CONTRACT FOR TAX CREDIT ACCOUNTING CONSULTANT SERVICES FOR THE MUSEUM OF ORGANIZED CRIME AND LAW ENFORCEMENT

THIS CONTRACT is being entered into this _____ day of _____, 2011 by and between the CITY OF LAS VEGAS (hereinafter the "City"), a municipal corporation within the State of Nevada having its principal office at 400 Stewart Avenue, Las Vegas, Nevada 89101, and THE REZNICK GROUP, P.C. (hereinafter the "Company") having its principal office located at 500 East Pratt Street, Suite 200, Baltimore, Maryland 21202.

SECTION A – Contract Form

The subject matter of this Contract is the provision of syndication consulting, transaction advisory services and compilation services.

SECTION B – Basic Terms

B-1 Definitions

The following definitions apply to this Contract:

(a) *"Award Date"* means the date that a Contract becomes effective. It is the date that is entered into the first paragraph of a Contract upon execution by an authorized representative of the City.

(b) *"City"* means the City of Las Vegas.

(c) *"City Council"* means the governing body of the City of Las Vegas.

(d) *"Company"* means the individual, partnership, or corporation responsible for the performance of services under this Contract.

(e) *"Company Representative"* means the individual authorized to act on behalf of the Company regarding routine matters arising under or relating to this Contract.

(f) *"Contract"* means this document, consisting of Sections A through E, which is binding and effective only upon execution by the City and the Company.

(g) *"Credits"* means federal rehabilitation tax credit and New Markets Tax Credit (NMTC)

(h) *"Deliverable"* means any report, software, hardware, data, documentation, or other tangible item that the Company is required to provide to the City under the terms of this Contract.

(i) *"Non-exclusive Contract"* means a Contract under which the City agrees to obtain some, but not necessarily all, of the City's requirements for a particular service.

(j) *"Project"* means the Museum of Organized Crime and Law Enforcement, located at 300 Stewart Avenue, Las Vegas, Nevada 89101.

(k) "*Project Manager"* means the City representative who is responsible for the coordination of Contract performance between the City and the Company.

(l) *"Transaction"* means the monetization of federal historic tax credits and New Markets Tax Credits for the Project.

B-2 Contract Type

The Contract type is Firm Fixed Price, Not to Exceed (NTE). This is a Non-Exclusive Contract.

B-3 Prices/Costs

(a) Payment Schedule. The City will pay the Company for services performed at fixed labor rates as shown below in Section B-3 (b), and reimburse the Company at cost for allowable expenses, in amounts not exceeding the following:

Item No.	Description	NTE Amount
1	Professional Services	$85,000
2	Reimbursable Expenses	$ 5,000

Fees shall be invoiced when services are complete and the Transaction has closed, or on the abandonment of the Transaction.

The Company shall provide written notification to the City when it has reached 85 percent (85%) of the NTE amount. If the Company believes the work cannot be completed within the NTE amount, it shall provide a revised budget estimate.

(b) Labor Rates. The City will pay the Company a fixed hourly labor rate for actual time worked, in accordance with the following rates:

Senior Principal	$525.00 per hour
Senior Manager	$425.00 per hour
Manager	$375.00 per hour
Senior Associate	$250.00 per hour
Associate	$200.00 per hour

(c) Other Reimbursable Expenses. The City will reimburse the Company for reasonable expenses incurred in the performance of Contract services, such as printing and postage costs. The company will invoice such expenses at cost with no mark-up.

B-4 Invoices

(a) The Company shall submit an invoice to the City in accordance with the payment schedule set forth in Paragraph B-3 (Prices/Costs) above. All invoices should identify the following items:

(i) the date of the invoice;
(ii) the Contract Item against which charges are made;
(iii) performance dates covered;
(iv) receipts for Reimbursable Expenses:

Upon reconciliation of all errors, corrections, credits, and disputes, payment to the Company will be made in full within 30 calendar days. **Invoices received without a valid purchase order number will be returned unpaid.** The Company shall submit an original invoice to:

Department of Economic and Urban Development
attn: David Bratcher
City of Las Vegas
400 Stewart Ave.
Las Vegas, NV 89101 – 2986

(b) A representative of the Company shall sign and certify the invoice in the following manner: "I hereby certify, under penalty of perjury, that the above invoice is just and correct and that reimbursement for such expenses listed on this invoice has not been previously received from the City of Las Vegas or any other source."

B-5 Performance Period/Delivery Schedule

(a) The performance period commences from Award Date and continues through the completion of services provided, anticipated to be on or before June 1, 2011.

SECTION C – Statement of Work

C-1 Syndication Consulting

The Company shall provide services related to the Transaction in order to ensure:
(a) Maximization of net proceeds from the Transaction
(b) Timely closing with the lowest overall Transaction cost
(c) Minimization of economic risk and tax impact to the City resulting from the contributions of the equity investment

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In addition, the Company shall advise the City of certain business issues and tax risks that may not be evident in a letter of interest or term sheet.

