ILLINOIS INDEPENDENT TAX TRIBUNAL

O & S Corp. d/b/a CITGO,	)	
Petitioner,	)	
	)	
v.	)	**14 TT 151**
	)	**Chief Judge James M. Conway**
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
Respondent.	)	

AGREED PROTECTIVE ORDER

The parties to this Agreed Protective Order have agreed to the terms of this Order; accordingly, it is ORDERED:

1. Scope. All materials produced or adduced in the course of discovery including all materials provided informally and/or voluntarily (i.e., without a formal discovery request), including initial disclosures, responses to discovery requests, deposition testimony and exhibits, and information derived directly there from (hereinafter collectively "documents"), shall be subject to this Order concerning Confidential Information as defined below. This Order is subject to the Illinois Independent Tax Tribunal Rules on matters of procedure and calculation of time periods.

2. Confidential Information. As used in this order, "Confidential Information" means information designated as "CONFIDENTIAL - SUBJECT TO PROTECTIVE ORDER" by the producing party that falls within one or more of the following categories:

a. Information prohibited from disclosure by statute, regulation, court rule, or interstate exchange agreement, whether the statute, regulation, court rule, or agreement relates to Illinois or Indiana;

b. Information that the party has maintained as confidential and the release of which is reasonably likely to cause economic harm to either party in this action or a third party;

c. Personal identity information (i.e. social security numbers, dates of birth); and

d. Personnel or employment records of a person who is not a party to the case.

The protections conferred by this Order shall extend to any information copied or extracted from information protected herein, including all copies, extracts, excerpts, summaries, or compilations, plus testimony, conversations, or presentations by parties or counsel in any setting that reveals Confidential Information. Information or documents that are otherwise available to the public may not be designated as Confidential Information.

3. Designation. A party may designate a document as Confidential Information for protection under this Order by placing or affixing the words "CONFIDENTIAL - SUBJECT TO PROTECTIVE ORDER" on each page of the document and on all copies in a manner that will not interfere with the legibility of the document. The marking "CONFIDENTIAL – SUBJECT TO PROTECTIVE ORDER" shall be applied prior to or at the time the documents are produced or disclosed. The designation of a document as Confidential Information is a certification by the attorney that the document contains Confidential Information as defined in this order.

4. Limitations on Disclosure. Any party receiving Confidential Information designated by another party shall not use such information for any purpose other than this proceeding or disclose such information to any person not specifically authorized by this Order to receive it. Access to Confidential Information shall be limited to:

a. Counsel of record and attorneys, paralegals, and clerical workers employed by or associated with counsel of record as reasonably needed in the litigation of this case;

b. Officers and management employees of O & S Corp d/b/a Citgo, and employees under the supervision of officers and management employees as reasonably needed in the litigation of this case;

c. Auditors, audit supervisors, and audit management of the Illinois Department of Revenue as reasonably needed in the litigation of this case;

d. Retained experts or retained attorneys as reasonably needed in the litigation of this case;

e. The Tribunal, its employees, its reporters, and duplicating company personnel employed in connection with this litigation as reasonably needed in the litigation of this case; and

f. A witness or potential witness (and his or her counsel) for the purpose of conducting an examination of such witness during a trial or deposition, or for the purpose of preparing such witness for trial, examination or deposition, or interviewing such witness or potential witness.

5. Destruction Of Any Documents Previously Tendered. Any documentation previously tendered to either party which includes Indiana Tax Returns, Indiana Schedules, and Indiana Audit Documentation, is to be destroyed and not used in any manner in this proceeding or any subsequent proceeding involving this matter. Any documentation produced from the Illinois Audit File is not subject to this provision.

6. Depositions Involving Confidential Information. Unless all parties agree on the record at the time that any deposition testimony is taken, all deposition testimony taken in this case shall be treated as Confidential Information.

7. Confidential Information Filed with the Tribunal. Any pleading or other document filed with the Tribunal containing Confidential Information shall be presented for filing in a

separate, electronic mail ("email") transmission with the subject "Filed Under Seal" and the body of the email and cover page of the pleading or other document bearing the following legend, in substance:

> **"Subject to Protective Order": Confidential Information**
>
> The contents of this transmission are confidential, filed under seal, and are subject to a protective order of the Tribunal. The contents are not to be made public except upon order of the Tribunal."

For purposes of maintaining a public record of the proceedings, the party filing the pleading or other documents containing Confidential Information shall provide the Tribunal with a redacted copy of the filing, in which all Confidential Information is redacted, for the Tribunal to place on its website.

8. Presentation of Confidential Information to the Tribunal. It is likely that either party intends to present Confidential Information at a hearing or trial in this matter. Prior to any trial or hearing, the parties and the Tribunal agree that the Tribunal may conduct the trial or hearing under seal, in order to protect the Confidential Information and documentation likely to be used in such proceedings.

9. Inadvertent Failure to Designate. Inadvertent failure to designate qualified information as Confidential Information does not waive the designating party's right to secure protection for such material. If a party designates a document as Confidential Information after it was initially produced, the party receiving the information, upon timely notification of the designation, must make reasonable efforts to assure that the material is treated according to the provisions of this Order.

10. Return of Confidential Information. Materials containing Confidential Information shall be returned to the party producing them or destroyed within thirty (30) days of a final unappealable order in this matter. If materials containing Confidential Information are destroyed, counsel shall certify in writing to the designating party that destruction has occurred. Notwithstanding the above requirements to return or destroy documents, counsel may retain (1) attorney work product, including an index that refers or relates to designated Confidential Information so long as that work product does not duplicate verbatim substantial portions of Confidential Information, and (2) one complete set of all documents filed with the Tribunal including those filed under seal. Any retained Confidential Information shall continue to be protected under this Order. An attorney may use his or her work product in subsequent litigation, provided that its use does not disclose or use Confidential Information.

11. Duration. Even after the termination of this proceeding, the confidentiality obligations imposed by this Order shall remain in effect until the designating party states otherwise in writing.

12. Persons Bound. This Order shall take effect when entered and shall be binding upon all counsel of record and their law firms, the parties, and persons made subject to this Order by its terms

So Ordered.

November 16, 2015

James M. Conway
Chief Administrative Law Judge

WE SO MOVE and agree to abide by the terms of this Order

Signature

AKRAM ZAMAN

Printed Name
Counsel for O & S Corp.

Dated: _____

WE SO MOVE and agree to abide by the terms of this Order

Signature

Michael Coveny

Printed Name
Counsel for the Illinois Department of Revenue

Dated: 11/12/15