

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ELOUISE PEPION COBELL, <u>et al.</u> ,)	
)	
Plaintiffs,)	
)	
v.)	Case No. 1:96cv01285(TFH)
)	
KEN SALAZAR, Secretary of the Interior,)	
<u>et al.</u> ,)	
)	
Defendants.)	
_____)	

**DEFENDANTS’ OBJECTIONS TO CLASS REPRESENTATIVES’ PETITION
FOR INCENTIVE AWARDS AND EXPENSES**

INTRODUCTION

In addition to class counsel’s request for \$223 million in attorney fees and \$1.2 million in expenses from class members’ settlement funds, the class representatives seek personal awards totaling \$13,056,274.50. The four class representatives, Elouise Cobell, James Louis LaRose, Thomas Maulson, and Penny Cleghorn, have garnered praise for their efforts on trust reform for Individual Indian Money (IIM) Accounts. But the millions of dollars that they ask to be paid in incentives *and* expenses (which they did not personally incur) is grossly excessive and threatens their fiduciary obligation to the classes. Together they seek \$2.5 million as an incentive award, as a bonus for their efforts, which by itself is many times higher than the most generous awards bestowed in any reported case in this Circuit. Incentive awards are supposed to be modest remuneration that do not markedly diminish the moneys available to class members. Their \$2.5 million incentive request is neither modest nor fair to the classes. Rather, the four class representatives should not receive more than \$1,000,000 total, in addition to their class member

settlement payments, to cover both incentives and personal expenses, to be allocated among the representatives as the Court deems appropriate.

No basis at all exists for awarding any of the \$10.5 million in additional “expenses” claimed by the class representatives. The separate expense request is inconsistent with promises made in the settlement: plaintiffs agreed they would not claim entitlement to more than \$99.9 million for all “attorney fees, *expenses*, and costs” incurred in the litigation.¹ Plaintiffs further promised that their request for an incentive award would “*includ[e]* expenses and costs that were not paid for by attorneys,”² such as personal travel expenses and the like, but here they petition for an incentive award *plus* an expense award. They do not even attempt to justify the huge sums sought. Instead, the petition presents a bill for millions of dollars in unsupported litigation expenses *paid by others*, such as expert witness fees, process servers, and transcript costs, all of which ought to be covered by the attorney fee award, if recoverable at all. Moreover, the Court has already reviewed and rejected nearly \$2 million of these expenses in prior fee petitions by class counsel. Even where the expenses are substantiated, they reflect spending that is never recoverable in litigation: charges for political and lobbying activities; millions paid to public relations firms and media consultants; overhead charges for rent, electricity, insurance, internet, telephone, and administrative salaries. Even sundry items like bottled water and cleaning supplies creep into their unwieldy and unjustified tally of expenses.

¹ Agreement on Attorneys’ Fees, Expenses, and Costs ¶4.a (Dec. 7, 2009) (Fee Agreement) (Exhibit (Ex.) 1).

² Settlement Agreement § K.2. (Dec. 7, 2009) (SA) (Ex. 2).

These are not personal, out-of-pocket costs of any individual class representative and thus cannot be “reimbursed” out of funds intended for class members.

Defendants did not agree to an award of incentives or other payments to the class representatives beyond the settlement distributions they will receive along with all other class members as part of the settlement. Defendants fully reserved their rights to object to such additional payments in the Settlement Agreement where it states, “Defendants do not consent in any manner to an award of costs, expenses or incentives, except to the extent supported by and consistent with controlling law.” SA § K.3. We also reserved the right to respond to any request. *Id.* Here, neither the Settlement Agreement nor controlling law supports the extra \$10.5 million that the class representatives seek to charge their fellow class members.

Defendants do not dispute that Ms. Cobell has labored extensively on behalf of other class members. But the amounts sought here cannot be justified under the law, both because they are excessive and because these expenses simply are not a proper basis for recovery through an incentive payment. The Court should, therefore, limit its consideration to how much of the requested \$2.5 million incentive award is sufficient to provide a modest incentive to future class representatives in other cases and still be fair and reasonable to the class members who will be assessed the cost.

ARGUMENT

I. When Class Representatives Seek a Large Award from the Class Recovery, an Inherent Conflict of Interest Arises and the Court Must Closely Scrutinize the Request

This Court has recognized that granting an incentive award is about “[t]he propriety of allowing *modest* compensation to class representatives” *In re Lorazepam & Clorazepate Antitrust Litig.*, No. MDL 1290 (TFH), 2003 WL 22037741, at *10 (D.D.C. June 16, 2003) (emphasis added) (quoting *Bogosian v. Gulf Oil Corp.*, 621 F. Supp. 27, 32 (E.D. Pa.1985)). But nothing about plaintiffs’ petition is modest. Incentive awards are intended “to compensate named plaintiffs for the services they provided and the risks they incurred during the course of the class action litigation,” *In re Lorazepam*, 205 F.R.D. 369, 400 (D.D.C. 2002) (citations and internal quotation marks omitted), but they are neither universal nor always appropriate. A study published in 2006 found that “awards were granted in about 28 percent of settled class actions.” Theodore Eisenberg & Geoffrey Miller, *Incentive Awards to Class Action Plaintiffs: An Empirical Study*, 53 UCLA L. Rev. 1303 (2006). Incentive awards are not to be conferred reflexively, but are considered on the merits and circumstances in each case. Even when the parties are able to agree on incentive awards (which is not true here), “it is within the Court’s discretion [whether] to grant the incentive awards.” *Radosti v. Envision EMI, LLC*, 717 F. Supp. 2d 37, 52 (D.D.C. 2010). Defendants do not object to a reasonable and modest incentive award for the class representatives, but the \$2.5 million sought by this petition is neither.

A court’s scrutiny is heightened when the incentive payments are more than nominal and other class members will be made to pay them. *Varacallo v. Massachusetts Mut. Life Ins. Co.*, 226 F.R.D. 207, 257 (D.N.J. 2005). As approved representatives for two certified classes, Ms.

Cobell and her named co-plaintiffs must “fairly and adequately protect the interests of the class[es].” Fed. R. Civ. P. 23(a)(4). They “represent not only themselves, but all members of the class, in a fiduciary capacity, and are obligated to do so fairly and adequately, and with due regard for the rights of those class members not present to negotiate for themselves.” *Women’s Committee for Equal Employment Opportunity v. National Broadcasting Co.*, 76 F.R.D. 173, 180 (S.D.N.Y. 1977); accord *In re Fine Paper Litigation*, 632 F.2d 1081, 1086 (3d Cir.1980).

The fiduciary obligation raises “concerns about whether the payment of any ‘awards’ can be reconciled with the punctilio of fairness the fiduciary owes to the beneficiary.” *In re U.S. Bioscience Securities Litigation*, 155 F.R.D. 116, 120 (E.D. Pa. 1994). When “representative plaintiffs obtain more for themselves by settlement than they do for the class for whom they are obligated to act as fiduciaries, serious questions are raised as to the fairness of the settlement to the class.” *Holmes v. Continental Can Co.*, 706 F.2d 1144, 1148 (11th Cir.1983) (quoting *Plummer v. Chemical Bank*, 91 F.R.D. 434, 441-42 (S.D.N.Y.1981), *aff’d*, 668 F.2d 654 (2d Cir.1982)); see also *Warren v. Xerox Corp*, No. 01-CV-2909 (JG), 2008 WL 4371367, at *6 (E.D.N.Y. Sept. 19, 2008). In light of the size of the amount sought here, the Court must carefully “evaluate the award individually.” *Hopson v. Hanesbrands Inc.*, No. CV-08-0844 EDL, 2009 WL 928133, at *10 (N.D. Cal. Apr. 3, 2009).

The relative merits of these particular class representatives’ award request must also be weighed in light of Congress’ exhortation that the incentive award be determined in a manner “giving due consideration to the special status of Class Members . . . as beneficiaries of a federally created and administered trust.” Claims Resolution Act of 2010, Pub. L. No. 111-291, § 101(g)(1), 124 Stat. 3064 (2010) (2010 Act). The Court must, therefore, temper its

consideration in recognition of the fact that class members are trust beneficiaries of the federal government. This important obligation renders evaluation of the incentive award here, and its class impact, markedly different from any precedent that plaintiffs cite from the commercial and antitrust fields.