C-2 Transaction Advisory Services

The Company shall advise and consult regarding financial and tax aspects of structuring the Transaction. In addition, the Company shall review the appropriate documents associated with the Transaction for conformance with the financial projections. The Company's advisory services shall include the following:

(a) Develop and advise on the Transaction structure, working cooperatively with tax and business counsel and other advisors.
(b) Evaluate application of the at-risk rules and credit pass through rules
(c) Evaluate development costs to appropriately maximize qualified rehabilitation expenditures.
(d) Evaluate annual reserves and other accounts as they relate to the Non-Qualified Financial Property Test.
(e) Evaluate the reasonable expectations criteria against the proposed Transaction.
(f) Evaluate investor basis issues to negate the risk of tax credit recapture or tax loss reallocations.
(g) Address partner allocation rules.
(h) Address related party concerns of Community Development Entities.
(i) Provide true debt analysis.
(j) Evaluate related party fee agreements, if applicable, and address the tax implications to the City.
(k) Advise on other tax issues related to the Transaction, as those issues arise.
(l) Participate in working group conference calls and respond to various questions ad concerns by the other Transaction participants and stakeholders.
(m) Evaluate and make recommendations related to the structure of the Transaction to be certain it aligns with the City's goals.

C-3 Compilation Services

The Company shall compile, in accordance with standards established by the American Institute of Certified Public Accountants (AICPA), from information the City provides, the financial projections of the Project.

A compilation of a financial projection involves assembling the projection based on the City's assumptions and performing certain procedures with respect to the projection without expressing an audit opinion on the assumptions underlying it. A financial projection presents, to the best of the Company's knowledge and belief, the City's expected results of operations for the projection period, based on hypothetical assumptions supported by the City. It is based on the City's assumptions, reflecting conditions expected to exist and the course of actions expected to be taken during the projection period assuming such hypothetical assumptions.

The City is responsible for representations about its plan and expectations and for disclosure of significant information that might affect the ultimate realization of the projected results. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The Company's projections report will contain a statement to that effect. The Company will have no responsibility to update the projections report for events and circumstances occurring after the date of the report. If the City intends to reproduce and publish the projections and the Company's report thereon, they must be reproduced in their entirety and must be submitted to the Company for approval.

A separate engagement letter fully compliant with rules promulgated by the AICPA will be necessary, but the summary in this section describes the key elements of that engagement. No additional fees will be required with the engagement letter. Due to the fact that the information in the engagement letter must be dated as of the date of the final assumptions, the engagement letter shall not be completed at this time.

C-2 City Responsibilities

The City shall provide to the Company, as requested:

(a) An updated development budget, as detailed as possible, and the timing of when these expenditures were or are expected to be incurred;
(b) Updated sources of development funds, and the timing of when such funds are available; and
(c) Revenue and expense projection for the operation of the facility.

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SECTION D – Special Clauses

D-1 Legal Notice [CAO-7/24/08]

(a) All legal notices required pursuant to the terms and conditions of this Contract shall be in writing, unless an emergency situation dictates otherwise. Any notice required to be given under the terms of this Contract shall be deemed to have been given when:

(i) received by the party to whom it is directed by hand delivery or personal service, or
(ii) transmitted by facsimile with confirmation of transmission, or
(iii) sent by U.S. mail via certified mail-return receipt requested at the following addresses:

FOR THE CITY:	City of Las Vegas Manager, Purchasing and Contracts City Hall, First Floor 400 Stewart Avenue Las Vegas, Nevada 89101-2986 Fax: (702) 384-9964
FOR THE COMPANY:	Reznick Group, P.C. 500 East Pratt Street, Suite 200 Baltimore, MD 21202-3100 Fax: (410) 727-0460

(b) The parties shall provide written notification of any change in the information stated above.

(c) An original signed copy, via U. S. Mail, shall follow facsimile transmissions.

(d) For the purposes of this Contract, legal notice shall be required for all matters involving potential termination actions, litigation, indemnification, and unresolved disputes. This does not preclude legal notice for any other actions having a material impact on the Contract.

(e) Routine correspondence should be directed to the Project Manager or the Company Representative, as appropriate.

D-2 Project Manager/Company Representative [CAO-7/24/08]

(a) The City designates David Bratcher as the Project Manager for this Contract. The City will provide written notice to the Company should there be a subsequent Project Manager change. The Project Manager will be the Company's principal point of contact at the City regarding any matters relating to this Contract, will provide all general direction to the Company regarding Contract performance, and will provide guidance regarding the City's goals and policies. The Project Manager is not authorized to waive or modify any material scope of work changes or terms of the Contract.

(b) The Company designates Joel Cohn as the Company Representative for this Contract. The Company will provide written notice to the City should there be a subsequent Company Representative change. The City has the right to assume that the Company Representative has full authority to act for the Company on all matters arising under or relating to this Contract.

D-3 Warranty – Services [CAO-7/24/08]

The Company warrants that the services shall be performed in full conformity with this Contract, with the professional skill and care that would be exercised by those who perform similar services in the commercial marketplace, and in accordance with accepted industry practice. In the event of a breach of this warranty or in the event of non-performance or failure of the Company to perform the services in accordance with this Contract, the Company shall, at no cost to the City, re-perform or perform the services so that the services conform to the warranty.

D-4 Intellectual Property Rights [CAO-7/24/08]

All deliverables produced under this Contract are exclusively the property of the City.

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D-5 Licenses/Registrations [CAO-7/24/08]

During the entire performance period of this Contract, the Company shall maintain all federal, state, and local licenses, certifications and registrations applicable to the work performed under this Contract.

