

**AMENDMENT NO. 1 TO AGREEMENT FOR PROFESSIONAL LEGAL SERVICES  
(CONTRACT NO. BC-07-135)**

This Amendment No. 1 hereby amends the Agreement dated March 6, 2007 between the County of Santa Barbara, a political subdivision of the State of California (hereafter COUNTY) and Ice Miller LLP (hereafter ATTORNEY).

The Agreement is amended as follows:

1. Exhibit A is replaced by the attached Exhibit A, Scope of Work, which is incorporated herein by reference.
2. Exhibit B is amended as follows: Section A is replaced with "For the Initial Phase, COUNTY shall pay ATTORNEY a total amount, including cost reimbursements, not to exceed \$6,000.00. For the remaining ATTORNEY services to be rendered under this Agreement, COUNTY shall pay ATTORNEY a total contract amount, including cost reimbursements, not to exceed \$125,000.00. Such amount includes filing fees of \$25,000.00 for the IRS that may be paid by ATTORNEY and reimbursed by COUNTY."

All other terms remain in full force and effect.

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Amendment No. 1 to Agreement for Professional Legal Services between the County of Santa Barbara and Ice Miller LLP.

IN WITNESS WHEREOF, the parties have executed this Amendment No. 1 to be effective on the date executed by COUNTY.

COUNTY OF SANTA BARBARA

By: \_\_\_\_\_  
Chair, Board of Supervisors

Date: \_\_\_\_\_

ATTEST:  
MICHAEL F. BROWN  
CLERK OF THE BOARD

ATTORNEY:  
ICE MILLER LLP

By: \_\_\_\_\_  
Deputy

By: \_\_\_\_\_  
Mary Beth Braitman, Partner  
TaxID Number: 35-0874357

APPROVED AS TO FORM:  
STEPHEN SHANE STARK  
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:  
ROBERT W GEIS, CPA  
AUDITOR-CONTROLLER

By: \_\_\_\_\_  
Deputy County Counsel

By: \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:  
Ray Aromatorio,  
RISK PROGRAM ADMINISTRATOR

By: \_\_\_\_\_  
Risk Program Administrator

**EXHIBIT A**  
**SCOPE OF WORK**

In the initial phase of ATTORNEY's engagement (Initial Phase), ATTORNEY reviewed documentation related to the Santa Barbara County Employees Retirement System (SBCERS) and performed a two-day due diligence session at COUNTY's offices in which ATTORNEY interviewed staff members and identified additional documentation for review concerning SBCERS. Also in the Initial Phase, ATTORNEY worked with COUNTY staff to identify the specific goals and objectives of ATTORNEY's engagement and to determine this Scope of Work.

ATTORNEY shall provide the following services to COUNTY with respect to the Santa Barbara County Employees Retirement System (SBCERS) and GASB reporting issues:

ATTORNEY shall review the SBCERS plan document for compliance with the Internal Revenue Code (Code), GASB 45, and IRS requirements.

If requested by COUNTY, ATTORNEY shall recommend a compliance strategy for prior payments for retiree health subsidies and shall assist COUNTY with carrying out COUNTY's compliance strategy.

If requested by COUNTY, ATTORNEY shall make appropriate filings with the IRS, which may include filing the SBCERS plan document for a determination letter and filing for any corrections.

ATTORNEY shall examine the use of "excess earnings" to determine compliance with the Code, particularly the "definitely determinable benefits" requirement. If requested by COUNTY, ATTORNEY shall advise with respect to fiduciary issues regarding the use of "excess earnings".

ATTORNEY shall prepare and present a summary of federal law governing funding options and benefit structures for future retiree health care. ATTORNEY shall assist COUNTY with determining future structures and benefit forms, and shall prepare documents (such as trust documents and/or benefit plans) based on COUNTY's determination. If requested by COUNTY, ATTORNEY shall submit such documents to the IRS for approval.

ATTORNEY shall present alternatives for replacement plans for administrators, including eligible 457(b) plans, qualified excess benefit arrangements (415(m)), and nonqualified deferred compensation plans (457(f) and 409A). Upon request of COUNTY, ATTORNEY shall assist COUNTY with determining future replacement plans, shall draft necessary documents, and shall submit such documents to the IRS for approval.

ATTORNEY shall review and revise COUNTY's continuing disclosure filing for COUNTY's Certificates of Participation to provide appropriate information regarding Other Post Employment Benefits (OPEBs) and for compliance with federal law. If requested by COUNTY, ATTORNEY shall review other bond disclosures related to OPEBs.

