PORT OF CENTRALIA
Established 1986

3508 Galvin Road · Centralia, WA 98531-9002
Phone 360-736-3527 · Fax 360-330-5666
www.portofcentralia.com

Agenda
Regular Meeting of the
PORT OF CENTRALIA
October 21, 2026
Port Administrative Office
3:00 PM

Remote attendance of meetings is also available through video and call-in with the following information:

Meeting Link: https://portofcentralia.my.webex.com/portofcentralia.my/j.php?MTID=mc814b46c1a53cab61b7c9f04deeb2de7
Meeting Number/Access Code: 2553 426 0388
Public Call-in Number: 1-650-479-3208
Meeting Password: 3527

1) **Call Meeting to Order/Pledge of Allegiance/Introductions**

2) **Approval of Agenda: October 21, 2026 Regular Meeting**

3) **Good of the Order/Public Comment**

4) **Approval of Minutes: October 7, 2026 Regular Meeting**

5) **Approval of Warrants**

6) **New Business:**
   a) **Resolution 2026-11 To Void Warrant 25093**
   b) **Landlord Consent Request – Mountain Drivetrain LLC – 1708 Midway Court**
   c) **2026 Preliminary Budget Presentation**
   d) **CPA Consulting Agreement – Baker Tilly**

7) **Essential Updates:**
   a) **Staff Reports**
   b) **Commissioner Reports**

8) **Meeting Adjourned**

Remote attendees can provide public comment by raising their hand in Webex or by pressing *3 if joining by phone. Written comments may be submitted to info@portofcentralia.com by 2:00 PM on the day of the meeting. All comments received will be shared with the Port Commission.

THE PORT COMMISSION MAY ADD OR TAKE ACTION ON ITEMS NOT LISTED ON THIS AGENDA.

PORT OF CENTRALIA
Established 1986

3508 Galvin Road · Centralia, WA 98531-9002
Phone 360-736-3527 · Fax 360-330-5666
www.portofcentralia.com

Minutes
Regular Meeting of the
PORT OF CENTRALIA
October 7, 2026
Port of Centralia Administrative Office & Via Teleconference
3:00 PM

Attendees: Commissioners: Peter Lahmann, Joel Cummins, and Ally Pickard
Port Staff: Amy Graber, Executive Director; Erin Maloney, Port Auditor; Noel Vazquez, Facilities Director
Public: Jan Banevich; Mark Faas; Gary Odegaard; and Jay Vander Stoep
Teleconference: 6 remote attendees

1) **Pledge of Allegiance/Call Meeting to Order/Introductions:** Commissioner Lahmann called the meeting to order at 3:00 p.m.

2) **Approval of Agenda:** Commissioner Pickard made a motion to approve the October 7, 2026, agenda. Commissioner Cummins seconded the motion. The motion carried.

3) **Good of the Order/Public Comment:** Commissioner Lahmann opened the meeting to public comment and stated the rules regarding public comment.

   Commissioner Lahmann stated that the Chehalis Basin Collaborative for Salmon Habitat submitted written public comment in a letter dated September 14, 2026. Jan Banevich, of Centralia, provided public comment.

4) **Approval of Minutes:** Commissioner Pickard made a motion to approve the September 16, 2026, regular meeting minutes, with an amendment to strike the line regarding declined public comment. Commissioner Cummins seconded the motion. The motion carried.

   Commissioner Lahmann made the motion to approve the September 17, 2026, special meeting minutes. Commissioner Cummins seconded the motion. Commissioner Pickard abstained from voting. The motion carried.

   Commissioner Pickard made a motion to approve the September 28, 2026, special meeting minutes. Commissioner Cummins seconded the motion. The motion carried.

5) **Approval of Warrants:** Commissioner Pickard made a motion to approve warrants 25170 through 25201 with an aggregate amount of $81,011.78. Commissioner Cummins seconded the motion. The motion carried.

   Commissioner Cummins asked a question regarding legal advertising.

6) **Old Business:**

a) **Small Works Project #26-07 Asphalt Repair – 1709 Midway Court:** Noel Vazquez reported the Port's maintenance crew was able to complete the repairs for Small Works Project #26-07 Asphalt Repair – 1709 Midway Court in-house.

b) **Committee Assignments:** The Commissioners discussed the committee assignments that Commissioner Markstrom was previously assigned. They decided Commissioner Cummins would represent the Port on the .09 Committee and the Centralia Downtown Association, and Commissioner Pickard would represent the Port on the Centralia-Chehalis Chamber of Commerce Board of Directors.

7) **New Business:**

a) Jay Vander Stoep Presentation: Jay Vander Stoep provided a presentation on the Chehalis Basin and proposed flood mitigation projects.

Mark Faas, of Centralia, provided public comment.

b) Valvoline Instant Oil Change Concept Site Plan Review: Amy Graber gave a brief overview of the conceptual site plan submitted by Valvoline Instant Oil Change for their proposed 2,673-sq.-ft. facility on S. Yew Street.

Commissioner Pickard made a motion to approve the Concept Site Plan submitted by Valvoline Instant Oil Change. Commissioner Cummins seconded the motion.

Commissioner Lahmann opened the agenda item for public comment. Mark Faas, of Centralia, provided public comment.

The motion carried.

8) **Essential Updates:**

a) **Staff Reports:**

i) Regional Economic Development District: Erin Maloney provided the Commissioners with an update on the meeting with the Evergreen Coast Regional Partnership hosted by the Economic Alliance of Lewis County.

ii) Executive Director Report: Amy Graber stated that she gave a presentation at the Revitalization Roundtable hosted by the Economic Alliance of Lewis County and the Centralia Downtown Association providing an update on Centralia Station. She reported that she also attended the Association of Washington Business Manufacturing Week tour at Rogers Machinery and the Centralia Livability Committee tour of Hillsboro, Oregon.

