Signature

Jason Perry
Name

President
Title

2/7/2014
Date