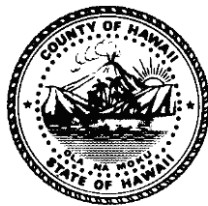


Mitchell D. Roth
Mayor



Elizabeth A. Strance
Corporation Counsel

J S. Yoshimoto
Assistant Corporation
Counsel

COUNTY OF HAWAII OFFICE OF THE CORPORATION COUNSEL

101 Aupuni Street, Suite 325 • Hilo, Hawai'i 96720 • Phone (808) 961-8251 • Fax (808) 961-8622

March 14, 2024

Via Electronic Mail only

John S. Mackey, Esq.
Goodsill Anderson Quinn & Stifel
999 Bishop Street, Suite 1600
Honolulu, Hawai'i 96813
e-mail: jmackey@goodsill.com

Dear Mr. Mackey:

Re: Fiscal Year 2023-24 Professional Services: **Supplemental** Statement of Qualifications (SOQs)

Thank you for submitting your firm's supplemental Statement of Qualifications for providing professional services to the Office of the Corporation Counsel, County of Hawai'i. Based upon the information provided, the Department's review committee has determined that your firm is now qualified to perform services in the following category(ies):

- ☐ CC.1) Attorney/Law (Civil Rights Defense)
- ☐ CC.2) Attorney/Law (General Personal Injury Defense)
- ☐ CC.3) Attorney/Law (Criminal Defense of County Employees)
- ☒ CC.4) Attorney/Law (General defense in civil matters, including administrative proceedings)
- ☐ CC.5) Attorney/Law (Federal and State Tax)
- ☐ CC.6) Attorney/Law (Worker's Compensation)
- ☐ CC.7) Attorney/Law (Constitutional)
- ☒ CC.8) Attorney/Law (Public Sector Employment)
- ☐ CC.9) Attorney/Law (Public Financing)
- ☐ CC.10) Attorney/Law (Drafting of Legislation and Administrative Rules)
- ☐ CC.11) Attorney/Law (Real Estate)
- ☐ CC.12) Attorney/Law (Land Use, Planning)
- ☐ CC.13) Attorney/Law (Class Actions)
- ☐ CC.14) Attorney/Law (Procurement)
- ☐ CC.15) Attorney/Law (Enforcement of Federal, State and County Law)
- ☐ CC.16) Attorney/Law (Condemnation)
- ☐ CC.17) Attorney/Law (Construction Litigation)

- ☐ CC.18) Attorney/Law (Bankruptcy)
- ☐ CC.19) Attorney/Law (Commercial Transactions)
- ☐ CC.20) Attorney/Law (Collections)
- ☐ CC.21) Attorney/Law (Fair Labor Standards Act and other laws related to compensation)
- ☒ CC.22) Attorney/Law (Environmental)
- ☐ CC.23) Attorney/Law (Regulatory)

Your firm will remain on the Department's List of Qualified Providers of Professional Services until June 30, 2024. For your information, this list may be utilized by any County agency during this time period.

When the need for professional services arises, a selection committee will review the qualifications of firms on the list in the appropriate category. Professional services procurements that equal or exceed \$5,000.00 are posted on the County's website within seven (7) days of the contract award.

Thank you for your interest in providing professional services to the County of Hawai'i. If you have any questions or concerns, please contact Amy Bautista at corpcounsel@hawaiicounty.gov or (808) 961-8251.

Respectfully,



Dakota Frenz
2024.03.14 15:32:39 -10'00'

Dakota (Cody) Frenz
Deputy Corporation Counsel
Chair, 2023-24 Professional Services Statement of Qualifications Review Committee
(additional submission)

cc: David J. Hoftiezer, Esq. (via electronic mail only)
[e-mail: dhoftiezer@goodsill.com]

John S. Mackey, Esq.
Goodsill Anderson Quinn & Stifel
March 14, 2024
Page 3

bcc: County of Hawai'i, Procurement with enclosure (application packet)



GOODSILL

John S. Mackey
jmackey@goodsill.com | (808) 547-5746

March 7, 2024

Via Email: Lerisa.Heroldt@hawaiicounty.gov

Elizabeth Strance, Esq.
Corporation Counsel
County of Hawai'i
101 Aupuni Street, Suite 325
Hilo, HI 96720

Re: **Supplement to** Statement of Qualifications and Expression of Interest
in Providing Legal Services to the County of Hawai'i: Response to Notice
to Providers of Professional Services

Dear Ms. Strance:

This supplements the October 13, 2023 response of our firm, Goodsill Anderson Quinn & Stifel, A Limited Liability Law Partnership LLP ("Goodsill"), to provide legal services to the County of Hawai'i, its departments, officials, and employees. This supplement includes our expression of interest in and qualifications to provide services relating to **public sector employment matters** (category CC.8 of the Hawaii County Notice to Providers of Professional Services).

