

Mar 17 2005

CLARENCE MADDOX
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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 04-60573 CIV-MORENO
Magistrate Judge Garber

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

MUTUAL BENEFITS CORP.,
JOEL STEINGER a/k/a JOEL STEINER,
LESLIE STEINGER a/k/a LESLIE STEINER,
and PETER LOMBARDI,

Defendants,

VIATICAL BENEFACTORS, LLC,
VIATICAL SERVICES, INC.,
KENSINGTON MANAGEMENT, INC.,
RAINY CONSULTING CORP.,
TWIN GROVES INVESTMENTS, INC.,
P.J.L. CONSULTING, INC.,
SKS CONSULTING, INC., and
CAMDEN CONSULTING, INC.,

Relief Defendants.

**COLSON HICKS EIDSON'S
THIRD REQUEST FOR INTERIM COMPENSATION
TO PAY ATTORNEYS' FEES AND COSTS
AND THE RECEIVER'S FEES
AND MEMORANDUM IN SUPPORT**

(October 1, 2004 through January 31, 2005)

Pursuant to Court Order, all objections to this Application
must be filed and served within ten (10) days of this
Application.

Colson Hicks Eidson

255 Aragon Avenue, 2nd Floor, Coral Gables, Florida 33134-5008 Telephone: (305) 476-7400 Fax: (305) 476-7444

Roberto Martínez, court-appointed receiver (the “Receiver”) of Mutual Benefits Corp. (“MBC”), Viatical Benefactors, LLC (“VBLLC”) and Viatical Services, Inc. (“VSI”), (collectively the “Receivership Entities”), through undersigned counsel and pursuant to the Court’s Order Appointing Receiver dated May 4, 2004, (the “OAR”) hereby requests the Court to enter an order authorizing him to pay to Colson Hicks Eidson (“CHE”) (i) reasonable attorneys’ fees and costs incurred by CHE; and (ii) the Receiver’s fees, between October 1, 2004 and January 31, 2005, and in support thereof states the following:

1. Attached as Exhibit 1 is a Summary of the Fees incurred by CHE in its representation of the Receiver, and the Receiver’s fees, from October 1, 2004, through January 31, 2005 (the “Application Period”). Costs are posted through January 31, 2005. Costs incurred after January 31, 2005 will be included in the next interim fee application

2. Attached as Exhibit 2 is a summary of all CHE timekeepers, including the Receiver, their billing rates and the total hours charged by each timekeeper. Exhibit 3 is a summary of each timekeeper broken down by category.¹ All time has been billed at the reduced agreed upon rate. Lawyers are billed at \$350/hour or \$300/hour, representing a reduction from their normal hourly rates of 30% for Mr. Martinez, 27% for Mr. Cooper, 20% for Ms. Lefebvre and Ms. Silverman, 15% for Ms. Kane and Mr. Miner, and 12.5% for Mr. Beason. In addition, the paralegal fees have been reduced by 15%. The total savings to the receivership reflected in these negotiated discounts for this time period is \$85,274.75.² In

¹ In certain instances time billed to one category could have been appropriately billed to a different category or several different categories, however, in some instances it was very difficult, if not impossible, to divide the time between categories.

² CHE maintains detailed time records that are kept contemporaneously with the services performed. CHE will file, within 10 days, these detailed time records under seal with the Court for review *in camera*.

addition, Mr. Martínez has not charged for numerous hours spent in responding to a variety of e-mails received daily relating to the receivership.

3. Attached as Exhibit 4 is a breakdown of the costs. Total costs for which CHE seeks reimbursement are \$30,264.16.

4. The services rendered in each major category can be summarized as follows:

I.
COLSON HICKS EIDSON
LAWYERS and PARALEGALS

a. Asset Analysis and Recovery. **\$1,350.00**. Time included in this category reflects the efforts of CHE professionals to identify and locate assets.

b. Business Operations. **\$4,782.00** CHE professionals assisted the Receiver on site at the MBC office in administering the operations of the Receivership Entities, including addressing personnel issues, analyzing insurance policies and the premium obligations, assuring the uninterrupted payment of premiums for the policies and other operating expenses, effectuating bank transfers, and putting in place systems to keep matters organized.

