

RESOLUTION NO. 2021-01

**RESOLUTION APPROVING THE ENGAGEMENT OF
MUELLER & CO FOR FISCAL YEAR 2021**

WHEREAS, Mueller & Co (Mueller) as acted as the District's accountant since 2011 and has tendered a proposed engagement agreement with the Mill Creek Water Reclamation District ("District") for fiscal year 2021; and

WHEREAS, the Board of Trustees has determined that it is in the best interest of the District to engage Mueller & Co. for fiscal year 2021 on the terms and conditions set forth in the engagement letter:

BE IT RESOLVED BY THE BOARD OF TRUSTEES, MILL CREEK WATER RECLAMATION DISTRICT, KANE COUNTY, ILLINOIS, as follows:

SECTION 1: That Mueller & Co of South Elgin, Illinois is hereby engaged as the District's accountant pursuant to the engagement letter dated January 7, 2021 set out at Exhibit "A," which is attached hereto and made a part hereof, and the President of the District is authorized to execute same on behalf of the District.

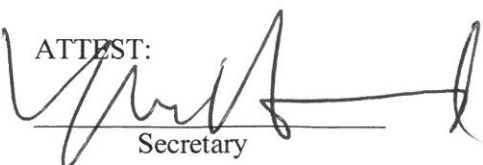
SECTION 2: This Resolution shall become effective from and after its passage as in accordance with law.

PASSED by the Board of Trustees of the Mill Creek Water Reclamation District, Kane County, Illinois, this 26th day of January, 2021.

AYES: 3 NAYS: ABSENT: ABSTAINING: HOLDING OFFICE: 3



President

ATTEST:


Secretary

January 07, 2021
Elgin, Illinois

Board of Trustees
Mill Creek Water Reclamation District
PO Box 229
Geneva, IL 60134

Attention: Board of Trustees

We are pleased to confirm our understanding of the financial statement compilation services we are to provide to Mill Creek Water Reclamation District (Company) during 2021 in accordance with the terms and conditions of this engagement letter, including the attached General Terms and Conditions (“Engagement Letter”).

The Objective and Scope of the Engagement

You have requested that Mueller & Co., LLP (“Firm”, “us” or “we”) assist the Company in compiling its financial statements (“Financial Statements”), which comprise the monthly balance sheets as of December 31, 2020 and 2019 and each month of 2021, and the related statements of income and retained earnings for the periods then ended, and perform a compilation engagement with respect to those Financial Statements. After consideration of other available services from us, under this engagement letter you have requested us to only assist the Company with the compilation of your Financial Statements as described herein.

Our Responsibilities

The objective of our engagement is:

1. to prepare financial information in accordance with accounting principles generally accepted in the United States of America based on information provided by you; and
2. to apply accounting and financial reporting expertise to assist you in the presentation of Financial Statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Financial Statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA), and comply with the AICPA’s Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. More specifically, a compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing any inquiry, analytical procedures or other procedures performed in a review or audit. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal controls; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation or the examination of source document; or other procedures ordinarily performed in an audit or review. Accordingly, we will not express an opinion or provide any assurance regarding the financial statements being compiled.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our compilation procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

Other Services

We will prepare the Company's federal and state income tax returns for the year ended December 31, 2020 based on information provided by you.

We will prepare the Financial Statements of the Company in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the Financial Statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Our report will disclose that the Company's management has elected to omit the statements of cash flows and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the statements of cash flows and omitted disclosures were to be included in the financial statements, they might influence the user's conclusions about the Company's financial position and results of operations. Accordingly, the Financial Statements will not be designed for those who are not informed about such matters.

If we are not independent with respect to the Company, we will disclose that we are not independent in our compilation report.

The supplementary information accompanying the Financial Statements will be presented for purposes of additional analysis. Our report will not express an opinion, a conclusion nor provide any assurance on such information.

