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CONTRACT FOR PROFESSIONAL SERVICES

THIS CONTRACT is made this 4th day of March, ~~2025~~²⁰²⁶, in the Territory of the Virgin Islands, by and between the Government of the Virgin Islands, Department of Property and Procurement, on behalf of the Virgin Islands Bureau of Internal Revenue ("BIR") and the Virgin Islands Department of Justice, Office of the Attorney General (hereinafter collectively referred to as the "Government") and BOLTNAGI PC ("BN") (hereinafter referred to as "Contractor").

WITNESSETH:

WHEREAS, the Government is in need of the services of Contractors to conduct and administer services related to unremitted taxes due and owing to the Treasury of the Government of Virgin Islands pursuant to 33 V.I.C. §§ 53-54, and all other applicable provisions, including but not limited to Hotel Room Taxes and all applicable related penalties, interest and special compensatory damages relative to Expedia, Inc. (WA), Hotels.com, LP, Hotwire Inc., Egencia, LLC, Trip Network, Inc., Orbitz, LLC, Internetnetwork Publishing Corp. (d/b/a Lodging.com), The Priceline Group Inc. (f/k/a priceline.com Incorporated, k/n/a Booking Holdings Inc.), Travelweb LLC, Lowestfare.com, LLC, TVL LP (f/k/a Travelocity.com LP), Site59.com, LLC, Travelocity.com LLC, and priceline.com LLC, which represent online travel companies operating in the Territory and willfully avoiding local taxation.

WHEREAS, the Contractors shall assist the BIR in pursuing claims for non-filing, audit, or other required administrative processes, and in filing and pursuing civil litigation pleadings and representing the BIR as necessary in connection with unpaid taxes under 33 V.I.C. § 681(c) or any other applicable provision of law and shall seek the recovery of taxes, interest, penalties, fines, fees, attorney's fees related to hotel room taxes, costs and any other damages related thereto against any applicable individual, entity (corporate or otherwise) operating as an online travel company that is responsible for filing, remittance, or payment of such taxes including without limitation any intermediaries, agents, or clearing houses, which duties and responsibilities are more particularly described in Addendum I (Scope of Services) attached hereto; and

WHEREAS, the Contractors were selected as the Government requires experts involved with this type of litigation and Contractors represent and warrant that they have extensive experience in previous and ongoing litigation against these types of online travel companies, have accumulated a significant amount of institutional and documented information that is germane to the success of this matter; and, in accordance with 31 V.I.C. § 239(a)(8) where Contractor is a single source as well as 3 V.I.C. § 114 (5); and

WHEREAS, the Government requires experts involved with this type of litigation and Contractors represent and warrant that they have extensive experience in litigated matters against these companies, has accumulated a significant amount of institutional and documented



information that is germane to this matter and is willing and capable of providing such services;
and



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NOW, THEREFORE, in consideration of the mutual covenants herein contained, and intending to be legally bound by this written instrument, the parties hereto do covenant and agree as follows:

1. SERVICES

The Contractors will provide the services described in Addendum I (Scope of Services) attached hereto and made a part of this Contract as if incorporated herein.

2. TERM AND EFFECTIVE DATE

The term of this Contract shall be from the date of execution of this Agreement up and to the end of litigation as further defined in Addendum II, ¶ 4. Upon the date of execution of this Contract by the Governor of the U. S. Virgin Islands, this Contract shall become effective for the Term set out herein.

3. COMPENSATION

This Agreement is for services that are entirely contingent upon the successful recovery of funds by the Contractors in performance of the duties outlined herein. Government, in consideration of the satisfactory performance of the services described in Addendum I (Scope of Services), agrees to pay Contractors a tiered contingent sum based upon the amount of recovery not to exceed twenty-five percent (25%) of all recovered damages, including but not limited to compensatory, liquidated, and punitive damages, in the form of unpaid hotel room taxes, interest, penalties, costs, fees to be assessed upon the taxpayer(s) pursuant to 33 V.I.C. § 54(k), as further defined in Addendum I Scope of Services in accordance with the provisions set forth in Addendum II (Compensation) attached hereto and made a part of this Contract. If the taxpayer is not held responsible to cover said contingent fee, Contractors agree to voluntarily reduce their fee as further defined in Addendum II (Compensation). Such contingent compensation shall also include full reimbursement of reasonable expenses incurred in accordance with applicable Virgin Islands law, including but not limited to filing fees, deposition costs, expert retention, and other related expenses in the completion of the duties outlined herein as approved by the Government of the Virgin Islands.

