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February 22, 2013

**VIA HAND DELIVERY**

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2nd Floor  
Harrisburg, PA 17120

**RE: Affiliated Interest Agreements: (1) Operation and Management Services Agreement between Monroe Energy, LLC and MIPC, LLC; (2) Corporate Services Agreement between Monroe Energy, LLC and MIPC, LLC; (3) Treasury Services Management Agreement between Delta Air Lines, Inc. and MIPC, LLC; and (4) Corporate Services Agreement between Delta Air Lines, Inc. and MIPC, LLC; Docket No. \_\_\_\_\_**


Dear Secretary Chiavetta:

On behalf of MIPC, LLC, please find the above-captioned Affiliated Interest Agreements filed pursuant to Section 2102 of the Public Utility Code.

If you have any questions, please contact the undersigned. In addition, please date stamp the enclosed extra copy of this transmittal letter and the Agreements, and kindly return them to our messenger for our filing purposes. Thank you.

Sincerely,

McNEES WALLACE & NURICK LLC

By   
Robert A. Weishaar, Jr.  
Adeolu A. Bakare

Counsel to MIPC, LLC

Enclosures

c: Certificate of Service

RECEIVED  
2013 FEB 22 PM 4:02  
PA PUC  
SECRETARY'S BUREAU

c: Certificate of Service

[www.mwn.com](http://www.mwn.com)

**CORPORATE SERVICES AGREEMENT**

**DATED AS OF JUNE 22, 2012**

**by and between**

**DELTA AIR LINES, INC.**

**and**

**MIPC, LLC**

**RECEIVED**

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**PA PUC  
SECRETARY'S BUREAU**

## **CORPORATE SERVICES AGREEMENT**

This CORPORATE SERVICES AGREEMENT (together with all exhibits and attachments hereto, the "**Agreement**"), dated as of this 22<sup>nd</sup> day of June, 2012 (the "**Effective Date**"), is entered into by and between DELTA AIR LINES, INC., a Delaware corporation ("**Delta**"), and MIPC, LLC, a Delaware limited liability company ("**MIPC**").

### **RECITALS:**

**WHEREAS**, MIPC is an indirect wholly owned subsidiary of Delta and was formed by its direct parent company, Monroe Energy, LLC ("**Monroe**") to acquire from Phillips 66 Company ("**Phillips**") certain pipeline assets related to that certain oil refinery located in the boroughs of Trainer and Marcus Hook, Pennsylvania (the "**Refinery**") pursuant to that certain Asset Purchase Agreement dated as of April 30, 2012 by and among Phillips and Phillips 66 Pipeline, LLC, as sellers, and Monroe, as buyer;

**WHEREAS**, MIPC desires that Delta provide MIPC with certain corporate services described herein on the terms and conditions set forth herein; and

**WHEREAS**, Delta is willing to provide or cause to be provided such services to MIPC on the terms and conditions set forth herein.

**NOW, THEREFORE**, in consideration of the premises and the respective covenants and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto hereby agree as follows:

### **ARTICLE I** **DEFINITIONS**

1.1 *Definitions.* Capitalized terms used but not defined in this Agreement shall have the meanings give such terms below:

- (a) "**Agreement**" shall have the meaning set forth in the Preamble.
- (b) "**Coordinator**" shall have the meaning set forth in Section 2.4.
- (c) "**Delta**" shall have the meaning set forth in the Preamble.
- (d) "**Effective Date**" shall have the meaning set forth in the Preamble.
- (e) "**Fees**" shall have the meaning set forth in Section 4.1.

- (f) “Losses” shall have the meaning set forth in Section 6.3.
- (g) “MIPC” shall have the meaning set forth in the Preamble.
- (h) “MIPC Information” shall have the meaning set forth in Section 5.4.
- (i) “MIPC Resources” shall have the meaning set forth in Section 2.2.
- (j) “Phillips” shall have the meaning set forth in the recitals.
- (k) “Refinery” shall have the meaning set forth in the recitals.
- (l) “Service Supplement” shall have the meaning set forth in Section 2.1.
- (m) “Services” shall have the meaning set forth in Section 2.1.
- (n) “Term” shall have the meaning set forth in Section 3.1.
- (o) “Work Product” shall have the meaning set forth in Section 5.2.

