



STIRBA  
AND ASSOCIATES

A PROFESSIONAL LAW CORPORATION

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May 12, 2011

Re: *Utah Taxpayers Association, et al. v. Utah County, et al.*  
Case No. 100923517

Dear County Attorney:

Stirba & Associates has been retained by the Utah Association of Counties in the above-referenced litigation. This case stems from a claim by the Utah Taxpayers Association alleging the Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act as set forth at Utah Code Ann. § 59-12-601.1, *et seq.*, is unconstitutional – specifically, the provision commonly known as the restaurant tax as contained in Utah Code Ann. § 59-12-603(1)(a)(ii). This tax forms the basis of an important revenue stream for counties, and the statute allows it to be pledged as security for bonds, notes or other forms of indebtedness incurred by a county. If the tax were declared unconstitutional, it could put a substantial burden on the counties collecting the tax.

We believe it is necessary to join all the counties in this litigation in order to protect this revenue stream, to show solidarity before the court and impress upon the court the importance of this issue. The process for joining your county in this matter will be quite simple. We merely need a letter from the county attorney, or other authorized county representative, authorizing Stirba & Associates to represent your county in the above-referenced litigation. We must receive this letter as soon as possible to ensure that we comply with all court procedures and deadlines in this case. As we progress further in the litigation process, it may be necessary to request and receive information from your county from time to time. Additionally, we will seasonably update the counties on the progress of the litigation.

It is a pleasure to represent the counties on such an important issue. Please feel free to contact me should you have any questions or concerns.

Best regards,

STIRBA & ASSOCIATES

*Peter Stirba* by *[Signature]*

PETER STIRBA

TOOELE COUNTY ATTORNEY'S OFFICE



Doug Hogan, County Attorney  
Gary K. Searle, Chief Deputy Attorney

Scott A. Broadhead, Deputy Attorney  
Wayne D. Jones, Deputy Attorney  
Robert L. Clegg, Deputy Attorney

May 23, 2011

Peter Stirba  
215 South State Street, Suite 750  
P.O. Box 810  
Salt Lake City, UT 84110-0810

Emailed to mmillard@stirba.com

Re: Utah Taxpayers Association, et al. v. Utah County, et al.  
Case No. 100923517

Dear Peter:

The County Commission would like Stirba & Associates to represent Tooele County in the above-referenced matter. Please let me know if I can be of assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Doug Hogan", written over a horizontal line.

DOUG HOGAN  
Tooele County Attorney