If, for any reason, we are unable to complete the compilation of your Financial Statements, we will not issue a report on such statements as a result of this engagement. Further, our report will include our final determination with respect to our independence as accountants.

Our compilation services and our report are performed and prepared for the benefit of the Company and not planned, conducted or prepared in anticipation of reliance by any third party or with any transaction in mind. You will include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to obtain our permission to do so. The Company also agrees that it will not include our reports, or otherwise refer to us, in any public or private securities or debt offering. Any distribution or use of or reliance on our report by a third party is also subject to Section 8, Reliance, of the attached General Business Terms & Conditions.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare Financial Statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the Financial Statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the Financial Statements.
- b. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America.
- c. The design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Financial Statements.
- d. The prevention and detection of fraud, and to inform us of any known, suspected or alleged fraud.
- e. To ensure that the entity complies with the laws and regulations applicable to its activities.
- f. The accuracy and completeness of the records, documents, explanations and other information, including significant judgments, you provide to us for the engagement.
- g. To provide us with:
 1. access to all information of which you are aware is relevant to the preparation and fair presentation of the Financial Statements, such as records, documentation and other matters;
 2. additional information that we may request from you for the purpose of the compilation engagement; and
 3. unrestricted access to persons within the Company whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our tax preparation and financial statement preparation services provided by us to the Company. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Fees & Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Our fees for the compilation, accounting and bookkeeping services described in Exhibit A are \$3,240/month. Services outside those listed will be billed as additional fees. Bills are due upon receipt. A service charge of 1% per month is charged on all balances due after 30 days.

Any consulting fees related to guidance provided in connection with the Company's adoption and implementation of ASC 606 will be considered out of scope from the audit and be billed separately at standard hourly rates.

All matters related to the Company's adoption of the new lease standard pursuant to ASC 842 will be accounted for and billed separately.

Acceptance

This Engagement Letter, together with the attached General Business Terms & Conditions constitutes the entire agreement between the Company and Mueller & Co. LLP with respect to this engagement, and supersedes all other understandings between us. Any material changes or additions are only effective if in writing.

If you agree with the foregoing terms and conditions, please sign this letter in the space provided and return the original signed letter to my attention.

I am the partner in charge of these services we will perform for you. It will be my responsibility to ensure that you receive good service. We appreciate the opportunity to serve you and trust that our association will continue to be a long and pleasant one.

Sincerely,

MUELLER & CO., LLP


James J Hare Jr

James J. Hare, Jr.
Partner

Mueller & Co., LLP:

The services described in this letter are in accordance with our requirements. The terms also described in this letter are acceptable to us and hereby agreed to.

Mill Creek Water Reclamation District



[Select Title] Board of Trustees
Trustee/ President

1/26/21

Date



**MUELLER & CO., LLP GENERAL BUSINESS TERMS & CONDITIONS
ASSURANCE & FINANCIAL STATEMENT PREPARATION SERVICES**

This document describes certain customary practices and general terms, conditions, and limitations (“**Terms**”) relating to the delivery of audit, review, compilation, agreed upon procedure and financial statement preparation services (“**Services**” or “**Engagement**”) by Mueller & Co., LLP (“**Mueller**” “**we**” or “**our**”). All Services Mueller provides to its clients (“**you**” or “**your**”) are subject to these Terms, and the terms and conditions contained in the accompanying Engagement Letter.

1. Scope of Services. Our services will be limited to the Services specifically described in our Engagement Letter. Services do not include presentation to or representation before any third party, regulator or other authorities. If services beyond those specifically described in our Engagement Letter are requested by you or otherwise required, these additional services will be provided either under a separate engagement or a modification of the existing Engagement Letter at an additional cost. We presume requests for additional services by your personnel or agents are authorized by you. Our agreement to provide Services under the current Engagement does not obligate us to accept any other engagement.