## **ARTICLE II**

### **SERVICES**

2.1 *Provision of Services.* During the Term, Delta shall provide to MIPC, and MIPC shall receive from Delta, the services described in each service supplement attached hereto as Exhibit A (each service individually referred to herein as a “Service” and collectively referred to herein as the “Services”) on the terms set forth herein and those set forth in the applicable service supplement (each service supplement, a “Service Supplement” and collectively, the “Service Supplements”). In the event of any conflict between the terms of any Service Supplement and the terms set forth in this Agreement, the terms set forth in this Agreement shall control unless the applicable Service Supplement expressly provides otherwise. Delta’s performance of Services hereunder shall be subject to and conditioned upon (i) payment of all the amounts due by MIPC pursuant to Article IV and (ii) the performance by MIPC of all of its obligations set forth in the applicable Service Supplement, including the provision of any information, materials, equipment, software and services required to be provided by MIPC pursuant to such Service Supplement.

2.2 *MIPC Resources.* MIPC acknowledges and agrees that it shall have certain responsibilities in connection with the performance of the Services, including making day-to-day commercial decisions with respect to the Services, which may be critical to Delta’s performance of the Services, and providing Delta with (A) accurate information, materials, equipment, software and services to be provided by MIPC as set forth on the applicable Service Supplement or reasonably requested by Delta and (B) reasonable access to MIPC’s personnel, equipment, systems and facilities as may be required for the performance of the Services (collectively, the “MIPC Resources”). MIPC shall provide Delta, in a timely fashion, with all MIPC Resources for the performance of Services. MIPC acknowledges and agrees that its failure to provide Delta with MIPC Resources on a timely basis may negatively affect both the

ability of Delta to perform the Services and the quality and timeliness of Services rendered. Delta shall not be responsible for deficiencies, errors or delays in the Services resulting from the failure by MIPC or MIPC's contractors, subcontractors or agents to provide Delta with the MIPC Resources on a timely basis.

2.3 Level of Effort. Except as otherwise expressly provided in this Agreement, all Services provided by or on behalf of Delta hereunder will be provided on a "reasonable efforts" basis. For purposes of this Agreement, a "reasonable efforts" basis means performing, or causing to be performed, identified tasks to the same level of effort as Delta provides in its own internal operations for comparable services or functions, taking into account differences in each company's operational requirements, service delivery environments and prioritization of such services in accordance with this Section 2.3. Services provided to MIPC hereunder will not be given priority over reasonable and necessary services required to meet Delta's requirements and, in instances of high demand, system outages or other shortage of resources, Delta shall be entitled to prioritize the performance of services and access to systems consistent with the primary objective of supporting Delta's mainline flight operations.

2.4 Coordination of Services. With respect to the Services contemplated under each Service Supplement, each party shall designate a primary representative who will be responsible for coordinating such Services with the other party (each, a "Coordinator" and collectively, the "Coordinators"). Each party shall cause all material communications regarding the Services contemplated under the applicable Service Supplement to be coordinated between its Coordinator and the other party's Coordinator for such Services. Either party may change any of its Coordinators at any time by providing the other party with written notice of such change in accordance with Section 8.3. The selection and assignment of Delta personnel required to assist in the performance of the Services to be provided to MIPC under each Service Supplement will be solely determined by Delta from time to time during the term of this Agreement.

2.5 Use of Subcontractors. Services to be provided by Delta to MIPC under this Agreement may be subcontracted, in whole or in part, by Delta without the prior approval of MIPC, provided that Delta will oversee all work performed by any such subcontractor and Delta shall remain responsible for the performance by any subcontractor of the Services in accordance with and to the extent provided under the terms of this Agreement.

2.6 Third Party Consents. Where the consent of a third party is required for the provision of any Services hereunder, Delta shall use reasonable commercial efforts to obtain such consent, at MIPC' expense and direction. If (a) any such required consent is not obtained, (b) the third party objects to the provision of such Services pursuant to this Agreement or (c) the third party requires the payment of any fee or a modification of an agreement between it and Delta that would, in Delta's reasonable opinion, be detrimental to Delta, then such Services shall not form part of this Agreement and Delta shall use reasonable commercial efforts (at MIPC' expense and direction) to provide MIPC with any assistance reasonably required by MIPC to identify an alternative solution.