c. Investor and Agent Communications. **\$166,667.00**. Although the Receiver was able to retain a claims administrator, the Garden City Group, who, among other things, did take over the function of answering thousands of e-mails and voice mails in English and Spanish and several other languages; the Receiver, however, continues to receive thousands of inquiries, in the form of telephone calls, letters, e-mails, and numerous unannounced visits at his office, from investors, sales agents, lawyers, promoters, and others, from North America, South America, Asia and Europe, inquiring as to a variety of matters, including the status of the investments, the maturity of the policies, requesting the return of monies, or seeking general information about the receivership and the status of the SEC litigation.

These inquiries, whenever possible, have been handled by professionals and staff members working with the receivership, including, primarily, the timekeepers at CHE, and many of them have been provided written responses that set forth general information about the receivership. The Garden City Group also has received numerous written communications, which have been forwarded to CHE for individual written responses.

d. Employee Matters. \$66.00. Counsel at CHE has assisted the Receiver as requested in addressing personnel matters and working with the labor lawyers to provide them with appropriate information and follow up on matters related to employee relations.

e. Litigation-Third Party. \$34,620.00. As detailed in the Receiver's reports, the OAR stayed all third party private litigation involving the Receivership Entities and their investors and required that litigation be brought ancillary to the Receivership action. To effectuate this provision, counsel at CHE filed and served this Court's order in 47 cases in 19 different states as well as 1 case in Canada.

After filing the order, CHE counsel contacted MBC's outside counsel in each of these cases to determine the nature and status of each case. There are presently 65 active cases in 27 different states. The Receiver's counsel has continued to coordinate with MBC's outside counsel in each of these cases to ensure that this Court's stay order is enforced.

Additionally, counsel for the Receiver also has participated and managed all ancillary proceedings filed subsequent to the Receivership. In particular, an action was filed by a group of insurance companies, captioned *American United Life Insurance Co., et al. v. Mutual Benefits Corp, et al.*, seeking to void an unspecified number of policies currently being administered by the Receivership Entities. The Receiver moved to dismiss this action,

which motion the Court has granted with leave for the insurance companies to amend their complaint to add greater specificity.

f. Litigation - SEC. \$86,870.50. All time associated directly to the pending SEC litigation is included in this category, including review of pleadings, motions and memoranda, preparation of motions and memoranda, assisting the Receiver in the preparation of reports, attendance at hearings, and production of documents and responses to other discovery requests.

g. Litigation - Regulatory/Criminal. \$11,477.00. CHE timekeepers continue to meet and confer regularly with regulatory and criminal law enforcement agencies in connection with ongoing regulatory and criminal law enforcement actions and have worked to abate and manage those actions during the receivership. In addition, considerable time has been spent by CHE paralegals in responding to numerous discovery requests from the regulators.

As stated in the Receiver's reports, the OAR did not stay litigation or other regulatory actions involving state and federal regulators and law enforcement agencies. Counsel at CHE obtained lists of all such actions from MBC's outside counsel. Those lists detailed 25 regulatory actions in 19 different states. CHE counsel filed and served this Court's order in those actions and corresponded with MBC's counsel in each of these cases to obtain information concerning each of these actions. Counsel at CHE continue to receive a number of calls and inquiries from regulators regarding both the status of the proceedings and seeking substantive information for actions against MBC sales agents.

In addition, CHE counsel continues to maintain lines of communication with state regulators throughout the United States, working with the North American Association of

Securities Administrators (NAASA) to establish a way of communicating with all state securities regulators so as to address their concerns and at the same time minimize the costs of such communication to the Receivership and also working with the National Association of Insurance Commissioners (NAIC) to establish similar lines of communication with all state insurance regulators. One goal of these communications is to eliminate, or at least minimize, the need to respond to regulatory requests and regulatory actions from securities administrators and insurance commissioners in each of the states in which the Receivership Entities did business.

Furthermore, counsel at CHE, together with MBC's outside counsel, continued during the period covered by this application to take steps necessary to maintain the status quo with respect to the State of Florida Department of Insurance Cease and Desist Order as well as other state regulatory actions.

h. Fee Applications: \$2,636.00. All the time associated with preparing the fee applications.

