

## RELEASE AND SETTLEMENT AGREEMENT

1. For that consideration specifically set forth in Paragraphs 2, 3, 4 & 5 of this Release and Settlement Agreement ("Agreement") and no other consideration, **Southwest Public Policy Institute**, and its attorneys, agents, heirs, successors, assigns, personal representatives, employers, employees, and any persons or parties subrogated to its rights and any persons or parties having any rights of representation through it, (all of whom are referred to collectively as "Releasor"), forever releases and discharges the **New Mexico Taxation and Revenue Department**, and its successors, assigns, agents, employees, records custodians, employers, insurers, and all persons, firms, and attorneys, (all of whom are referred to collectively as "Releasees") from its claims for attorney's fees, costs and gross receipts tax arising from the decision of the trial court, announced in open court at the trial on January 28, 2025, stating that the Plaintiff is entitled to an award of its attorney's fees in this action under the New Mexico Inspection of Public Records Act entitled *Southwest Public Policy Institute v. New Mexico Taxation and Revenue Department*, First Judicial District Court, County of Santa Fe, Case No. D-101-CV-2022-01747 ("the Lawsuit").

2. The consideration for this Release is as follows: Releasees will pay to Releasor the total sum of **Thirty Thousand Seven Hundred Ninety-Six Dollars and Ninety-Three Cents (\$30,796.93)** which sum includes but is not limited to, payment for attorney's fees, gross receipts taxes and costs of every kind and nature, and for which sums are paid on behalf of all Releasees in exchange for which, Releasors fully release and discharge all Releasees as set forth in Paragraph 1 of this instrument.

3. It is further understood and agreed that pursuant to the trial court's January 28, 2025 ruling in this Lawsuit that plaintiff is not entitled to any further relief such as monetary damages, attorney fees, costs as well as any equitable, injunctive or other remedies pursuant to the Lawsuit.

4. The parties, by and through their attorneys, shall take such action as may be necessary to file a Joint Stipulation of Dismissal indicating that the Complaint filed in the Lawsuit, is dismissed with prejudice and that Releasor's claims for attorney fees, costs and tax is released and satisfied. In addition, Releasor's counsel shall submit an executed W9 on the State-approved form to facilitate payment. The settlement check will be made payable to Aragon, Moss, George, Jenkins, LLP.

5. Releasor shall fully release and indemnify Releasees as provided in this Agreement and shall forever forbear and refrain from filing any action, claim or lawsuit of any kind whatsoever against Releasees for any of the IPRA requests more particularly described in the Lawsuit, those matters having been finally adjudicated in the trial on January 28, 2025.

6. It is understood and agreed that this Agreement includes all matters arising from the IPRA requests that are at issue in this case or which could have been asserted in the Lawsuit or which could have been made or could still yet be made. It is further understood that this Release will be posted on the State's Sunshine Portal.

7. Releasor understands and agrees that Releasor is fully responsible for any and all taxes, including federal, state and/or local income taxes, that are or may be due on the settlement proceeds. Releasor covenants and agrees to indemnify and hold harmless Releasees from any and

8. Releasor further agrees that this Agreement shall be binding upon her heirs, executors, personal representatives, administrators, assigns, agents, employees, and any and all persons or entities which are or may be subrogated to the rights of Releasor, or which may have any rights of representation through the Releasor. All agreements and understandings between the parties are embodied and expressed herein and the terms of this Agreement are contractual and are not a mere recital.