2.7 Legal Privileges. During the term of this Agreement, the parties intend that all applicable legal privileges relating to the Services, whether attorney/client or otherwise,

accorded to any communications between or among Delta's employees and agents or MIPC' employees and agents shall likewise be accorded any communications between and among Delta employees and agents, on the one hand, and MIPC employees and agents, on the other.

### **ARTICLE III** **TERM AND TERMINATION**

3.1 *Term.* This Agreement shall become effective on the Effective Date and, subject to earlier termination in accordance with Section 3.2, shall continue in effect for so long as any individual Service Supplement remains in effect. The term for the provision of any Services set forth in an individual Service Supplement shall be as specified in such Service Supplement, subject to earlier termination of this Agreement in accordance with the provisions hereof. The "Term" shall mean the period in which this Agreement shall remain in effect in accordance with the provisions hereof.

3.2 *Termination.* This Agreement and any or all Service Supplements may be terminated as follows:

- (a) by mutual agreement of the parties hereto; or
- (b) by Delta if MIPC fails to pay or cause to be paid to Delta any amounts to which Delta is entitled pursuant to this Agreement, provided that Delta has given MIPC ten (10) days prior written notice of such failure and MIPC has not cured such failure within such ten (10) day period; or
- (c) by either party if the other party materially breaches its obligations pursuant to this Agreement or any other agreement between the parties hereto, provided that the non-breaching party has given the breaching party thirty (30) days prior written notice of such breach and the breaching party has not cured such breach within such thirty (30) day period.

3.3 *Cancellation or Reduction of Services.* Notwithstanding Section 3.2, MIPC shall be entitled at any time during the Term to terminate the Services described in any Service Supplement upon thirty (30) days' prior written notice to Delta.

3.4 *Consequences of Termination.* Upon expiration or earlier termination of this Agreement (or any Services provided under any Service Supplement) in accordance with the provisions hereof, except for the provisions of Section 3.4, 5.1, 5.2, Article VI and Article VIII, which provisions shall survive any expiration or earlier termination of this Agreement, all further obligations of the parties hereto (or, in the case of termination of less than all of the Services provided hereunder, all further obligations of the parties hereto with respect to any terminated Services) shall become null and void, and no party hereto or any of its officers, directors, employees, agents, consultants, stockholders or principals shall have any further rights, liabilities or obligations hereunder or with respect hereto; provided, however, that nothing contained herein shall (a) relieve any party hereto from liability for any breach of this Agreement arising prior to such termination, or (b) relieve MIPC from paying Delta any Fees or other amounts owed hereunder through the effective date of such termination or thereafter with respect to any

remaining Services (in the case of termination of less than all of the Services provided hereunder). Except as expressly provided in this Section 3.4, neither party shall be entitled to any compensation or like payment from the other as a result of any termination of this Agreement in accordance with the terms hereof.

#### **ARTICLE IV PAYMENTS FOR SERVICES**

4.1 ***Fees.*** In consideration for the Services provided by Delta pursuant to any Service Supplement, MIPC shall pay and/or reimburse Delta for the fees, expenses and other amounts set forth in such Service Supplement. All such fees and other amounts payable by MIPC under all Service Supplements are hereinafter referred to collectively as the "Fees". In the event any period in which a Fee payable under any Service Supplement is not a full calendar month, such Fee payable for such partial month shall be prorated on a per diem basis based on a thirty (30) day month.

4.2 ***Taxes.*** In addition to the Fees payable by MIPC to Delta pursuant to Section 4.1, MIPC will be responsible for and will pay, or reimburse Delta for, all federal, foreign, state and local taxes, duties, fees, assessments, licenses, charges, fines, penalties and interest and other governmental charges, however designated, associated with the performance by Delta of any Services hereunder which are now or hereafter imposed under or by any governmental authority or agency (other than such amounts as relate to net income or similar taxes based upon Delta's earnings arising hereunder).

4.3 ***Expenses.*** In addition to the Fees payable by MIPC to Delta hereunder, MIPC shall reimburse Delta in accordance with Section 4.4 below for any out of pocket expenses in connection with the provision of Services hereunder.