4. TRAVEL EXPENSES

Apart from the compensation for services as specified in Paragraph 3 (Compensation) above, the Government also agrees to pay reasonable and necessary documented transportation, subsistence, lodging and other travel expenses, while in travel status, for all mandatory trips for depositions, Court ordered hearings or trial, or for any trips which have been authorized in writing, in advance, by the Government. These costs shall only be reimbursed on a contingent basis as outlined in



Paragraph 3 above and must meet all applicable Virgin Islands law relative to the subject of reimbursed travel for Government staff/contractors.



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5. RECORDS

Although it is understood that Contractors assume all risk and expense incurred in this matter, the Contractors when applicable, will present documented precise records of time and/or money expended under this Contract for purposes of contingent reimbursement from any recovered sums.

6. PROFESSIONAL STANDARDS

The Contractors agree to maintain the professional standards applicable to its profession and to consultants doing business in the United States Virgin Islands. Contractor agrees to remain in good standing with the Virgin Islands Supreme Court and will provide certificates of good standing for any attorney associated with this engagement annually.

7. DOCUMENTS, PRINTOUTS, ETC.

Unless otherwise governed by Court order or confidentiality agreements entered into during the discovery process, all documents, books, records, instructional materials, programs, printouts and memoranda of every description derived therefrom and pertaining to this Contract shall become the property of the Government and shall be turned over to it at the termination of this Contract. The above-described materials shall not be used by Contractor or by any other person or entity except upon the written permission of the Government.

8. LIABILITY OF OTHERS

Nothing in this Contract shall be construed to impose any liability upon the Government to persons, firms, associations, or corporations engaged by Contractors as servants, agents, or independent contractors, or in any other capacity whatsoever, or make Government liable to any such persons, firms, associations, or corporations for the acts, omissions, liabilities, obligations and taxes of Contractors of whatsoever nature, including but not limited to unemployment insurance, gross receipt, excise, and social security taxes for Contractors, their employees, agents or independent contractors.

9. ASSIGNMENT

The Contractors shall not subcontract or assign any part of the services under this Contract without the prior written consent of the Government and such assignment, if approved, shall be limited to only to Contractors stateside co-counsel of Alexandria E. Seay, Bird Law Group ("BLG"), Crongeyer Law Firm, P.C. ("CLF") and Robert K. Finnell, P.C. ("RKF"). Any subcontractor that is approved by the Government must comply with any licensing requirements to practice with or participate in, the litigation, which is the subject of this Contract. This may require admission to the Virgin Islands Bar through *pro hac vice* or any other licensing process required by Virgin Islands law or the rules of the Virgin Islands Supreme Court. The Contractor represents and



warrants that no attorney will be engaged or perform work on this Contract unless they are properly licensed by the courts in the Virgin Islands.



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10. INDEMNIFICATION

Contractors agree to indemnify, defend and hold harmless Government from and against any and all loss, damage, liability, claims, demands, detriments, costs, charges and expenses (including attorney’s fees) and causes of action of whatsoever character which Government may incur, sustain or be subjected to, arising out of or in any way connected to the services to be performed by Contractors under this Contract and arising from any cause, except the sole negligence of Government.

11. INDEPENDENT CONTRACTOR

The Contractors shall perform this Contract for the Government as independent contractors and nothing herein contained shall be construed to be inconsistent with this relationship or status.

12. GOVERNING LAW

This Contract shall be exclusively governed by the laws of the United States Virgin Islands and jurisdiction shall remain solely in the United States Virgin Islands, with all parties to this Contract willing to submit without challenge to that choice of law and jurisdiction.

13. WAIVERS AND AMENDMENTS

No waiver, modification or amendment of any term, condition, or provision of this Contract shall be valid or of any force or effect unless made in writing, signed by the parties hereto or their duly authorized representatives, and specifying with particularity the nature and extent of such waiver, modification or amendment. Any such waiver, modification or amendment in any instance or instances shall in no event be construed to be a general waiver, modification or amendment of any of the terms, conditions or provisions of this Contract, but the same shall be strictly limited and restricted to the extent and occasion specified in such signed writing or writings.