II. **RECEIVER**

The Receiver is responsible for administering the Receivership Entities pursuant to the terms of the OAR and overseeing the work of the professionals and staff working on the receivership. The Receiver has spent considerable time reviewing documents, records, and contracts, conducting witness interviews, corresponding, e-mailing and communicating with various entities, lawyers, bankers, employees, dealing with employee issues, as well as managing and overseeing the assets. Since his appointment, the Receiver has worked extensively on litigation, regulatory, and criminal law enforcement issues, including meeting and communicating with lawyers, drafting reports and memoranda, preparing for court

hearings, and involved in motion practice. The Receiver has participated extensively in court proceedings, litigation decisions, meetings and conferences regarding strategy and case administration as well as case management decisions.

Because of the nature of the businesses of the Receivership Entities, the Receiver has spent a substantial amount of his time dealing with the management of the inventory of insurance policies. This has included many meetings with the principals and employees of VSI, the entity involved in tracking the insureds, directing the payments of premiums, administering changes in beneficiary designations as required by the tax laws, and submitting death claims to the insurance companies upon the maturity of the policies.

The Receiver is requesting \$67,287.50 for his hours.

5. For this application period CHE seeks reimbursement for 1,137.48 hours of time for lawyers, including the Receiver, and 710.20 hours of paralegal time. The total amount of fees sought during the application period is \$371,496.00 reflecting the reductions totaling approximately \$85,274.75 and a credit of \$4,260.00 to reflect a mathematical error uncovered in the First Request for Interim Compensation. Total expenses sought by CHE for the application period \$30,264.16.

6. I have carefully reviewed the attached exhibits and I am responsible for supervising all of the attorneys in my firm on the case. I certify that the hours expended and the costs incurred were necessary and reasonable to represent the Receiver during the Application Period.

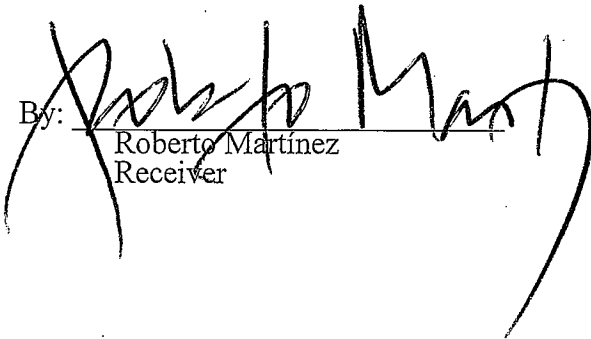
MEMORANDUM OF LAW

When determining the award of attorneys' fees, the Court should give consideration to the factors for compensation that the 11th Circuit articulated in *In re Norman v. Housing Authority of City of Montgomery*, 836 F.2d 1292 (11th Cir. 1988) - (1) the time and labor properly employed by the attorneys in processing the case; (2) the quality of services rendered; (3) the scope of the activity and conspiracy under attack; (4) the financial risk involved; (5) the magnitude, complexity and novelty of the issues involved; (6) the beneficial results obtained; and (7) the degree to which, if any, effort were supported by prior governmental action. CHE respectfully suggests that its application meets all the criteria for this interim request for compensation. The Receiver, with the assistance of CHE, has stabilized operations, secured assets, and, to the extent possible, maintained the status quo, while communicating regularly with all parties in interest.

WHEREFORE, COLSON HICKS EIDSON, by and through the undersigned counsel, respectfully requests that this Court enter an order Authorizing the Payment of \$371,496.00 in fees and reimbursement of \$30,264.16 in costs for the Application Period. A proposed form of order is attached.

DATED this 11th day of March 2005 at Miami, Florida.

