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October 10, 2022

Email denelle.gonnerman@cfschools.org

Cedar Falls Community School District
c/o Denelle Gonnerman, CFO/Board Secretary
1002 West First Street
Cedar Falls, IA 50613

Conflict Waiver – Solar Generating Facility

Dear Ms. Gonnerman:

Our firm represents the Cedar Falls Municipal Utilities (“Utility”) and Cedar Falls Community School District (“District”) in various matters as outlined below. We were recently asked to represent the District with respect to the Lease for the Utility-owned solar generating facility (“Lease”) between the District and the Utility. However, our firm also currently represents the Utility on certain other matters (“Utility Representations”). The purpose of this letter is to inform you that these representations present an ethical conflict of interest for our firm, and to seek the consent of the District before proceeding with the Lease work.

While this work is not within the scope of our Utility Representations, this representation is a concurrent conflict of interest under the ethical standards governing the practice of law in Iowa. From a legal perspective, a concurrent conflict of interest exists under Iowa rules if (1) *the representation of one client will be directly adverse to another client*; or (2) there is a significant risk that the representation of one or more clients will be materially limited by the lawyer’s responsibilities to another client, a former client, or a third person or by a personal interest of the lawyer. We know that the second condition stated above does not apply to this situation, but our firm’s representation of the District related to the Lease with the Utility will be directly adverse to the Utility because they are concurrent representations.

The state’s ethical rules allow a law firm to concurrently represent two adverse parties if (1) the lawyer reasonably believes that the lawyer will be able to provide competent and diligent representation to each affected client; (2) the representation is not prohibited by law; (3) the representation does not involve the assertion of a claim by one client against another represented by the lawyer in the same litigation or other proceeding before a tribunal; and (4) each affected client gives informed consent, confirmed in writing. We believe confidently that our attorneys will be able to provide competent and diligent representation to each of their affected clients as the matters being addressed are totally unrelated, the representation is not prohibited by law, and

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there will not be an assertion of a claim as described. The purpose of this letter is to seek the written consent of the District to allow us to proceed.

Please be aware that the Rules of Professional Conduct require that we represent all our clients with diligence and that we protect and maintain their confidences. Accordingly, we will not disclose or use any confidential information that we may have acquired about either party to the other in our prior or ongoing representation of the parties.

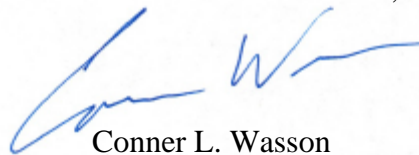
In deciding whether to consent, you should consider how our representation as described above could or may affect you. For example, clients that are asked to waive or consent to conflicts should consider whether there is any material risk that their attorney will be less diligent on their behalf due to the conflict. Similarly, clients should consider whether there is any material risk that their confidential information or other proprietary matters will be used adversely to them due to the conflict. Although you are not required to do so, we recommend that you seek the advice of a lawyer outside of our Firm if you have any questions or concerns about whether you should sign this conflict waiver.

The purpose of this letter is to seek the written consent of the District to proceed. We are also seeking the Utility's consent in writing by a separate letter. Although we are asking the parties to waive this conflict of interest so that we can represent the District in connection with the Lease, neither party is obligated to do so. If either party objects to the waiver, we will not undertake work on the matter on behalf of the District.

Please feel free to contact me with any questions or concerns. If the District consents to the concurrent representation, please so indicate below and return a copy of this fully executed letter to my attention. Thank you.

Very truly yours,

AHLERS & COONEY, P.C.



Conner L. Wasson

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The Board of Directors of the Cedar Falls Community School District hereby waives and consents to any actual, potential, or perceived conflict of interest associated with Ahlers & Cooney, P.C.'s representation of Cedar Falls Municipal Utilities and the Cedar Falls Community School District with respect to the above-referenced transactions.

Dated this _____ day of _____, 2022.

CEDAR FALLS COMMUNITY SCHOOL DISTRICT:

By: _____
Jeff Hassman, Board President

By: _____
Denelle Gonnerman, Board Secretary

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