Amy Graber announced that the Port had closed and recorded with Yewturned LLC, the developer for Chick-fil-A and Valvoline Instant Oil Change. She stated that the Port is

currently working on a Bill of Sale for the dedication of S. Yew Street to the City of Centralia and the Boundary Line Adjustment for the east side of Yew Street. She said the State Auditor's Office's accountability and financial audit for 2023-2025 is expected to begin in early November.

b) Commissioner Reports: Commissioner Pickard requested that Commissioner Cummins take over the Lighted Tractor Parade project since he is now the Port's liaison with the Centralia Downtown Association and asked for the Port to reach out to tenants for their participation in the parade as well. She reported that she attended the Revitalization Roundtable. She also requested that the meeting packets be made available to the public. Commissioner Lahmann and Commissioner Cummins agreed. Commissioner Pickard also stated that the Port needs to submit a request for proposal for a new website that will be compliant with the new ADA accessibility requirements.

Commissioner Cummins reported that he attended the Revitalization Roundtable

Commissioner Lahmann reported that he attended the City Council meeting, the Career and Technical Education meeting at Centralia High School, and met with Senator Cantwell's staff. He stated at he would be not be able to attend the October 21, 2026, meeting.

9) **2027 Budget Workshop:** Amy Graber discussed the draft 2027 Budget with the Commissioners.

10) **Adjourn:** Commissioner Pickard made a motion to adjourn the meeting. Commissioner Cummins seconded the motion. The motion carried. Commissioner Lahmann adjourned the meeting at 5:37 p.m.

_____
COMMISSIONER

_____
COMMISSIONER

Transmittal No.# **2480 . gen**

Record of claims allowed by the Port of Centralia. We, the undersigned Commissioners of the Port of Centralia, Lewis County, Washington, do hereby certify that the merchandise or service hereinafter specified has been received, the vouchers audited, charged to the proper account and found to be legally chargeable against the Port.

WARRANT NO.# **25208** through **WARRANT NO. #** **25221** are approved,

for payment in the **AMOUNT of $** **$59,540.66** This **21st** Day of **October** 2026.

Port Commissioner, Ally Pickard

Attest: _____

Port Commissioner, Peter Lahmann

Port Commissioner, Joel Cummins

GENERAL FUND:

Warrant	Date	Amount	Claimant	Purpose
25208	10/21/26	$ 89.81	Capital Business Machines	Copier Maintenance
25209	10/21/26	$ 2,500.00	Centralia Downtown Association	Lighted Tractor Parade Sponsorship
25210	10/21/26	$ 139.20	CenturyLink	Telecommunications
25211	10/21/26	$ 245.11	Chehalis Rentals	Landscape Equipment Rental
25212	10/21/26	$ 4,088.75	City of Centralia	Utilities
25213	10/21/26	$ 238.85	CoreStates, Inc	Surveying - BLA
25214	10/21/26	$ 418.61	Cowlitz Clean Sweep	Road Maintenance
25215	10/21/26	$ 2,500.00	Economic Alliance of Lewis County	Membership Dues
25216	10/21/26	$ 284.66	Graphic Communications	Printing
25217	10/21/26	$ 13,121.12	Health Care Authority	Health Insurance
25218	10/21/26	$ 1,035.29	Health Care Authority	Heaton COBRA
25219	10/21/26	$ 199.26	Lakeside Industries	Landscape Supplies
25220	10/21/26	$ 200.00	Larry Fagerness Law Office	Professional Legal Services
25221	10/21/26	$ 34,480.00	Van Ness Feldman, LLP	Professional Legal Services
	TOTAL	**$59,540.66**		

PORT OF CENTRALIA
Established 1986

3508 Galvin Road · Centralia, WA 98531-9002
Phone 360-736-3527 · Fax 360-330-5666
www.portofcentralia.com

RESOLUTION 2026-11

A RESOLUTION OF THE COMMISSION OF THE PORT OF CENTRALIA, LEWIS COUNTY, WASHINGTON TO VOID WARRANT 25093

WHEREAS, the Port of Centralia issued Warrant #25093 on August 5, 2026, to Graphic Communications for $284.66; and

WHEREAS, the Port of Centralia mailed Warrant #25093 on August 5, 2026, by USPS; and

WHEREAS, the Port of Centralia was informed that Graphic Communications never received Warrant #25093; and

WHEREAS, the Port of Centralia issued Warrant #25216 on October 21, 2026, to replace this warrant;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS OF THE PORT OF CENTRALIA AS FOLLOWS:

Section 1. Port of Centralia Warrant #25093 issued on August 5, 2026, to Graphic Communications in the amount of $284.66 shall be voided.

PASSED by the Port of Centralia this 21st day of August, 2026.

_____
COMMISSIONER

_____
COMMISSIONER

Attested to:

_____
COMMISSIONER

_____
AMY GRABER, Executive Director

Port of Centralia

Memo

To: Port Commission

From: Amy Graber, Executive Director

Date: October 21, 2026

Re: Mountain Drivetrain LLC – Landlord Consent - Request for Outside Storage Container

---

The Port of Centralia received a request from Mountain Drivetrain LLC, tenant of 1708 Midway Court, for the addition of a 40 X 8 shipping container to be used for storage on the south side of the building.

Port Master Plan has the following language regarding storage in Park I.

STORAGE

No materials, supplies, or products shall be stored or displayed on the property outside an enclosed storage area without written approval of the Port.

Standards: When approved by the Port:

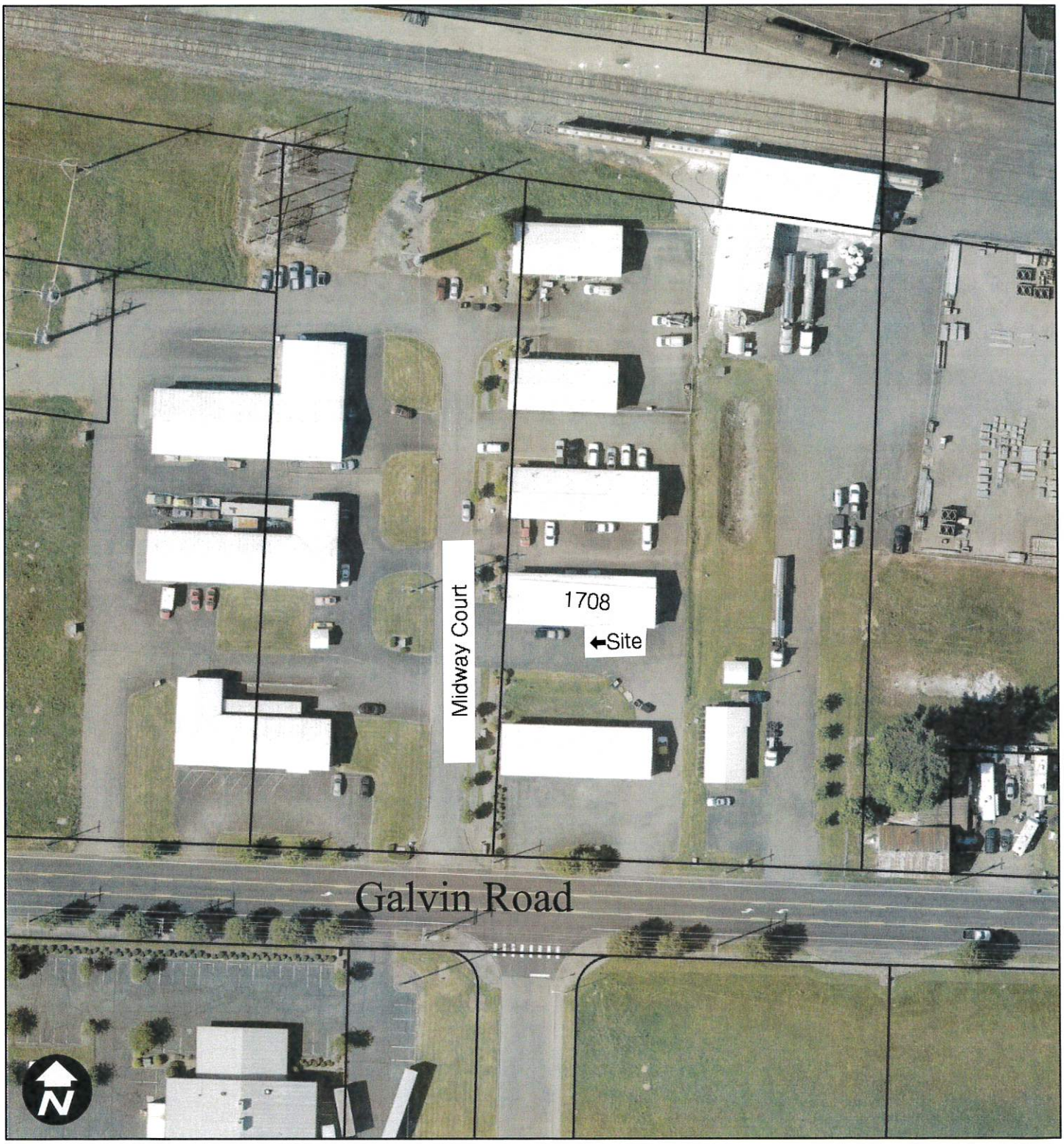
Setbacks: Outside storage shall not occur within required setbacks.

Screening: All storage shall be screened from view of residential properties and adjacent streets. The adequacy of screening will be determined by the Port.

Surfacing: All storage areas shall be surfaced with an all-weather surface that provides ground and surface that provides ground and surface water protection.

The tenant will be notified that approval of this request by the Port does not relieve the tenant of the responsibility to comply with all applicable federal, state, and local regulations. The tenant shall be solely responsible for contacting the City of Centralia to determine whether any permits, site plan approvals, building code requirements, fire code requirements, or other regulatory approvals are necessary for the placement and use of the storage container, and for obtaining any such approvals prior to installation.

Mountain Drivetrain has provided a picture of the proposed location and storage container type.



10/12/2026, 11:15:32 AM

1:1,128

Parcels

0 50 100 200 ft

NAD 1983 StatePlane Washington South FIPS 4602 Feet

LEWIS COUNTY

Lewis County G.I.S.

Lewis County does not guarantee the accuracy of the information shown on this map and is not responsible for any use or misuse by others regarding this material. It is provided for general informational purposes only. This map does not meet legal, engineering, or survey standards. Please practice due diligence and consult with licensed experts before making decisions.

© Lewis County GIS | 2024 Imagery © Pictometry & Lewis County


DRYBOX
www.DryBoxUSA.com
DRYBOX
www.DryBoxUSA.com
DRYBOX
www.DryBoxUSA.com
DRYBOX
USED DRY BOXES
RENT OR BUY!
DBCU 450010 1
L5G1
45

Port of Centralia
2026 Budget Dates

- October 21, 2026 - Preliminary Budget Presentation
- October 31, 2026 - Publish Final Budget Notice
- November 7, 2026 - Publish Second Final Budget Notice
- November 18, 2026 - Final Budget Hearing & Adoption
- November 19, 2026 - File Final Budget with Lewis County

PORT OF CENTRALIA
PRELIMINARY BUDGET

REVENUES:

OPERATING REVENUES	Prelminary 2027	
Lease Revenue	$	1,122,726
Sign Revenue	$	45,000
Landscape Fees	$	44,250
Service Contract Flood Control District	$	3,500
Misc. Operating Revenues	$	500
Total operating revenue:	**$**	**1,215,976**

NON-OPERATING REVENUES	Prelminary 2027	
Sale of Fixed Assets	$	8,100,000
Interest Income	$	1,500
Ad Valorem Taxes	$	1,262,990
Leasehold Excise Tax	$	1,500
Forest Board Tax	$	15,000
Private Harvest Tax	$	15,000
Total non-operating revenues:	**$**	**9,395,990**
TOTAL REVENUES:	***$***	***10,611,966***

OPERATING EXPENSES:

MAINTENANCE/OPERATIONS	Prelminary 2027	
Engineering & Architecture	$	1,500
Surveying	$	1,500
Other Professional/Legal Services	$	10,000
Utilities for Houses/Bldgs	$	10,000
Bldg-(maint & supplies)	$	15,000
Maint- Telecommunications	$	1,750
Maint - Security	$	800
Maintenance Salaries	$	194,107
Maintenance Benefits and Taxes	$	110,357
Misc. Land Maintenance	$	10,000
Fuel & Lubricates	$	6,000
Equipment Maintenance	$	2,500
Landscape Supplies	$	10,000
Landscape Street Lights/pumps/stormw	$	20,000
Landscape Equip Rentals	$	1,500
Total maintenance/operations:	**$**	**395,014**