SECTION E – General Clauses

E-1 Disputes [CAO-7/25/08]

(a) For each claim or dispute arising between the parties under this Contract, the parties shall attempt to resolve the matter through escalating levels of management. In the event the matter cannot be successfully resolved in this manner, the City is granted the right, regardless of which party is asserting the claim or dispute, to determine between arbitration and litigation as the forum in which the party desiring to proceed further shall file to resolve the claim or dispute. For any and all claims or disputes asserted by the Company, the Company shall notify the City of its intent to proceed further with the claim or dispute and, in response thereto, the City shall notify the Company as to its selected forum for resolution. For any and all claims or disputes asserted by the City, the City shall notify the Company in the notice of its intent to proceed with further resolution whether it has selected arbitration or litigation as the forum to resolve the claim or dispute. In the event arbitration is the designated forum, such arbitration shall be binding on the parties.

(b) If arbitration is selected by the City as the forum for further resolution, the claim or dispute shall be filed with the Nevada Arbitration Association or the American Arbitration Association under its then current Commercial Arbitration Rules, Expedited Procedures, regardless of the amount of the claim or dispute.

(c) The laws of the State of Nevada shall govern this Contract, and the venue for purposes of such litigation or arbitration shall be in the City.

E-2 Notice of Delay [CAO-7/24/08]

(a) Should the timely performance of this Contract be jeopardized by the non-availability of City provided personnel, data, or equipment, the Company immediately shall notify the City in writing of the facts and circumstances that are contributing to such delay. Upon receipt of this notification, the City will advise the Company in writing of the action which will be taken to remedy the situation.

(b) The Company shall advise the City in writing of an impending failure to meet established milestones or delivery dates based on the Company's failure to perform. Notice shall be provided as soon as the Company is aware of the situation; however, such notice shall not relieve the Company from any existing obligations regarding performance or delivery.

E-3 Termination for Convenience [CAO-7/24/08]

The City shall have the right at any time to terminate further performance of this Contract, in whole or in part, for any reason whatsoever (including no reason). Such termination shall be effected by written notice from the City to the Company specifying the extent and effective date of the termination. On the effective date of the termination, the Company shall terminate all work and take all reasonable actions to mitigate expenses. The Company shall submit a written request for incurred costs for services performed through the date of termination, and shall provide reasonable substantiating documentation if requested by the City. In the event of such termination, the City agrees to pay the Company within 30 days after receipt of a correct, adequately documented written request. The City's sole liability under this Paragraph is for payment of costs for services requested by the City and actually performed by the Company.

E-4 Termination for Default [CAO-11/9/09]

(a) The City may, by written notice of default to the Company, terminate this Contract in whole or in part if the Company fails to:

(i) Perform the services under Section C, including, if applicable, delivering any required documentation within the time specified in this Contract or any extension;
(ii) Make progress, so as to endanger performance of this Contract; or
(iii) Perform any of the material provisions of this Contract.

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(b) The City's right to terminate this Contract under (a)(ii) and (a)(iii) above, may be exercised if the Company does not cure such failure within ten calendar days (or more if authorized by the City) after notice, specifying the failure, is provided pursuant to the Paragraph D-1 (Legal Notice) of this Contract.

(c) If the City terminates this Contract for default in whole or in part, it may acquire, under reasonable terms and in a manner the City considers appropriate, services or goods similar to those terminated, and the Company shall be liable to the City for any reasonable excess costs for those services or goods. However, the Company shall continue to perform, and the City shall continue to pay for, any work not terminated.

(d) The Company shall not be liable for any excess costs if the failure to perform the Contract arises from circumstances beyond the control and without the fault or negligence of the Company. These circumstances are limited to such causes as (1) acts of God or of the public enemy, (2) acts of governmental bodies, (3) fires, (4) floods, (5) epidemics, (6) quarantine restrictions, (7) labor strikes, (8) freight embargoes, or (9) unusually severe weather. The time of performance of the Company's obligations under this Contract shall be extended by such period of enforced delay; provided, however, that such reasonably extended time period shall not exceed 60 days. If the foregoing circumstances result in a delay greater than 60 days, the City may terminate the affected portion of the Contract pursuant to the terms of Paragraph E-3 (Termination for Convenience).

(e) Either party may terminate this Contract, in whole or in part, if the other party becomes insolvent or bankrupt or makes an assignment for the benefit or creditors, or if a receiver or trustee in bankruptcy is appointed for the other party, or if any proceeding in bankruptcy, receivership, or liquidation is instituted against the other party and is not dismissed within 30 days following commencement thereof.

(f) The City retains the right to terminate for default immediately should the Company fail to maintain the required levels of insurance, fail to comply with applicable local, state, and Federal statutes governing performance of these services, or fail to comply with statutes involving health or safety.

In the event that the City fails to perform any of its obligations required under this Contract, and the City does not remedy the failure after notice thereof is provided to the City by the Company pursuant to Paragraph D-1 (Legal Notice) above, the Company shall have the right to treat the failure as a claim or dispute subject to the resolution provisions of Section E-1 (Disputes) of this Contract. During the period of such resolution, the Company shall, to the extent feasible, continue with its performance and the City shall continue to pay according to the terms of the Contract.

E-5 Insurance: [R]

(a) The Company shall procure and maintain, at its own expense, during the entire term of the Contract, the following coverage(s):

(i) Industrial/Workers' Compensation Insurance protecting the Company and the City from potential Company employee claims based upon job-related sickness, injury, or accident, during performance of this Contract, and must submit proof of such insurance to Insurance Tracking Services, Inc. (ITS) the City's authorized representative on a certificate of insurance issued by an insurer qualified to underwrite workers' compensation insurance in the State of Nevada, in accordance with NRS 616A-616D, inclusive.

