

AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT			1. CONTRACT ID CODE		PAGE OF PAGES 1 5		
2. AMENDMENT/MODIFICATION NO. P00003		3. EFFECTIVE DATE See Block 16C		4. REQUISITION/PURCHASE REQ. NO. 25PR-TDP-0512		5. PROJECT NO. (If applicable)	
6. ISSUED BY IRS NON-IT Internal Revenue Service Office of Procurement OS:OCPO:BSA:HQ, Stop C7-430 5000 Ellin Road Lanham MD 20706		CODE 1-IRS NON-IT (OTP)		7. ADMINISTERED BY (If other than Item 6)		CODE	
8. NAME AND ADDRESS OF CONTRACTOR (No., street, county, State and ZIP Code) MORRISON AND FOERSTER LLP-1 Attn: JEREMY MANDELL 425 MARKET STREET SAN FRANCISCO CA 94105-2467				(x)			9A. AMENDMENT OF SOLICITATION NO.
							9B. DATED (SEE ITEM 11)
				X			10A. MODIFICATION OF CONTRACT/ORDER NO. 2032H324C00017
							10B. DATED (SEE ITEM 13) 07/30/2024
CODE K7AEZ1QKWLR7		FACILITY CODE					

11. THIS ITEM ONLY APPLIES TO AMENDMENTS OF SOLICITATIONS

☐ The above numbered solicitation is amended as set forth in Item 14. The hour and date specified for receipt of Offers ☐ is extended. ☐ is not extended.
Offers must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or as amended, by one of the following methods: (a) By completing Items 8 and 15, and returning _____ copies of the amendment; (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or (c) By separate letter or electronic communication which includes a reference to the solicitation and amendment numbers. FAILURE OF YOUR ACKNOWLEDGEMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED MAY RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by letter or electronic communication, provided each letter or electronic communication makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified.

12. ACCOUNTING AND APPROPRIATION DATA (If required) Net Increase: \$1,715,175.00
See Schedule

13. THIS ITEM ONLY APPLIES TO MODIFICATION OF CONTRACTS/ORDERS. IT MODIFIES THE CONTRACT/ORDER NO. AS DESCRIBED IN ITEM 14.

CHECK ONE	A. THIS CHANGE ORDER IS ISSUED PURSUANT TO: (Specify authority) THE CHANGES SET FORTH IN ITEM 14 ARE MADE IN THE CONTRACT ORDER NO. IN ITEM 10A.
	B. THE ABOVE NUMBERED CONTRACT/ORDER IS MODIFIED TO REFLECT THE ADMINISTRATIVE CHANGES (such as changes in paying office, appropriation data, etc.) SET FORTH IN ITEM 14, PURSUANT TO THE AUTHORITY OF FAR 43.103(b).
	C. THIS SUPPLEMENTAL AGREEMENT IS ENTERED INTO PURSUANT TO AUTHORITY OF:
X	D. OTHER (Specify type of modification and authority) Mutual agreement of the parties

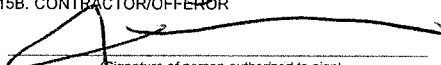

E. IMPORTANT: Contractor ☐ is not ☒ is required to sign this document and return 1 copies to the issuing office.

14. DESCRIPTION OF AMENDMENT/MODIFICATION (Organized by UCF section headings, including solicitation/contract subject matter where feasible.)
The text for this modification can be found at page 2.

Accordingly, the total obligation under this contract is hereby changed;
From: \$4,155,000.00
By: \$1,715,175.00
For a New Total of: \$5,870,175.00

The total contract value under this contract is hereby changed;
From: \$6,232,500.00
By: \$2,001,875.00
For a New Total of: \$8,234,375.00
Continued ...

Except as provided herein, all terms and conditions of the document referenced in Item 9 A or 10A, as heretofore changed, remains unchanged and in full force and effect.