SALARIES & BENEFITS	Prelminary 2027	
Salaries - Administration	$	361,997
Salaries - Commissioners	$	13,041
Heaton Severance	$	108,817
Social Security / Medicare	$	37,015
Labor and Industries	$	707
Pension Staff	$	28,922
Unemployment, FMLA	$	5,456
Health Insurance Staff	$	70,889
Health Insurance - Heaton Cobra	$	6,500
Health Insurance Commissioners	$	93,909
Total benefit expenses:	**$**	**727,253**

OUTSIDE SERVICES	Prelminary 2027	
Marketing Port/Community Relations	$	75,000
Accounting / Audit	$	40,000
Security Service	$	4,500
Legal Expenses - General Administrative	$	70,000
Legal Expenses - Public Records Requests	$	15,000
Legal Advertising	$	2,500
Signage	$	1,500
Total outside services expenses:	**$**	**208,500**

GENERAL & ADMIN	Prelminary 2027	
Computer Supplies/Repairs/Software	$	10,000
Postage	$	1,200
Printing,Photos,Copies	$	3,000
Office Supplies	$	12,000
Promotional Hosting	$	500
Travel - Staff	$	1,500
Travel - Commissioners	$	2,000
Other Business Meetings	$	1,500
Insurance	$	95,000
Membership Dues	$	26,000
Misc G&A	$	500
Conferences-Comm & Staff	$	1,500
Seminars & Education	$	2,500
Publications	$	600
Office - Utilities	$	7,000
Office - Garbage Collection	$	1,300
Office -Telecommunications	$	15,000
Forest Patrol/FCD Tax	$	300
Bank Charges	$	4,600
Total general and admin expenses:	**$**	**186,000**

LONG TERM LIABILITIES	Prelminary 2027	
CERB #3 Loan - Principal	$	-
CERB #3 Loan - Interest	$	-
Moe Contract Loan - Principal	$	-
Moe Contract Loan - Interest	$	-
Fry Contract Loan - Principal	$	23,489
Fry Contract Loan - Interest	$	24,479
Umpqua Bank LOC	$	-
Total non-operating expenses:	**$**	**47,968**

CAPITAL EXPENDITURES	Prelminary 2027	
Landscaping, Office, & Maint. Equipm	$	100,000
Misc. Land Improvements	$	50,000
Road Maintenance	$	50,000
Centralia Station Land/Winco Sign	$	75,000
Park I Land Sales	$	25,000
Misc. Building Improvements	$	275,000
Total Capital Expenditures:	**$**	**575,000**
TOTAL EXPENSES:	**$**	**2,139,735**

CONSULTING & MANAGED SERVICES MASTER SERVICES AGREEMENT

EFFECTIVE DATE: OCTOBER 19, 2026

This Consulting & Managed Services Master Services Agreement ("Consulting MSA") represents the terms and conditions relating to services to be provided to Port Of Centralia, Washington, with an address at 3508 Galvin Road, Centralia, Washington 98531, United States on behalf of itself and its subsidiaries and affiliated entities set forth in a Statement of Work (collectively "you," "your," and "Client") by Baker Tilly Advisory Group, LP ("Baker Tilly," "we," "us," and "our"). To the extent Client subsidiaries or affiliated entities utilize this Consulting MSA, such subsidiary or affiliated entity shall be designated in the Statement of Work and all references to "you," "your," and "Client" throughout this Consulting MSA shall be deemed references to such subsidiary or affiliated entity.

1. Agreement Scope

a. The terms and conditions of this Consulting MSA apply to all consulting services we provide to you and any other entities or individuals for whom services are performed at your request (the "Services"). The nature and scope of our Services may be set forth in a Statement of Work ("SOW") signed by Baker Tilly and you. However, all consulting Services we provide to you or at your request, whether or not set forth in a SOW, are subject to the terms of this Agreement unless expressly governed by the terms of a separate agreement executed between the parties.

b. This Consulting MSA, any attachments hereto, any SOW issued hereunder and, where applicable, any online terms and conditions or terms of use ("Online Terms") related to online products or services ("Online Offering") or third-party software ("Third-Party Software") made available to Client by Baker Tilly (collectively, the "Agreement"), constitute the entire understanding and agreement between Client and Baker Tilly with respect to the Services. For clarity and avoidance of doubt, this Consulting MSA and any applicable SOW govern Baker Tilly's provision of Services, and the Online Terms govern Client's use of the Online Offering or Third-Party Software.

c. This Agreement shall supersede and replace all prior or contemporaneous representations, understandings or agreements with regard to the Services, and may not be modified or amended except by an agreement in writing signed between the parties hereto. In the event of a conflict between this Consulting MSA and the terms of any SOW, this Consulting MSA shall govern.

d. You may enter into SOWs for consulting services with certain Baker Tilly affiliates under the terms of this Consulting MSA, provided the SOW expressly references this Consulting MSA as the governing agreement, and is executed by you and the applicable affiliate. For the purposes of such SOW, all references to Baker Tilly in this Consulting MSA will be deemed to refer to such affiliate. Baker Tilly shall have no liability for the acts or omissions of such affiliate, and the affiliate who is party to a SOW shall be solely liable for the Services under such SOW.

e. In addition to consulting services, Client acknowledges that Baker Tilly and its affiliates provide a variety of unrelated services, including without limitation, financial audit, wealth management, and tax services (collectively "Out of Scope Services"). Should Client wish to engage Baker Tilly or an affiliate in connection with any Out of Scope Services, the terms

and conditions for such Out of Scope Services must be captured in a separate written engagement agreement.

