

March 8, 2019

Ms. Angie Hiers
Chief Human Resources Officer
JEA
21 West Church Street
Jacksonville, FL 32202

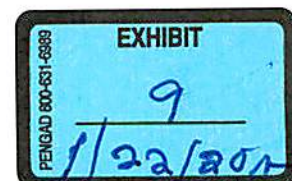
SUBJECT: AMENDMENT TO PROPOSAL FOR INCENTIVE PLAN REVIEW AND DESIGN

Dear Angie:

We appreciate the opportunity to support JEA ("JEA") with a review of the short-term incentive plan design, competitive market review of long-term incentive design practices and development of a strawman long-term incentive plan design. This statement of work is an amendment to the original agreement between JEA and Willis Towers Watson executed January 31, 2019. This amendment addresses out of scope services requested by JEA in support of the incentive plan review project and the associated fees.

Requested Out of Scope Services

- Project status calls
 - Check in calls (2) with the JEA HR & Compensation team and the Willis Towers Watson project team to provide project updates, address questions and clarify market data provided
 - **Estimated additional fees \$4,000**
- Participation / attendance in additional meetings with Management and/or the Compensation Committee
 - Original scope of work included one conference call and one in person meeting with the Compensation Committee with participation from one senior consultant
 - To date, three in person meetings scheduled - March 19 meeting with CEO, April 16 Compensation Committee meeting and May 21 Compensation Committee meeting – requesting participation of two senior consultants (Andrea Deeb and David Wathen)
 - **Estimated additional fees \$9,000**
- Additional time required to review and validate JEA market data
 - Original scope of work involved Willis Towers Watson leveraging market data JEA had independently pulled for the executives (excluding the CEO) and the Appointed population and developing summary exhibits similar to the 2017 study. Given incomplete market data for some positions and the iterative process required to clarify, validate and update missing market data, the time spent by Willis Towers Watson reviewing and validating market data provided by JEA has exceeded original time allocated
 - **Estimated additional fees: \$6,000**



FEES AND EXPENSES

Willis Towers Watson's consulting fees are based on the services and assumptions described above. The additional fees to cover the out of scope services on this project are estimated to be \$19,000, inclusive of Willis Towers Watson's 7% technology and administrative fee. To the extent that out-of-pocket expenses are incurred (e.g., travel and lodging), they will be billed to JEA in addition to consulting fees as detailed in the Terms and Conditions of Engagement.

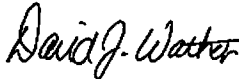
TERMS AND CONDITIONS OF ENGAGEMENT

The out of scope services described in this amended scope of work and any other services that Willis Towers Watson provides to JEA are subject to the Terms and Conditions of Engagement signed on May 5, 2011.

IN CLOSING

If this amendment addressing the out of scope services is acceptable to you, please sign and return to us, retaining a copy for your records. If you have any questions now or during the course of our engagement, please contact me at 678-684-0751.

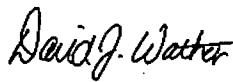
Thank you,




David J. Wathen
Utility Industry Compensation Practice Leader

cc: Patricia Mallis, JEA
Andrea Deeb, Willis Towers Watson

AGREED AND ACCEPTED BY: WILLIS TOWERS WATSON US LLC

Signature: 
Printed Name: David J. Wathen
Title: Senior Director
Date: March 8, 2019

AGREED AND ACCEPTED BY: JEA

Signature: 
Printed Name: JONATHAN A. KENDRICK
Title: INT VP/CHRD
Date: 5/15/19