

BRENA, BELL & WALKER, P.C.

The RSD Building
810 N Street, Suite 100
Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37281

In Reference To: City of Valdez/Administration
Our File No. 1374-011

Professional services

		<u>Hours</u>	<u>Amount</u>
5/1/2024 JWS	Participate in directors meeting	0.70	227.50
5/6/2024 JSW	Review and revise agreement with Slate Communications; emails with client regarding same	0.20	65.00
5/8/2024 JWS	Prepare for and participate in directors meeting	0.70	227.50
5/15/2024 JSW	Review revised NOAA MOA; emails with client regarding same	0.30	97.50
5/22/2024 JWS	Prepare for and participate in directors meeting	1.20	390.00

For professional services rendered
Additional charges:

3.10 \$1,007.50

	<u>Qty</u>	<u>Price</u>	
5/31/2024 Westlaw for the month of May	1	\$43.32	43.32

Total costs

\$43.32

Total amount of this bill

\$1,050.82

	<u>Amount</u>
Previous balance	\$847.50
5/24/2024 Payment - thank you	(\$847.50)
Total payments and adjustments	(\$847.50)
<i>BALANCE DUE</i>	<u><u>\$1,050.82</u></u>

Biller Summary			
<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jack S. Wakeland - Sr. Attorney	0.50	325.00	\$162.50
Jake W. Staser - Sr. Attorney	2.60	325.00	\$845.00

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City of Valdez
Attn: John Douglas, City Manager
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Valdez, AK 99686

June 14, 2024
Invoice # 37282

In Reference To: City of Valdez/AK Trappers Association Appeal
Supreme Ct. No. S-18189
Our File No. 1374-044A

Professional services

		<u>Hours</u>	<u>Amount</u>
5/10/2024 JWS	Review Supreme Court opinion and analyze same; transmit to Council with explanatory email	0.90	292.50
SNU	Paralegal: Review Supreme Court Opinion No. 7699 issued today; provide hard copy of Mr. R. Brena regarding review; update electronic case file	0.20	33.00
5/11/2024 MGH	Paralegal: Review opinion affirming the superior court summary judgment; review order regarding fees and costs; update electronic case file; calendar cost bill deadline; prepare cost bill	1.20	198.00
5/17/2024 MGH	Paralegal: Finalize cost bill; file and serve parties via email	0.50	82.50
For professional services rendered		<u>2.80</u>	<u>\$606.00</u>
Additional charges:			

	<u>Qty</u>	<u>Price</u>	
5/31/2024 Copies - B&W for the month of May	28	\$0.15	4.20

	<u>Amount</u>
Total costs	\$4.20
Total amount of this bill	\$610.20
6/6/2024 Payment - thank you - Check No. 544237 NOTE: State of Alaska Order:Applies \$198.55; \$517.50 Transcripts.	(\$716.05)
Total payments and adjustments	(\$716.05)
<i>CREDIT BALANCE (DO NOT PAY)</i>	(\$105.85)

Biller Summary			
Name	Hours	Rate	Amount
Jake W. Staser - Sr. Attorney	0.90	325.00	\$292.50
Mary G. Hodsdon - Sr. Paralegal	1.70	165.00	\$280.50
Suzanne N. Uahinui - Sr. Paralegal	0.20	165.00	\$33.00

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City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37283

In Reference To: City of Valdez/Alaska Trappers (Attorneys' Fee Appeal)
Supreme Court No. S-18389
Our File No. 1374-044B

Professional services

	<u>Hours</u>	<u>Amount</u>
5/21/2024 MGH Paralegal: Review appellant's brief notice; update electronic case file; calendar brief and excerpt of record deadline	0.20	33.00

For professional services rendered	0.20	\$33.00
Additional charges:		

	<u>Qty</u>	<u>Price</u>	
5/31/2024 Copies - B&W for the month of May	22	\$0.15	3.30

Total costs		\$3.30
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Total amount of this bill		\$36.30
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BALANCE DUE		\$36.30
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Biller Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mary G. Hodsdon - Sr. Paralegal	0.20	165.00	\$33.00

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City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
13983

In Reference To: City of Valdez/Alderwood
District Court Case No. 3VA-22-00059 CI
Our File No. 1374-049

	<u>Amount</u>
Previous balance	\$472.50
5/24/2024 Payment - thank you	(\$472.50)
Total payments and adjustments	(\$472.50)
<i>BALANCE DUE</i>	<u><u>\$0.00</u></u>

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City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37284

In Reference To: City of Valdez/Boundary Change Issues
Our File No. 1374-039

Professional services

		<u>Hours</u>	<u>Amount</u>
5/28/2024 LJM	Receive LBC Staff's preliminary report to the LBC re proposal to incorporate the Xunaa Borough; begin review/analysis of same; forward to counsel for analysis	1.00	225.00
	For professional services rendered	1.00	\$225.00
	Previous balance		\$866.87
5/24/2024	Payment - thank you		(\$866.87)
	Total payments and adjustments		(\$866.87)
	<i>BALANCE DUE</i>		\$225.00

Biller Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
L. Jeanne McPherren - Research Paralegal	1.00	225.00	\$225.00

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City of Valdez
Attn: John Douglas, City Manager
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June 14, 2024
Invoice # 37285

In Reference To: City of Valdez/Capital Facilities
Our File No. 1374-008

Professional services

		<u>Hours</u>	<u>Amount</u>
5/6/2024 JSW	Review contracts with Anchorage Striping LLC and Quality Controls Inc.; emails with client regarding same	0.30	97.50
5/10/2024 JSW	Review agreements for child care site analysis and well house design; emails with client regarding same	0.40	130.00
5/14/2024 JSW	Teleconference and emails with client regarding revisions to fuel contract	0.20	65.00
5/22/2024 JSW	Review and revise PSA with DOWL for construction administration services; emails with client regarding same	0.20	65.00
JWS	Prepare for and participate in conference with Mr. N. Duval regarding fuel purchase agreement and revisions thereto; revise agreement; transmit revisions to Mr. N. Duval	0.90	292.50
	For professional services rendered	2.00	\$650.00
	Previous balance		\$552.50
5/24/2024	Payment - thank you		(\$552.50)

	<u>Amount</u>
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Total payments and adjustments	(\$552.50)
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<i>BALANCE DUE</i>	\$650.00
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Biller Summary			
Name	Hours	Rate	Amount
Jack S. Wakeland - Sr. Attorney	1.10	325.00	\$357.50
Jake W. Staser - Sr. Attorney	0.90	325.00	\$292.50

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City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37286

In Reference To: City of Valdez/City Council
Our File No. 1374-007

Professional services

		<u>Hours</u>	<u>Amount</u>
5/7/2024	ROB Review materials in preparation of council meeting tomorrow	1.50	487.50
5/8/2024	ROB Travel to Valdez to attend City Council meeting	5.00	NO CHARGE
	ROB Prepare for and participate in City Council meeting and executive session	4.75	1,543.75
	JWS Prepare written legal update for council	0.80	260.00
	JWS Prepare for and participate in City Council meeting and executive session	4.80	1,560.00
	JWS Drive from Anchorage to Valdez	5.00	NO CHARGE
5/9/2024	ROB Travel to Anchorage from Valdez	5.00	NO CHARGE
	JWS Drive from Valdez to Anchorage	5.00	NO CHARGE
5/21/2024	JWS Prepare for and participate in City Council meeting	3.40	1,105.00
	JWS Drive from Anchorage to Valdez	5.00	NO CHARGE

	<u>Hours</u>	<u>Amount</u>
5/22/2024 JWS Drive from Valdez to Anchorage	5.00	NO CHARGE
For professional services rendered	45.25	\$4,956.25
Additional charges:		
	<u>Qty</u>	<u>Price</u>
5/31/2024 Copies - B&W for the month of May	72	\$0.15 10.80
Total costs		<u>\$10.80</u>
Total amount of this bill		<u>\$4,967.05</u>
Previous balance		\$7,140.92
5/24/2024 Payment - thank you		(\$7,140.92)
Total payments and adjustments		<u>(\$7,140.92)</u>
BALANCE DUE		<u><u>\$4,967.05</u></u>

Biller Summary			
<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robin O. Brena - Sr. Attorney	6.25	325.00	\$2,031.25
Jake W. Staser - Sr. Attorney	9.00	325.00	\$2,925.00

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City of Valdez
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June 14, 2024
Invoice # 37287

In Reference To: City of Valdez/Code Enforcement
Our File No. 1374-036

Professional services

		<u>Hours</u>	<u>Amount</u>
5/22/2024 JWS	Conference with Mr. D. Plaster regarding abatement liens	0.30	97.50
5/24/2024 JWS	Prepare lien for abatement costs; transmit to Mr. D. Plaster	0.30	97.50
5/28/2024 JWS	Review email from Mr. D. Plaster regarding abatement lien, research scope of statute regarding dangerous buildings	0.50	162.50

For professional services rendered	1.10	\$357.50
Additional charges:		

	<u>Qty</u>	<u>Price</u>	
5/31/2024 Westlaw for the month of May	1	\$35.54	35.54
State of Alaska - DNR - Recording Fee for Claim of Lien	1	\$25.00	25.00

Total costs	\$60.54
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Total amount of this bill	\$418.04
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Amount***BALANCE DUE***\$418.04

Biller Summary			
<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jake W. Staser - Sr. Attorney	1.10	325.00	\$357.50

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City of Valdez
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Valdez, AK 99686

June 14, 2024
Invoice # 37288

In Reference To: City of Valdez/Community Development
Our File No. 1374-012

Professional services

		<u>Hours</u>	<u>Amount</u>
5/9/2024 JWS	Conference with Ms. K. Huber regarding Title 17 interpretation, planning and zoning agenda item, and St. Patrick's PUD issues; research reference to PUD in grant documents for St. Patrick's subdivision; prepare email to Ms. K. Huber	0.70	227.50
5/14/2024 JSW	Review Faith Harbor TLUP; emails with client regarding same	0.20	65.00
5/15/2024 JWS	Research contract reformation case law; review recorded documents in search of proof of dedication of easement; prepare email to Ms. B. Lipson regarding Petro Star row issue	1.70	552.50
5/16/2024 JWS	Continue reviewing Crowley lease revisions	1.20	390.00
5/17/2024 JWS	Review email regarding major or minor amendment issue for PUD; research same; draft responsive email; teleconference with Ms. K. Huber regarding PRICE Grant issues; review grant proposal documents; draft responsive emails	1.40	455.00

		<u>Hours</u>	<u>Amount</u>
5/20/2024	JWS Review and revise Crowley fuel dock lease, review relevant code provisions, statutes, and regulations; transmit revisions to client	1.60	520.00
5/22/2024	JSW Review tower removal agreement; emails with client regarding same	0.50	162.50
5/29/2024	JSW Revise tower removal agreement; brief conferences with Mr. J. Staser regarding same; email to client regarding same	0.60	195.00
	For professional services rendered	7.90	\$2,567.50
	Previous balance		\$1,495.00
5/24/2024	Payment - thank you		(\$1,495.00)
	Total payments and adjustments		(\$1,495.00)
	BALANCE DUE		\$2,567.50

Biller Summary				
<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
Jack S. Wakeland - Sr. Attorney	1.30	325.00	\$422.50	
Jake W. Staser - Sr. Attorney	6.60	325.00	\$2,145.00	

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Attn: John Douglas, City Manager
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June 14, 2024
Invoice # 37289

In Reference To: City of Valdez/Escaped Property
SARB Matters
Our File No. 1374-014

Professional services

		<u>Hours</u>	<u>Amount</u>
5/1/2024	KMM	3.50	1,382.50
	MGH	0.70	115.50
	MRS	2.50	412.50
5/2/2024	KMM	4.20	1,659.00

			<u>Hours</u>	<u>Amount</u>
5/2/2024	MGH	Paralegal: Telephone conference with Ms. S. Harvey regarding joint exhibits; review and process expert invoices	0.30	49.50
	MRS	Paralegal: Assist Ms. K. Moghadam with review and editing expert Mr. V. Mitchell's tug utilization report for 2024 SARB	1.50	247.50
5/3/2024	ROB	Review and revise expert reports; brief conference with Ms. K. Moghadam regarding report for Mr. D. Maguire	4.00	1,700.00
	KMM	Continue review and edit of draft expert reports and exhibits; continue preparation of documents for pre-hearing brief; conference with Ms. M. Hodsdon regarding SARB witness list; brief conference with Mr. R. Brena regarding report for Mr. D. Maguire; teleconference with Mr. E. Page regarding SARB expert report	3.10	1,224.50
	MGH	Paralegal: Review and update witness list; brief conference with Ms. K. Moghadam regarding executive summary; brief telephone conference with Mr. D. Hisey regarding same; telephone conference with Ms. S. Harvey regarding report, powerpoint and additional exhibits; brief conference with Ms. K. Moghadam regarding same	0.60	99.00
	MRS	Paralegal: Continue to assist team with preparation of expert reports and exhibits for tax year 2024	1.00	165.00
5/4/2024	ROB	Prepare for and teleconference with Mr. J. Wakeland and expert McGee regarding report for SARB 2024 hearing	1.40	595.00
	JSW	Teleconference with Mr. R. Brena and expert McGee regarding report for SARB 2024 hearing; review prior reports	2.20	869.00
	KMM	Teleconference with Mr. V. Mitchell regarding SARB expert report; data from MXAK and demonstrative presentation for direct testimony; review and respond to email from Mr. D. Maguire	1.10	434.50

		<u>Hours</u>	<u>Amount</u>
	regarding SARB testimony and potential expert report for same		
5/4/2024 MGH	Paralegal: Telephone conference with Mr. D. Maguire regarding availability for SARB; brief conference with Ms. K. Moghadam regarding same; upload potential exhibits to ShareFile for expert review; assist with meeting with Mr. M. McGee regarding SARB report; update ShareFile to include experts Mr. M. McGee and Mr. D. Maguire	1.40	231.00
5/5/2024 KMM	Conference with Ms. M. Hodsdon regarding SARB exhibits and reports; teleconference with Ms. S. Harvey regarding demonstrative presentation for SARB and expert reports; continue analysis of draft exhibits and reports	2.00	790.00
LJM	Teleconferences with Ms. M. Hodsdon re reviewing appendices to report; review/revise; conference with her re reviewing joint executive summary; begin review/revising	7.25	1,631.25
MGH	Paralegal: Telephone conference with Ms. S. Harvey regarding joint exhibits; begin identifying and marking joint exhibit; telephone conference with Ms. J. McPherran regarding review of appendix A; review and revise witness list; review and process expert invoice	4.87	803.00
5/6/2024 JSW	Brief teleconference with expert McGee regarding report for SARB hearing; review prior reports regarding same	2.50	987.50
KMM	Review expert invoices and email Ms. M. Hodsdon regarding same; review expert reports and exhibits in preparation for upcoming deadline; review and provide redline edits to draft witness list for Mr. R. Brena's review; brief conference with Ms. M. Hodsdon regarding same; teleconference with Ms. S. Harvey regarding expert reports and exhibits; conference with Ms. M. Hodsdon regarding exhibits to joint expert report; teleconference with Mr. D. Maguire regarding expert reports and upcoming team teleconference; review Taxpayer motion for remote testimony from Mr. J. Butler; review email from Mr.	5.50	2,172.50

		<u>Hours</u>	<u>Amount</u>
	S. Mahoney regarding confidentiality of Taxpayers' appeals to SARB		
5/6/2024	LJM	Brief conference with Ms. M. Hodsdon re joint executive summary review; review/revise same; conference with her re joint report review, and directives from Ms. S. Harvey re same	5.00 1,125.00
	MGH	Paralegal: Brief conference with Ms. J. McPherren regarding joint executive summary review; review email regarding Capt. E. Page's revised report; brief conference with Ms. K. Moghadam regarding draft reports; prepare same for attorney review; brief conference with Ms. S. Harvey regarding confidential exhibits; brief conference with Mr. Z. Durst regarding same; telephone conference to opposing counsel regarding confidential Taxpayer appeals; review revised witness list; finalize and file with OAH and parties via email; brief conference with Ms. K. Moghadam and Ms. S. Harvey regarding joint report and review; telephone conference with Ms. J. McPherren regarding same	2.10 346.50
	MRS	Paralegal: Review case-related email, filings, and orders	0.50 82.50
5/7/2024	ROB	Conference with BB&W Team regarding SARB joint expert report and comments for Ms. S. Harvey and team regarding minor edits to joint report; organize witnesses	1.50 637.50
	JSW	Review draft McGee report and begin redlining same; review other expert reports for reference in same	3.50 1,382.50
	KMM	Teleconference with Mr. S. Mahoney and remote testimony request from Taxpayers; continue review of draft expert reports and provide comments to same; teleconference with Mr. D. Maguire regarding expert report and upcoming expert team teleconference; conference with Mr. R. Brena regarding joint expert report and comments for Ms. S. Harvey and team regarding same; draft objection to request for remote testimony of Mr. J. Butler; continue redline edits to draft report of Captain E.	5.00 1,975.00