2. Deliverables

a. Unless otherwise expressly agreed in an applicable SOW, subject to Baker Tilly's rights in Baker Tilly's Knowledge (as defined below), Client shall own completed deliverables developed under this Agreement ("Deliverables") and may use, copy and distribute Deliverables internally for Client's internal business purposes. Disclosure of Deliverables to any third-party is subject to Baker Tilly's prior written consent and execution of Baker Tilly's standard access letter. Baker Tilly will maintain all ownership right, title and interest to all of Baker Tilly's Knowledge. For purposes of this Agreement "Baker Tilly's Knowledge" means Baker Tilly's proprietary programs, modules, products, inventions, designs, data, or other information, including all copyright, patent, trademark and other intellectual property rights related thereto, that are (1) owned or developed by Baker Tilly prior to the Effective Date of this Agreement ("Baker Tilly's Preexisting Knowledge") (2) developed or obtained by Baker Tilly after the Effective Date, that are reusable from client to client and project to project, where Client has not paid for such development; and (3) extensions, enhancements, or modifications of Baker Tilly's Preexisting Knowledge which do not include or incorporate Client's Confidential Information. To the extent that any Baker Tilly Knowledge is incorporated into the Deliverables, Baker Tilly grants to Client a non-exclusive, paid up, perpetual royalty-free worldwide license to use such Baker Tilly Knowledge in connection with the Deliverables, and for no other purpose without the prior written consent of Baker Tilly.

b. The documentation for the engagement, including the workpapers, is not part of the Deliverables, is the property of Baker Tilly, and constitutes Confidential Information. We may retain the documentation for a period of time sufficient to satisfy our firmwide document retention policy and any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records, and we will return such records to you at the completion of the Services. When such records are returned to Client, it is Client's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. Client acknowledges and agrees that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy its engagement files, including its workpapers related to an engagement. If Baker Tilly is required by law, regulation or professional standards to make certain documentation available to regulators, Client hereby authorizes Baker Tilly to do so.

3. Acceptance

Client shall accept Deliverables which (i) substantially conform to the specifications in the SOW or (ii) where applicable, successfully complete the mutually agreed to acceptance test plan described in the SOW. Client will promptly give Baker Tilly written notification of any nonconformance of the Deliverables with such requirements ("Nonconformance") within thirty (30) days following delivery of such Deliverables, and Baker Tilly shall have a reasonable period of time, based on the severity and complexity of the Nonconformance, to correct the Nonconformance so that the Deliverables substantially conform to the specifications. If Client uses the Deliverable before acceptance, fails to promptly notify Baker Tilly of any Nonconformance within such 30-day period, or delays the beginning of acceptance testing more than five (5) business days past the agreed upon date for the

start of such acceptance testing as specified or otherwise determined under the SOW, then the Deliverable shall be deemed irrevocably accepted by Client.

4. Standards of Performance

Baker Tilly shall perform its Services in conformity with the terms expressly set forth in this Agreement. Accordingly, our Services shall be evaluated on our substantial conformance with such terms and standards. Any claim of nonconformance (and applicability of such standards) must be clearly and convincingly shown. Client acknowledges that the Services will involve the participation and cooperation of management and others of Client. Unless required by professional standards or Client and Baker Tilly otherwise agree in writing, Baker Tilly shall have no responsibility to update any of its work after its completion.

5. Warranty

a. Each party represents and warrants to the other that it has full power and authority to enter into and perform this Agreement and the person signing this Agreement on behalf of each party hereto has been properly authorized and empowered to enter into this Agreement.

b. Client warrants that it has the legal right and authority, and will continue to have the legal right and authority during the term of this Agreement, to operate, configure, provide, place, install, upgrade, add, maintain and repair (and authorize Baker Tilly to do any of the foregoing to the extent the same are included in the Services) the hardware, software and data that comprises any of Client's information technology system upon which or related to which Baker Tilly provides Services under this Agreement.

c. Baker Tilly warrants that any Services that it provides to Client under this Agreement will be performed in accordance with generally accepted industry standards of care and competence. Client's sole and exclusive remedy for a breach of Baker Tilly's warranty will be for Baker Tilly, in its sole discretion, to either: (i) use its reasonable commercial efforts to re-perform or correct the Services, or (ii) refund the fee Client paid for the Services that are in breach of Baker Tilly's warranty. Client must make a claim for breach of warranty in writing within thirty (30) days of the date that the Services that do not comply with Baker Tilly's warranty are performed. This warranty is voided in the event that Client makes alterations to the Services provided by Baker Tilly or to the environment in which the Services are used (including the physical, network and systems environments) that are not authorized in writing by Baker Tilly. If Client does not notify Baker Tilly of a breach of Baker Tilly's warranty during that 30-day period, Client will be deemed to have irrevocably accepted the Services.

d. Baker Tilly does not warrant any third-party product (each, a "Product"). All Products are provided to Client by Baker Tilly "AS IS." Baker Tilly will, to the extent it is allowed to by its vendors, pass through any warranties and indemnifications provided by the manufacturer of the Product. Client, recognizing that Baker Tilly is not the manufacturer of any Product, expressly waives any claim that Client may have against Baker Tilly based upon any product liability or infringement or alleged infringement of any patent, copyright, trade secret or other intellectual property right (each a Claim) with respect to any Product and also waives any right to indemnification from Baker Tilly against any such Claim made against Client by another. Client acknowledges that no employee of Baker Tilly or any other party is authorized to make any representation or warranty on behalf of Baker Tilly that is not in this Agreement.

e. This Section 5 is Baker Tilly's only warranty concerning the Services and any deliverable, and is made expressly in lieu of all other warranties and representations, express or implied, including any implied warranties of merchantability, ACCURACY, TITLE, noninfringement or fitness for a particular purpose, or otherwise.

6. Confidentiality

a. With respect to this Agreement and any information supplied by the disclosing party (the "Disclosing Party") in connection with this Agreement that should reasonably be treated as confidential and/or proprietary ("Confidential Information"), the receiving party (the "Recipient") agrees to: (i) protect the Confidential Information in the same manner in which it protects its confidential information of like importance, but in no case using less than reasonable care; (ii) use the Confidential Information only to perform its obligations under this Agreement; and (iii) reproduce Confidential Information only as required to perform its obligations under this Agreement. This section shall not apply to information which is (a) publicly known, other than as a result of a breach of this Agreement by Recipient, (b) already known to the Recipient, (c) disclosed to Recipient by a third party who, to the best of Recipient's knowledge, owes no obligation of confidentiality to the Disclosing Party, or (d) independently developed by Recipient. Subject to the foregoing, Baker Tilly may disclose Client's Confidential Information (y) to its Subcontractors and subsidiaries, or (z) when required to comply with a legal requirement or order, or as required by regulations or professional standards governing the Services performed.

b. Baker Tilly may be required to disclose Confidential Information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that Baker Tilly receives a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, Baker Tilly will promptly notify Client, unless otherwise prohibited. In the event Baker Tilly is requested by Client, or required by government regulation, subpoena or other legal process to produce our engagement working papers or its personnel as witnesses with respect to services rendered to Client, so long as Baker Tilly is not a party to the proceeding in which the information is sought, Client will reimburse Baker Tilly for its professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

