

## **EXHIBIT B**

### **SOUTHWESTERN BELL TOLLING AGREEMENT**

#### **TOLLING AGREEMENT**

THIS TOLLING AGREEMENT ("Agreement") is made by and between the City of Columbia, Missouri (the "City") and Southwestern Bell Telephone Company, ("AT&T," and together with the City, the "Parties").

#### **Recitals**

**WHEREAS**, the City has a license tax as set forth in Section 26-121 of the City Code ("License Tax");

**WHEREAS**, the City believes there is a possible underpayment of the License Tax by AT&T that the City believes would give rise to certain enforcement actions or claims against AT&T;

**WHEREAS**, the Parties wish to postpone or avoid the inconvenience, expense, and distraction of possible litigation by the City against AT&T, while fully preserving any rights of the City as to the Tolled Claims that may exist prior to the Tolling Period (all as defined below in this Agreement) to commence legal action against AT&T, which, but for this Agreement, might otherwise be time-barred or limited in any way by any applicable statute of limitations, laches, and other possible time-bars and defenses based in whole or in part on the time which may elapse during the Tolling Period established herein (all of which time-bars and defenses, including, the statute of limitations and laches, are referred to as "Time Defenses");

**WHEREAS**, neither AT&T nor the City, by entering into this Agreement, make any statement as to the merit or extent of merit of any claims, damages or defenses (including the Time Defenses) and the City and AT&T agree that both have the power and authority to enter into this Agreement and no other parties are necessary to join herein in order to toll the statute of limitations and other Time Defenses and make this Agreement enforceable; and,

**NOW, THEREFORE**, in consideration of the mutual commitments herein and other good and valuable mutual consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

#### **Terms and Conditions**

1. With respect to any and all claims, causes of action or remedies of the City, known or unknown, relating to, arising out of, or in connection with the City's License Tax, including but not limited to claims for delinquent taxes, interest, penalties, and attorney fees, declaratory judgment and injunctive relief, accounting, violation of statute, or any other claims, offsets, or causes of action whatsoever (collectively, the "Tolled Claims"), the Parties hereby stipulate that any applicable statute of limitations or other Time Defenses applicable to the Tolled Claims shall be deemed tolled from the period of May 25, 2018 until the earlier of: (a) the termination of this Agreement by either the City or AT&T in accordance with the terms and conditions of this Agreement; or (b) May 31, 2019, unless extended in writing by the Parties, hereinafter such period to be known as the "Tolling Period." For purposes of clarity, the tolling of the statute of limitations and other Time Defenses during the Tolling Period shall survive the Tolling Period and any termination hereof, such that any Tolled Claim which would have been barred or limited in any

way by as a result of any statute of limitations or other Time Defense may be brought by the City without regard to any expiration of time that occurs during the Tolling Period and AT&T may not hereinafter assert in any action between the Parties or otherwise the expiration of the statute of limitation or other Time Defense occurring during or as to the passage of time within the Tolling Period as a defense to any such Tolled Claim brought by the City.

2. The City or AT&T may terminate the Tolling Period by giving the other Party thirty (30) days prior written notice by e-mail and physical delivery such as overnight delivery of the termination of the Tolling Period. Any applicable statute of limitations or other Time Defenses which apply to the Tolled Claims shall begin to run again from the effective date of termination of the Tolling Period. Prior to expiration or termination of this Agreement, which shall occur upon expiration or termination of the Tolling Period, the City and AT&T agree not to file any cause of action against the other relating to the Tolled Claims.

3. Nothing in this Agreement shall be construed as an admission of any fault, liability or wrongdoing by or relating to any person and nothing herein shall be deemed to limit any obligation or liability of either Party, or any defense other than Time Defense tolled during this Agreement, including during the Tolling Period, that may exist.

4. This Agreement may be signed in counterparts, each of which shall be deemed an original, and all such counterparts constituting one Agreement. The exchange of copies of this Agreement and of signature pages electronically or by physical delivery of hard copy shall constitute effective execution and delivery of this Agreement.

5. Any and all notices under this Agreement shall be in writing, and shall be addressed and provided to the Parties by email and physical delivery to the following:

To the Daniel G. Vogel  
City: Margaret C. Eveker  
Cunningham Vogel & Rost, P.C.  
333. S. Kirkwood Rd., Suite 300  
St. Louis, MO 63122  
dan@municipalfirm.com  
maggie@municipalfirm.com  
Special Legal Counsel  
City of Columbia, Missouri

To  
AT&T: Seth Kaufman  
Assistant Vice President - Senior Legal Counsel  
AT&T  
208 S. Akard St., Room 3153  
Dallas, Texas 75202  
sk201c@att.com

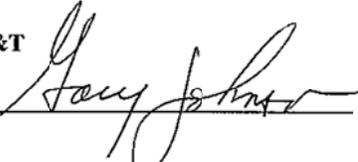
6. The rights and obligations of the Parties created by this Agreement shall be governed by and construed in accordance with the laws of the State of Missouri, without regard to conflicts of law.

7. This Agreement may not be amended, modified, or supplemented, except in writing duly executed and delivered by both Parties to this Agreement.

8. This Agreement constitutes the full and complete agreement of the parties concerning the subject matter of the Agreement, and there are no covenants, conditions, or terms other than those expressly set forth in this Agreement.

9. This Agreement shall be effective on the date of the last signature below.

IN WITNESS WHEREOF, the Parties have hereunto set their hands and seals as of the date below written.

AT&T  
By: 

Name: Gary Johnson

Title: AVP-Tax

Date: 05/29/2018

**CITY OF COLUMBIA**

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

Name: \_\_\_\_\_

Title: \_\_\_\_\_

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