			<u>Hours</u>	<u>Amount</u>
		Page; teleconference with Ms. S. Harvey regarding expert report and minor edits to same		
5/7/2024	LJM	Continue review/revising joint report; conference with Ms. M. Hodsdon re same; prepare, conference with her re reviewing opposition to Taxpayers' request for remote testimony; review/revise same	5.50	1,237.50
	MRS	Paralegal: Review case-related email, filings, and orders	0.50	82.50
5/8/2024	ROB	Prepare for and attend Zoom meeting with experts regarding SARB matter	2.00	850.00
	JSW	Attend expert meeting regarding reports; conference with Ms. K. Moghadam regarding McGee report and prehearing brief; draft and revise same	3.50	1,382.50
	KMM	Prepare for and attend conference with SARB expert team to discuss upcoming exhibit and report deadline; finalize and file opposition to Taxpayers' request for remote testimony; continue draft expert report of Captain E. Page; continue analysis and edits to Joint Report and expert report regarding tug utilization; email Mr. S. Mahoney regarding taxpayer confidential information; review workpapers from Mr. J. Greeley; conference with Mr. J. Wakeland regarding expert report of Mr. M. McGee and prehearing briefing; teleconference with Mr. V. Mitchell regarding expert report and updated calculation from MXAK data; teleconference with Mr. D. Maguire regarding training materials from Mr. J. Butler, expert report and powerpoint presentation for SARB; email Mr. Z. Durst regarding DOR workpapers; review and add citations to expert report of Mr. V. Mitchell; finalize edits to Captain E. Page expert report and email regarding same	7.10	2,804.50
	LJM	Continue review of draft expert report/appendices	4.00	900.00
	MRS	Paralegal: Review expert Vince Mitchell workpapers and update spreadsheets; conference with Ms. K. Moghadam regarding same; review case-related email	3.50	577.50

			<u>Hours</u>	<u>Amount</u>
5/8/2024	SNU	Brief conference with Ms. M. Hodsdon regarding revisions to draft summary expert report and appendices for TY 2024; review and revise Mr. V. Mitchell's report	1.20	198.00
5/9/2024	ROB	Review draft expert reports and PowerPoint presentations and conference with Ms. K. Moghadam regarding same	2.50	1,062.50
	JSW	Review and revise McGee expert report; emails with Ms. S. Uahinui regarding same; conferences with expert McGee regarding same	2.60	1,027.00
	KMM	Continue edits to draft SARB expert reports, exhibits, and Powerpoint presentations; teleconference with Mr. E. Fossum regarding research project and draft motion to strike testimony of Mr. J. Butler; research regarding confidentiality issues with joint expert report and teleconference with Ms. S. Harvey regarding same; review Taxpayers' response to Valdez's objection to remote testimony; analyze DOR workpapers regarding 2024 assessments; brief conference with Mr. R. Brena regarding Powerpoint presentations	7.40	2,923.00
	LJM	Continue review of draft expert report/appendices/-summaries	6.50	1,462.50
	MGH	Paralegal: Continue to review and revise SARB exhibits, reports; and presentations for expert review; telephone conference with experts regarding same; conference with Ms. K. Moghadam regarding case development throughout day; review Taxpayers' response to Valdez's opposition to Taxpayers' request for remote testimony; update electronic case file	8.10	1,336.50
	MRS	Paralegal: Review expert Vince Mitchell PowerPoint presentation for 2024 SARB; update and edit; correspond with Ms. K. Moghadam regarding same	4.50	742.50
	SNU	Paralegal: Brief conference with Ms. M. Hodsdon regarding Mitchell expert report; review and revise same; review Ms. S. Harvey's presentations part 1	6.70	1,105.50

		<u>Hours</u>	<u>Amount</u>
	and 2; review Mr. M. McGee's report; email to Mr. J. Wakeland regarding same		
5/10/2024	ROB	Review draft expert reports and presentations; and conference with team regarding status	3.50 1,487.50
	JSW	Continue drafting prehearing brief	2.90 1,145.50
	KMM	Teleconference with Mr. V. Mitchell regarding expert reports and final exhibits; finalize all expert reports, exhibits, and presentations for filing; review Taxpayer and DOR reports and exhibits; email Mr. E. Fossum regarding testimony of Mr. J. Butler for motion to exclude; update powerpoint presentations for Mr. V. Mitchell, Captain E. Page, and Mr. D. Maguire; teleconference with Ms. S. Harvey regarding Taxpayer and DOR exhibit and reports	6.50 2,567.50
	LJM	Finish review/revising reports and presentations; conferences with Ms. M. Hodsdon re same and filing at OAH today	5.00 1,125.00
	MGH	Paralegal: Continue to review and revise SARB exhibits, reports; and presentations for expert review; prepare exhibit list; finalize presentations, expert reports and file with OAH and serve parties via ShareFile; telephone conferences with experts regarding same; conference with Ms. K. Moghadam regarding status of reports and service; review Taxpayers and DOR exhibit lists and exhibits; update ShareFile with same; review and response to email from Mr. Z. Durst regarding confidential exhibits	6.40 1,056.00
	MRS	Paralegal: Review case-related email, filings, and upcoming deadlines	0.50 82.50
	SNU	Paralegal: Brief conference with Ms. M. Hodsdon regarding status of expert reports; make edits to Mr. D. Hisey's presentation	3.00 495.00
5/11/2024	JSW	Continue drafting prehearing brief	2.20 869.00
	KMM	Teleconference with Ms. S. Harvey regarding Taxpayer exhibits and prehearing brief; continue review of DOR and Taxpayer exhibits; brief	1.30 513.50

			<u>Hours</u>	<u>Amount</u>
		conference with Ms. M. Hodsdon regarding exhibits and prehearing brief		
5/12/2024	ROB	Review Taxpayers' exhibits and brief conference with Ms. K. Moghadam regarding same	1.50	637.50
	JSW	Continue drafting prehearing brief	3.40	1,343.00
	KMM	Brief conference with Mr. R. Brena regarding Taxpayers exhibits; continue review and analysis of Taxpayers' and DOR's exhibits and reports	2.60	1,027.00
5/13/2024	ROB	Conference with Mr. J. Wakeland regarding draft prehearing brief; review same	2.00	850.00
	JSW	Revise and finalize drafting prehearing brief; conferences regarding same with Mr. R. Brena and Ms. M. Hodsdon	1.50	592.50
	KMM	Continue analysis of exhibits from DOR and Taxpayers; review draft SARB prehearing brief; conference with Ms. M. Hodsdon regarding same; email Ms. M. Seay regarding preparation for SARB hearing and document preparation for expert meetings; begin preparation and review of cross-examination binders; brief teleconference with Mr. V. Mitchell regarding preparation for SARB hearing and Powerpoint presentation; email Mr. E. Fossum regarding prehearing briefing and exhibits submitted regarding Mr. J. Butler; continue research regarding Mr. J. Butler; review email from Ms. B. Kruse regarding SARB hearing logistics and AOGCC location details	6.50	2,567.50
	LJM	Review draft Valdez prehearing brief; review prehearing briefs filed by DOR and Taxpayers	2.25	506.25
	MGH	Paralegal: Brief conference with Mr. J. Wakeland regarding prehearing brief; review, revise and cite check same; finalize, file and serve parties via ShareFile; review Taxpayers' and DOR's prehearing briefs; update electronic case file	2.50	412.50

		<u>Hours</u>	<u>Amount</u>
5/13/2024	MRS	5.00	825.00
	Paralegal: Conference with legal team regarding current and upcoming filings, deadlines, and status of projects; review outstanding case-related email and correspondence; conference with Ms. K. Moghadam regarding organization of electronic directory; begin to update and organize same; conference with Ms. M. Hodsdon to update her on changes to electronic files; review prehearing order and being preparations for upcoming SARB hearing; conference with Ms. K. Moghadam regarding preparation of witness trial binders; conduct research related to USCG's request for information on the Coast Guard implementation of a Western Alaska oil spill planning criteria program; download comments and organize for Ms. K. Moghadam's review		
5/14/2024	KMM	3.50	1,382.50
	Continue analysis of DOR and Taxpayer exhibits; begin preparation of demonstrative for opening and closing arguments; review DOR's prehearing brief; review prehearing brief from Taxpayers		
	MRS	0.50	82.50
	Paralegal: Review email from SARB regarding hearing logistics; continue to create and update hearing binder		
5/15/2024	KMM	2.50	987.50
	Continue preparation of opening argument demonstrative for Mr. R. Brena's review; continue preparation for upcoming expert meeting and SARB hearing; brief conference with Ms. M. Seay regarding preparation of exhibits and binders for cross-examination		
	EAF	1.43	536.25
	Review and annotate City of Valdez's Pre-Hearing Brief filed before SARB		
	MGH	0.40	66.00
	Paralegal: Update Sharefile and notify experts regarding presentations; brief conference with Ms. M. Seay regarding same; review email from opposing counsel regarding transcript of prehearing conference; update electronic case file		
	MRS	7.80	1,287.00
	Paralegal: Create working binders of all SARB exhibits; conference with Ms. S. Hleihil regarding assistance; organize and index same; conference with		

			<u>Hours</u>	<u>Amount</u>
		Ms. K. Moghadam regarding upcoming trial preparations		
5/15/2024	SLH	Paralegal: Assist Ms. M. Seay in preparing witness binders for SARB hearing	2.00	165.00
5/16/2024	ROB	Prepare for SARB hearing; conference with Mr. E. Fossum regarding attorney as a witness	3.50	1,487.50
	KMM	Prepare documents for expert review and SARB hearing; continue preparation of opening demonstratives for Mr. R. Brena; review Taxpayers' notice of in-person availability of Mr. Butler; conference with Mr. E. Fossum regarding SARB hearing and research regarding same	3.20	1,264.00
	EAF	Review pleadings before agency; conduct legal research regarding admissibility of expert testimony; outline preliminary response to motion excluding expert testimony	3.83	1,435.52
	MGH	Paralegal: Brief conference with Ms. M. Seay regarding SARB hearing set up; telephone conference with OAH regarding same; review email from Ms. B. Kruse regarding board witness questions and hearing forum; brief conference with Ms. M. Seay regarding same; review notice of in person availability; update electronic case file	0.60	99.00
	MRS	Paralegal: Review case-related email; conference with Ms. M. Hodsdon and Ms. K. Moghadam about hearing projects; telephone conference with SARB regarding hearing logistics; draft email regarding hearing logistics and distribute to all parties; finalize all parties' exhibit binders for legal team; create witness hearing binders; create working binders for Mr. R. Brena and each Valdez witness; conference with Ms. S. Hleihil regarding same; pull research for Mr. R. Brena's review in preparation for direct and cross-examination of witnesses at SARB; review draft and update opening PowerPoint presentation for Mr. R. Brena	9.50	1,567.50

			<u>Hours</u>	<u>Amount</u>
5/16/2024	SLH	Paralegal: Assist Ms. M. Seay in preparing witness binders for SARB hearing	2.00	165.00
5/17/2024	ROB	Conference with Ms. K. Moghadam and Mr. E. Fossum regarding SARB status and strategy; brief conference with Ms. K. Moghadam regarding expert testimony and reports	2.00	850.00
	KMM	Brief teleconference with Mr. V. Mitchell regarding SARB expert meetings and preparation for same; continue preparation for upcoming SARB; brief conference with Mr. R. Brena regarding expert testimony and reports; review draft opening statement Powerpoint and provide edits to same; conference with Mr. E. Fossum regarding research projects and upcoming SARB expert meetings; conference with Ms. M. Seay regarding preparation for upcoming expert meetings	3.20	1,264.00
	EAF	Review pleadings; conduct legal research on SARB hearings and process	2.58	967.19
	MRS	Paralegal: Continue to organize and create working hearing binders for all Valdez witnesses and legal team; brief conference with Ms. S. Hleihil regarding same; review prehearing conference transcript and prehearing order	6.00	990.00
5/18/2024	KMM	Continue preparation for upcoming expert meetings and SARB hearing; prepare documents for expert review	1.50	592.50
5/19/2024	ROB	Prepare for and meet with experts to strategize and prepare for hearing; continue meeting with experts during dinner at Simon & Seafort's	7.50	3,187.50
	JSW	Attend and assist with expert preparation meetings; brief conference with Ms. M. Hodsdon regarding exhibit errata	3.80	1,501.00
	KMM	Prepare for and meet with expert team to prepare for SARB hearing; conference with Ms. M. Hodsdon regarding errata to expert demonstrative of Mr. D. Maguire	6.80	2,686.00

		<u>Hours</u>	<u>Amount</u>
5/19/2024	EAF	Conduct hearing preparation with expert witnesses regarding two-day SARB hearing scheduled for May 21 and May 22	6.00 2,250.00
	MGH	Paralegal: Assist and attend expert meeting; prepare notice of filing errata; brief conference with Mr. J. Wakeland and Ms. K. Moghadam regarding same	2.50 412.50
	SNU	Paralegal: Conference with Ms. M. Hodsdon regarding Mr. D. Maguire's presentation and notice of filing errata; review and revise same	1.00 165.00
	MRS	Paralegal: Assist legal and expert team with preparation of powerpoint presentations for hearing; debrief with team	9.00 1,485.00
5/20/2024	ROB	Conference with experts in preparation of SARB hearing; conference with Mr. E. Fossum regarding research concerning evidentiary and procedural practice before SARB and potential avenues for exclusion or limitation of expert witness testimony of Mr. J. Butler	8.00 3,400.00
	KMM	Prepare for and meet with expert team to prepare for SARB hearing; conference with Ms. M. Seay regarding documents and demonstratives for SARB hearing; review SARB ruling on objection; analyze memo from Mr. E. Fossum regarding exclusion of attorney testimony; prepare opening statement demonstratives	6.70 2,646.50
	JWS	Review prehearing briefs for SARB	3.20 1,264.00
	EAF	Draft legal memorandum regarding procedural actions before SARB and exclusion of expert testimony	2.60 975.00
	MGH	Paralegal: Review ruling on objection regarding remote testimony; update electronic case file; review and finalize notice of errata; finalize, file and serve parties via email; brief conference with Mr. R. Brena regarding same; brief conference with Ms. K. Moghadam regarding tomorrow's hearing; contact experts regarding same	1.00 165.00

		<u>Hours</u>	<u>Amount</u>
5/20/2024	MRS	Paralegal: Continue to assist legal and expert team with trial preparations; create working binder of contracts for Ms. S. Harvey; assist experts with powerpoint presentation edits; coordinate with AOGCC regarding SARB hearing logistics; conferences with team regarding same; prepare handouts for SARB hearing	7.40 1,221.00
5/21/2024	ROB	Continue preparing for SARB hearing today and tomorrow, work on opening; attend hearing; review email and memo from Mr. E. Fossum regarding research concerning evidentiary and procedural practice before SARB and potential avenues for exclusion or limitation of expert witness	12.00 5,100.00
	KMM	Prepare for and attend SARB hearing; prepare with expert team for rebuttal testimony at SARB; research regarding TAPS operating agreement; conferences with expert team regarding testimony; research regarding operational time; conference with Mr. E. Fossum regarding research related to SARB hearings and ability of SARB to reach new conclusions	10.90 4,305.50
	EAF	Attend SARB hearing regarding escaped property; conduct legal research and prepare memorandum regarding operational versus operating	8.00 3,000.00
	SNU	Paralegal: Review and revise PowerPoint closing statement for SARB hearing	1.00 165.00
	MRS	Paralegal: Continue to assist attorneys and experts with preparation for SARB hearing; finalize PowerPoint presentations; prepare for and attend SARB hearing; debrief with team; prepare for next day's hearing; assist Mr. R. Brena with closing argument outline and PowerPoint presentation; conduct research regarding public and confidential documents for Ms. K. Moghadam	13.00 2,145.00
5/22/2024	ROB	Continue preparation for Day 2 of SARB hearing; conference with experts regarding same; attend hearing; debrief with experts	8.00 3,400.00