II. The \$2,500,000 Requested for Incentive Awards Is Excessive Whether Valued in Absolute or Relative Terms

A. In Absolute Terms, \$2.5 Million Far Exceeds Awards In Other Cases

The primary purpose of the incentive payment is to encourage the public good that is attained when individuals agree to litigate a meritorious claim not just in their own interest but on behalf of others who may have suffered the same wrong. *See, e.g., Sauby v. City of Fargo*, No. 3:07-cv-10, 2009 WL 2168942, at *2 (D.N.D. July 16, 2009). In the vast majority of cases, the incentive payment tends to fall far short of six figures. The 2006 UCLA study found that in 28 percent of the cases conferring an incentive award, the average award per class representative was about \$16,000, with the median payment per class representative being closer to \$4,000. 53 *UCLA L. Rev.* at 1308. Other studies have yielded similar results. *See Sherrie R. Savett, et al., Consumer Class Actions: Class Certification Issues, Including Ethical Considerations and Counsel Fees and Incentive Award Payments to Named Plaintiffs*, 936 *PLI/Corp.* 321, 340 (1996) (listing 52 cases involving incentive award payments where the plaintiffs were awarded between \$1,000 and \$200,000, with over half of the awards falling between \$5,000 and \$10,000) (Ex. 3). A study conducted for the Federal Judicial Center in 1996 looked at four federal districts and found:

The median amounts of all awards to class representatives in the four districts [studied] were \$7,500 in two districts, \$12,000 in the third, and \$17,000 in the

fourth. In many cases, there was more than one representative. The median award per representative in three courts was under \$3,000 and in the fourth was \$7,560. The median percentage of the total settlement that was awarded to class representatives was less than or equal to eleven thousandths of one percent (0.011%) in all four districts.

Thomas E. Willging, Laural L. Hooper & Robert J. Niemic, *Empirical Study of Class Actions in Four Federal District Courts: Final Report to the Advisory Committee on Civil Rules* at 26 (1996) (figure citations omitted) (emphasis added).³ Based on these multiple empirical studies, the \$2,500,000 sought here is 100 or more times higher than the empirical norm. Even when split among the four class representatives, their requested award is an aberration.

This large anomaly is significant because courts often determine reasonableness and fairness of an incentive payment by comparing them with awards in other cases. *See, e.g., Pelletz v. Weyerhaeuser Co.*, 592 F. Supp. 2d 1322, 1330 (W.D. Wash. 2009) (justifying awards of \$7,500 each based on amounts awarded in other cases); *Denney v. Jenkins & Gilchrist*, 230 F.R.D. 317, 355 (S.D.N.Y. 2005) (“\$10,000 is comparable to incentive awards granted in other cases. An award of \$10,000 is also proportionate to the amount absent class members will recover under the settlement”), *aff’d in part, vacated in part, remanded on other grounds*, 443 F.3d 253 (2d Cir. 2006). Notably, not one of the incentive award cases from this District that the class representatives cite comes close to the huge sum sought here. *See* Pet. at 4.

This Court previously recognized the importance of keeping the incentive award to a modest number, when it observed that the “propriety of allowing modest compensation to class representatives seems obvious.” *In re Lorazepam*, at *10. In *Lorazepam*, which was an antitrust

³ This study is available on-line at the Federal Judicial Center’s web site ([http://www.fjc.gov/public/pdf.nsf/lookup/rule23.pdf/\\$File/rule23.pdf](http://www.fjc.gov/public/pdf.nsf/lookup/rule23.pdf/$File/rule23.pdf)).

settlement, this Court approved incentive payments to four plaintiffs totaling \$80,000, a number that pales in comparison to the \$2.5 million sought here. *Id.* at *11. In *Wells v. Allstate Ins. Co.*, 557 F. Supp. 2d 1, 8 (D.D.C. 2008), the court similarly awarded two class representatives a relatively modest \$20,000. Likewise, in *Vista Healthplan, Inc. v. Warner Holdings Co. III, Ltd.*, 246 F.R.D. 349, 365 (D.D.C. 2007), the Court approved awards of \$12,500 each to the two class plaintiffs. The \$2,500,000 incentive requested here would, if granted, be 20 times higher than that awarded in the three mentioned cases *combined*. The amount sought is anything but modest.

The enormous size of the requested award serves no valid “incentive” purpose and poses a risk that potential plaintiffs in other cases will assert class claims because of the huge profit incentive rather than primarily a desire to do good. Plaintiffs proffer no support for the implicit contention that such a large sum is necessary in order to encourage plaintiffs in other cases to come forward as class representatives. None exists.

B. Even In Relative Terms, \$2.5 Million Is Far Too Much

If one overriding consideration comes from the Court’s prior decisions in this area, it is that the incentive award should be modest. *In re Lorazepam*, at *10. The Court should balance “the number of named plaintiffs receiving incentive payments, the proportion of the payments relative to the settlement amount, and the size of each payment.” *Staton v. Boeing Co.*, 327 F.3d 938 (9th Cir. 2003) (questioning fairness of settlement where named plaintiffs would receive 16 times more money than unnamed class members). In *Alberto v. GMRI, Inc.*, 252 F.R.D. 652, 669 (E.D. Cal. 2008), for example, the court rejected settlement terms where the named plaintiff would receive “more than \$5,000,” while ordinary class members would get only \$24.17 with

full class participation. In *Alberto*, the rejected incentive award was 207 times the average class member recovery ($\$5,000 \div 24.17 = 206.8$).

The proposed \$2.5 million award threatens a substantially larger imbalance. Under the terms of the settlement, each member of the Historical Accounting Class will receive \$1,000. SA § E.3.a. The settlement money dedicated to this class reflects the “common fund” relating to the litigation efforts of the class representatives. *See Defendants’ Response and Objections to Plaintiffs’ Petition for Class Counsel Fees, Expenses and Costs Through Settlement at 7-10 (Feb. 24, 2011) [Dkt. 3694] (Defs. Resp. to Fee Pet.)*. Using this figure for comparison, the incentive payments to the four class representatives would be 2,500 times greater than the payment to each member of the Historical Accounting Class.⁴ Even if the Court were to consider the Trust Administration Class payments, the imbalance persists. A majority of participants in both classes are expected to receive about \$1,800 each, depending on the final number of class members. *See generally* Ex. 4 at 8 (Long Form Class Notice) (indicating that the smallest distribution for both classes is expected to be around \$1,800). A \$2.5 million award would be 1,389 times greater than the most common expected award to any single class member ($\$2.5 \text{ million} \div \$1,800$). Even though the Trust Administration Fund should not even figure into this award analysis, an incentive payment of \$2.5 million would be about 880 times the expected average individual distribution for the two classes *combined* ($\$2.5 \text{ million} \div \2840).⁵ In short,

⁴ Even when the group award of \$2.5 million is compared to the settlement distributions to the same number of class members (four), the imbalance is plain ($\$2.5 \text{ million} \div \$4,000 = 625$).

⁵ The average payout overall is based on the following estimate. The total number of class members is estimated to be at least 500,000. *See Joint Motion for Preliminary Approval of Settlement at 18 (Dec. 10, 2010) [Dkt. 3660]*. Settlement funds of \$1.5 billion, less allowances

no matter how the requested amount is compared, it is vastly disproportionate to what most other class members can expect to receive. Plaintiffs' reliance on *Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006), is similarly misguided. In *Allapattah*, a much smaller class size meant that each claimant, on average, would receive about \$66,170, after attorney fees.⁶ The settlement in *Allapattah*, which created a \$1.06 billion fund before attorney fees, *id.* at 1191, was to be distributed among 11,000 claimants, *id.* at 1189. Each of the nine named plaintiffs in *Allapattah* was approved to receive an incentive award around 25 times the average class member award. *See id.* at 1241-42. The petition here, in contrast, is far beyond the proportion found reasonable in *Allapattah*. The other cases cited by plaintiffs are similarly distinguishable. *See also Ingram v. Coca-Cola Co.*, 200 F.R.D. 685, 688, 694 (N.D. Ga. 2001) (incentive award of \$300,000 to each of four class representatives was only eight times average award to the class); *Cullen v. Whitman Med. Corp.*, 197 F.R.D. 136, 145, 148 (E.D. Pa. 2000) (approving awards to six class representatives equal to 100 percent refund of their tuition that was about six times more than expected average value of 17 percent of tuition if all 5,300 class members claimed refund).

Allapattah is the only case plaintiffs cite that confers an award of multiple millions, but it is readily distinguishable, even beyond the factors noted above. *Allapattah* was a commercial lawsuit brought by gas station owners against Exxon for breach of their dealer agreements. The

for expenses of class notice, administration, and all attorney fees, would leave about \$1.42 billion for distribution to class members, resulting in an expected average payout of about \$2,840.

⁶ This figure is derived by deducting the attorney fee award of 31⅓ percent from the \$1.06 billion common fund and dividing the balance by 11,000 (the number of class members). *See id.* at 1189, 1191.

class members were business owners, not private individuals, many of whom are elderly or impoverished. *Allapattah*'s class representatives risked losing their dealerships and going bankrupt, even if they had secured a modest victory.⁷ 454 F. Supp. 2d at 1220-21. *Allapattah*'s most important distinction from this case is that the result in *Allapattah* was a complete victory for the plaintiff class: "Class Members will receive their *full* compensatory damages and nearly all of their prejudgment interest." *Id.* at 1189 (emphasis added). In contrast, these class representatives do not claim that they have achieved the maximum or full relief for the class, but have indicated that this resolution is a settlement in which all parties compromised.⁸ Thus, no precedent exists for the enormous award plaintiffs seek in these circumstances, especially when Congress has directed the Court to be mindful of the class members who will pay for that award.

C. Other Measures Of Fairness Counsel Against A \$2.5 Million Award

Courts striving to derive a fair incentive payment have looked to other computations. Several have considered the time devoted to the case by the plaintiff and sought to base the award on some fair compensation for that time and out-of-pocket expenses. At the lower end, one court analogized to the per diem that district courts pay jurors. After deciding it would be

⁷ The grave personal risks faced by the *Allapattah* plaintiffs also do not appear to have been softened by public acclaim or honors, as has occurred at times for these plaintiffs. *See, e.g.,* Cobell Aff. ¶ 11 (listing eight awards honoring Ms. Cobell's reform efforts) [Dkt. 3679-3].

⁸ In their petition, plaintiffs admit suffering a streak of "puzzling reversals." Pet. at 4. But this Court also rejected plaintiffs' \$47 billion lost funds model and concluded that the government's liability was at most \$455.6 million – not billion – noting that the government's model indicated that the "stated balance [of IIM accounts] could very well be exactly correct." *Cobell v. Kempthorne*, 569 F. Supp. 2d 223 (D.D.C. 2008), *vacated and remanded on other grounds*, 573 F. 3d 808 (D.C. Cir. 2009), *cert. dismissed*, 130 S. Ct. 3497 (2010). Even this smaller award was subsequently vacated on appeal. *See* 573 F. 3d 808.

too difficult to determine an hourly rate of compensation for the named plaintiffs in *In re U.S.*

Bioscience Securities Litigation, the court concluded:

[T]he plaintiffs did incur expenses, and perhaps lost wages, because of their involvement in this litigation. This loss is similar to what jurors suffer. Inasmuch as we believe that the juror per diem represents an objectively reasonable valuation for lay advancement of justice, we shall take Congress's appraisal of that service as our standard. *See* 28 U.S.C. § 1871(b)(1). Since judicial time is better spent on matters other than evaluating vouchers for mileage, parking fees, and other expenses, we shall award round but modest sums calculated to err on the generous side to approximate reimbursement for such costs, in addition to a \$40.00 per diem. Those who were deposed doubtless did invest more time and expense than those who merely approved and signed interrogatory answers, and so should be paid more for their presumed per diem fee. We shall therefore award \$250.00 and \$125.00, respectively.

155 F.R.D. at 122. Other courts have adopted some reasonable hourly rate. *See, e.g., Liberte Capital Group v. Capwill*, No. 5:99 CV 818, 2007 WL 2492461 (N.D. Ohio Aug. 29, 2007) (\$80 per hour requested, \$60 per hour awarded); *Pozzi v. Smith*, 952 F. Supp. 218 (E.D. Pa. 1997) (\$40 per hour approved).

Ms. Cobell avers that she has devoted "between 500 and 1,200 hours each year" to this case over its life span. Cobell Aff. ¶ 13 [Dkt. 3679-3]. Although no records are submitted to show how that time was actually used,⁹ Ms. Cobell's claimed time would total somewhere between 7,000 and 16,800 hours over 14 years of litigation. If compensated at \$40 per hour, her award based on time would be between \$280,000 and \$672,000. Ms. Cobell also states that she has spent about \$390,000 in out-of-pocket expenses toward prosecution of the case. *Id.* ¶ 20.

⁹ For purposes of this illustration, we accept Ms. Cobell's time estimate at face value, but her own affidavit suggests that her estimate includes hours spent "in outreach, meetings in Washington on the Hill, in court and New York and other destinations to raise money to pay our experts and expenses." Cobell Aff. ¶ 13 [Dkt. 3679-3]. Time devoted to public relations and political activities should not be considered in setting an incentive award for service as a *plaintiff*.

Even though these expenses are relevant, “an incentive award is not intended to provide a recovery for all litigation expenses.” *Liberte Capital*, at *2. But when her stated hours are added to her stated out-of-pocket spending, the number is still far below the \$2,000,000 award sought for her personally. In the end, in fairness to the classes, it is “the proportionality which must temper this decision.” *Id.*

Proportionality is a particularly important concern, because this case for most of the last 14 years was not structured to produce a common fund at all. Plaintiffs founded their original complaint upon the Administrative Procedure Act and sought only injunctive relief for the Historical Accounting Class. Indeed, all damages allegations were struck from the suit early. *Cobell v. Babbitt (Cobell I)*, 30 F. Supp. 2d 24, 39-40 & n.18 (D.D.C. 1998) (after concluding that plaintiffs were not seeking damages, the Court struck “as clearly irrelevant” all allegations of funds mismanagement and asset dissipation). In 2005, the Court reminded plaintiffs that the only “live” claim in the litigation was their demand that the government render a full historical accounting. *Cobell v. Norton*, 226 F.R.D. 67, 77 (D.D.C. 2005). Thus, regardless of the class representatives’ efforts, this litigation was not aimed at securing a common fund. Until settlement was reached, plaintiffs had no hope of anything but injunctive relief for the benefit of the Historical Accounting Class. *See Cobell v. Salazar*, 573 F.3d 808, 813 (D.C. Cir. 2009) (vacating \$455.6 million award to plaintiffs, holding that the “district court sitting in equity must do everything it can to ensure that Interior provides them an equitable accounting”). The more than \$3 billion dollars relating to the Trust Administration Class settlement funds and to the land consolidation appropriation sprung from the *government’s* comprehensive effort to avoid future

litigation and to address chronic problems posed by fractionated ownership interests in Indian trust lands. *See* Defs. Resp. to Fee Pet. at 9-10.

This history is significant because no incentive award is possible when a common benefit is obtained, as opposed to a common fund. As the Sixth Circuit explained in *Hadix v. Johnson*, 322 F.3d 895 (6th Cir. 2003), “incentive awards are usually viewed as extensions of the common-fund doctrine, a doctrine that holds that a litigant who recovers a common fund for the benefit of persons other than himself is entitled to recover some of his litigation expenses from the fund as a whole.” *Id.* at 898. Not surprisingly, the Sixth Circuit was “unable to find any case where a claim for an incentive award that is not authorized in a settlement agreement has been granted in the absence of a common fund.” *Id.*; *accord Estep v. Blackwell*, No. 1:06CV106, 2006 WL 3469569 (S.D. Ohio Nov. 29, 2006).

Additional requirements of the common benefit doctrine affect consideration of plaintiffs’ petition. When attorney fees are sought in a common benefit case, for example, the beneficiary “class” cannot be made to pay for the benefit conferred unless all the following requirements are satisfied:

1. The class of beneficiaries must be “small in number.”
2. The class of beneficiaries must be “easily identifiable.”
3. The benefits must be “traced with some accuracy” to the beneficiaries.
4. There must be “reason for confidence that the costs [can] indeed be shifted with some exactitude to those benefitting.”

Alyeska Pipeline Serv. Co. v. Wilderness Soc’y, 421 U.S. 240, 265 n.39 (1975), *superseded by statute on other grounds as recognized in Marquart v. Lodge 837, Intern. Ass’n of Machinists*

and Aerospace Workers, 26 F.3d 842 (8th Cir.1994); *Brzonkala v. Morrison*, 272 F.3d 688, 691 (4th Cir. 2001). “These requirements preclude recovery of attorneys’ fees by those who undertake to enforce statutes embodying important public values, that is, those acting as private attorneys general.” 272 F.3d at 691 (citing *Alyeska*, 421 U.S. at 265 n.39) (internal quotations and modifications omitted).

Following *Alyeska*, the D.C. Circuit has required “a reasonably close, though not necessarily perfect, fit between the interests of the litigants and those of the benefitting class.” *American Ass’n of Marriage and Family Counselors, Inc. v. Brown*, 593 F.2d 1365, 1369 (D.C. Cir. 1979). The D.C. Circuit has denied fees when “the ‘benefit’ to the class, while not inconsequential, is incremental and relatively intangible,” compared to the litigant’s “direct and pecuniary benefit.” *Id.*

These common benefit principles weigh against counting any part of the Trust Administration Claims or the land consolidation fund in deciding on a dollar figure for any incentive award. Plaintiffs go beyond even these funds and compile a list of “benefits” totaling some \$9 billion that they claim to have secured for class members. Pet. 6-7. Even if their claims were provable and true,¹⁰ they cannot be relied upon to justify the amount of any incentive award. Benefits such as improved trust accounting systems are enjoyed by a wide class of Indians, not just those who are included or choose to remain in the classes. These benefits are

¹⁰ Defendants disagree broadly with the degree of credit plaintiffs deserve for various achievements cited in their petition. As one example, plaintiffs contend this suit is “solely” responsible for \$4.8 billion in spending on improvements in trust administration. Pet. at 6. Their assertion, however, ignores the influence of tribes (both before and after this suit was filed), legislative oversight and appropriations in Congress, as well as efforts within the Department of the Interior and elsewhere in the Executive Branch.

enjoyed by Indian country and, indirectly, the public at large, and are not readily traceable. These claimed achievements may justify giving incentive awards, but none of these common benefits can be used to justify the *size* of the awards.

The land consolidation component of the settlement is a case in point. Land consolidation will benefit Indians and tribes where fractionated lands can be reduced. The purchase program will be open to individual owners of fractionated trust land who may comprise a subset of the class or may not be current class members at all. The funds for the program will be held in the Treasury until needed, so that none of this \$1.9 billion fund is available to assess for an incentive award. The same is true for the scholarship funds. Those benefits will ultimately help individual Indian children generally, conferring an “incremental and relatively intangible” benefit that cannot support an incentive award. Consequently, plaintiffs’ list of achievements does not aid in determining the appropriate amount of an incentive award.

The petition attempts to justify these unprecedented awards with some selective history of the IIM trust accounts. Repetition of sound bites from the past, however, do not justify a \$13.05 million request. The reasonableness of an award to class representatives is not a function of BIA history – which the petition distorts – but of the outcome obtained for the class members.

The petition, for example, asserts that a 1915 report to Congress indicated that the IIM trust was “riddled with ‘fraud, corruption and institutional incompetence almost beyond the possibility of comprehension.’” Pet. at 2. The assertion is false. The report did not find the trust system “riddled” with corruption but actually said that, due to the “increasing value “ of the Indians’ “remaining estate,” the situation posed an “inducement” to fraud or corruption or institutional incompetence. *Report to the Joint Commission to Investigate Indian Affairs*

Relative to Business and Accounting Methods Employed in the Administration of the Office of Indian Affairs, 63d Cong., at 2 (Comm. Print 1915) (Ex. 5 (report excerpt)). The report's concern was not directed to specific government officials, private individuals, or corporate actors, but identified a general potential problem. Indeed, the report states that the "critical statements which appear in different parts of the report relate to methods and procedure rather than to officials and employees of the Office of Indian Affairs." *Id.* at 4. The report further noted that the "incomplete and unsatisfactory accounting system described is largely due to a lack of facilities and lack of personnel for the installation and operation of an up-to-date accounting system rather than to neglect or deficiencies on the part of officials, clerks, and employees in the service." *Id.* Indeed, the report cautions that it could "not . . . be accepted as a conclusion . . . that those who have been employed in the Indian Service have been below others in ability or integrity when things have gone wrong. It has been largely due to the conditions under which the service has been required to operate." *Id.* at 2.

This Court concluded after trial in 2008 that "despite a profusion of evidence and opinion about the unreliability of IIM records, there has been essentially no direct evidence of funds in the government's coffers that belonged in plaintiffs' accounts." *Cobell*, 569 F. Supp. 2d at 238. The class representatives' own IIM accounts confirm the Court's conclusion. In the course of this case, the accounting firm of Ernst & Young conducted a thorough, \$20 million historical investigation of transactions in IIM accounts of the class representatives and their predecessors in interest – dating back to 1914. The study found "[o]nly small variances." *Cobell v. Kempthorne*, 532 F. Supp. 2d 37, 50 (D.D.C. 2008). The record in this case, then, runs counter to plaintiffs' narrative.

This brings the analysis back to fixing a reasonable incentive payment and using a modest percentage of the fund that results directly from plaintiffs' litigation efforts. Plaintiffs rely on the Court's decision in *Lorazepam*, an antitrust case in which awards totaling between 0.2% and 0.3% of the common fund were deemed reasonable. Pet. at 8 (citing *In re Lorazepam*, 2003 WL 22037741, at *11; and *In re Lorazepam*, 205 F.R.D. at 400). Plaintiffs err, though, in their application of *Lorazepam*. First, they assume that percentages appropriate in commercial litigation are also appropriate in an Indian trust case, where Congress has expressly directed the Court to be mindful of the special status of class members. 2010 Act § 101(g)(1). No authority justifies the ready transfer of an antitrust case percentage to this case.

Second, plaintiffs use the overall dollar value of this settlement (\$3.4 billion) to demonstrate that their requested award is modest. They state that "\$2.5 million . . . represents between 0.07% and 0.08% of the \$3.4 billion monetary fund created." As demonstrated above, however, the appropriate frame of reference is not the \$3.4 billion value of all settlement components but, at most, the amount secured for the Historical Accounting Fund, which we estimate to be \$360 million. *See* Defs. Resp. to Fee Pet. at 7-10. When the *Lorazepam* percentages are applied to \$360 million, it produces a range of \$720,000 to \$1,080,000. These results would still yield a total award that is 720 to more than 1,000 times larger than any single member of the Historical Accounting Class can expect to receive, which suggests that the *Lorazepam* percentages may be far too generous in these circumstances. At the very least, these

comparisons strongly militate against granting an incentive award totaling more than \$1 million for all four class representatives.¹¹

III. None of the \$10,556,274.59 in Additional Claimed Expenses Should Be Awarded

The class representatives' request for a separate award of more than \$10.5 million in alleged expenses relating to the litigation is meritless. By making a separate expense request, they both disregard their agreement with defendants and tacitly concede that the additional compensation they seek goes far beyond any reasonable figure for an incentive award. The faults in the request are numerous and fall into the following broad categories:

- ▶ Litigation expenses can only be recouped, if at all, through the attorney fee petition, and a separate request here is inconsistent with the Settlement Agreement;
- ▶ No proffer is made as to the reasonableness of any expenses;
- ▶ No expenses documented in the petition reflect personal, out-of-pocket spending by the class representatives;
- ▶ The Court has already rejected nearly \$2 million of these expenses;
- ▶ Many of the submitted records demonstrate that the expenses are neither reasonable nor necessary to the litigation;
- ▶ Expenses for public relations, lobbying, and political activities are not expenses involving the prosecution of the litigation, and are never recoverable; and
- ▶ Other expenses for overhead and general administration (e.g., rent, utilities, insurance, bathroom supplies, etc.) are never recoverable.

¹¹ The Court, in its discretion, may divide any incentive award among the four class representatives. Because courts often consider such facts, we note that although each class representative gave one deposition in the case, none was ever a trial witness. Although Ms. Cobell attended many court hearings, the other class representatives rarely, if ever, attended court.

Each defect is addressed below, along with specific examples from plaintiffs' submission. None of the extra \$10.5 million claimed for expenses should be allowed.

A. The Expense Request Violates Terms Of The Settlement Agreement

When the parties negotiated the settlement, they agreed that attorney fees, litigation expenses, and costs would be litigated within a stipulated range. *See* Fee Agreement ¶ 4 (Ex. 1). Plaintiffs agreed to ask for no more than \$99.9 million, and defendants would not assert that plaintiffs should be paid less than \$50 million, in addition to amounts previously paid. *Id.* The terms include a briefing schedule and identify what the parties would submit. The agreement contemplates that the Court may award whatever sum it decides is reasonable and fair for "attorneys' fees, *expenses*, and costs" based on the record before it, and neither side will appeal the decision if the amount awarded for "attorneys' fees, *expenses*, and costs" falls within the parties' stipulated range. *Id.* ¶ 4 e. (emphasis added). The Settlement Agreement likewise refers to the filing of "a petition for fair and reasonable attorneys' fees, *expenses* and costs." SA § J.2. (emphasis added). Thus, the settlement contemplates that the attorney fee award would also include money for reasonable and allowable expenses of the litigation. Plaintiffs' separate request for expenses in this petition is inconsistent with these settlement terms.

No basis exists to presume that plaintiffs may split their expenses between the attorney fee petition and the incentive award petition. After defendants bargained to keep the recovery of attorney fees, expenses, and costs within a negotiated range, it makes no sense to assume that defendants would willingly assent to an unlimited expense recovery request in another form. Where the Settlement Agreement addresses the incentive award request, the terms provide that

the incentive award shall *include* plaintiffs' personal expenses and not become the subject of an additional, separate award. *Id.* § K.2.

Plaintiffs read too much into one line from *Swedish Hospital Corp. v. Shalala*, 1 F.3d 1261, 1265 (D.C. Cir. 1993), when they assert that plaintiffs are entitled "to be reimbursed from that fund for litigation expenses incurred." Pet. at 16. That decision deals solely with the issue of what attorney fees may be recovered in a common fund case, so the reference to expenses in the quoted phrase is dictum. It does not address an incentive award, which is the subject of this petition, nor does that language trump the bargain that the parties reached in the Settlement Agreement. Moreover, as discussed below, notwithstanding the Settlement Agreement, plaintiffs' attempt to recover expenses not incurred by them out-of-pocket cannot be squared with controlling law.

Plaintiffs' prior fee petitions reveal the pretense in their expense request here. In 2004, plaintiffs submitted a petition for an interim award of fees and expenses in the amount of \$14 million under the Equal Access to Justice Act (EAJA). That petition included \$4.5 million in expenses for work performed by an expert accounting firm, PricewaterhouseCoopers (PwC). In support, plaintiffs submitted a declaration by Jessica Pollner of PwC. The Court approved \$2.5 million of these expenses and denied the rest. *Cobell v. Norton*, 407 F. Supp. 2d 140, 163-65, 177 (D.D.C. 2005). Without a word of explanation, the very same expenses – using another, virtually identical affidavit by Jessica Pollner – are recast and presented here as expenses of the class representatives. *Compare* 2004 Pollner Aff. ¶ 34 (Ex.6) *with* 2011 Pollner Aff. ¶ 34 (Pet.