Respectfully submitted,

By: 
Roberto Martinez
Receiver

CERTIFICATE OF SERVICE

WE HEREBY CERTIFY that on March 17th, 2005, the foregoing was electronically filed with the Clerk of the Court, and a notice of electronic filing was sent to:

Laurel M. Isicoff, Esquire
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lmi@kttlaw.com

Faith E. Gay, Esquire
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Alise Meredith Johnson, Esquire
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and by U.S. Mail to:

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Attorneys for Leslie Steinger

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Def. Kensington*

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Miami, FL 33131-2154
*Attorneys for Peter Lombardi & Relief Def.
PJJ Consulting*

By: 
CURTIS B. MINER
Fla. Bar No. 0885681
Attorney for Receiver

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Facsimile: (305) 476-7444
E-Mail: curt@colson.com

PROPOSED ORDER

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 04-60573 CIV-MORENO
Magistrate Judge Garber

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

MUTUAL BENEFITS CORP.,
JOEL STEINGER a/k/a JOEL STEINER,
LESLIE STEINGER a/k/a LESLIE STEINER,
and PETER LOMBARDI,

Defendants,

VIATICAL BENEFACTORS, LLC,
VIATICAL SERVICES, INC.,
KENSINGTON MANAGEMENT, INC.,
RAINY CONSULTING CORP.
TWIN GROVES INVESTMENTS, INC.,
P.J.L. CONSULTING, INC.,
SKS CONSULTING, INC., and
CAMDEN CONSULTING, INC.,

Relief Defendants.

**ORDER GRANTING
COLSON HICKS EIDSON'S
THIRD REQUEST FOR INTERIM COMPENSATION**

THIS CAUSE came before the Court on Colson Hicks Eidson's Third Request for Interim Compensation to Pay Attorneys' Fees and Costs and the Receiver's Fees. The Court has heard comments by interested parties, carefully reviewed the Petition and case file and is otherwise fully advised in the premises.

THE COURT notes that by prior Order this Court authorized the Receiver to “appoint one or more special agents, employ legal counsel, actuaries, accountants, claims administrators, clerks, consultants and assistants as the Receiver deems necessary and to fix and pay their reasonable compensation and expenses” subject to the approval by this Court at the time the Receiver accounts to the Court for such expenditures and compensation.

Pursuant to that provision, by prior Order the Court approved Receiver’s application to employ Colson Hicks Eidson (CHE) as Receiver’s counsel in this action. In the instant Petition, CHE seeks to have the Court authorize the Receiver to compensate CHE for services rendered for the period from October 1, 2004 through January 31, 2005. In total, the Petition seeks approval of the payment of **\$401,760.16** consisting of \$371,496.00 in fees and \$30,264.16 in costs.

Accordingly, after due consideration, it is

ORDERED and **ADJUDGED** that Colson Hicks Eidson’s Second Interim Petition for Fees and Costs is hereby **GRANTED** and Receiver, Roberto Martínez is hereby authorized to pay to Colson Hicks Eidson the sum of \$ _____ which represents reasonable fees and costs incurred during this Application Period.

DONE and **ORDERED** in Chambers in the Southern District this ____ day of _____, 2005, in Miami, Florida.

FEDERICO A. MORENO
United States District Judge

Copies furnished to all counsel
on the attached Service List.