			<u>Hours</u>	<u>Amount</u>
5/22/2024	KMM	Prepare for and attend SARB hearing; conference with experts regarding rebuttal testimony	6.00	2,370.00
	EAF	Attended SARB hearing regarding escaped property	4.00	1,500.00
	MRS	Paralegal: Prepare for and attend SARB hearing; assist Mr. R. Brena with cross-examination of Taxpayer witnesses and closing argument presentation; debrief with team	7.50	1,237.50
5/27/2024	ROB	Brief conference with Ms. K. Moghadam and experts regarding 2024 SARB decision	0.10	42.50
	KMM	Review 2024 SARB decision; email expert team regarding same; brief conference with Mr. R. Brena regarding SARB decision	0.60	237.00
5/28/2024	ROB	Review SARB material and decision in preparation of meeting with experts on Wednesday; conference with Mr. J. Wakeland and Ms. K. Moghadam regarding same	1.00	425.00
	JSW	Review SARB decision; conferences regarding same with Mr. R. Brena and Ms. K. Moghadam	0.80	316.00
	KMM	Continue review and analysis of SARB decision; brief conference with Ms. S. Uahinui regarding teleconference with expert team to discuss SARB decision; review email from Mr. M. McGee; brief conference with Mr. J. Wakeland regarding SARB decision and appeal timeline	0.80	316.00
	SNU	Paralegal: Brief conference with Ms. K. Moghadam regarding meeting with experts and Mr. R. Brena regarding 2024 SARB decision; email to experts regarding availability for the next two days; schedule Zoom meeting for tomorrow morning; review SARB and analyze decision; print same for Mr. R. Brena's review; update electronic case file	1.20	198.00
5/29/2024	ROB	Prepare for and attend Zoom meeting with BB&W Team and experts regarding 2024 SARB decision	1.50	637.50

		<u>Hours</u>	<u>Amount</u>
5/29/2024	KMM Prepare for and attend videoconference with SARB experts to discuss SARB decision; review upcoming deadline for appeal; prepare notes for appeal points	2.80	1,106.00
	MGH Paralegal: Review SARB certificate of determination and review; update electronic case file; attend meeting with expert team regarding same	0.50	82.50
	MRS Paralegal: Review SARB Initial Decision; prepare for and attend teleconference with expert and legal team to discuss same	2.20	363.00
For professional services rendered		<u>394.81</u>	<u>\$120,406.46</u>
Additional charges:			

		<u>Qty</u>	<u>Price</u>	
5/31/2024	Harvey Consulting Inv#2024-09 dated 06/05/24 for expert services provided May 2024	1	\$29,127.95	29,127.95
	Mitchell, Blue Water Consulting - Inv#02S-2024 for expert services provided May 5 - 22, 2024	1	\$26,341.93	26,341.93
	Captain Ed Page, Letter invoice dated 06/05/24 for expert services provided May 2024	1	\$14,457.54	14,457.54
	Don McGee: Alaska Assessment Assistance Inv#030 dated 06/03/24 for expert services provided May 2024	1	\$16,775.00	16,775.00
	Dan Hisey Invoice #053124S dated 05/31/24 for expert services provided May 2024	1	\$25,448.44	25,448.44
	Dennis Maguire, Global CPT LLC Inv#001 dated 06/03/24 for expert services provided May 2024	1	\$27,563.68	27,563.68
	Westlaw for the month of May	1	\$1,104.79	1,104.79
	Copies - B&W for the month of May	1,703	\$0.15	255.45
	Copies - Color for the month of May	12,984	\$0.25	3,246.00

Total costs	<u>\$144,320.78</u>
Total amount of this bill	<u>\$264,727.24</u>
Previous balance	\$27,845.98
5/24/2024 Payment - thank you	<u>(\$27,845.98)</u>
Total payments and adjustments	<u>(\$27,845.98)</u>

BALANCE DUEAmount\$264,727.24

Biller Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robin O. Brena - Sr. Attorney	62.00	425.00	\$26,350.00
Jack S. Wakeland - Sr. Attorney	28.90	395.00	\$11,415.50
Kelly M. Moghadam - Sr. Attorney	104.30	395.00	\$41,198.50
Jake W. Staser - Sr. Attorney	3.20	395.00	\$1,264.00
Erik A. Fossum - Attorney	28.44	375.00	\$10,663.96
L. Jeanne McPherrren - Research Paralegal	35.50	225.00	\$7,987.50
Mary G. Hodsdon - Sr. Paralegal	31.97	165.00	\$5,274.50
Mindy R. Seay - Sr. Paralegal	82.40	165.00	\$13,596.00
Suzanne N. Uahinui - Sr. Paralegal	14.10	165.00	\$2,326.50
Shafia L. Hleihil - Paralegal Assistant	4.00	82.50	\$330.00

BRENA, BELL & WALKER, P.C.

The RSD Building
810 N Street, Suite 100
Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37290

In Reference To: City of Valdez/Escaped Property Appeal
(1997-2016 Tax Years)
Supreme Court No. S-18351
Our File No. 1374-014B

Professional services

		<u>Hours</u>	<u>Amount</u>
5/1/2024	MGH Paralegal: Review order regarding response to petition for rehearing; update electronic case file; calendar	0.20	33.00
5/3/2024	ROB Review and analyze the Supreme Court Opinion	1.00	425.00
5/23/2024	MGH Paralegal: Review order denying petition for rehearing; update electronic case file; brief conference with Mr. R. Brena regarding same	0.20	33.00

For professional services rendered	1.40	\$491.00
Additional charges:		

	<u>Qty</u>	<u>Price</u>	
5/31/2024 Copies - B&W for the month of May	8	\$0.15	1.20

Total costs	\$1.20
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Total amount of this bill	\$492.20
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Previous balance	\$30,170.30
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	<u>Amount</u>
5/24/2024 Payment - thank you	(\$30,170.30)
Total payments and adjustments	(\$30,170.30)
<i>BALANCE DUE</i>	<u><u>\$492.20</u></u>

Biller Summary			
<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robin O. Brena - Sr. Attorney	1.00	425.00	\$425.00
Mary G. Hodsdon - Sr. Paralegal	0.40	165.00	\$66.00

BRENA, BELL & WALKER, P.C.

The RSD Building
810 N Street, Suite 100
Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37291

In Reference To: City of Valdez/Escaped Property Original Assessments
(1997-2016 Tax Years)
Case No. 3AN-22-06707 CI (Stayed pending decision in
S-18351)
Our File No. 1374-014D

Professional services

		<u>Hours</u>	<u>Amount</u>
5/15/2024 MGH	Paralegal: Review order regarding updated status report; update electronic case file	0.10	16.50
5/23/2024 MGH	Paralegal: From review of order denying petition for rehearing calendar deadline to file status report with the court	0.20	33.00
5/28/2024 JSW	Review record regarding dismissal of original appeals; review Supreme Court decision regarding statute of limitations and relevant authorities for status report	2.50	987.50
5/29/2024 JSW	Continue reviewing Supreme Court opinion, briefing, and relevant authorities for status report	1.60	632.00
5/30/2024 JSW	Continue reviewing Supreme Court opinion, briefing, and relevant authorities for status report	1.00	395.00
For professional services rendered		<u>5.40</u>	<u>\$2,064.00</u>

Additional charges:

	<u>Qty</u>	<u>Price</u>	<u>Amount</u>
5/31/2024 Westlaw for the month of May	1	\$32.93	32.93
Copies - B&W for the month of May	2	\$0.15	0.30
Total costs			<u>\$33.23</u>
Total amount of this bill			<u>\$2,097.23</u>
Previous balance			\$181.50
5/24/2024 Payment - thank you			<u>(\$181.50)</u>
Total payments and adjustments			<u>(\$181.50)</u>
<i>BALANCE DUE</i>			<u><u>\$2,097.23</u></u>

Biller Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jack S. Wakeland - Sr. Attorney	5.10	395.00	\$2,014.50
Mary G. Hodsdon - Sr. Paralegal	0.30	165.00	\$49.50

BRENA, BELL & WALKER, P.C.

The RSD Building
810 N Street, Suite 100
Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37171

In Reference To: City of Valdez/Escaped Property Superior Court Appeal
(2017-2022 Tax Years)
Case No. 3AN-22-06115CI
Our File No. 1374-014C

Professional services

		<u>Hours</u>	<u>Amount</u>
5/1/2024	ROB	Conference with Ms. K. Moghadam regarding expert opinion testimony and oppositions to Taxpayers' filings; conference with Mr. J. Staser and Ms. K. Moghadam regarding reply concerning fifth motion to compel	4.30 1,827.50
	JSW	Begin drafting motion regarding expert opinion evidence; review authorities and TAPS case record regarding same	4.60 1,817.00
	KMM	Brief conference with Mr. R. Brena regarding expert opinion testimony and oppositions to Taxpayer filings; review draft reply to 5th motion to compel and provide redline edits to same; brief conference with Mr. J. Staser regarding same; review email from Judge Zeman's law clerk regarding pretrial conference; review email from Mr. N. Sidney and email Mr. J. Staser regarding same; review email and additional discovery production from Ms. M. Rehaut; update attorney notes regarding same	5.60 2,212.00

		<u>Hours</u>	<u>Amount</u>
5/1/2024	JWS	7.40	2,923.00
	Continue preparing replies to oppositions regarding fifth motion to compel and third motion for compliance; finalize and file; begin preparing for oral argument regarding same		
	LJM	3.75	843.75
	Conference with Ms. M. Hodsdon re review of latest draft of Valdez's reply in support of third motion for compliance; review/revise, check cites; brief conference with her re same; continue review/research re discovery/issues, depositions, and pleadings; continue research on prior trial protocol		
	MGH	7.30	1,204.50
	Paralegal: Review and revise Valdez's reply in support of third motion for compliance; identify exhibits and mark; prepare notice of filing under seal; review and revise Valdez's reply in support of fifth motion to compel Taxpayers; identify exhibits; brief conference with Ms. S. Uahinui regarding same; brief conference with Ms. L. J. McPherran regarding reply regarding third motion for compliance; finalize, file and serve replies via ShareFile on Judge Aarseth and parties; hard copies filed with the court; review additional production regarding Mr. M. Metwaly's communication and prepare for production; email to parties regarding supplemental production; review and download addition Taxpayer production; update production index and email to Ms. K. Moghadam regarding review; update to ShareFile and notify experts		
	JLK	7.00	1,155.00
	Paralegal: Continue entering discovery into computer and indexing		
	SNU	9.70	1,600.50
	Paralegal: Brief conference with Ms. M. Hodsdon regarding exhibits to draft reply in support of fifth motion to compel Taxpayers; review draft reply, mark exhibits, and final same; review of Levental's and Pearson's deposition transcript, extract quotes, and insert in index; update deposition and exhibits index		
	MRS	6.50	1,072.50
	Paralegal: Review email correspondence; continue to review deposition and excerpt quotes for use in written filings and briefs; conference with Ms. S. Hleihil regarding assistance with deposition review		

		<u>Hours</u>	<u>Amount</u>
	and excerpting quotes; upload and distribute incoming deposition transcripts and exhibits		
5/1/2024	SLH Paralegal: Index taxpayer Mr. David Tantrum's workpapers; Assist Ms. M. Seay with deposition review and excerpting quotes	6.00	495.00
5/2/2024	JSW Continue drafting motion regarding expert opinion evidence	3.80	1,501.00
	KMM Review discovery production from Taxpayers; prepare for upcoming discovery hearing; review expert invoices and email Ms. M. Hodsdon regarding approval; update discovery index with attorney rankings; brief conferences with Mr. J. Staser to prepare for upcoming discovery hearing; review response from Ms. M. Martinez regarding protective order signature pages and email Ms. M. Hodsdon regarding same; review deposition transcripts for quotes to use in motion regarding expert opinion evidence	5.20	2,054.00
	JWS Continue preparing for oral argument regarding fifth motion to compel and third motion for compliance	6.20	2,449.00
	LJM Conference with Ms. M. Hodsdon re pending pleading deadlines; continue review/research re discovery/issues, depositions, and pleadings; continue research on prior trial protocol	3.75	843.75
	MGH Paralegal: Review and download deposition transcripts; email to expert regarding correction sheet; update hearing binder with recent filings; review and process expert invoices; review and update expert emails in preparation of supplemental disclosures; review emails concerning additional production; review and download hearing transcripts; brief conference with Ms. S. Uahinui and Ms. M. Seay regarding deposition quotes in preparation of motion regarding expert opinion; update calendar with discovery master hearing Zoom link; review email from Mr. M. Martinez regarding request for distribution of signed protective orders; email to Ms.	6.50	1,072.50

		<u>Hours</u>	<u>Amount</u>
	K. Moghadam regarding same; review and respond to emails from experts regarding invoices		
5/2/2024	JLK Paralegal: Continue entering discovery into computer and indexing	7.10	1,171.50
	SNU Paralegal: Continue review of Pearson's and begin review of Custard's deposition transcript, extract quotes, and insert in index	6.70	1,105.50
	MRS Paralegal: Continue to review Taxpayer experts' deposition transcripts and excerpt quotes for use in briefing; meet with team regarding status of case and projects going forward	6.50	1,072.50
5/3/2024	ROB Conference with Ms. K. Moghadam regarding strategy; conference with Mr. J. Staser regarding strategy; conference with Ms. M. Hodsdon regarding draft motions	1.50	637.50
	JSW Continue drafting motion regarding expert opinion evidence; review deposition excerpts regarding same; emails regarding same to Ms. K. Moghadam; Ms. M. Hodsdon; and Ms. M. Seay; brief teleconference regarding same with Mr. R. Brena	4.70	1,856.50
	KMM Prepare for and attend discovery hearing; brief conference with Ms. M. Hodsdon regarding court order on Valdez's 4th motion to compel and teleconference with clerk regarding same; brief analysis of Taxpayers' filings regarding expert opinions; brief conference with Mr. J. Staser regarding research for opposition to summary judgment motion; review motion regarding expert opinions and provide redline edits to Ms. M. Hodsdon regarding same	4.20	1,659.00
	JWS Continue preparing for oral argument regarding fifth motion to compel and third motion for compliance; conduct oral argument; review, revise, and finalize motion regarding expert opinion testimony; continue research for and drafting of opposition to motion for summary judgment regarding statute of limitations	8.30	3,278.50

		<u>Hours</u>	<u>Amount</u>
5/3/2024	LJM	4.50	1,012.50
	Conference with Ms. M. Hodsdon re reviewing motion on expert opinion evidence; revise/revise, cite-check as necessary; review final motion; brief conference with her re Discovery Master hearing re third motion for compliance and fifth motion to compel Taxpayers; continue review/research re discovery/issues, depositions, and pleadings; continue research on prior trial protocol		
	MGH	5.80	957.00
	Paralegal: Review and revise motion regarding expert opinion evidence; prepare motion for leave to file overlength motion and proposed order; review and prepare exhibits; attend hearing before the discovery master regarding third motion for compliance and fifth motion to compel Taxpayers; brief conference with Ms. J. McPherran regarding motion regarding expert opinion evidence; finalize and file with the court via courier and serve parties via ShareFile; calendar opposition deadline		
	JLK	8.00	1,320.00
	Paralegal: Continue entering discovery into computer and indexing		
	SNU	2.80	462.00
	Paralegal: Review deposition transcripts and update list and motion tracker index		
	MRS	7.00	1,155.00
	Paralegal: Continue to review depositions and excerpt quotes; prepare for and attend discovery hearing on pending motions; take notes and track orders; upload incoming deposition transcripts and discovery and distribute to expert team		
5/4/2024	KMM	8.10	3,199.50
	Teleconference with Mr. N. Fram regarding deadline extension request; research regarding tax filings for Mr. J. Staser and opposition to motion for summary judgment; review Discovery Master order regarding requests to Alyeska; begin draft opposition to same; review motions from Taxpayers regarding expert opinion; review proposed transcript corrections from Mr. J. Stevenson; conference with Ms. M. Hodsdon regarding same; review emails from parties regarding extensions of time for oppositions and replies to summary judgment motions; review draft transcript corrections from Mr. D. Hisey; brief conference with Ms. M. Hodsdon regarding same; teleconference		