Ex. 10) [Dkt. 3679-10].¹² This history demonstrates that such expenses fall squarely within the ambit of plaintiffs' petition for attorney fees, expenses, and costs – not here. On this basis alone, plaintiffs are estopped from contending otherwise, and the Court can and should reject the entire \$10.5 million request as improper.

Other documents submitted with the current petition support this objection. John I. Hirshleifer, an officer of Charles River Associates (CRA), for example, states that his sworn statement is made in “support of the Plaintiffs’ Application for Fees and Costs pursuant to the Class Action Settlement Agreement *and* the Agreement on Attorneys’ Fees, Expenses, and Costs both dated December 7, 2009.” Hirshleifer Aff. ¶ 1 [Dkt. 3679-9] (emphasis added). He further attests that “CRA was retained on March 6, 2008 by Plaintiffs, *through counsel*, to provide litigation related services.” *Id.* ¶ 2 (emphasis added).

Likewise, all of the \$496,393 associated with the Indian Land Tenure Foundation involves payments made *on behalf of class counsel* for witnesses hired *by counsel*. Rempel Aff. ¶ 5 [Dkt. 3679-8] (“I submitted the invoices attached as Exhibit B to ILTF for payment and I have confirmed with ILTF that they were paid. . . .”) (all invoices in the referenced Ex. B are billed to counsel). Other experts also appear to have been engaged by class counsel, not the

¹² The 2011 Pollner affidavit, for example states:

The hours and fees in Exhibits AC through AG differ slightly from those prepared in my affidavit dated August 13, 2004. I have included additional hours for preparation of fee estimates, budgets, and other analyses that were not previously included in the August 2004 affidavit.

2011 Pollner Aff. ¶ 34. Her affidavit also notes that “[a]s a result of the schedules . . . and the information in this affidavit, Plaintiffs are requesting reimbursement for expenses incurred in prosecuting this litigation in the amount of \$4,752,034.” *Id.* ¶ 36.

class representatives. *See, e.g.*, Ex.7 (various expert fees billed to plaintiffs’ attorneys). Thus, to the extent any of these costs are proper litigation expenses at all, they should be paid from whatever amount is awarded on the attorney fee petition.¹³

B. No Justification Is Offered That These Expenses Were Reasonable And Necessary

As fiduciaries for all class members, the class representatives bear a duty to demonstrate that all expenses they want class members to pay are reasonable and necessary for the litigation. As the First Circuit explained in the parallel circumstance of an expense petition by class counsel, the petitioners “are not necessarily entitled to the quantum of reimbursement to which they aspire. To the contrary, they must establish the reasonableness of their requests.” *In re Fidelity/Micron Securities Litigation*, 167 F.3d 735, 738 (1st Cir. 1999). “In the course of that exercise, the trial court may insist on examining particulars, such as receipts and logs, so that it can determine whether the claimed expenses were reasonable, necessary, and incurred for the benefit of the class. Unverified expenses may be rejected out of hand.” *Id.* “Parties seeking reimbursement ‘must present enough supporting documentation to allow the Court to determine whether specific costs are reasonable and necessary.’” *Sato & Co., LLC v. S & M Produce, Inc.*, No. 08-CV-7352, 2010 WL 3273927, at *6 (N.D. Ill. Aug. 16, 2010) (quoting *Fischer v.*

¹³ About half of the \$10.5 million claim relates to expert witnesses. The petition identifies four broad expense areas. *See, e.g.*, Pet. at 17. About \$6.6 million is sought for Blackfeet Reservation Development Fund, and it appears that at least \$1.82 million concerns expert fees. *See* Ex. 8 (summary table of identified experts and invoices to BRDF, with an illustrative sample record for each expert). As discussed in the main text, PwC is an expert, whose charges are identified at \$2.22 million (after deducting the litigation expenses previously approved and paid). CRA, another expert firm, has fees of \$1.03 million, *Hirshleifer Aff.* ¶ 2, for a total of \$5.07 million for experts. As with PwC fees, all these expenses are ordinarily of the type submitted as litigation expenses with counsel’s fee petition.

Avanade, Inc., 2007 WL 3232494, at *1 (N.D. Ill. Oct.31, 2007)). The petition, however, offers nothing to prove the more than \$10.5 million in expenses are reasonable and necessary.

C. The Claimed Expenses Were Not Incurred By The Class Representatives

A first principle of reimbursement is that no one gets paid for expenses borne by others. The expenses comprising this petition were plainly incurred by other parties and so are not proper candidates for reimbursement. The summary table plaintiffs provide on page 17 of their petition, reproduced below, together with defendants' classification of the charges demonstrates this.

<u>Entity</u>	<u>Amount</u>	<u>Summary/Classification</u>
Blackfeet Reservation Dev. Fund	\$6,612,099.02	Community development corporation
Indian Land Tenure Foundation	\$496,393.00	Witness fees and expenses billed to counsel
Charles River Associates	\$1,037,586.97	Damages model expert hired by counsel
PriceWaterhouseCoopers	\$2,220,195.60	Early accounting experts hired by counsel
RSH Consulting	\$190,000.00	Lobbying in Congress and PR
TOTAL	\$10,556,274.59	

Pet. at 17. No name on the list is a class representative. No amounts listed are shown to be out-of-pocket expenses a class representative. On the contrary, other entities that are not party to this litigation incurred the expenses.¹⁴ Thus, no basis exists to award these amounts personally to the class representatives, because they did not pay them.

The Blackfeet Reservation Development Fund, Inc. (BRDF) is a wholly-owned non-profit subsidiary of Blackfeet National Bank, which is, in turn, substantially owned by the

¹⁴ In fact, records of many travel expenses relating to Ms. Cobell indicate that she was timely reimbursed for them by a nonparty. *See, e.g.*, Ex. 9 (illustrative travel reimbursements).

Blackfeet Tribe. Revised Holt Aff. ¶ 21 (Jan. 10, 1997) (Ex. 10). BRDF is not a party. Ms. Cobell is a director of BRDF, but that does not entitle her to be “reimbursed” for BRDF’s expenditures. On the contrary, the record shows that the class representatives have no obligation to repay expenses unless they recoup money for expenses. *See* Ex. 11 at P000479 (Grant Contract).¹⁵ Plaintiffs offer no authority for depleting class members’ recovery to benefit a nonparty to the litigation, and we are aware of none.

Similarly, no nexus exists between monies paid by the Indian Land Tenure Foundation (ILTF) and a class representative. ILTF itself has filed nothing. Instead, plaintiffs submit an affidavit by Geoffrey Rempel, a CPA and a non-attorney member of plaintiffs’ litigation team. He attests that all of the \$496,393 paid by ILTF went to experts hired by class counsel or to pay travel expenses of witnesses at counsel’s direction. Rempel Aff. ¶ 5 [Dkt. 3679-8]. No evidence indicates that any class representative has paid ILTF for these outlays.

Although the class representatives executed affidavits in support of their petition, not one document substantiates that any of them actually incurred an out-of-pocket expense. The affidavits by Messrs. Maulson and LaRose and by Ms. Cleghorn identify no incurred expenses. *See* Maulson Aff. [Dkt. 3679-5]; LaRose Aff. [Dkt. 3679-4]; Cleghorn Aff. [Dkt. 3679-6]. Although Ms. Cobell does attest to having “covered travel and related costs out of my own pocket when funds were depleted,” she submitted no documents to verify what or how much

¹⁵ During discovery conducted early in the case, plaintiffs produced documents evidencing financial support offered by BRDF (and other groups) that appear to obligate repayment to these contributors only if covered expenses were actually later recouped. *See, e.g.*, Ex. 11.

those costs were. Cobell Aff. ¶ 20 [Dkt. 3679-3]. The lack of records is difficult to square with the detailed travel expense reimbursements to Ms. Cobell that appear in the submitted documents of BRDF. *See, e.g.*, Ex. 9 (sample selection of travel receipts and reimbursement checks for trips by Ms. Cobell). Absent a substantiation of personally-incurred expenses, the Court must disallow them. As this Court stated in disallowing unverified expenses of PwC earlier in the case, “[t]his omission is fatal.” 407 F. Supp. 2d at 165. With the records indicating only payments made by nonparties – and not by class representatives – plaintiffs have not demonstrated an entitlement to “reimbursement.”