2. Invoices. Our fees and expenses are billed on a regular basis. Unless otherwise indicated, fees and expenses quoted in our Engagement Letter are estimates, are not contingent on the results of the Services, and do not include any applicable taxes. Each invoice is payable in full on receipt. If you believe any invoice is incorrect or unacceptable, you will notify us in writing within 30 days of receipt. Mueller may suspend or terminate Services and charge interest on amounts due if any invoice remains unpaid more than 30 days after the date of invoice.

3. Confidentiality. Mueller and its employees will maintain the confidentiality of your Confidential Information, as defined below. We may disclose Confidential Information if compelled by a court or governmental agency, but we will use reasonable efforts to inform you prior to such disclosure.

Mueller will use reasonable precautions to protect your Confidential Information, but we have no obligation to use any measures not regularly employed by us in protecting our own Confidential Information. Except as provided below, “Confidential Information” means (i) information contained in your internal financial and business records, (ii) information reported on your tax returns, and (iii) other information concerning you or your business that is marked “confidential” or otherwise identified as “confidential” in writing at the time of disclosure. Confidential Information does not include information (i) that is or becomes publicly known or available without breach of our obligations under this section, (ii) is disclosed by you to another party without confidentiality restrictions, (iii) is received by us on a non-confidential basis from another party reasonably presumed to be authorized to make such disclosure, or (iv) previously known or subsequently independently developed by us.

4. Data Security. Mueller regularly communicates via email, and stores and processes your information, including Confidential Information, on private networks and secured provider networks, computer servers and applications not controlled by Mueller.

Emails and other electronically stored and transmitted information may be diverted, intercepted, altered, read, disclosed or otherwise used by or communicated to unauthorized third parties. While we will use resources and select suppliers of computer services that we determine provide highly secure environments, the security and protection of email and other electronically stored or transmitted data cannot be guaranteed or warranted. Accordingly, we will not be responsible for and specifically disclaim any liability for any information security breaches whatsoever, unless such breach is the result of our gross negligence or intentional misconduct, subject to the limitations in Section 12.

5. Deliverables, Documents & Files. We will deliver to you the opinions, reports, financial statements or other documents or information expressly identified in the Engagement Letter (“Deliverables”). Unless otherwise provided by applicable laws or regulations and except for the Deliverables, our work product, work papers and files will remain our property; and we retain all related intellectual property rights. We, in our sole discretion, may provide you with access to or copies of our work product, work papers and files, but you agree to pay all costs associated with such access or copies.

At the conclusion of our Engagement, we will promptly return to you your originals records and documents. We will retain Engagement documentation for a period of 7 years. Thereafter, we will destroy our Engagement files in accordance with our document retention policy.

6. Document Production & Testimony. If, during the Engagement or thereafter, we are requested or authorized by you, or if we are required by law or regulation, subpoena or other authorities or legal process, to produce any documents or files, or to make our personnel available in connection with our

Engagement, you will reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel or other advisors, incurred in responding to such requests.

In certain circumstances, information, particularly Confidential Information, may be protected by an accountant/client privilege; which you are responsible for recognizing, asserting and maintaining. You must notify us if you wish to claim any privilege, and we will cooperate with your reasonable instructions relating to the privilege. Any questions concerning the availability, maintenance, waiver, and process for asserting a privilege should be directed to your legal counsel. In some jurisdictions, including Illinois, the accountant/client privilege may belong to the accountant and not the client.

7. *Third Parties, Independent Contractors.* In performing the Services, we may use the services of domestic and foreign (as permitted by applicable law and regulation) independent contractors, accounting firm network affiliates, other third party personnel, and part-time or seasonal employees. By engaging us, you authorize us to allow employees of third parties selected by us access to your files, financial information and other Confidential Information as necessary to provide the Services. We require third parties to protect the confidentiality of Confidential Information disclosed to them; and may also require you to execute documents authorizing such disclosure. Our use of any third party does not affect our obligations to you under our Engagement Letter.