4.4 ***Invoicing and Payment.*** As soon as practicable following the end of each of Delta's fiscal quarters during the Term of this Agreement, Delta will deliver to MIPC one or more written invoices setting forth the Fees and other amounts payable hereunder for Services rendered by Delta during the immediately preceding fiscal quarter. Such invoice will be in a form and contain sufficiently detailed supporting information to allow MIPC to verify the Fees and other amounts payable hereunder. MIPC will pay or reimburse Delta for Fees and other amounts invoiced hereunder within thirty (30) days after receipt of such invoice, provided that, if mutually agreed by the parties hereto, such invoiced amounts may be recorded by the parties in their respective books and settled in cash at the end of each calendar year (or portion thereof) during the Term, or on such earlier date if requested by either party in writing. Any questions or disputes between the parties with respect to determinations or calculations of the amount of Fees or other amounts payable hereunder will be resolved by the independent certified public accounting firm then auditing the books of Delta, whose determinations or calculations will be binding and conclusive upon the parties. The costs of any such resolutions will be borne equally by the parties.

**ARTICLE V**  
**CONFIDENTIAL INFORMATION; WORK PRODUCT; LICENSES**

5.1 *Confidential Information.* The parties hereby agree that, except as otherwise required by any applicable law, rule, regulation or legal process, or as may be required to comply with or enforce the terms hereof, it shall not disclose to others and shall keep confidential the terms of this Agreement and any confidential, non-public information concerning the other party or any of its affiliates that it obtains as a result of or pursuant to this Agreement for a period of two (2) years after termination of this Agreement. The parties agree, however, that each party may share this Agreement, and the terms and details herein, with its respective outside auditors, attorneys, advisors and consultants without the consent of the other party, and without breach or violation of this Section 5.1. Nothing herein will prevent either party from using, disclosing or authorizing the disclosure of any such confidential information concerning the other party that is or hereafter becomes part of the public domain or otherwise becomes generally available to the public through no fault of the disclosing party. No party makes any representation or warranty as to the accuracy or completeness of any information provided pursuant to this Agreement, and, except as provided in Section 2.2, no party may rely on the accuracy or completeness of any such information.

5.2 *Ownership of Work Product.* It is expressly understood and agreed by Delta and MIPC that all materials and work created or developed by Delta in the course of performing Services under this Agreement (“**Work Product**”), including working papers, processes, memoranda and proposals, and excluding any MIPC Information, shall be owned by Delta, which shall have all rights, title and interest therein. Notwithstanding any assistance provided by MIPC in Delta’s development of Work Product, MIPC shall not be considered or deemed a co-owner of any Work Product.

5.3 *Third Party Software.* To the extent that third party software is recommended to MIPC by Delta or is made available to MIPC, MIPC agrees to fully comply with all obligations set forth in any third party agreement applicable to such software.

5.4 *License Grant to Delta.* MIPC grants to Delta, for the Term, a nonexclusive, royalty-free license to use information, data, and materials received from MIPC (“**MIPC Information**”) and any software received from MIPC that is necessary to the utilization of MIPC Information for Delta’s purposes of performing Services under this Agreement.

**ARTICLE VI**  
**DISCLAIMER; LIMITATION OF LIABILITY; INDEMNIFICATION**

6.1 *Disclaimer.* MIPC UNDERSTANDS AND AGREES THAT NEITHER DELTA NOR ANY AFFILIATE OF DELTA MAKES ANY REPRESENTATIONS OR WARRANTIES OF ANY KIND FOR ANY SERVICES OR WORK PERFORMED PURSUANT TO THIS AGREEMENT, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY OR OF FITNESS FOR A PARTICULAR PURPOSE AND ANY OTHER IMPLIED WARRANTIES. DELTA AND EACH OF ITS AFFILIATES DISCLAIM



ANY SUCH REPRESENTATIONS OR WARRANTIES, NOTWITHSTANDING THE DELIVERY OR DISCLOSURE BY DELTA, ANY SUCH AFFILIATE OR ANY OTHER PERSON TO MIPC OR ANY OF ITS DIRECTORS, OFFICERS, EMPLOYEES, AGENTS OR REPRESENTATIVES OF ANY DOCUMENTATION OR OTHER INFORMATION IN CONNECTION WITH THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY.

6.2 Limitation of Liability.

(a) In no event shall Delta or any of its directors, officers, employees, affiliates, agents or representatives be liable to MIPC for any damages or losses of any kind incurred by MIPC in any manner in connection with or arising out of this Agreement except to the extent caused by the gross negligence, willful misconduct or breach of this Agreement by Delta.

(b) Without limiting Section 6.2(a) or Section 4.1.1(c), in no event shall the aggregate liability of Delta to MIPC for any damages or losses incurred by MIPC in connection with or arising out of this Agreement exceed the aggregate amount paid hereunder by MIPC to Delta in consideration for the Services giving rise to the claim causing such damage or loss.

(c) Without limiting Section 6.2(a) or Section 4.1.1(b), neither Delta nor any of its affiliates shall be liable to MIPC for any indirect, incidental, special, punitive or consequential damages caused by, attributable to or arising in connection with the performance, nonperformance or delayed performance of the Services contemplated by this Agreement, or any act or omission of Delta or any person or entity acting on behalf of Delta, whether negligent or otherwise, including, without limitation, damages relating to loss of profit or business interruption, however such damages may be caused.

(d) The limitations in this Section 6.2 apply regardless of whether the damages, losses or other relief are sought based on breach of contract, negligence, strict liability in tort, or any other legal or equitable principle.

(e) Notice of any claim for loss or damages relating to any Services provided hereunder must be made in writing within ninety (90) days after expiration or earlier termination of the Services which gave rise to the claim and such claim must specify the loss or damages amount claimed and a description of the action and the Services giving rise to the claim.

6.3 Indemnification. MIPC hereby agrees to indemnify and hold harmless Delta and its representatives, officers, directors, employees, agents, consultants or affiliates from, and to reimburse any of the foregoing for, any and all liabilities, claims damages, costs, expenses and losses (collectively, "Losses"), including without limitation reasonable attorneys' fees, expenses and court costs based upon, arising out of, asserted against, resulting from, imposed on, in connection with, or otherwise in respect of this Agreement, the performance of the Services contemplated by this Agreement, including any Losses relating to any accident occurring in connection with such Services or the failure by MIPC to pay timely and fully any amounts due to Delta or any third party hereunder, except to the extent caused by the gross negligence, willful misconduct or breach of this Agreement by Delta.

**ARTICLE VII**  
**INTERRUPTION OF SERVICES**

7.1 *Service Interruption.* Delta will endeavor to provide uninterrupted Services through the Term. In the event, however, that Delta is wholly or partially prevented from providing any Services or if any Services is interrupted or suspended, in either case by reason of any event described in Section 7.2, or Delta shall deem it necessary to suspend delivery of any Services for purposes of maintenance, upgrade, repair, or replacement, Delta shall not be obligated to deliver such Services during such periods, provided, however, that Delta has given to MIPC, when feasible, notice of the prevention, interruption or suspension within a reasonable period of time, explaining the reason, purpose and likely duration thereof. If such interruption of Services has a significant negative impact on MIPC' business operations and Delta cannot readily reinstate the Services involved, Delta will use reasonable best efforts (at MIPC' expense and direction) to assist MIPC in securing alternative services to minimize such negative impact on MIPC.

7.2 *Force Majeure.* The parties hereto acknowledge and agree that no party hereto shall be responsible for the failure or delay in the performance of any obligation hereunder due to labor disturbances, accidents, fires, floods, wars, riots, rebellions, blockages, acts of governmental authorities, restrictions imposed by law, or any event or condition that is beyond the reasonable control of such party, and the time for performance by such party shall be extended by the period of such delay, in each case, without liability. Notwithstanding the foregoing, in no event shall MIPC be relieved of its payment obligations to Delta or third parties for Services provided under Article IV.

**ARTICLE VIII**  
**MISCELLANEOUS**

8.1 *Notices.* All notices or other communications required or permitted hereunder shall be given in writing and given by certified or registered mail, return receipt requested, nationally recognized courier service, or facsimile (or like transmission) with confirmation of transmission by the transmitting equipment or personal delivery against receipt to the party to whom it is given, in each case, at such party's address or facsimile number set forth below or such other address or facsimile number as such party may hereafter specify by notice to the other party hereto given in accordance herewith. Any such notice or other communication shall be deemed to have been given as of the date so personally delivered or transmitted by facsimile or like transmission if delivered or transmitted during normal business hours of the recipient (or, if delivered or transmitted after normal business hours, on the next business day), on the actual date of delivery when sent by courier service, or five (5) business days after the date so mailed if by certified or registered mail:

(a)

If to Delta:

Delta Air Lines, Inc.  
1030 Delta Blvd.  
Atlanta, GA 30354

Attn: SVP & Chief Financial Officer  
Telephone: 404-715-6583  
Facsimile: 404-715-3956

With a copy to: Delta Air Lines, Inc.  
1030 Delta Blvd.  
Atlanta, GA 30354  
Attn: Senior VP & General Counsel  
Telephone: 404-715-2191  
Facsimile: 404-715-2233

(b) If to MIPC: MIPC, LLC  
4101 Post Road  
Trainer, Pennsylvania 19061  
Attention: President  
Telephone: 610-364-8663  
Facsimile: 610-200-5316

8.2 Assignment. This Agreement and all of the provisions hereof shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns; provided, however, that neither this Agreement nor any of the rights, interests, or obligations hereunder may be assigned by any party hereto without the prior written consent of the other party. Any assignment in violation of this Agreement shall be null and void *ab initio*.

8.3 Construction.

(a) Unless otherwise expressly specified herein, (i) defined terms in the singular shall also include the plural and vice versa, (ii) the words "hereof", "herein", "hereunder" and other similar words refer to this Agreement as a whole, (iii) Section, Schedule and Exhibit references in this Agreement are to Sections of, Schedules to and Exhibits to this Agreement, and (iv) words of any gender (masculine, feminine or neuter) mean and include correlative words of the other genders.

(b) The captions in this Agreement are for convenience only and shall not in any way affect the meaning or construction of any provision of this Agreement.

(c) All references to "days" shall be to calendar days unless business days are specified.

(d) Unless the context otherwise requires, (i) "or" is not exclusive and (ii) "including" means "including but not limited to" and "including without limitation".

(e) As used herein, the phrases "date of this Agreement" and "date hereof" and any other phrases of similar import shall mean June 22, 2012.

(f) If any date provided for in this Agreement shall fall on a day that is not a business day, then the date provided for shall be deemed to refer to the next business day.

8.4 Governing Law. THIS AGREEMENT SHALL BE GOVERNED BY THE LAWS OF GEORGIA (WITHOUT REGARD TO ITS PRINCIPLES OF CONFLICTS OF LAW) AS TO ALL MATTERS, INCLUDING BUT NOT LIMITED TO MATTERS OF VALIDITY, CONSTRUCTION, EFFECT AND PERFORMANCE.

8.5 Waiver of Provisions. The provisions, terms and covenants of this Agreement may be waived only by a written instrument executed by the party hereto waiving compliance. The failure of any party hereto at any time or times to require performance of any provision of this Agreement shall in no manner affect the right of such party at a later date to enforce the same. No waiver by any party hereto of any breach of any provision, term or covenant contained in this Agreement, whether by conduct or otherwise, in any one or more instances shall be deemed to be or construed as a further or continuing waiver of the breach of any other provision, term or covenant of this Agreement.

8.6 Counterparts. This Agreement may be executed in several counterparts, and all counterparts so executed shall constitute one agreement, binding on the parties hereto, notwithstanding that such parties are not signatory to the same counterpart.

8.7 Entire Agreement; Amendment. This Agreement constitutes the entire agreement among the parties with respect to the transactions contemplated hereby and merges in, supersedes and cancels all prior written or oral commitments, arrangements or understandings with respect thereto. This Agreement may not be amended or modified except by a written agreement signed by both parties hereto.

8.8 No Third Party Beneficiaries. This Agreement is for the sole benefit of the parties hereto and their respective successors and permitted assigns, and nothing herein, express or implied, is intended to or shall confer upon any other person any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

8.9 No Presumption. With regard to each and every term of this Agreement and any and all agreements and instruments subject to the terms hereof or referred to herein, the parties hereto understand and agree that the same have or has been mutually negotiated, prepared and drafted, and if at any time the parties hereto desire or are required to interpret or construe any such term or any agreement or instrument subject hereto, no consideration shall be given to the issue of which party hereto actually prepared, drafted or requested any term of this Agreement or any agreement or instrument subject hereto.