14. ENTIRE AGREEMENT

This agreement constitutes the entire agreement of the parties relating to the subject matter addressed in this Agreement. This agreement supersedes all prior communications, contracts, or agreements between the parties with respect to the subject matter addressed in this agreement, whether written or oral.

15. RIGHT TO WITHHOLD

If work under this Contract is not performed in accordance with the terms hereof, Government will have the right to withhold out of any payment due to Contractor, such sums as Government may deem ample to protect it against loss or to assure payment of claims arising therefrom, and, at its option, Government may apply such sums in such manner as Government may deem proper



to secure itself or to satisfy such claims. Government will immediately notify the Contractor in writing in the event that it elects to exercise its right to withhold.



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No such withholding or application shall be made by Government if and while Contractor gives satisfactory assurance to Government that such claims will be paid by Contractor or its insurance carrier, if applicable in the event that such contest is not successful.

16. CONDITION PRECEDENT

This Contract shall be subject to the availability and appropriation of funds and to the approval of the Governor of the U.S. Virgin Islands. However, because this Agreement is paid only upon contingent basis of Contractors recovering monies from the taxpayers, no appropriated funds are directly required. To the extent that there is a requirement for admission to practice, whether by license or pro hac vice, the Contractors shall comply with such legal requirements prior to commencing work on this contract. Contractor shall designate up to six attorneys admitted to practice in the Virgin Islands to be designated as Special Assistant Attorney's General and no attorney not so designated shall appear on behalf of the Government of the Virgin Islands in any matter. Only indirect and limited Government resources, largely human resources in the form of the least possible witnesses needed to authenticate the Government's evidentiary records, will be required in the completion of the duties outlined herein. Contractors will take every step to limit the need for such use. All work submitted to any court, or any document prepared on behalf of the Government must be pre-approved by the Government prior to submission to a court or any party to this litigation. The Government of the Virgin Islands has final approval of all settlements, which must be communicated to Attorney General or designee prior to accepting or rejecting any settlement.

17. TERMINATION

Either party will have the right to terminate this Contract with or without cause on thirty days (30 days) written notice to the other party specifying the date of termination as further defined in Addendum II, ¶ 4.

18. PARTIAL TERMINATION

The performance of work under this Contract may be terminated by the Government, in part, whenever the Government shall deem such termination advisable by providing thirty (30) days written notice to the Contractors. This partial termination shall be effectuated by delivering to the Contractors a Notice of Partial Termination specifying the extent to which the term and/or duties under this Contract are terminated and the date upon which such termination becomes effective. The Contractors shall be entitled to receive payment based upon amounts collected on or before the date of termination.

19. NON-DISCRIMINATION

No person shall be excluded from participating in, be denied the proceeds of or be subject to discrimination in the performance of this Contract on account of race, creed, color, sex, religion, disability or national origin.



20. CONFLICT OF INTEREST



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- a) Contractors covenant that it has no interest and will not acquire any interest direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this Contract.
- b) Contractors further covenant that they are:
 - (1) not a territorial officer or employee (i.e., the Governor, Lieutenant Governor, member of the Legislature, or any other elected territorial official; or an officer or employee of the legislative, executive or judicial branch of the Government or any agency, board, commission or independent instrumentality of the Government, whether compensated on a salary, fee or contractual basis); or
 - (2) a territorial officer or employee and, as such, has:
 - (i) familiarized itself with the provisions of Title 3, Chapter 37 of the Virgin Islands Code, pertaining to conflicts of interest, including the penalties provision set forth in section 1108 thereof;
 - (ii) not made, negotiated or influenced this Contract, in its official capacity; and
 - (iii) no financial interest in the Contract as that term is defined in section 1101(1) of said Code chapter.