		<u>Hours</u>	<u>Amount</u>
	with Mr. V. Mitchell regarding update to expert report; review Discovery Master order regarding Valdez's 5th motion to compel		
5/4/2024 JWS	Continue research for and drafting of opposition to motion for summary judgment regarding statute of limitations	4.40	1,738.00
LJM	Continue review/research re discovery/issues, depositions, and pleadings; review Taxpayers' motion to exclude and enforce Rule 26 limits; conferences with Ms. M. Hodsdon re filings and deadlines	1.50	337.50
MGH	Paralegal: Brief conference with Ms. K. Moghadam regarding Taxpayers' motions to preclude experts and DOR's requested extension of time regarding petition for review response; review Taxpayers' motion to exclude and enforce Rule 26 limits; update electronic case file; calendar same; review emails regarding extension of time regarding response to petition for review; brief conference with Ms. K. Moghadam regarding extension of summary judgment motions; update calendar; review deposition errata from Mr. D. Hisey and Capt. Stevenson; email to Ms. K. Moghadam for review; email to Ms. S. Woods with Pacific Rim regarding same; review Taxpayers production; updated ShareFile to Mr. M. Metwaly regarding same; review and process Pacific Rim invoices; email to Mr. L. Hobart regarding deposition review; brief conference with Mr. J. Staser regarding valuation and taxability exhibits in support of opposition to Taxpayers' motion for summary judgment regarding statute of limitation; research same; research additional discovery for additional exhibits	4.80	792.00
5/5/2024 ROB	Review documents and discovery; brief teleconference with Mr. J. Wakeland regarding expert opinion evidence	1.00	425.00
JSW	Review three Taxpayer motions for summary judgment and draft oppositions thereto	5.30	2,093.50

			<u>Hours</u>	<u>Amount</u>
5/5/2024	KMM	Draft objection to Discovery Master order; continue review of discovery production and update attorney notes regarding same; email Mr. N. Sidney regarding draft simulations; review Taxpayers' motion regarding rebuttal expert report of Captain E. Page; review deposition corrections from experts and email Ms. M. Hodsdon regarding same; review TAPS operating agreement and information regarding definition of system and tanker time; conference with Ms. M. Hodsdon regarding draft objection to Discovery Master order and appendices to same	5.50	2,172.50
	JWS	Review orders regarding third motion for compliance and fifth motion to compel	0.50	197.50
	LJM	Review Discovery Master's May 3 order granting in part Valdez's motion to compel re RFP 69 - 73;brief conference with Ms. M. Hodsdon re same; review Taxpayer motions for summary judgment	1.50	337.50
	MGH	Paralegal: Brief conference with Ms. K. Moghadam regarding objection to discovery masters' May 3rd order; brief conference with Ms. J. McPherren regarding same; continue to review and process expert invoices; brief conference with Ms. S. Uahinui regarding objection exhibits and motion review; email to Mr. J. Wakeland regarding same	1.50	247.50
	SNU	Paralegal: Continue review and print of potential exhibits; update motions index; review draft of Valdez's objection in part to the discovery master's May 3 order	8.50	1,402.50
5/6/2024	ROB	Review draft objections to discovery master's order concerning RFP Nos. 69-73 and conference with Ms. K. Moghadam regarding same	0.50	212.50
	JSW	Review and redline objection to Discovery Master order regarding RFP Nos. 69-73; email to Ms. K. Moghadam and Ms. M. Hodsdon regarding same; continue drafting oppositions to three Taxpayer motions for summary judgment	5.60	2,212.00

		<u>Hours</u>	<u>Amount</u>
5/6/2024	KMM	5.80	2,291.00
	Review edits from Mr. J. Wakeland regarding objection to Discovery Master's order regarding RFP Nos. 69-73; brief conference with Mr. R. Brena regarding draft objections to Discovery Master's order regarding RFP Nos. 69-73 and make edits regarding same; finalize draft order for same; review Discovery Master order regarding motion for compliance and conference with Ms. M. Hodsdon regarding motion for fees and costs; email Mr. N. Sidney regarding draft simulations; brief conference with Mr. J. Staser regarding same; review Discovery Master order regarding 5th motion to compel; begin draft objections to same; brief conference with Ms. M. Hodsdon regarding same		
	LJM	4.00	900.00
	Review Discovery Master's order granting in part/denying in part Valdez's third motion for compliance; review Discovery Master's order granting in part/denying in part Valdez's fifth motion to compel; conference with Ms. M. Hodsdon re same and case scheduling; continue review/research re discovery/issues, epositions, and pleadings		
	JLK	7.80	1,287.00
	Paralegal: Continue with entering discovery into computer and indexing; attend staff meeting to discuss case needs		
	MGH	7.60	1,254.00
	Paralegal: Review discovery master's order granting in part, denying in part Valdez's third motion for compliance; review discovery master's order granting in part, denying in part Valdez's fifth motion to compel; update electronic case file; calendar objections and responses and sanction deadline; continue to review and process expert invoices; brief conference with Ms. K. Moghadam regarding objection to the discovery master's order regarding third motion for compliance; review and revise proposed order regarding same; finalize, file and serve parties via email, review and revise objection to discovery master's May 4 order regarding fifth motion to compel Taxpayers; email to Mr. J. Staser regarding same; review DOR's unopposed motion for extension to file response to petition for review;		

		<u>Hours</u>	<u>Amount</u>
	review order granting same; update electronic case file		
5/6/2024 MRS	Paralegal: Review case-related email, filings, and orders	0.50	82.50
	SNU Paralegal: Review emails regarding deadlines, extension; continue with potential exhibits project	6.80	1,122.00
5/7/2024 ROB	Prepare for and conference with Ms. K. Moghadam and Mr. J. Wakeland regarding trial protocol schedule and other court scheduling matters; review pleadings and oppositions	6.60	2,805.00
	JSW Conference with Mr. R. Brena, Ms. K. Moghadam, Mr. J. Staser and Ms. M. Hodsdon regarding pretrial conference and scheduling; continue outlining and drafting oppositions to Taxpayer motions for summary judgment	7.20	2,844.00
	KMM Review and approve expert invoices; finalize objections and proposed order to Discovery Master order regarding Valdez's 5th motion to compel; conference with Mr. R. Brena and Mr. J. Wakeland regarding trial protocol schedule and other court scheduling matters; draft request for deposition of employee of ONEC regarding animation submitted by Mr. J. Riordan; email parties regarding noticing deposition of Mr. Briscall; begin draft objections to Discovery Master's order regarding Valdez's 3rd motion for compliance; review court order regarding oral argument; review court order regarding trial protocol issue list; brief conference with Ms. M. Hodsdon regarding same	6.50	2,567.50
	JWS Continue research for and drafting of opposition to motion for summary judgment regarding statute of limitations; review and revise objections to order regarding fifth motion to compel	8.20	3,239.00
	LJM Review Valdez objection to Discovery Master's May 5 order re third motion for compliance; review objections to Discovery Master's order re Valdez's fifth motion to compel; brief conference with Ms. M. Hodsdon re same; conferences with her re partial	2.50	562.50

		<u>Hours</u>	<u>Amount</u>
	motions for summary judgment issues; continue review/research re discovery/issues,depositions, and pleadings		
5/7/2024 MGH	Paralegal: Continue to review and process expert invoices; draft, review and revise objection to discovery master's May 5th order regarding third motion for compliance, prepare exhibits; email to Mr. J. Staser regarding same; review and revise Capt. J. Stevenson's invoice; emails with Capt. J. Stevenson regarding same; review, revise and finalize objections to discovery master's May 4 order regarding Valdez's fifth motion to compel; brief meeting with Mr. R. Brena, Ms. K. Moghadam, Mr. J. Staser and Mr. J. Wakeland regarding case pretrial conference scheduling; telephone conference with clerk of court regarding same and request case management and protocol hearing; review order regarding pretrial deadlines; update electronic case file; calendar protocol list deadline; review email regarding scheduling oral argument; review court docket and identify missing pleadings not docketed; conference with Ms. K. Moghadam regarding same	9.30	1,534.50
JLK	Paralegal: Continue with entering discovery into computer and indexing	7.50	1,237.50
MRS	Paralegal: Review case-related email, filings, and orders	0.50	82.50
SNU	Paralegal: Continue with potential exhibits project; brief conference with Ms. M. Hodsdon regarding search database project; search same for nonconfidential documents; brief conference with Ms. M. Hodsdon regarding shell pleadings to Taxpayers' motions and draft request for oral argument	8.70	1,435.50
5/8/2024 ROB	Review expert opinion motions and other pleadings and brief conference with Ms. K. Moghadam re same	4.10	1,742.50

		<u>Hours</u>	<u>Amount</u>
5/8/2024	JSW	5.20	2,054.00
	Continue drafting and revising oppositions to Taxpayer motions for summary judgment; brief conference with Ms. K. Moghadam regarding Taxpayer discovery questions		
	KMM	5.50	2,172.50
	Finalize and file opposition to Discovery Master's order regarding Valdez's 3rd compliance motion; continue analysis of Taxpayers' motions regarding expert opinions; review court scheduling order regarding pre-trial conference; brief conference with Ms. M. Hodsdon regarding same; review and respond to discovery inquiries from Mr. N. Fram and Mr. N. Sidney; brief conference with Mr. J. Wakeland regarding same; email Mr. N. Sidney regarding draft simulations; begin review of Taxpayers objection to Discovery Master's order regarding Valdez's 3rd motion to compel; review Taxpayers' response to Valdez's objection to Discovery Master order regarding Alyeska's carrier property records; review email from Mr. W. Temko regarding trial protocol conference; prepare and finalize draft trial protocol issue list for distribution to parties; brief conference with Mr. R. Brena regarding expert opinion motions; begin review of deposition edits from Captain E. Page		
	JWS	5.20	2,054.00
	Continue research for and drafting of opposition to motion for summary judgment regarding statute of limitations		
	LJM	5.00	1,125.00
	Review/revise objection to Discovery Master's May 5 order re third motion for compliance; conference with Ms. M. Hodsdon re same; review/revise partial summary judgment pleadings and conference with her re same; continue review/research re discovery/issues,depositions, and pleadings		
	MGH	10.90	1,798.50
	Paralegal: Review opposition to partial summary judgment regarding SOL, brief conference with Ms. S. Uahinui regarding same; review notice rescheduling pretrial conference; update calendar; telephone conference with Ms. C. Randive regarding Valdez's partial motion for summary judgment regarding taxability; continue review and revise objection to discovery master's May 5th order regarding third motion for compliance; review order		

		<u>Hours</u>	<u>Amount</u>
	granting motion for leave to file overlength motion for partial summary judgment on taxability standard; update electronic case file; telephone conference with Capt. J. Stevenson; brief conference with Ms. K. Moghadam regarding opposition to summary judgement motions; brief conference with Ms. S. Uahinui regarding objection to discovery master's May 5 order; brief conference with Ms. K. Moghadam regarding Taxpayers' objections to discovery master order regarding Valdez's third motion to compel; update electronic case file; prepare draft response to same		
5/8/2024	JLK Paralegal: Continue entering discovery into computer and indexing	8.00	1,320.00
	MRS Paralegal: Review case-related email, filings, and orders	0.50	82.50
	SNU Paralegal: Brief conference with Ms. M. Hodsdon regarding status of draft responses due tomorrow; review and revise draft opposition regarding statutes of limitations and draft objection regarding DM's 5/5/24 order; final, file and serve draft objection regarding DM's 5/5/24 order; update motion tracker; continue with potential exhibits; review email from Ms. K. Moghadam regarding draft motion to take deposition of ONEC; review draft opposition to Taxpayers' motion for partial summary judgment regarding TAPS settlement; review emails regarding Taxpayer document production; download documents to electronic file, OCR same; update production index; email to Ms. K. Moghadam regarding same	8.00	1,320.00
5/9/2024	ROB Review email regarding draft ONEC motion; telephone conference with Ms. K. Moghadam regarding same; review email with attached draft trial protocol issue list proposed; review attachment; review draft opposition regarding statute of limitations; make revisions; conferences with Mr. J. Wakeland, Mr. J. Staser, and Ms. K. Moghadam regarding draft oppositions, statute of limitations; travel from Valdez to office	7.00	2,975.00

		<u>Hours</u>	<u>Amount</u>
5/9/2024	JSW	6.50	2,567.50
	Review and finalize oppositions to Taxpayer motions for summary judgment; emails and conferences with Mr. R. Brena, Ms. K. Moghadam, Mr. J. Staser, and Ms. M. Hodsdon regarding same		
	KMM	4.30	1,698.50
	Review draft oppositions to motions for summary judgment; finalize motion to depose employee of ONEC; finalize issue list for trial protocol issue list and distribute to parties; review discovery production from Alyeska regarding carrier property in-service; review email from Discovery Master Aaresth regarding briefing schedule and oral argument		
	JWS	5.80	2,291.00
	Continue drafting opposition to motion for summary judgment regarding statute of limitations; several conferences with Mr. R. Brena regarding same; finalize and file		
	LJM	4.00	900.00
	Conference with Ms. M. Hodsdon re motion to take ONEC deposition; review/revise, question quoted material and conference with her re same; review partial opposition by DOR to Valdez's motion for partial summary judgment regarding valuation; review Valdez draft oppositions to Taxpayers' motion for summary judgment re Valdez's valuation appeal and for partial summary judgment re statute of limitations and TAPS settlement; conference with Ms. M. Hodsdon re same; review responses by DOR supporting Taxpayers' summary judgment motions re statute of limitation and re Valdez's valuation appeal; review Taxpayers' response to petition for review; review DOR's response to petition for review		
	MGH	5.90	973.50
	Paralegal: Continue to review and revise partial summary judgment regarding TAPS settlement; prepare exhibits; notice of filing under seal and oral argument; continue to review and revise opposition to Taxpayers' motion for summary judgment regarding valuation; prepare exhibits; request for oral argument; finalize, file and serve parties via email; assist with filing and serving opposition to Taxpayers' motion for partial summary judgment regarding statute of limitations; brief conference with Ms. S. Uahinui regarding same; review emails regarding trial protocol issues; continue to review		

		<u>Hours</u>	<u>Amount</u>
	and revise motion to take ONEC deposition; brief conference with Ms. K. Moghadam regarding same; finalize, file and serve parties via email; review Taxpayers' response to petition for review; review DOR's response to petition for review; update electronic case file; review DOR's partial opposition to Valdez's motion for partial summary judgment regarding valuation; review DOR's response in support of Taxpayers' partial summary judgment regarding statute of limitation; and DOR's response in support of Taxpayers' partial motion for summary judging regarding valuation appeals; update electronic case files		
5/9/2024	JLK Paralegal: Continue entering discovery into computer and indexing	8.00	1,320.00
	MRS Paralegal: Review case-related email, filings, and orders	0.50	82.50
	SNU Paralegal: Conference with Ms. M. Hodsdon regarding status of oppositions, proposed orders, requests for oral argument; review and revise same; mark exhibits for opposition regarding statute of limitations; prepare chamber's copy of same; prepare courier slip for tomorrow's pick-up	4.40	726.00
5/10/2024	JSW Emails with opposing counsel regarding extension of time, issue list, and oral argument scheduling; draft and revise response to objection to DM Order on 3rd Motion for Compliance; emails with Mr. J. Staser, Ms. K. Moghadam, and Ms. M. Hodsdon regarding same	4.50	1,777.50
	KMM Begin draft opposition to Taxpayers' motion to exclude testimony of Captain E. Page; continue analysis of discovery production and update tracking charts regarding same; review emails from counsel and responses to same regarding request for extension of time and trial protocols; review email from Ms. M. Rehaut to Discovery Master Aarseth regarding timeline for opposition and reply to deposition of ONEC; teleconference with Ms. M. Rehaut regarding same; review Discovery Master order regarding opposition and reply schedule;	2.50	987.50