D. The Court Has Already Rejected Almost \$2 Million of the Expenses

As noted above, the Pollner affidavit attests that PwC incurred fees and costs of \$4,752,034, but plaintiffs’ petition seeks “reimbursement” for only \$2,220,195.60. *Compare* Pollner Aff. ¶ 36 [Dkt. 3679-10] *with* Pet. at 17. The difference is largely explained by the fact that defendants already paid more than \$2.5 million of these expenses as part of the Court’s 2005 EAJA award. The resubmission of the unpaid balance is troubling. All of PwC’s charges should have been included as expenses incurred by class counsel and addressed as part of the attorney fee petition presented to the Court in 2004. Most of the unpaid balance, however, remains unpaid because the Court previously disapproved them. The Court rejected \$1,363,297.60 of the PwC expenses as “excessive, unnecessary, or redundant time.” *Cobell*, 407 F. Supp. 2d at 192. The Court disallowed another \$483,839 of PwC expenses as improper. *Id.* Plaintiffs’ attempt to resubmit millions in rejected expenses defies this Court’s direction not to resubmit fees or expenses that were previously paid or rejected. Tr. at 13-14 (May 14, 2007) (Ex. 12).

Only \$149,709 of the amount previously requested on account of PwC could possibly be reimbursable now, for this small fraction was determined to concern matters beyond the scope of the Phase 1 trial, and thus outside the scope of the interim EAJA award. 407 F. Supp. 2d at 192. Without explanation, PwC has now added another \$223,350 in expenses for “preparation of fee estimates, budgets, and other analyses,” 2011 Pollner Aff. ¶ 34, that were allegedly omitted from the expenses request in the interim EAJA petition. Therefore, the maximum amount of PwC expenses that the Court should even consider is \$373,059 (\$149,709 + \$223,350). Nowhere, however, does plaintiffs’ petition demonstrate that these costs were reasonable and necessary to the litigation.¹⁶ Absent this required showing, the class should not be made to bear this expense.

E. Plaintiffs’ Records Prove That Many Expenses Were Unreasonable Or Unnecessary

A cursory review of the expense records reveals that many of these expenses, on their face, cannot be reimbursed because they are not reasonable or necessary to the litigation. Given plaintiffs’ failure to justify their submitted expenses, the Court should reject the request outright and not parse through every invoice to divine whether a particular expense was reasonable and necessary. Nevertheless, we tender some examples from the expert witness and travel categories to demonstrate their questionable character. For example, the CRA fees (exceeding \$1 million) are for the faulty model that the Court rejected *in toto* at the 2008 trial. As the Court stated, “Plaintiffs’ model suffers from numerous methodological flaws that . . . , in many instances, are obvious to anyone having basic familiarity with the case.” *Cobell*, 569 F. Supp. 2d at 231. The

¹⁶ For example, a comparison of the fee tables submitted as Exhibit AC to both the 2004 and 2011 Pollner affidavits reveal 216 unexplained new hours for September 1999, resulting in a \$48,600 jump in PwC’s current bill. *Compare* Ex. 13 (2004 Pollner Aff. Ex. AC *with* 2011 Pollner Aff. Ex. AC at 6 [Dkt. 3679-13] (copy at Ex. 14).

Court concluded, “[i]nstead of providing unbiased opinions, plaintiffs’ expert witnesses essentially provided plaintiffs with a way to put a dollar value on their argument,” and the Court rejected their entire approach. *Id.* As plaintiffs’ spokesman, Bill McAllister, told the *New York Times* after the Court’s \$455 million award in August 2008, “He [the judge] basically accepted the government’s argument that not much money is missing. . . . He rejected our methodology and our theory of the case.” Kirk Johnson, *Indians Gain a Slim Victory in Suit Against Government*, nytimes.com (Aug. 7, 2008), <http://www.nytimes.com/2008/08/08/us/08indian.html> (a version of this story appeared in the N.Y. Times at A16 (Aug. 8, 2008) (local edition)) (Ex. 15.) Absent class members, who had no way to influence the litigation, should not shoulder the burden of a poorly implemented and counterproductive expert model.

Some expert costs now submitted involve questionable overcharges for travel and preparation time. As but one example, expert deposition costs became the subject of briefing by the parties in 2003, following the Phase 1.5 trial. The Court never addressed the issue, but the parties thoroughly briefed whether the expenses were justified. Defendants found numerous excessive and questionable charges and objected to them. *See* Defendants’ Opposition to Plaintiffs’ Motion for a Protective Order Requiring Defendants to Pay Plaintiffs’ Expert Deposition Fees and Expenses (Oct. 24, 2003) [Dkt. 2353]. These same questionable costs appear to be resubmitted now, including: a \$1,000 hotel bill for a one-day deposition (Ex. 16); \$139 for one evening’s dinner (Ex. 17) ; over \$100 of charges at a hotel lobby bar (Ex. 18); and time billed for sitting in on depositions of *plaintiffs’* other experts (Ex. 19 at BRDFINC 00963-

64). These few examples raise sufficient concern about these expenses for the Court to insist that the class representatives do much more than simply present a tally.

Many travel expenses paid by BRDF for trips made by Ms. Cobell and others relate to activities outside of the litigation. There are travel records that appear to relate to Ms. Cobell's work as a member of the Advisory Board of the Special Trustee for American Indians. *See, e.g.*, Ex. 20. There are expense reports for personal appearances by Ms. Cobell as a "guest speaker" at public programs and tribal events. *See, e.g.*, Ex. 21. Other trip reports show travel for meetings with tribes. *E.g.*, Ex. 22. Some travel records show payments made for trips taken by persons who are not even parties in the case. *See, e.g.*, Ex. 23 (travel reimbursements to Robert Moore, Justin Lee, and Greg Smitman). On their face, such expenses were not incurred to prosecute the litigation and so cannot be recovered.

F. Public Relations And Lobbying Expenses Are Not Reimbursable

An incentive award is based upon the prosecution of the litigation. As this Court put it, courts "approve incentive awards to compensate named plaintiffs for the services they provided and the risks they incurred during the course of *the class action litigation*," *Lorazepam & Clorazepate Antitrust Litig.*, 205 F.R.D. at 400 (emphasis added). Plaintiffs' claimed expenses, however, include millions of dollars spent on "public outreach," lobbying, and political activities. Plaintiffs offer no support for their assumption that lobbying expenses and political activities can be (or should be) compensated by the Court. We are aware of none.

For sound reasons, the law does not allow attorneys to recover fees for time spent on lobbying the Executive Branch, promoting an agenda in Congress, or engaging more generally in public relations to promote an agenda. *See, e.g., Kentucky Rest. Concepts, Inc. v. City of*

Louisville, 117 Fed. Appx. 415 (6th Cir. 2005); *Rum Creek Coal Sales, Inc. v. Caperton*, 31 F.3d 169 (4th Cir.1994) (time spent attempting to “sway public opinion” are not recoverable); *Leroy v. City of Houston*, 831 F.2d 576 (5th Cir. 1987); *West v. AK Steel Corp. Ret. Accumulation Pension Plan*, 657 Fed. Supp. 2d 914 (S.D. Ohio 2009). Plaintiffs tender no reason to impose a different rule for class representatives. Allowing such a reimbursement would foster improper incentives by encouraging others to use class litigation as an adjunct to a political strategy in the hope of recouping lobbying costs at the conclusion of the case.

“Courts that have considered such claims have routinely denied reimbursement for attorney time related to media relations.” *Greenfield Mills, Inc. v. Carter*, 569 F. Supp. 2d 737, 752 (N.D. Ind. 2008). In *Rum Creek Coal Sales, Inc. v. Caperton*, 31 F. 3d 169, 176 (4th Cir. 1994), the Fourth Circuit rejected a 42 U.S.C. § 1988 claim for fees for public relations efforts “to sway public opinion and influence State policy-makers.” As the court explained, the “legitimate goals of litigation are almost always attained in a courtroom, not in the media.” *Id.* The Third Circuit adopted the same reasoning in *Halderman by Halderman v. Pennhurst State School & Hosp.*, 49 F.3d 939, 942 (3d Cir.1995), where it denied a request for “work related to writing press releases, speaking with reporters and otherwise publicizing the contempt motion,” holding that “the proper forum for litigation is the courtroom, not the media.” The court warned that even if counsel “may perform tasks other than legal services for their clients, with their consent and approval, [that] does not justify foisting off such expenses on an adversary under the guise of reimbursable legal fees,” noting that it was “particularly inappropriate to allow public relations expenses in the case at hand while it was pending before the district judge” *Id.* Another court aptly identified the problem:

Using the media as part of the litigation effort is counterproductive and is not a proper function of litigation. It is the courts who determine the outcome of a case, and the court's decision is based on all the facts, not on what kind of public opinion can be generated through the media. Finally, using the media to publish the alleged “horribles” suffered by the plaintiffs in newspapers all over the world, without proving the truth of any of the allegations, could add an element of coercion and pressure on the defendants to settle due to the bad publicity.

Does I v. The Gap, Inc., No. CV-01-0031, 2003 WL 22997250, *2 (D. N. Mar. I. Sept. 11, 2003); *accord Hopwood v. Texas*, 236 F.3d 256 (5th Cir. 2000) (affirming denial of fees for media relations and noting “[w]e are chary about granting requests for media fees”).

The D.C. Circuit, in *In re Meese*, 907 F.2d 1192 (D.C. Cir. 1990), disallowed recovery for time spent on “[m]edia related activity,” because it had “no bearing on the operation of an independent counsel’s investigation” and so was “not reasonably related to a defense to such investigation.” *Id.* at 1203 (quoting *In re Donovan*, 877 F.2d 982, 994 (D.C. Cir. 1989)). The only media-related activity the Court of Appeals allowed was attorney time incurred in reviewing press accounts, because counsel benefitted “*in this case*” from the “heavy media involvement.” *Id.* n.19 (original emphasis). No such assertion is made here.

In the Ninth Circuit, public relations work by counsel may in special cases be compensable when demonstrated to be “directly and intimately related to the successful representation of [the] client,” *Davis v. City & County of San Francisco*, 976 F. 2d 1536, 1545 (9th Cir. 1992), *vacated in part on other grounds*, 984 F. 2d 345 (9th Cir. 1993), but that reasoning has not been adopted in this Circuit. Even if it were applicable, “[p]laintiffs have not shown the required direct, intimate relationship between their press activities and success on the merits of the case.” *League for Coastal Protection v. Kempthorne*, No. C 05-0991-CW, 2006 WL 3797911, *8 (N.D. Cal. Dec. 22, 2006). More important, such reimbursement has been

denied when, as here, public relations contractors, not counsel, are the source of the expense.

Does I, at *3 (denying cost recovery when “the plaintiffs hired a national public relations firm to handle this work”). Yet, plaintiffs seek to recoup such spending. *See* Ex. 24 (table listing identified public relations/lobbying firms and fees, with one sample bill).¹⁷

Other expenses clearly reflect lobbying, not litigation, activity. For example, invoices from another public relations firm, RSH Consulting, identify tasks such as “arranged meetings with key Members of Congress on the . . . House Resources Committee and the Senate Committee on Indian Affairs”; “drafted various ‘talking points’ and briefing papers for a settlement through legislation and other subjects”; “organized a briefing for staffers of the Native American Caucus”; and “drafted ‘Dear Colleague’ letters from the Native American Caucus co-chairs, Congressman Kildee and Congressman J.D. Hayworth.” Holmes Aff. ¶¶ 3, 5-6 (Jan. 20, 2011) [Dkt. 3679-20]. This and similar work is not labor of the class representatives; it is public relations and lobbying work performed by third parties, and paid for by nonparties. It is not a proper expense for reimbursement.

G. Many Other Expenses Are Purely Overhead, Which Is Never Recoverable.

It is axiomatic that basic administrative and operational expenses, often categorized as overhead expenses, are never recoverable as a litigation expense. *See, e.g., Role Models America, Inc. v. Brownlee*, 353 F.3d 962, 974 (D.C. Cir. 2004) (disallowing librarian time as

¹⁷ In many instances, the nature of the work is not even evident from plaintiffs’ documents. The firm Policy Impact, for example, for which plaintiffs assert a claim totaling \$556,209.55 (*see* Ex. 24 at BRDFINC05568), uses only the word “Consulting” followed by the month and year, with the fee, \$50,000, in its invoices. *E.g.*, Ex. 24 at BRDFINC05592. (Also, although it appears that Policy Impact demanded payment of only one-quarter of their fee, plaintiffs here appear to claim the full amount. *See id.*)

overhead). Even when parties are entitled to reasonable attorneys' fees, they "may not recoup fees for . . . tasks [that] 'ought to be considered part of normal administrative overhead.'" *U.S. ex rel. Miller v. Bill Harbert Intern. Const. Inc.*, 601 F. Supp. 2d 45, 52 (D.D.C. 2009) (quoting *Michigan v. United States EPA*, 254 F.3d 1087, 1095-96 (D.C. Cir. 2001)). The same result should obtain for any overhead expenses of the class representatives.

It is important to keep in mind that none of the submitted records establishes the expenses to have been incurred personally by any class representative, but even if they had been, general overhead expenses are not recoverable. As part of their petition, plaintiffs include the following expenses incurred by BRDF:¹⁸

Description	Amount
Salaries	\$438,231.48
Rent	\$28,848.26
Electricity	\$5,413.78
Telephone & Internet	\$12,756.07
Interest	\$150,000.00
Accountant	\$23,751.67
Web Site	\$47,916.66
Supplies	\$141,044.77
TOTAL	\$847,962.69

A majority of the salary expense is attributed to Eva Cobell, an administrator for BRDF. Many of her time records fail even to indicate the hours worked or the tasks performed, *see, e.g.*,

¹⁸ The table below is based upon the table in Ms. Cobell's second affidavit in support of their petition. Cobell Aff. ¶ 8 [Dkt. 3679-7]. Sample BRDF records relating to these categories can be found in Exs. 25-33.

Ex. 25 (pay records for 2000), and in other cases, it appears that BRDF is seeking reimbursement for vacation time, *see, e.g.*, Ex. 26. Even were such overhead possible to recoup, the records are insufficient. Similarly, annual audits performed on BRDF are claimed in this petition, without showing how any of that expense was in furtherance of the litigation.

Likewise, the petition seeks recovery of \$150,000 in interest paid to the Otto Bremer Foundation, but no records were produced to prove the existence of any loan, much less the terms, or what purpose the financing served. Thus, as with most elements of the petition, the charges are not only categorically improper, but also so sparsely documented that it is impossible to discern whether they were reasonable and necessary to the litigation.

All these claimed expenses, therefore, are ineligible for reimbursement.

CONCLUSION

For the foregoing reasons, the petition should be denied in all respects, except for an incentive award no greater than \$1,000,000, to be allocated among the class representatives at the Court's discretion.

Dated: February 24, 2011

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that, on February 24, 2011 the foregoing *Defendants' Objections to Class Representatives Petition for Incentive Awards and Expenses* was served by Electronic Case Filing, and on the following who is not registered for Electronic Case Filing, by facsimile, with exhibits by mail:

Earl Old Person (*Pro se*)
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P.O. Box 850
Browning, MT 59417
Fax (406) 338-7530

/s/ Jay St. John

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ELOUISE PEPION COBELL, et al.,

Plaintiffs,

vs.

KEN SALAZAR, Secretary of the Interior, et al.,

Defendants.

Case No. 1:96CV01285-JR

Agreement on Attorneys' Fees, Expenses, and
Costs

December 7, 2009

WHEREAS the Parties entered the Class Action Settlement Agreement, dated December 7, 2009 (“Main Cobell Agreement”); and

WHEREAS the Parties desire that the Class should compensate Class Counsel for reasonable attorney fees and related expenses and costs;

THEREFORE, the Parties hereby enter this Agreement on Attorneys’ Fees, Expenses, and Costs (“Fee Agreement”).

1. Unless otherwise defined herein, this Fee Agreement incorporates all defined terms in the Main Cobell Agreement and shall be interpreted in a manner consistent with the Main Cobell Agreement.

2. The amount of attorneys’ fees, expenses and costs shall be decided by the Court in accordance with controlling law and awarded from the Accounting/Trust Administration Fund.

3. The Parties agree that litigation over attorneys’ fees, expenses, and costs should be conducted with a civility consistent with the Parties’ mutual desire to reach an amicable resolution on all open issues. The Parties agree therefore that all documents filed in connection with the litigation over attorneys’ fees, expenses, and costs shall consist of a short, plain statement of the facts and the law with the goal of informing the Court of relevant information for its consideration.

4. *Attorneys’ Fees, Expenses, and Costs Incurred through December 7, 2009.*

a. Plaintiffs may submit a motion for Class Counsel’s attorney fees, expenses, and costs incurred through December 7, 2009. Such motion shall not assert that Class Counsel be paid more than \$99,900,000.00

above amounts previously paid by Defendants. Unless otherwise ordered by the Court, Plaintiffs' memorandum of points and authorities in support of such claim shall not exceed 25 pages and shall be filed no later than thirty (30) days following Preliminary Approval, and Class Counsel's reply in support of such claim shall not exceed 15 pages.

- b. Defendants may submit a memorandum in opposition to Plaintiffs' motion. Such memorandum shall not assert that Class Counsel be paid less than \$50,000,000.00 above the amounts previously paid by Defendants. Unless otherwise ordered by the Court, Defendant's memorandum shall not exceed 25 pages and shall be filed within 30 days after Plaintiffs' motion.
- c. Concurrently with any motion for fees, expenses, and costs of attorneys through December 7, 2009, Plaintiffs shall file statements regarding Class Counsel's billing rates, as well as contemporaneous, where available, and complete daily time, expense, and cost records supporting this motion. Defendants may also submit an annotated version or summary of the time, expense and cost records in support of their opposition.
- d. Plaintiffs disclosure and filing of the records referenced in the preceding paragraph shall not constitute a waiver of any attorney client privilege or attorney work product protections. Plaintiffs may request the entry of an appropriate protective order regarding such confidential records.
- e. In the event that the Court awards attorneys' fees, expenses, and costs covered by this Paragraph in an amount equal to or greater than

\$50,000,000.00 and equal to or less than \$99,900,000.00, Plaintiffs, Class Counsel and Defendants agree not to file a notice of appeal concerning such award.