15A. NAME AND TITLE OF SIGNER (Type or print) JEREMY MANDELL, PARTNER		16A. NAME AND TITLE OF CONTRACTING OFFICER (Type or print) ACACIA J. HARRIS	
15B. CONTRACTOR/OFFEROR  (Signature of person authorized to sign)		16B. UNITED STATES OF AMERICA  (Signature of Contracting Officer)	
15C. DATE SIGNED 9/3/25		16C. DATE SIGNED	

Previous edition unusable

NAME OF OFFEROR OR CONTRACTOR
MORRISON AND FOERSTER LLP-1

ITEM NO. (A)	SUPPLIES/SERVICES (B)	QUANTITY (C)	UNIT (D)	UNIT PRICE (E)	AMOUNT (F)
	Change Item 0002 to read as follows (amount shown is the total amount):				
0002	Option Period I: ECIP Legal Support Services Accounting Info: TDO0161DBXXXDR-2025-61000001-251001-TDOD102040210 -TDORPXX362-XXXXXXXXXXXX-TDO0112-XXXXXXXXXX-XXXX-XX XXXXXXXXXX-XXXXXXXXXXXX-XXXXXXXXXX-XXXXXXXXXX Funded: -\$1,163,750.00 Change Item 0003 to read as follows (amount shown is the total amount):				913,750.00
0003	Option Period I: PSP & 4003 Legal Support Services Accounting Info: TDO0101RB2526XX-2025-61000001-251001-TDOD102040220 -TDORPXX101-XXXXXXXXXXXX-TDO0111-XXXXXXXXXX-XXXX-TD ORTDOXORPX-XXXXXXXXXXXX-XXXXXXXXXX-XXXXXXXXXX Funded: \$2,878,925.00				2,878,925.00
	Add Item 0004 as follows:				
0004	Option Period II: ECIP Legal Support Services (Option Line Item)				
	Add Item 0005 as follows:				
0005	Option Period II: PSP & 4003 Legal Support Services (Option Line Item)				

STANDARD FORM 30 CONTINUATION SHEET**A. The purpose of this modification is to:**

1. Update the contract and PWS (Attachment 1) to include additional legal support services related to the Payroll Support Program (PSP) and 4003 loan agreements, in accordance with FAR 6.302-2 (Unusual and Compelling Urgency),
2. Add CLINs 0003 and 0005 for PSP & 4003 Legal Support Services,
3. Reallocate funding from CLIN 0002 to CLIN 0003, decreasing the total of CLIN 0002 by, \$1,163,750 from \$2,077,500 to 913,750,
4. Obligate funding in the amount of \$1,715,175 to CLIN 0003 for a total obligated amount of \$2,878,925,
5. Increase the total contract value by \$2,001,875 from \$6,232,500 to \$8,234,375, and
6. Update the Contracting Officer to Acacia Harris.

B. Accordingly, the contract is modified as follows:**1. PART I, SECTION B – SUPPLIES OR SERVICES AND PRICES/COSTS****a. The pricing schedule is hereby updated as follows;**

The Government will not be obligated to pay the Contractor any amount in excess of the ceiling price in the below Schedule, unless and until the Contracting Officer notifies the Contractor in writing that the ceiling price has been increased and specifies in the notice a revised ceiling that shall constitute the new ceiling price for performance under this contract. Additionally, the following rates are fixed and will be utilized during the life of this contract:

CLIN 0001 - BASE PERIOD			
Legal Support Services			
Labor Category	Hourly Rate	Estimated Labor Hours	Total
Partner	\$1,400	120	\$168,000
Counsel	\$1,100	600	\$660,000
Associate	\$875	1200	\$1,050,000
Legal Assistant/Paralegal	\$315	550	\$173,250
TOTAL ceiling for labor		2470	\$2,051,250
Materials			
Misc. materials and third-party costs (e.g. database access costs, shipping)			\$26,250
TOTAL ceiling for materials			\$26,250
TOTAL ceiling for CLIN 0001 Base Period			\$2,077,500
CLIN 0002 - OPTION PERIOD I			
ECIP Legal Support Services			
Labor Category	Hourly Rate	Estimated Labor Hours	Total

