



COMMONWEALTH OF PENNSYLVANIA
GOVERNOR'S OFFICE OF GENERAL COUNSEL

October 30, 2025

Samuel Mitchell, Esquire
Scribner, Hall & Thompson LLP
1250 Connecticut Avenue, NW, Suite 203
Washington, DC 20036
[REDACTED]

RE: RFP OGC-2025-05
Pennsylvania Insurance Department ("PID")
Project: Specialized Tax Counsel for the Receivership Estates

Dear Mr. Mitchell:

After evaluation of your proposal in response to RFP #OGC-2025-05 Specialized Tax Counsel for the Receivership Estates RFP, by the Office of General Counsel ("OGC"), I hereby appoint your firm, Scribner, Hall & Thompson LLP, the firm ("Firm") to represent the Commonwealth of Pennsylvania and PID, in the above-referenced matter. This appointment will be governed by all terms and conditions of the Contract for Legal Services which will be routed through PID 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 legal services for tax counsel for the receivership estates that include: interactions with the IRS, appearances in tax court, providing tax advice related to corporate transactions (e.g., a deconsolidation), prepare and obtain private letter rulings, assist with tax returns and provide advice on various tax issues.

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

Subject to modification from time to time at the direction of the General Counsel, the Chief Counsel of PID, or the Office of Liquidations, Rehabilitations and Special Funds (“OLRSF”), the Firm shall represent the Insurance Commissioner of Pennsylvania in his capacity as Statutory Receiver of various liquidation and rehabilitation estates (“Statutory Receiver”) as set forth below.

The Firm shall represent the Statutory Receiver as tax counsel in all the receivership estates, including, but not limited to:

- a) Interaction with the IRS;
- b) Appearances in tax court;
- c) Providing tax advice related to corporate transactions (e.g., a deconsolidation);
- d) Preparing and obtaining private letter rulings;
- e) Assisting with tax returns;
- f) Providing advice on various tax issues.

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 at the following rates: Peter Winslow will be billed at a rate of \$645 an hour; Samuel Mitchell, Steve Dicke, Lori Jones and Greg Oyler will be billed at a rate of \$530 an hour.

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 Kimberly Sheaffer, Legal Office Administrator, PID 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.

Samuel Mitchell, Esquire

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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: Samuel A. Mitchell 10/30/2025
Date

Managing 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
Sean P. Brennan, Deputy General Counsel, Governor's Office of General Counsel
Kathryn McDermott Speaks, Chief Counsel, Pennsylvania Insurance Department
Jordan M. Kiessling, Senior Legal Analyst, Governor's Office of General Counsel
Alicia C. Rizzi, Legal Office Administrator, Governor's Office of General Counsel