7. Limitation on Damages and Indemnification

a. THE LIABILITY (INCLUDING ATTORNEY'S FEES AND ALL OTHER COSTS) OF BAKER TILLY AND ITS CURRENT OR FORMER PARTNERS, PRINCIPALS, AGENTS OR EMPLOYEES RELATED TO ANY CLAIM FOR DAMAGES RELATING TO THE SERVICES PERFORMED UNDER THIS AGREEMENT SHALL NOT EXCEED THE FEES PAID TO BAKER TILLY FOR THE PORTION OF THE WORK TO WHICH THE CLAIM RELATES, EXCEPT TO THE EXTENT FINALLY DETERMINED TO HAVE RESULTED FROM THE WILLFUL MISCONDUCT OR FRAUDULENT BEHAVIOR OF BAKER TILLY RELATING TO SUCH SERVICES. THIS LIMITATION OF LIABILITY IS INTENDED TO APPLY TO THE FULL EXTENT ALLOWED BY LAW, REGARDLESS OF THE GROUNDS OR NATURE OF ANY CLAIM ASSERTED, INCLUDING THE NEGLIGENCE OF EITHER PARTY. ADDITIONALLY, IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR CONSEQUENTIAL, SPECIAL, INDIRECT, OR INCIDENTAL DAMAGES, COSTS, EXPENSES OR LOSSES (INCLUDING, WITHOUT LIMITATION, LOST PROFITS AND OPPORTUNITY COSTS) ARISING OUT OF OR RELATED TO THIS AGREEMENT EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO

EVENT WILL EITHER PARTY BE LIABLE FOR ANY EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

b. As Baker Tilly is performing the Services solely for the benefit of Client, Client agrees to indemnify and hold harmless Baker Tilly, its subsidiaries, and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorneys' fees and all defense costs) associated with any third party claim relating to or arising as a result of this Agreement or the Services provided hereunder, including but not limited to, Client's use of the Deliverables, or such third party's use or possession of or reliance upon Baker Tilly's advice, recommendations, information or work product. This indemnification obligation shall not apply to third party claims to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly.

c. Because of the importance of the information that Client provides to Baker Tilly with respect to Baker Tilly's ability to perform the Services, Client hereby releases Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the Services, that arise from or relate to any information, including representations by management, provided by Client, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

d. Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Agreement are material bargained for bases of this Agreement and that they have been taken into account and reflected in determining the consideration to be given by each party under this Agreement and in the decision by each party to enter into this Agreement.

e. The terms of this Section 7 shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of Client, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Agreement.

f. Client accepts and acknowledges that any legal proceedings arising from or in connection with the Services provided under this Agreement must be commenced within twelve (12) months after the performance of the Services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

8. Personnel

During the term of this Agreement, and for a period of twelve (12) months following the expiration or termination thereof, neither party will actively solicit the employment of the personnel of the other party involved directly with providing Services hereunder. Both parties acknowledge that the fee for hiring personnel from the other party during this period will be a fee equal to the hired person's annual salary at the time of the violation, so as to reimburse the party for the costs of hiring and training a replacement.

9. Data Privacy and Security

a. To the extent the Services require Baker Tilly to receive personal data or personal information, excluding protected health information, from Client, Baker Tilly may process,

and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) not process personal data or personal information for commercial purposes other than related to the Client's engagement; (d) notify Client if it becomes aware it can no longer comply with applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing; and (e) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and subsidiaries, including Baker Tilly One India LLP, may process Client data as necessary to perform the Services, pursuant to the alternative practice structure in place between these entities. Client agrees that Baker Tilly has the right to utilize Client data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

b. Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation, and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related

incidents or breaches related to this Agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

10. Term & Termination

a. Unless earlier terminated as provided below, or unless otherwise agreed upon in writing by the parties, this Consulting MSA shall be effective as of the Effective Date and shall automatically terminate on the third (3rd) anniversary thereof (the "Expiration Date"). Any renewals or extensions of this Consulting MSA must be agreed to by the parties in writing.

b. To the extent any SOWs are in effect on the Expiration Date, the terms of this Consulting MSA shall remain in effect solely with regard to such SOW(s) until completion of the applicable Services. Any other termination of this Consulting MSA prior to the Expiration Date shall terminate all SOWs remaining in effect at the time of termination. Notwithstanding the foregoing, the termination of any particular SOW shall not affect the validity of this Consulting MSA or any other SOWs.

c. This Agreement may be terminated at any time by either party upon written notice to the other.

d. This Agreement may be terminated by either party effective immediately and without notice, upon: (i) the dissolution, termination of existence, liquidation or insolvency of the other party, (ii) the appointment of a custodian or receiver for the other party, (iii) the institution by or against the other party of any proceeding under the United States Bankruptcy Code or any other foreign, federal or state bankruptcy, receivership, insolvency or other similar law affecting the rights of creditors generally, or (iv) the making by the other party of any assignment for the benefit of creditors.

e. Client shall pay Baker Tilly for all Services rendered and expenses incurred as of the date of termination, and shall reimburse Baker Tilly for all reasonable costs associated with any termination. In the event that collection procedures are required, Client agrees to be responsible for all expenses of collection including related attorneys' fees.

f. Any rights and duties of the parties that by their nature extend beyond the expiration or termination of this Agreement, including but not limited to, limitation of liability, confidentiality, ownership of work product, and survival of obligations; any accrued rights to payment; and remedies for breach of this Agreement shall survive the expiration or termination of this Agreement.