Goodsill's Labor and Employment Practice - CC.8

Goodsill's Labor and Employment practice group is led by John S. Mackey. Deborah DiCristofaro is an associate. John and Deborah's bios are attached.

Goodsill's labor and employment practice involves representing employers in a broad range of matters including the following:

- Agency investigations/proceedings and litigation before courts and arbitrators:
 - EEOC and Hawaii Civil Rights Commission investigations and proceedings, as well as federal and state court lawsuits, involving alleged discrimination, harassment, retaliation, and failure to accommodate under Title VII, the ADA, ADEA and similar Hawaii law

Elizabeth Strance, Esq.
March 7, 2024
Page 2

- Court claims under the Hawaii Whistleblowers' Protection Act and similar common law claims
 - Employment related civil tort litigation of claims of defamation, invasion of privacy, tortious interference with contract and other expectancies, negligent hiring, training, supervision, and retention, intentional and negligent infliction of emotional distress
 - Employment related breach of contract and related claims (promissory estoppel, unjust enrichment, etc.), as well as violation of non-competition, non-solicitation and non-disclosure agreements
 - Agency investigations and proceedings by the US Department of Labor and Hawaii Department of Labor and Industrial Relations as well as court claims relating to the Fair Labor Standards and similar Hawaii law, the Family and Medical Leave Act, Hawaii's Victim's Leave Law, Hawaii's Pre-paid Healthcare Act, Hawaii's payment of wages statute
 - Agency and court proceedings alleging discrimination based on a work injury
 - Alleged unfair labor practices before the National Labor Relations Board and federal courts
 - Labor arbitration
 - Unemployment appeals hearings and court appeals
- Advising employers in the following areas:
 - Employee hiring, discipline and termination decisions and effectively communicating those decisions
 - Workplace investigations
 - Leaves of absence (FMLA, Hawaii Family Leave Law, USERRA, etc.) and workplace accommodations (disability, religion)
 - Wage and hour, payment of wages
 - WARN and Dislocated Worker Act
 - Employment due diligence in corporate transactions
- Drafting employment related documents and agreements including:
 - Employee handbooks and policies
 - Executive employment agreements
 - Non-compete, non-solicitation, non-disclosure agreements

Elizabeth Strance, Esq.
March 7, 2024
Page 3

- Other employment related agreements and communications
- Conducting workplace investigations relating to alleged harassment, discrimination
- Conducting training and providing educational seminars such as:
 - Management training in employment law
 - Harassment training
 - Seminars on a wide range of employment issues such as
 - FMLA and other leave laws
 - FLSA
 - Equal pay
 - Hiring and firing/background checks/negligent hiring
 - Handbook policies
 - Workplace investigations
 - Reductions in force
 - Garnishment and other income withholding orders

Standard Terms and Billing Rates

Goodsill's standard hourly billing rates for 2024 have the following ranges:

Paralegals: \$180 to \$300
Associates: \$250 to \$340
Partners: \$350 to \$600

Goodsill's Standard Terms of Representation and Billing Policies are enclosed. Goodsill is defense counsel panel for many insurers for employment matters and **will consider any reasonable proposal for billing rates** as well as alternate billing arrangements where appropriate.

Elizabeth Strance, Esq.
March 7, 2024
Page 4

If you have any questions, please contact the undersigned at (808) 547-5746. We appreciate this opportunity to provide our statement of qualifications and interest in providing legal services to the County of Hawai'i.

Very truly yours,

A handwritten signature in black ink, appearing to read "John S. Mackey". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

John S. Mackey

Enclosures: Biography of John S. Mackey
 Biography of Deborah DiCristofaro
 Standard Terms



John S. Mackey

- *Partner*

jmackey@goodsill.com

CALL/EMAIL/CONNECT:

(808) 547-5600

BIOGRAPHY

John represents and advises employers in various areas of employment law.