8.10 Severability. To the fullest extent that they may effectively do so under applicable law, the parties hereto hereby waive any provision of law which renders any provision of this Agreement invalid, illegal or unenforceable in any respect. The parties further agree that any provision of this Agreement which, notwithstanding the preceding sentence, is rendered or held invalid, illegal or unenforceable in any respect in any relevant jurisdiction shall be ineffective, but such ineffectiveness shall be limited as follows: (a) if such provision is rendered or held invalid, illegal or unenforceable in such jurisdiction only as to a particular


person or persons or under any particular circumstance or circumstances, such provision shall be ineffective, but only in such jurisdiction and only with respect to such particular person or persons or under such particular circumstance or circumstances, as the case may be; (b) without limitation of clause (a), such provision shall in any event be ineffective only as to such jurisdiction and only to the extent of such invalidity, illegality or unenforceability, and such invalidity, illegality or unenforceability in such jurisdiction shall not render invalid, illegal or unenforceable such provision in any other jurisdiction; and (c) without limitation of clause (a) or (b), such ineffectiveness shall not render invalid, illegal or unenforceable this Agreement or any of the remaining provisions hereof. Without limitation of the preceding sentence, (A) it is the intent of the parties hereto that, in the event that in any court or arbitral proceeding, such court or arbitral body determines that any provision of this Agreement is illegal, invalid or unenforceable in any relevant jurisdiction to any extent, such court or arbitral body shall have the power to, and shall, (1) modify such provision (including by limiting the persons against whom, or the circumstances under which, such provision shall be effective in such jurisdiction) for purposes of such proceeding to the minimum extent necessary so that such provision, as so modified, may then be enforced in such proceeding and (2) enforce such provision, as so modified pursuant to clause (1), in such proceeding and (B) upon any determination that any provision of this Agreement is invalid, illegal or unenforceable, the parties hereto shall negotiate in good faith to modify this Agreement so as to effect the original intent of such parties as closely as possible in a mutually acceptable manner in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible. Nothing in this Section 8.10 is intended to, or shall, (x) limit the ability of any party hereto to appeal any court ruling or enforce or seek to vacate or modify any arbitral award or the effect of any favorable or unfavorable ruling on appeal or (y) limit the intended effect of Section 8.4.

8.11 *Relationship of the Parties.* No party hereto is an agent of any other party hereto and no party hereto has any authority to bind any other party hereto, transact any business in any other party's name or on behalf of any other party, or make any promises or representations on behalf of any other party. Each party hereto will perform all of its respective obligations under this Agreement as an independent contractor, and no joint venture, partnership or other similar relationship shall be created or implied by this Agreement.

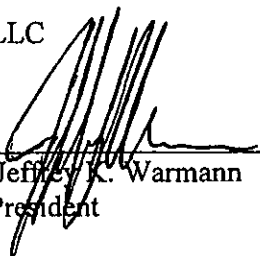
[Signature page follows.]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed as of the day and year first above written.

DELTA AIR LINES, INC.

By:   
Name: John P. Ruggles  
Title: Vice President - Fuel

MIPC, LLC

By:   
Name: Jeffrey K. Warmann  
Title: President

**SERVICE SUPPLEMENT A-1  
ACCOUNTS RECEIVABLE / ACCOUNTS PAYABLE**

1. Effective Date of this Service Supplement:

Effective Date

2. Description of Services:

<input checked="" type="checkbox"/> Accounts Payable	<input checked="" type="checkbox"/> Vendor Creation & Maintenance <input checked="" type="checkbox"/> Issue Checks and Wire Payments <input checked="" type="checkbox"/> Escheatment/Abandoned Property reporting and remittance <input checked="" type="checkbox"/> Year-end 1099 reporting <input checked="" type="checkbox"/> IDOC corrections (invoices from interface that error for some reason) <input checked="" type="checkbox"/> Invoice entry/payment for rush items (Special Handling desk)
<input checked="" type="checkbox"/> Accounts Receivable	<input checked="" type="checkbox"/> Customer Creation and Maintenance <input checked="" type="checkbox"/> Cash Application <input checked="" type="checkbox"/> IDOC correction for inbound receivable accounting data <input checked="" type="checkbox"/> Payment of Port fees