21. NOTICE

Any notice required to be given by the Terms of this Contract shall be deemed to have been given when the same is sent by certified mail, postage prepaid or personally delivered, addressed to the parties as follows:

GOVERNMENT

Gordon C. Rhea, Esq.
 Attorney General
 Virgin Islands Department of Justice
 Office of the Attorney General
 3438 Kronprindsens Gade
 GERS Complex, 2nd Floor
 St. Thomas, VI 00802-5749

Lisa M. Alejandro
 Commissioner
 Department of Property and Procurement
 8201 Sub Base, Suite 4
 St. Thomas Virgin Islands 00802

Joel A. Lee, CPA
 Director
 Virgin Islands Bureau of Internal Revenue
 6115 Estate Smith Bay, Suite 225



St. Thomas, Virgin Islands 00802



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CONTRACTOR

Adam N. Marinelli, Esq.
BOLTNAGI PC
4608 Tutu Park Mall, Suite 202
St. Thomas, VI 00802-1816

22. LICENSURE

The Contractor covenants that it has:

- (a) obtained all of the applicable licenses or permits, permanent, temporary or otherwise as required by Title 27 of the Virgin Islands Code; and
- (b) familiarized itself with the applicable provisions of Title 27 of the Virgin Islands Code pertaining to professions and occupations.

23. OTHER PROVISIONS

Addenda I and II attached hereto are a part of this Contract and are incorporated herein by reference.

Addendum I contents:
Scope of Services

Addendum II contents:
Confidentiality/Disclosures
Performance
Criminal/Civil Sanctions
Inspection
Terminations
Compensation

24. DEBARMENT CERTIFICATION

By execution of this contract, the contractors certifies that it is eligible to receive contract awards using federally appropriated funds and that it has not been suspended or debarred from entering into contracts with any federal agency. The Contractors shall include this provision in each of its subcontracts hereunder and shall furnish its subcontractors with the current "LIST OF PARTIES EXCLUDED FROM FEDERAL PROCUREMENT OR NON PROCUREMENT". In the event the Contractor or any subcontractor misrepresents its eligibility to receive contract awards using federal funds, the Contractor or subcontractor agrees that it shall not be entitled to payment for any work performed under this contract or any subcontract and that the Contractor or subcontractor



shall promptly reimburse the Government of the Virgin Islands for any progress payments heretofore made.



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25. FALSE CLAIMS

Contractors warrant that they shall not, with respect to this Contract, make or present any claim upon or against the Government of the Virgin Islands, or any officer department, board, commission, or other agency thereof, knowing such claims to be false, fictitious or fraudulent.

Contractors acknowledge that making such a false, fictitious or fraudulent claim is an offence under Virgin Islands law.

26. INSURANCE. Contractor shall maintain the following insurance coverages during the term of this Contract

- (a) **COMMERCIAL GENERAL LIABILITY:** Commercial general liability insurance, in a form acceptable to the Government, on a "per occurrence" basis with a minimum limit of not less than one million dollars (\$1,000,000.00) for any one person per occurrence for death or personal injury and one million dollars (\$1,000,000.00) for any one occurrence for property damage.
- (b) **PROFESSIONAL LIABILITY:** Professional liability insurance, in a form acceptable to the Government, which covers the services being performed under this Contract, with policy limits of not less than one million dollars (\$1,000,000.00) per claim. The Government shall be listed thereon as a certificate holder.
- (c) **WORKERS' COMPENSATION:** Contractor shall supply current coverage under the Government Insurance Fund or other form of coverage as it relates to any employees in the Territory.

28. FACSIMILE, ELECTRONIC & DIGITAL SIGNATURES

A facsimile, electronic or digital signature on this Contract shall be deemed an original and binding upon the Parties hereto.

The Parties have hereunto set their hands on the day and year as set forth below.

[Signatures on following page]



GOVERNMENT OF THE VIRGIN ISLANDS



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Gordon C. Rhea

Date: 01/15/2026

Gordon C. Rhea, Esq.
Attorney General of the Virgin Islands
Virgin Islands Department of Justice

Lisa M. Alejandro

Date: 02/18/2026

Lisa M. Alejandro
Commissioner
Department of Property and Procurement

Joel A. Lee

Date: 1/7/26

Joel A. Lee, CPA
Director
Virgin Islands Bureau of Internal Revenue

CONTRACTORS

Tom Bolt

Date: December 15, 2025

Tom Bolt, Esq.
BOLT NAGI PC

APPROVED AS TO LEGAL SUFFICIENCY

DEPARTMENT OF JUSTICE BY: *Tylor Williams*
Assistant Attorney General

Date: 02/19/2026

Title: Tylor Williams, AAG

APPROVED:

Honorable Albert Bryan Jr.

Date: 3/4/2026

Honorable Albert Bryan Jr.
GOVERNOR OF THE U.S. VIRGIN ISLANDS

PURCHASE ORDER NO. _____