8. *Reliance.* All Services are provided solely for your benefit. This Engagement does not create any relationship between Mueller and any person or party other than you; and no other party is entitled to rely on, in any manner or for any purpose, the opinions, reports, compilations or financial statements. You agree to indemnify and hold Mueller harmless and our personnel from all third party claims, liabilities, costs and expenses based on another's use of or reliance on our Services, as further described in Section 13.

9. *Changes in Laws, Regulations & Standards.* Changes to applicable law, regulations, and accounting, auditing or professional standards could materially affect the performance of the Services, including our Deliverables. Such changes may also impact the time required or our ability to complete the Services and our professional fees. In the event of such changes, Mueller is under no obligation to revise its Deliverables following the conclusion of any Engagement.

10. *Independence & Conflicting Engagements.* If at any time, we determine in our sole discretion that our independence or objectivity is potentially impaired, or a conflict of interest exists which prevents us from providing the Services in accordance with the applicable professional and ethical standards, we will notify you of the potential impairment or conflict, and we may withdraw from the engagement, unless the impairment or conflict can be removed to the extent permitted by applicable professional and ethical standards. You agree to advise us of other actual or potential engagements involving Mueller.

11. *Termination.* You may terminate the Engagement Letter at any time by written notice to us. Subject to any restrictions imposed by applicable professions and ethical standards, we may terminate the Engagement Letter at any time upon written notice to you. Termination for any reason will not affect your obligation to pay us for fees and expenses incurred prior to termination, or our obligation to transfer files to and otherwise cooperate with successor auditors or accountants. If you terminate any Engagement Letter after we have commenced performing services under a fixed fee arrangement, you are obligated to pay us the entire fixed fee upon termination. All provisions of these Terms and the Engagement Letter will survive the termination of the Engagement Letter; except our obligation to perform Services and your obligation to pay invoices for Services not performed.

12. *Warranties & Limitations.* The Services performed under

the Engagement Letter and Terms are professional in nature. Mueller warrants that it will perform the Services in good faith and with due care and in accordance with professional standards. Mueller disclaims all other warranties, either express or implied, and makes no guarantee regarding the results of the Services and/or the use or implementation by you or any permitted third party. As your exclusive remedy for any breach of this warranty, Mueller will, on receipt of written notice and within a reasonable time following the discovery of the breach, use diligent efforts to cure the breach.

If Mueller fails to provide an acceptable cure in a reasonable period of time, Mueller will return the professional fees paid to Mueller with respect to the Services giving rise to the breach, not to exceed the amount of actual and direct damages resulting from our failure to meet our obligations. This will be your sole and exclusive remedy. In no event will our liability for any claim arising out of or relating to our failure to meet our obligations under the Engagement Letter or these Terms exceed the amount of the fees actually paid to us under the Engagement Letter. In no event will Mueller be liable for any indirect consequential, special, exemplary, or punitive damages.

Any claim or action by either party, regardless of its nature, arising out of or relating to any matter under the Engagement Letter must be brought within 24 months after the party first knows or has reason to know that the claim or cause of action exists, unless otherwise provided by applicable law.

13. *Indemnification.* You will indemnify and hold harmless, Mueller, its subcontractors and their personnel from any and all costs, expenses, settlements or penalties ("Liability") related to any proceeding initiated by a third party, and to the extent that such Liability results directly or indirectly from your knowing, intentional or negligent misrepresentations, the provision of inaccurate or incomplete information by you, material errors, irregularities, fraud, embezzlements or other defalcation not detected by us, or the unauthorized disclosure of our Deliverables to a third party; provided that the Liability is not the result of our failure to comply with professional standards, these Terms or the Engagement Letter.

14. *Dispute Resolution.* Mueller and you agree that any dispute regarding the Services will be finally resolved first through mediation, and, if unsuccessful, through arbitration. Following a good faith attempt by the parties' representatives to resolve the dispute, non-binding mediation may be initiated by either party; and the parties will select a mediator acceptable to both and will share the cost of mediation equally. Failing resolution through mediation, the parties will submit the dispute to arbitration before a single arbitrator with accounting industry experience reasonably acceptable to the parties. The arbitration will be subject to the rules established by the parties or the arbitrator, if the parties cannot agree. Arbitration will take place in Kane County, Illinois or such other place as the parties may agree. Each party shall bear its own costs related to the arbitration; provided, however, the parties shall share the

fees and expenses of the arbitrator equally.

You acknowledge and agree that no affiliated or related entity of Mueller will have any liability to you or any other person; and you will not bring any action against any such affiliated or related entity of Mueller in connection with the Engagement.

15. *Third Parties and Internal Use.* Except as otherwise agreed, all services hereunder shall be solely for your internal purposes and use, and this Engagement does not create privity between the Firm and any other person or party other than you (Third Party). This Engagement is not intended for the express or implied benefit of any Third Party. No Third Party is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports or other services of the Firm. You are, however, authorized to disclose any and all aspects of our advice, opinions, reports or other services to any persons without limitation. Since our advice, opinions, reports or other services are solely for your benefit and are not to be relied upon by others, you must inform anyone to whom you make disclosures that they may not rely upon our advice, opinions or reports without our written consent.

16. *General.* These Terms and the Engagement Letter represent our entire agreement and understanding concerning the Services described in the Engagement Letter, and supersede all prior negotiations, commitments or agreements. These Terms and the Engagement Letter may only be amended by our written agreement. In the event of a conflict between these Terms and the Engagement Letter, these Terms will prevail.

No waiver of any breach of these Terms or the Engagement Letter will be effective unless the waiver is in writing and signed by the applicable party. No waiver of one breach will be a waiver of any other or subsequent breach.

You may not assign the Engagement Letter to any other party without our prior written consent, except that you may assign the Engagement Letter to any party that acquires substantially all of your assets and goodwill. These Terms and the Engagement Letter are binding on Mueller and your successors and assigns. Except as expressly provided in the Engagement Letter, there are no third party beneficiaries to the Engagement Letter.

The Engagement Letter, including these Terms, and all matters relating to the Services will be governed by the laws of the State of Illinois. Any legal action related to the Services not subject to arbitration as described in Section 14 will be brought exclusively in the appropriate court located in Kane County, Illinois.

If any provision of these Terms or the Engagement Letter is found to be unenforceable, such finding will not affect the enforceability of other provisions; and such unenforceable provision will be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties.

Exhibit A

Specific Tasks

1. Accounts Payable / Cash Disbursements

- All accounts payable invoices will be sent to Accountant at the following address:

Mueller & Co., LLP
1707 N. Randall Rd., Suite 200
Elgin, IL 60123
- Accountant will open payable invoices, code with general ledger coding and record in accounting software.
- Accountant will generate an open payables list for client review.
- Client approves invoices for payment and proper general ledger coding
- Accountant will generate checks, sign with signature stamp and mail checks

2. Sales Activity / Cash Receipts

- Billing Service (AABS) will be responsible for monthly billings, cash receipts and collections. Billing information will be supplied by Sheaffer & Roland to the billing company.
- Citibank lockbox to prepare deposits and forward details to Billing Service (AABS) and Accountant. Also available for homeowners will be online bill payment, the Billing Service will forward payment information or provide access to Accountant.
- Collections and late notices to be done by Billing Service (AABS).
- Accountant to record monthly activity from billing service in accounting software. Accountant to check variation reports provided from Billing Service for obvious billing errors.

3. Financial Reporting

- Accountant will prepare monthly bank reconciliations of all bank accounts. Online access to bank accounts is requested in a read only format to pull deposit information and month end statements. Accountant will prepare require month end adjustments.
- Accounting will prepare compiled financial statements monthly.

failure to meet our obligations under the Engagement Letter or these Terms exceed the amount of the fees actually paid to us under the Engagement Letter. In no event will Mueller be liable for any indirect consequential, special, exemplary, or punitive damages.