Partner	\$1,400	120	\$168,000
Counsel	\$1,100	50	\$55,000
Associate	\$875	750	\$656,250
Legal Assistant/Paralegal	\$315	100	\$31,500
TOTAL ceiling for labor		1020	\$910,750
Materials			
Misc. materials and third-party costs (e.g. database access costs, shipping)			\$3,000
TOTAL ceiling for materials			\$3,000
TOTAL ceiling for CLIN 0002 Option Period I			\$913,750
CLIN 0003 - OPTION PERIOD I			
PSP & 4003 Legal Support Services			
Labor Category	Hourly Rate	Estimated Labor Hours	Total
Partner	\$1,400	980	\$1,372,000
Counsel	\$1,100	137	\$150,700
Associate	\$875	1390	\$1,216,250
Legal Assistant/Paralegal	\$315	365	\$114,975
TOTAL ceiling for labor		2872	\$2,853,925
Materials			
Misc. materials and third-party costs (e.g. database access costs, shipping)			\$25,000
TOTAL ceiling for materials			\$25,000
TOTAL ceiling for CLIN 0003 Option Period I			\$2,878,925
CLIN 0004 - OPTION PERIOD II			
ECIP Legal Support Services			
Labor Category	Hourly Rate	Estimated Labor Hours	Total
Partner	\$1,400	250	\$350,000
Counsel	\$1,100	75	\$82,500
Associate	\$875	1700	\$1,487,500
Legal Assistant/Paralegal	\$315	500	\$157,500
TOTAL ceiling for labor		2525	\$2,077,500
Materials			
Misc. materials and third-party costs (e.g. database access costs, shipping)			\$25,000
TOTAL ceiling for materials			\$25,000
TOTAL ceiling for CLIN 0004 Option Period II			\$2,102,500
CLIN 0005 - OPTION PERIOD II			
PSP & 4003 Legal Support Services			
Labor Category	Hourly Rate	Estimated Labor Hours	Total

Partner	\$1,400	90	\$126,000
Counsel	\$1,100	13	\$14,300
Associate	\$875	125	\$109,375
Legal Assistant/Paralegal	\$315	35	\$11,025
TOTAL ceiling for labor		263	\$260,700
Materials			
Misc. materials and third-party costs (e.g. database access costs, shipping)			\$1,000
TOTAL ceiling for materials			\$1,000
TOTAL ceiling for CLIN 0005 Option Period II			\$261,700
TOTAL CONTRACT CEILING			\$8,234,375

2. PART I, SECTION F – DELIVERIES OR PERFORMANCE

- a. The Period of Performance is hereby updated as follows;

Contract period

The full period of performance for this contract will be one (1) 12-month base period with two (2) 12-month option periods.

ECIP Legal Support Services (CLINs 0001, 0002 and 0004)

Base Period: August 01, 2024 – July 31, 2025

Option Period I: August 01, 2025 – July 31, 2026

Option Period II: August 01, 2026 – July 31, 2027

PSP & 4003 Legal Support Services (CLINs 0003, 0005)

Option Period I: September 4, 2025 – July 31, 2026

Option Period II: August 01, 2026 - September 3, 2026

- C. Except as provided herein, all terms and conditions of this contract remain unchanged and in full force and effect.

END OF MODIFICATION P00003

**Office of General Counsel (OGC)
Economic Relief and Recovery Specialized Legal Services
Performance Work Statement (PWS)**

I. Background

In furtherance of its mission to promote the strength of the U.S. economy and the stability of the U.S. financial system, the Department of the Treasury requires legal services to support the Office of General Counsel (OGC) to administer several specialized economic relief and recovery programs, including but not limited to:

- The Emergency Capital Investment Program (ECIP) under Sec. 522 of the Consolidated Appropriations Act, 2021 (the CAA) - Consistent with the CAA, the purpose of the ECIP is to revitalize and provide long-term financial products and service availability for, and provide investments in communities that have disproportionately suffered from the impacts of the COVID-19 pandemic. Treasury made approximately \$8.5 billion in investments in 175 holding companies, banks, and credit unions. These funds are designed to support the efforts of low- and moderate-income community financial institutions in providing loans, grants, and forbearance for small businesses, minority-owned businesses, and consumers, especially in low-income and underserved communities, that may be disproportionately impacted by the economic effects of the COVID-19 pandemic. Treasury previously issued a contract to assist in the development of legal agreements, closing 175 transactions, and other legal services. This phase of the program implementation has ended and Treasury is now in the post-investment phase.
- Air Carrier Support Programs - The Coronavirus Aid, Relief, and Economic Security Act (CARES) Act, signed into law on March 27, 2020; the CAA, signed into law on December 27, 2020; and the American Rescue Plan Act of 2021 (ARPA), signed into law on March 11, 2021 established programs to provide support to air carriers and other businesses. Among others, Treasury established a program for making loans to aviation businesses and national security businesses under section 4003 of the CARES Act, and disbursed three rounds of financial assistance to aviation businesses under the Payroll Support Program created under the CARES Act, CAA, and ARPA (together, the Programs). As part of the programs, certain companies also issued debt or equity instruments to Treasury.

II. Scope

The contractor will provide legal services to Treasury in connection with Treasury initiatives including:

- The contractor shall provide legal services to undertake a variety of functions such as exchanges of securities, share repurchases and repayments, disposition of investments as authorized under Sec. 522 of the CAA, and legal advisory services related to depository institution law and regulation at the state and federal level for all states and territories.

- The contractor will provide expert advice on issues related the terms of the Payroll Support Program (PSP) agreements, 4003 loan agreements, and warrant agreements, as well as all legal issues related to the management and disposition of the equity and debt instruments held by Treasury.

Accordingly, the contractor will advise on complex equity and debt financial transactions. Relatedly, the contractor must have expertise advising on and managing legal issues in connection with securities law, mergers and acquisitions of public and private companies, secured and unsecured lending, asset management, employment law and executive compensation, dispositions of equity and debt instruments in public and private markets, debt and equity restructurings, bankruptcy law and proceedings, creditors' rights in bankruptcy, and debt collection. The contractor must also have the resources and expertise to provide the required advice and work product immediately upon engagement.

III. Performance Requirements / Specific Tasks

Task 1 - ECIP Support

The contractor shall provide legal advice and services to assist with Treasury's investments in institutions in the ECIP. The services provided shall include identifying, evaluating, and addressing issues arising under federal or state law or corporate governance requirements related to Treasury's investments in the institutions; advising on interpretations of the ECIP transaction documents; engaging in any required negotiation and drafting of transaction documentation, including in connection with corporate organizational changes, mergers, acquisitions, or business combinations involving ECIP recipients, or transfers of the ECIP securities; conducting closings related to investments under the ECIP; providing legal advice regarding recipient compliance with applicable program requirements, including the securities purchase agreements, certificates of designation, subordinated notes, and any rules. Relatedly, the contractor shall advise on and manage legal issues in connection with financial regulation, including capital requirements and insolvency regimes applicable to bank holding companies, depository institutions, and credit unions.

Task 2 - PSP and 4003 Programs Support

The contractor shall advise on complex equity and debt financial transactions for the PSP and 4003 loan programs. Relatedly, the contractor shall advise on and manage legal issues in connection with securities law; mergers and acquisitions of public and private companies; asset management; dispositions of equity and debt instruments in public and private markets; debt and equity restructurings; and debt collection. In addition, the contractor will negotiate, draft, review, and manage the execution of a range of documentation related to program agreements, loan agreements, security and pledge agreements, and debt and equity instruments, including, for example, waivers and amendments to loan agreements. The contractor may also provide legal advice regarding oversight requests and assist in providing written and oral responses to such oversight requests.