3. Monthly Fee for Services Rendered Pursuant to this Service Supplement:

\$ 1,250 per month

**SERVICE SUPPLEMENT A-2  
TAX REPORTING AND COMPLIANCE**

1. Effective Date of this Service Supplement:

Effective Date

2. Description of Services:

<b>SERVICE PROVIDED BY DELTA:</b>	<b>MIPC RESPONSIBILITIES:</b>
Sales/Use Tax Return Preparation	Support needed from MIPC for SAP account balances that will populate returns - Tax will work w/Delta A/P and MIPC to determine scope needed
Sales/Use Tax Permits/Direct Pay, Etc.	Delta Tax will need to be kept updated on locations of MIPC business activity
Sales/Use Tax Audit Administration	Support will be needed from MIPC - access to original source documents, etc.
Fuel/Excise Return Preparation	Reporting needed from MIPC in order to complete returns to be determined. Delta Tax will need access to Solarc
Fuel/Excise Tax Audit Administration	Support will be needed from MIPC - access to fuel slips, invoices, contracts, etc.
ExStars Reporting	Support will be needed from MIPC - access to fuel slips, invoices, contracts, etc.
Fuel License Registration/Upkeep	Support needed from MIPC regarding locations of fuel movements, contracts, etc.
Tax Apportionment Calculations	MIPC will need to provide regular (quarterly minimum) reporting of sales, payroll, and property by state for state/local



	tax apportionment purposes
Property Tax Return Preparation	Support needed from MIPC for fixed asset information by location, specifically broken out by state, needed to populate returns. Need depreciation methods/lives/ in service date
Property Tax Assessment Review/Appeal	Support needed from MIPC for review of valuation, to include asset support information, access to industry contacts for benchmarking, etc.

3. Monthly Fee for Services Rendered Pursuant to this Service Supplement:

\$2,500 per month

**SERVICE SUPPLEMENT A-3  
EQUITY AWARDS  
AND  
EXECUTIVE PERQUISITES**

1. Effective Date of this Service Supplement:

Effective Date

2. Delta Equity Awards to MIPC Employees.

(a) *Description of Services:* At the request of MIPC and subject to receipt of documented approvals from authorized representative(s) of MIPC and Delta, Delta shall process and document equity awards to executives of MIPC pursuant to one or more Delta stock plans in effect from time to time. Any such equity award shall be granted in accordance with the policies of the Board of Directors of MIPC (if any) in effect at the time of any such grant and shall be subject to there being a sufficient number of shares available under such plan to cover such award.

(b) *Fees for Services:* The Fees payable by MIPC for any equity award granted under a Delta stock plan pursuant to this Service Supplement shall equal the amount of any compensation expense recorded with respect to such award by Delta in its financial statements from time to time during the vesting period of such award. Such Fees shall be payable in accordance with the provisions of the Agreement.

3. UATP Travel Privileges to MIPC Employees.

(a) *Description of Services:* At the request of MIPC and subject to receipt of documented approvals from authorized representative(s) of MIPC and Delta, Delta shall issue to executives of MIPC UATP travel cards and set up associated profiles and accounts that provide such executives with positive space travel privileges on Delta and Delta Connection operated flights subject to the terms and conditions of Delta's employee travel policies and procedures in effect from time to time, including any fees or expenses imposed with respect to such travel.

(b) *Fees for Services:* The Fees payable by MIPC for UATP travel by MIPC executives under UATP travel cards issued pursuant to this Service Supplement shall equal the imputed income determined by Delta with respect to such travel under the Delta policies in effect at the time of such travel.

4. SkyClub Passes.

(a) *Description of Services:* At the request of MIPC and subject to receipt of documented approvals from authorized representative(s) of MIPC and Delta, Delta shall issue to executives of MIPC complimentary Delta SkyClub passes that permit access by such executives and their permitted guests to Delta SkyClubs subject to the terms and conditions of Delta's policies and procedures in effect from time to time.

(b) Fees for Services: The Fee payable by MIPC for any Delta SkyClub pass issued to MIPC executives pursuant to this Service Supplement shall equal the then current market price of a Delta SkyClub membership.

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document has been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

**VIA FIRST-CLASS MAIL**

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Harrisburg, PA 17101 1921



Adeolu A. Bakare

Dated this 22<sup>nd</sup> day of February, 2013, in Harrisburg, Pennsylvania.

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