(ii) Commercial General Liability Insurance (bodily injury, property damage) with respect to the Company's agents assigned to the activities performed under this Contract in a policy limit of not less than $1,000,000.00 per occurrence and $2,000,000.00 in the aggregate, for bodily injury (including death), personal injury and property damages. Such coverage shall be on an "occurrence" basis and not on a "claims made" basis, and be provided on a Commercial General Liability insurance form. The form must be written on an ISO Form CG 00 01 10 01, or an equivalent form.

(iii) Professional Liability Insurance of limits not less than $1,000,000, combined single limit and in the aggregate. If coverage is on a "claims made" basis, then it must continue for a period of two years beyond the completion or termination of this Contract. Any retroactive coverage must coincide with or predate the beginning of this Contract and may not be changed without the consent of the City.

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(b) The Company shall deliver certificate(s) of insurance in ACORD form indicating that such coverage required by this Contract is in effect to Insurance Tracking Services, Inc. (ITS), the City's authorized representative, prior to and as a condition of award of this Contract. All policy certificates are required to be issued by an agent authorized by that insurer and licensed by the State of Nevada. All required aggregate limits must be disclosed and amounts entered on the certificate(s) of insurance. The certificates must identify the Contract number and the Contract description. The Company shall maintain coverage for the duration of this Contract, and any renewal periods if applicable. Upon request, the Company shall annually provide ITS with certificate(s) of insurance as evidence that all insurance requirements have been met. The Company shall provide ITS with 30 day advance notice of material policy modification, cancellation or erosion of insurance limits, sent by certified mail "return receipt requested". Cancellation for non-payment of premium shall be in accordance with the laws in effect in the state of Maryland.

Submit certificates of insurance to:

City of Las Vegas
C/O Insurance Tracking Services, Inc (ITS)
P.O. Box 21919
Long Beach, CA 90801

Account Manager: Michael Palacios
Phone: (888) 435-2955 ext. 503
Fax: 562-435-2999
Email: michael.palacios@instracking.com

(c) Except for the certificate evidencing professional liability coverage and industrial/worker's compensation coverage, the City, its officers and employees shall be named as additional insureds and such notation shall appear on the certificate of insurance furnished by the Company's insurance carrier. The certificates for each insurance policy are to be signed by a person authorized by that insurer and licensed by the State of Nevada. Each insurance carrier's rating as shown in the latest Best's Key Rating Guide shall be fully disclosed and entered on the required certificate of insurance. The City requires insurance carriers to maintain a Best's Key rating of A VII, or higher.

(d) Aside from Professional Liability, no deductible or self-insured retention may exceed $10,000.00 without the prior written approval of the City.

(e) If the Company fails to carry the required insurance, the City may (i) order the Company to stop further performance hereunder, declare the Company in breach pursuant to Paragraph E-4 and terminate the Contract if the breach is not remedied, or (ii) purchase replacement insurance and withhold the costs or premium payments made from the payments due to the Company or charge the replacement insurance costs back to the Company.

(f) Any subcontractor or subconsultant approved by the City shall be required to procure, maintain and submit proof of insurance to the City of the same insurance requirements specified above, and as required in this paragraph.

(g) The Company is encouraged to purchase any additional insurance it deems necessary.

(h) The Company is required to remedy all injuries to persons and damage or loss to any property of the City, caused in whole or in part by the Company, its subcontractors or anyone employed, directed or supervised by the Company.

(i) The policies required in E-5 (a) shall have a Waiver of Subrogation provision in favor of the City.

E-6 Assignment [R]

The City may at any time, by written notice to the Company in accordance with Section D-1 (Legal Notice) above, assign all rights, responsibilities and obligations under this Contract to the 300 Stewart Avenue Corporation, a Nevada non-profit Corporation.

Apart from the above, neither party may assign their rights nor delegate their duties under this Contract without the written consent of the other party. Such consent shall not be withheld unreasonably. Any assignment or delegation other than the above-mentioned assignment to the 300 Stewart Avenue Corporation shall not relieve any party of its obligations under this Contract.

E-7 Indemnification [R]

(a) The Company shall protect, indemnify and hold the City, its officers, employees, agents, and consultants (collectively herein the "City") harmless from any and all claims, liabilities, damages, losses, suits, actions,

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decrees, judgments or other forms of liability (including reasonable attorney fees and court costs related thereto) (collectively herein the "Liabilities") which may be recovered from or sought against the City as a result of, by reason of, or as a consequence of, any act or omission involving negligence or willful misconduct on the part of the Company, its officers, employees, or agents in the performance of the terms, conditions and covenants of this Contract, unless such indemnification is determined to be in violation of the applicable independence rules as determined by the AICPA. Notwithstanding anything contained in this section, Company's obligation to indemnify shall not extend to Liabilities resulting from City's negligence or willful misconduct.

(b) If a third party claim against the City for negligent performance by the Company is within the limits of its liability insurance, and the insurance company has accepted the City's tender of defense, then the City will pay the Company what is due and owing to them within the payment method specified in this Contract. However, if the claim is greater than the coverage amount the City, for its protection, may retain any money due and owing the Company under this Contract, until the claim has been resolved.

(c) It is expressly agreed that the Company shall defend the City against the Liabilities and, in the event that the Company fails to do so, the City shall have the right, but not the obligation, to defend the same and to charge all reasonable direct and reasonable incidental costs, including attorney's fees and court costs, to the Company.

E-8 Waiver [CAO-7/24/08]

Waiver of any terms of this Contract shall not be valid unless it is in writing signed by each party. The failure of the City to enforce any of the provisions of this Contract, or to require performance of any of the provisions herein, shall not in any way be construed as a waiver of such provisions or to affect the validity of any part of this Contract, or to affect the right of the City to thereafter enforce each and every provision of this Contract. Waiver of any breach of this Contract shall not be held to be a waiver of any other or subsequent breach of this Contract.

E-9 Taxes/Compliance with Laws [CAO-7/24/08]

(a) The City is exempt from paying Sales and Use Taxes under the provisions of Nevada Revised Statutes 372.325(4), and Federal Excise Tax, under Registry Number 88-87-0003k. The Company shall pay all taxes, levies, duties and assessments of every nature and kind which may be applicable to any work under this Contract. The Company shall make any and all payroll deductions required by law. The Company agrees to indemnify and hold the City harmless from any liability on account of any and all such taxes, levies, duties, assessments and deductions.

(b) The Company, in the performance of the obligations of this Contract, shall comply with all applicable laws, rules and regulations of all governmental authorities having jurisdiction over the performance of this Contract including, but not limited to, the Federal Occupational Health and Safety Act, and all state and federal laws prohibiting or relating to discrimination by reason of race, sex, age, religion or national origin.

E-10 Audit of Records [R]

(a) The Company agrees to maintain the financial books and records (including supporting documentation) pertaining to the performance of this Contract according to standard accounting principles and procedures. The books and records shall be maintained for a period of three (3) years after completion of this Contract, except that books and records which are the subject of an audit finding shall be retained for three (3) years after such finding has been resolved. If the Company goes out of business, the Company shall forward the books and records to the City to be retained by the City for the period of time required herein.

(b) Provided such books and records do not contain the Company's proprietary and/or confidential information and such disclosure does not undermine the Company's independence, the City, or its designated representative(s), shall have the right to inspect and audit (including the right to copy or transcribe) the books and records of the Company pertaining to the performance of this Contract during normal business hours. The City will provide prior written notice to the Company of the audit and inspection. If the books and records are not located within Clark County, the Company agrees to deliver them to the City, or to an address designated by the City within Clark County. In lieu of such delivery, the Company may elect to reimburse the City for the cost of travel (including transportation, lodging, meals and other related expenses) to inspect and audit the books and records at the Company's office. If the books and records provided to the City are incomplete, the Company agrees to remedy the deficiency after written notice thereof from the City, and to reimburse the City for any additional costs associated therewith including, without limitation, having to revisit the Company's office. The Company's failure to remedy the deficiency shall constitute a material

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breach of this Agreement. The City shall be entitled to its costs and reasonable attorney fees in enforcing the provisions of this Paragraph

(c) If at any time during the term of this Contract or at any time after the expiration or termination of the Contract, the City or the City's designated representative(s) find the dollar liability is less than payments made by the City to the Company, the Company agrees that the difference shall be either: (a) repaid immediately by the Company to the City or (b) at the City's option, credited against any future billings due the Company.

E-11 Independent Contractor [CAO-7/24/08]

In the performance of services under this Contract, the Company and any other person employed by it shall be deemed to be an independent contractor and not an agent or employee of the City. The Company shall be liable for the actions of any person, organization or corporation with which it subcontracts to fulfill this Contract. The City shall hold the Company as the sole responsible party for the performance of this Contract. The Company shall maintain complete control over its employees and all of its subcontractors. Nothing contained in this contract or any subcontract awarded by the Company shall create a partnership, joint venture or agency with the City. Neither party shall have the right to obligate or bind the other party in any manner to any third party.

E-12 Severability [CAO-7/24/08]

The invalidity, illegality, or unenforceability of any provision of this Contract, or the occurrence of any event rendering any portion or provision of this Contract void, shall in no way affect the validity or enforceability of any other portion or provision of this Contract. Any void provision shall be deemed severed from this Contract, and the balance of this Contract shall be construed and enforced as if this Contract did not contain the particular portion or provision held to be void. The parties further agree to amend this Contract to replace any stricken provision with a valid provision that comes as close as possible to the intent of the stricken provision. The provisions of this clause shall not prevent this entire Contract from being void should a provision which is of the essence of this Contract be determined void.

E-13 Conforming Services [CAO-7/24/08]

The services performed under this Contract shall conform in all respects with the requirements set forth in this Contract. The Company shall furnish the City with sufficient data and information needed to determine if the services performed conform to all the requirements of this Contract.

E-14 Modification/Amendment [CAO-7/24/08]

This Contract shall not be modified or amended except by the express written agreement of the parties, signed by duly authorized representative for each party. Any other attempt to modify or amend this Contract shall be null and void, and may not be relied upon by either party.

E-15 Entire Agreement, Section and Paragraph Headings [CAO-7/24/08]

(a) This Contract represents the entire and integrated agreement between the City and the Company. It supersedes all prior and contemporaneous communications, representations, and agreements, whether oral or written, relating to the subject matter of this Contract

(b) The section and paragraph headings appearing in this Contract are inserted for the purpose of convenience and ready reference. They do not purport to define, limit or extend the scope or intent of the language of the sections and paragraphs to which they pertain.

E-16 Conflict of Interest (City Officials) [CAO-7/24/08]

(a) An official of the City who is authorized on behalf of the City to negotiate, make, accept or approve, or take part in negotiating, making, accepting, or approving this Contract, payments under this Contract, or work under this Contract, shall not be directly or indirectly interested personally in this Contract or in any part hereof. No officer, employee, architect, attorney, engineer or inspector of, or for the City, who is authorized on behalf of the City to exercise any legislative, executive, supervisory or other similar functions in connection with this Contract, shall become directly or indirectly interested personally in this Contract or in any part hereof, any material supply contract, subcontract, insurance contract, or any other contract pertaining to this Contract.

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(b) Each party represents that it is unaware of any financial or economic interest of any public officer or employee of the City relating to this Contract. Notwithstanding any other provision of this Contract, if such interest becomes known the City may immediately terminate this Contract for default or convenience, based on the culpability of the parties.

E-17 Public Records [CAO-7/24/08]

The City is a public agency as defined by state law. As such, it is subject to the Nevada Public Records Law (Chapter 239 of the Nevada Revised Statutes). The City's Records are public records, which are subject to inspection and copying by any person (unless declared by law to be confidential). This Contract and all supporting documents are deemed to be public records.

E-18 Confidentiality – City Information [CAO-7/24/08]

(a) All information including, but not limited to, oral statements, computer files, databases, and other material or data supplied to the Company is confidential and privileged. The Company shall not disclose this information, nor allow it to be disclosed to any person or entity without the express prior written consent of the City. The Company shall have the right to use any such confidential information only for the purpose of providing the services under this Contract, unless the express prior, written consent of the City is obtained. Upon request by the City the Company shall promptly return to the City or destroy all confidential information supplied by the City, together with all copies and extracts. The Company may retain one copy of the confidential information for the purpose of complying with any applicable professional and/or regulatory record retention requirements.

(b) The confidentiality requirements shall not apply where (i) information is at the time of disclosure by the City, then in the public domain; (ii) the information is known to the Company prior to obtaining the same from the City; (iii) the information is obtained by the Company from a third party who did not receive the same directly or indirectly from the City; or (iv) the information is subpoenaed by court order or other legal process. But in such event the Company shall, if permitted to, notify the City, and City, in its sole discretion, may seek to quash the demand.

(c) The obligations of confidentiality shall survive the termination of this Contract.

E-19 Marketing Restrictions [CAO-7/24/08]

Neither party may publish or sell any information from or about this Contract without the prior written consent of the other party. This restriction does not apply to the use of the City's name in a general list of customers, so long as the list does not represent an express or implied endorsement of the Company or its services.

E-20 Limitation of Funding [CAO-7/24/08]

The City reserves the right to reduce estimated or actual quantities in whatever amount necessary without prejudice or liability to the City if funding is not available, or if legal restrictions are placed on the expenditure of monies for the services required under this Contract.

E-21 Changes – Fixed-Price Services [R]

(a) The City may at any time make reasonable changes within the general scope of this Contract in any one or more of the following:

(i) Description of services to be performed.
(ii) Time of performance (i.e., hours of the day, days of the week, etc.).
(iii) Place of performance of the services.

(b) If any such change causes an increase or decrease in the cost of, or the time required for, performance of any part of the work under this Contract, whether or not changed by the order, the City shall make a reasonable equitable adjustment in the Contract price, the delivery schedule, or both, and shall modify the Contract.

(c) The Company must assert its right to an adjustment under this clause within 30 days from the date of receipt of the written order; however, if the City decides that the facts justify, the City may receive and act upon a proposal submitted before final payment of the Contract.

11c

(d) If the Company's proposal includes the cost of property made obsolete or excess by the change, the City shall have the right to prescribe the manner of disposition of the property.

(e) Failure to agree to any adjustment in Contract price or delivery schedule shall be a dispute under Paragraph E-1 (Disputes); however nothing in this clause shall excuse the Company from proceeding with the Contract as changed unless the Company objects to the change for reasons other than the amount of adjustment to Contract price or unless the change exceeds current capabilities of the Company.

The Company shall provide current, complete, and accurate documentation to the City in support of any request for equitable adjustment. Failure to provide adequate documentation within a reasonable time after a request from the City will be deemed a waiver of the Company's right to dispute the equitable adjustment proposed by the City where such equitable adjustment has a reasonable basis at the time it is determined by the City.

E-22 Counterpart Signatures [CAO-9/24/08]

This Contract may be executed in counterparts. All such counterparts will constitute the same contract and the signature of any party to any counterpart will be deemed a signature to, and may be appended to, any other counterpart. Executed copies hereof may be delivered by facsimile or e-mail and upon receipt will be deemed originals and binding upon the parties hereto, regardless of whether originals are delivered thereafter.

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be executed by their duly authorized representatives.

CITY OF LAS VEGAS

KATHLEEN C. RAINEY, Manager
Purchasing and Contracts

"City"

ATTEST:

BEVERLY K. BRIDGES, MMC
City Clerk

APPROVED AS TO FORM:

Robert S. Sylvain 3-15-11
Deputy City Attorney Date

REZNICK GROUP, P.C.

JOEL COHN, CPA, Principal

"Company"

CERTIFICATE - DISCLOSURE OF OWNERSHIP/PRINCIPALS

1. **Definitions**

"City" means the City of Las Vegas.

"City Council" means the governing body of the City of Las Vegas.

"Contracting Entity," means the individual, partnership, or corporation seeking to enter into a contract or agreement with the City of Las Vegas.

"Principal" means, for each type of business organization, the following: (a) sole proprietorship – the owner of the business; (b) corporation – the directors and officers of the corporation; but not any branch managers of offices which are a part of the corporation; (c) partnership – the general partner and limited partners; (d) limited liability company – the managing member as well as all the other members; (e) trust – the trustee and beneficiaries.

2. **Policy**

In accordance with Resolution 79-99 and 105-99 adopted by the City Council, Contracting Entities seeking to enter into certain contracts or agreements with the City of Las Vegas must disclose information regarding ownership interests and principals. Such disclosure generally is required in conjunction with a Request for Proposals (RFP). In other cases, such disclosure must be made prior to the execution of a contract or agreement.

3. **Instructions**

The disclosure required by the Resolutions referenced above shall be made through the completion and execution of this Certificate. The Contracting Entity shall complete Block 1, Block 2, and Block 3. The Contracting entity shall complete either Block 4 or its alternate in Block 5. Specific information, which must be provided, is highlighted. An Officer or other official authorized to contractually bind the Contracting Entity shall sign and date the Certificate, and such signing shall be notarized.

4. **Incorporation**

This Certificate shall be incorporated into the resulting contract or agreement, if any, between the City and the Contracting entity. Upon execution of such contract or agreement, the Contracting Entity is under a continuing obligation to notify the City in writing of any material changes to the information in this Certificate. This notification shall be made within fifteen (15) days of the change. Failure to notify the City of any material change may result, at the option of the City, in a default termination (in whole or in part) of the contract or agreement, and/or a withholding of payments due the Contracting Entity.

Block 1 Contracting Entity	Block 2 Description
Name: Reznick Group, P.C.	Accounting Consultant Services for Mob Museum Tax Credits
Address: 7700 Old Georgetown Road, Suite 400 Bethesda, Maryland 20814	
Telephone: (301) 652-9100	
EIN or DUNS 52-1088612	Contract # 110158-PH

Block 3 Type of Business

☐ Individual ☐ Partnership ☐ Limited Liability Company ☒ Corporation ☐ Trust ☐ Other:

CERTIFICATE – DISCLOSURE OF OWNERSHIP/PRINCIPALS (CONTINUED)

Block 4 **Disclosure of Ownership and Principals**

In the space below, the Contracting Entity must disclose all principals (including partners) of the Contracting Entity, as well as persons or entities holding more than one-percent (1%) ownership interest in the Contracting Entity.

	FULL NAME/TITLE	BUSINESS ADDRESS	BUSINESS PHONE
1.	Please see attached list		
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

The Contracting Entity shall continue the above list on a sheet of paper entitled "Disclosure of Ownership/Principals – Continuation" until full and complete disclosure is made. If continuation sheets are attached, please indicate the number of sheets: 2

Block 5 **Disclosure of Ownership and Principals – Alternate**

If the Contracting Entity, or its principals or partners, are required to provide disclosure (of persons or entities holding an ownership interest) under federal law (such as disclosure required by the Securities and Exchange Commission or the Employee Retirement Income Act), a copy of such disclosure may be attached to this Certificate in lieu of providing the information set forth in Block 4 above. A description of such disclosure documents must be included below.

Name of Attached Document: _____

Date of Attached Document: _____ Number of Pages: _____

I certify under penalty of perjury, that all the information provided in this Certificate is current, complete and accurate. I further certify that I am an individual authorized to contractually bind the above named Contracting Entity.

_____
Name

March 17, 2010
Date

Subscribed and sworn to before me this 17TH day of March, 2011

_____
Notary Public

ANNA M. SMITH
NOTARY PUBLIC STATE OF MARYLAND
My Commission Expires 12/1/2015

Disclosure of Ownership
and Principals

Name	Title	Business Address	Busines phone
Alainchar-Bocar, Ahamadou	Principal	400 Capitol Mall, Ste. 900, Sacramento, CA 95814	(916) 442-9100
Baggett, Kenneth E	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Banda, Frank	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Beck, Michael C	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Belfonte, Wineil	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Bender, Timothy G	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Berkowitz, Len	Principal	260 Franklin Street, Ste. 710, Boston, MA 02110	(617) 330-9102
Birmingham, Craig	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Blocker, Amy M	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Bloomberg, Gregg E	Principal	1888 Century Park East, Ste. 500, Los Angeles, CA 90067	(310) 843-9700
Boone, Melissa W	Principal	525 N. Tryon Street, Ste. 1000, Charlotte, NC 28202	(704) 332-9100
Breazeale, Katy J	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Carrington, Edwina P	Principal	100 Congres Ave., Ste. 480, Austin, TX 78701	(512) 494-9100
Carter, Cheryl	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Castelli, Alexander F	Principal	8045 Leesburg Pike, Ste. 300, Vienna, VA 22182	(703) 744-6700
Chettiar, Krishnan	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Cohen, Anton J	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Cohn, Joel	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Copeman, Frederick	Principal	260 Franklin Street, Ste. 710, Boston, MA 02110	(617) 330-9102
Cornblatt, Philip	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Cronin, Bob	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Cumming, Michael	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Cunningham, Jeffrey	Principal	4711 W. Golf Road, Ste. 200, Skokie, IL 60076	(847) 324-7500
Donohue, Ken	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Dowd, Jeff J	Principal	4711 W. Golf Road, Ste. 200, Skokie, IL 60076	(847) 324-7500
Einstein, Mark J	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Ely, Bonnie	Principal	400 Capitol Mall, Ste. 900, Sacramento, CA 95814	(916) 442-9100
Farb, Scott	Principal	1888 Century Park East, Ste. 500, Los Angeles, CA 90067	(310) 843-9700
Fassett, Thomas	Principal	525 N. Tryon Street, Ste. 1000, Charlotte, NC 28202	(704) 332-9100
Ferguson, Matthew	Principal	8045 Leesburg Pike, Ste. 300, Vienna, VA 22182	(703) 744-6700
Fox, Daniel	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Gomez, Nelson D	Principal	4711 W. Golf Road, Ste. 200, Skokie, IL 60076	(847) 324-7500
Gross, Jonathan M	Principal	525 N. Tryon Street, Ste. 1000, Charlotte, NC 28202	(704) 332-9100
Guber, Rise' Bilmes	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Hahn, Jonette D	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Hammond, Michael K	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Harrison, Cherrie M	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Hodgson, Peter M	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Hooley, Mark A	Principal	8045 Leesburg Pike, Ste. 300, Vienna, VA 22182	(703) 744-6700
Hudson, Wesley P	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Hutchison Jr., Frederick G.	Principal	8045 Leesburg Pike, Ste. 300, Vienna, VA 22182	(703) 744-6700
Isaacson, Lee Eric	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Jones, Eric	Principal	400 Capitol Mall, Ste. 900, Sacramento, CA 95814	(916) 442-9100
Kanis, Lester	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Kemper, Timothy	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Kenney, Daniel	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Kessler, David A	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Kimm, Terence	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Kitchen, Allan C	Principal	525 N. Tryon Street, Ste. 1000, Charlotte, NC 28202	(704) 332-9100
Klenovich, George	Principal	4711 W. Golf Road, Ste. 200, Skokie, IL 60076	(847) 324-7500
Langlais, Wendy	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Lusk Jr., Edward E	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Mackey, John	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Mahan, Richard L	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Mahon, Christopher	Principal	8045 Leesburg Pike, Ste. 300, Vienna, VA 22182	(703) 744-6700

Disclosure of Ownership
and Principals

Name	Title	Business Address	Busines phone
Mallis, R. Hampton	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Martinko, James	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Matthews Renee	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Mullen, Beth A	Principal	400 Capitol Mall, Ste. 900, Sacramento, CA 95814	(916) 442-9100
Newland, Julie E	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Nice, Thomas C	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Nimey, Donald	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Northcutt, Joshua D	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Norton, David G	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Norwood, Mary Elizabeth	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
O'Shea, Susan	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Paula, Henry	Principal	525 N. Tryon Street, Ste. 1000, Charlotte, NC 28202	(704) 332-9100
Perlow, Gary C	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Peterson, Jeanne	Principal	400 Capitol Mall, Ste. 900, Sacramento, CA 95814	(916) 442-9100
Phillips, Russell	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Podnos, Marc W	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Portal, Anthony V	Principal	525 N. Tryon Street, Ste. 1000, Charlotte, NC 28202	(704) 332-9100
Price, Joyce	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Raffensperger, Paul S	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Reale, Lorraine	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Reinholz, Christopher	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Remeikis, Gregory M	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Reznick, David	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Richman, Bruce	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Riley Jr, William T	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Rodebaugh, Mark H	Principal	400 Capitol Mall, Ste. 900, Sacramento, CA 95814	(916) 442-9100
Royster, Sheslie D	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Ryan, Edward	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Sanders, Ernest	Principal	8045 Leesburg Pike, Ste. 300, Vienna, VA 22182	(703) 744-6700
Schaefer, Richard	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Schrantz, Anne	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Scruggs, Renee Gutterman	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Shumrak, Stephen	Principal	400 Capitol Mall, Ste. 900, Sacramento, CA 95814	(916) 442-9100
Silverman, Ivan	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Sipe, John	Principal	8045 Leesburg Pike, Ste. 300, Vienna, VA 22182	(703) 744-6700
Smith, Karen	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Solomon, Brent S	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Stille, Matthew	Principal	525 N. Tryon Street, Ste. 1000, Charlotte, NC 28202	(704) 332-9100
Sturn, Kurt	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Szeliga, Scott	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
Thomas, Christopher N	Principal	100 Congres Ave., Ste. 480, Austin, TX 78701	(512) 494-9100
Tilling, William T	Principal	260 Franklin Street, Ste. 710, Boston, MA 02110	(617) 330-9102
Voloshen, Rhea Lynn	Principal	7700 Old Georgetown Road, Ste. 400, Bethesda, MD 20814	(301) 652-9100
Walker, Ronald	Principal	260 Franklin Street, Ste. 710, Boston, MA 02110	(617) 330-9102
Weinstein, Ira D	Principal	500 East Pratt Street, Ste. 200, Baltimore, MD 21202	(410) 783-4900
White, Gail	Principal	2002 Summit Blvd., Ste.1000, Atlanta, GA 30319	(404) 847-9447
Winter, Kelli	Principal	100 Congres Ave., Ste. 480, Austin, TX 78701	(512) 494-9100
Wolff, Kurtis A	Principal	2002 Summit Blvd , Ste.1000, Atlanta, GA 30319	(404) 847-9447
Woodbury, John T	Principal	4711 W. Golf Road Ste. 200, Skokie, IL 60076	(847) 324-7500
Worrall, Daniel	Principal	2002 Summit Blvd Ste.1000, Atlanta, GA 30319	(404) 847-9447