SERVICE LIST OF RECEIVER

March 17, 2005

Case No.: 04-60573 CIV-Moreno

<p>Roberto Martínez, Receiver Colson Hicks Eidson 255 Aragon Avenue Second Floor Coral Gables, FL 33134 Tel: (305) 476-7400 Fax: (305) 476-7444</p> <p>Curtis B. Miner, Esquire Colson Hicks Eidson 255 Aragon Avenue Second Floor Coral Gables, FL 33134 <u>curt@colson.com</u> <i>Attorney for Receiver</i></p> <p>Laurel M. Isicoff, Esq. KOZYAK TROPIN & THROCKMORTON 2525 Ponce de Leon Blvd. 9th Floor Coral Gables, Florida Tel: (305) 372-1800 Fax: (305) 372-3508 'lmi@kttl.com' <i>Attorneys for Receiver</i></p> <p>Faith E. Gay, Esq. White & Case LLP 4900 Wachovia Financial Center 200 So. Biscayne Blvd. Miami, FL 33131-2352 Tel: (305) 371-2700 Fax: (305) 358-5744 'fgay@whitecase.com' <i>Attorneys for Camden Consulting, Inc.</i></p> <p>Jon A. Sale, Esq. Ben Kuehne, Esq. Sale & Kuehne, P.A. BankAmerica Tower, Suite 3550 100 S.E. 2nd Street Miami, FL 33131-2154 Tel: (305) 789-5989 Fax: (305) 789-5987 <i>Attorneys for Peter Lombardi & Relief Def. PJJ Consulting</i></p>	<p>Linda Schmidt, Esq. Alise Meredith Johnson, Esq. SECURITIES & EXCHANGE COMMISSION 801 Brickell Avenue Suite 1800 Miami, FL 33131 Tel: (305) 982-6322 Fax: (305) 536-4154 'schmidtls@sec.gov' 'johnsona@sec.gov' <i>Attorneys for Securities & Exchange Commission</i></p> <p>Richard Ben-Veniste, Esq. Lee Rubin, Esq. Mayer Brown Rowe & Maw 1909 K. Street, N.W. Washington, DC 20006 Tel: (202) 263-3000 Fax: (202) 263-5333 <i>Attorneys for Joel Steinger & Relief Def. Kensington</i></p> <p>George Mahfood, Esquire Ferrell Schultz 201 South Biscayne Boulevard Miami, Florida 33131 Tel: (305) 371-8585 Fax: (305) 371-5732 'gmahfood@ferrellschultz.com' <i>Attorneys for Joel Steinger, Leslie Steinger, Peter Lombardi and PJJ Consulting</i></p> <p>Bruce A. Zimet Esq. BRUCE A. ZIMET, PA 100 S.E.3rd Avenue, Suite 2612 Ft. Lauderdale, FL 33394 <i>Attorneys for Leslie Steinger</i> Tel: (954) 764-7081 Fax: (954) 760-4421</p>
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EXHIBIT 1

EXHIBIT 1**SUMMARY OF INTERIM APPLICATION FOR COMPENSATION OF
FEES AND COSTS OF COLSON HICKS EIDSON, P.A.**

1. Name of Applicant	Colson Hicks Eidson, P.A.	
2. Role of Applicant	Receiver	
3. Name of certifying professional	Roberto Martínez	
4. Date receiver appointed	May 4, 2004	
5. Date of application for employment	May 26, 2004	
6. Date of order approving employment	June 3, 2004	
7. Dates of services recovered	October 1, 2004 through January 31, 2005	
8. Fees requested for this period		\$375,756.00
Less: Credit (First Request for Interim Compensation)		<u>4,260.00</u>
Total Fees requested for this period:		\$371,496.00
9. Total expense reimbursement requested for this period		<u>30,264.16</u>
10. Total fee and expense award requested		<u>\$401,760.16</u>

HISTORY OF FEE APPLICATIONS

Application Number	Application Period	Date Submitted	Amount Requested	Amount Awarded	Date Awarded
1	5/4/04 – 6/18/04	7/2/04	\$227,461.38	\$ 80,709.00	10/22/04
1	5/4/04 – 6/18/04	7/2/04	0.00	\$146,751.00	12/15/04
2	6/19/04 – 9/30/04	12/15/04	\$297,676.19		
3	10/1/04 – 1/31/05	3/17/05	\$401,760.16		
TOTALS:			\$926,897.73	\$227,460.00	

EXHIBIT 2

EXHIBIT 2**SUMMARY OF TIME BY TIMEKEEPER**

PROFFESIONAL LEGAL SERVICES RENDERED (TOTAL)			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Roberto Martínez	\$350.00	192.25	\$ 67,287.50
Marc Cooper	\$350.00	74.00	25,900.00
Julie Braman Kane	\$300.00	69.10	20,730.00
Maureen Lefabvre	\$300.00	12.25	3,675.00
Curtis Miner	\$300.00	334.50	100,350.00
Oral Beason	\$175.00	455.38	79,691.50
TOTAL BY PROFESSIONAL		1,137.48	\$297,634.00

PARAPROFFESIONAL LEGAL SERVICES RENDERED (TOTAL)			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Ellie G. Futterman	\$110.00	123.85	\$ 13,623.50
Maria A. Rodriguez	\$110.00	72.60	7,986.00
Jennie Hausler	\$110.00	513.75	56,512.50
TOTAL BY PARAPROFESSIONAL		710.20	\$78,122.00