		<u>Hours</u>	<u>Amount</u>
	review and approve deposition edits from Captain E. Page; review and provide redline edits to draft response to Taxpayers opposition to Discovery Master order regarding sanctions; teleconference with Ms. S. Harvey regarding Alyeska discovery production		
5/10/2024 JWS	Conference with opposing counsel regarding trial protocol lists; prepare Valdez positions on trial protocol; proofread finalize and file; review and revise opposition to objections regarding third motion for compliance order, proofread, finalize, and file; continue research and preparation of outlines for oppositions to motions to exclude expert witnesses	8.40	3,318.00
LJM	Review oppositions to Valdez's motion for partial summary judgment re taxability standard and valuation; review/revise Valdez's response to Taxpayers' objections re third motion for compliance; conferences with Ms. M. Hodsdon re same	2.75	618.75
MGH	Paralegal: Review oppositions to Valdez's motion for partial summary judgment regarding taxability standard and valuation; review Taxpayers' response to Valdez's objection in part to discovery master's May 4, 2024 order; update electronic case files; email to parties regarding ShareFile and exhibit list; review, finalize Valdez's response to Taxpayers' objections regarding third motion for compliance; file and serve parties via email; review and process Mr. E. Page's deposition errata sheets; review emails concerning extension of time to file oppositions to motion to exclude; review emails regarding trial protocol issues list; review joint trial protocol issue list; finalize, file and serve parties with copy to chambers	4.00	660.00
JLK	Paralegal: Continue entering discovery into computer and indexing	7.50	1,237.50
SNU	Paralegal: Conference with Ms. M. Hodsdon regarding Taxpayers' production; obtain same via link, process documents, and save to electronic file;	1.40	231.00

		<u>Hours</u>	<u>Amount</u>
	email status to Ms. K. Moghadam; update electronic case file		
5/10/2024 MRS	Paralegal: Review case-related email, drafts, filings, orders, and upcoming deadlines	0.50	82.50
5/11/2024 JSW	Brief conference with Ms. M. Hodsdon regarding extension of time; brief conference with Ms. K. Moghadam regarding costs and fees motion; begin drafting oppositions to Taxpayer motions regarding expert opinion	4.50	1,777.50
KMM	Prepare outline for opposition to Taxpayers' motion to exclude improper rebuttal opinions of Captain E. Page; legal research regarding rebuttal testimony; brief conference with Mr. J. Staser regarding same; brief conference with Mr. J. Wakeland regarding cost and fees motion and draft email to Discovery Master Aarseth regarding same; continue review of discovery production from Alyeska and Taxpayers	6.30	2,488.50
JWS	Continue research on scope of rebuttal testimony, relaxed evidence rules in judge-tried cases and the application of <i>Daubert</i> in judge-tried cases; continue drafting oppositions to motions to exclude Dr. M. Fingas and Mr. M. Metwaly	4.80	1,896.00
MGH	Paralegal: Telephone conference with Ms. K. Moghadam regarding email from Mr. L. Vance concerning opposition filing; review and add additional exhibits to filing and email parties regarding same; review email from and order regarding expedited briefing schedule on motion to take deposition of ONEC; calendar deadlines; email to Pacific Rim regarding hearing regarding same; brief conference with Ms. K. Moghadam regarding case development; brief conference with Mr. J. Wakeland regarding extension of time and draft same; continue to review Taxpayers' motions to exclude	2.80	462.00
5/12/2024 JSW	Continue drafting oppositions to Taxpayer expert motions; review authorities regarding three-expert limit per issue; email regarding same to Mr. R. Brena	4.00	1,580.00

			<u>Hours</u>	<u>Amount</u>
5/12/2024	KMM	Continue draft opposition to Taxpayers' motion to exclude improper rebuttal opinions of Mr. E. Page; continue analysis of discovery production and update attorney notes regarding same	4.20	1,659.00
5/13/2024	JSW	Continue drafting oppositions to Taxpayer expert motions; finalize unopposed motion for extension of time regarding same	6.20	2,449.00
	KMM	Finalize opposition to Taxpayers' motion to exclude improper rebuttal opinions of Mr. E. Page; continue analysis of Taxpayer discovery production; begin draft deposition designations for upcoming filing deadlines; review draft oppositions to motions regarding Mr. M. Fingas and Rule 26; research regarding Coast Guard dockets and comments from Alaska Chadaux and MXAK	5.40	2,133.00
	JWS	Continue research for and drafting of oppositions to motions to exclude Mr. M. Metwaly and Dr. M. Fingas	10.80	4,266.00
	LJM	Review draft opposition to Taxpayers' motion to exclude rebuttal report of Capt. E. Page, Mr. M. Metwaly, and Mr. M. Fingas; review recent Discovery Master orders	2.50	562.50
	MGH	Paralegal: Brief conference with Ms. K. Moghadam regarding opposition to Taxpayers' motion to exclude Mr. E. Page; review recent orders and update motion tracker regarding same; review and finalize unopposed motion for extension of time; assist with exhibit identification in support of oppositions to exclude; update discovery index with attorney ratings; email to Ms. K. Moghadam regarding same	3.60	594.00
	JLK	Paralegal: Update orders binders and index	2.80	462.00
	MRS	Paralegal: Conference with legal team regarding current and upcoming filings, deadlines, and status of projects; review outstanding case-related email and correspondence; conference with Ms. K. Moghadam regarding organization of electronic directory; begin to update and organize same; proofread and edit Valdez's opposition to Taxpayers' motion to exclude	5.00	825.00

		<u>Hours</u>	<u>Amount</u>
	expert testimony of Dr. Fingas; create exhibits for opposition; brief conference with Mr. J. Staser regarding same		
5/13/2024 SNU	Paralegal: Conference with Ms. M. Hodsdon regarding draft opposition to Taxpayers' motion to exclude expert Edward Page rebuttal, cite check, gather and mark exhibits; review email from Ms. K. Moghadam regarding master index; add another column to each tab and format; review and revise same	6.70	1,105.50
5/14/2024 ROB	Review draft oppositions to Taxpayers' motion to enforce rule 26 limits regarding improper supplemental expert report and scope of expert testimony, draft motions in opposition to Taxpayers' motions to exclude; review draft motion for leave to file overlength petition for rehearing; approve for filing	5.50	2,337.50
JSW	Finalize oppositions to Taxpayer expert motions	6.80	2,686.00
KMM	Email Judge Aarseth and parties regarding motion for fees and costs; finalize oppositions to Taxpayers motions regarding expert opinions; review email response from Judge Aarseth setting new motion deadlines; continue draft filings regarding deposition designations; continue review of comments regarding Coast Guard docket regarding oil spill response; review clerk email and notice of hearing for trial protocol hearing; brief conference with Mr. J. Staser regarding same; continue analysis of discovery production; review notes from Mr. N. Custard regarding initial reports and comments regarding utilization report; begin review of Taxpayers opposition to Valdez's motion regarding expert opinion evidence	5.00	1,975.00
JWS	Continue research for and drafting of oppositions to motions to exclude Mr. M. Metwaly and Dr. M. Fingas; proofread, prepare exhibits, finalize and file same	8.30	3,278.50

		<u>Hours</u>	<u>Amount</u>
5/14/2024	LJM	4.00	900.00
	Review draft oppositions to Taxpayers' motions to exclude expert reports of Mr. M. Metwaly and Mr. M. Fingas and to exclude duplicative reports; review opposition to motion to enforce Rule 26 limits, review notice of hearing on protocol issues' brief conference with Ms. M. Hodsdon re same		
	MGH	8.30	1,369.50
	Paralegal: Brief conference with Ms. S. Uahinui regarding opposition to exclude Mr. E. Page; prepare exhibits for filing and prepare notice of filing under seal; brief conference with Ms. M. Seay regarding oppositions to exclude Mr. M. Fingas and Mr. M. Metwaly; brief conference with Ms. K. Moghadam regarding opposition to Taxpayers' motion to exclude Mr. E. Page; review opposition to Taxpayers' motion to enforce Rule 26 limits; research regarding pending discovery objections in support of same; review notice of hearing regarding protocol issues; update electronic case file; calendar same; review and finalize opposition to motion to exclude Capt. Ed. Page; notice of filing under seal; review and finalize opposition to motion regarding motion to exclude duplicative expert testimony, notice of filing exhibit under seal and proposed order; review and finalize opposition to motion to enforce Rule 26 limits, exhibits and proposed order; assist with exhibits to opposition to motion to exclude Mr. M. Metwaly, finalize propose order; file and serve parties via ShareFile; review Taxpayers' opposition to Valdez's motion to regarding expert opinion evidence; calendar reply deadlines		
	SNU	2.10	346.50
	Paralegal: Review email from Ms. K. Moghadam regarding her edits to draft opposition to Taxpayers' motion to exclude Mr. E. Page's rebuttal expert report; review and revise same; draft filing under seal documents for exhibit to same		
	MRS	10.00	1,650.00
	Paralegal: Continue to proofread and edit Valdez's opposition to Taxpayers' motion to exclude expert testimony of Dr. Fingas and create exhibits for same; brief conferences with Mr. R. Brena and Mr. J. Staser regarding same; coordinate multiple filings with Ms. M. Hodsdon; proofread and edit email correspondence from Ms. K. Moghadam to Judge		

		<u>Hours</u>	<u>Amount</u>
	Aarseth and parties regarding Valdez's costs and fees filings; review other case-related correspondence; proofread and edit Valdez's opposition to Taxpayers' motion to exclude expert testimony of Mr. Metwaly and create exhibits for same; finalize oppositions and file hardcopies with court; update electronic directory; multiple conferences with team throughout day		
5/15/2024 JSW	Continue drafting replies for partial summary judgment; review oppositions regarding same; emails regarding legislative history with Ms. J. McPherran	7.50	2,962.50
KMM	Review scheduling order from court regarding trial protocol conference; continue draft pleading regarding deposition designations; continue review of discovery production and update attorney notes regarding same; brief conference with Ms. M. Seay regarding deposition corrections from Mr. V. Mitchell; review Taxpayers' opposition to Valdez's motion to depose ONEC; conference with Mr. E. Fossum regarding research projects	4.60	1,817.00
LJM	Review email request from Mr. J. Wakeland re legislative history research (1977 HB 323 and SB 237) on pipeline terms in S 43.56; review issue in Taxpayers' opposition to Valdez motion for partial summary judgment on taxability; begin research; exchange email with Mr. Wakeland re same; continue review	5.00	1,125.00
JLK	Paralegal: Update orders binders and indexes; transfer all to larger binders	0.70	115.50
MGH	Paralegal: Review Taxpayers' opposition to motion to take deposition of ONEC; update electronic case file; work with Ms. A. Hudson with Mr. W. Temko's office to get access to ShareFile; review order granting unopposed motion for extension of time regarding motions to exclude; review notice of hearing and update calendar; review order granting unopposed motion for extension of time to file oppositions to motion to exclude; update electronic case file; update calendar; review Mr. P. Furey errata;	4.10	676.50

		<u>Hours</u>	<u>Amount</u>
	update electronic case file; update protective order file with Mr. E. Fossum's executed exhibit A		
5/15/2024 SNU	Paralegal: Review emails regarding rescheduling trial protocol meeting, vacating May 15 date and update calendar; review emails; update motions tracker; update deposition tracker	2.40	396.00
MRS	Paralegal: Conference with Ms. K. Moghadam regarding deposition transcript edits for Mr. V. Mitchell; begin to draft edits to go to Court Reporter for final transcript preparation	0.70	115.50
5/16/2024 JSW	Continue drafting replies for partial summary judgment; review oppositions regarding same; emails regarding legislative history with Ms. J. McPherrren	8.30	3,278.50
KMM	Begin draft reply to Taxpayers' opposition regarding deposition of ONEC; continue review of discovery production and update attorney notes regarding same; legal research regarding deposition of non-listed expert; review deposition errata sheets from Mr. P. Furey and Mr. J. Riordan	6.60	2,607.00
JWS	Work on identifying and preparing additional expert witness production for service; continue preparing elevation profile analysis for spill path	1.80	711.00
LJM	Continue legislative history research (1977 HB 323 and SB 237) on pipeline terms in S 43.56; receive available bill files from Legislative Reference library; begin review of same	6.50	1,462.50
JLK	Paralegal: Update motion binders and oral argument binders inserting additional documents and indexing	3.80	627.00
MGH	Paralegal: Distribute Mr. E. Fossum's signed protective order to all parties; review deposition designations regarding proper titles; research regarding same; email to Ms. K. Moghadam regarding same; brief conference with Ms. M. Seay regarding trial exhibit preparation; review and forward deposition errata sheets for attorney review; update electronic case file; conference with Ms. S. Uahinui regarding motion for summary judgment and	6.00	990.00

		<u>Hours</u>	<u>Amount</u>
	motions to exclude oral argument binders; update expert ShareFile folder with recent production; update index of production after January 1; update pleading files with file stamped pleadings; prepare trial exhibit stamp; review filings for accuracy; email to Mr. J. Wakeland regarding exhibit issue		
5/16/2024 SNU	Paralegal: Review email from Ms. S. Woods regarding Mr. J. Riordan's deposition transcript signed errata sheet; update depo tracker	0.20	33.00
5/17/2024 ROB	Review pleadings and conference with Ms. K. Moghadam regarding status and strategy	3.50	1,487.50
JSW	Continue drafting replies for partial summary judgment; review oppositions regarding same; emails regarding legislative history with Ms. J. McPherrren; review deposition designations; emails regarding same with Ms. M. Hodsdon	6.20	2,449.00
KMM	Continue draft reply to Taxpayers' opposition regarding deposition of ONEC for Ms. M. Hodsdon's and Mr. R. Brena's review and edit; review email from Mr. K. Kurka regarding upcoming discovery hearing; review deposition errata from experts; continue preparation of potential exhibits for hearing; review and prepare topics for upcoming trial protocol hearing; brief conference with Mr. J. Wakeland regarding replies to expert opinion motion and motions for summary judgment	4.30	1,698.50
LJM	Continue legislative history research (1977 HB 323 and SB 237) on pipeline terms in S 43.56; continue review of bill files from Legislative Reference Library; request old SLA copy from Law Library; request additional files from Legislative Reference Library; email materials to Mr. J. Wakeland for review	8.00	1,800.00
JLK	Paralegal: Continue updating oral argument binders, inserting additional documents and updating index; proof read Valdez's motion to take deposition of ONEC; scan discovery into computer file	8.20	1,353.00

		<u>Hours</u>	<u>Amount</u>
5/17/2024	MGH	7.20	1,188.00
	Paralegal: Prepare second motion, affidavit and proposed order for sanctions regarding third motion for compliance; brief conference with Ms. K. Moghadam and Ms. S. Uahinui regarding same; brief conference with Ms. K. Moghadam regarding deposition designations; finalize deposition designations, file and serve via email; prepare email regarding sanction motion; review, revise reply in support of motion to take deposition of ONEC; cite check and prepare exhibits; telephone conference with Ms. S. Harvey regarding supplemental expert reports, exhibits and Taxpayers' appeals; upload appeal to ShareFile; brief conference with Mr. J. Wakeland regarding telephone conference with Ms. S. Harvey and deadline to exchange supplemental reports; brief conference with Ms. S. Uahinui regarding same		
	SNU	1.00	165.00
	Paralegal: Update potential exhibits binders with more exhibits; review email from Ms. S. Woods attaching Custard errata; update tracker; update motions tracker with court's docket		
	SLH	7.00	577.50
	Paralegal: Index production database		
5/18/2024	ROB	4.50	1,912.50
	Review pleadings/issues and conferences with Ms. K. Moghadam regarding draft reply in support of motion to take ONEC deposition		
	JSW	7.70	3,041.50
	Continue drafting replies for partial summary judgment; review oppositions regarding same; emails regarding legislative history with Ms. J. McPherrren; review and revise reply for deposing ONEC		
	KMM	2.80	1,106.00
	Brief conference with Mr. R. Brena regarding edits to reply to Taxpayers' opposition regarding deposition of ONEC; draft edits as discussed; conference with Ms. M. Hodsdon regarding finalizing attachments to same; review deposition errata from Mr. B. Custard; continue analysis of discovery production and update index with notes regarding same		

			<u>Hours</u>	<u>Amount</u>
5/18/2024	LJM	Finish legislative history research (1977 HB 323 and SB 237) on pipeline terms in S 43.56; continue review of bill files from Legislative Reference Library; emails with Mr. J. Wakeland re review	3.75	843.75
	MGH	Paralegal: Continue to review and revise reply in support of motion to take deposition of ONEC; cite check and prepare exhibits; brief conference with Ms. K. Moghadam regarding trial exhibits and supplemental expert reports; finalize, file with Judge Aarseth and parties via ShareFile; prepare filings for court and judge's chambers	3.50	577.50
5/19/2024	ROB	Review/analyze draft pleadings in progress	4.00	1,700.00
	JSW	Conference with Ms. M. Hodsdon regarding reply for taxability motion; review and revise same; continue drafting reply regarding premise of value	7.50	2,962.50
	KMM	Continue analysis of discovery production and update attorney notes regarding same	2.00	790.00
	JWS	Prepare outline for oral argument regarding Valdez's motion to compel the deposition of ONEC	4.10	1,619.50
	EAF	Conduct legal research on presumption of taxability of personal property with respect to AS 43.56	1.50	562.50
	LJM	Conference with Ms. M. Hodsdon re reviewing reply in support of motion for partial summary judgment re taxability; review/revise	2.50	562.50
	MGH	Paralegal: Brief conference with Mr. J. Wakeland regarding reply in support of motion for partial summary judgment regarding taxability; review, revise and cite check same; brief conference with Ms. J. McPherrin regarding same; conference with Ms. S. Uahinui regarding trial exhibits and trial procedures; research regarding terminal plan and 33 CFR 145 subpart g, additional response plan requirements	3.00	495.00
	SNU	Paralegal: Conference with Ms. M. Hodsdon regarding trial exhibits,	1.30	214.50

		<u>Hours</u>	<u>Amount</u>
5/20/2024	ROB	Review draft replies in support of Valdez's motions for partial summary judgment; conference with Mr. J. Wakeland regarding same; review draft reply regarding expert opinion evidence	6.00 2,550.00
	JSW	Continue revising and finalizing replies in support of partial summary judgment; conferences with Mr. R. Brena, Ms. K. Moghadam, and Ms. M. Hodsdon regarding same; draft reply regarding expert opinion evidence	9.40 3,713.00
	KMM	Attend discovery hearing; continue analysis of discovery production and update attorney notes and potential exhibits regarding same; prepare for upcoming trial protocol hearing; review draft reply regarding expert opinion testimony and provide comments to Mr. J. Wakeland; review court orders regarding fourth and fifth motions to compel and motion for compliance; brief review of Taxpayers' replies regarding summary judgment motions; attend oral argument regarding motion for deposition of ONEC; brief conference with Mr. J. Staser regarding same	5.30 2,093.50
	JWS	Prepare for and conduct oral argument regarding Valdez's motion to compel the deposition of ONEC	3.30 1,303.50
	JLK	Paralegal: Continue updating oral argument binders adding new documents and indexing all	7.50 1,237.50
	MGH	Paralegal: Begin review of reply in support of motion for partial summary judgment regarding premise of value; brief conference with Ms. J. McPherren regarding same; review email from Ms. J. McPherren regarding reply in support of partial motion for partial summary judgment regarding taxability; conference with Mr. J. Staser regarding same; review, cite check and finalize the replies in support of partial summary judgment on premise of value and taxability standard and motion and proposed order regarding leave to file overlength reply; file taxability reply via hard copy and serve parties via ShareFile; file and serve the reply regarding premise of value via email; brief conference with Ms. K. Moghadam regarding trial	9.40 1,551.00

		<u>Hours</u>	<u>Amount</u>
	exhibit list and order of exhibits; review orders affirming discovery master's orders regarding fifth motion to compel, third motion for compliance and order fourth motion to compel taxpayers; update electronic case file; begin to calendar deadlines; update motion tracker; review Taxpayers reply in support of motion for partial summary judgment regarding statute of limitations; review reply in support of motion for partial summary judgment regarding TAPS settlement; review reply in support of motion for summary judgment on Valdez's valuation appeal; update electronic case file; print copies for oral argument binders; review and revise Valdez's reply in support of expert opinion evidence; brief conference with Mr. J. Wakeland regarding supporting exhibits;		
5/20/2024	SNU Paralegal: Continue search of documents to add to potential exhibits binder for Mr. R. Brena's review	2.30	379.50
	MRS Paralegal: Organize discovery and deposition folders per Ms. K. Moghadam's request	2.60	429.00
	SLH Paralegal: Index production database	7.00	577.50
5/21/2024	JSW Finalize reply regarding expert opinion evidence; conferences with Ms. M. Hodsdon regarding same	4.50	1,777.50
	KMM Review Taxpayers' reply regarding motion to exclude testimony of Captain E. Page; review court order regarding review of DOR documents for in camera review; review multiple notices of hearing regarding oral argument scheduling; continue preparation of issues list for upcoming trial protocol hearing; review and respond to email from Ms. L. Hobart regarding trial schedule; review protective order signature pages from Taxpayers' counsel; review research from Mr. E. Fossum regarding narrative direct allowed in bench trials; conference with Mr. E. Fossum regarding additional research for upcoming trial protocol hearing; review documents from Judge Walker matter regarding Furie for trial protocol	4.30	1,698.50

		<u>Hours</u>	<u>Amount</u>
5/21/2024	JLK	7.50	1,237.50
	Paralegal: Update orders binders with newly-received court orders and update index; update pleadings binders with additional incoming and outgoing pleadings, index all		
	MGH	8.80	1,452.00
	Paralegal: Brief conference with Ms. J. Kruger regarding case management and upcoming deadlines; continue to review affirmed orders granting in part and denying in part regarding third motion for compliance and fourth motion to compel and prepare Excel spreadsheet regarding deadlines; brief conference with Ms. S. Uahinui regarding same; review and revise reply in support of motion regarding expert opinion evidence, prepare exhibits; prepare notice of filing under seal; finalize and file, serve parties via ShareFile; review Taxpayers' reply in support of motion to enforce Rule 26, review reply in support of motion to exclude duplicative expert testimony; review replies in support of motions to exclude Mr. M. Fingas, Mr. M. Metwaly and Capt. E. Page; review Taxpayers' objection to deposition designations; review reply in support of motion to exclude expert testimony; update electronic case file; brief conference with Ms. S. Uahinui regarding additional oral argument binder; review orders scheduling oral argument; telephone conference with Ms. C. Randive regarding oral argument duration and order of motions; brief conference with Ms. K. Moghadam and Mr. J. Wakeland regarding same; update calendar regarding sanction deadlines; review order regarding DOR deadline to provide documents for in camera review; calendar same		
	SNU	4.20	693.00
	Paralegal: Brief conference with Ms. M. Hodsdon regarding deadlines from order regarding Valdez's fourth motion to compel Taxpayers; update deadlines index regarding same; brief conference with Ms. M. Hodsdon regarding findings of fact and conclusion of law in 3AN-21-06462CI; courier instruction to obtain same; receive same, scan to electronic case file and distribute via email to Mr. E. Fossum, Mr. J. Wakeland, and Ms. K. Moghadam; scan Mr. R. Brena's notes from Hobart and Hisey deposition to electronic case file		

		<u>Hours</u>	<u>Amount</u>
5/21/2024	SLH	Paralegal: Index production database	6.00 495.00
5/22/2024	JSW	Brief conference with Ms. M. Hodsdon regarding supplemental reports; brief conference with Ms. K. Moghadam regarding deposition designations; review records and authorities regarding trial protocol conference; review Taxpayer replies regarding expert evidence	5.50 2,172.50
	KMM	Continue preparation for upcoming trial protocol hearing; review Taxpayers' objection to Valdez's deposition designations; brief conference with Mr. J. Wakeland regarding same; conference with Ms. S. Harvey regarding supplementing expert reports; conference with Mr. D. Hisey regarding outline for supplements to expert report; continue analysis of discovery production and provide documents for Ms. S. Harvey's review	2.50 987.50
	EAF	Conduct legal research regarding admissibility and use of narrative testimony by expert witnesses	3.10 1,162.50
	JLK	Paralegal: Update all oral argument binders adding numerous new filings, relabeling binders, updating indexes in each binder ensuring binders were complete for use at hearings	9.00 1,485.00
	MGH	Paralegal: Brief conference with Ms. K. Moghadam regarding protocol hearing; review email regarding same; brief conference with Mr. J. Wakeland regarding supplemental expert reports and trial protocol hearing; review and revise notes regarding protocol hearing and email to Mr. J. Wakeland and Ms. K. Moghadam; research regarding prior protocol issues and orders; update research folder; prepare protocol hearing binder for Mr. R. Brena's review; brief conference with Ms. S. Uahinui regarding same; review Discovery Master order denying motion to take deposition of ONEC; update electronic case file; calendar; prepare objections regarding same; begin review of additional expert communications to supplement production; brief conference with Ms. J. Kruger regarding oral argument binders; telephone conference with Ms. S. Harvey regarding supplemental expert reports and ShareFile; prepare	8.60 1,419.00

		<u>Hours</u>	<u>Amount</u>
	new ShareFile folder; brief conference with Mr. E. Fossum regarding case deadlines; update calendar		
5/22/2024 SNU	Paralegal: Brief conference with Ms. M. Hodsdon regarding oral argument binders for Taxpayers' motions to exclude; prepare same; prepare a binder and index for Mr. R. Brena's binders in preparation for trial status hearing tomorrow regarding protocol issues	3.60	594.00
SLH	Paralegal: Index production database	4.00	330.00
5/23/2024 ROB	Review materials in preparation for trial status hearing; attend same; conference with Ms. K. Moghadam, Mr. J. Staser, and Mr. J. Wakeland regarding preparation for upcoming trial protocol hearing	7.00	2,975.00
JSW	Brief conference with Ms. M. Hodsdon regarding supplemental production; conference with team regarding trial protocol conference; telephonically attend same; review Taxpayer and DOR motions in limine and cited authorities	6.50	2,567.50
KMM	Conference with Mr. R. Brena, Mr. J. Wakeland, and Mr. J. Staser regarding preparation for upcoming trial protocol hearing; review emails with experts for supplemental discovery production to parties; continue analysis of discovery production; review email from Judge Zeman's law clerk regarding scheduling for oral arguments; review email from Mr. V. Mitchell regarding updates to expert report regarding tug utilization; conference with Ms. M. Hodsdon regarding upcoming deadlines; prepare email to Mr. J. Wakeland and Mr. J. Staser regarding upcoming filings and deadlines; teleconference with Ms. S. Harvey regarding updates to expert reports; review deposition corrections from Ms. S. Harvey; teleconference with Mr. V. Mitchell regarding supplemental reports; review emails from Judge Zeman's law clerk regarding pretrial conference and trial time schedule; prepare time allotment spreadsheet for Mr. R. Brena's review; review DOR's notice of providing documents for in camera review; brief conference with Ms. M. Hodsdon regarding	10.50	4,147.50

		<u>Hours</u>	<u>Amount</u>
	deposition corrections for Ms. S. Harvey and distribution to court reporter regarding same; conference with Ms. M. Hodsdon regarding preparation of exhibits for upcoming deadline to serve exhibits; begin review of motions in limine filed by DOR and Taxpayers; email Mr. J. Wakeland and Mr. J. Staser regarding upcoming deadlines and filings; conference with Mr. E. Fossum regarding draft objection to discovery master order regarding deposition of ONEC		
5/23/2024	JWS Prepare for and participate in hearing regarding trial protocol	5.20	2,054.00
	EAF Attend hearing status conference regarding trial protocol; conduct legal research and draft memorandum regarding regulatory language (operating versus operational)	4.80	1,800.00
	JLK Paralegal: Continue working on oral argument binders, adding new documents and indexing all, reviewing to ensure completeness for use at hearings	8.50	1,402.50
	MGH Paralegal: Attend meeting regarding today's hearing regarding trial protocol issues; review and research Valdez discovery production; brief conference with Mr. R. Brena regarding same; attend hearing; request log notes; email to team regarding upcoming deadlines and exhibit list and trial exhibit preparation; conference with Ms. K. Moghadam regarding same; review and process deposition errata from Mr. S. Harvey and email to court reporter; conference with Ms. K. Moghadam regarding DOR and Taxpayers' motions in limine; review same; update electronic case file; review email from Judge Zeman's law clerk regarding oral argument; update calendar regarding same; brief conference with Ms. J. Kruger regarding oral argument binders; continue to prepare supplemental discovery; brief conference with Mr. J. Wakeland regarding same	10.00	1,650.00
	SLH Paralegal: Index production database	7.00	577.50

		<u>Hours</u>	<u>Amount</u>
5/24/2024	JSW	Emails with Ms. K. Moghadam regarding case task list	0.10 39.50
	KMM	Review draft motion from Mr. E. Fossum regarding deposition of ONEC and provide redline edits to same; conference with Mr. E. Fossum regarding errata to same; teleconference with Mr. V. Mitchell regarding updates to tug utilization report; teleconference with Ms. S. Harvey regarding updates to joint reports; conference with Ms. J. McPherren regarding edits to objection to discovery master order to deposition of ONEC; review Taxpayer filing regarding notice of rehearing; review emails from Mr. V. Mitchell and Captain E. Page regarding MXAK animation for trial testimony; review emails from team regarding upcoming deadlines and oral arguments	6.50 2,567.50
	JWS	Teleconference with Ms. S. Harvey regarding revisions to appendices for joint report; review same	0.70 276.50
	EAF	Draft objection to the discovery master's 5/22/24 order regarding request to depose ONEC employee	3.50 1,312.50
	LJM	Conference with Ms. K. Moghadam re reviewing draft objection to discovery master order to deposition of ONEC; review/revise same; begin review of motions in limine filed by DOR and Taxpayers	1.50 337.50
	JLK	Paralegal: Continue updating oral argument binders adding newly-received documents and indexing all	6.80 1,122.00
	SNU	Paralegal: Review emails for pleadings and orders; forward same to Ms. J. Kruger for filing in binders; review email from Ms. K. Moghadam regarding draft objections to DM's order regarding deposition of ONEC; collect and add necessary cites to footnotes; telephone conferences with Ms. J. McPherren regarding her edits to draft objection; review, revise, final, file, and serve objection; conference with Mr. E. Fossum regarding errata to objection; draft proposed order, errata notice, and review Mr. E. Fossum's edits to corrected objection; email drafts to Mr. E. Fossum for review; final errata, corrected	4.50 742.50

			<u>Hours</u>	<u>Amount</u>
		objection, and proposed order; file and serve same to parties		
5/24/2024	SLH	Paralegal: Index production database	6.00	495.00
5/25/2024	ROB	Review issues/pleadings in progress; brief conference with Ms. K. Moghadam regarding upcoming oral arguments	3.50	1,487.50
	KMM	Conference with Ms. M. Seay regarding discovery documents to experts; review discovery production and update attorney notes regarding same; teleconference with Ms. S. Harvey regarding updates to expert reports and supplemental discovery production for review; begin analysis of updated tug utilization report from Mr. V. Mitchell; brief teleconference with Mr. V. Mitchell regarding updated report and discovery; brief conference with Mr. R. Brena regarding upcoming oral arguments; email Mr. J. Wakeland regarding update to expert report of Mr. M. McGee; email Mr. J. Wakeland regarding oppositions to motions in limine; review Furie decision regarding valuation standard and motions in limine	7.80	3,081.00
	MRS	Paralegal: Assist Ms. K. Moghadam with organization and distribution of discovery; update electronic directory and expert ShareFile directories; conference with Ms. K. Moghadam regarding upcoming deadlines and projects	4.80	792.00
5/26/2024	KMM	Continue analysis and redline edits to updated report of Mr. V. Mitchell regarding tug utilization; continue analysis of discovery production and update attorney notes regarding same; email updated index of potential exhibits to Ms. M. Seay and Ms. S. Uahinui	4.20	1,659.00
	SNU	Paralegal: Review email from Ms. M. Hodsdon regarding trial exhibit stamp; review email from Ms. M. Hodsdon regarding drafting opposition shells to DOR's and Taxpayers' motions in limine; draft same; review message from Ms. M. Hodsdon regarding CD from May 23 trial status hearing; order same	1.00	165.00

