



COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL

October 26, 2023

Linda Wong, Esquire
Wong Fleming, P.C.
1500 John F. Kennedy Blvd.
Two Penn Center Plaza
Suite 810
Philadelphia, Pennsylvania 19102
[REDACTED]

RE: RFP OGC-2023-07
Pennsylvania Department of Revenue ("DOR")
Project: Out of State Lien Enforcement

Dear Ms. Wong:

After evaluation of your proposal in response to RFP #OGC-2023-07 Out of State Lien Enforcement RFP, by the Office of General Counsel ("OGC"), I hereby appoint your firm, Wong Fleming, P.C., the firm ("Firm") to represent the Commonwealth of Pennsylvania and DOR, in the above-referenced matter. As per the terms of the contract, your firm will be subcontracting with the Law Office of Nathaniel M. Holmes LLC throughout the duration of this engagement. This appointment will be governed by all terms and conditions of the Contract for Legal Services which will be routed for execution.

This letter sets forth: (1) information regarding the proposed engagement; (2) specific scope of work to be performed; and (3) compensation to be paid for these services.

1. Information regarding the proposed engagement

The purpose of this appointment is for the Firm to satisfy a need for out of state lien enforcement services for DOR.

Please review the above-described information carefully to ensure there are no conflicts of interest posed in the proposed representation of the Commonwealth of Pennsylvania in connection with providing legal services. Should you require additional information to evaluate any potential conflicts prior to your acceptance of this appointment, please contact Derek Riker, Deputy Chief of Staff at [REDACTED]

2. Scope of Services

The Department of Revenue seeks the services of a vendor to enforce collection of out of state tax debt. Revenue initiated an out of state lien enforcement program in 2018 due to the difficulty with collecting from delinquent taxpayers outside of Pennsylvania. Traditional collection tools such as dunning notices, telephone calls, levy, and referral to a third-party collection agency have limited expectation of resolution. To address this need, DOR continues to require the assistance of a vendor to:

- Perform advanced location services for both out of state tax debtors and their assets;
- Make contact with out of state debtors via letters and phone calls as appropriate;
- File the Department's judgment lien as appropriate in other states;
- Maintain an active log of all case activities; and
- Take legal action to resolve and collect.

DOR received applicable delegation of authority from the Office of Attorney General to perform enforcement actions against out of state delinquent tax accounts. Payment to a vendor will be based solely on a percentage of collections via the DOR's statutory authority to enter into contingent fee contracts. DOR will not reimburse the vendor for any costs, including expert fees, other than out of state sheriff fees that are required to be prepaid for the sheriff to execute upon the judgment. In that instance, DOR will reimburse the vendor out of the gross collections.

The General Counsel reserves the right to make any assignment as she may deem necessary or desirable, in her judgment, for all aspects of, or roles within the scope of, this RFP.

3. Compensation

It is agreed upon by the Firm and all parties to this agreement consistent with its proposal for this engagement that the Firm shall be paid a 25% contingency fee cost structure.

Upon your review of the proposed assignment, the scope of work, and the compensation, should the Firm be willing to accept this assignment, please execute this letter as indicated below and return the correspondence via email to ogc-outsidecounsel@pa.gov, along with copies to the Issuing Officer, Jordan Kiessling at [REDACTED] and Cassandra Fenstermaker, Deputy Chief Counsel, Department of Revenue at [REDACTED]. By signature hereto, you are acknowledging that the Firm has completed a conflict-of-interest analysis and identified nothing to be reported prior to the acceptance of work on behalf of the Governor's Office of General Counsel. Should a conflict or potential conflict be identified at any time during the term of this engagement, the Firm is under a continuing obligation to disclose such matter, in writing, to the Governor's Office of General Counsel in accordance with OGC's Conflict Waiver Procedure. Failure to sign and return your Firm's appointment letter within thirty (30) days will result in your Firm being dropped from this engagement.

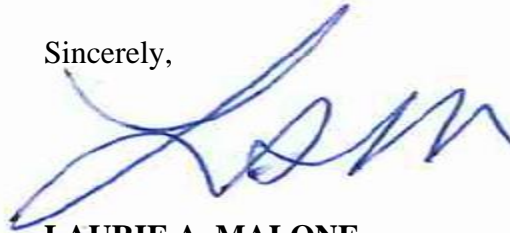
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Page 3 of 3

Due to the urgent need for legal services, approval has been granted for the Firm to begin work immediately. We look forward to working with you on this important matter for the Commonwealth of Pennsylvania.

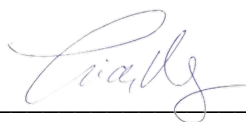
Sincerely,



LAURIE A. MALONE

Chief of Staff to the General Counsel

Accepted on Behalf of the Firm:

By:  _____ 11/03/2023
Date

CEO & Partner

(Title)

cc: Theron R. Perez, First Deputy General Counsel, Governor's Office of General Counsel
Derek Riker, Deputy Chief of Staff, Governor's Office of General Counsel
Thomas Gohsler, Chief Counsel, Department of Revenue
Cassandra Fenstermaker, Deputy Chief Counsel, Department of Revenue
Nathaniel M. Holmes, Esquire, Law Office of Nathaniel M. Holmes LLC
Jordan M. Kiessling, Senior Legal Analyst, Governor's Office of General Counsel
Alicia C. Rizzi, Legal Office Administrator, Governor's Office of General Counsel