He defends employers in court and in agency proceedings and investigations involving allegations of harassment, discrimination, failure to accommodate disabilities, wage and hour violations, unfair labor practices and breach of contract restricting post-employment competition or misappropriation of trade secrets.

Hawai'i employers trust John's advice on issues relating to terminating employees, providing leaves of absence, properly classifying employees and conducting internal investigations.

OUTSIDE THE OFFICE

John's expertise in employment law is in high demand. He frequently speaks on employment law issues at seminars and provides workplace training on harassment and other issues.

One paddle, two paddle... John knows his way around a canoe!

EDUCATION

- **University of Missouri School of Law (Columbia)**, Columbia, Missouri
 - J.D. - 1992
- **University of Hawaii**, Hawaii
 - B.A. - 1989
 - Major: Economics

BAR ADMISSIONS

- U.S. Court of Appeals 6th Circuit
- U.S. Court of Appeals 9th Circuit
- District of Columbia Court of Appeals
- Hawaii, 1997
- U.S. District Court District of Hawaii

PRACTICE AREAS:

- Labor and Employment

HONORS

- The Best Lawyers in America, 2020

PAST POSITIONS

- Hon. John C. Holstein of the Missouri Supreme Court, Law Clerk



Deborah A. DiCristofaro

- *Associate*

ddicristofaro@goodsill.com

CALL/EMAIL/CONNECT:

(808) 547-5600

BIOGRAPHY

Deborah DiCristofaro concentrates her practice in the area of civil litigation. Prior to joining Goodsill, she served two terms clerking for Magistrate Judge Wes Reber Porter of the United States District Court, District of Hawaii.

Deborah was born and raised in Connecticut and received her Juris Doctor from the University of Connecticut School of Law. While in law school, she served as an Articles Editor for the Connecticut Law Review, Vice President of UConn Mock Trial Society, and was an active Member of the Connecticut Moot Court Board. Deborah was also a judicial extern for Justice Michael D. Wilson of the Hawai'i Supreme Court, an intern for the Civil Rights Division of the U.S. Attorney's Office, and a Community Justice Fellow for Greater Hartford Legal Aid.

Prior to practicing law, Deborah was an AmeriCorps VISTA at the Kumuhonua Transitional Living Center in Kapolei where she worked to help homeless residents secure permanent housing.

In her free time, Deborah enjoys staying active by surfing, traveling, and hiking with her dog.

EDUCATION

- **University of Connecticut School of Law**, Hartford, Connecticut
 - J.D. - 2020
 - Honors: CALI Excellence Award for Trial Advocacy, Pro Bono Award
- **Roger Williams University**, Bristol, Rhode Island
 - B.S. - 2016
 - Honors: Cum Laude, Thesis of Distinction

BAR ADMISSIONS

- Hawaii
- Connecticut

- U.S. District Court District of Hawaii

PROFESSIONAL ASSOCIATIONS

- Hawaii State Bar Association
- American Bar Association

PRACTICE AREAS:

- Labor and Employment
- Real Estate and Construction Litigation



STANDARD TERMS OF REPRESENTATION AND BILLING POLICIES

This document sets forth the standard terms of our engagement and describes the billing practices and policies followed by Goodsill Anderson Quinn & Stifel, a limited liability law partnership LLP (hereinafter the “Firm”) in the absence of a contrary written agreement with our client. Unless modified in writing by mutual agreement, these terms are part of our agreement with you. Therefore, we ask that you review this document, as well as our engagement letter, carefully and contact us promptly if you have any questions, suggested revisions or disagreements.

STANDARD TERMS

Scope of Our Work. The legal services that we will provide to you are described in our engagement letter. Our representation is limited to performance of the services described in that letter and does not include representation of you or your interests in any other matter unless an additional engagement letter is agreed upon by both of us now or in the future.

Any expressions on our part concerning the outcome of your legal matters are expressions of our professional judgment, but are not guarantees. Such opinions are necessarily limited by our knowledge of the facts and are based upon the state of the law at the time they are expressed.

Because we are a law firm, we provide only legal services. We will not provide any investment, insurance, accounting or technical advice, make business decisions, or investigate the character or credit of those with whom you may be dealing.