		<u>Hours</u>	<u>Amount</u>
5/27/2024	KMM	5.80	2,291.00
	Teleconference with Ms. S. Harvey regarding updates to expert reports and exhibits to same; continue analysis and redline edits to updated report regarding tug utilization by Mr. V. Mitchell; teleconference with Mr. V. Mitchell regarding update and edits to same; email Mr. E. Fossum regarding research project on foundation of discovery documents to be used at trial; brief teleconference with Mr. E. Fossum regarding upcoming tasks and deadlines; prepare for meeting with team to discuss upcoming deadlines and oral arguments		
5/28/2024	ROB	5.00	2,125.00
	Prepare for and attend meeting with BB&W Team regarding upcoming tasks and strategy going forward; review materials in preparation of upcoming oral arguments		
	JSW	6.60	2,607.00
	Continue reviewing Taxpayer motions in limine and drafting oppositions thereto		
	KMM	10.20	4,029.00
	Teleconference with Mr. V. Mitchell regarding update to expert report; review proposed exhibits for updates to expert reports and email Ms. M. Seay regarding same; review draft sections of updates to joint expert report; review Taxpayers' opposition to Valdez's objection to discovery master decision regarding deposition of ONEC; begin review of discovery production; continue research regarding discovery for use in updates to expert reports; prepare potential exhibits for upcoming production deadline and update rankings and notes regarding same		
	EAF	7.00	2,625.00
	Draft objections to the Discovery Master's findings regarding City of Valdez's request to depose employee of ONEC; attend meeting with Mr. R. Brena, Ms. K. Moghadam, Mr. J. Staser, and Mr. J. Wakeland to discuss and assess upcoming legal assignments regarding 2022 tax assessment litigation		
	LJM	6.00	1,350.00
	Conference with Ms. M. Hodsdon re review of revised expert report appendices and directives from Ms. S. Harvey re same; begin review/revising/cite-checking same, note issues for global review; review response by Taxpayers to		

		<u>Hours</u>	<u>Amount</u>
	Valdez's corrected objection to Discovery Master's order denying motion to take ONEC deposition		
5/28/2024 SNU	Paralegal: Review email from Ms. K. Moghadam regarding schedule BB&W Team meeting regarding upcoming tasks; attend same; review email from records department, superior court, regarding payment for May 23 trial status hearing; make payment online; review oral argument binders for completion for Mr. R. Brena's review	1.80	297.00
MRS	Paralegal: Review email correspondence; continue to prepare for filing of Valdez's exhibits; teleconference with Ms. S. Harvey regarding status of expert report revisions and updated joint exhibits; download joint reports and exhibits from Sharefile to begin proofreading, editing, and bates stamping for finalization and exchange; create workbook for tracking all revisions and finalized reports; conference with Ms. K. Moghadam regarding all pending projects and upcoming deadlines	3.50	577.50
SLH	Paralegal: Index production database	7.00	577.50
5/29/2024 ROB	Review/issues/pleadings in progress; conference with Ms. K. Moghadam regarding email from Ms. M. Rehaut concerning exchange of exhibit lists; brief conference with Mr. J. Wakeland and Ms. Moghadam regarding exhibit lists	4.50	1,912.50
JSW	Brief conference with Ms. M. Hodsdon regarding supplemental production; review same; brief conference with Mr. R. Brena and Ms. K. Moghadam regarding exhibit lists; continue reviewing authorities regarding Taxpayers' motions in limine	8.60	3,397.00
KMM	Begin review of latest discovery production from Taxpayers; prepare documents for expert review; update discovery index with attorney rankings and notes; begin analysis of updated edits to expert report of Mr. V. Mitchell and provide redline edits to same; continue analysis of potential exhibits and preparation for upcoming deadline to serve exhibits; email counsel regarding time allocation proposal for upcoming oral arguments; review email from Ms. M.	8.50	3,357.50

		<u>Hours</u>	<u>Amount</u>	
	Rehaut regarding exhibit deadlines; brief conference with Mr. J. Wakeland and Mr. R. Brena regarding same; review Taxpayers' motion to appear pro hac vice and conference with Mr. J. Staser regarding same; review email from Taxpayers regarding additional discover production from Alyeska; prepare notes for meet and confer regarding missing discovery production; email Mr. J. Staser regarding discovery production from Mr. M. Horn related to oil spill modeling; review email from Mr. N. Sidney regarding time allocation for upcoming oral arguments; teleconference with Mr. V. Mitchell regarding Alaska Chadux production; prepare documents and discovery production for expert review and rankings; conference with Ms. M. Seay regarding preparation of exhibits for trial; review pretrial order regarding upcoming deadlines and exhibits; review requirements regarding confidentiality; conference with Ms. M. Hodsdon regarding attorneys fees and costs motion; conference with Mr. E. Fossum regarding draft response to Taxpayers' objections regarding Valdez's deposition designations			
5/29/2024	LJM	Continue review/revising/cite-checking revised expert reports for service on Monday, conferences with Ms. M. Hodsdon re same and issues for review by Ms. S. Harvey; conference with Ms. Hodsdon re invoice entries for fees and costs re third motion for compliance; begin review and modify time entries as necessary	9.00	2,025.00
	JLK	Paralegal: Complete updating pleadings binders and orders binders	1.50	247.50
	MGH	Paralegal: Review letter from Taxpayers to Judge Zeman regarding denial of Valdez's petition for rehearing; review Taxpayers' responses to Valdez's corrected objection to discovery master's order denying motion to take ONEC deposition; review Taxpayers' second set of supplemental response and objections to Valdez's first set of joint discovery requests; download, review and process supplemental production; brief conference with Mr. J. Wakeland regarding supplemental responses to Taxpayers'	10.30	1,699.96

		<u>Hours</u>	<u>Amount</u>
	second set of requests for production; review and Bates number supplemental production; prepare fourth supplemental responses; attend meeting experts and team regarding review of same; conferences with Ms. S. Harvey regarding revised expert reports; brief conference with Ms. M. Seay regarding same; organize case file regarding same; telephone conference with Ms. J. McPherrren regarding review of revised report appendices; finalize supplemental responses and production and serve parties via Sharefile and email; review Alyeska's supplemental production; brief conference with Ms. K. Moghadam regarding same; update production index; email to Ms. K. Moghadam regarding same; begin to ocr same; review Taxpayers' motion to appear pro hac vice (Mr. J. Schwab); update case file		
5/29/2024	MRS Paralegal: Assist Ms. K. Moghadam and Mr. V. Mitchell with editing revised Tug Utilization Report; conference with Ms. M. Hodsdon to coordinate efforts on upcoming projects and deadlines; continue to update joint exhibits to revised reports; conference with Ms. M. Hodsdon regarding same; telephone conference with Mr. V. Mitchell regarding daily reports and vessel logs appendix; conduct research and prepare daily reports and vessel logs appendix by year and vessel; conference with Ms. K. Moghadam regarding same	8.50	1,402.50
	SNU Paralegal: Complete oral argument binder regarding motion to enforce Rule 26 limits; label binders by attorney; distribute same; brief conference with Ms. K. Moghadam regarding potential exhibit binders; review email from Ms. K. Moghadam regarding additional documents for Mr. R. Brena's oral argument binder concerning statute of limitations; add same to binder; receive email link to audio from court regarding May 23 trial status hearing; update electronic file and forward to Pacific Rim Reporting for transcription; update potential exhibits binder and create folder with electronic version of same; review Appendix A revised initial reports tax years 2017-2022 and Appendix E tax year 2017	9.00	1,485.00

		<u>Hours</u>	<u>Amount</u>
5/29/2024	SLH	Paralegal: Index production database	6.00 495.00
5/30/2024	ROB	Review issues and filings in progress; case email; review email from Mr. N. Sidney regarding Valdez pretrial conference	5.00 2,125.00
	JSW	Emails with opposing counsel regarding exhibit list and pretrial issues; emails and brief conference with Ms. K. Moghadam regarding same; continue drafting oppositions to Taxpayers' motions in limine	7.70 3,041.50
	KMM	Conference with Ms. M. Seay and Ms. M. Hodsdon regarding upcoming exhibit deadline and preparation of exhibits for serving; review and provide comments to Mr. J. Wakeland regarding draft email to Taxpayers' counsel regarding exhibit deadline; conference with Mr. E. Fossum regarding response to Taxpayers' objections to Valdez's deposition designations; draft response email to Mr. N. Sidney regarding time allocation for upcoming oral argument; prepare for meet and confer with Taxpayers' counsel regarding confidentiality issues, exhibit deadline, and upcoming pretrial conference topics; continue analysis of discovery production from Taxpayers; teleconference with Ms. S. Harvey regarding updated expert reports and exhibits to same; continue preparation for meet and confer regarding discovery production; begin draft motion for compliance; continue review of potential exhibits and update index regarding same	7.50 2,962.50
	EAF	Review and assess objection to deposition designations; conduct legal research on deposition designations; draft response to renewed objection to deposition designations	3.50 1,312.50
	LJM	Continue review/revising/cite-checking revised expert reports for service on Monday, conferences with Ms. M. Hodsdon re same and issues for review by Ms. S. Harvey; conferences with Ms. Hodsdon re invoice entries for fees and costs re third motion for compliance; review and modify time entries as necessary	11.00 2,475.00

		<u>Hours</u>	<u>Amount</u>
5/30/2024	JLK	8.00	1,320.00
	Paralegal: create new binder for petition for review including all new documents received regarding the petition for review and index all; continue updating file binders with newly-received documents, conference with Ms. M. Hodsdon regarding upcoming needed work; modify each appendix for each of the years 2017 - 2022 to ensure they are marked with the confidential stamp		
	MGH	12.20	2,013.00
	Paralegal: Continue to review Taxpayers' production; review and update ShareFile with same; telephone conferences with Ms. S. Harvey and Ms. J. McPherren regarding same revised reports and additional joint exhibits; review and revise appendices and continue to identify joint exhibits; update ShareFile with revised appendices; brief conference with Ms. M. Seay regarding trial exhibits and exhibit list; review emails regarding meet and confer with parties regarding trial protocol and trial exhibits; update calendar; begin review of fees and costs regarding third motion for compliance; brief conference with Ms. K. Moghadam regarding fourth motion for compliance		
	MRS	10.00	1,650.00
	Paralegal: Conference with Ms. K. Moghadam regarding revised expert reports and upcoming trial exhibit exchange process; proofread Mr. V. Mitchell's tug utilization report; update revised reports and joint exhibits pursuant to Taxpayer confidentiality designations; conference with legal team regarding same; continue to create, mark, organize, and index potential trial exhibits; telephone conference with Ms. S. Harvey regarding revised reports and joint exhibits; upload all prepared exhibits to expert Sharefile for use in drafting revisions to reports		
	SNU	7.00	1,155.00
	Paralegal: Continue review of Appendix E revised initial reports		
	SLH	5.00	412.50
	Paralegal: Index production database		

		<u>Hours</u>	<u>Amount</u>
5/31/2024	ROB	Review issues and outstanding pleadings in progress; brief conference with Mr. J. Wakeland and Ms. K. Moghadam regarding meet and confer concerning pretrial issues	2.00 850.00
	JSW	Brief conference with Mr. R. Brena and Ms. K. Moghadam regarding meet and confer regarding pretrial issues; prepare for and attend same; review and revise email to opposing counsel regarding discovery compliance; review invoices for sanctions motions; draft motion for late filing; conferences with Ms. M. Hodsdon regarding same	7.30 2,883.50
	KMM	Brief teleconference with Mr. D. Hisey regarding updates to expert reports; brief conference with Mr. R. Brena regarding same; prepare for and attend meet and confer with Taxpayers and DOR; prepare meet and confer email to Taxpayers regarding latest discovery production; continue analysis of discovery production from Taxpayers; continue review and edits to potential exhibit list; conference with Ms. M. Seay regarding same; review expert invoices and email Ms. M. Hodsdon regarding same	6.20 2,449.00
	EAF	Draft response to Taxpayers' objection and renewed objection to designation of deposition testimony	5.40 2,025.00
	LJM	Continue review/revising/cite-checking revised expert reports for service on Monday, conferences with Ms. M. Hodsdon re same and issues for review by Ms. S. Harvey; conference with Ms. Hodsdon re technical issues with filing sanctions expenses today	8.25 1,856.25
	MGH	Paralegal: Draft fourth motion for compliance, proposed order and expedited briefing order; continue review and revise appendices and continue to identify joint exhibits; update ShareFile with revised appendices; brief conference with Ms. M. Seay regarding trial exhibits and exhibit list; review emails regarding meet and confer with parties regarding trial protocol and trial exhibits; attend meeting with team regarding today's meet and confer; attend meet and confer regarding additional issues in preparation of the June 4 status conference; continue to review invoices in preparation of second motion	10.00 1,650.00

		<u>Hours</u>	<u>Amount</u>
	for sanctions; prepare spreadsheet in support of motion for attorneys' fees and costs; brief conference with Ms. K. Moghadam and Mr. J. Wakeland regarding same; brief conferences with Ms. S. Harvey regarding status of revised reports and additional exhibits; review and update electronic case file with revised reports; telephone conference with Ms. J. McPherrren, Ms. M. Seay and Ms. S. Uahinui regarding continuing review of same; review and revise appendix M; review, finalize motion to file late filed motion for fees and costs; file and serve via email		
5/31/2024	SNU Paralegal: Update Mr. R. Brena's oral argument binder; conference with Ms. M. Hodsdon regarding update on appendices and errata sheet; draft errata sheet for revised initial reports	4.10	676.50
	MRS Paralegal: Conference with Ms. K. Moghadam regarding confidentiality and preparations for meet and confer with opposing counsel; attend meet and confer regarding trial protocols and exhibit production and exchange; take notes; conference with legal team regarding same; continue to assist expert team with preparation of revised reports and exhibits; update exhibit indices and Sharefile; proof, revise and edit draft response to Taxpayers' objections and renewed objections to Valdez's disclosure of deposition designations; brief conference with Mr. E. Fossum regarding same	9.00	1,485.00
	SLH Paralegal: Index production database	3.00	247.50
	For professional services rendered	1180.35	\$319,993.21
	Additional charges:		

		<u>Qty</u>	<u>Price</u>	
5/1/2024	Elite Courier - File Reply ISO Motion for Compliance and ISO Motion to Compel Taxpayers (5th) in Superior Court, Deliver to Judge Zeman's Chambers	1	\$15.00	15.00

		<u>Qty</u>	<u>Price</u>	<u>Amount</u>
5/3/2024	Elite Courier - File in Superior Court Motion regarding Expert Opinion Evidence Mot for Overlength, Deliver Zeman's Chambers; Return Conformed Copy	2	\$20.00	40.00
	Elite Courier - File in Superior Court Opposition to Rule of Evidence, IOpp to Mot to Exclude Page, Opposition to Mot to Exclude Fingas; Deliver Zeman's Chambers; Return Conformed Copies	2	\$20.00	40.00
5/7/2024	Pacific Rim Reporting - Inv #24-10607, transcript services for 5/3/24	1	\$290.00	290.00
5/9/2024	Elite Courier - Filing in Superior Court - Rush	1	\$20.00	20.00
	Elite Courier - File Opposition to Taxpayers' MPSI regarding TAPS Settlement in Superior Court, Deliver to Judge Zeman's Chambers, return conformed copy	2	\$15.00	30.00
5/10/2024	Elite Courier - Deliver Opposition regarding TP's MPSJ regarding SOL, Request for OA to Judge Zeman's Chambers	1	\$15.00	15.00
	Pacific Rim Reporting - Inv #24-10622, transcript services for 5/3/24	1	\$1,053.00	1,053.00
5/14/2024	Elite Courier - File in Superior Court Opposition to Mot to Exclude Metwaly; Deliver Zeman's Chambers; Return Conformed Copy	2	\$20.00	40.00
5/20/2024	Elite Courier - File ReplyRedy ISO Mot to Take Depo of ONEC in Superior Court, Deliver to Judge Zeman's Chambers; Return Conformed Copy	1	\$15.00	15.00
	Elite Courier - File Reply ISO Mot Partial Summary Judgement on Taxability Standard in Superior Court, Deliver to Judge Zeman's Chambers; Return Conformed Copy	2	\$20.00	40.00
5/21/2024	Elite Courier - Record Amended Findings of Fact and Conclusions of Law	1	\$20.00	20.00
	Elite Courier - File Reply ISO Mot Regarding Expert Opinion Evidence, Req for Oral Argument, and Notice of Filing Exhibits Under Seal in Superior Court, Deliver to Judge Zeman's Chambers; Return Conformed Copy	2	\$15.00	30.00
5/23/2024	Pacific Rim Reporting - Inv #24-10733, transcript services for 5/23/24	1	\$913.90	913.90
5/27/2024	Magid Metwaly, Visual Heights Inv#1125 dated 05/27/24 for expert services April 1 - May 1, 2024	1	\$12,950.00	12,950.00

	<u>Qty</u>	<u>Price</u>	<u>Amount</u>
5/28/2024 Pacific Rim Reporting - Inv #24-10675, transcript services for 5/28/24	1	\$241.66	241.66
5/31/2024 Mitchell, Blue Water Consulting - Inv#05-2024 dated 6/5/2024 for expert services provided May 9 - June 4, 2024	1	\$23,237.50	23,237.50
Harvey Consulting Inv#2024-07 dated 05/05/24 for expert services provided May 2024	1	\$27,472.50	27,472.50
Captain Ed Page, Letter invoice dated 06/05/24 for expert services provided May 2024	1	\$412.50	412.50
Don McGee: Alaska Assessment Assistance Inv#030 dated 06/03/24 for expert services provided May 2024	1	\$625.00	625.00
Merv Fingas, Spill Science - Inv# 9 dated 06/06/2024 for expert services provided May 2024	1	\$1,375.00	1,375.00
Dan Hisey Invoice #053124 dated 05/31/24 for expert services provided May 2024	1	\$21,725.00	21,725.00
Dennis Maguire, Global CPT LLC Inv#009 dated 06/03/24 for expert services provided May 2024	1	\$12,650.00	12,650.00
Westlaw for the month of May	1	\$1,740.07	1,740.07
Lisa Hobart, LLC - Inv#4 dated 5/31/24 for expert services provided May, 2024	1	\$625.00	625.00
Alaska Court System - 5/23/24 SARB Hearing Audio	1	\$20.60	20.60
Copies - B&W for the month of May	10,377	\$0.15	1,556.55
Copies - Color for the month of May	13,961	\$0.25	3,490.25
Total costs			<u>\$110,683.53</u>
Total amount of this bill			<u>\$430,676.74</u>
Previous balance			\$743,469.92
4/23/2024 Credit for duplicate charge for MRS on 4/23/24.			(\$1,732.50)
5/24/2024 Payment - thank you			(\$743,469.92)
Total payments and adjustments			<u>(\$745,202.42)</u>
BALANCE DUE			<u><u>\$428,944.24</u></u>

Biller Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robin O. Brena - Sr. Attorney	75.50	425.00	\$32,087.50

Name	Hours	Rate	Amount
Jack S. Wakeland - Sr. Attorney	162.30	395.00	\$64,108.50
Kelly M. Moghadam - Sr. Attorney	173.70	395.00	\$68,611.50
Jake W. Staser - Sr. Attorney	93.40	395.00	\$36,893.00
Erik A. Fossum - Attorney	28.80	375.00	\$10,800.00
L. Jeanne McPherren - Research Paralegal	101.25	225.00	\$22,781.25
Judy L. Kruger - Sr. Paralegal	125.20	165.00	\$20,658.00
Mary G. Hodsdon - Sr. Paralegal	171.40	165.00	\$28,281.46
Mindy R. Seay - Sr. Paralegal	76.60	165.00	\$12,639.00
Suzanne N. Uahinui - Sr. Paralegal	108.20	165.00	\$17,853.00
Shafia L. Hleihil - Paralegal Assistant	64.00	82.50	\$5,280.00

BRENA, BELL & WALKER, P.C.

The RSD Building
810 N Street, Suite 100
Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37292

In Reference To: City of Valdez/Finance
Our File No. 1374-010

Professional services

	<u>Hours</u>	<u>Amount</u>
5/29/2024 JWS Review custody agreement with UBS; revise agreement; review relevant code and charter provisions; draft responsive email	0.70	227.50
For professional services rendered	0.70	\$227.50
Previous balance		\$97.50
5/24/2024 Payment - thank you		(\$97.50)
Total payments and adjustments		(\$97.50)
<i>BALANCE DUE</i>		\$227.50

Biller Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jake W. Staser - Sr. Attorney	0.70	325.00	\$227.50

BRENA, BELL & WALKER, P.C.

The RSD Building
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Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37293

In Reference To: City of Valdez/Human Resources
CONFIDENTIAL
Our File No. 1374-018

Professional services

		<u>Hours</u>	<u>Amount</u>
5/2/2024 JWS	Conference with Ms. R. Craguna and Mr. J. Douglas regarding grievance process and mediation; review outline regarding grievance process from Ms. R. Cragun; begin preparing draft findings	1.30	422.50
5/8/2024 JWS	Continue drafting of draft findings	1.00	325.00
MGH	Paralegal: Review and finalize grievance response; email to Mr. J. Staser regarding same	0.40	66.00
5/13/2024 JWS	Review emails regarding records requests; research issue; draft responsive email with analysis	0.80	260.00
5/22/2024 JWS	Conference with Ms. R. Cragun regarding employment issues associated with running for elective office	0.30	97.50
For professional services rendered		3.80	\$1,171.00
Additional charges:			
		<u>Qty</u>	<u>Price</u>
5/31/2024	Copies - B&W for the month of May	7	\$0.15 1.05

	<u>Amount</u>
Total costs	\$1.05
Total amount of this bill	\$1,172.05
Previous balance	\$1,765.00
5/24/2024 Payment - thank you	(\$1,765.00)
Total payments and adjustments	(\$1,765.00)
<i>BALANCE DUE</i>	\$1,172.05

Biller Summary			
Name	Hours	Rate	Amount
Jake W. Staser - Sr. Attorney	3.40	325.00	\$1,105.00
Mary G. Hodsdon - Sr. Paralegal	0.40	165.00	\$66.00

BRENA, BELL & WALKER, P.C.

The RSD Building
810 N Street, Suite 100
Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37294

In Reference To: City of Valdez/Parks and Recreation
Our File No. 1374-016

Professional services

		<u>Hours</u>	<u>Amount</u>
5/6/2024 JSW	Review and revise MOA with VSA; emails with client regarding same	0.30	97.50
	For professional services rendered	0.30	\$97.50
	Previous balance		\$457.70
5/24/2024	Payment - thank you		(\$457.70)
	Total payments and adjustments		(\$457.70)
	BALANCE DUE		\$97.50

Biller Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jack S. Wakeland - Sr. Attorney	0.30	325.00	\$97.50

BRENA, BELL & WALKER, P.C.

The RSD Building
810 N Street, Suite 100
Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37295

In Reference To: City of Valdez/Police Department
Our File No. 1374-017

Professional services

		<u>Hours</u>	<u>Amount</u>
5/1/2024	MGH Paralegal: Review background information regarding Mr. D. Gilson; update electronic case file	0.20	33.00
5/13/2024	MGH Paralegal: Review case file regarding Mr. C. Anderson; prepare entry of appearance; calendar trial date; email to Mr. J. Staser regarding same	0.50	82.50
5/20/2024	JWS Prepare for D. Gilson minor offense hearing; brief conference with Officer N. Taylor	0.60	195.00
5/29/2024	JWS Review case file for Mr. H. Anderson minor offense; prepare prosecution outline; attempt to contact Officer Gondek and Mr. H. Anderson	0.70	227.50
5/30/2024	JWS Prepare for and participate in minor offense trial for Mr. H. Anderson	0.50	162.50
	MGH Paralegal: Finalize entry of appearance and email to Mr. J. Staser for review; finalize, file and serve via TrueFile and U.S. Mail	0.40	66.00
For professional services rendered		<u>2.90</u>	<u>\$766.50</u>

Additional charges:

	<u>Qty</u>	<u>Price</u>	<u>Amount</u>
5/31/2024 Postage for the month of May 2024	1	\$1.92	1.92
Copies - B&W for the month of May	14	\$0.15	2.10
Copies - B&W for the month of May	14	\$0.15	2.10
Total costs			<u>\$6.12</u>
Total amount of this bill			<u>\$772.62</u>
Previous balance			\$133.20
5/24/2024 Payment - thank you			<u>(\$133.20)</u>
Total payments and adjustments			<u>(\$133.20)</u>
<i>BALANCE DUE</i>			<u><u>\$772.62</u></u>

Biller Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jake W. Staser - Sr. Attorney	1.80	325.00	\$585.00
Mary G. Hodsdon - Sr. Paralegal	1.10	165.00	\$181.50

BRENA, BELL & WALKER, P.C.

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810 N Street, Suite 100
Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
13984

In Reference To: City of Valdez/Ports & Harbors
Our File No. 1374-009

	<u>Amount</u>
Previous balance	\$97.50
5/24/2024 Payment - thank you	(\$97.50)
Total payments and adjustments	<u>(\$97.50)</u>
<i>BALANCE DUE</i>	<u><u>\$0.00</u></u>

BRENA, BELL & WALKER, P.C.

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Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37296

In Reference To: City of Valdez/Public Works
Our File No. 1374-019

Professional services

	<u>Hours</u>	<u>Amount</u>
5/21/2024 JSW Review and revise sewer station repair contract; emails with client regarding same	0.20	65.00

For professional services rendered	<u>0.20</u>	<u>\$65.00</u>
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<i>BALANCE DUE</i>		<u><u>\$65.00</u></u>
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Biller Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jack S. Wakeland - Sr. Attorney	0.20	325.00	\$65.00

BRENA, BELL & WALKER, P.C.

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Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37297

In Reference To: City of Valdez/RCA/Consolidated Appeals of Orders 6 and 17
Case No. 3AN-20-05915 CI (Main)/3AN-21-04104 CI
Our File No. 1374-043B

Professional services

		<u>Hours</u>	<u>Amount</u>
5/31/2024	SNU Paralegal: Review email from Mr. A. Guerriero regarding update to case caption; update same	0.30	49.50

For professional services rendered	0.30	\$49.50
Previous balance		\$276,274.50

<i>BALANCE DUE</i>		<i>\$276,324.00</i>
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Biller Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
Suzanne N. Uahinui - Sr. Paralegal	0.30	165.00	\$49.50	
Current	30 Days	60 Days	90 Days	120 Days
49.50	0.00	0.00	0.00	276,274.50

BRENA, BELL & WALKER, P.C.

The RSD Building
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Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37298

In Reference To: City of Valdez/Appeal-Constitutional Claimant Fees
Supreme Court No. S-18347
Our File No. 1374-043D

Additional charges:

	<u>Qty</u>	<u>Price</u>	<u>Amount</u>
5/31/2024 Copies - B&W for the month of May	2	\$0.15	0.30
Total costs			\$0.30
Previous balance			\$109,014.09
<i>BALANCE DUE</i>			<i>\$109,014.39</i>

Current	30 Days	60 Days	90 Days	120 Days
0.30	0.00	0.00	0.00	109,014.09

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Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37299

In Reference To: City of Valdez/RCA/Appeal of Dismissal
Supreme Ct. No. S-18178
Our File No. 1374-043C

Professional services

		<u>Hours</u>	<u>Amount</u>
5/3/2024	ROB	Review and analyze the Supreme Court opinion; telephone conference with Mr. A. Guerriero regarding same	1.00 425.00
	ASG	Summary review of Supreme Court opinion; telephone conference with Mr. R. Brena regarding same	0.40 158.00
	LJM	Begin review/analysis of Supreme Court opinion	1.00 225.00
5/6/2024	ROB	Telephone conference with Mr. A. Guerriero regarding Supreme Court order; review same	0.50 212.50
	ASG	Continue review of Supreme Court opinion; telephone conference with Mr. R. Brena regarding same	0.70 276.50
	SNU	Paralegal: Calendar petition for rehearing on Supreme Court's May 3 opinion	0.10 16.50
5/7/2024	ROB	Teleconference with Mr. A. Guerriero regarding legal research and analysis for petition for rehearing	0.33 141.67
	ROB	Review and telephone conference with Mr. A. Guerriero regarding Supreme Court opinion	1.50 637.50

			<u>Hours</u>	<u>Amount</u>
5/7/2024	ASG	Legal research and analysis for petition for rehearing; email to Mr. R. Brena regarding same; commence to draft petition for rehearing; telephone conference with Mr. R. Brena regarding same	3.10	1,224.50
5/8/2024	ROB	Telephone conference with Mr. A. Guerriero regarding petition for rehearing	0.75	318.75
	ASG	Continued legal research and analysis for petition for rehearing; continue to draft petition for rehearing; telephone conference with Mr. R. Brena regarding same	4.40	1,738.00
	LJM	Continue analysis of Supreme Court opinion; brief conference with Mr. A. Guerriero re same and for petition for rehearing	1.25	281.25
	SNU	Paralegal: Review Mr. A. Guerriero's email regarding draft petition for rehearing; review and revise same; email to Mr. A. Guerriero with my comments; update electronic case file	2.20	363.00
5/9/2024	ASG	Continue to draft petition for rehearing; email to Mr. R. Brena regarding same	0.50	197.50
	SNU	Paralegal: Review email from Mr. A. Guerriero regarding draft petition for rehearing; revise same	0.30	49.50
5/13/2024	ROB	Telephone conference with Mr. A. Guerriero regarding draft petition for rehearing; review and edit same	2.00	850.00
	LJM	Review petition for rehearing and issues	0.50	112.50
	SNU	Paralegal: Review Mr. R. Brena's draft petition for rehearing; final same and efile with Supreme court; make correction to email for Bob Doyle (RCA); review email from court to file overlength; draft motion for overlength and affidavit for Mr. A. Guerriero's review; update electronic case file	1.80	297.00
5/14/2024	ASG	Review and revise draft motion for over-length petition for rehearing; exchange emails with Ms. S. Uahinui regarding same	0.40	158.00

		<u>Hours</u>	<u>Amount</u>
5/14/2024 SNU	Paralegal: Review email from Mr. A. Guerriero regarding his edits to draft overlength petition; review edits and email to Mr. R. Brena for his review; telephone conference with Mr. R. Brena regarding draft; final, file with court, and distribute to service list	1.10	181.50
5/15/2024 SNU	Paralegal: Review court order; calendar deadline regarding	0.20	33.00
5/26/2024 SNU	Paralegal: Review email from Mr. A. Guerriero regarding copy of opinion and petition for rehearing to clients, AKPIRG and PWSRCAC; emails regarding same	0.20	33.00

For professional services rendered
Additional charges:

24.23 \$7,930.17

	<u>Qty</u>	<u>Price</u>	
5/31/2024 Copies - B&W for the month of May	170	\$0.15	25.50

Total costs \$25.50

Total amount of this bill \$7,955.67

Previous balance \$302,667.52

BALANCE DUE

\$310,623.19

Biller Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robin O. Brena - Sr. Attorney	6.08	425.00	\$2,585.42
Anthony S. Guerriero - Sr. Attorney	9.50	395.00	\$3,752.50
L. Jeanne McPherrren - Research Paralegal	2.75	225.00	\$618.75
Suzanne N. Uahinui - Sr. Paralegal	5.90	165.00	\$973.50
<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90 Days</u>
2,840.69	0.00	0.00	0.00
			120 Days
			307,782.50

BRENA, BELL & WALKER, P.C.

The RSD Building
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Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
13985

In Reference To: City of Valdez/RCA/Appeal of Order 6
Case No. 3AN-20-05915 CI
Our File No. 1374-043A

	<u>Amount</u>
Previous balance	\$72,358.66
<i>BALANCE DUE</i>	<u><u>\$72,358.66</u></u>

<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90 Days</u>	<u>120 Days</u>
0.00	0.00	0.00	0.00	72,358.66

BRENA, BELL & WALKER, P.C.

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Anchorage, AK 99501
258-2000 phone 258-2001 fax

City of Valdez
Attn: John Douglas, City Manager
P.O. Box 307
Valdez, AK 99686

June 14, 2024
Invoice # 37300

In Reference To: City of Valdez/Redistricting
Superior Court Case No. 3AN-21-08869 CI
Our File No. 1374-042

Professional services

		<u>Hours</u>	<u>Amount</u>
5/6/2024 MGH	Paralegal: Review ARB's opposition to Mat-Su's supplemental motion for attorneys' fee and costs; update electronic case file	0.20	33.00
5/20/2024 MGH	Paralegal: Review Mat-Su plaintiffs' reply in support of supplemental motion for attorneys' fees and costs; update electronic case file	0.20	33.00

For professional services rendered	0.40	\$66.00
Additional charges:		

	<u>Qty</u>	<u>Price</u>	
5/31/2024 Copies - B&W for the month of May	39	\$0.15	5.85

Total costs		\$5.85
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Total amount of this bill		\$71.85
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Previous balance		\$175.12
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5/24/2024 Payment - thank you		(\$175.12)
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	<u>Amount</u>
	<hr/>
Total payments and adjustments	(\$175.12)
	<hr/>
<i>BALANCE DUE</i>	\$71.85
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Biller Summary				
Name	Hours	Rate	Amount	
Mary G. Hodsdon - Sr. Paralegal	0.40	165.00	\$66.00	