11. Alternative Dispute Resolution

a. Except for disputes related to confidentiality or intellectual property rights, all disputes and controversies of every kind and nature arising out of or in connection with this Agreement and/or the Services, or any services subsequently provided to Client by Baker Tilly, or as to the existence, construction, validity, interpretation or meaning, performance, nonperformance, enforcement, operation, breach, continuation or termination of this Agreement and/or the continuation or termination of any services ("Dispute(s)") shall be resolved as set forth in this section using the following procedure. In the unlikely event that a Dispute is not resolved by mutual agreement, the parties to the Dispute agree to attempt in good faith to settle the Dispute in mediation administered by the American Arbitration Association under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party

shall bear its own expenses from mediation, and the fees and expenses of the mediator shall be shared equally by the parties.

b. If mediation does not settle the Dispute, then the Dispute shall be settled by binding arbitration to be initiated by the party seeking damages or other permitted relief in any form (the "Claimant"). The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the services subject to the Dispute is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the Arbitration Rules for Professional Accounting and Related Disputes of the AAA (the "Rules") as amended and effective February 1, 2015, except that no prehearing discovery shall be permitted unless specifically authorized by the arbitrators upon a showing of substantial need. Any issue concerning the extent to which the Dispute is subject to arbitration, or concerning the applicability, interpretation or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a panel of three (3) arbitrators, with experience in accounting and auditing matters or resolving accounting and auditing matters. In the thirty (30) days after the arbitration is initiated, the parties shall attempt to mutually agree on the three (3) arbitrators, including one arbitrator who will serve as chair of the panel, and all of whom may be selected from AAA, JAMS, the Center for Public Resources, or any other internationally or nationally-recognized organization mutually agreed upon by the parties. If the parties cannot agree on a panel of three (3) arbitrators within the thirty (30) day period, the three (3) arbitrators shall be selected according to Rules A-16(a) and (b) of the Rules except that the AAA shall send an identical list of fifteen (15) names to the parties to the arbitration. The arbitrators shall have no authority to award non-monetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrators have power to make an award that would be inconsistent with the Agreement or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well-reasoned opinion. The award issued by the arbitrators may be confirmed in a judgment by any federal or state court of competent jurisdiction. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrators shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any Dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrators shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction and subject to the choice of law provision set forth below, including the contractual limitations set forth in this Agreement, and shall have no power to decide the Dispute in any manner not consistent with such limitations period.

c. Client and Baker Tilly agree that if a party breaches any of its obligations hereunder, and if such breach will cause irreparable harm, the nonbreaching party shall, without limiting its other rights or remedies, be entitled to seek equitable relief (including, but not limited to, injunctive relief) to enforce its rights hereunder, including without limitation protection of its proprietary rights. The parties agree that the parties need not invoke the mediation or arbitration procedures set forth in this section in order to seek injunctive or declaratory relief.

12. Force Majeure

In the event that either party is prevented from performing, or is unable to perform, any of its obligations under this Agreement due to any act of God; fire, casualty, flood, war, strike, lockout, failure of public utilities, or injunction; any act, exercise, assertion or requirement of any governmental authority; any epidemic, destruction of production facilities or insurrection; any inability to obtain labor, materials, equipment, transportation or energy sufficient to meet needs; or any other cause beyond the reasonable control of the party invoking this provision, and if such party shall have used reasonable efforts to avoid such occurrence and minimize its duration and has given prompt written notice to the other party, then the affected party's failure to perform shall be excused and the period of performance shall be deemed extended to reflect such delay as agreed upon by the parties.

13. Taxes

Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any sales taxes, VAT or other tax withholdings imposed on this transaction, the fees, or on Client's use of the Services or possession of any deliverable (individually or collectively, the "Taxes"). All applicable Taxes shall be paid by Client without deduction from any fees owed by Client to Baker Tilly. If any applicable law requires Client to deduct or withhold taxes from any payment due to Baker Tilly, Client shall gross up such payment so that, after such deduction or withholding, Baker Tilly receives the full amount originally invoiced. In the event Client fails to pay any Taxes when due, Client shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by Client) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with Client's breach of this Section 13.

14. Notices

Any notice or communication required or permitted under this Agreement shall be in writing and shall be deemed received (i) on the date personally delivered; or (ii) the date of confirmed receipt if sent by Federal Express, DHL, UPS or any other reputable carrier service, to the applicable party (sending it to the attention of the signatory hereto) at the address specified in this Agreement or such other address as either party may from time to time designate to the other using this procedure.

15. Miscellaneous

a. Any terms in any Client purchase order that are different from, or additional to, the terms of this Agreement will be accorded no legal effect and are specifically hereby objected to by Baker Tilly. This Agreement cannot be amended unless in writing and signed by duly authorized representatives of each party. Headings in this Agreement are included for convenience only and are not to be used to construe or interpret this Agreement.

b. If any provision of this Agreement is held by a court of competent jurisdiction to be unenforceable because it is invalid or in conflict with any law of any relevant jurisdiction, the validity of the remaining provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular provisions held to be unenforceable. The unenforceable provisions shall be replaced by

mutually acceptable provisions which, being valid, legal and enforceable, come closest to the intention of the parties underlying the invalid or unenforceable provision. If the Services should become subject to the independence rules of the U.S. Securities and Exchange Commission or the AICPA with respect to Client, such that any provision of this Agreement would impair the independence of Baker Tilly or its related entities under the rules, such provision(s) shall be of no effect.

c. Neither this Agreement, nor any claims, rights or licenses granted hereunder may be assigned, delegated or subcontracted by Client without the written consent of Baker Tilly. Baker Tilly may assign and transfer this Agreement to any successor that acquires all or substantially all of the business or assets of Baker Tilly by way of merger, consolidation, other business reorganization, or the sale of interests or assets.

d. The parties hereto are independent contractors. Nothing herein shall be deemed to constitute either party as the representative, agent, partner or joint venture of the other. Baker Tilly shall have no authority to bind Client to any third-party agreement. Though the Services may include Baker Tilly's advice and recommendations, all decisions regarding the implementation of such advice or recommendations shall be the responsibility of, and made by, Client.

e. This Agreement's provisions shall not be deemed modified or amended by the conduct of the parties. The failure of either party at any time to enforce any of the provisions of this Agreement will in no way be construed as a waiver of such provisions and will not affect the right of either party thereafter to enforce each and every provision thereof in accordance with its terms.

f. Client acknowledges that: (i) Baker Tilly and Client may correspond or convey documentation via Internet e-mail unless Client expressly requests otherwise, (ii) neither party has control over the performance, reliability, availability or security of Internet e-mail, and (iii) Baker Tilly shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption or alteration of any Internet e-mail.

g. Except to the extent expressly provided to the contrary, no third-party beneficiaries are intended under this Agreement.

h. The Services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

i. Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms. Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP are independent members of Baker Tilly International Limited ("Baker Tilly International"). Baker Tilly International is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity, and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of

Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International have any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

j. If you request or require that we submit invoices through your vendor management or payment portal system ("VMS"), we will not be responsible for any management, administration or fees of any kind (including as a deduction or set-off to fees due to us) associated with our use of such VMS, and we shall not be subject to any additional terms and conditions of such VMS, notwithstanding a requirement that we click-through or agree to such terms in order to submit invoices. Any such terms will be void. Further, handwritten edits to this Agreement are expressly rejected and are void.

16. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the state of Washington, without giving effect to the provisions relating to conflict of laws. Any non-arbitrable action arising under this Agreement shall be brought exclusively in the State of Washington, and both parties consent to the personal jurisdiction of the state and federal courts located in Washington.

ACCEPTED AND AGREED:

The undersigned hereby executes this Consulting and Managed Services Master Services Agreement on behalf of the party indicated, with full authority to do so.

Baker Tilly Advisory Group, LP	**Port Of Centralia, Washington**
By:	**By:**
Name:	**Name:**
Title:	**Title:**
Date:	**Date:**

STATEMENT OF WORK

2026 GENERALLY ACCEPTED ACCOUNTING PRINCPLES (GAAP) CONSULTING SERVICES | PORT OF CENTRALIA, WASHINGTON

OCTOBER 19, 2026

This Statement of Work ("Statement of Work" or "SOW") is issued pursuant to the Master Services Agreement (the "Master Services Agreement" or "Consulting MSA") dated October 19, 2026 between Port Of Centralia, Washington ("Client," "you," and "your") and Baker Tilly Advisory Group, LP ("Baker Tilly," "we," "us," and "our"), and incorporates all terms and conditions thereof as if fully set forth herein. This Statement of Work is effective as of the date set forth above and confirms our acceptance and understanding of the nature and scope of our engagement, the limitations of the Services, and the responsibilities of Baker Tilly and Client in connection therewith. This SOW and the Consulting MSA are made part of the Agreement, as set forth in the Consulting MSA. Any capitalized terms not defined herein shall have the meaning set forth in the Consulting MSA.

Summary of Services

Our services to you under this engagement (the "Services") will include the following:

Generally Accepted Accounting Principles (GAAP) Consulting Services

Baker Tilly will perform the following consulting services related to the Generally Accepted Accounting Principles (GAAP) for the Client.

This information is offered to communicate Baker Tilly's understanding of the terms and objectives of the engagement. This information includes a description of the limitations of the services Baker Tilly can provide.

GAAP Financial Statements

Assist the Client with preparation and analysis of information for the year ended December 31, 2026.

Meetings

Baker Tilly is available to attend meetings with representatives of the working group to include auditors and local management.

Support During Independent Audit

Baker Tilly is available to attend meetings and provide support during the external audit.

GASB Implementation Support

Baker Tilly will provide support for implementation of GASB pronouncements as needed.

Additional Services

Upon request of the Client, Baker Tilly is available for additional accounting and reporting support services. Before we begin any such incremental work, we will discuss the changes with you and provide an estimate of the additional fees expected to be incurred. Our fee associated with any additional time that we spend on such issues will be based on our standard hourly rates for the level of staff performing the services.

During the term of this Agreement, we may suggest, or you may request, that we provide services outside the scope of services described in the Summary of Services section above. All such additional services must be mutually agreed upon and documented in writing or electronic communication. Baker Tilly reserves the right to decline a request for additional services that is outside the scope of services we provide, our expertise, or for any other reason.

Port of Centralia is a public agency subject to public records requests. If such a request is made Baker Tilly will support the client with the request.

Your Assistance

It is your responsibility to provide all the information required for the performance of the services outlined in the *Summary of Services* above. You agree to bring to our attention any matters that may reasonably be expected to require further consideration. You also agree to bring to our attention any changes in the information as originally provided to us as soon as such information becomes available.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and is supported by records as required by law. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you to clarify some of the information. To the extent the information that you provide is incorrect, incomplete or has other errors, we are not responsible for how those errors impact the correctness of our work product.

Baker Tilly's services may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. Baker Tilly will not perform any management functions or make management decisions for Client in connection with this engagement.

In addition, you agree to perform the following in connection with these non-attest Services:

- Make all management decisions and perform all management functions and assume all management responsibilities.
- Oversee the Services by designating one or more individuals, preferably within senior management, who possess the skill, knowledge and/or experience to oversee the Services performed. Such an individual is not required to possess the expertise to perform or reperform the Services.
- Evaluate the adequacy and results of the Services performed.
- Accept responsibility for the results of the Services.

It is our understanding that the Client has or will designate an appropriate person to oversee our Services and that, in the opinion of the Client, such person is qualified to oversee the Services as outlined above. If any issues or concerns in this area arise during the course of our engagement, we will discuss them with you prior to continuing with the engagement.

Fees

Our fees are based upon the hourly rates of individuals assigned to provide the services at issue. Fees will be billed monthly as incurred on a time and materials basis. Our hourly rates are as follows:

Title	Hourly Rate
Principal & Managing Director	$630
Director	$545
Senior Manager	$425
Manager	$350
Senior Consultant	$280
Consultant	$225
Support	$165
Paraprofessional	$130
Intern	$115

Services provided under this SOW are not expected to exceed $29,000.

Additional Fees

The amount of our fee for services is based on the assumption that we will receive the complete information and assistance as detailed in this Agreement on a timely basis. In the event we believe an additional fee is required as the result of an unforeseen difficulty in completing the engagement, a change in the underlying facts or law or your failure to provide complete information and timely assistance, we will inform you promptly and agree on a revised fee with you at that time.

In addition to our professional fees, our invoices will include a 5% fee for software, technology and data security. Any travel, subsistence and other out-of-pocket expenses related to the engagement will be billed separately. Interim billings will be submitted on a monthly basis as work progresses and expenses are incurred. Our invoices are due and payable upon receipt.

ACCEPTED AND AGREED:

The undersigned hereby executes this SOW on behalf of the party indicated with full authority to do so.

Baker Tilly Advisory Group, LP	**Port Of Centralia, Washington**
By:	By:
Name:	Name:
Title:	Title:
Date:	Date: