

STATE OF NEW YORK SUPREME COURT
ESSEX COUNTY

LEWIS FAMILY FARM, INC.,

Petitioner,

v.

NEW YORK STATE ADIRONDACK
PARK AGENCY,

Respondent.

AFFIRMATION OF
LORETTA SIMON

INDEX No. 315-08
Hon. Richard B. Meyer

ADIRONDACK PARK AGENCY,

Plaintiff,

v.

LEWIS FAMILY FARM, INC.,
SALIM B. LEWIS and BARBARA LEWIS,

Defendants.

INDEX No. 332-08

Loretta Simon, an attorney duly admitted to practice in the courts of the State of New York, hereby affirms under penalty of perjury pursuant to CPLR § 2106:

1. I am an Assistant Attorney General in the Environmental Protection Bureau of the Office of the New York State Attorney General and have been counsel to the Adirondack Park Agency ("the APA" or "the Agency") in three proceedings with Lewis Family Farm, Inc. ("Lewis Farm"): the declaratory judgment action brought in 2007 (Lewis Family Farm, Inc. v. APA, Essex Co. Sup. Ct., Index No. 498-07, Hon. Kevin K. Ryan [hereafter "Lewis Farm 1"]); the above-captioned article 78 proceeding (Index No. 315-08 [hereafter "Lewis Farm 2"]) and the State's civil enforcement action (Index No. 332-08, [hereafter "Lewis Farm 3"]).
2. I submit this affirmation in further opposition to petitioner's application for

attorney fees and expenses pursuant to the New York State Equal Access to Justice Act ("EAJA"), CPLR Article 86. Petitioner's application is based upon this Court's decision and Order, dated February 3, 2010 ("2/3/10 Order") granting petitioner's motion for attorney fees, but denying fees for Lewis Farm I and the State's enforcement action (Lewis Farm 3).

3. EAJA authorizes an award of "reasonable attorney fees" which are to be "determined pursuant to prevailing market rates." See CPLR §§ 8601 (a) and § 8602 (b). The relevant community for determining the prevailing rate is the community where the court sits. See e.g. Luciano v. Olsten Corp., 109 F.3d 111 (2d Cir. 1997).

4. The Court's 2/3/10 Order called for a hearing on the fee application. During a telephone conference with the Court on February 22, 2010, the Court determined that any remaining issues would be made on submission.

I. Petitioner Has No Retainer and Has Paid No Litigation Fees

5. In the February 22, 2010 conference call, the Court asked counsel for petitioner, John Privitera, to provide a retainer agreement to support petitioner's application for attorney fees. Mr. Privitera declined, invoking the attorney - client privilege.

6. Thereafter, instead of producing a retainer agreement, as request by this Court, petitioner submitted eight new affidavits, including an affidavit of Mr. Privitera, and now asserts that **no retainer agreement exists**. See Third Affirmation of John Privitera dated March 4, 2010 ("3/4/10 Privitera Aff."), ¶¶ 13-14.

7. While Mr. Privitera's principal argument in the conference call was that the agreement was protected by attorney-client privilege, his thirteen-page affirmation is completely

silent on the privilege issue.¹ Furthermore, Mr. Privitera also makes clear that petitioner has paid only for the Agency's administrative proceeding, which is not recoverable under Article 86, and that **his client has not paid the fees for this litigation.** See 3/4/10 Privitera Aff., ¶¶ 13-14.² In the conference call with the Court, Mr. Privitera gave the impression that a retainer agreement with petitioner existed by his assertion of the attorney-client privilege. Now, we instead learn that his "professional fees and expenses [are] based upon the oral agreement between the Farm and my Firm." See 3/4/10 Privitera Aff., ¶ 14.

8. During the February 22, 2010 conference call, the Court also raised the possibility of redacting portions of the agreement, or providing correspondence relating to the agreement. No correspondence is provided by petitioner, but rather, Mr. Privitera, in his third affirmation, alludes to exceptions to the requirement for a written letter of engagement in the New York Rules of Professional Conduct because of a pre-existing professional relationship with Mr. Lewis (Title 22 N.Y.C.R.R Part 1215.2). See 3/4/10 Privitera Aff., ¶ 13.

9. A letter of engagement or other correspondence, if in existence, could have a direct bearing on this fee application. Failure to disclose any written confirmation of the fee arrangement or a copy of a letter of engagement, and petitioner's non-payment of fees for this litigation, calls into question the legitimacy of the fee application, and warrants a negative inference by the Court, particularly with respect to the high hourly rate sought and excessive

¹ The only affiant that addresses the attorney-client privilege is Mr. Salim Lewis, a non-lawyer, who refers to the relationship with his counsel as "not anyone's business - and that includes the New York State government . . ." See Affidavit of Salim B. Lewis dated March 3, 2010 ("3/3/10 S. Lewis Aff."), ¶ 4.

² Mr. Privitera reveals that petitioner has paid \$87,693.20 for the Agency's administrative proceeding, but that no fees have been paid for the Lewis Farm 2 or 3 litigation. See 3/4/10 Privitera Aff., ¶ 14.

number of hours.

II. Counsels' Billable Rate Was \$250 Per Hour for Mr. Privitera and \$140 Per Hour for Mr. Lamme in the United States District Court for the Southern District of New York Less Than Ten Months Before the Filing of this Case

10. In 2007, Mr. Privitera and Mr. Jacob Lamme, upon information and belief, billed hourly rates of \$250 and \$140 respectively, according to filings in a complex federal court bankruptcy matter in the United States District Court for the Southern District of New York ("S.D.N.Y."), a district commonly known to have the highest billing rates in the State. See Exhibit A (Excerpts of: In Re: Westwood Chemical Corp., U.S. Bankruptcy Court, S.D.N.Y., Case # (CGM) 05-3598).

11. Less than 10 months after billing at the rate of \$250 per hour in the Southern District, counsel filed this matter in Essex County, for which petitioner now seeks \$300 per hour for Mr. Privitera, and a \$150 - \$175 hourly rate for Jacob Lamme, an associate with 2 years experience at the commencement of the litigation in April 2008. See 3/4/10 Privitera Aff., Exhibit D.

12. In the Westwood matter, Mr. Lamme certified to the bankruptcy court "To the best of my knowledge, the fees and disbursements sought by the Final Fee Application are billed at rates and in accordance with practices customarily employed by the Applicant, and generally accepted by Applicant's clients." See Exhibit A (Supplemental Certification of Jacob F. Lamme, dated June 25, 2007, ¶ 6).

III. The Prevailing Hourly Rate in 2009 for an Experienced Attorney in Neighboring Clinton County, New York was \$235

13. The reasonable prevailing market rate in the North Country of New York, for an experienced attorney is \$235 per hour. See Luessenhop v. Clinton County, 558 F.Supp.2d 247

(N.D.N.Y. 2008) ("Luessenhop I"), affirmed, 324 Fed. App. at 125 (2d Cir. 2009) ("Luessenhop II").

14. Petitioner in its most recent supplemental submission, adds eight new affirmations to its fee application as evidence of the prevailing rate in the Fourth Judicial District.

15. Two affirmations are not from attorneys within the Fourth Judicial District. Both attorneys have offices in Albany and, therefore, their rates cannot be considered the prevailing rates in the Fourth Judicial District. See Affidavits of Mr. Michael Cunningham dated February 26, 2010 and Mr. Jerry Hoffman dated February 23, 2010.³

16. The third affirmation, that of Ms. Cynthia Feathers, must be disregarded. Ms. Feathers has been actively supporting Lewis Farm in this litigation as an amicus for the New York Farm Bureau and cannot be considered a "disinterested" affiant. See Freedman v. Town of Fairfield, 312 Fed. Appx 422, 2009 WL 485158 (2d Cir., Conn. 2009) ("fee applicants should include . . . an expert affidavit by a *disinterested* local practitioner stating the prevailing market rates in the area." (emphasis added) (citations omitted)).

17. One affirmation from an apparently disinterested attorney, with offices in the Fourth Judicial District (Glens Falls), Mr. Benjamin Pratt, attests to a firm partner hourly rate of \$275 per hour. See Affirmation of Benjamin Pratt, dated February 25, 2009, ¶ 2.

18. Petitioner submits an affidavit of Mr. Salim Lewis, a principal of petitioner Lewis Family Farm, Inc., and a non-attorney. Mr. Lewis does not attest to any hourly rate agreed upon with the McNamee firm. See Affidavit of Salim B. Lewis dated March 3, 2010 ("3/3/10 S.

³ Mr. Privitera incorrectly affirms that Mr. Cunningham's rate is \$340 per hour, when in fact Mr. Cunningham affirms only that his rate "has exceeded \$300 per hour." Mr. Hoffman's attests that "my hourly rate averages between \$250 and \$350 per hour." See 3/4/10 Privitera Aff., ¶ 19.

Lewis Aff.”).

19. For a second time, counsel submits sworn statements from two McNamee employees as evidence of prevailing rates (Jacob Lamme, Jorge Valero), and a third affirmation from Mr. Privitera, none of which provide any new evidence of prevailing rates in the Fourth Judicial District.

20. Accordingly, petitioner's fee award should be calculated at the reasonable prevailing rate in the Fourth Judicial District of \$235 for an experienced attorney as reported in Luessenhop I.

IV. Certain Billings Must be Eliminated

21. Petitioner's August 2009 fee application requested \$208,770,⁴ representing a total of 991.5 hours. See 8/12/09 Privitera Aff. ¶ 11. The State responded to this submission in detail. See Affirmation of Loretta Simon dated August 28, 2009 ("8/28/09 Simon Aff."). By letter dated February 12, 2010, Mr. Privitera submitted a revised billing statement totaling approximately \$206,953 (having apparently removed some expenses for Lewis Farm 1 and Lewis Farm 3 as per the 2/3/10 Order, but having added new fees for the application).

22. Petitioner's most recent supplement to its fee application seeks \$226,087 consisting of fees and expenses for approximately 1,061 hours. See 3/4/10 Privitera Aff., Exhibit

D. This amount should be significantly reduced eliminating all ineligible fees:

- a) Lewis Farm 1 (Index No. 498-07)
This Court's February 3, 2010 Order denied reimbursement for Lewis Farm 1. As indicated herein some fees remain in the application, including appellate level work on extensions of time for Lewis Farm 1. See Exhibit B.

⁴ All referenced dollar amounts exclude amounts under one dollar.

- b) The APA's Enforcement Action (Lewis Farm 3, Index No. 332-08)
This Court's 2/3/10 Order denied reimbursement for Lewis Farm 3 but entries remain; e.g. Motion for Summary Judgment filed against the State's action. See Exhibit B;
- c) Petitioner's Illegal Ex-Parte Stay Application (including attorney travel)
As previously argued to this Court, petitioner should be denied compensation for expenses relating to the illegal ex-parte stay it obtained against the APA at the commencement of the Lewis Farm 2 litigation. See 8/28/09 Simon Aff. ¶ 11, Exhibit G. The Court vacated the ex-parte stay with an amended order on April 9, 2008, after objection from the Office of the Attorney General. See Record Volume II. Counsel's billing statement charges the State for the ex-parte stay including, but not limited to, \$1,687.50 for travel to get the ex-parte stay signed and served, and \$900 to speak with the Office of the Attorney General by phone and expenses related to amending the order. See 3/4/10 Privitera Aff., Exhibit D (entries for 4/08/08 and 4/9/09). Accordingly, petitioner's fee request relating to the ex-parte stay in derogation of C.P.L.R. § 6313[a] should be stricken. Counsel has admitted that the ex-parte order was a mistake. See 3/4/10 Lamme Aff., ¶ 20;
- d) Fees for Publicity, Meetings with Supporters and a Website
Petitioner should be denied fees for all publicity activities, including press work, website work, and such items as "series of press interviews," and for work with supporters. See 8/28/09 Simon Aff., ¶¶ 13-14, Exhibit G; see also Society for Good Will to Retarded Children v. Cuomo, 574 F.Supp. 994, 998-999 (E.D.N.Y., 1983), remanded on other grounds, 737 F.2d 1253 (2d Cir. 1984); In re Agent Orange Product Liability Litigation, 611 F. Supp. 1296 (E.D.N.Y., 1985); Role Models America, Inc. v. Brownlee, 353 F.3d 962 (CA DC, 2004); Rocky Mountain Christian Church v. Bd. of Co. Comm., of Boulder Co., 2010 WL 148289 *4 (2010); Brady v. Wal-Mart Stores, Inc., 455 F.Supp.2d 157, 213 (E.D.N.Y. 2006);
- e) Fees for Unsuccessful Claims
The APA succeeded on two claims in the Amended Petition (§305-a of Agriculture and Markets Law [claim 3] and §308 Agriculture and Markets Law [claim four]).⁵ Compensation should not be paid for time spent litigating claims upon which the party seeking the fee did not ultimately prevail. See Copeland et. al. v. Marshall, et. al., 641 F.2d 880, 891 (D.C. Cir., 1980) 641 F.2d at 891; see also Alexander v. Cahill, 2009 WL 890608 (N.D.N.Y.);

⁵ The amended petition asserted sixteen (16) claims against the APA. The court did not address five (three due process claims, one claim involving the Local Government Review Board, and one claim relating to substantial evidence) and granted the APA's motion to dismiss two claims. See Decision and Order, dated July 2, 2008.

- f) Fees for Travel Hours Should be Reduced by Half
Petitioner bills attorney travel time at the full hourly rate, however, case law demonstrates that the billing of travel time at one half (1/2) of the hourly rate is proper. As demonstrated in counsel's bill submitted in the Southern District, rates for attorney travel are routinely billed at one half the hourly rate. See Exhibit A (Westwood App. for Approval of John Privitera, dated May 4, 2007, ¶ 70); see also Teamsters Con. Pension & Ret. Fund v. United Parcel Service, 2004 WL 437474 (NDNY);
- g) Fees for Unidentified Individuals Should be Deleted
Petitioner's fee application includes entries for individuals who are not otherwise identified in counsel's affirmations, including several entries for a "CM," an entry dated 2/23/10 "conference with Chris Massaroni," an entry dated 6/19/08 "James Girvin; Travel;" and an entry dated 8/12/08 "Doug Eakeley, Esq." See 3/4/10 Privitera Aff., Exhibit D. The Court should deny reimbursement for these undocumented claims. See e.g. Paramount Pictures Corp. v. Hopkins, 2008 WL 314541, (N.D.N.Y.). Upon information and belief, Mr. Gavin, Mr. Massaroni, and Mr. Eakeley are all attorneys.⁶ However, none have filed affirmations of the nature of their work on this case and their qualifications, and though listed in the billing statement, none are identified in the affirmations of petitioner in support of the application. Lack of sworn statements from three attorneys (after having two opportunities for submissions afforded by the Court), is grounds for denial of their fees and expenses. Expenses for another unidentified individual on the billing statement, Mr. Devabhakthuni, should also be deleted;
- h) Claims That Are Grouped Within Ineligible Fees Should Be Rejected
Petitioner lumps together claims, thereby leaving the Court and opposing counsel to guess the appropriate expenditures for each item (e.g.: "series of press interviews" is combined with "research regarding stays" (3/4/10 Privitera Aff., Exh. B, second 11/20/09 entry). It is petitioner's burden to explain how hours were spent and to identify the specific claim and the hours that pertain to it. See Hensley v. Eckerhart, 461 U.S. 424 (1983). Where ineligible charges are commingled with other potentially covered charges, those entries should be denied as a whole. See 8/28/09 Simon, Exhibit G (Disputed Fees and Expenses); see also Exhibit B herein;
- i) Non-Attorneys Must be Billed at a Non-Attorney Rate

⁶According to the New York Lawyers Diary and Manual, 2009 edition, James Girvin is an attorney admitted in 1980, with Girvin and Ferlazzo, PC, in Albany, New York. Chris Massaroni, listed on the firm's website, is an attorney and shareholder with McNamee, admitted in 1983. See www.mltw.com; see also Privitera Aff., Exhibit D (2/22/10, 2/23/10, 2/26/10 entries). Another entry dated 8/12/08, lists Doug Eakeley, Esq.

Petitioner should not be compensated at the attorney rate for work which did not require an attorney's skills. See (discussion previously submitted) 8/28/09 Simon Aff., ¶ 15. Work that does not require an attorney's attention is not compensable at an attorney's rate and is therefore ineligible for compensation. See Fine v. Sullivan, 1993 WL 330501, 1993 US Dist Ct LEXIS 11706 (S.D.N.Y. 1993).

V. The Number of Hours For the Article 78 Proceeding Is Excessive

23. Petitioner's application seeks reimbursement of \$226,087 for approximately 773 hours for this Article 78 proceeding, plus 288 hours for preparation of the fee application. See 3/4/10 Privitera Aff., Exhibit D. Petitioner's fees are excessive for an Article 78 proceeding, where there is no discovery, trial, or witness examination because the proceedings are summary in nature and designed for prompt and efficient resolution of largely legal issues.

24. Petitioner's fee request is greater than all the fee awards combined in New York State in fiscal year 2008. The total of all EAJA awards combined in New York State in fiscal year 2008 (four Article 78 proceedings) was \$197,330.35. See 10/9/09 Simon Aff, Exhibit G. In one "upstate" case, Matter of Bolak v. DOH, Cayuga County DSS, (Cayuga Co., 2008) the total fee award was \$12,529. In another, originating in New York County and heard by the New York State Court of Appeals, the total award was \$162,301 (Matter of Melendez v. Wing). See 10/9/09 Simon Aff, Exhibit G. Accordingly, petitioner's fee request is excessive for an Article 78 and for a case that was not appealed to the Court of Appeals.

25. Petitioner's request for reimbursement of fees for counsel's internal meetings and conferences is excessive. Petitioner seeks reimbursement for more than 75 internal meetings or conferences, most between an associate and Mr. Privitera. See 3/4/10 Privitera Aff., Exhibit D (e.g.; entries: 3/27/08 "Meeting with John J. Privitera regarding article 78 petition" and 4/9/08 "Meeting with John J. Privitera"). Where attorneys bill substantial amounts of time to cursorily

described internal conferences with each other, recovery of the full amount billed is inappropriate. See Tacoapa v. Carregal, 386 F.Supp.2d 362, 373 (S.D.N.Y., 2005).

26. Petitioner's billings for communications with its attorney are also excessive. Reimbursement is sought for approximately 183 communications with Mr. Lewis, with 100 billed at the rate of \$300.00 an hour. See 8/28/09 Simon Aff., ¶ 14. For 6 entries between August 18, 2008 and August 29, 2009 petitioner seeks to charge the State \$1,462.50. See 3/4/10 Privitera Aff., Exhibit D, entries dated 8/18/08 (\$375), 8/19/08 (\$300), 8/19/08 (\$37.50), 8/21/08 (\$225), 8/28/08 (\$225), 8/29/08 (\$300). While petitioner and its attorney may have been in frequent contact, these are not legal expenses necessary to the litigation, and should not be reimbursed by the taxpayers. See e.g. Patterson v. Julian, 250 F.Supp 2d 36,44 (N.D.N.Y. 2003) (finding award of fees in Sec. 1988 violation, but reducing hours in application; "While it is no doubt true, and laudable, that an attorney should summarize the events relevant to the case with the client, 2.7 hours are not needed.").

VI. The Number of Hours Sought for Preparation of Petitioner's Fee Application Is Excessive and Should be Limited to 5% of the Total

27. Petitioner's request for approximately 288 hours in fees relating to preparation of its attorney fee application is, on its face, excessive and includes numerous unnecessary and duplicative documents: an affidavit from a non-attorney attesting to attorney rates (see Affidavit of Howard Aubin), two affirmations from attorneys who are not disinterested (see Affirmations of Ronald Briggs and Cynthia Feathers) and two affirmations from attorneys outside the Fourth Judicial District (see Affirmations of Michael Cunningham and Jacob Hoffman), two statements each from Jacob Lamme and Jorge Valero, and three affirmations from John Privitera.

28. Mr. Privitera, in his fee application to the U.S. Bankruptcy Court in the Southern

District, in the Westwood matter acknowledged: “[Y]our applicant is aware that, absent unusual circumstances, fees awarded for the preparation of a fee application should generally not exceed five percent (5%) of the total fees sought. In re By-RiteCo., 87 B.R. 905, 917 (Bankr. D. Mich.1988).” See Exhibit A (Application dated May 4, 2007, ¶ 74”); see also Luessenhop v. Clinton County, 558 F. Supp.2d 247, 271 (N.D.N.Y. 2008) (“Luessenhop I”), affirmed, 324 Fed. Appx 125, 126 (2d Cir. 2009) (“Luessenhop II”) (reducing the number of hours for the fee application from 62 hours to 30); Brady v. Wal-Mart Stores, Inc., 455 F.Supp.2d 157, 212 (E.D.N.Y., 2006) (finding 257 hours spent on fee litigation to be excessive); Kauffman v. Maxim Healthcare Services Inc., 2008 WL 4223616 at *12 (E.D.N.Y.) (finding forty billable hours would have been more than sufficient to have prepared an equally effective, albeit less verbose, fee application).

29. For the foregoing reasons, and consistent with what courts have found to be a reasonable number of hours for a fee application, reimbursement for the motion for attorney fees should be reduced to no more than 5% of the litigation hours for the Article 78 proceeding.

VII. Petitioner's Billing Statement for Fees and Expenses of Eight Attorneys Is Excessive

30. Petitioner seeks payment for no less than eight attorneys in the billing statement submitted with this application. See 3/4/10 Privitera Aff., Exhibit D; see also 8/12/09 Privitera Aff., ¶ 11; and 3/4/09 Privitera Aff., Exhibit D.⁷ This request for reimbursement is excessive and

⁷ Mr. Privitera asks the Court to draw an inference that the State spent more time on this matter than petitioner’s counsel, while irrelevant, for clarification I respond. His assertions that the State fielded a “10-lawyer team” “who worked against us” in these cases appears to be a creation of his imagination. See 3/4/10 Privitera Aff. ¶ 16; see also 9/23/09 Privitera Aff., ¶ 24. I was the sole attorney from the Office of the Attorney General that appeared in oral argument before Supreme Court and I have been the principal author of all briefs at the Supreme Court level. See Record Lewis Farm 1, 2, & 3 (transcripts). Four of the attorneys on this imagined team of ten,

should be cut substantially. Mr. Privitera attests that five attorneys and a law clerk from McNamee, Lochner, Titus & Williams worked on this case. See 8/12/09 Privitera Aff. ¶ 11 (John Privitera, Jacob Lamme, Francis Smith [also a shareholder], Jeremy Speich, Mathew Barry and Francine Vero, and an unidentified law clerk). In addition to the five attorneys who are disclosed, there are three attorneys listed on the billing statement who are otherwise unidentified: James Girvin, "CM," which may refer to "Chris Massaroni," and Doug Eakeley, Esq. Expenses for these three attorneys, who have failed to file affirmations of the nature of their work on this case or their qualifications, should be stricken. Petitioner's request for fees for eight attorneys, a paralegal, and a clerk is excessive and unreasonable.

CONCLUSION

31. Petitioner's fee application must be substantially reduced as indicated herein. The hourly reimbursement should be limited to \$235 for an experienced attorney and \$120 for an attorney with 1-4 years of experience, consistent with the decision in Luessenhop I. All aggregated entries that include ineligible activities must be eliminated. Fees should be denied for all inappropriate charges, including charges for publicity, supporters and a website, prior litigation, fees related to the APA's enforcement action, unidentified individuals, unsuccessful claims and for an ex-parte stay brought against the State in derogation of CPLR § 6313[a]). See 8/28/09 Simon Aff., Exhibit G; see also Exhibits herein.

32. Expenses for preparation of this fee application should be reduced to no more than 5% of the total hours incurred for the litigation for the Article 78 proceeding.

are non-litigating staff from the client Agency; a fifth, Lisa Burianek, who co-signed my briefs, is my supervisor. Three attorneys did not work on the case at the Supreme Court level, but were signatories on the appellate brief. The alleged tenth attorney, Susan Taylor, has not made an appearance in this case, but listened in on the 2/22/10 conference call at my request.

33. Upon information and belief the exhibits herein are an approximation of all of the items and sums that should be deleted from the application, or reduced in amount, based on the State's objections.

<u>Disputed Charges</u> <i>(underlying litigation only)</i>	<u>Amount</u>	<u>Hrs Billed</u>
<u>Press/Website/Supporters</u>	\$ 22,987	94.25
<u>Lewis Farm 1</u>	\$ 6,600	32.80
<u>Lewis Farm 3</u> (APA enforcement action)	\$ 2,400	13.75
<u>Ex-Parte Stay</u>	\$ 10,075	49.15
<u>Unidentified Individuals</u>	<u>\$ 1,613</u>	
Total:	\$ 43,675	189.95

In addition to the disputed charges above the calculation should be further reduced by reductions for travel to ½ the billed rates, reduction for paraprofessionals billed at attorney rates, and reduction by 1/8 for two unsuccessful claims. See Exhibits ___. When all the State's objections are removed from the billing statement the total hours eligible for reimbursement, upon information and belief would be 457 hours.

Reduction for Preparation of the Fee Application

Petitioner's fee application requests reimbursement for approximately 286 hours, or \$59,822.50 for preparation of the fee application. Consistent with case law, if the fee application hours are calculated at 5% of the Article 78 proceeding total hours (after removal of disputed charges), the award for the fee application alone would be based on five percent of 457 hours. Five percent of 457 hours is 22.86 hours. If all 22.86 hours are billed at the rate of an experienced attorney (\$235) the total reimbursement for the preparation of the application would be \$5,372.69.

Accordingly, the State estimates that a reimbursement to petitioner for its Article 78

proceeding should be no more than \$64,727 consisting of:

\$64,940	Article 78 Fees
5,370	Preparation of Fee Application
3,664	Expenses
\$73,974	
- 9,246	Reduced by 1/8
\$64,728	TOTAL

In the Court's discretion the total fee may be reduced by 1/8 for two unsuccessful claims, which would bring the total to approximately \$64,728. See Exhibits.

Dated: Albany, New York
March 19, 2010

ANDREW M. CUOMO
Attorney General of the State of New York
Attorney for Adirondack Park Agency

By: 

LORETTA SIMON
Assistant Attorney General
Office of the Attorney General
Environmental Protection Bureau
The Capitol
Albany, New York 12224-0341
(518) 402-2724

**SIMON AFFIRMATION
TABLE OF EXHIBITS:**

Exhibit A	<u>In Re: Westwood Chemical Corporation</u> , Case No. (CGM) 05-3598 Chapter 7, U.S. Bankruptcy Court, S.D.N.Y. (2007)
Exhibit B	<u>Litigation Bill with Disputed charges Highlighted</u> (excluding fee application billing) (772 Hours)
Exhibit C	<u>Litigation Bill - Reductions</u>
Exhibit D	<u>JJP Hours Litigation</u>
Exhibit E	<u>JFL Hours Litigation</u>
Exhibit F	<u>Expenses</u>
Exhibit G	<u>JJP Fee Application Hours</u>
Exhibit H	<u>JFL Fee Application Hours</u>
Exhibit I	<u>Spreadsheet</u> (Art. 78 and Fee App. Calculations)

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
POUGHKEEPSIE DIVISION

In Re:
WESTWOOD CHEMICAL CORP.

Case No. (CGM) 05-35298
Chapter 7

Debtor(s).

**NOTICE OF HEARING ON APPLICATION(S) FOR FINAL ALLOWANCE AND
NOTICE OF FINAL MEETING OF CREDITORS ON THE
FINAL ACCOUNT AND REPORT OF THE TRUSTEE**

TO THE CREDITORS AND PARTIES IN INTEREST:

NOTICE IS GIVEN that a hearing will be held by the Court at the following place and time:

U.S. BANKRUPTCY COURT
176 Church Street
Poughkeepsie, NY 12601
Date: July 31, 2007
Time: 10:00 a.m.

The hearing will be held for the purpose of acting on applications for compensation on file with the court and transacting such other business as may come before the court. ATTENDANCE BY THE DEBTOR AND CREDITORS IS WELCOMED BUT IS NOT REQUIRED

The following applications for compensation have been filed:

APPLICANTS	COMMISSIONS/FEES	EXPENSES
*PAUL L. BANNER Trustee	\$114,242.58	\$984.05
MCNAMEE, LOCHNER TITUS & WILLIAMS P SPECIAL ATTY	\$154,953.75	\$8,459.44
THOMAS W. BAUER, CPA ACCOUNTANT	\$1,575.00	\$0.00

* Plus any additional commission allowed resulting from receipts received after date of final report.

NOTICE IS FURTHER GIVEN that the Trustee's final account shows:

Total Receipts of	\$3,038,085.99
Total Disbursements of	\$2,489,120.55
Balance on hand as of June 7, 2007	\$548,965.44

In addition to the commissions and fees that may be allowed by the court, liens and priority claims which must be paid in advance of general creditors have been allowed in the total amount of \$31,658.84.

General unsecured claims allowed

\$2,220,472.02

Objections to the applications for allowances and final accounting must be in writing and served and filed with the court, Trustee, Trustee's attorney, and the U. S. Trustee and the applicant.

In the event objections to the Trustee's final accounting are filed, a hearing on said objections will be held at the same time and place as the hearing on applications for allowances.

NOTICE IS FURTHER GIVEN that the United States Trustee will hold a final meeting of creditors on the Trustee's final account pursuant to Federal Rule of Bankruptcy Procedure 2003(g) at the same time and place noted above.

NOTICE IS FURTHER GIVEN that all entities seeking an award of compensation or reimbursement of expenses pursuant to U. S. C. Section 330, Section 503, or Section 506 must file an application with the Clerk of the Bankruptcy Court and serve a copy on the Trustee no later than twenty (20) days prior to the final hearing or be forever time barred from filing such application. Notice of hearing on applications shall be given pursuant to Bankruptcy Rule 2002(a) (7)

Upon the conclusion of the final meeting of creditors, notice of which is given herein, the trustee will submit a Notice of Distribution which outlines the claims and amounts that are to be paid from this estate, said Notice will be filed with the U.S. Bankruptcy Clerk of the Court not less than five days after this hearing. Any creditor may review the Notice, once it is filed, at the Clerk's office, or if you wish a photocopy, you may contact the Clerk's office or the Chapter 7 case trustee's office.

Dated: June 25, 2007
POUGHKEEPSIE, New York

/s/ Paul L. Banner

PAUL L. BANNER, TRUSTEE
515 Haight Avenue, Second Floor
Suite A
POUGHKEEPSIE, NY 12603
(845) 463-2170

MCNAMEE, LOCHNER, TITUS & WILLIAMS, P.C.
John J. Privitera (JP-0108)
677 Broadway
Albany, New York 12207
Telephone: (518) 447-3200
Facsimile: (518) 426-4260

ATTORNEYS FOR THE TRUSTEE

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE:

Case No.: 05-35298 (CGM)

WESTWOOD CHEMICAL CORP.,

Chapter 7

Debtor.

**APPLICATION FOR APPROVAL OF FINAL ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES OF MCNAMEE,
LOCHNER, TITUS & WILLIAMS, P.C., SPECIAL COUNSEL TO THE TRUSTEE**

TO: HON. CECELIA G. MORRIS
United States Bankruptcy Judge

This Application is made by McNamee, Lochner, Titus & Williams, P.C. ("Applicant"), Special Counsel to Paul L. Banner, Chapter 7 Trustee of the Westwood Chemical Corp. Bankruptcy Estate (the "Trustee"), pursuant to 11 U.S.C. § 330, Rule 2016(c) of the Federal Rules of Bankruptcy Procedure, and Rules 2016-1 and 2016-2 of the Local Rules of Bankruptcy Procedure for the Southern District of New York, for an Order granting final allowances of compensation for legal services rendered from July 19, 2005 through May 4, 2007, in the sum of \$154,953.75, and for reimbursement of actual and necessary expenses in the sum of \$8,459.44,

for a total award of \$163,413.19. The total number of professional hours expended was 894.40.

The total number of paraprofessional (i.e., paralegal and law librarian) hours expended was 1.50.

INTRODUCTION

1 On or about January 28, 2005, Debtor Westwood Chemical Corp. (the "Debtor" or "Westwood") was placed in bankruptcy by an involuntary petition filed by creditors under Chapter 7 of Title 11 of the bankruptcy code (the "Code"), which was superseded by a voluntary petition filed on February 11, 2005, and the cases consolidated by Order dated April 11, 2005.

2 At the time of the filing, the Debtor's real property located at 46 Tower Road, Middletown, New York 10941, in Orange County, New York (the "Westwood Site") was severely contaminated with hazardous materials, which ultimately required emergency response actions pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act ("CERCLA"), 42 U.S.C. § 9601 et seq.

3 On or about April 7, 2005, Paul L. Banner was appointed Chapter 7 Trustee of the Westwood Bankruptcy Estate (the "Trustee").

4 On or about June 16, 2005, the Applicant was retained as special counsel by the Trustee to represent and assist him with matters arising in the bankruptcy case "*In Re: Westwood Chemical Corp.*" (Case No. 05-35298-CGM), for the specific purposes of determining the nature and extent of liens on the Debtor's property, contesting any such liens as appropriate, assisting the Trustee in the evaluation of environmental claims and liabilities, and assisting the Trustee in the sale of the Debtor's property. A copy of the Legal Representation Agreement is attached hereto as Exhibit "A".

5. On or about June 20, 2005, the Trustee filed an Application to Employ Special Counsel requesting that an Order be entered approving the employment of your Applicant as counsel to the Trustee.

6. On or about July 13, 2005, an Order was entered by U.S. Bankruptcy Judge Cecelia G. Morris authorizing your Applicant to act as counsel to the Trustee. A copy of said Order is attached hereto as Exhibit "B".

7. The undersigned hereby certifies that all services and any and all expenses and disbursements for which compensation and reimbursement are requested herein were performed for the Trustee.

8. Your Applicant has provided the Trustee with a draft copy of the within Application together with its invoice setting forth the total sums requested herein. The Trustee supports the within Application.

9. The Debtor's estate has sufficient funds to pay the sums requested herein.

**I. SUMMARY OF PROFESSIONAL SERVICES
RENDERED BY SPECIAL COUNSEL**

10. A summary of Applicant's services in this case from July 19, 2005 through May 4, 2007 is set forth below in accordance with Local Rule 2016-1 and General Order M-151. In compliance with these rules, your Applicant has recited the major areas of activity in a concise manner.

11. Your Applicant has set forth five (5) project categories in accordance with the United States Trustee Fee Guidelines. The tasks for which compensation and reimbursement is sought are hereinafter referred to under the headings of "Litigation Preparation / Analysis and Advice", "CERCLA / § 506(c) Litigation (Adversary Proceeding No. 06-09061-CGM)",

"Fraudulent Transfer / Avoidance Action (Adversary Proceeding No. 06-09060-CGM)", "Sale of Debtor's Property / Asset Disposition", and "Fee Application"

12. Pursuant to the Legal Representation Agreement and the Local Rules, your Applicant billed all travel time at one-half the customary hourly rate. The total number of travel hours for professionals was 52.50, for a total fee of \$5,985.00.

A. Litigation Preparation / Analysis and Advice

13. The total fee for services performed for this category is \$29,536.00. Your Applicant worked a total of 135.70 hours in this category. The time expended for this category is set forth in the bills attached hereto as Exhibit "C"

14. Soon after your Applicant was employed as special counsel in the early stages of the administration of the Debtor's estate, your Applicant performed numerous litigation preparatory tasks to determine the nature and extent of liens on the Debtor's property and scope of environmental claims and liabilities.

15. Your Applicant participated in extensive conference calls with the Trustee, United States Department of Justice ("DOJ"), United States Environmental Protection Agency ("EPA"), and New York State Attorney General's office regarding the status of the hazardous waste removal actions at the Westwood Site.

16. Your Applicant prepared for and attended extended depositions and interviews of various Westwood officers and employees, including Emma Masset, Rocco Giovanniello, Daniel Blaustein, and James Kehoe.

17. Your Applicant visited the Westwood Site and met with officials from EPA, New York State Department of Environmental Conservation ("DEC"), and New York State Department of Health ("DOH") on numerous occasions.

18. Your Applicant engaged in extensive research and document review in anticipation of litigation.

19. Your Applicant regularly communicated with the Trustee and provided significant analysis and advice on the various issues of this case, as detailed more fully below

B. CERCLA / § 506(c) Litigation (Adversary Proceeding No. 06-09061-CGM)

20. The total fee for services performed for this category is \$64,718.50. Your Applicant worked a total of 366.50 hours in this category. The time expended for this category is attached hereto as Exhibit "D".

21. Your Applicant exhaustively researched, among other things, the elements and procedures of asserting a claim to recover administrative expenses pursuant to § 506(c) of the Code, lien stripping, equitable subordination under § 510(c) of the Code, and the statutory framework and various considerations of CERCLA, including lender liability, operator liability, and contribution claims.

22. After performing a thorough review, your Applicant concluded that the Trustee had very viable claims against several defendants pursuant to CERCLA and § 506(c) of the Code, and that the claims should be pursued because the amounts of the claims were significant and would assist the Trustee in his administration of the Debtor's estate.

23. On or about April 26, 2006, your Applicant filed a multi-faceted Adversary Complaint (AP #06-09061-CGM) containing causes of action under 11 U.S.C. § 506(c) to "recover from property with purported secured claims the reasonable, necessary costs and expenses of preserving the value of such property to the extent of the direct benefit provided to the holders of such claims" and to "recover for the estate the necessary response costs that must be paid to the United States Environmental Protection Agency on account of their claims" (the

"506(c) Claims"). The 506(c) Claims were asserted against the following creditor defendants: HSBC Bank USA, N.A.; Town of Wallkill; County of Orange¹; American International Chemicals, Inc.; Central Transport International, Inc.; Colle Corporation; Daniel Conklin; Eleanor Koch; Oprandy's Fire & Safety Equipment; PharmaNetwork, LLC; Rider, Weiner, Frankel & Calhelha, P.C.; Stanley Marks & Company, LLP; and USF Red Star, Inc.

24. Adversary Proceeding #06-09061-CGM also asserted environmental claims and alleged liability pursuant to CERCLA Sections 107 and 113, 42 U.S.C. §§ 9607 and 9613, against HSBC Bank USA, N.A., Emma Masset, Rocco Giovanniello, and Westwater Technologies, Inc. (the "CERCLA Claims").

25. Thereafter, your Applicant reviewed numerous documents and was in constant communication with, among others, counsel for HSBC Bank USA, N.A., Emma Masset, Rocco Giovanniello, Town of Wallkill, County of Orange, Eleanor Koch, Rider, Weiner, Frankel & Calhelha, P.C., EPA, and New York State.

26. In June and July 2006, your Applicant addressed a Motion to Withdraw the Reference to the District Court submitted by defendant HSBC Bank USA by conducting extensive research, preparing the Trustee's response, and attending a Southern District of New York court appearance before Hon. Colleen McMahon, United States District Judge.

27. Your Applicant researched and drafted the Trustee's opposition to a Motion to Dismiss the Adversary Proceeding filed by defendant Eleanor Koch on or about May 25, 2006, and attended several hearings in the Bankruptcy Court in connection therewith.

¹ The County of Orange was voluntarily added as a party in conjunction with the Town of Wallkill by way of Stipulation filed with the Court on November 27, 2006.

28. Your Applicant negotiated settlements and dismissals as against defendants Central Transport International, Inc. and PharmaNetwork, LLC on August 15, 2006 and October 11, 2006, respectively.

29. On or about September 15, 2006, after preparing the requisite motion papers and affidavits, your Applicant secured default judgments against the following six (6) defendants: American International Chemicals, Inc., Colle Corporation, Daniel Conklin, Oprandy's Fire and Safety Equipment, Stanley Marks & Company, LLP, and USF Red Star, Inc.

30. Your Applicant prepared for and attended hearings before Hon. Cecelia G. Morris, United States Bankruptcy Judge in Poughkeepsie, New York on the following dates:

August 1, 2006

August 22, 2006

September 5, 2006

October 24, 2006

November 8, 2006

December 5, 2006

March 20, 2007

31. Over the span of twenty (20) months, your Applicant engaged in extensive and constant communication between counsel for EPA, HSBC Bank USA, N.A., New York State, Town of Wallkill, County of Orange, Eleanor Koch, and Rider, Weiner, Frankel & Calhelha, P.C., which ultimately resulted in a global settlement of Adversary Proceeding No. 06-09061-CGM.

32. Your Applicant advised the Trustee throughout the pursuit of Adversary Proceeding No. 06-09061-CGM and further advised the Trustee to settle this adversary proceeding according to the terms set forth in three settlement stipulations that fully settle Adversary Proceeding No. 06-09061-CGM and the administrative claims of EPA and New York State, which were approved by this Court on March 21, 2007.

33. Your Applicant worked diligently to settle EPA's \$3 million administrative claim for \$1.25 million. Attorney John J. Privitera's environmental expertise was vital in this regard. Without this settlement, the global settlement in Adversary Proceeding No. 06-09061-CGM could not have occurred.

34. The litigation and settlement of Adversary Proceeding No. 06-09061-CGM provided a tremendous benefit to the Debtor's estate by generating funds for the unsecured creditors, which is remarkable considering the fact that the Debtor's assets, which were virtually worthless and encumbered by approximately \$5,384,966.24 in purported secured claims (excluding interest) at the time of filing and further encumbered by over \$3,165,000.00 in administrative claims by EPA and New York State, sold for only \$3,000,000.00.

35. Your Applicant prepared the Motion to Approve the Compromise and Settlement of Adversary Proceeding No. 06-09061-CGM filed on February 9, 2007 pursuant to Bankruptcy Rule 9019(a).

36. The Trustee's Motion to Approve the Compromise and Settlement of Adversary Proceeding No. 06-09061-CGM was approved by the Court after a hearing on March 20, 2007.

37. Finally, your Applicant assisted the Trustee in coordinating the settlement payments for the respective parties.

C. Fraudulent Transfer / Avoidance Action (Adversary Proc. No. 06-09060-CGM)

38. The total fee for services performed for this category is \$16,388.50. Your Applicant worked a total of 111.80 hours in this category. The time expended for this category is attached hereto as Exhibit "E".

39. After certain revelations came to light during the deposition of Emma Masset on July 21, 2005, your Applicant researched the facts and, among other things, the elements and

procedures of asserting a claim to recover money and property that was fraudulently transferred from the Debtor's estate prior to the filing of the petition.

40. After performing a thorough review of the facts and controlling law, your Applicant concluded that the Trustee had viable claims for no less than twenty (20) fraudulent transfers occurring from January 2003 through December 2003, which were believed to total \$462,033.50, and that these claims should be pursued because the amounts of the claims were significant and would assist the Trustee in his administration of the Debtor's estate.

41. On or about April 26, 2006, your Applicant filed an Adversary Complaint (AP #06-09060-CGM) against Emma Masset containing causes of action for fraudulent conveyances pursuant to 11 U.S.C. § 544(b) and New York Debtor and Creditor Law seeking to set the fraudulent conveyances aside and direct the reimbursement of \$462,033.50 to the Debtor's estate.

42. Thereafter, your Applicant reviewed numerous documents and was in constant communication with the Trustee, counsel for Emma Masset, and the Chapter 7 Trustee of Westwater Technologies, Inc. regarding Adversary Proceeding No. 06-09060-CGM.

43. Your Applicant researched and drafted the Trustee's motion papers and affidavit in response to a Motion to Dismiss the Adversary Proceeding filed by defendant Emma Masset in June 2006, and attended several hearings before Hon. Cecelia G. Morris, United States Bankruptcy Judge in connection therewith.

44. Further, your Applicant amended the Adversary Complaint, was required to move to annul the automatic stay *nunc pro tunc* in the bankruptcy case of defendant Westwater Technologies, Inc. (Case No. 06-35364-CGM), and submitted a supplemental brief addressing the motion to dismiss at the direction of the Court.

45. Your Applicant consulted with counsel for defendant Masset in drafting the Order denying the motion to dismiss, which was signed by Hon. Cecelia G Morris, United States Bankruptcy Judge on September 11, 2006.

46. In total, your Applicant prepared for and attended hearings on this matter before Hon. Cecelia G. Morris, United States Bankruptcy Judge in Poughkeepsie, New York on the following dates:

August 1, 2006

August 22, 2006

September 5, 2006

December 5, 2006

47. Your Applicant engaged in extended settlement discussions with counsel for defendant Emma Masset from January 2007 until April 2007.

48. After reviewing numerous documents and submissions, your Applicant advised the Trustee to settle this adversary proceeding according to the terms set forth in the settlement stipulation that fully settles Adversary Proceeding No. 06-09060-CGM, which included the Debtor's estate receiving \$5,000.00 in settlement funds and defendant Emma Masset withdrawing her proof of claim for \$478,731.98.

49. Your Applicant drafted various documents necessary to settle Adversary Proceeding No. 06-09060-CGM.

50. Finally, your Applicant prepared the Motion to Approve the Compromise and Settlement of Adversary Proceeding No. 06-09060-CGM filed on April 4, 2007 pursuant to Bankruptcy Rule 9019(a).

51. The Trustee's Motion to Approve the Compromise and Settlement of Adversary Proceeding No. 06-09060-CGM was approved by the Court on April 27, 2007.

D. Sale of Debtor's Property / Asset Disposition

52. The total fee for services performed for this category is \$36,932.00. Your Applicant worked a total of 222.10 hours in this category. The time expended for this category is attached hereto as Exhibit "F".

53. Your Applicant engaged in a variety of tasks necessary for the sale of the Westwood Site and certain processing equipment located thereon, including participation in a series of conferences and meetings with the Trustee to determine the strategy for marketing the Westwood Site in view of the unusual circumstances surrounding the Site's environmental contamination.

54. Your Applicant fielded and coordinated a host of telephone calls from potential buyers inquiring about purchasing the Westwood Site.

55. Your Applicant remained in constant communication with the Trustee and R.J. Smith Realty, which the Court approved as the real estate broker of record by Order dated April 17, 2006.

56. Your Applicant often conferred with counsel for EPA and HSBC Bank USA, N A with respect to logistical matters concerning the potential sale of the environmentally contaminated Westwood Site.

57. Your Applicant secured a firm offer of \$500,000.00 on the Debtor's process equipment from General Chemical, LLC and remained in constant communication with counsel for same regarding the potential sale.

58. Your Applicant researched and reviewed procedures for making a motion to sell property pursuant to § 363 of the Code, drafted the motion, and created a unique set of terms,

conditions, and bidding procedures to govern the dual sale of the Westwood Site and the process equipment located thereon.

59 In preparing the above-referenced sale motion, your Applicant sought the cooperation and input of HSBC Bank USA, N.A., the largest secured creditor, in order to avoid any objections and streamline the sale process.

60 In an effort to further market the sale of the Debtor's property, your Applicant sent the sale motion papers to creditors and numerous potential buyers who may have an interest in purchasing either the Westwood Site or the process equipment thereon.

61 On or about July 2006, your Applicant secured a firm bulk bid of \$3,000,000.00 for both the Westwood Site and process equipment thereon from WBS Carbons Acquisitions Corp. ("WBS").

62 Thereafter, in August 2006, your Applicant received and responded to an Objection to the Trustee's Motion to Approve the Sale of Assets submitted by General Chemical, LLC and attended a hearing on August 22, 2006, with oral argument regarding the same.

63 Following the hearing of August 22, 2006, your Applicant collaborated with counsel for several parties, including counsel for WBS, HSBC Bank USA, N.A., the Town of Wallkill, and County of Orange, and drafted an Order Authorizing the Sale of Real and Personal Property Free and Clear of Liens, Claims, Encumbrances, and Interests, which was signed by Hon. Cecelia G. Morris, United States Bankruptcy Judge, on September 5, 2006.

64 You Applicant facilitated the closing of the Westwood Site and engaged a series of constant correspondence and telephone conferences with WBS's counsel spanning from October 5, 2006 through November 27, 2006.

11 U.S.C. § 330(a)(6); In re St. Rita's Assocs. Private Placement, L.P., 260 B.R. 650, 651

(Bankr. W.D.N.Y. 2001).

72. Your Applicant categorized each time entry in compliance with the United States Trustee Guidelines and Local Rules, and engaged in numerous drafts and revisions of this fee application. The complexity and length of this case required associate Jacob F. Lamme to devote substantial time in order properly categorize your Applicant's time entries and ensure compliance with the United States Trustee Guidelines and Local Rules.

73. As can be seen by the length and detail of the within Application, the sum of \$8,756.00 is a reasonable amount for the preparation and processing of the within Application.

74. Notwithstanding the foregoing, your Applicant is aware that, absent unusual circumstances, fees awarded for the preparation of a fee application should generally not exceed five percent (5%) of the total fees sought. In re By-Rite Oil Co., 87 B.R. 905, 917 (Bankr. D. Mich. 1988).

75. Therefore, while your Applicant has spent considerable time preparing and drafting of the within Application, your Applicant has limited its request for this project category to the sum of \$7,378.75, which is five percent (5%) of the fees sought for the professional work rendered in the other project categories.

F. Summary of Fees Sought By Project

76. Your Applicant seeks the following fees:

<u>Project Title</u>	<u>Total Fees</u>
Litigation Preparation / Analysis and Advice	\$29,536.00
CERCLA / § 506(c) Litigation (AP No. 06-09061-CGM)	\$64,718.50
Fraudulent Transfer / Avoidance (AP No. 06-09060-CGM)	\$16,388.50

65. The amount and length of conferences and correspondence necessary to effectuate the closing on the Westwood Site was unique due to issues raised by WBS's title company concerning the Debtor's unpaid pre- and post-petition real estate taxes, which exceeded \$1,000,000.00.

66. The closing was further complicated by a zoning issue surrounding a purported special use permit issued by the Town of Wallkill. After a hearing before the Court on October 24, 2006, at which counsel for the Town of Wallkill appeared with counsel for the Town's planning board, the issue surrounding the special use permit was resolved and the closing was able to proceed.

67. Your Applicant prepared numerous documents necessary for the closing, including several mortgage discharges, bill of sale, tax escrow agreements, and lien releases.

68. On or about November, 22, 2006, your Applicant consummated the closing on the Westwood Site.

E. Fee Application

69. The total fee for services performed in this category is \$8,756.00. Your Applicant worked a total of 59.80 hours in this category. The time expended for this category is attached hereto as Exhibit "G"

70. Your Applicant has included a time entry for one-half hour (0.50 hours) and travel time (3.0 hours at half rate) for John J. Privitera, Esq.'s future appearance before the Court for the hearing on this Application and the Trustee's Final Report.

71. It is well established that "compensation awarded for the preparation of a fee application shall be based on the level and skill reasonably required to prepare the application."

Sale of Debtor's Property / Asset Disposition	\$36,932 00
Fee Application (with \$1,377 25 professional discount)	\$7,378 75
TOTAL FEES:	\$154,953.75

II. REQUEST FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES

77. Your Applicant maintains its office at 677 Broadway, Albany, New York 12207. It has approximately thirty-five (35) attorneys of which several attorneys have extensive experience in bankruptcy and environmental matters.

78. The principal attorney on this case is John J. Privitera. He was assisted by primarily by associate Jacob F. Lamme, and principals Peter A. Pastore and Kevin Laurilliard. Associate Jeremy H. Speich assisted in the various real estate matters.

79. This case has been pending for twenty-two (22) months and your Applicant has not yet received any reimbursement for expenses nor payment for any services rendered.

80. The total number of hours expended by your Applicant in connection with this Chapter 7 case is as follows:

<u>Attorney</u>	<u>Admission</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Total</u>
John J. Privitera (Partner)	1978	269.90	\$250.00 / hr.	\$67,475.00
John J. Privitera (Partner)	1978	42.00 (travel)	\$125.00 / hr.	\$5,250.00
Peter A. Pastore (Partner)	1981	20.00	\$250.00 / hr.	\$5,000.00
Kevin Laurilliard (Partner)	1986	0.20	\$225.00 / hr.	\$45.00

Jeremy H. Speich (Associate)	2003	31.90	\$160.00 / hr.	\$5,104.00
Jacob F. Lamme (Associate)	2006	481.00	\$140.00 / hr.	\$67,340.00
Jacob F. Lamme (Associate)	2006	38.90	\$135.00 / hr. ²	\$5,251.50
Jacob F. Lamme (Associate)	2006	10.50 (travel)	\$70.00 / hr.	\$735.00
Tracey I. Chandler (Paralegal)	N/A	1.20	\$90.00 / hr.	\$108.00
Clerks / Librarian	N/A	0.30	\$75.00 / hr.	\$22.50
TOTALS		895.90 hrs.		\$156,331.00

81. Your Applicant has maintained records detailing the hourly services, as well as the nature of the work performed on particular issues that arose in the case. These records, which describe in detail the services rendered by Applicant and were kept contemporaneously with the performance of the services described therein, are incorporated into the final bill, which is attached hereto as Exhibit "H".

82. Your Applicant has complied with the "United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330" issued May 17, 1996 ("United States Trustee Fee Guidelines") by presenting this Application in a project category analysis format as provided in accordance with these United States Trustee Fee Guidelines.

² Prior to Mr. Lamme's admission to the bar in January 2006, the hourly rate charged for his services was \$135.00, which is below the associate rate set forth in the Legal Representation Agreement.

83. Your Applicant's disbursements for actual and necessary expenses incurred as set forth in Exhibit "H" total \$8,459.44. Actually necessary disbursements for which disbursement is requested include the following:

(i) Photocopying

a. Expenses for internal photocopying are billed at a rate of \$0.15 per page by Applicant's computerized billing system, which is the Applicant's cost per photocopy. Reimbursement is sought for 27,766 photocopies for a total of \$4,164.90.

b. No expenses are claimed for externally produced photocopies.

(ii) Telecommunications

a. Reimbursement is sought for expenses for long distance telephone charges at a total of \$71.07. No charges are made for local calls.

b. No expenses are claimed for facsimile charges. Any long distance facsimile transmitted from the Applicant's office is included as a regular long distance toll charge in the figure set forth above.

(iii) Postage and Overnight Delivery

The actual cost of postage and overnight delivery charges is sought at the rate charged by the United States Postal Service or Federal Express. Federal Express overnight delivery, when used, was only utilized due to time constraints where first class mail was impractical. Reimbursement is sought for postage at \$742.62, and Federal Express at \$101.09, for a total of \$843.71.

(iv) Out-of-Town Travel Expenses

Reimbursement is sought for transportation expenses at a total of \$1,196.39.

Travel expenses were incurred in connection with numerous court appearances and investigation,

including visits to the Debtor's chemical facility. Travel expenses include tolls, parking, and mileage (in accordance with Internal Revenue Service guidelines per mile).

(v) LEXIS Legal Research and PACER Charges

Reimbursement is sought for computerized legal research on the issues involved in this case and for charges for access to items on the docket in the amount of \$849.75.³

(vi) Filing Fees

Reimbursement is sought for filing fees in this Court in the amount of \$650.00. The filing fees were incurred for filing two adversary proceedings and a motion for relief from stay pertaining to Westwater Technologies, Inc., a defendant in both adversary proceedings.

(vii) Miscellaneous

Reimbursement is sought for the purchase of a computer software program in the amount of \$49.00. In November 2006, after multiple failed efforts with the New York State Attorney General's Office to locate the Debtor's employee passwords to access its encrypted financial data files, the Trustee authorized the Applicant to purchase a computer program that allowed the Trustee to bypass the passwords and gain access to the documents. The Trustee's access to these documents was vital to his administration of the Debtor's estate.

84. The total amount of reimbursement sought for actual and necessary expenses is \$8,459.44.

85. Section 330 of the Code prescribes the general standards for determining the amount of compensation. Under Section 330, compensation is to be "reasonable compensation for actual, necessary services rendered by such ... professional person or attorney ... and by any

³ In an effort to conserve funds, a significant portion of the Applicant's LEXIS legal research and PACER searches was performed under the firm's general account numbers, and thus, has not been billed to the Debtor's estate.

para-professional persons based upon the nature, the extent and the value of such services, taking into account all relevant factors..." 11 U.S.C. § 330.

86 Your Applicant further submits that the compensation sought in this Application is fair and reasonable based upon (a) the time and labor required; (b) novelty and difficulty of the questions involved; (c) skill required to perform the service properly; (d) Applicant's customary fee for such work; (e) contingency nature of work performed; (f) time limitations and pressures borne by the Applicant; (g) the size of the Debtor's Estate; (h) amount involved and results obtained; (i) Applicant's experience, reputation and ability; and (j) nature and length of the professional relationship with the client. See In re Nine Associates, Inc., 76 B.R. 943, 945 (S.D.N.Y. 1987) (citing In re Cuisine Magazine, Inc., 61 B.R. 210, 212 (S.D.N.Y. 1988)).

87 Various factors are pertinent in considering the allowance of compensation of attorneys in Chapter 7 bankruptcy cases. The following is a review of these factors as related to this case:

a. Time and Labor Required. As previously noted, a total of 895.90 hours has been spent on this case to date. While the case is essentially a single asset real estate case, there were numerous complex environmental and logistical issues that required significant time and attention.

b. Novelty and Difficulty of Questions. This case involved a comprehensive knowledge of, among other things, the Comprehensive Environmental Response, Compensation, and Liability Act ("CERCLA"), 42 U.S.C. § 9601 et seq., and the Bankruptcy Code, including an understanding of secured creditors' rights vis-à-vis an environmentally contaminated—and seriously depreciated—real estate collateral.

c. Skill Requisite to Perform Services. The instant case required extensive negotiations with a variety of interested parties, including EPA and the secured creditors, all of whom were represented by attorneys with significant experience with CERCLA, the bankruptcy law, or both.

d. Customary Fees. The final fees sought by Applicant are at hourly rates lower than those being charged by attorneys of comparable skill practicing in the area.

e. Contingency Nature of Work Performed. There are inherent risks in taking a single asset real estate case where the asset is environmentally contaminated and encumbered with over \$11 million dollars in secured claims and administrative expenses. Unsuccessful cases usually find mortgagors foreclosing and leaving little or no unencumbered assets with which to satisfy professionals or unsecured creditors. Your Applicant assumed this very substantial risk.

f. Time Limitations and Pressures Borne by Applicant. This case involved numerous periods of time which both John J. Privitera and Jacob F. Lamme were required to devote their primary attention to this case for extended periods of time.

g. Size of Debtor's Estate. This case was essentially a single asset real estate case, where the asset was substantially contaminated with hazardous waste before and during the pendency of this case.

h. Amount Involved and Results Obtained. This Chapter 7 case was been highly successful. The Westwood Site, the Debtor's primary asset, was substantially contaminated with hazardous waste to the point that it rendered the asset virtually worthless. Your Applicant's pursuit of the CERCLA / 506(c) Litigation against the Westwood Site's operators and secured creditors paved the way for a settlement that allowed the Trustee to settle

all secured claims against the Westwood Site at amounts that left funds for the unsecured creditors – quite a feat considering the Westwood Site, which was encumbered with over \$8 million in secured claims and administrative expense claims, sold for only \$3 million.

i. Applicant's Experience, Reputation, and Ability. Your Applicant provided the services of its most experienced environmental attorney, who has practiced in this area of law for more than twenty (20) years, and its most experienced bankruptcy attorney, who has practiced in this and other bankruptcy courts for more than twenty-five (25) years.

j. Nature and Length of Professional Relationship with Client. To date, your Applicant has advised and represented the Trustee on this case for over twenty-two (22) months.

k. Significant Delay in Receiving Payment. Your Applicant has purposely delayed the filing of the within Application until after such time that the bulk of services to be provided to the Trustee has been completed. Your Applicant has not received any payment for its services or disbursements over the last twenty-two (22) months. This delay should be taken into consideration by the Court.

III. CERTIFICATION REQUIRED BY GUIDELINES FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS IN THE SOUTHERN DISTRICT OF NEW YORK BANKRUPTCY COURT

John J. Privitera, the Certifying Professional of the Applicant, does hereby certify as follows:

1. I have read this Application for Approval of Final Allowance of Compensation and Reimbursement of Expenses of McNamee, Lochner, Titus & Williams, P.C., Special Counsel to the Trustee pursuant to 11 U.S.C. § 330 (hereinafter "Final Fee Application")

2. To the best of my knowledge, information and belief formed after reasonable inquiry, the Final Fee Application complies with the Amended Guidelines established for Southern District of New York Bankruptcy cases and with the United States Trustee Guidelines.

3. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought by the Final Fee Application fall within the foregoing guidelines.

4. The fees and disbursements sought by the Final Fee Application are billed at rates and in accordance with practices customarily employed by the Applicant, and generally accepted by Applicant's clients.

5. The Trustee has been provided with a copy of the Final Fee Application at least ten (10) days before the filing of same, and has approved same.

6. Throughout the course of the engagement in this matter, the Applicant has been in regular communication, several times per month, with the Trustee. This contact has been by telephone, electronic mail and face-to-face meetings. During the course of this close communication and deep attorney-client relationship, the Trustee has been kept abreast of the fees and disbursements accrued by my firm during the course of the representation, both monthly and cumulatively, as well as the respective billing rates of the professionals engaged on this matter. In addition, in pursuing the Trustee's efforts to defend against the administrative claims of the Environmental Protection Agency and to challenge the fairness of various secured claims herein as set forth in the Application, the Trustee and the Applicant have been engaged in significant cost benefit analysis and review as to the relative merits of pursuing various adversary proceedings. Specifically, the Trustee reviewed and approved, based on estimates by me and detailed discussions, not only the cost of researching, drafting and commencing the adversary

proceedings, but also the scope and terms of a settlement strategy. Based upon this close contact with respect to the scope of engagement, the aggregate hours spent, and disbursements accrued, and the close attorney-client contact as to services rendered and disbursements made, I hereby also certify that the Applicant has complied with the terms of Administrative Order M-151(b)(2).

7. With respect to so much of the Final Fee Application that requests reimbursement for services and expenses, I further certify as follows:

- a. In providing services for which reimbursement is sought, Applicant does not make a profit on any such services.
- b. In charging for and seeking reimbursement of the particular services set out in the Final Fee Application, the Applicant does not include in the amount sought the amortization of the cost of any investment, equipment, or capital outlay.
- c. In seeking reimbursement for services purchased or contracted from a third party, Applicant requests reimbursement only for the amount billed to the Applicant by the third party vendor and paid by the Applicant to such vendor.


CONCLUSION

Your Applicant respectfully submits that the fees and expenses sought herein should be allowed pursuant to 11 U.S.C. § 330. Your Applicant submits that the tasks were performed within a reasonable amount of time commensurate with the nature of each individual project, and were beneficial at the time rendered. The funds currently held by the Trustee have been received, in large part, due to the services rendered by your Applicant. Your Applicant's services to date have produced a benefit to the estate in excess of its costs. The rates charged for the

services are reasonable, based on the customary compensation charged by comparably skilled attorneys in non-bankruptcy cases.

WHEREFORE, Applicant respectfully requests this Court issue and Order granting Applicant allowance of compensation in the amount of \$154,953.75 for legal services rendered from July 19, 2005 through May 4, 2007, and granting Applicant reimbursement of actual and necessary expenses incurred during this time period in the amount of \$8,459.44, for a total award of compensation in the sum of \$163,413.19, together with such other and further relief as this Court deems just and proper.

Dated: Albany, New York
May 4, 2007



John J. Privitera, Esq. (JP-0108)
McNAMEE, LOCHNER, TITUS
& WILLIAMS, P.C.
Special Counsel to the Trustee
677 Broadway
Albany, New York 12207
Tel. (518) 447-3200

**EXHIBITS “A” & “B”
OMITTED**

EXHIBIT "C"

Task Code	DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
C300	07/19/2005	JJP	0.50	250	125.00	Series of conference calls with Maureen Leary regarding status and strategy for Massett Deposition Analysis and advice
C300	07/20/2005	JJP	0.70	250	175.00	Prepare for deposition of Mrs. Emma Massett; review petition and papers in support of Massett Motion to Quash. Analysis and advice
C300	07/21/2005	JJP	6.50	250	1,625.00	Prepare for, and attend deposition of Emma Massett. Analysis and advice
C300	07/21/2005	JJP	3.00	125	375.00	Travel to and from deposition of Emma Massett.
C300	07/22/2005	JJP	1.30	250	325.00	Draft letter to Trustee regarding status and strategy (20); draft memorandum regarding strategy on Massett Deposition (80); telephone call from Counsel for creditor Rocco Giovannelli (30) Analysis and advice
C300	07/25/2005	JJP	1.20	250	300.00	Finalize memorandum regarding deposition (20); review documents (80); correspondence with Maureen Leary regarding legal theories and locus of effort to conserve funds (20) Analysis and advice
C300	07/26/2005	JJP	1.00	250	250.00	Conference call with DOJ representative, EPA representative and NYAG representative regarding status of site clean up, expenses and fund authorization. Analysis and advice
C300	07/27/2005	JJP	2.50	250	625.00	Correspondence with Maureen Leary (20); research issues regarding status of loan by bank (100); conference call with EPA and on scene coordinator regarding status of clean up and effort to conserve funds (1.30). Analysis and advice
C300	07/28/2005	JJP	2.00	250	500.00	Prepare for, and attend meeting with Paul Banner at his offices in Poughkeepsie regarding status and strategy (150); conference call with DOJ representative regarding pending application in bankruptcy court for administrative expenses (50). Analysis and advice
C300	07/28/2005	JJP	1.50	125	187.50	Travel to and from Paul Banner's Office for meeting.
C300	08/01/2005	JJP	0.50	250	125.00	Review status and strategy regarding depositions and document discovery with Maureen Leary Analysis and advice
C300	08/04/2005	JJP	8.50	250	2,125.00	Prepare for and participate in extended deposition of Rocco Giovannelli at NY's Attorney General's office. Analysis and advice
C300	08/10/2005	JJP	0.50	250	125.00	Review portions of deposition transcript. Analysis and advice
C300	08/11/2005	JJP	1.30	250	325.00	Interview Dan Blaustein regarding involvement of Rocco Giovannelli and Reheis and corporate financial records. Analysis and advice
C300	08/12/2005	JJP	1.20	250	300.00	Organize files (20); review deposition exhibits (80) and draft letter to Paul Banner regarding open issues and strategy (20). Analysis and advice
C300	08/16/2005	JJP	1.50	250	375.00	Review file and loan documents; prepare for and participate in call with Bill Brown, counsel for HSBC Analysis and advice
C300	08/17/2005	JJP	0.70	250	175.00	Conference with Maureen Leary regarding deposition status and strategy and the need for further documents. Analysis and advice
C300	08/22/2005	JJP	0.80	250	200.00	Conference with Heidi Wendell regarding bankruptcy strategy and cost recovery (30) review law regarding same (50). Analysis and advice
C300	08/23/2005	JJP	0.70	250	175.00	Review EPA expenses and correspondence with on-scene coordinator. Analysis and advice
C300	08/24/2005	JJP	1.70	250	425.00	Telephone calls with Heidi Wendell of the US Attorney's Office and Paul Banner (50) and review law regarding Trustee Claims (50); conference with Dan Blaustein regarding accounting records (40) and review Memoranda from EPA regarding status of clean up (20). Analysis and advice
C300	08/31/2005	JJP	0.30	250	75.00	Telephone call with Maureen Leary regarding document production. Analysis and advice
C300	09/01/2005	JJP	0.20	250	50.00	Telephone call with Maureen Leary regarding document production. Analysis and advice
C300	09/01/2005	JJP	0.20	250	50.00	Telephone calls with Maureen Leary regarding document production. Analysis and advice
C300	09/09/2005	JJP	1.00	250	250.00	Telephone conference with Sarah Light, the new US Attorney on the file, regarding status and strategy, particularly with respect to 506C claim. Analysis and advice
C300	09/12/2005	JJP	0.80	250	200.00	Meeting with Jacob F. Lumme, Esq. regarding research; read CERCLA statutory framework; review file regarding same. Analysis and advice
C300	09/12/2005	JFL	0.50	135	67.50	Met with John J. Privitera, Esq. to discuss 3 issues to be researched re: Westwood Chemical Corp's environmental obligations. Analysis and advice
C300	09/14/2005	JJP	2.30	250	575.00	Meeting with Jacob Lumme regarding research (100); review case law and strategy (80); correspondence to Trustee regarding action against HSBC (50). Analysis and advice
C300	09/19/2005	JJP	0.50	250	125.00	Research regarding bankruptcy procedures, motions and adversary proceedings. Analysis and advice
C300	09/21/2005	JJP	1.70	250	425.00	Final Markup and review of legal memoranda regarding Trustee strategy; draft letter to Paul Banner regarding same. Analysis and advice
C300	09/21/2005	JFL	0.20	135	27.00	Revised and finalized legal memoranda re: 506 (c) motion. Analysis and advice
C300	10/03/2005	JJP	0.80	250	200.00	Telephone conferences with Paul Banner and Assistant Attorney General Maureen Leary regarding status and strategy. Analysis and advice
C300	10/04/2005	JJP	0.50	250	125.00	Telephone call with AG's office regarding status of document inspection. Analysis and advice
C300	10/11/2005	JJP	0.80	250	200.00	Telephone call from EPA regarding status. Analysis and advice
C300	10/14/2005	JJP	0.90	250	225.00	Review real property issues and status of EPA cleanup with Maureen Leary. Analysis and advice
C300	10/19/2005	JJP	0.50	250	125.00	Discuss EPA issues and document production with Maureen Leary. Analysis and advice
C300	10/21/2005	JJP	0.50	250	125.00	Telephone calls with EPA and Attorney General's office regarding cleanup timing and documents. Analysis and advice
C300	10/24/2005	JJP	5.40	250	1,350.00	Meeting with Maureen Leary for extensive review of checks and documents obtained from Westwood's storage at Uncle Bots (4 00); □ conference call with Department of Justice and EPA regarding cleanup (30); □ prepare for Blaustein deposition (80); □ correspondence with Paul Banner regarding status (30) □ Analysis and advice
C300	10/25/2005	JJP	0.50	250	125.00	Correspondence with EPA regarding site status and tank assets. Analysis and advice
C300	10/26/2005	JJP	0.70	250	175.00	Telephone calls with Maureen Leary regarding deposition scheduling and strategy and further access to financial records (50); □ draft letter regarding disposition of nitrogen tanks (20). Analysis and advice
C300	10/27/2005	JJP	0.30	250	75.00	Correspondence regarding sale and site visit with EPA and telephone call with counsel for tank owners. Analysis and advice
C300	11/07/2005	JJP	0.50	250	125.00	Review Blaustein notes; plan for deposition; telephone call with Maureen Leary regarding same Analysis and advice
C300	11/08/2005	JJP	6.10	250	1,525.00	Prepare for and attend deposition of Dan Blaustein in Paul Banner's office. Analysis and advice
C300	11/08/2005	JJP	3.00	125	375.00	Travel to and from deposition of Dan Blaustein.
C300	11/17/2005	JJP	1.00	250	250.00	Research and review scope of 2004 demand under bankruptcy rules and overall strategy. Analysis and advice
C300	11/18/2005	JJP	1.00	250	250.00	Review theory and issues with Maureen Leary re: conveyances in 2004 and correspondence with Paul Banner and EPA regarding site visit and final report. Analysis and advice
C300	11/21/2005	JJP	1.30	250	825.00	Prepare for, 3rd attend site visit and meeting with EPA, DEC and DOH (3.00); follow up correspondence with Paul Banner regarding same (1.30). Analysis and advice
C300	11/21/2005	JJP	3.00	125	375.00	Travel to and from Westwood site for meeting with EPA and DEC.
C300	11/28/2005	JJP	3.50	250	875.00	Prepare for and attend interview of Jim Kehoe former financial consultant to the debtor re: bank participation and wind down. Analysis and advice

C300	11/30/2005	JJP	0.40	250	100.00	Draft letter to Paul Banner regarding site status, site access and strategy. Analysis and advice
C300	12/01/2005	JJP	0.60	250	150.00	Review issues and strategy re: 506 (c) and CERCLA theories with Jacob Lammie and Maureen Leary. Analysis and advice
C300	12/07/2005	JJP	0.50	250	125.00	Telephone conference with Maureen Leary regarding status and strategy regarding bank issues (20); review file regarding life insurance issues (30). Analysis and advice
C300	12/12/2005	JJP	0.30	250	75.00	Telephone conference with Maureen Leary regarding status and strategy (10); conference with Jim Kehoe regarding lender activities (20) Analysis and advice
C300	12/14/2005	JJP	1.40	250	350.00	Extended conference call with EPA and Village Code officer regarding building code status (100); draft memorandum to Paul Banner regarding same (40). Analysis and advice
C300	01/05/2006	JJP	0.50	250	125.00	Conference with Maureen Leary regarding status and strategy of CERCLA action and correspondence with Paul Banner regarding same. Analysis and advice
C300	01/18/2006	JJP	4.00	250	1,000.00	Prepare for and participate in extended meeting with Maureen Leary regarding documents relating to HSBC and materials produced by Westwood consultant. Analysis and advice
C300	02/08/2006	JJP	2.50	250	625.00	Prepare for and participate in extended conference call with EPA and Attorney General's office re: site status (200); draft memorandum to Paul Banner (50). Analysis and advice
C300	02/13/2006	JFL	0.50	140	70.00	Meeting with John J. Privitera to discuss the procedures of filing 506 motion and adversary complaints. Analysis and advice
C300	02/13/2006	JJP	0.50	250	125.00	Meeting with Jacob Lammie re: research and status. Analysis and advice
C300	02/14/2006	JJP	0.70	250	175.00	Review status and strategy of discovery and information gathering re: HSBC with Maureen Leary. Analysis and advice
C300	03/01/2006	JJP	0.80	250	200.00	Correspondence with Sara Light and telephone call with Maureen Leary re: status and enforcement strategy re: CERCLA and 506 (c) actions. Analysis and advice
C300	03/02/2006	JJP	0.70	250	175.00	Review pleadings (20); calls with Maureen Leary and correspondence with US Attorney's office re: clean-up issues (50). Analysis and advice
C300	03/04/2006	JJP	1.20	250	300.00	Research and draft Memorandum to Paul Banner re: potential CERCLA claims and issues related thereto. Analysis and advice
C300	03/14/2006	JJP	0.50	250	125.00	Correspondence with Justice and EPA re: enforcement theory in AP's. Analysis and advice
C300	03/15/2006	JJP	0.80	250	200.00	Conference call with EPA re: status of clean up at the Westwood facility. Analysis and advice
C300	03/16/2006	JJP	2.80	250	700.00	Review EPA costs summary and legal issues (1.50) and extended telephone calls with Paul Banner and Maureen Leary and EPA re: same (1.20). Analysis and advice
C300	03/21/2006	JFL	0.60	140	84.00	Assembled copies of Blaustein's deposition exhibits. Analysis and advice
C300	03/22/2006	JFL	0.60	140	84.00	Began reviewing Blaustein's deposition transcript. Analysis and advice
C300	03/24/2006	JFL	3.00	140	420.00	Finished reviewing Blaustein deposition; summary memo to John J. Privitera. Analysis and advice
C300	03/24/2006	JFL	0.50	140	70.00	Reviewed EPA's Westwood facility reports. Analysis and advice
C300	03/27/2006	JJP	0.50	250	125.00	Telephone conference with Maureen Leary (20); review EPA documents re: clean up of Westwood facility (30). Analysis and advice
C300	04/05/2006	JJP	0.90	250	225.00	Prepare for deposition of Kehoe. Analysis and advice
C300	04/06/2006	JJP	6.00	250	1,500.00	Prepare for, and attend deposition of Mr. Kehoe; attention to files. Analysis and advice
C300	04/06/2006	JJP	3.00	125	375.00	Travel to and from deposition of James Kehoe.
C300	04/12/2006	JJP	1.50	250	375.00	Prepare for and participate in conference call with expert regarding valuation of building. Analysis and advice
C300	04/25/2006	JFL	1.50	140	210.00	Analyzed Southern District Bankruptcy Court's local rules for filing adversary proceeding. Analysis and advice
C300	04/26/2006	JJP	3.00	250	750.00	Attention to finalization and filing of complaint (1.70); review strategy with Maureen Leary (.80); conference call with Appraisal expert regarding report and valuation of the facility at the time of filing (.50). Analysis and advice
C300	04/26/2006	TIC	0.50	90	45.00	Discuss with J. Lammie and review electronic filing of adversary proceedings. Analysis and advice
C300	05/11/2006	JJP	0.50	250	125.00	Telephone call with Paul Banner regarding status and strategy. Analysis and advice
C300	06/06/2006	JFL	1.40	140	196.00	Created litigation monitor spreadsheet to track each party and their status in each pending case. Analysis and advice
C300	06/28/2006	JFL	0.50	140	70.00	Attention to case activity spreadsheet. Analysis and advice
C300	06/30/2006	JJP	0.50	250	125.00	Review status and strategy with Maureen Leary. Analysis and advice
C300	07/11/2006	JFL	0.50	140	70.00	Reviewed EPA's supplemental application and declaration. Analysis and advice
C300	07/12/2006	JFL	0.20	140	28.00	Attention to upcoming dates/calendar. Analysis and advice
C300	07/18/2006	JFL	0.10	140	14.00	Checked Southern District of New York docket for conference schedule. Analysis and advice
C300	07/27/2006	JFL	0.20	140	28.00	Attention to Adjournment request; forward copy to Chambers. Analysis and advice
C300	07/27/2006	JFL	0.20	140	28.00	Meeting with John J. Privitera, Esq., re: August 1st hearing; voice mail to client. Analysis and advice
C300	08/15/2006	JFL	0.90	140	112.00	Attention to strategy for 5 motions and 2 pre-trial conferences. Analysis and advice
C300	08/17/2006	JFL	2.30	140	322.00	Prepared litigation materials for 5 Motions on 8/22/06. Analysis and advice
C300	08/18/2006	JFL	1.00	140	140.00	Attention to file; organized correspondence, etc.; teleconference re: status of adversaries and sale. Analysis and advice
C300	09/13/2006	JFL	0.20	140	28.00	Attention to debtor tax return issue per client's request. Analysis and advice
C300	09/14/2006	JFL	0.10	140	14.00	Voicemail to Peg Ruiz re: 2004 corporate returns. Analysis and advice
C300	10/11/2006	JFL	0.10	140	14.00	E-mail to Maureen Leary re: 2004 tax info. Analysis and advice
C300	10/12/2006	JFL	0.10	140	14.00	Voicemail to Maureen Leary re: records. Analysis and advice
C300	10/16/2006	JFL	0.10	140	14.00	Telephone conference with Maureen Leary re: financial documents. Analysis and advice
C300	10/20/2006	JFL	0.50	140	70.00	Telephone conferences with A.G.'s office re: tax documents. Analysis and advice
C300	10/23/2006	JFL	2.80	140	392.00	Attention to encrypted financial document; located program to access Westwood's financial file after talking to obtain passwords from defendants and employees. Analysis and advice
C300	10/24/2006	JFL	0.50	140	70.00	Forwarded financial data to client and Attorney General. Analysis and advice
C300	10/24/2006	JFL	2.00	140	280.00	Attention to Westwood's financial document data and files. Analysis and advice
C300	11/13/2006	JFL	0.10	140	14.00	Verified Court's calendar for 11/14/06; attention to file. Analysis and advice
C300	11/30/2006	JFL	0.50	140	70.00	Telephone conference with Client re: status of claims. Analysis and advice
C300	03/22/2007	JFL	0.50	140	70.00	Telephone conferences with Paul Banner & Chris Amato re: Rocco's claim. Analysis and advice
C300	03/23/2007	JFL	0.10	140	14.00	Correspondence from client re: claims that require our attention. Analysis and advice
C300	04/17/2007	JFL	0.10	140	14.00	Telephone conference with Maureen Leary re: facility purchaser. Analysis and advice
C300	04/25/2007	JFL	0.60	140	112.00	Attention to file; telephone conference with Clerk re: scheduled conference.
C300	04/25/2007	JJP	0.40	250	100.00	Analysis and advice - Conference with Paul Banner re: status and schedule.
C300	04/27/2007	JFL	0.20	140	28.00	Telephone conferences with Clerk re: conferences; telephone conference with client re: 9019 motion.
C300	05/01/2007	JFL	0.50	140	70.00	Analysis and advice - Reviewed and organized files in preparation for closing the case.
C300 TOTAL			135.70		\$29,536.00	

**EXHIBITS “D” THROUGH “G”
OMITTED**

**EXHIBIT “H”
EXCERPT**

McNAMEE, LOCHNER, TITUS & WILLIAMS, P.C.

COUNSELORS AT LAW

TAX ID# 14-1551263

PHONE: (518) 447-3200

FAX: (518) 426-4260

EMAIL: bookkeep@mltw.com

677 BROADWAY

P O BOX 459

ALBANY, N Y 12201-0459

May 4, 2007

Billed through 05/03/2007

Bill number 014557 - 50468 - 123101 JJP

Paul Banner, Trustee
143 Boardman Road, Suite A
Poughkeepsie, NY 12603

Westwood Chemicals

FOR PROFESSIONAL SERVICES RENDERED

07/19/2005	JJP	Series of conference calls with Maureen Leary regarding status and strategy for Massett Deposition. Analysis and advice	0.50 hrs.	250.00 /hr	125.00
	C300	Analysis and Advice			
07/20/2005	JJP	Prepare for deposition of Mrs. Emma Massett; review petition and papers in support of Massett Motion to Quash. Analysis and advice	0.70 hrs.	250.00 /hr	175.00
	C300	Analysis and Advice			
07/21/2005	JJP	Travel to and from deposition of Emma Massett.	3.00 hrs.	125.00 /hr	375.00
	C300	Analysis and Advice			
07/21/2005	JJP	Prepare for, and attend deposition of Emma Massett. Analysis and advice	6.50 hrs.	250.00 /hr	1,625.00
	C300	Analysis and Advice			
07/22/2005	JJP	Draft letter to Trustee regarding status and strategy (.20); draft memorandum regarding strategy on Massett Deposition (.80); telephone call from Counsel for creditor Rocco Giovanelli (.30). Analysis and advice	1.30 hrs.	250.00 /hr	325.00
	C300	Analysis and Advice			
07/25/2005	JJP	Finalize memorandum regarding deposition (.20); review documents (.80); correspondence with Maureen Leary regarding legal theories and focus of effort to conserve funds (.20). Analysis and advice	1.20 hrs.	250.00 /hr	300.00
	C300	Analysis and Advice			
07/26/2005	JJP	Conference call with DOJ representative, EPA representative and NYAG representative regarding status of site clean up, expenses and fund authorization. Analysis and advice	1.00 hrs.	250.00 /hr	250.00
	C300	Analysis and Advice			
07/27/2005	JJP	Correspondence with Maureen Leary (.20); research issues regarding status			

Bill number 014557 - 50468 - 123101

of lien by bank (1.00); conference call with EPA and on scene coordinator regarding status of clean up and effort to conserve funds (1.30). Analysis and advice

2.50 hrs. 250.00 /hr 625.00

07/27/2005	C300	Analysis and Advice			
	PAP	Conference with John J. Privitera; attention to avoidance action/fraudulent conveyance action. Avoidance action analysis			
			0.80 hrs.	250.00 /hr	200.00
07/28/2005	B180	Advoidance Action Analysis			
	JJP	Prepare for, and attend meeting with Paul Banner at his offices in Poughkeepsie regarding status and strategy (1.50); conference call with DOJ representative regarding pending application in bankruptcy court for administrative expenses (.50). Analysis and advice			
			2.00 hrs.	250.00 /hr	500.00
07/28/2005	C300	Analysis and Advice			
	JJP	Travel to and from Paul Banner's Office for meeting.			
			1.50 hrs.	125.00 /hr	187.50
08/01/2005	C300	Analysis and Advice			
	JJP	Review status and strategy regarding depositions and document discovery with Maureen Leary. Analysis and advice			
			0.50 hrs.	250.00 /hr	125.00
08/04/2005	C300	Analysis and Advice			
	JJP	Prepare for and participate in extended deposition of Rocco Giovanniello at NYS Attorney General's office. Analysis and advice			
			8.50 hrs.	250.00 /hr	2,125.00
08/10/2005	C300	Analysis and Advice			
	JJP	Review portions of deposition transcript. Analysis and advice			
			0.50 hrs.	250.00 /hr	125.00
08/10/2005	C300	Analysis and Advice			
	JJP	Correspondence with potential buyer. Asset disposition			
			0.20 hrs.	250.00 /hr	50.00
08/11/2005	B130	Asset Disposition			
	JJP	Interview Dan Blaustein regarding involvement of Rocco Giovanniello and Reheis and corporate financial records. Analysis and advice			
			1.30 hrs.	250.00 /hr	325.00
08/12/2005	C300	Analysis and Advice			
	JJP	Organize files (.20); review deposition exhibits (.80) and draft letter to Paul Banner regarding open issues and strategy (.20). Analysis and advice			
			1.20 hrs.	250.00 /hr	300.00
08/16/2005	C300	Analysis and Advice			
	JJP	Review file and loan documents; prepare for and participate in call with Bill Brown, counsel for HSBC. Analysis and advice			
			1.50 hrs.	250.00 /hr	375.00
	C300	Analysis and Advice			

**SUPPLEMENTAL CERTIFICATION
OF JACOB F. LAMME, ESQ.**

MCNAMEE, LOCHNER, TITUS & WILLIAMS, P.C.
Jacob F. Lamme (JL-0819)
677 Broadway
Albany, New York 12207
Telephone: (518) 447-3200
Facsimile: (518) 426-4260

ATTORNEYS FOR THE TRUSTEE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE:

Case No.: 05-35298 (CGM)

WESTWOOD CHEMICAL CORP.,

Chapter 7

Debtor.

**SUPPLEMENTAL CERTIFICATION FOR APPROVAL OF FINAL ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES OF MCNAMEE,
LOCHNER, TITUS & WILLIAMS, P.C., SPECIAL COUNSEL TO THE TRUSTEE**

Jacob F. Lamme, the Supplemental Certifying Professional of McNamee, Lochner, Titus & Williams, P.C. ("the Applicant"), does hereby certify as follows:

1. I have read this Application for Approval of Final Allowance of Compensation and Reimbursement of Expenses of McNamee, Lochner, Titus & Williams, P.C., Special Counsel to the Trustee pursuant to 11 U.S.C. § 330 (hereinafter "Final Fee Application").

2. I am generally familiar with the facts of this case. I joined the Applicant as an associate in September of 2005. Since that time, I have worked closely with John J. Privitera, the Certifying Professional of the Applicant, in representing Paul L. Banner, the Chapter 7 Trustee, during the pendency of this matter.

3. I submit this Supplemental Certification in support of the Final Fee Application because John J. Privitera, the Certifying Professional, will be out of town and unable to attend the final hearing in this matter on July 31, 2007. Therefore, I will attend the hearing in his place. A partner from the Applicant law firm will likely also accompany me to the hearing.

4. To the best of my knowledge, information and belief formed after reasonable inquiry, the Final Fee Application complies with the Amended Guidelines established for Southern District of New York Bankruptcy cases and with the United States Trustee Guidelines.

5. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought by the Final Fee Application fall within the foregoing guidelines.

6. To the best of my knowledge, the fees and disbursements sought by the Final Fee Application are billed at rates and in accordance with practices customarily employed by the Applicant, and generally accepted by Applicant's clients.

7. The Trustee has been provided with a copy of the Final Fee Application at least ten (10) days before the filing of same, and has approved same.

Dated: Albany, New York
June 25, 2007

/s/ JACOB F. LAMME
Jacob F. Lamme, Esq. (JP-0819)
McNAMEE, LOCHNER, TITUS
& WILLIAMS, P.C.
Special Counsel to the Trustee
677 Broadway
Albany, New York 12207
Tel (518) 447-3200

EXHIBIT B

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	DISPUTED CHARGES			EXCESSIVE STAY		LEWIS FARM 3	
						HOURS	FEES BILLED		HOURS	FEES BILLED	HOURS	FEES BILLED
03/26/08	JFL	3.25	150	\$487.50	Reviewed APA's determination; legal research regarding availability of stay; conferences with John J. Privitera regarding strategy.							
03/27/08	JJP	0.50	300	\$150.00	Follow up with Sandy Lewis regarding status and strategy.							
03/27/08	JFL	0.25	150	\$37.50	Meeting with John J. Privitera regarding Article 78 petition.							
03/28/08	JJP	1.25	300	\$375.00	Review stay issues; telephone call with APA regarding stay; telephone call with Sandy Lewis regarding status of dispute and filing of petition.				1.25	\$375.00		
04/23/08	JFL	0.25	150	\$37.50	Meeting with John J. Privitera regarding Article 78 and motion on stay.				0.25	\$37.50		
03/31/08	JJP	0.75	300	\$225.00	Draft portions of brief and telephone call with Sandy Lewis regarding same.							
04/01/08	JJP	0.75	300	\$225.00	Outline briefing Issues with Jacob Lamme and research; review status and strategy with Barbara Lewis.							
04/02/08	JJP	1.50	300	\$450.00	Series of telephone conferences with Sandy Lewis regarding strategy and review petition and stay issues.				1.50	\$450.00		
04/02/08	JFL	5.50	150	\$825.00	Extended attention to drafting petition for Special Proceeding review of Agency's Determination.							
04/03/08		1.00	300	\$300.00	Draft portions of petition and stay documents and telephone call with Sandy Lewis regarding same.				1.00	\$300.00		
04/03/08	JFL	5.75	150	\$862.50	Legal research regarding stay under CPLR 7805; extended attention to order to show cause and memo and info to lay in support; meeting with John J. Privitera regarding same.				5.75	\$862.50		
04/04/08	JJP	1.25	300	\$375.00	Conferences with Sandy Lewis regarding status and strategy; draft portions of Petition and Stay materials.				1.25	\$375.00		
04/04/08	JFL	6.00	150	\$900.00	Continued legal research on stays in Art. 78 proceedings; finished draft of Petition; Memorandum in Support; Affidavits of John J. Privitera and Barbara Lewis; meeting with John J. Privitera.				6.00	\$900.00		
04/07/08	JJP	7.25	300	\$2,175.00	Conference with the Farm Bureau draft Petition and Motion for Stay.				7.25	\$2,175.00		
04/07/08	JFL	7.75	150	\$1,162.50	Extended attention to Article 78 Petition; affidavits and Memorandum in Support of Stay; teleconferences with Essex County Clerk and Supreme Court Clerk.				7.75	\$1,162.50		

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	JAMES W. SMITH SICHOFF & SMITH		JAMES W. SMITH SICHOFF & SMITH		JAMES W. SMITH SICHOFF & SMITH		LEWIS FARM 3	
04/03/08	JJP	2.50	300	\$750.00	Telephone calls with Sandy Lewis; correspondence with the Farm Bureau; telephone calls with opposing counsel and review correspondence and papers relating to motion for stay.					2.50	\$750.00		
04/03/08	JFL	11.25	150	\$1,687.50	Travel to and from Elizabethtown, Plattsburgh, and Ray, Brook; presented Order to Show Cause to Judge Meyer; served Order and Petition upon Attorney General and APA.					11.25	\$1,687.50		
04/09/08	FJS	0.40	250	\$100.00	Conference with John J. Privitera re possible motion to Appellate Division for stay pending appeal.					0.40	\$100.00		
04/09/08	JJP	3.00	300	\$900.00	Telephone calls with opposing counsel; draft letter to the Judge; revise order to show cause; review status and strategy with Sandy Lewis and correspondence relating thereto.					3.00	\$900.00		
04/09/08	JFL	1.75	150	\$262.50	Meeting with John J. Privitera; attention to Article 78, Motion for Stay; and affidavits of service.								
04/10/08	FJS	0.60	250	\$150.00	Conference with John J. Privitera re stay; obtain motion papers								
04/10/08	JJP	3.50	300	\$1,050.00	Work with Jacob Lamme and Fran Smith on stay issues; telephone call with Appellate Division and review draft order and strategic issues with Sandy Lewis								
04/10/08	JFL	7.00	150	\$1,050.00	Attention to amended verified petition; meetings with John J. Privitera and Francis J. Smith; attention to proposed Order granting stay; research in preparation for hearing.								
04/11/08	JJP	9.50	300	\$2,850.00	Prepare for, travel to and attend oral argument in front of Judge Meyer in Elizabethtown on Motion for Stay; follow up telephone calls with Sandy Lewis.								
04/11/08	JFL	7.25	150	\$1,087.50	Attention to APA's opposition to stay; conferences with John J. Privitera; extended attention to issues surrounding stay and options re: appeal.								
04/12/08	JJP	1.75	300	\$525.00	Work on cross appeal papers.								
04/12/08	JFL	4.75	150	\$712.50	Teleconference with John J. Privitera re: appellate strategy; attention to Order to Show Cause for Appellate review of Judge Meyer's Order and Amended Petition.								
04/13/08	JFL	8.10	150	\$1,215.00	Extended attention to appellate strategy, Order to Show Cause and Affirmation in Support; legal research and conference with John J. Privitera.								
04/14/08	FRV	3.70	125	\$462.50	Legal research - the power to order a dwelling vacant lies solely with local government authorities; discussions with Jacob Lamme, Esq. and Town of Essex personnel; searched the county and town of Essex websites and town of Essex town code.								

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	PRESS ATTORNEY'S FEES	EXHIBIT STAY	LEWIS FARM 3
04/14/08	JJP	6.25	300	\$1,875.00	Draft series of motions including supplemental motion for stay and motion to consolidate; amend petition; series of telephone calls with Sandy Lewis and Barbara Lewis			
04/14/08	JFL	10.25	150	\$1,537.50	Extended attention to motion to reargue and renew motion for stay; conferences with John J. Privitera; attention to Amended Petition.			
04/15/08	JJP	2.25	300	\$675.00	Series of conferences with Sandy Lewis regarding status and strategy; review Appellate strategy and prepare for possible appeal; discuss issues with journalists.	2.25	\$675.00	
04/16/08	JJP	2.00	300	\$600.00	Series of conferences with Sandy Lewis regarding Motion for a Stay and feed status; respond to press inquiries; draft portions of May document regarding motion to renew and reargue.	2.00	\$600.00	
04/17/08	JJP	1.25	300	\$375.00	Series of conferences regarding press inquiries; conference with a staff attorney and various attorneys regarding timeline for an amended motion; outline strategy for motion to renew stay.	1.25	\$375.00	
04/18/08	JJP	1.25	300	\$375.00	Outline new affidavits in support of motion to renew the stay.			
04/21/08	JJP	3.00	300	\$900.00	Series of telephone conferences with the Press; telephone conference with the client regarding scheduling; outline and file new motion to renew stay.	3.00	\$900.00	
04/21/08	JFL	2.25	150	\$337.50	Teleconference with John J. Privitera regarding APA's cross-motion to transfer; legal research regarding same.			
04/22/08	JJP	1.75	300	\$525.00	Attention to Attorney General's cross motion and issues regarding stay.			
04/22/08	JFL	8.25	150	\$1,237.50	Extended attention to APA's cross-motion to transfer, drafted memorandum of law in opposition and John J. Privitera Affirmation; teleconferences with Essex County Clerk and client; reviewed APA's motion papers opposing motion to reargue the stay; conferences with John J. Privitera.			
04/23/08	JJP	3.75	300	\$1,125.00	Extended conferences with Sandy Lewis regarding status and strategy, attention to and response to Attorney General's cross motion regarding stay.			
04/23/08	JFL	1.75	150	\$262.50	Teleconferences with client; revised and finalized memorandum of law in opposition to APA's cross-motion to transfer actions to Justice Ryan.			
04/24/08	JJP	2.75	300	\$825.00	Outline Third Department motion for Stay; conferences with Sandy Lewis regarding same.			

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	JESS ANDERSON		LEWIS FARM 3		APPELLATE STAY		LEWIS FARM 3	
04/25/08	JFL	1.25	150	\$187.50	Attention to Judge Meyer's Decision; conference with John J. Privitera regarding appellate strategy.								
04/27/08	JFL	1.50	150	\$225.00	Legal research regarding status quo; revised Appellate Motion papers.								
04/28/08	FJS	0.40	250	\$100.00	Telephone conference call with motion clerk of Appellate Division and J. Privitera and J. Lamme								
04/28/08	JFL	8.00	150	\$1,200.00	Prepares motion for stay, prepare for argument and appear before Judge Lewis Stein regarding efforts to extend stay; follow up paperwork and revisions of order to show cause; telephone conference with Farm Bureau regarding amicus brief and follow up calls with Sandy Lewis regarding status.	8.00	\$1,200.00						
04/28/08	JFL	7.25	150	\$1,087.50	Extended attention to Appellate Division Stay papers; conferences with John J. Privitera and Francis J. Smith; attended conference in Judge Stein's chambers; drafted Order to Show Cause; attention to bond issues.								
04/29/08	JFL	3.75	150	\$562.50	Attention to filing and service of Appellate Motion for Stay, conference with John J. Privitera; correspondence to Judge Meyer, e-mails with client.								
04/30/08	JJP	0.50	300	\$150.00	Attention to septic system issues and compliance with Court Order for dormitory building; telephone call with Sandy Lewis.								
04/30/08	JFL	0.25	150	\$37.50	Conference with John J. Privitera regarding briefing strategy.								
05/05/08	JJP	2.00	300	\$600.00	Draft letter to Attorney General's office regarding septic; revise letter to be signed by Ferris; attention to filings on escrow; series of telephone conferences with Court Clerk, County Treasurer, Sandy Lewis and Barbara Lewis regarding status and review septic drawing.								
05/06/08	JJP	1.75	300	\$525.00	Review and prepare for argument on appeal; prepare for argument on appeal; prepare for argument on appeal.								
05/06/08	JJP	1.75	300	\$525.00	Review and prepare for argument on appeal; prepare for argument on appeal; prepare for argument on appeal.								
05/06/08	JJP	1.75	300	\$525.00	Review and prepare for argument on appeal; prepare for argument on appeal; prepare for argument on appeal.								

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	DESS - W/DESS SUPPORTERS	DESS - W/DESS SUPPORTERS	DESS - W/DESS SUPPORTERS	DESS - W/DESS SUPPORTERS	DESS - W/DESS SUPPORTERS	LEWIS FARM 3
05/08/08	JJP	2.25	300	\$675.00	Collateral estoppel research; attention to APA's affidavit regarding septic; draft letter and telephone calls with Sandy Lewis regarding follow up letter from Buckley regarding septic system.						
05/09/08	JFL	3.25	150	\$487.50	Attention to Affirmation in response to Shawn Lalonde's affidavit; drafted service letter to Attorney Simon; conferences with John J. Privitera; e-mail correspondence; filed and served response.						
05/09/08	JFL	1.00	150	\$150.00	Began legal research re: advisory opinions and collateral estoppel for the Art. 78 brief.						
05/10/08	JJP	1.25	300	\$375.00	Draft portions of brief regarding statutory definitions.						
05/12/08	JJP	0.75	300	\$225.00	Review 1971 report regarding farming.						
05/13/08	JFL	2.50	150	\$375.00	Attention to briefing schedule for Article 78 proceeding; teleconference with and letters to Loretta Simon, Esq.; conference with John J. Privitera regarding scheduling						
05/14/08	JFL	1.00	150	\$150.00	Attention to briefing issues; drafted letter to Judge Meyer; teleconference and e-mail with John J. Privitera.						
05/19/08	JFL	2.50	150	\$375.00	Legal research regarding administrative record in Article 78 proceeding and collateral estoppel; meeting with law clerk regarding same.						
05/20/08	JFL	3.50	150	\$525.00	Reviewed legal research regarding collateral estoppel; began drafting Memo of Law in Support of Petition ; attention to Notice of Entry of Third Department's Decision on the Stay.						

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	PROCESS WRITING SUBROGATORS	EXPENSES	EXPENSES	EXPENSES	EXPENSES	LEWIS FARM 3
05/21/08	JJP	1.00	300	\$300.00	Correspondence with Court and telephone calls regarding status and review Court orders.						
05/21/08	JFL	0.75	150	\$112.50	Teleconference with Loretta Simon, Esq. regarding Record and return date; letter to Judge Meyer regard Third Department decision.						
05/22/08	JFL	2.00	150	\$300.00	Attention to Memorandum of Law in Support of Article 78 Petition					2.00	\$300.00
05/23/08	JJP	1.50	300	\$450.00	Telephone calls with Sandy Lewis; series of new letters regarding the stay; attention to revised briefing.						
05/23/08	JFL	4.00	150	\$600.00	Conferences with John J. Privitera; extended attention to memorandum of law in support of Article 78 proceeding and motion to dismiss.					4.00	\$600.00
05/26/08	JFL	1.00	150	\$150.00	Attention to memorandum of law in support of petition						
05/27/08	JJP	1.75	300	\$525.00	Review brief points, outline and write portions thereof; further research regarding due process claims; correspondence regarding Adirondack Local Government Review Board; telephone calls with Sandy Lewis regarding claim.						
05/27/08	JFL	5.00	150	\$750.00	Extended attention to drafting memorandum of law in support of Article 78 Petition and Motion for Summary Judgment.					5.00	\$750.00
05/28/08	JJP	2.00	300	\$600.00	Series of conferences with Sandy Lewis regarding Adirondack Local Government Review Board; draft statement to state's sworn officer and housing history issues; write portions of brief.	2.00	\$600.00				
05/28/08	JFL	6.40	150	\$960.00	Extended attention to memorandum of law in support of Article 78 petition; legal research regarding substantial evidence.						
05/29/08	JJP	2.50	300	\$750.00	Conference with Sandy Lewis regarding Adirondack Local Government Review Board; Amicus brief and timeline issues; study Amicus brief and attention to assembly of motions of Lewis brief.	2.50	\$750.00				
05/29/08	JFL	2.50	150	\$375.00	Teleconferences with Court Clerk and Loretta Simon Esq. regarding amendments and briefing schedule; attention to Farm Bureau's Amicus brief; conference with John J. Privitera.	2.50	\$375.00				
05/30/08	JJP	2.00	300	\$600.00	Write brief and telephone calls with Sandy Lewis.						
05/30/08	JFL	5.75	150	\$862.50	Conference with John J. Privitera; teleconference with client; extended attention to memorandum of law revisions; attention to Judge Meyers letter and procedural implications.						

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	IN CASES-VAPIRITA-SUPREIMERS		EX PARTE SITAY	LEWIS FARM 3
05/31/08	JJP	3.00	300	\$900.00	Write and revise brief and telephone calls with Sandy Lewis regarding same.				
06/02/08	JJP	5.00	300	\$1,500.00	Draftable and review common issues and themes of briefs with Cynthia Feathers and Sandy Lewis.	5.00	\$1,500.00		
06/02/08	JFL	8.50	150	\$1,275.00	Extended attention to finalizing and drafting Memorandum of Law in Support of Petition, Affirmation and Notice of Motion; teleconferences with client and Judge Meyer's chambers; conferences with John J. Privitera re: strategy.				
06/03/08	JHS	2.25	185	\$416.25	Conference with John J. Privitera, Esq.; researched Internal Revenue Code regarding taxation and deductions from agricultural business; draft insert to brief.				
06/03/08	JJP	4.00	300	\$1,200.00	Finalize main brief.				
06/03/08	JFL	7.50	150	\$1,125.00	Extended attention to finalizing Memorandum of Law; conference call with John J. Privitera and client; conferences with John J. Privitera; served and filed motion with Attorney General, Judge Meyer and Cynthia Feathers, Esq.				
06/04/08	JJP	1.25	300	\$375.00	Telephone calls and correspondence with Sandy Lewis regarding brief.				
06/04/08	JFL	0.75	150	\$112.50	Teleconferences with client; attention to file management.				
06/05/08	JFL	0.50	150	\$75.00	Teleconference with client; attention to file.				
06/06/08	JFL	0.25	150	\$37.50	Teleconference with client regarding strategy.				
06/10/08	JFL	1.75	150	\$262.50	Teleconference with client; teleconference and e-mails with Judge Meyers clerk and Loretta Simon, Esq.; attention to e-mails and file regarding consolidation order.				
06/11/08	JFL	2.25	150	\$337.50	Attention to Attorney General's opposition papers; several teleconferences with client; conference with John J. Privitera; attention to strategy.				
06/12/08	JJP	1.50	300	\$450.00	Review issues with Sandy Lewis; read new cases regarding error of law argument.				
06/15/08	JJP	1.50	300	\$450.00	Attention to assistance regarding website development; review correspondence and court orders regarding amicus and scheduling review issues with Sandy Lewis.	1.50	\$450.00		
06/16/08	JJP	1.75	300	\$525.00	Review Attorney General papers and outline response.				
06/16/08	JFL	4.00	150	\$600.00	Extended attention to Agency's motion to dismiss petition; conferences with John J. Privitera; began drafting reply memorandum of law.				
06/17/08	JJP	4.50	300	\$1,350.00	Prepare for oral argument; attention to reply memorandum of law.				
06/18/08	JJP	1.75	150	\$262.50	Extended attention to reply memorandum of law; conferences with John J. Privitera; teleconferences with client and Cynthia Feathers, Esq.	1.75	\$262.50		
06/18/08	CLRK	2.00	75	\$150.00	Gathering of Cases in Preparation for Argument				

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	PREPARE HEARING SUPPORTERS	TRAVEL	EXPENSES	EXPENSE STAY	LEWIS FARM 3
06/18/08	JJP	4.75	300	\$1,425.00	Finalize reply brief; review file; organize case law and other materials in preparation for oral argument and travel to Elizabethtown.					
06/18/08	JFL	6.75	150	\$1,012.50	Extended attention to finalizing and filing Reply Memorandum and Affirmation; served papers on Loretta Simon and Cynthia Feathers; conferences with John J. Privitera and client; prepared materials for argument.					
06/18/08	JFL	0.50	150	\$75.00	Attention to Agency's improper Reply Affirmation.					
06/19/08	JJP	10.00	300	\$3,000.00	Prepare for and participate in oral argument of Article 78 petition; travel.					
06/19/08	JFL	10.25	150	\$1,537.50	Prepared for, traveled to and attended hearing in Essex County for argument on Article 78.					
06/20/08	JFL	1.00	150	\$150.00	Telephone conference with client; attention to press coverage; attention to file.	1.00		\$150.00		
06/23/08	JJP	0.50	300	\$150.00	Telephone conference with Sandy Lewis regarding status.					
07/03/08	JJP	0.25	300	\$75.00	Telephone conference with Sandy Lewis; telephone conference with Fred Meyers regarding action plan.	0.25		\$75.00		
07/02/08	JJP	3.00	300	\$900.00	Settlement regarding parental disposition conference with Barta Bursan; telephone conference with Court regarding same; telephone call with Sandy Lewis and further strategy and changes in timeline schedule and proceedings with Jacob Berman.	3.00		\$900.00		
07/02/08	JFL	3.00	150	\$450.00	Teleconference with Judge Meyers chambers; attention to Decision; conferences with John J. Privitera, Esq. and client regarding strategy.					
07/03/08	JJP	0.50	300	\$150.00	Conference with Sandy Lewis regarding status; further review of Court's opinion.					
07/08/08	JFL	1.00	150	\$150.00	Conference with Loretta Simon; attention to file; e-mails to John J. Privitera and client; teleconferences with client; letter to Loretta Simon.					
07/11/08	JFL	2.00	150	\$300.00	Teleconferences with client; teleconferences with Cynthia Feathers; correspondence from Judge Meyers.	2.00		\$300.00		
					On 7/11/08, I received a letter from Judge Meyers regarding the status of the case. I have been instructed to prepare a summary judgment and attention to answer.					
07/15/08	JFL	0.75	150	\$112.50	Attention to e-mail and teleconference with client.					
07/23/08	JJP	2.25	300	\$675.00	Draft papers in support of summary judgment and attention to answer.					2.25 \$675.00
07/23/08	JFL	0.50	150	\$75.00	Conference with John J. Privitera; teleconference with client.					0.50 \$75.00
07/25/08	JJP	0.50	300	\$150.00	Series of telephone calls with Sandy Lewis					
07/28/08	JFL	0.75	150	\$112.50	Teleconferences with client; attention to file.					

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	TRAVEL	PHONE	TELETYPE	EXPENSES	STAY	LEWIS FARM 3
07/31/08	JJP	4.75	300	\$1,425.00	Draft brief in support of summary Judgment.						
07/31/08	JFL	4.75	150	\$712.50	Teleconferences with client; conferences with John J. Privitera; reviewed APA's Papers Opposing Article 78 Petition.						
08/01/08	JJP	1.00	300	\$300.00	Telephone conferences with Sandy Lewis						
08/01/08	JFL	1.00	150	\$150.00	Conferences with John J. Privitera; teleconferences with client						
08/03/08	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding appeal, status and strategy.						
08/04/08	JFL	2.00	150	\$300.00	Attention to APA's appeal of Judge Meyer's Decision; conference with Francis J. Smith; legal research; teleconferences with client.						
08/06/08	JFL	1.50	150	\$225.00	Teleconferences with client re: strategy for opposing APA's motion for leave to appeal; e-mail to Loretta Simon; teleconferences with client re: APA's appeal.						
08/07/08	JJP	2.50	300	\$750.00	Draft brief regarding third department; telephone calls with Sandy Lewis and third department regarding scheduling.						
08/07/08	JFL	5.25	150	\$787.50	Teleconferences with John J. Privitera and client; drafted opposition to Agency's motion for permission to appeal; conference with John J. Privitera; teleconference with Appellate Division motion office.						
08/08/08	JJP	1.50	300	\$450.00	Draft portions of brief and telephone call with Sandy Lewis regarding same.						
08/08/08	JFL	1.25	150	\$187.50	Finalized, filed, and served response to Agency's Motion for permission to appeal; teleconference with client.						
08/12/08	JJP	2.25	300	\$675.00	Study government brief and outline responses; series of conferences with Sandy Lewis, Doug Eakley, Esq., and Jacob Lamme regarding status and strategy.						
08/12/08	JFL	1.50	150	\$2.25	Conference call with client and John J. Privitera						
08/18/08	JJP	1.25	300	\$375.00	Telephone calls and correspondence with Sandy Lewis regarding status and strategy.						
08/18/08	JFL	1.50	150	\$225.00	Conference calls with John J. Privitera, Esq. and client; drafted demand letter to Loretta Simon;						
08/19/08	JJP	1.00	300	\$300.00	Telephone conferences with Sandy Lewis regarding status and strategy						
08/19/08	JFL	0.25	150	\$37.50	Teleconference with client; email from client.						
08/21/08	JJP	0.25	300	\$75.00	Telephone calls with Sandy Lewis regarding status and strategy.						
08/21/08	JJP	0.75	300	\$225.00	Telephone calls with Sandy Lewis regarding status and strategy.						
08/28/08	JJP	0.75	300	\$225.00	Series of telephone calls with Sandy Lewis regarding status and strategy.						

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	PRESS AND SITE SUPERVISORS	TRANSPORT	EXPENSES	EXPENSES STAY	LEWIS FARM 3
08/29/08	JJP	1.00	300	\$300.00	Extended telephone conference with Sandy regarding status and Appellate issues					
09/10/08	FJS	0.40	250	\$100.00	Conference with J. Privitera and J. Lamme re appellate issues; telephone with J. Ranous, Appellate Division motion clerk, re pending appeals					
09/10/08	JFL	1.50	150	\$225.00	Meetings with John J. Privitera and Francis J. Smith re: appellate strategy; e-mail to Loretta Simon; e mail to client					
09/11/08	JFL	0.75	150	\$112.50	Teleconferences with client re: website; attention to affidavits	0.75		\$112.50		
10/02/08	JFL	0.75	150	\$112.50	Teleconferences with client; e-mail to Loretta Simon re: transcript					
10/06/08	JJP	0.25	300	\$75.00	Review correspondence from Sandy Lewis.					
10/07/08	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding status.					
10/08/08	JJP	0.75	300	\$225.00	Conference with Sandy Lewis regarding status of dispute, record on appeal and transcript.					
10/14/08	JJP	0.75	300	\$225.00	Telephone conference with Sandy Lewis and review materials and draft memorandum regarding status and strategy.					
10/15/08	JFL	0.25	150	\$37.50	Teleconference with client re: June 19th transcript					
11/19/08	FJS	0.30	250	\$75.00	Conference with J. Lamme re effect of decision on appeal					
11/19/08	JJP	7.25	300	\$2,175.00	Study Judge Meyer decision and review with Sandy Lewis, Barbara Lewis, Cynthia Loathens and Jacob Lamme.	7.25		\$2,175.00		
11/19/08	JFL	7.25	150	\$1,087.50	Extended attention to studying Judge Meyer's decision; drafted and served Notice of Entry; teleconferences with client and county treasurer; drafted proposed judgment; researched various appellate issues.					
11/20/08	FJS	0.40	250	\$100.00	Conference with J. Lamme re stay and appeal issues; telephone with L. Gallo, Appellate Division motion clerk					
11/20/08	JJP	4.50	300	\$1,350.00	Series of press interviews; research regarding stay; multiple follow up telephone calls with Sandy Lewis regarding status and strategy; conference with County Attorney; correspondence with Judge Meyer and County Attorney; and research and attention to stay issues.	4.50		\$1,350.00		
11/20/08	JFL	8.00	150	\$1,200.00	Extended attention to issues re: County treasurer and appeals; meetings with John J. Privitera; teleconferences with client and Appellate Division.					
11/21/08	JJP	5.00	300	\$1,500.00	Attention to correspondence with the Court, final judgment by the Court, release of \$50,000 from escrow and extended conferences with Sandy Lewis regarding same.					
11/21/08	JFL	4.00	150	\$600.00	Attention to various issues surrounding judgment and civil penalty release from escrow; teleconferences with Judge Meyer and county officials; meetings with John J. Privitera.					

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEEES BILLED	DESCRIPTION	LEWIS FARM 3 SUPPORT HOURS	LEWIS FARM 3 SUPPORT HOURS	LEWIS FARM 3 SUPPORT HOURS	LEWIS FARM 3 SUPPORT HOURS	LEWIS FARM 3 SUPPORT HOURS	LEWIS FARM 3 SUPPORT HOURS
11/24/08	JFL	0.50	150	\$75.00	Teleconferences with client; e-mails, etc.						
12/01/08	JJP	1.00	300	\$300.00	Telephone call with Sandy Lewis regarding strategy; review Third Department scheduling order;						
12/01/08	JFL	0.50	150	\$75.00	Teleconference with client.						
12/02/08	JJP	0.25	300	\$75.00	Telephone call with Sandy Lewis and correspondence regarding status.						
12/02/08	JFL	1.00	150	\$150.00	Attention to correspondence from Attorney General's office; teleconference with John J. Privitera; attention to reply.						
12/04/08	JJP	0.50	300	\$150.00	Telephone conference with Sandy Lewis regarding status and finalize letter to Loretta Simon.						
12/04/08	JFL	0.75	150	\$112.50	Teleconference with client re: recent correspondence with Attorney General; e-mails to client re: same						
12/18/08	JJP	0.75	300	\$225.00	Telephone conferences with Sandy Lewis regarding status and Appellate strategy.						
12/22/08	JJP	0.75	300	\$225.00	Review Appellate strategy in light of notice of appeal with Sandy Lewis.						
12/22/08	JFL	3.00	150	\$450.00	Teleconference with Appellate Division Clerk's Office; attention to drafting motion consolidation papers						
12/23/08	JJP	1.75	300	\$525.00	Draft motion in Third Department regarding advanced briefing schedule; conferences with Sandy and Barbara regarding status and strategy; and series of conferences with Sandy Lewis regarding same.						
12/23/08	JFL	4.25	150	\$637.50	Attention to drafting motion consolidation papers; finalized and served appellate motion papers						
12/24/08	JFL	0.50	150	\$75.00	Attention to e-mails with client and providing motion to client						
12/29/08	JJP	0.75	300	\$225.00	Conference with Sandy Lewis and Ramona Bureau regarding Appellate strategy.	0.75	\$225.00				
12/30/08	JJP	0.25	300	\$75.00	Series of conferences with Sandy Lewis regarding Appellate filing and submissions; conference with Sandy Lewis and Ramona Bureau representatives regarding subject.	0.25	\$75.00				
12/31/08	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding Appellate strategy.						
01/05/09	JJP	1.00	300	\$300.00	Draft papers regarding consolidation of appeals in the Third Department; conference with Sandy Lewis relating thereto.						
01/05/09	JFL	5.75	150	\$862.50	Teleconferences with client (extended conference call); attention to APA's opposition to consolidation motion; drafted Reply Affidavit and served and filed same with Third Department						

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	DRESSA-LEWIS-3 STATIONED		EX-PARTE STAY		LEWIS FARM 3	
01/06/09	JFL	0.75	300	\$225.00	Telephone call with Sandy Lewis regarding Farm Bureau and allances and Amicus Brief	0.75	\$225.00				
01/06/09	JFL	1.00	150	\$150.00	Teleconference and e-mail with client; corrected reply affidavit; drafted letter to Appellate Division						
01/08/09	JJP	1.00	300	\$300.00	Conference with Barbara Lewis regarding status and strategy, conferences with Sandy Lewis regarding same.						
01/09/09	JJP	1.50	300	\$450.00	Attention to surreply in the Third Department; conferences and other Appellate issues; conference with Sandy Lewis.						
01/09/09	JFL	0.50	150	\$75.00	Attention to AG's Sur-Reply; e-mail and teleconference with John J. Privitera re: same.						
01/15/09	JFL	0.25	150	\$37.50	Teleconferences with client and John J. Privitera re APA's contact at LFF's engineer						
01/16/09	JJP	1.00	300	\$300.00	Conferences with Sandy Lewis regarding appeal; conference with Doug Ferris regarding contact from Doug Miller of the APA regarding stay application.						
01/16/09	JFL	0.25	150	\$75.00	Attention to Appellate Division's Order						
01/20/09	JJP	1.00	300	\$300.00	Correspondence with Cynthia Ferris regarding Farm Bureau executive strategy; conference with Sandy Lewis regarding executive strategy and appellate strategy.	1.00	\$300.00				
01/20/09	JJP	1.50	300	\$450.00	Conferences with Sandy Lewis; conference with Cynthia Ferris regarding Appellate strategy.	0.50	\$450.00				
01/26/09	JJP	0.75	300	\$225.00	Conference with Sandy Lewis regarding Appellate strategy.						
01/27/09	JJP	0.50	300	\$150.00	Telephone conference with Farm Bureau regarding appellate strategy.	0.50	\$150.00				
02/02/09	JJP	0.50	300	\$150.00	Review issues and law regarding motion for a						
02/02/09	JFL	0.25	150	\$37.50	Attention to Record on Appeal; teleconference with Loretta Simon re: same						
02/03/09	JJP	0.75	300	\$225.00	Attention to issues regarding motion for stay or injunction; draft portions of brief regarding constitutional impact; telephone conference with Sandy Lewis regarding same.						
02/03/09	JFL	2.25	150	\$337.50	Teleconferences and e-mails with client re: APA's motion for a stay; teleconference and e-mail with Douglas Ferris, P.E.						
02/04/09	JJP	2.50	300	\$750.00	Draft opposition to motion for stay/injunction.						
02/05/09	JJP	3.25	300	\$975.00	Draft Brief in opposition to motion for injunction.						
02/05/09	JFL	1.75	150	\$262.50	Teleconferences with client re: motion for stay, research re: motion response time; teleconference with Loretta Simon re: APA's defective notice of motion; conference with John J. Privitera re: strategy						

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	POSSIBLE STATE SUPPLEMENTARY	POSSIBLE FEDERAL SUPPLEMENTARY	TESTIMATE/STAY	LEWIS FARM 3
02/05/09	JFL	2.25	150	\$337.50	Legal research re: procedural aspects of APA's motion for a stay, conference with John J. Privitera re: strategy for opposition				
02/06/09	JJP	2.25	300	\$675.00	Draft brief In opposition to motion for injunction.				
02/06/09	JFL	4.50	150	\$675.00	Legal research re: Agency's Motion for a stay, attention to formulating and drafting LFF's response; conferences with John J. Privitera, Esq.; teleconferences with client.				
02/10/09	JJP	1.75	300	\$525.00	Draft portions of brief in opposition to motion for				
02/11/09	JFL	2.50	150	\$375.00	Attention to rules concerning compilation of record In Appellate Division; began comparing AG's proposed Table of Contents to actual filings in the three cases.				
02/12/09	JJP	3.25	300	\$975.00	Draft portions of brief in opposition to motion for				
02/12/09	JFL	6.75	150	\$1,012.50	Extended attention to drafting response to APA's motion for a stay; teleconferences with Loretta Simon; attention to verifying and revising APA's proposed Table of Contents for the Record on Appeal.				
02/13/09	FJS	0.30	250	\$75.00	Conference with John J. Privitera and J. Lamme re motion				
02/13/09	JJP	4.00	300	\$1,200.00	Draft brief in opposition to motion for injunction.				
02/13/09	JFL	6.50	150	\$975.00	Teleconference with Loretta Simon re: finalization of Table of Contents for Record on Appeal; attention to drafting stay opposition papers				
02/14/09	JJP	3.00	300	\$900.00	Draft portions of brief in opposition to motion for stay.				
02/14/09	JFL	4.50	150	\$675.00	Attention to drafting Memorandum of Law in Opposition to Agency's Motion for Injunction				
02/15/09	JJP	1.75	300	\$525.00	Draft brief in opposition to motion for injunction.				
02/16/09	JJP	2.25	300	\$675.00	Draft brief in opposition to motion for injunction.				
02/17/09	JJP	1.75	300	\$525.00	Finalize brief in opposition to motion for injunction.				
02/17/09	JFL	4.25	150	\$637.50	Attention to drafting, revising and finalizing papers in opposition to injunction; filed and served the same				
02/18/09	JFL	1.75	150	\$262.50	Teleconferences with client and Loretta Simon re: Record on Appeal; e-mail to client; letter to Simon				
02/18/09	JFL	2.25	150	\$337.50	Teleconferences with client and Loretta Simon re: Agency's proposed Record on Appeal; reviewed Hannah Turcotte's Amicus Motion drafted by Loretta Simon 1/14/09.				
02/23/09	JJP	0.50	300	\$150.00	Review reply regarding motion for injunction in Third Department; draft letter to the Court				
02/23/09	JFL	1.75	150	\$262.50	Reviewed Agency's reply papers in support of the Motion for an Injunction; teleconferences and emails with client re: same				
02/23/09	JFL	0.50	150	\$75.00	Legal research In preparation for appeal				

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	PARENTS' APPELLATE STRATEGISTS		LEWIS' APPELLATE STRATEGY				LEWIS FARM 3	
02/27/09	JJP	0.50	175	\$87.50	E-mail to client re: ACS's response to amicus motion meeting with John J. Privitera re: appellate strategy.	0.50	\$87.50						
03/02/09	JJP	1.00	300	\$300.00	Study government brief and preliminary outline of								
03/02/09	JFL	3.75	175	\$656.25	E-mail to Loretta Simon; attention to Agency's Appellate papers; teleconferences with client; meeting with John J. Privitera; letter to Julie Sheridan								
03/03/09	JJP	0.50	300	\$150.00	Further review of government brief and discuss same with								
03/03/09	JFL	8.00	175	\$1,400.00	Extended attention to studying Appellant's Brief and Record on Appeal; conferences with John J. Privitera and client; attention to outlining and beginning to draft Respondent's Brief								
03/04/09	JJP	0.50	300	\$150.00	Series of conferences with Sandy Lewis regarding briefing.								
03/04/09	JFL	7.00	175	\$1,225.00	Teleconferences with client; extended attention to drafting respondent's Brief on Appeal								
03/05/09	JJP	0.75	300	\$225.00	Draft portions of response brief.								
03/05/09	JFL	4.00	175	\$700.00	Teleconference with client re: comments on Appellant's Brief; continued drafting Respondent's brief.								
03/06/09	JJP	1.00	300	\$300.00	Draft outline to brief.								
03/06/09	JFL	2.00	175	\$350.00	Meeting with John J. Privitera; attention to Respondent's Brief; drafted letter to Appellate Division re: Respondent's Brief page limit extension								
03/09/09	JJP	1.50	300	\$450.00	Telephone conferences with Sandy Lewis regarding status strategy, amicus brief and overall argument.	0.50	\$150.00						
03/09/09	JFL	0.125	175	\$21.875	E-mail and teleconference re: Court's ruling on amicus motion	0.125	\$21.875						
03/10/09	JFL	3.00	175	\$525.00	E-mail and teleconferences with client re: APA meeting status and Court's ruling on Amicus Motion; attention to issues re: Record on Appeal; travel to Camelot to retrieve Record								
03/11/09	JJP	0.50	300	\$150.00	Telephone calls with Sandy Lewis regarding government brief.								
03/11/09	JFL	0.50	175	\$87.50	Teleconference with client; attention to issues re: Record on Appeal								
03/16/09	JFL	0.25	175	\$43.75	Attention to issues re: the appeal.								
03/18/09	JJP	2.00	300	\$600.00	Attention to Brief.								
03/18/09	JFL	0.50	175	\$87.50	Telephone conference with client; email to client; attention to issues re: appeal.								
03/19/09	JFL	1.00	175	\$175.00	Telephone conferences with Cynthia Hatters and re: Appellate Brief strategy. Attention to issues re: brief and appeal.	0.01	\$175.00						
03/20/09	JJP	2.00	300	\$600.00	Revise Brief.								

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	DISPUTED CHARGES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	LEWIS FARM 3
03/20/09	JFL	7.75	175	\$1,356.25	Extended attention to Respondent's Brief on Appeal; Telephone conference with client & conference with John J. Privitera re: same.						
03/21/09	JJP	2.00	300	\$600.00	Revise brief.						
03/21/09	JFL	1.75	175	\$306.25	Attention to revising & drafting Respondent's Brief on Appeal; email draft of same to John J. Privitera.						
03/23/09	JJP	2.00	300	\$600.00	Draft brief.						
03/23/09	JFL	5.75	175	\$1,006.25	Telephone conferences with client & Cynthia Heathers, Esq.; extended attention to drafting and revising Respondent's Appellate Brief.	5.75	\$1,006.25				
03/24/09	JJP	5.00	300	\$1,500.00	Draft brief.						
03/24/09	JFL	2.50	175	\$437.50	Meetings with John J. Privitera; letter to Appellate Division; Attention to Respondents' Brief on Appeal.						
03/25/09	JJP	3.00	300	\$900.00	Draft brief.						
03/25/09	JFL	7.50	175	\$1,312.50	Meetings with John J. Privitera; extended attention to drafting and revising Respondents' Brief on Appeal						
03/26/09	JHS	1.00	185	\$185.00	Conference with John J. Privitera, Esq.; revise brief point regarding Internal Revenue Code.						
03/26/09	JJP	2.00	300	\$600.00	Draft brief.						
03/26/09	JFL	4.75	175	\$831.25	Telephone conference with client; email with Cynthia Heathers, Esq.; attention to drafting and revising Respondents' Brief on Appeal.	4.75	\$831.25				
03/27/09	JFL	7.50	175	\$1,312.50	Extended attention to drafting and revising Respondents' Brief on Appeal						
03/28/09	JJP	2.00	300	\$600.00	Finish brief.						
03/29/09	JFL	5.50	175	\$962.50	Revised Respondents' Brief pursuant to John J. Privitera's changes; cite checked case law in Brief						
03/30/09	FJS	0.80	250	\$200.00	Review respondents' brief; conference with J. Lamme re same						
03/30/09	JFL	7.00	175	\$1,225.00	Extended attention to revise Respondents' Brief on Appeal; telephone conferences with John J. Privitera and Cynthia Heathers and client	7.00	\$1,225.00				
03/31/09	JFL	3.25	175	\$568.75	Revised and finalized Respondents' Brief on Appeal; teleconferences with client						
04/01/09	MPB	0.90	175	\$157.50	Proofread Appellate Brief.						
04/01/09	JFL	3.50	175	\$612.50	Teleconferences with client; finalized and served respondents' Brief on Appeal						
04/06/09	JFL	1.00	175	\$175.00	Reviewed Lamme Bureau's Amicus Brief; attention to same; on appeal; teleconference with client	1.00	\$175.00				
04/10/09	JJP	0.50	300	\$150.00	Meet with Jacob Lamme regarding status and strategy on briefing.						
04/10/09	JFL	0.25	175	\$43.75	Meeting with John J. Privitera re: appeal.						
04/13/09	JJP	1.75	300	\$525.00	Study constitutional issues for reply papers.						

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	TURNS WITH SUPPORTING		EXPENSES		LEWIS FARM 3	
04/15/09	JFL	0.25	175	\$43.75	Attention to Appellate Division's schedule; teleconference with client.						
04/16/09	JJP	1.50	300	\$450.00	Extended conference with Sandy Lewis regarding status and strategy, review constitutional issues for final reply brief.						
04/16/09	JFL	0.25	175	\$43.75	Attends to client and Farm 3 bureau teleconferences with client and Covatta brothers.						
04/17/09	JJP	0.25	300	\$75.00	Sandy Ammons Brief from Farm 3 bureau and mark up same.						
04/21/09	JFL	0.50	175	\$87.50	Attention to preparations re: reply brief; conference with John J. Privitera						
04/23/09	JFL	0.50	175	\$87.50	Teleconference with client re: strategy on Reply Brief.						
04/27/09	JFL	0.50	175	\$87.50	Teleconference and attention to e-mail of client.						
04/28/09	JFL	6.10	175	\$1,067.50	Teleconferences with client; attention to legal research and drafting Reply Brief; teleconferences with John J. Privitera.						
04/29/09	JJP	1.50	300	\$450.00	Draft portions of brief and conferences with Sandy Lewis regarding same.						
04/29/09	JFL	4.00	175	\$700.00	Teleconferences with client; attention to drafting Reply Brief and studying APRs Reply Brief.						
04/30/09	JJP	2.00	300	\$600.00	Draft portions of brief and conference with Sandy Lewis regarding same.						
04/30/09	JFL	1.75	175	\$306.25	Teleconferences with client; attention to drafting reply brief						
05/01/09	JFL	0.50	175	\$87.50	Teleconferences with client; attention to case summary review						
05/03/09	JFL	1.75	175	\$306.25	Attention to reply brief						
05/04/09	JJP	1.50	300	\$450.00	Redraft portions of brief; conference with Sandy Lewis						
05/04/09	JFL	4.50	175	\$787.50	Attention to research and drafting Reply Brief; teleconference with client						
05/05/09	JJP	3.00	300	\$900.00	Draft and redraft substantial portions of Third Department Brief; deliver to Sandy Lewis and review with him.						
05/05/09	JFL	5.50	175	\$962.50	Conferences with John J. Privitera; attention to drafting and revising Reply Brief						
05/06/09	JJP	1.75	300	\$525.00	Revise Brief and telephone call with Sandy Lewis regarding same.						
05/06/09	JFL	2.50	175	\$437.50	Attention to e-mail correspondence; conference with John J. Privitera; revisions to brief; teleconferences with client						
05/07/09	JJP	1.50	300	\$450.00	Draft reply brief and conferences with Sandy Lewis regarding same.						
05/07/09	JFL	2.25	175	\$393.75	Reviewed administrative record; reviewed and revised Reply Brief; attention to e-mails and teleconferences from client						

Bill for Litigation with Disputed Charges Highlighted

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION	LOAN - WEBSITE - SUPPORTERS	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	LEWIS FARM 3
05/08/09	JJP	2.25	300	\$675.00	Finalize and edit reply brief; conferences with Sandy Lewis regarding same.							
05/08/09	JFL	4.75	175	\$831.25	Attention to reviewing, revising and finalizing Reply Brief; filing and service of same; teleconferences and e-mail with client							
05/11/09	JFL	0.25	175	\$43.75	Attention to e-mail correspondence; teleconference with Court re: calendar							
05/12/09	JFL	0.25	175	\$43.75	Reviewed letter from Appellate Division; e-mailed same to client							
05/15/09	JJP	0.75	300	\$225.00	Telephone call with Sandy Lewis and prepare for oral argument.							
05/17/09	JFL	1.75	175	\$306.25	Prepared Argument notebook.							
05/18/09	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding oral argument strategy.							
05/18/09	JFL	0.75	175	\$131.25	Teleconferences with client and court; attention to e-mail.							
05/20/09	JJP	1.00	300	\$300.00	Conference with Sandy Lewis regarding status and strategy.							
05/22/09	JJP	1.00	300	\$300.00	Draft portions of oral argument.							
05/24/09	JJP	2.00	300	\$600.00	Prepare for oral argument.							
05/26/09	JJP	3.50	300	\$1,050.00	Prepare for oral argument.							
05/26/09	JFL	4.25	175	\$743.75	Extended attention to oral argument preparation with John J. Privitera							
05/27/09	JJP	7.50	300	\$2,250.00	Prepare for and participate in oral argument.							
05/27/09	JFL	6.50	175	\$1,137.50	Extended attention to preparation for appellate argument; attended argument							
05/29/09	JJP	0.50	300	\$150.00	Correspondence with Sandy Lewis and review issues regarding mistatements by government at oral argument.							
06/12/09	JJP	1.75	300	\$525.00	Telephone conference with Sandy Lewis regarding oral argument.							
06/12/09	JFL	0.80	175	\$140.00	Teleconferences and e-mails with client re: appeal issues							
06/13/09	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding status and strategy.							
07/13/09	JJP	0.50	300	\$150.00	Study case developments and review issues with Sandy Lewis.							
07/16/09	JJP	9.00	300	\$2,700.00	Study opinion and conferences with Sandy Lewis and John J. Privitera regarding implications of decision; teleconferences with Amicus Counsel; Farm Bureau; respond to inquiries and review Appellate issues with Farm Bureau counsel.							
7/16/09	JFL	2.00	175	\$350.00	Reviewed Appellate Division's Decision; conferences with John J. Privitera and client re: strategy; emails re: same							
TOTALS		772.40		\$162,468.50	DISPUTED CHARGES	04/05/09	04/05/09	04/05/09	04/05/09	04/05/09	04/05/09	13.75 \$2,400.00

EXHIBIT C

LITIGATION BILL -REDUCED FEES

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	DESCRIPTION	TRAVEL	PARAPROFESSIONAL TASKS
04/08/08	JFL	11.25	\$150.00	Travel to and from Elizabethtown, Plattsburgh, and Ray Brook; presented Order to Show Cause to Judge Meyer, served Order and Petition upon Attorney General and APA.		
04/11/08	JJP	9.50	\$300.00	Prepare for, travel to and attend oral argument In front of Judge Meyer in Elizabethtown on Motion for Stay; follow up telephone calls with Sandy Lewis.		
04/29/08	JFL	3.75	\$150.00	Attention to filing and service of Appellate Motion for Stay, conference with John J. Privitera; correspondence to Judge Meyer, e-mails with client.		
04/30/08	JJP	0.50	\$300.00	Attention to septic system Issues and compliance with Court Order for dormitory building; telephone call with Sandy Lewis.		
05/05/08	JJP	2.00	\$300.00	Draft letter to Attorney General's office regarding septic; revise letter to be signed by Ferris; attention to filings on escrow; series of telephone conferences with Court Clerk, County Treasurer, Sandy Lewis and Barbara Lewis regarding status and review septic drawing.		
05/08/08	JJP	2.25	\$300.00	Collateral estoppel research; attention to APA's affidavit regarding septic; draft letter and telephone calls with Sandy Lewis regarding follow up letter from Buckley regarding septic system.		
05/09/08	JFL	3.25	\$150.00	Attention to Affirmation in response to Shawn Lalonde's affidavit; drafted service letter to Attorney Simon; conferences with John J. Privitera; e-mail correspondence; filed and served response.		
06/03/08	JFL	7.50	\$150.00	Extended attention to finalizing Memorandum of Law; conference call with John J. Privitera and client; conferences with John J. Privitera; served and filed motion with Attorney General, Judge Meyer and Cynthia Feathers, Esq.		
06/04/08	JFL	0.75	\$150.00	Teleconferences with client; attention to file management.		
06/05/08	JFL	0.50	\$150.00	Teleconference with client; attention to file.		
06/18/08	JJP	4.75	\$300.00	Finalize reply brief; review file; organize case law and other materials in preparation for oral argument and travel to Elizabethtown.		

LITIGATION BILL -REDUCED FEES

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	DESCRIPTION	TRAVEL	PARAPROFESSIONAL TASKS
06/18/08	JFL	6.75	\$150.00	Extended attention to finalizing and <u>filing Reply Memorandum and Affirmation</u> ; served papers on <u>Loretta Simon and Cynthia Feathers</u> ; conferences with John J. Privitera and client; prepared materials for argument.		
06/19/08	JJP	10.00	\$300.00	Prepare for and participate in oral argument of Article 78 petition; travel.		
06/19/08	JFL	10.25	\$150.00	Prepared for, <u>traveled to and attended hearing in Essex County for argument on Article 78.</u>		
08/08/08	JFL	1.25	\$150.00	Finalized, <u>filed, and served response to Agency's Motion for permission to appeal</u> ; teleconference with client.		
11/19/08	JFL	7.25	\$150.00	Extended attention to studying Judge Meyer's decision; <u>drafted and served Notice of Entry</u> ; teleconferences with client and county treasurer; drafted proposed judgment; researched various appellate issues.		
12/23/08	JFL	4.25	\$150.00	Attention to drafting motion consolidation papers; <u>finalized and served appellate motion papers</u>		
01/05/09	JFL	5.75	\$150.00	Teleconferences with client (extended conference call); attention to APA's opposition to consolidation motion; drafted Reply Affidavit and <u>served and filed same with Third Department</u>		
02/17/09	JFL	4.25	\$150.00	Attention to drafting, revising and finalizing papers in opposition to injunction; <u>filed and served the same</u>		
03/10/09	JFL	3.00	\$175.00	E-mail and teleconferences with client re: APA meeting status and Court's ruling on Amicus Motion; attention to issues re: Record on Appeal; <u>travel to Camelot to retrieve Record</u>		
04/01/09	JFL	3.50	\$175.00	Teleconferences with client; finalized and <u>served respondents' Brief on Appeal</u>		
05/08/09	JFL	4.75	\$175.00	Attention to reviewing, revising and finalizing Reply Brief; <u>filing and service of same</u> ; teleconferences and		
8/13/09	JFL	8.25	\$175.00	Revise Affidavit exhibits; attention to filing EAJA motion; travel to and from Essex County		
10/29/09	JFL	7.25	\$175.00	Travel to and attend oral argument on EAJA motion for fees.		
10/29/09	JJP	8.50	\$300.00	Prepare for, travel to and participate in oral argument in Essex County.		

JJP Hours Litigation (after disputed charges removed)

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
03/27/08	JJP	0.50	300	\$150.00	Follow up with Sandy Lewis regarding status and strategy.
03/31/08	JJP	0.75	300	\$225.00	Draft portions of brief and telephone call with Sandy Lewis regarding same.
04/01/08	JJP	0.75	300	\$225.00	Outline briefing Issues with Jacob Lamme and research; review status and strategy with Barbara Lewis.
04/04/08	JJP	1.25	300	\$375.00	Conferences with Sandy Lewis regarding status and strategy; draft portions of Petition and Stay materials.
04/10/08	JJP	3.50	300	\$1,050.00	Work with Jacob Lamme and Fran Smith on stay issues; telephone call with Appellate Division and review draft order and strategic issues with Sandy Lewis
04/12/08	JJP	1.75	300	\$525.00	Work on cross appeal papers.
04/14/08	JJP	6.25	300	\$1,875.00	Draft series of motions Including supplemental motion for stay and motion to consolidate; amend petition; series of telephone calls with Sandy Lewis and Barbara Lewis.
04/18/08	JJP	1.25	300	\$375.00	Outline new affidavits in support of motion to renew the stay.
04/22/08	JJP	1.75	300	\$525.00	Attention to Attorney General's cross motion and issues regarding stay.
04/23/08	JJP	3.75	300	\$1,125.00	Extended conferences with Sandy Lewis regarding status and strategy, attention to and response to Attorney General's cross motion regarding stay.
04/24/08	JJP	2.75	300	\$825.00	Outline Third Department motion for Stay; conferences with Sandy Lewis regarding same.
04/29/08	JJP	2.50	300	\$750.00	Attention to finalization of papers for third department extension; review stay order and issues with Sandy Lewis.
04/30/08	JJP	0.50	300	\$150.00	Attention to septic system Issues and compliance with Court Order for dormitory building; telephone call with Sandy Lewis.
05/05/08	JJP	2.00	300	\$600.00	Draft letter to Attorney General's office regarding septic; revise letter to be signed by Ferris; attention to filings on escrow; series of telephone conferences with Court Clerk, County Treasurer, Sandy Lewis and Barbara Lewis regarding status and review
05/06/08	JJP	1.25	300	\$375.00	Attention to extension of time to appeal and telephone calls regarding checks and reply papers relating thereto.
05/08/08	JJP	2.25	300	\$675.00	Collateral estoppel research; attention to APA's affidavit regarding septic; draft letter and telephone calls with Sandy Lewis regarding follow up letter from Buckley regarding septic system.
05/10/08	JJP	1.25	300	\$375.00	Draft portions of brief regarding statutory definitions.
05/12/08	JJP	0.75	300	\$225.00	Review 1971 report regarding farming.

JJP Hours Litigation (after disputed charges removed)

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
05/21/08	JJP	1.00	300	\$300.00	Correspondence with Court and telephone calls regarding status and review Court orders.
05/23/08	JJP	1.50	300	\$450.00	Telephone calls with Sandy Lewis; series of new letters regarding the stay; attention to revised briefing.
05/30/08	JJP	2.00	300	\$600.00	Write brief and telephone calls with Sandy Lewis.
05/31/08	JJP	3.00	300	\$900.00	Write and revise brief and telephone calls with Sandy Lewis regarding same.
06/03/08	JJP	4.00	300	\$1,200.00	Finalize main brief.
06/04/08	JJP	1.25	300	\$375.00	Telephone calls and correspondence with Sandy Lewis regarding brief.
06/12/08	JJP	1.50	300	\$450.00	Review Issues with Sandy Lewis; read new cases regarding error of law argument.
06/16/08	JJP	1.75	300	\$525.00	Review Attorney General papers and outline response.
06/17/08	JJP	4.50	300	\$1,350.00	Prepare for oral argument; attention to reply memorandum of law.
06/23/08	JJP	0.50	300	\$150.00	Telephone conference with Sandy Lewis regarding status.
07/03/08	JJP	0.50	300	\$150.00	Conference with Sandy Lewis regarding status; further review of Court's opinion.
07/25/08	JJP	0.50	300	\$150.00	Series of telephone calls with Sandy Lewis
08/01/08	JJP	1.00	300	\$300.00	Telephone conferences with Sandy Lewis
08/03/08	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding appeal, status and strategy.
08/07/08	JJP	2.50	300	\$750.00	Draft brief regarding third department; telephone calls with Sandy Lewis and third department regarding scheduling.
08/08/08	JJP	1.50	300	\$450.00	Draft portions of brief and telephone call with Sandy Lewis regarding same.
08/12/08	JJP	2.25	300	\$675.00	Study government brief and outline responses; series of conferences with Sandy Lewis, Doug Eakley, Esq., and Jacob Lamme regarding status and strategy;
08/18/08	JJP	1.25	300	\$375.00	Telephone calls and correspondence with Sandy Lewis regarding status and strategy.
08/19/08	JJP	1.00	300	\$300.00	Telephone conferences with Sandy Lewis regarding status and strategy
08/21/08	JJP	0.25	300	\$75.00	Telephone calls with Sandy Lewis regarding status and strategy.
08/21/08	JJP	0.75	300	\$225.00	Telephone calls with Sandy Lewis regarding status and strategy.
08/28/08	JJP	0.75	300	\$225.00	Series of telephone calls with Sandy Lewis regarding status and strategy.
08/29/08	JJP	1.00	300	\$300.00	Extended telephone conference with Sandy regarding status and Appellate issues
10/06/08	JJP	0.25	300	\$75.00	Review correspondence from Sandy Lewis.
10/07/08	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding status.

JJP Hours Litigation (after disputed charges removed)

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
10/08/08	JJP	0.75	300	\$225.00	Conference with Sandy Lewis regarding status of dispute, record on appeal and transcript.
10/14/08	JJP	0.75	300	\$225.00	Telephone conference with Sandy Lewis and review materials and draft memorandum regarding status and strategy.
11/21/08	JJP	5.00	300	\$1,500.00	Attention to correspondence with the Court, final judgment by the Court, release of \$50,000 from escrow and extended conferences with Sandy Lewis regarding same.
12/01/08	JJP	1.00	300	\$300.00	Telephone call with Sandy Lewis regarding strategy; review Third Department scheduling order;
12/02/08	JJP	0.25	300	\$75.00	Telephone call with Sandy Lewis and correspondence regarding status.
12/03/08	JJP	1.25	300	\$375.00	Research and study equal access to justice issues and review with Jacob Lamme; draft letter in response to Loretta Simon regarding final judgment.
12/04/08	JJP	0.50	300	\$150.00	Telephone conference with Sandy Lewis regarding status and finalize letter to Loretta Simon.
12/18/08	JJP	0.75	300	\$225.00	Telephone conferences with Sandy Lewis regarding status and Appellate strategy.
12/22/08	JJP	0.75	300	\$225.00	Review Appellate strategy in light of notice of appeal with Sandy Lewis.
12/23/08	JJP	1.75	300	\$525.00	Draft motion in Third Department regarding advanced briefing schedule; conferences with Sandy and Barbara regarding status and strategy; and series of conferences with Sandy Lewis regarding same.
12/30/08	JJP	1.25	300	\$375.00	Series of conferences with Sandy Lewis regarding Appellate timing and submissions; conference with Sandy Lewis and Farm Bureau representatives regarding support.
12/31/08	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding Appellate strategy.
01/05/09	JJP	1.00	300	\$300.00	Draft papers regarding consolidation of appeals in the Third Department; conference with Sandy Lewis relating thereto.
01/08/09	JJP	1.00	300	\$300.00	Conference with Barbara Lewis regarding status and strategy, conferences with Sandy Lewis regarding same.
01/09/09	JJP	1.50	300	\$450.00	Attention to surreply in the Third Department; conferences and other Appellate issues; conference with Sandy Lewis.
01/16/09	JJP	1.00	300	\$300.00	Conferences with Sandy Lewis regarding appeal; conference with Doug Ferris regarding contact from Doug Miller of the APA regarding stay application.
01/26/09	JJP	0.75	300	\$225.00	Conference with Sandy Lewis regarding Appellate strategy.

JJP Hours Litigation (after disputed charges removed)

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
02/02/09	JJP	0.50	300	\$150.00	Review issues and law regarding motion for a stay/injunction in the Third Department.
02/03/09	JJP	0.75	300	\$225.00	Attention to issues regarding motion for stay or injunction; draft portions of brief regarding constitutional impact; telephone conference with Sandy Lewis regarding same.
02/04/09	JJP	2.50	300	\$750.00	Draft opposition to motion for stay/injunction.
02/05/09	JJP	3.25	300	\$975.00	Draft Brief in opposition to motion for injunction.
02/06/09	JJP	2.25	300	\$675.00	Draft brief In opposition to motion for injunction.
02/10/09	JJP	1.75	300	\$525.00	Draft portions of brief in opposition to motion for injunction.
02/12/09	JJP	3.25	300	\$975.00	Draft portions of brief in opposition to motion for injunction.
02/13/09	JJP	4.00	300	\$1,200.00	Draft brief in opposition to motion for injunction.
02/14/09	JJP	3.00	300	\$900.00	Draft portions of brief in opposition to motion for stay.
02/15/09	JJP	1.75	300	\$525.00	Draft brief in opposition to motion for injunction.
02/16/09	JJP	2.25	300	\$675.00	Draft brief in opposition to motion for injunction.
02/17/09	JJP	1.75	300	\$525.00	Finalize brief in opposition to motion for injunction.
02/23/09	JJP	0.50	300	\$150.00	Review reply regarding motion for injunction in Third Department; draft letter to the Court
03/02/09	JJP	1.00	300	\$300.00	Study government brief and preliminary outline of response.
03/03/09	JJP	0.50	300	\$150.00	Further review of government brief and discuss same with Sandy Lewis.
03/04/09	JJP	0.50	300	\$150.00	Series of conferences with Sandy Lewis regarding briefing.
03/05/09	JJP	0.75	300	\$225.00	Draft portions of response brief.
03/06/09	JJP	1.00	300	\$300.00	Draft outline to brief.
03/11/09	JJP	0.50	300	\$150.00	Telephone calls with Sandy Lewis regarding government brief.
03/18/09	JJP	2.00	300	\$600.00	Attention to Brief.
03/20/09	JJP	2.00	300	\$600.00	Revise Brief.
03/21/09	JJP	2.00	300	\$600.00	Revise brief.
03/23/09	JJP	2.00	300	\$600.00	Draft brief.
03/24/09	JJP	5.00	300	\$1,500.00	Draft brief.
03/25/09	JJP	3.00	300	\$900.00	Draft brief.
03/26/09	JJP	2.00	300	\$600.00	Draft brief.
03/28/09	JJP	2.00	300	\$600.00	Finish brief.
04/10/09	JJP	0.50	300	\$150.00	Meet with Jacob Lamme regarding status and strategy on briefing.
04/13/09	JJP	1.75	300	\$525.00	Study constitutional Issues for reply papers.
04/16/09	JJP	1.50	300	\$450.00	Extended conference with Sandy Lewis regarding status and strategy, review constitutional issues for final reply brief.

JJP Hours Litigation (after disputed charges removed)

DATE	TIMEKEEPER	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
04/29/09	JJP	1.50	300	\$450.00	Draft portions of brief and conferences with Sandy Lewis regarding same.
04/30/09	JJP	2.00	300	\$600.00	Draft portions of brief and conference with Sandy Lewis regarding same.
05/04/09	JJP	1.50	300	\$450.00	Redraft portions of brief; conference with Sandy Lewis regarding same.
05/05/09	JJP	3.00	300	\$900.00	Draft and redraft substantial portions of Third Department Brief; deliver to Sandy Lewis and review with him.
05/06/09	JJP	1.75	300	\$525.00	Revise Brief and telephone call with Sandy Lewis regarding same.
05/07/09	JJP	1.50	300	\$450.00	Draft reply brief and conferences with Sandy Lewis regarding same.
05/08/09	JJP	2.25	300	\$675.00	Finalize and edit reply brief; conferences with Sandy Lewis regarding same.
05/15/09	JJP	0.75	300	\$225.00	Telephone call with Sandy Lewis and prepare for oral argument.
05/18/09	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding oral argument strategy.
05/20/09	JJP	1.00	300	\$300.00	Conference with Sandy Lewis regarding status and strategy.
05/22/09	JJP	1.00	300	\$300.00	Draft portions of oral argument.
05/24/09	JJP	2.00	300	\$600.00	Prepare for oral argument.
05/26/09	JJP	3.50	300	\$1,050.00	Prepare for oral argument.
05/27/09	JJP	7.50	300	\$2,250.00	Prepare for and participate in oral argument.
05/29/09	JJP	0.50	300	\$150.00	Correspondence with Sandy Lewis and review issues regarding mistatements by government at oral argument.
06/12/09	JJP	1.75	300	\$525.00	Telephone conference with Sandy Lewis regarding oral argument.
06/13/09	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding status and strategy.
07/13/09	JJP	0.50	300	\$150.00	Study case developments and review issues with Sandy Lewis.

JFL Hours Litigation (after disputed charges removed)

DATE	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
03/26/08	3.25	150	\$487.50	Reviewed APA's determination; legal research regarding
03/27/08	0.25	150	\$37.50	Meeting with John J. Privitera regarding Article 78 petition.
04/02/08	5.50	150	\$825.00	Extended attention to drafting petition for Special Proceeding
04/09/08	1.75	150	\$262.50	Meeting with John J. Privitera; attention to Article 78, Motion for Stay; and affidavits of service.
04/10/08	7.00	150	\$1,050.00	Attention to amended verified petition; meetings with John J. Privitera and Francis J. Smith; attention to proposed Order granting stay; research in preparation for hearing.
04/11/08	7.25	150	\$1,087.50	Attention to APA's opposition to stay; conferences with John J. Privitera; extended attention to issues surrounding stay and options re: appeal.
04/12/08	4.75	150	\$712.50	Teleconference with John J. Privitera re: appellate strategy; attention to Order to Show Cause for Appellate review of Judge Meyer's Order and Amended Petition.
04/13/08	8.10	150	\$1,215.00	Extended attention to appellate strategy, Order to Show Cause and Affirmation in Support; legal research and conference with John J. Privitera.
04/14/08	10.25	150	\$1,537.50	Extended attention to motion to reargue and renew motion for stay; conferences with John J. Privitera; attention to Amended Petition.
04/21/08	2.25	150	\$337.50	Teleconference with John J. Privitera regarding APA's cross-motion to transfer; legal research regarding same.
04/23/08	1.75	150	\$262.50	Teleconferences with client; revised and finalized memorandum of law in opposition to APA's cross-motion to transfer actions to Justice Ryan.
04/25/08	1.25	150	\$187.50	Attention to Judge Meyer's Decision; conference with John J. Privitera regarding appellate strategy.
04/27/08	1.50	150	\$225.00	Legal research regarding status quo; revised Appellate Motion papers.
04/28/08	7.25	150	\$1,087.50	Extended attention to Appellate Division Stay papers; conferences
04/30/08	0.25	150	\$37.50	Conference with John J. Privitera regarding briefing strategy.

JFL Hours Litigation (after disputed charges removed)

DATE	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
05/07/08	5.50	150	\$825.00	Conferences with John J. Privitera; teleconferences with Judge Meyers chambers and AG's office regarding briefing schedule; attention to Reply Affirmation for stay motion and motion to extend appeal time.
05/09/08	1.00	150	\$150.00	Began legal research re: advisory opinions and collateral estoppel for the Art. 78 brief.
05/12/08	1.00	150	\$150.00	Teleconference with client re: status of Appellate motion; attention to legal research re: advisory opinions and collateral estoppel.
05/14/08	1.00	150	\$150.00	Attention to briefing issues; drafted letter to Judge Meyer; teleconference and e-mail with John J. Privitera.
05/19/08	2.50	150	\$375.00	Legal research regarding administrative record in Article 78 proceeding and collateral estoppel; meeting with law clerk regarding same.
05/21/08	0.75	150	\$112.50	Teleconference with Loretta Simon, Esq. regarding Record and return date; letter to Judge Meyer regard Third Department decision.
05/27/08	5.00	150	\$750.00	Extended attention to drafting memorandum of law in support of Article 78 Petition and Motion for Summary Judgment.
05/30/08	5.75	150	\$862.50	Conference with John J. Privitera; teleconference with client; extended attention to memorandum of law revisions; attention to Judge Meyers letter and procedural implications.
06/06/08	0.25	150	\$37.50	Teleconference with client regarding strategy.
06/10/08	1.75	150	\$262.50	Teleconference with client; teleconference and e-mails with Judge Meyers clerk and Loretta Simon, Esq.; attention to e-mails and file regarding consolidation order.
06/11/08	2.25	150	\$337.50	Attention to Attorney General's opposition papers; several
06/16/08	4.00	150	\$600.00	Extended attention to Agency's motion to dismiss petition;
06/18/08	0.50	150	\$75.00	Attention to Agency's improper Reply Affirmation.

JFL Hours Litigation (after disputed charges removed)

DATE	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
07/02/08	3.00	150	\$450.00	Teleconference with Judge Meyers chambers; attention to Decision; conferences with John J. Privitera, Esq. and client regarding strategy.
08/04/08	2.00	150	\$300.00	Attention to APA's appeal of Judge Meyer's Decision; conference with Francis J. Smith; legal research; teleconferences with client.
08/06/08	1.50	150	\$225.00	Teleconferences with client re: strategy for opposing APA's motion for leave to appeal; e-mail to Loretta Simon; teleconferences with client re: APA's appeal.
08/07/08	5.25	150	\$787.50	Teleconferences with John J. Privitera and client; drafted opposition to Agency's motion for permission to appeal; conference with John J. Privitera; teleconference with Appellate Division motion office.
08/19/08	0.25	150	\$37.50	Teleconference with client; email from client.
09/10/08	1.50	150	\$225.00	Meetings with John J. Privitera and Francis J. Smith re: appellate strategy; e-mail to Loretta Simon; e mail to client
10/02/08	0.75	150	\$112.50	Teleconferences with client; e-mail to Loretta Simon re: transcript
10/15/08	0.25	150	\$37.50	Teleconference with client re: June 19th transcript
11/20/08	8.00	150	\$1,200.00	Extended attention to issues re: County treasurer and appeals; meetings with John J. Privitera; teleconferences with client and Appellate Division.
11/21/08	4.00	150	\$600.00	Attention to various issues surrounding judgment and civil penalty release from escrow; teleconferences with Judge Meyer and county officials; meetings with John J. Privitera.
11/24/08	0.50	150	\$75.00	Teleconferences with client; e-mails, etc.
12/01/08	0.50	150	\$75.00	Teleconference with client.
12/02/08	1.00	150	\$150.00	Attention to correspondence from Attorney General's office; teleconference with John J. Privitera; attention to reply.
12/03/08	5.25	150	\$787.50	Legal research re: CPLR Article 86; drafted memo to file and began preparations for motion concerning the same; reviewed and finalized letter to Attorney General.

JFL Hours Litigation (after disputed charges removed)

DATE	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
12/04/08	0.75	150	\$112.50	Teleconference with client re: recent correspondence with Attorney General; e-mails to client re: same
12/22/08	3.00	150	\$450.00	Teleconference with Appellate Division Clerk's Office; attention to drafting motion consolidation papers
12/24/08	0.50	150	\$75.00	Attention to e-mails with client and providing motion to client
01/06/09	1.00	150	\$150.00	Teleconference and e-mail with client; corrected reply affidavit; drafted letter to Appellate Division
01/09/09	0.50	150	\$75.00	Attention to AG's Sur-Reply; e-mail and teleconference with John J. Privitera re: same.
01/15/09	0.25	150	\$37.50	Teleconferences with client and John J. Privitera re APA's contact at LFF's engineer
01/16/09	0.25	150	\$75.00	Attention to Appellate Division's Order
02/02/09	0.25	150	\$37.50	Attention to Record on Appeal; teleconference with Loretta Simon re: same
02/03/09	2.25	150	\$337.50	Teleconferences and e-mails with client re: APA's motion for a stay; teleconference and e-mail with Douglas Ferris, P.E.
02/05/09	1.75	150	\$262.50	Teleconferences with client re: motion for stay, research re: motion response time; teleconference with Loretta Simon re: APA's defective notice of motion; conference with John J. Privitera re: strategy
02/05/09	2.25	150	\$337.50	Legal research re: procedural aspects of APA's motion for a stay, conference with John J. Privitera re: strategy for opposition
02/06/09	4.50	150	\$675.00	Legal research re: Agency's Motion for a stay, attention to formulating and drafting LFF's response; conferences with John J. Privitera, Esq.; teleconferences with client.
02/11/09	2.50	150	\$375.00	Attention to rules concerning compilation of record In Appellate Division; began comparing AG's proposed Table of Contents to actual filings In the three cases.

JFL Hours Litigation (after disputed charges removed)

DATE	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
02/12/09	6.75	150	\$1,012.50	Extended attention to drafting response to APA's motion for a stay; teleconferences with Loretta Simon; attention to verifying and revising APA's proposed Table of Contents for the Record on Appeal.
02/13/09	6.50	150	\$975.00	Teleconference with Loretta Simon re: finalization of Table of Contents for Record on Appeal; attention to drafting stay opposition papers
02/14/09	4.50	150	\$675.00	Attention to drafting Memorandum of Law in Opposition to Agency's Motion for Injunction
02/18/09	1.75	150	\$262.50	Teleconferences with client and Loretta Simon re: Record on Appeal; e-mail to client; letter to Simon
02/23/09	1.75	150	\$262.50	Reviewed Agency's reply papers in support of the Motion for an Injunction; teleconferences and emails with client re: same
02/23/09	0.50	150	\$75.00	Legal research in preparation for appeal
03/02/09	3.75	175	\$656.25	E-mail to Loretta Simon; attention to Agency's Appellate papers; teleconferences with client; meeting with John J. Privitera; letter to Julie Sheridan
03/03/09	8.00	175	\$1,400.00	Extended attention to studying Appellant's Brief and Record on Appeal; conferences with John J. Privitera and client; attention to outlining and beginning to draft Respondent's Brief
03/04/09	7.00	175	\$1,225.00	Teleconferences with client; extended attention to drafting respondent's Brief on Appeal
03/05/09	4.00	175	\$700.00	Teleconference with client re: comments on Appellant's Brief; continued drafting Respondent's brief.
03/06/09	2.00	175	\$350.00	Meeting with John J. Privitera; attention to Respondent's Brief; drafted letter to Appellate Division re: Respondent's Brief page limit extension
03/11/09	0.50	175	\$87.50	Teleconference with client; attention to issues re: Record on Appeal
03/16/09	0.25	175	\$43.75	Attention to issues re: the appeal.

JFL Hours Litigation (after disputed charges removed)

DATE	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
03/18/09	0.50	175	\$87.50	Telephone conference with client; email to client; attention to issues re: appeal.
03/20/09	7.75	175	\$1,356.25	Extended attention to Respondent's Brief on Appeal; Telephone conference with client & conference with John J. Privitera re: same.
03/21/09	1.75	175	\$306.25	Attention to revising & drafting Respondent's Brief on Appeal; email draft of same to John J. Privitera.
03/24/09	2.50	175	\$437.50	Meetings with John J. Privitera; letter to Appellate Division; Attention to Respondents' Brief on Appeal.
03/25/09	7.50	175	\$1,312.50	Meetings with John J. Privitera; extended attention to drafting and revising Respondents' Brief on Appeal
03/27/09	7.50	175	\$1,312.50	Extended attention to drafting and revising Respondents' Brief on Appeal
03/29/09	5.50	175	\$962.50	Revised Respondents' Brief pursuant to John J. Privitera's changes; cite checked case law in Brief
03/31/09	3.25	175	\$568.75	Revised and finalized Respondents' Brief on Appeal; teleconferences with client
04/10/09	0.25	175	\$43.75	Meeting with John J. Privitera re: appeal.
04/15/09	0.25	175	\$43.75	Attention to Appellate Division's schedule; teleconference with client.
04/21/09	0.50	175	\$87.50	Attention to preparations re: reply brief; conference with John J. Privitera
04/23/09	0.50	175	\$87.50	Teleconference with client re: strategy on Reply Brief.
04/24/09	0.25	175	\$43.75	Attention to caselaw under the EAJA.
04/27/09	0.50	175	\$87.50	Teleconference and attention to e-mail of client.
04/28/09	6.10	175	\$1,067.50	Teleconferences with client; attention to legal research and drafting Reply Brief; teleconferences with John J. Privitera.
04/29/09	4.00	175	\$700.00	Teleconferences with client; attention to drafting Reply Brief and studying APRs Reply Brief.
04/30/09	1.75	175	\$306.25	Teleconferences with client; attention to drafting reply brief

JFL Hours Litigation (after disputed charges removed)

DATE	HOURS	BILLABLE RATE	FEES BILLED	DESCRIPTION
05/01/09	0.50	175	\$87.50	Teleconferences with client; attention to case summary review
05/03/09	1.75	175	\$306.25	Attention to reply brief
05/04/09	4.50	175	\$787.50	Attention to research and drafting Reply Brief; teleconference with client
05/05/09	5.50	175	\$962.50	Conferences with John J. Privitera; attention to drafting and revising Reply Brief
05/06/09	2.50	175	\$437.50	Attention to e-mail correspondence; conference with John J. Privitera; revisions to brief; teleconferences with client
05/07/09	2.25	175	\$393.75	Reviewed administrative record; reviewed and revised Reply Brief; attention to e-mails and teleconferences from client
05/11/09	0.25	175	\$43.75	Attention to e-mail correspondence; teleconference with Court re: calendar
05/12/09	0.25	175	\$43.75	Reviewed letter from Appellate Division; e-mailed same to client
05/17/09	1.75	175	\$306.25	Prepared Argument notebook.
05/18/09	0.75	175	\$131.25	Teleconferences with client and court; attention to e-mail.
05/26/09	4.25	175	\$743.75	Extended attention to oral argument preparation with John J. Privitera
05/27/09	6.50	175	\$1,137.50	Extended attention to preparation for appellate argument; attended argument
06/12/09	0.80	175	\$140.00	Teleconferences and e-mails with client re: appeal issues
07/16/09	2.00	175	\$350.00	Reviewed Appellate Division's Decision; conferences with John J. Privitera and client re: strategy; emails re; same
07/17/09	0.50	175	\$87.50	Attention to e-mails and reports re: Appellate Decision

EXHIBIT F

Lewis Farms EXPENSES

DATE	EXPENSE	DESCRIPTION	Unidentified Persons
6/19/2008	\$0.14	Long Distance Telephone	
6/19/2008	\$126.25	James Girvin; Travel	\$126.25
6/19/2008	\$133.83	Jacob F. Lamme; Travel	
6/20/2008	\$1.28	Long Distance Telephone	
6/20/2008	\$0.31	Long Distance Telephone	
6/20/2008	\$0.14	Long Distance Telephone	
6/24/2008	\$1.29	Long Distance Telephone	
6/25/2008	\$260.04	John J. Privitera; Travel to Elizabeth town 6/18-19/08, mileage (129.28), meals (25.55) and hotel (105.21)	
6/30/2008	\$193.68	Lexis-Nexis	
6/30/2008	\$40.32	Lexis-Nexis	
7/2/2008	\$18.00	Copy Charges	
7/2/2008	\$2.00	Long Distance Telephone	
7/3/2008	\$57.00	Copy Charges	
7/3/2008	\$45.00	State of New York; Witness Fee - 3rd dept	
7/9/2008	\$0.89	Long Distance Telephone	
7/10/2008	\$0.43	Long Distance Telephone	
7/11/2008	\$125.00	National Corporate Research, LTD; Certified Copies	
7/11/2008	\$1.72	Long Distance Telephone	
7/16/2008	\$0.25	Long Distance Telephone	
7/16/2008	\$0.24	Long Distance Telephone	
7/18/2008	\$0.83	Long Distance Telephone	
7/22/2008	\$0.11	Long Distance Telephone	
7/25/2008	\$0.77	Long Distance Telephone	
7/25/2008	\$0.54	Long Distance Telephone	
7/29/2008	\$0.28	Long Distance Telephone	
7/30/2008	\$27.60	Copy Charges	
7/30/2008	\$33.00	Copy Charges	
7/30/2008	\$20.70	Copy Charges	
7/30/2008	\$9.90	Copy Charges	
7/31/2008	\$99.03	Lexis-Nexis; Online Research	
7/31/2008	\$248.19	Kinko's copy expense	
7/31/2008	\$0.56	Long Distance Telephone	
8/5/2008	\$0.97	Long Distance Telephone	
8/5/2008	\$0.83	Long Distance Telephone	
8/11/2008	\$0.14	Long Distance Telephone	
8/11/2008	\$0.47	Long Distance Telephone	
8/13/2008	\$0.43	Long Distance Telephone	
8/15/2008	\$1.33	Long Distance Telephone	
8/15/2008	\$1.50	Long Distance Telephone	
8/15/2008	\$1.65	Long Distance Telephone	
8/19/2008	\$1.96	Long Distance Telephone	
8/22/2008	\$1.37	Long Distance Telephone	
8/29/2008	\$1.14	Long Distance Telephone	
9/4/2008	\$0.38	Long Distance Telephone	
9/8/2008	\$0.52	Long Distance Telephone	
9/8/2008	\$0.18	Long Distance Telephone	

Lewis Farms EXPENSES

DATE	EXPENSE	DESCRIPTION	Unidentified Persons
9/8/2008	\$0.34	Long Distance Telephone	
9/9/2008	\$2.94	Long Distance Telephone	
9/9/2008	\$0.49	Long Distance Telephone	
9/12/2008	\$1.04	Long Distance Telephone	
9/12/2008	\$0.12	Long Distance Telephone	
9/22/2008	\$0.14	Long Distance Telephone	
9/28/2008	\$4.80	Postage	
9/29/2008	\$0.85	Long Distance Telephone	
10/2/2008	\$2.56	Long Distance Telephone	
10/7/2008	\$0.55	Long Distance Telephone	
10/13/2008	\$0.28	Long Distance Telephone	
10/20/2008	\$387.22	Camelot Legal Copy; Copy Charges	
10/20/2008	\$1.30	Long Distance Telephone	
10/22/2008	\$0.83	Long Distance Telephone	
10/31/2008	\$1.23	Long Distance Telephone	
10/31/2008	\$0.55	Long Distance Telephone	
11/6/2008	\$0.15	Long Distance Telephone	
11/10/2008	\$0.58	Long Distance Telephone	
11/10/2008	\$0.29	Long Distance Telephone	
11/20/2008	\$2.78	Long Distance Telephone	
11/24/2008	\$0.83	Long Distance Telephone	
11/30/2008	\$10.38	Vendor Federal Express; Federal Express	
12/1/2008	\$6.75	Copy Charges	
12/16/2008	\$0.36	Long Distance Telephone	
12/23/2008	\$25.20	Copy Charges	
12/23/2008	\$6.60	Copy Charges	
12/23/2008	\$45.00	State of New York; Motion fee	
12/30/2008	\$5.06	Postage	
12/30/2008	\$1.27	Long Distance Telephone	
12/30/2008	\$2.93	Long Distance Telephone	
12/31/2008	\$4.36	Long Distance Telephone	
1/21/2009	\$152.40	Copy Charges	
1/22/2009	\$171.45	Copy Charges	
2/2/2009	\$33.13	OK Copy Valet; Copy Charges	
2/3/2009	\$1.22	Long Distance Telephone	
2/17/2009	\$63.60	Copy Charges	
3/12/2009	\$404.24	Camelot Legal Copy; Copy Charges	
3/18/2009	\$11.40	Vendor Federal Express; Federal Express	
3/18/2009	\$11.40	Vendor Federal Express; Federal Express	
3/24/2009	\$0.25	Long Distance Telephone	
4/1/2009	\$171.00	Copy Charges	
4/2/2009	\$0.16	Long Distance Telephone	
4/20/2009	\$0.55	Long Distance Telephone	
5/6/2009	\$0.43	Long Distance Telephone	
5/6/2009	\$0.61	Long Distance Telephone	
5/11/2009	\$0.10	Long Distance Telephone	
5/19/2009	\$0.52	Long Distance Telephone	

Lewis Farms EXPENSES

DATE	EXPENSE	DESCRIPTION	Unidentified Persons
5/29/2009	\$0.81	Long Distance Telephone	
6/18/2009	\$5.50	Sanjeev Devabhakthuni; Travel on 6/10	\$5.50
7/30/2009	\$11.40	Vendor Federal Express; Federal Express	
8/12/2009	\$45.00	Essex County Clerk; Motion Fee	
8/12/2009	\$145.75	Jacob F. Lamme; Travel	
8/14/2009	\$17.26	Postage	
9/23/2009	\$408.60	Copy Charges	
9/23/2009	\$19.80	Postage	
10/23/2009	\$5.23	Postage	
10/28/2009	\$134.75	Jacob F. Lamme; Travel	
Expense Total	\$3,796.53		\$131.75

EXHIBIT G

JJP Fee Application Hours

DATE	TIMEKEEPER	HOURS	BILLED RATE	FEES BILLED	DESCRIPTION
07/20/09	JJP	1.00	300	\$300.00	Review New York Law under CPLR and conference with Sandy Lewis regarding appeal rights and right to attorneys fees under New York Law.
07/20/09	JJP	1.50	300	\$450.00	Provide advice to Lewis Farm regarding farmhouse construction, APA appeal rights and right to counsel fees.
07/22/09	JJP	0.75	300	\$225.00	Conferences with Sandy Lewis and Jake Lamme regarding appeal rights and right to counsel fees
07/24/09	JJP	1.25	300	\$375.00	Conferences with Sandy Lewis regarding right to farm, right to attorney's fees and New York law regarding the same
08/04/09	JJP	0.50	300	\$150.00	Review counsel fee statute and cases; attention to application for fees
08/05/09	JJP	2.00	300	\$600.00	Research scope of counsel fees application; attention to portions of brief and affidavits
08/07/09	JJP	1.75	300	\$525.00	Draft portions of brief in support of motion for counsel fees; research scope of claim and defenses
08/10/09	JJP	2.50	300	\$750.00	Review and markup final affidavits and brief in support of EAJA motion
08/12/09	JJP	1.25	300	\$375.00	Review and markup final affidavits and brief in support of motion for attorneys fees and expenses under Equal Access to Justice Act, Article 86 of the CPLR.
08/20/09	JJP	2.00	300	\$600.00	Prepare for and participate in press conference and series of telephone calls with press and Sandy Lewis regarding same; correspondence with New York Times.
08/21/09	JJP	0.75	300	\$225.00	Telephone calls with Sandy Lewis regarding strategy and review media.
08/26/09	JJP	0.50	300	\$150.00	Conferences with Farm Bureau regarding Amicus representation and conference with Sandy Lewis regarding same.

JJP Fee Application Hours

08/31/09	JJP	3.50	300	\$1,050.00	Telephone call with Sandy Lewis regarding opposition to motion for counsel fees; study Attorney General's papers in opposition; read cases and statute relating to Attorney General's arguments; draft portion of opposition papers and conference with Jacob L
09/01/09	JJP	5.25	300	\$1,575.00	Conference with Fran Smith regarding fee determination; conference with Howard Aubin regarding North Country counsel and prevailing rates; extended conference with Sandy Lewis regarding brief, law, facts and strategy; write portions of reply brief; outlin
09/02/09	JJP	1.00	300	\$300.00	Draft portions of reply to AG's opposition to Attorney fee application.
09/03/09	JJP	0.75	300	\$225.00	Read some of the cases cited by the AG in opposition to Attorney fee application.
09/08/09	JJP	1.00	300	\$300.00	<u>Draft letter to the Court regarding the Amicus Brief</u> and conference with Sandy Lewis regarding Affidavit in support of reply papers.
09/09/09	JJP	2.00	300	\$600.00	Draft portions of brief and conference with Sandy Lewis regarding structure and strategy.
09/10/09	JJP	0.75	300	\$225.00	Conference with Sandy Lewis and draft portions of reply brief.
09/12/09	JJP	5.00	300	\$1,500.00	Research ethics issues raised by government lawyers; draft portions of brief; study federal equal access to Justice act cases cited by the government; study record regarding Cecil Wray misrepresentations as to no issue of fact"; revise affirmation.
09/14/09	JJP	2.25	300	\$675.00	Draft and revise brief and affidavit.
09/15/09	JJP	2.25	300	\$675.00	Write sections of brief in reply; interview affiants.
09/16/09	JJP	1.25	300	\$375.00	Attention to drafting and rewriting of affidavit in reply.
09/17/09	JJP	2.00	300	\$600.00	Draft supporting affidavit; conference with affiants regarding same; attention to ethics argument in brief.
09/18/09	JJP	1.50	300	\$450.00	Draft brief and conference with Sandy Lewis regarding same.
09/21/09	JJP	2.25	300	\$675.00	Draft brief.

JJP Fee Application Hours

09/22/09	JJP	1.50	300	\$450.00	Edit and finalize brief.
09/23/09	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding status.
09/24/09	JJP	0.50	300	\$150.00	Telephone call with Sandy Lewis regarding amicus issues, court correspondence and scheduling.
10/13/09	JJP	0.50	300	\$150.00	Review Attorney General's "Motion to Strike."
10/14/09	JJP	1.00	300	\$300.00	Conference with Sandy Lewis regarding Motion to Strike; outline response.
10/15/09	JJP	0.75	300	\$225.00	Conference with Sandy Lewis regarding defense of Motion to Strike.
10/17/09	JJP	0.75	300	\$225.00	Draft memorandum in opposition to motion to strike.
10/20/09	JJP	0.50	300	\$150.00	Draft memorandum in opposition to motion to strike.
10/26/09	JJP	0.50	300	\$150.00	Prepare for oral argument.
10/28/09	JJP	2.25	300	\$675.00	Prepare for oral argument.
10/29/09	JJP	8.50	300	\$2,550.00	Prepare for, travel to and participate in oral argument in Essex County.
10/30/09	JJP	0.50	300	\$150.00	Conference with Sandy Lewis regarding status.
2/3/2010	JJP	2.50	300	\$750.00	Preliminary review of opinion on attorney's fees; telephone conferences with Sandy Lewis and Jacob Lamme; respond to press inquiries.
2/4/2010	JJP	1.75	300	\$525.00	Study court's opinion on counsel fees; telephone calls with Sandy Lewis regarding status, rights and balance of proceeding; conferences with witnesses and prepare portions of submission ordered by the Court.
2/5/2010	JJP	2.25	300	\$675.00	Telephone conferences with expert witnesses; prepare submission; conference with Sandy Lewis regarding status and strategy.
2/8/2010	JJP	0.75	300	\$225.00	Telephone conference regarding status and strategy with Sandy Lewis.
2/11/2010	JJP	0.50	300	\$150.00	Review Attorney General letter to the Court seeking to shut down hearing; review status and strategy with Sandy Lewis.

JJP Fee Application Hours

2/12/2010	JJP	1.50	300	\$450.00	Finalize submission regarding attorney's fee report ordered by the Court; draft letter to Court regarding evidentiary hearing and response to Attorney General regarding same; series of conferences with Sandy Lewis regarding same.
2/17/2010	JJP	1.50	300	\$450.00	Prepare for Court hearing and review testimony with Sandy Lewis; interview expert witnesses for Affidavits and/or testimony.
2/18/2010	JJP	1.75	300	\$525.00	Series of telephone conferences and calls regarding scheduling; telephone calls and meetings with expert witnesses; conferences with Sandy Lewis regarding status and strategy.
2/19/2010	JJP	1.75	300	\$525.00	Research regarding relationship between federal and state law on reasonable fees; conference with Sandy Lewis regarding status and strategy, telephone calls and correspondence with experts; telephone calls with the court regarding scheduling; draft portions of affidavit in support of fees and research regarding State Bar complete report on fees.
2/20/2010	JJP	3.00	300	\$900.00	Draft Privitera affidavit and other expert affidavits and further research on federal law regarding rates and conferences with Jacob Lamme regarding structure of Lamme Affidavit and additional filings and expert submissions; conference with Sandy Lewis regarding status and strategy.
2/23/2010	JJP	2.50	300	\$750.00	Series of conferences with Sandy Lewis regarding status and strategy with respect to hearing on fees; revise and edit Privitera Affidavit; draft Hoffman Affidavit; structure portions of Feathers Affidavit; further research on structural differences between federal and state law under Equal Access to Justice.
2/25/2010	JJP	0.50	300	\$150.00	Correspondence with experts and telephone conference with Sandy regarding Lewis Affidavit and strategy.

JJP Fee Application Hours

2/26/2010	JJP	1.25	300	\$375.00	Series of conferences with Sandy Lewis and Jacob Lamme regarding New York State filing of notice of appeal; research regarding cross appeal rights; extended conference with Sandy Lewis regarding standard of review costs and issues relating in cross appeal rights and Third Department appeal
2/27/2010	JJP	1.25	300	\$375.00	Revise draft Lewis Affidavit in Support of Attorney's Fees.
3/1/2010	JJP	0.75	300	\$225.00	Conferences with Sandy Lewis; revise Affidavit in Support of Attorneys Fees motion
3/3/2010	JJP	1.25	300	\$375.00	Conference with Jacob Lamme and Sandy Lewis; revise Affidavits in Support of Attorneys Fees motion
3/4/2010	JJP	1.50	300	\$525.00	Conferences with Sandy Lewis and Jacob Lamme; finalized affidavit and letter to Judge Meyer in support of attorneys' fees motion
		90.50		\$27,225.00	

EXHIBIT H

JFL Fee Application Hours

DATE	TIMEKEEPER	HOURS	BILLED RATE	FEES BILLED	DESCRIPTION
07/20/09	JFL	1.50	175	\$262.50	Teleconferences with client and conference with John J. Privitera re: strategy on EAJA motion
07/22/09	JFL	0.30	175	\$52.50	Conferences with John Privitera regarding appeal and right to counsel fees
07/27/09	JFL	0.25	175	\$43.75	Attention to Article 86 of the CPLR; e-mail to client regarding the same
08/04/09	JFL	1.50	175	\$262.50	Attention to strategy and legal research for EAJA motion; conferences with John J. Privitera
08/05/09	JFL	3.75	175	\$656.25	Attention to drafting brief and affidavit for EAJA motion
08/06/09	JFL	4.75	175	\$831.25	Legal research regarding EAJA under federal and New York law; conferences with John J. Privitera and client; continued drafting motion papers
08/07/09	JFL	7.50	175	\$1,312.50	Extended attention to legal research and drafting motion papers for EAJA motion
08/09/09	JFL	2.25	175	\$393.75	Revised motion papers for EAJA motion
08/10/09	JFL	7.50	175	\$1,312.50	Extended attention to drafting motion papers for EAJA motion
08/11/09	JFL	0.75	175	\$131.25	Legal research re: EAJA motion
08/12/09	JFL	3.75	175	\$656.25	Finalized motion papers; teleconferences with client; conferences with John J. Privitera
08/13/09	JFL	8.25	175	\$1,443.75	Revise Affidavit exhibits; attention to filing EAJA motion; travel to and from Essex County
08/17/09	JFL	0.25	175	\$43.75	Teleconference and e-mail with client
08/18/09	JFL	0.25	175	\$43.75	Teleconferences with client; conference with John J. Privitera
08/19/09	JFL	2.25	175	\$393.75	Teleconferences with client; attention to issues re: motion for fees and letter re: costs awarded by Judge Meyer
08/20/09	JFL	1.50	175	\$262.50	Attention to e-mail correspondence and participate in press conference; conference with John J. Privitera
08/21/09	JFL	1.50	175	\$262.50	Teleconferences with client; attention to press articles and reactions.
08/28/09	JFL	1.00	175	\$175.00	Teleconferences with client and Judge Meyers chambers; drafted letter to Judge Meyer.
08/29/09	JFL	0.25	175	\$43.75	E-mails with client.
08/31/09	JFL	3.50	175	\$612.50	Reviewed State's opposition to EAJA motion; teleconferences with client; meetings with John J. Privitera re: strategy

JFL Fee Application Hours

DATE	TIMEKEEPER	HOURS	BILLED RATE	FEES BILLED	DESCRIPTION
09/01/09	JFL	7.50	175	\$1,312.50	Reviewed State's opposition papers; researched and drafted portions of reply papers; conferences with John J. Privitera re: strategy; teleconferences with client; e-mail to opposing counsel; letter to Judge Meyer.
09/02/09	JFL	0.25	175	\$43.75	Teleconference and e-mails from client.
09/04/09	JFL	0.25	175	\$43.75	Teleconference with client.
09/08/09	JFL	1.50	175	\$262.50	<u>Attention to Farm Bureau's Amicus motion</u> and the State's opposition thereto; conference with John J. Privitera.
09/14/09	JFL	0.25	175	\$43.75	Teleconference with client re: status
09/15/09	JFL	0.60	175	\$105.00	Conferences with John J. Privitera; attention to items for reply papers; e-mails from client
09/16/09	JFL	0.75	175	\$131.25	Conference with John J. Privitera; attention to reply papers for EAJA fees motion
09/18/09	JFL	0.50	175	\$87.50	Attention to reply papers
09/19/09	JFL	1.25	175	\$218.75	Attention to reviewing drafts of reply papers on EAJA motion
09/21/09	JFL	10.80	175	\$1,890.00	Extended attention to drafting and revising reply papers on motion for counsel fees pursuant to Article 86 of CPLR
09/22/09	JFL	5.25	175	\$918.75	Attention to research drafting and revising reply papers in connection with the EAJA motion for counsel fees; teleconferences with client; conferences with John J. Privitera
09/24/09	JFL	2.75	175	\$481.25	Teleconferences with client and Court; <u>conference call with John J. Privitera and Cynthia Feathers</u> ; a mails to client re: motion papers
10/02/09	JFL	1.00	175	\$175.00	<u>Reviewed Farm Bureau's amicus memo of law</u> ; conference with John J. Privitera; legal research re: same
10/06/09	JFL	0.25	175	\$43.75	E-mail from client; <u>review Farm Bureau's Amicus brief</u> .
10/09/09	JFL	0.50	175	\$87.50	Teleconference with client; attention to case summary
10/13/09	JFL	1.75	175	\$306.25	Reviewed State's cross-motion/sur-reply; teleconferences with client; conference with John J. Privitera re: strategy; outlined response
10/14/09	JFL	1.25	175	\$218.75	Attention to State's cross-motion to strike; conference with John J. Privitera re: strategy for response; attention to case summary
10/15/09	JFL	0.25	175	\$43.75	Teleconferences with client
10/16/09	JFL	0.40	175	\$70.00	Attention to case summary; e-mails with John J. Privitera
10/20/09	JFL	3.25	175	\$568.75	Conference with John J. Privitera re: reply to State's cross-motion; drafted and revised reply papers

JFL Fee Application Hours

DATE	TIMEKEEPER	HOURS	BILLED RATE	FEES BILLED	DESCRIPTION
10/21/09	JFL	1.75	175	\$308.25	Revised and finalized Memo of Law; conferences with John J. Privitera and client
10/22/09	JFL	2.00	175	\$350.00	Finalized papers in opposition to State's "cross-motion to strike"; teleconferences with client; conference with John J. Privitera
10/26/09	JFL	1.00	175	\$175.00	Attention to correspondence from Court; conference with John J. Privitera; teleconferences with client; e-mail to client
10/28/09	JFL	2.50	175	\$437.50	Attention to preparations for oral argument; conferences with J. Privitera; teleconferences with client.
10/29/09	JFL	7.25	175	\$1,268.75	Travel to and attend oral argument on EAJA motion for fees.
11/09/09	JFL	0.25	175	\$43.75	Teleconference with client re: status
12/18/09	JFL	0.30	175	\$52.50	Teleconference with client re: status of case
2/3/2010	JFL	3.75	175	\$656.25	Reviewed Court's Decision on Article 86 Motion; conferences with John J. Privitera, Esq and client; attention to hearing preparation; prepared Notice of Entry .
2/3/2010	JFL	1.00	175	\$175.00	Teleconferences with John J. Privitera, Esq. re. strategy for hearing
2/4/2010	JFL	5.50	175	\$962.50	Extended attention to preparation for the hearing; reviewed billings for compliance with Court's Order; conference with John J. Privitera, Esq. and client re. strategy
2/5/2010	JFL	3.00	175	\$525.00	Preparation for hearing; conference with John J. Privitera, Esq. re; strategy; attention to LFF billing records pursuant to Court Order
2/15/2010	JFL	0.75	175	\$131.25	Reviewed correspondence re: hearing and e-mails with John J. Privitera, Esq. and client; conference with John J. Privitera, Esq.
2/17/2010	JFL	1.50	175	\$262.50	Teleconference with Court re: status of hearing; conference with John J. Privitera, Esq.. re. strategy for hearing and submissions
2/18/2010	JFL	0.75	175	\$131.25	Conferences with John J. Privitera, Esq. and client re: hearing strategy; teleconference with Court and Loretta Simon
2/19/2010	JFL	6.00	175	\$1,050.00	Extended attention to outlining and drafting pre-hearing submission documents; conference with John J. Privitera, Esq.
2/20/2010	JFL	4.25	175	\$743.75	Attention to drafting pre-hearing submission papers; legal research regarding EAJA and calculation of prevailing market rates; conferences with John J. Privitera, Esq.
2/22/2010	JFL	2.50	175	\$437.50	Conference with John J. Privitera, Esq. re: EAJA submission strategy after conference call with Court and AG; conference with client; legal research under State and Federal EAJA

JFL Fee Application Hours

DATE	TIMEKEEPER	HOURS	BILLED RATE	FEES BILLED	DESCRIPTION
2/23/2010	JFL	2.25	175	\$393.75	Reviewed 2004 Survey relied on by Agency; conference with John J Pnvitera, Esq , drafted affidavits in support of EAJA motion; conference with Chns Massaroni re: affidavit
2/26/2010	JFL	4.50	175	\$787.50	Extended attention to drafting EAJA submission documents; teleconference with client; reviewed APA's Notice of Appeal and conferred with client and John J. Privitera, Esq. re. appellate strategy
2/27/2010	JFL	0.30	175	\$52.50	Teleconference with client re: APA's Notice of Appeal and strategy related thereto
3/1/2010	JFL	3.25	175	\$568.75	Attention to EAJA submissions and affidavits; teleconference with client; e-mails with experts
3/2/2010	JFL	4.00	175	\$700.00	Teleconference with client regarding affidavit and issues regarding EAJA motion; continued drafting and revising submission; legal research re: EAJA; e-mail to John J. Pnvitera, Esq.
3/3/2010	JFL	5.00	175	\$875.00	Extended attention to drafting and revising EAJA submissions; conferences with John J. Privitera; teleconferences and e-mails with client
3/4/2010	JFL	4.25	175	\$743.75	Extended attention to revising and finalizing EAJA submissions; conferences with John J. Privitera; teleconferences and e-mails with client
		160.45			

EXHIBIT I

Calculation of Recommended Fee and Expense Award

Article 78 Proceeding (After disputed charges removed)

JJP

	# of Hrs. x	Rate =	Total \$ per Category	
Hours	178.50	\$235.00	\$41,947.50	Subtotal
Less Travel	32.75	\$117.50	\$3,848.13	
			<u>\$38,099.38</u>	Subtotal
Less Paraprofessionals	4.75	\$80.00	\$380.00	
			<u>\$37,719.38</u>	Total \$

JFL

	# of Hrs. x	Rate =	Total \$ per Category	
Hours	278.75	\$120.00	\$33,450.00	Subtotal
Less Travel	28.50	\$60.00	\$1,710.00	
			<u>\$31,740.00</u>	Subtotal
Less Paraprofessionals	56.50	\$80.00	\$4,520.00	
			<u>\$27,220.00</u>	Total \$

\$64,939.38 Adjusted Fees for Underlying Litigation

FEE APPLICATION (≤5% of hours underlying litigation)

Total Case Hours x	5%	x	Rate	Total
457.25	22.86		\$235.00	\$5,372.69

\$70,312.06 Combined Total Adjusted Fees

Expenses

\$3,664.78 Reflects a reduction of \$131.75

\$73,976.84 Total Adjusted Fees & Expenses

\$9,247.11 Discretionary Reduction

\$64,729.74 Recommended Total Fee & Expense Award