Any claim or action by either party, regardless of its nature, arising out of or relating to any matter under the Engagement Letter must be brought within 24 months after the party first knows or has reason to know that the claim or cause of action exists, unless otherwise provided by applicable law.

13. Indemnification. You will indemnify and hold harmless, Mueller, its subcontractors and their personnel from any and all costs, expenses, settlements or penalties ("Liability") related to any proceeding initiated by a third party, and to the extent that such Liability results directly or indirectly from your knowing, intentional or negligent misrepresentations, the provision of inaccurate or incomplete information by you, material errors, irregularities, fraud, embezzlements or other defalcation not detected by us, or the unauthorized disclosure of our Deliverables to a third party; provided that the Liability is not the result of our failure to comply with professional standards, these Terms or the Engagement Letter.

14. Dispute Resolution. Mueller and you agree that any dispute regarding the Services will be finally resolved first through mediation, and, if unsuccessful, through arbitration. Following a good faith attempt by the parties' representatives to resolve the dispute, non-binding mediation may be initiated by either party; and the parties will select a mediator acceptable to both and will share the cost of mediation equally. Failing resolution through mediation, the parties will submit the dispute to ~~binding~~ arbitration before a single arbitrator with accounting industry experience reasonably acceptable to the parties. The arbitration will be subject to the rules established by the parties or the arbitrator, if the parties cannot agree. Arbitration will take place in ~~Cook~~ ^{Kane} County, Illinois or such other place as the parties may agree. ~~The findings of the arbitrator will be final and binding, and enforceable in any court with appropriate jurisdiction.~~ Each party shall bear its own costs related to the arbitration; provided, however, the parties shall share the fees and expenses of the arbitrator equally.

You acknowledge and agree that no affiliated or related entity of Mueller will have any liability to you or any other person; and you will not bring any action against any such affiliated or related entity of Mueller in connection with the Engagement.

15. Third Parties and Internal Use. Except as otherwise agreed, all services hereunder shall be solely for your internal purposes and use, and this Engagement does not create privity between the Firm and any other person or party other than you (Third Party). This Engagement is not intended for the express or implied benefit of any Third Party. No Third Party is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports or other services of the Firm. You are, however, authorized to disclose any and all aspects of our advice, opinions, reports or other services to any persons without limitation. Since our advice, opinions, reports or other services are solely for your benefit and are not to be relied upon by others, you must inform anyone to whom you make disclosures that they may not rely upon our advice, opinions or reports without our written consent.

16. General. These Terms and the Engagement Letter represent our entire agreement and understanding concerning the Services described in the Engagement Letter, and supersede all prior negotiations, commitments or agreements. These Terms and the Engagement Letter may only be amended by our written agreement. In the event of a conflict between these Terms and the Engagement Letter, these Terms will prevail.

No waiver of any breach of these Terms or the Engagement Letter will be effective unless the waiver is in writing and signed by the applicable party. No waiver of one breach will be a waiver of any other or subsequent breach.

You may not assign the Engagement Letter to any other party without our prior written consent, except that you may assign the Engagement Letter to any party that acquires substantially all of your assets and goodwill. These Terms and the Engagement Letter are binding on Mueller and your successors and assigns. Except as expressly provided in the Engagement Letter, there are no third party beneficiaries to the Engagement Letter.

The Engagement Letter, including these Terms, and all matters relating to the Services will be governed by the laws of the State of Illinois. Any legal action related to the Services not subject to arbitration as described in Section 14 will be brought exclusively in the appropriate court located in ~~Cook~~ ^{Kane} County, Illinois.

If any provision of these Terms or the Engagement Letter is found to be unenforceable, such finding will not affect the enforceability of other provisions; and such unenforceable provision will be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties.