



State of Wisconsin
 Department of Employee Trust Funds
 4822 Madison Yards Way
 Madison, WI 53705-9100
 P. O. Box 7931
 Madison, WI 53707-7931

Contract by Authorized Board

Commodity or Service:

Federal Tax and Contract Counsel to the State of Wisconsin Employee Trust Funds Board for the Wisconsin Retirement Systems and related ETF programs

Contract No./Request for Proposal No.:

ETJ0060 Amendment 2 dated January 26, 2023

Authorized Board: Employee Trust Funds Board

Contract Period: July 1, 2023 through June 30, 2024 with an option to renew for (3) four additional one (1) year periods.

1. This Contract Amendment 2 is entered into by and between the State of Wisconsin Department of Employee Trust Funds (Department or ETF) on behalf of the State of Wisconsin Employee Trust Funds Board (Board) and Ice Miller LLP (Contractor), whose address and principal officer appear below. The Department is the sole point of contact for this Contract.
2. Whereby the Department agrees to direct the purchase and the Contractor agrees to supply the Contract requirements in accordance with the State of Wisconsin standard terms and conditions and the documents specified in the order of precedence below, hereby made a part of this Contract by reference.
3. The Contract Amendment 1 exercising an option to extend the term of the Contract from July 1, 2022 through June 30, 2023 under the rates and pricing terms in the attached Exhibit A.
4. This Contract Amendment 2 exercising an option to extend the term of the Contract from July 1, 2023 through June 30, 2024 under the rates and pricing terms in the attached Exhibit A.
5. For purposes of administering the Contract, the order of precedence is:
 - A) This Contract Amendment 2 with Ice Miller, LLP dated January 26, 2023;
 - B) The Contract Amendment 1 with Ice Miller, LLP dated March 21, 2022
 - C) The Contract with Ice Miller, LLP dated April 9, 2021;
 - D) Exhibit A showing Contractor's hourly rates and pricing terms starting July 1, 2021;
 - E) Request for Proposal ETJ0060 dated October 14, 2020; and
 - F) Contractor's Proposal dated November 20, 2020.

Contract Number & Service: ETJ0060 Federal Tax Counsel to the State of Wisconsin Employee Trust Funds Board for the Wisconsin Retirement System and related programs

State of Wisconsin Department of Employee Trust Funds	Contractor
Authorized Board: Employee Trust Funds Board	Legal Company Name: Ice Miller LLP
By (Name): A. John Voelker, Secretary Department of Employee Trust Funds	Trade Name: Ice Miller LLP
Signature: <i>John Voelker</i>	Taxpayer Identification Number: 35-0874357
Date of Signature: 1/27/2023	Contractor Address (Street Address, City, State, Zip): One American Square Suite 2900 Indianapolis, IN 46282-0200
Phone: (608) 266-0301	Name & Title (print name and title of person authorized to legally sign for and bind Contractor) Audra Ferguson-Allen, Partner
	Signature: <i>Audra Ferguson-Allen</i>

Date of Signature: 1/26/2023

Email: Audra.ferguson-allen@icemiller.com

Phone: 317.236.2249

EXHIBIT A

Hourly Rates* for Attorneys and Staff (i.e, Actuaries and Paralegals) who will perform work under the Contract			
Category	Name	Hourly Rate Standard	Hourly Rate Discounted
Attorney	Audra Ferguson-Allen, partner (lead)	\$530.00	
	Robert L. Gauss, partner (lead)	\$530.00	
	Gary Blachman, partner	\$530.00	
	Kathleen Sheil Scheidt, partner	\$530.00	
	Christopher S. Sears, partner	\$530.00	
	Lisa Erb Harrison, senior counsel	\$530.00	
	Shalina A. Schaefer, senior counsel	\$530.00	
	Lindsay Knowles, staff attorney	\$350.00	
	Austin Anderson, associate	\$350.00	
	Raven Merlau, associate	\$350.00	
Actuary	Eric Dawes	\$530.00	
Paralegal	Taretta Shine	\$250.00	

*Effective January 1, 2024, the parties agree that hourly rates will increase as listed below "For Years 4-5," due to anticipated increases in overhead costs, such as staff wage growth.

For Years 4-5:

For all partners, senior counsel and actuary rendering services: \$ 575.00 /hour

For all associates and staff counsel rendering services: \$ 375.00 /hour

For all para-professionals rendering services: \$ 275.00 /hour

Contractor will provide detailed billing that discloses a summary of the work performed, who worked on the inquiry, and the hourly rate billed for the service. Generally, Contractor will provide such invoices on a monthly basis. Occasionally, Contractor may bill on a less frequent basis if the time involved in the prior month was minimal.

Additional Fees:

Additional anticipated fees and expenses would include the following items: (1) photocopies are billed at 5¢ per page for B&W, and 15¢ per page for color; (2) conference call charges are billed based on actual costs to the Firm from the carrier; (3) on-line computer assisted legal research is billed at rates established taking into account vendor charges; (4) courier delivery expenses are to be charged at the regular rates imposed by Federal Express, UPS, or other applicable courier service companies; (5) scans are billed at 2¢ per page; and (6) travel costs (such as airline tickets, hotel expenses, and meals) are billed based on the actual cost incurred.

In the event Contractor would make filings with the IRS, ETF would be responsible for any IRS filing fees. ETF would also be responsible for any fees for any voluntary correction program filings.

Contractor has developed its Comply Now program to address plan sponsor uncertainty and risk relating to qualified plan compliance. The plan document component of this program is designed to be able to provide flat fee or not to exceed structures.

In addition, where appropriate for the assignment, Contractor and ETF can enter into a flat fee or not to exceed billing structure. For example, a flat fee arrangement can be very helpful for a defined project, such as Board fiduciary training.