Our Client. Our client is the natural person or the entity identified in the engagement letter and does not include affiliates of such person or affiliates or constituents of an entity unless specifically agreed to in the engagement letter. For example, if the client is a corporation, partnership or limited liability company (“LLC”), any parents, subsidiaries, employees, officers, directors, shareholders of the corporation, partners of the partnership, members of the LLC or commonly-owned corporations, partnerships or LLCs are not considered to be clients of the Firm. If the client is an association, members of the association are not considered to be clients of the Firm. If the client is an individual, his family members, relatives, and significant others are not considered to be clients unless they are identified as clients in the engagement letter. For conflict of interest purposes, we

may represent other clients with interests adverse to any such affiliate without obtaining your consent. Should you feel it necessary and appropriate to change the identified client or to include any affiliates within the definition or description of "Client" for a particular matter, please do not hesitate to discuss the matter with us. Our objective is to avoid situations where either (i) clients being represented by our Firm find themselves being sued or in an adverse position to another client of our Firm because our records did not properly identify the client, or (ii) after undertaking our representation of you (or another client), and investing considerable time and dollars on your behalf, we are forced to withdraw from a representation because of a conflict that could have been identified earlier with accurate client identification.

Who Will Provide the Legal Services. Customarily, the client is served by a principal lawyer contact. Subject to the supervisory role of the principal lawyer, your work or parts of it may be performed by other lawyers and legal assistants in the Firm. Such delegation may be for the purpose of involving lawyers or legal assistants with special expertise in a given area or for the purpose of providing services within each client's reasonable expectations on the most efficient and timely basis.

Client Responsibilities. A successful attorney-client relationship is one of mutual trust, confidence and respect. Our relationship is a two-way street in the sense that lawyers need timely and complete input, cooperation, and assistance from their clients, just as clients need timely and complete input, cooperation, and assistance from their lawyers. We will, therefore, keep you informed of the progress of this matter as it progresses.

It is essential that you are candid and cooperative with us and keep us informed with complete and accurate factual information, documents and other communications relevant to the subject matter of our representation or otherwise reasonably requested by us.

You agree to provide us with timely responses to requests for documentation and information that we may need to carry out our function as counsel and make individuals available to meet with us notwithstanding their other duties. Please bear in mind that if we do not obtain such cooperation, the quality of our representation may suffer and we may, in fact, feel constrained to withdraw from the matter.

Because it is important that we be able to contact you at all times to consult with you regarding your representation, you will inform us, in writing, of any changes in the name, address, telephone number, contact person, e-mail address, state of incorporation or other relevant changes regarding you or your

business. Whenever we need your instructions or authorization in order to proceed with legal work on your behalf, we will contact you at the latest address we have received from you in writing. If you affiliate with, acquire, are acquired by, or merge with another company, you will provide us with sufficient notice to permit us to withdraw as your lawyer if we determine that such affiliation, acquisition, or merger creates a conflict of interest between any of our clients and the other party to such affiliation, acquisition, or merger, or if we determine that it is not in the best interests of the Firm to represent the new entity.

You agree to pay our statements for services and expenses upon receipt.

Exclusions from Representation. Our representation of you will not cover any workers' compensation matters, family law or criminal law, unless such issue(s) are specifically mentioned as matters for which we will represent you in our engagement letter.

Our representation does not include any advice or other legal services relating to Federal or State securities laws, including appearing or practicing before the Securities and Exchange Commission ("SEC") or your disclosure obligations under such laws, unless such issue(s) are specifically mentioned as matters for which we will represent you in our engagement letter. We understand that you will not, without our prior written consent, include documents or information we provide to you in any filings with Federal or State securities regulators, including the SEC.

Our representation does not include tax advice or representation on tax related matters, unless specifically set forth in our engagement letter. While we may comment on potential tax implications from time to time, you are specifically advised that, unless otherwise provided in our engagement letter: (a) you should not rely on such comments as tax advice; (b) any such comments are not intended to be used and cannot be used by you for the purposes of tax compliance or avoiding penalties; and (c) you should consult a tax attorney or tax accountant.

Confidentiality; Use of Electronic Communications; Consequences of Wrongful Use of Third Party Computers or Wrongful Disclosure to Third Parties. The Firm may send documents or other information that is covered by the attorney-client or work product privileges to you by way of, among other means, use of other electronic communication, including but not limited to cellular telephone (collectively, "EC"). You understand that EC is not an absolutely secure method of communication. Your execution of the engagement letter will serve to acknowledge and accept the risk and authorize the

Firm to use EC means to communicate with you or others necessary to effectively represent you. If there are certain documents or information with respect to which you wish to maintain heightened confidentiality, you must advise the Firm in writing not to send or communicate about such documents or information via EC, and the Firm will comply with your request. You may also contact the Firm to inquire about non-standard forms of EC that may provide additional security for documents and information for which you wish to maintain heightened confidentiality.

We take customary, market-standard measures to maintain the confidential and privileged nature of our communications with you and our records regarding you, whether stored in hard copy form or electronically. To protect communications subject to the attorney-client and work product privileges, we advise you to avoid use of computers or other communication devices that do not belong to you and which may be accessible by others, such as systems or devices that belong to your employer or to a family member. If you elect to communicate with us by way of such systems or devices, you acknowledge and accept the risk of use of such systems or devices.

No Continuing Duties. After the conclusion of our representation, changes may occur in the applicable laws or regulations that could have an impact upon your future rights and liabilities. Unless you engage us after the conclusion of the matter to provide additional advice on issues arising from the matter, the Firm has no continuing obligation to advise you with respect to future legal developments.

Governing Law. The laws of the State of Hawaii shall govern the interpretation of this agreement, including Hawaii ethical rules applicable to our provision of services.

Binding and Entire Agreement. These Standard Terms and our engagement letter represent the entire agreement between the parties, and no party is relying or is entitled to rely on any representations not expressly contained herein. In addition, no changes may be made to the engagement letter or these Standard Terms without the written consent of all the parties hereto.

Termination or Conclusion of Services. You are entitled to terminate our services and representation effective upon our receipt of written notice to us. Such termination shall not, however, relieve you of the obligation to pay for all services already rendered, including work in progress even if incomplete at the time of termination and work to wind down our representation, and to pay for all expenses incurred on your behalf through the date of termination.

We reserve the right to withdraw from our representation as required or permitted by the applicable rules of professional conduct upon written notice to you. In the event that we terminate the engagement, we will take such steps as are reasonably practicable to protect your interests in the specified matter, and you agree to take all steps necessary to free us of any obligation to perform further, including the execution of any documents necessary to document our withdrawal. We will be entitled to be paid in full for all services rendered and costs or expenses incurred on your behalf through the date of withdrawal or incurred subsequent to our decision but reasonably necessary to protect your interests. If permission for withdrawal is required by a court or arbitration panel, we will promptly request such permission, and you agree not to oppose our request.

Subject to our continuing obligations of confidentiality to you, which will survive termination or withdrawal, we may terminate this engagement if no services are provided by us for a six-month period, except where we are awaiting an action or decision by a court, tribunal or agency, or specific actions are necessary to complete the engagement that extend beyond the 6-month period.

Documents and Materials. At the conclusion of our representation, at your request and upon our receipt of payment for all outstanding fees and costs, the papers and property that you have identified as belonging to you (the “Client File”) will either be returned to you or destroyed in accordance with your written directions.

At the completion or termination of this engagement, you may request in writing the return or disposal of the Client Files. In order to collect and prepare the Client Files for delivery or disposal, we likely will need to spend time and incur expense. You agree to pay us at our regular rates for this time reasonably spent and pay any necessary disbursements reasonably incurred prior to our release or shipment of the Client Files. If requested, we will give you an estimate of our expected charges promptly after receipt of your written request for transfer or disposal of the Client Files. We may, but are not required to, make and keep a copy of any Client Files being returned or disposed of at our expense, subject to our continuing obligations of confidentiality to you, which will survive the return of the Client Files.

If you do not request in writing the return of your papers and property within 30 days from the termination of our services and/or if final payment for our services is not received, we reserve the right to return, store or discard the Client Files and/or any other documents or material related to this matter in our sole discretion.

If you do not request return of the Client Files, you agree that we may retain them for an appropriate period at our discretion or dispose of them in a confidential manner. We may dispose of our own files relevant to you at any time without notice to you in a manner reasonably designed to maintain the confidential and privileged nature of the information contained therein.

In addition, our own files pertaining to this matter may be retained by the Firm, in accordance with our information management policies in effect at such time. Our own files include, for example, Firm administrative records, time and expense reports, personnel and staffing materials, and credit and accounting records; and internal lawyers' work product such as drafts, notes, internal memoranda and e-mails, and legal and factual research, including investigative reports, prepared by or for the internal use of lawyers. In our sole discretion, we may also keep additional material pertaining to this matter. For various reasons, including the minimization of storage expenses, we reserve the right to destroy or otherwise dispose of any such documents or other materials retained by us at any time, except that no documents or material will be destroyed or disposed of for 30 days from the termination of our services.

In the event we are required to respond to a subpoena or other formal request for records or other information relating to our services for you, including testimony at a deposition, we will consult you before responding to determine if you want to supply the information demanded and/or assert the attorney-client or other privilege that may apply. You agree to reimburse us for the time and expense for responding to such demands, including, without limitation, the reasonable time and expense for searching, locating, reviewing and copying responsive information, appearing at depositions or hearings, and litigating any issues raised at your request.

Internal Communications. There may be instances where our lawyers and staff find it useful to communicate about their professional obligations with inside or outside counsel for our Firm. For example, we may need to determine if a new representation of another client would present a conflict of interest because of our work for you, and if so, the form of waiver required. Another example is where a dispute occurs between you and our Firm. You and we agree that if our lawyers or staff have communications with our inside or outside legal counsel about our work for you, we have your consent to do so, and such communications will be deemed confidential and protected by the attorney-client privilege afforded to our Firm. Our representation of you shall not waive such privilege, and you agree that we will not be obligated to (and we agree that we shall not) disclose such privileged communications.

Marketing. Unless you notify us otherwise, you agree that we may list you as a client in our marketing materials and note the general nature of the matters where we have represented you. We will of course preserve all confidential information obtained during the course of our engagement.

BILLING POLICIES

Fees. Our fees for most cases and projects are based on the time value of the work performed on the assignment. The time value of work performed is the product of the time spent on the matter by each attorney and legal assistant, and the hourly rate assigned for work performed on the matter by that individual. The Firm's billing unit is one-tenth of an hour (i.e., six-minute increments). The Firm's hourly rates are reviewed and adjusted from time to time, typically once a year, and accordingly may change during the course of our representation. Any such changes will be applicable in determining the time value of work performed on a matter from the date they become effective. You will be informed of any changes in the basis or the rates of our fees or expenses contemplated once our representation has commenced. All fees and costs are calculated and billed in U.S. Dollars (USD) unless expressly provided otherwise. Our attorneys and legal assistants bill for the time they spend traveling in connection with the matter for which the Firm has been engaged.

In some situations we have entered into arrangements with a client under which we charge for our services based on considerations other than, or in addition to, the time value of our services. For example, we have accepted certain cases on a contingent fee or for a fixed fee, and we have also accepted certain matters with the express understanding that a premium will be charged for our services because of the unusual demands of the project, the efficiency with which the work is performed or the results we achieve. In addition, we may propose a higher fee during or upon completion of a matter where the circumstances, complexity or demands of a matter, or the results that we have achieved through our representation, have significantly exceeded initial expectations. Any special fee or billing arrangement, such as a contingent fee arrangement, will not be enforceable unless acknowledged in writing by both the Firm and the client.

Costs and Disbursements. In addition to fees for services, the Firm charges for certain costs incurred and disbursements made in connection with each representation. These include such items as photocopying (at ten cents per page) and staff overtime (when required by the exigencies of the client matter and not by an attorney's general workload). These also include charges to reimburse our Firm for disbursements made to third parties, such as filing fees, postage, court reporters, travel expenses (including air fare, normally at coach rates), courier charges, and other disbursements made, or charges incurred, on the client's behalf

or at the client's direction. We will also charge the client for charges paid to third parties (usually Lexis or Westlaw) for legal research on their data bases. Invoices for costs incurred to third parties on a client's behalf may be forwarded to the client for direct payment, rather than being paid by the Firm and reimbursed by the client. When substantial expenses are anticipated, the Firm may require that monies to cover those expenses be advanced. For certain types of expenses, such as courier expenses, a client may not be billed on a current basis, since there may be a delay by the provider in billing our Firm for these expenses.

Our Firm may engage the services of outside consultants (such as expert witnesses, translators, appraisers and engineering firms) to facilitate its representation of a client's interests and may advance their fees and disbursements or have them billed directly to the client. Regardless of how the billing arrangements are established, the client remains ultimately responsible for the payment of the fees and disbursements of such outside consultants.

We are often requested to estimate the amount of fees and costs likely to be incurred in connection with a particular matter. Whenever possible, we will furnish such an estimate based upon our professional judgment, but always with an understanding that it is neither a maximum or fixed-fee quotation nor a committed range of final fees and costs. The ultimate expense is inherently unpredictable and is therefore rarely the same as any estimate and is sometimes significantly above or below our good faith estimate because of the high degree of uncertainty in the time that may be required and the costs that may be incurred throughout each separate representation. Payment of the Firm's fees and costs is not contingent on the ultimate outcome of any matter, unless the original engagement was based upon a lawful, contingent fee arrangement.

State of Hawaii General Excise Tax. Hawaii general excise tax and the applicable county surcharge will be added to all invoices. As of January 1, 2020, the rate of general excise tax and surcharge that can be passed on to the customer for all counties except Maui is 4.7120% and for Maui County is 4.1666%.

Retainer. The Firm generally requires the payment of a retainer at the inception of all new engagements to apply to fees, costs and disbursements. The amount of each retainer depends upon the circumstances of the particular matter. The Firm may, in its discretion, hold the retainer as security for the payment of all fees, costs and disbursements until the conclusion of our representation, or in its discretion it may at any time apply all or a portion of the retainer in payment of fees, costs or disbursements as incurred. If the Firm holds some or all of the retainer until the conclusion of the matter, any unused portion of the retainer will be returned to you.

Billing Statements. Bills for services, costs, and disbursements will typically be sent on a monthly basis, usually within thirty (30) days after the close of each month, unless the amount of activity on a matter does not warrant a billing or unless other arrangements requested by the client have been approved by the Executive Committee of our Firm. Our invoices set forth specific information concerning the work performed and identify costs and disbursements by category. Bills are due and payable upon receipt. In appropriate circumstances determined in the Firm's sole judgment, we may suspend performing services for the client until arrangements satisfactory to us have been made for the payment of outstanding invoices and for projected future fees and expenses.

Billing Inquiries. The Firm's objective is to provide high quality legal services for a fee that is reasonable taking into account all of the circumstances of the representation. Clients should contact us immediately if they have questions concerning our billing policies, specific bills or the services we are providing. Such inquiries should be directed to the billing partner or to any other partner providing the services in question or to the Firm's Accounting Department.

Payment of Retainer by wire transfer. If you wish to pay the retainer via wire transfer, funds can be wired to our client trust account:

Bank of Hawaii
111 S. King Street
Honolulu, Hawaii 96813
ABA Routing Number: #1213 01 028
Swift Code #BOHIUS77

To the Account of:
Goodsill Anderson Quinn & Stifel
A Limited Liability Law Partnership LLP
Client Trust Account
Account No. 01-082302

Payment of Invoices by wire transfer. If you wish to pay any invoice via wire transfer, funds can be wired to our account:

Bank of Hawaii
111 S. King Street
Honolulu, Hawaii 96813
ABA Routing Number: #1213 01 028
Swift Code #BOHIUS77

To the Account of:
Goodsill Anderson Quinn & Stifel
A Limited Liability Law Partnership LLP
General Account
Account No. 01-032577

Payment on Credit Card. If you wish to make a payment of a retainer or an invoice by credit card, please access our website (www.goodsill.com). At the bottom of the home page, click on MAKE A PAYMENT and follow the instructions for either payment of retainers (Trust Payment) or the payment of invoices (Invoice Payment). Please note that only credit card payments initiated in the United States can be accepted by our vendor.

Responses to Audit Letters. If you engage an accountant to audit your financial statements, it is likely the accountant will request, during the audit, that our Firm provide a written description of all pending or threatened claims or lawsuits to which we have given substantive attention on your behalf. Please be aware that our Firm follows the American Bar Association Statement of Policy Regarding Lawyers' Responses to Auditor Requests for Information (the "ABA Statement"). Under the ABA Statement, there are limited areas for proper inquiry of a client's lawyers. Requests contrary to the ABA Statement will be rejected. We will charge our current regular hourly rates in effect at the time for any response to auditor request letters.

Compliance with HIPAA Rules. Please be aware that our Firm follows the Health Insurance Portability Act of 1996, Pub. L. 104-191 (referred to as "HIPAA," which includes the "Privacy Rule" and the "Security Rule"), as amended by the Health Information Technology for Economic and Clinical Health Act (HITECH), and regulations adopted thereunder (including the omnibus final rule published on January 25, 2013) as may be amended from time to time (all collectively referred to as the "HIPAA Rules"), with respect to any client engagement of the Firm where there is or later develops any anticipated, potential or actual disclosure of "protected health information" to the Firm. If any client believes that a Business Associate Agreement ("BAA") must be signed by our Firm, please advise any partner working on your matter.