LEGAL SERVICES RENDERED (TOTAL)			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Total Professional		1,137.48	\$297,634.00
Total Paraprofessional		710.20	78,122.00
LEGAL SERVICES		1,847.68	\$375,756.00
Less Credit (First Request for Interim Compensation)			4,260.00
TOTAL LEGAL SERVICES			<u>\$371,496.00</u>

EXHIBIT 3

EXHIBIT 3**SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL
TIME BY ACTIVITY CODE CATEGORY**

ACTIVITY CODE CATEGORY: Asset Analysis & Recovery			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Curtis Miner	\$300.00	4.50	\$ 1,350.00
ACTIVITY CODE TOTAL		4.50	\$ 1,350.00

ACTIVITY CODE CATEGORY: Business Operations			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Marc Cooper	\$350.00	4.60	\$ 1,610.00
Curtis Miner	\$300.00	9.40	2,820.00
Mari Rodriguez	\$110.00	3.20	352.00
ACTIVITY CODE TOTAL		17.20	\$4,782.00

ACTIVITY CODE CATEGORY: Investor/Agent Communications			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Marc Cooper	\$350.00	2.80	\$ 980.00
Julie Braman Kane	\$300.00	69.10	20,730.00
Curtis Miner	\$300.00	12.20	3,660.00
Oral Beason	\$175.00	455.38	79,691.50
Ellie Futterman	\$110.00	.50	55.00
Mari Rodriguez	\$110.00	45.80	5,038.00
Jennie Hausler	\$110.00	513.75	56,512.50
ACTIVITY CODE TOTAL		1099.53	\$166,667.00

EXHIBIT 3 – Continued

ACTIVITY CODE CATEGORY: Employee Matters			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Ellie Futterman	\$110.00	.60	\$ 66.00
ACTIVITY CODE TOTAL		0.60	\$ 66.00

ACTIVITY CODE CATEGORY: Litigation – Third Party			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Marc Cooper	\$350.00	9.60	\$ 3,360.00
Curtis Miner	\$300.00	99.80	29,940.00
Ellie Futterman	\$110.00	12.00	1,320.00
ACTIVITY CODE TOTAL		121.4	\$34,620.00

ACTIVITY CODE CATEGORY: Litigation SEC			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Marc Cooper	\$350.00	38.30	\$ 13,405.00
Julie Braman Kane	\$300.00	12.25	3,675.00
Curtis Miner	\$300.00	194.30	58,290.00
Ellie Futterman	\$110.00	103.95	11,434.50
Maria Rodriguez	\$110.00	.60	66.00
ACTIVITY CODE TOTAL		349.40	\$86,870.50

EXHIBIT 3 – Continued

ACTIVITY CODE CATEGORY: Litigation-Regulatory/Criminal			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Marc Cooper	\$350.00	18.70	\$ 6,545.00
Curtis Miner	\$300.00	13.80	4,140.00
Ellie Futterman	\$110.00	6.80	748.00
Maria Rodriguez	\$110.00	.40	44.00
ACTIVITY CODE TOTAL		39.70	\$11,477.00

ACTIVITY CODE CATEGORY: Fee Applications			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Curtis Miner	\$300.00	0.50	\$ 150.00
Mari Rodriguez	\$110.00	22.60	2,486.00
ACTIVITY CODE TOTAL		23.10	\$ 2,636.00

ACTIVITY CODE CATEGORY: Receiver			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>TOTAL FEES</u>
Roberto Martínez	\$350.00	192.25	\$67,287.50
ACTIVITY CODE TOTAL		192.25	\$67,287.50

EXHIBIT 4

EXHIBIT 4
SUMMARY OF COSTS

Postage & mailings:	
Overnight courier	\$ 836.39
Local courier	1,070.76
Copies and supplies paid to third parties	12,246.46
Internal copy charges at \$0.10 each	4,834.30
Postage	3,024.39
Parking	148.50
Legal research costs	6,779.59
Long distance charges	131.70
Other	<u>1,192.07</u>
 TOTAL	 <u>\$30,264.16</u>