

FIFTH AMENDED AND RESTATED TOLLING AGREEMENT

THIS FIFTH AMENDED AND RESTATED TOLLING AGREEMENT (“Agreement”) is made by and between New Cingular Wireless PCS, LLC, a/k/a AT&T Mobility and Southwestern Bell Telephone Company (collectively “AT&T”), parties of the first part, and each of the Missouri cities identified in Table 1 below that have executed this Agreement (collectively “Cities”), parties of the second part. AT&T and the Cities are collectively referred to herein as the “Parties.”

Recitals

WHEREAS, each of the Cities has a form of gross receipts or license tax pursuant to various ordinances (“License Tax”); and

WHEREAS, the Cities believe there is a possible underpayment of the License Tax by AT&T that could give rise to certain enforcement actions or claims against AT&T; and

WHEREAS, the Parties wish to postpone or avoid the inconvenience, expense, and distraction of possible litigation by the Cities against AT&T, while fully preserving any rights of the Cities as to the Tolloed 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”); and

WHEREAS, neither AT&T nor the Cities, 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 Cities and AT&T agree that each individual entity has 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

WHEREAS, the Parties have previously entered into separate tolling agreements regarding these matters and now desire to amend and restate such agreements;

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 each of the Cities, known or unknown, relating to, arising out of, or in connection with each 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 “Tolloed Claims”), the Parties hereby stipulate that any applicable statute of limitations or other Time Defenses applicable to the Tolloed Claims shall be deemed tolled for the period from the tolling inception date stated in Table 1 below with respect to each city and AT&T company until the earlier of: (a) the termination of this

Agreement by either one or more of the Cities or one or more of the AT&T companies in accordance with the terms and conditions of this Agreement; or (b) the expiration of this Agreement on January 31, 2027, 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 or expiration hereof, such that any Tolled Claim which would have been barred or limited in any way as a result of any statute of limitations or other Time Defense may be brought by one or more of the Cities 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.

Table 1:

City	Tolling Inception Dates for:	
	New Cingular Wireless PCS, LLC	Southwestern Bell Telephone Company
Aurora	3/4/2020	3/4/2020
Butler	5/3/2018	5/3/2018
Cameron	8/15/2017	3/4/2020
Columbia	5/25/2018	5/25/2018
Grandview	5/25/2018	5/25/2018
Green Park	3/4/2020	3/4/2020
Joplin	9/21/2017	9/21/2017
Kirkwood	7/11/2018	7/11/2018
Ladue	6/8/2017	3/4/2020
Lee's Summit	6/23/2017	6/23/2017
Liberty	6/8/2017	3/4/2020
Malden	3/4/2020	3/4/2020
Manchester	3/4/2020	3/4/2020
Maryville	3/4/2020	3/4/2020
Moberly	9/18/2017	9/18/2017
Monett	7/3/2019	7/3/2019
Neosho	3/4/2020	3/4/2020
Overland	5/2/2017	5/2/2017
Platte City	3/4/2020	3/4/2020
Raytown	3/4/2020	3/4/2020
Riverside	3/4/2020	3/4/2020
Springfield	3/27/2018	3/27/2018
St. Joseph	4/7/2017	3/4/2020
Webster Groves	5/3/2018	5/3/2018
Wentzville	3/4/2020	3/4/2020
Woodson Terrace	3/4/2020	3/4/2020

2. Any one or more of the Cities may terminate the Tolling Period prior to its expiration with respect to either or both of the AT&T companies by giving the affected company or companies at least thirty (30) days prior written notice by e-mail and physical delivery such as overnight delivery of the termination of the Tolling Period, and such action shall not affect the Tolling Period for the remainder of the Cities. Either or both of the AT&T companies may terminate the Tolling Period prior to its expiration with respect to such company and one or more of the Cities by giving each affected city at least thirty (30) days prior written notice by e-mail and physical delivery such as overnight delivery of the termination of the Tolling Period. Any written notice of termination shall specify the termination date, otherwise the termination shall be ineffective. Any applicable statute of limitations or other Time Defenses which apply to the Tolleed Claims shall begin to run again from the specified date of termination or expiration of the Tolling Period, whichever occurs first. Prior to the specified date of termination or expiration of this Agreement, the Cities and AT&T agree not to file any cause of action against the other relating to the Tolleed 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 any of the Parties, 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
Cities: David A. Streubel
Greg H. Dohrman
Cunningham Vogel & Rost, P.C.
3660 S. Geyer Rd., Suite 340
St. Louis, MO 63122
dave@municipalfirm.com
greg@municipalfirm.com
Special Legal Counsel for Cities

To Scott Adams
AT&T: AVP Tax
208 S. Akard St., Room 1848
Dallas, TX 75202
sa245q@att.com

Susan Halpern
AVP-Senior Legal Counsel
Room 3A155
One AT&T Way
Bedminster, New Jersey 07921
sh2487@att.com

Robert J. Wagner
Thompson Coburn LLP
One U.S. Bank Plaza
St. Louis, Missouri 63101
rwagner@thompsoncoburn.com
Counsel for AT&T

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 to affect all Parties to this Agreement, except in writing duly executed and delivered by the Parties. Any one or more of the Cities and either or both of the AT&T companies may amend, modify, or supplement this Agreement in writing duly executed and delivered by all parties to be bound by such writing, but such action shall not be binding upon the remaining, non-executing Parties.

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 between an individual city and each of the AT&T companies on the date of the last signature of such party, regardless of whether all Parties have executed this Agreement.

[Remainder of page left blank. Signature pages to follow.]

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

**NEW CINGULAR WIRELESS PCS, LLC,
A/K/A AT&T MOBILITY**

By: Scott Adams
Name: Scott Adams
Title: AVP-Tax
Date: 1/29/2026

**SOUTHWESTERN BELL TELEPHONE
COMPANY**

By: Scott Adams
Name: Scott Adams
Title: AVP-Tax
Date: 1/29/2026

CITY OF AURORA

By: _____

Name: _____

Title: _____

Date: _____

CITY OF BUTLER

By: _____

Name: _____

Title: _____

Date: _____

CITY OF CAMERON

By: _____

Name: _____

Title: _____

Date: _____

CITY OF COLUMBIA

By: _____

Name: _____

Title: _____

Date: _____

CITY OF GRANDVIEW

By: _____

Name: _____

Title: _____

Date: _____

CITY OF GREEN PARK

By: _____

Name: _____

Title: _____

Date: _____

CITY OF JOPLIN

By: _____

Name: _____

Title: _____

Date: _____

CITY OF KIRKWOOD

By: _____

Name: _____

Title: _____

Date: _____

CITY OF LADUE

By: _____

Name: _____

Title: _____

Date: _____

CITY OF LEE'S SUMMIT

By: _____

Name: _____

Title: _____

Date: _____

CITY OF LIBERTY

By: _____

Name: _____

Title: _____

Date: _____

CITY OF MALDEN

By: _____

Name: _____

Title: _____

Date: _____

CITY OF MANCHESTER

By: _____

Name: _____

Title: _____

Date: _____

CITY OF MARYVILLE

By: _____

Name: _____

Title: _____

Date: _____

CITY OF MOBERLY

By: _____

Name: _____

Title: _____

Date: _____

CITY OF MONETT

By: _____

Name: _____

Title: _____

Date: _____

CITY OF NEOSHO

By: _____

Name: _____

Title: _____

Date: _____

CITY OF OVERLAND

By: _____

Name: _____

Title: _____

Date: _____

CITY OF PLATTE CITY

By: _____

Name: _____

Title: _____

Date: _____

CITY OF RAYTOWN

By: _____

Name: _____

Title: _____

Date: _____

CITY OF RIVERSIDE

By: _____

Name: _____

Title: _____

Date: _____

CITY OF SPRINGFIELD

By: _____

Name: _____

Title: _____

Date: _____

CITY OF ST. JOSEPH

By: _____

Name: _____

Title: _____

Date: _____

CITY OF WEBSTER GROVES

By: _____

Name: _____

Title: _____

Date: _____

CITY OF WENTZVILLE

By: _____

Name: _____

Title: _____

Date: _____

CITY OF WOODSON TERRACE

By: _____

Name: _____

Title: _____

Date: _____