5. *Attorneys' Fees, Expenses, and Costs Incurred after December 7, 2009.*

Plaintiffs may submit a motion for Class Counsel's attorneys' fees, expenses, and costs incurred after December 7, 2009, up to \$10,000,000.00. Such motion shall be based solely on attorney hours and actual billing rates and actual expenses and costs incurred, and may not be justified by any other means (such as a percentage of the class recovery). Such motion shall be resolved in such manner as directed by the Court. Concurrently with any motion for post Agreement attorneys' fees, expenses, and costs, Plaintiffs shall file statements regarding Class Counsel's billing rates, as well as complete and contemporaneous daily time, expense, and cost records supporting this motion.

6. Should (a) either party terminate the Main Cobell Agreement pursuant to the terms thereof, (b) the Main Cobell Agreement become null and void because a condition subsequent does not occur, or (c) the Main Cobell Agreement not finally be approved by the Court, this Fee Agreement shall be null and void, and the parties and Class Counsel shall take such steps as are necessary to restore the *status quo ante*.

7. Nothing in this Fee Agreement shall affect the right of any non-party to this Fee Agreement.

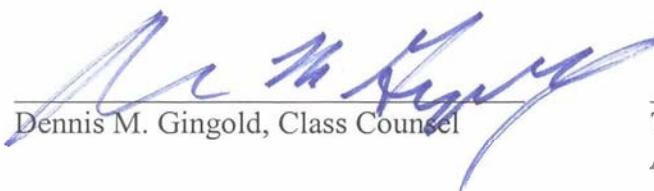
Wherefore, intending to be legally bound in accordance with the terms of this Fee Agreement, the Parties hereby execute this Fee Agreement:

SIGNATURES

Wherefore, intending to be legally bound in accordance with the terms of this Agreement, the Parties hereby execute this Agreement:

FOR PLAINTIFFS:

FOR DEFENDANTS:



Dennis M. Gingold, Class Counsel



Thomas J. Perrelli
Associate Attorney General



Keith M. Harper, Class Counsel

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The Parties agree that the Settlement is contingent on the enactment of legislation to authorize or confirm specific aspects of the Settlement as set forth below. If such legislation, which will expressly reference this Agreement, is not enacted on or before the Legislation Enactment Deadline as defined in this Agreement, unless such date is mutually agreed to be extended by the Parties, or is enacted with material changes, the Agreement shall automatically become null and void.

BACKGROUND

1. On June 10, 1996, a class action complaint (the “Complaint”) was filed in the United States District Court for the District of Columbia (the “Court”) entitled Elouise Pepion Cobell, et al. v. Bruce Babbitt, Secretary of Interior, et al., No. Civ. 96-1285 (RCL) (currently denominated as Elouise Pepion Cobell v. Ken Salazar, Secretary of Interior, et al., 96-1285 (JR)) (this “Action”), seeking to redress alleged breaches of trust by the United States, and its trustee-delegates the Secretary of Interior, the Assistant Secretary of Interior-Indian Affairs, and the Secretary of the Treasury, regarding the management of Individual Indian Money (“IIM”) Accounts held on behalf of individual Indians.

2. The Complaint sought, among other things, declaratory and injunctive relief construing the trust obligations of the Defendants to members of the Plaintiff class and declaring that Defendants have breached and are in continuing breach of their trust obligations to class members, an order compelling Defendants to perform these legally mandated obligations, and requesting an accounting by Interior Defendants (as hereinafter defined) of individual Indian trust assets. See Cobell v. Babbitt, 52 F.Supp. 2d 11, 19 (D.D.C. 1999) (“Cobell III”).

3. On February 4, 1997, the Court granted Plaintiffs’ Motion for Class Action Certification pursuant to FRCP 23(b)(1)(A) and (b)(2) “on behalf of a plaintiff class consisting of

present and former beneficiaries of IIM Accounts (exclusive of those who prior to the filing of the Complaint herein had filed actions on their own behalf alleging claims included in the Complaint)” (the “February 4, 1997 Class Certification Order”), reserving the jurisdiction to modify the February 4, 1997 Class Certification Order as the interests of justice may require, *id.* at 2-3.

4. On December 21, 1999, the Court held, among other things, that Defendants were then in breach of certain of their respective trust duties, Cobell v. Babbitt, 91 F. Supp. 2d 1, 58 (D.D.C. 1999) (“Cobell V”).

5. On February 23, 2001, the United States Court of Appeals for the District of Columbia Circuit (the “Court of Appeals”) upheld the Court’s determination that Defendants were in breach of their statutory trust duties, Cobell v. Norton, 240 F.3d 1081 (D.C. Cir. 2001) (“Cobell VI”).

6. Subsequently, the Court made determinations that had the effect of modifying the February 4, 1997 Class Certification Order, determining on January 30, 2008, that the right to an accounting accrued on October 25, 1994, “for all then-living IIM beneficiaries: those who hold or at any point in their lives held IIM Accounts.” Cobell v. Kempthorne, 532 F. Supp. 2d 37, 98 (D.D.C. 2008) (“Cobell XX”).

7. The Court and the Court of Appeals have further clarified those individual Indians entitled to the relief requested in the Complaint in the following respects:

- (a) Excluding income derived from individual Indian trust land that was received by an individual Indian beneficiary on a direct pay basis, Cobell XX, 532 F. Supp. 2d at 95-96;
- (b) Excluding income derived from individual Indian trust land where such funds were managed by tribes, *id.*;
- (c) Excluding IIM Accounts closed prior to October 25, 1994, date of passage of the American Indian Trust Fund Management Reform Act of 1994, Pub. L. No. 103-

412, 108 Stat. 4239 codified as amended at 25 U.S.C. § 162a et. seq. (the “Trust Reform Act”), Cobell v. Salazar, 573 F.3d 808, 815 (D.C. Cir. 2009) (Cobell XXII); and

- (d) Excluding heirs to money from closed accounts that were subject to final probate determinations, *id.*

8. On July 24, 2009, the Court of Appeals reaffirmed that “[t]he district court sitting in equity must do everything it can to ensure that [Interior Defendants] provide [plaintiffs] an equitable accounting,” *Id.* at 813.

9. This Action has continued for over 13 years, there is no end anticipated in the foreseeable future, and the Parties are mindful of the admonition of the Court of Appeals that they work together “to resolve this case expeditiously and fairly,” Cobell v. Kempthorne, 455 F.3d 317, 336 (D.C. Cir. 2006), and desire to do so.

10. Recognizing that individual Indian trust beneficiaries have potential additional claims arising from Defendants’ management of trust funds and trust assets, Defendants have an interest in a broad resolution of past differences in order to establish a productive relationship in the future.

11. The Parties recognize that an integral part of trust reform includes accelerating correction of the fractionated ownership of trust or restricted land, which makes administration of the individual Indian trust more difficult.

12. The Parties also recognize that another part of trust reform includes correcting the problems created by the escheatment of certain individual Indians’ ownership of trust or restricted land, which has been held to be unconstitutional (*see* Babbitt v. Youpee, 519 U.S. 234 (1997); Hodel v. Irving, 481 U.S. 704 (1987)) and which makes administration of the individual Indian trust difficult.

13. Plaintiffs believe that further actions are necessary to reform the individual Indian trust, but hope that such further reforms are made without the need for additional litigation. Plaintiffs are also hopeful that the Commission which Secretary Salazar is announcing contemporaneously with the execution of this Agreement will result in the further reform which Plaintiffs believe is needed.

14. The Parties have an interest in as complete a resolution as possible for individual Indian trust-related claims and agree that this necessarily includes establishing a sum certain as a balance for each IIM Account as of a date certain.

15. Defendants deny and continue to deny any and all liability and damages to any individual Indian trust beneficiary with respect to the claims or causes of action asserted in the Litigation or the facts found by the Court in this Litigation. Nonetheless, without admitting or conceding any liability or damages whatsoever and without admitting any wrongdoing, and without conceding the appropriateness of class treatment for claims asserted in any future complaint, Defendants have agreed to settle the Litigation (as hereinafter defined) on the terms and conditions set forth in this Agreement, to avoid the burden, expense, and uncertainty of continuing the case.

16. Class Counsel have conducted appropriate investigations and analyzed and evaluated the merits of the claims made, and judgments rendered, against Defendants in the Litigation, the findings, conclusions and holdings of the Court and Court of Appeals in this Litigation, and the impact of this Settlement on Plaintiffs as well as the impact of no settlement, and based upon their analysis and their evaluation of a number of factors, and recognizing the substantial risks of continued litigation, including the possibility that the Litigation, if not settled now, might not result in any recovery, or might result in a recovery that is less favorable than

that provided for in this Settlement, and that otherwise a fair judgment would not occur for several years, Class Counsel are satisfied that the terms and conditions of this Settlement are fair, reasonable and adequate and that this Settlement is in the best interests of all Class Members.

17. The Parties desire to settle the Litigation and resolve their differences based on the terms set forth in this Agreement.

TERMS OF AGREEMENT

NOW, THEREFORE, in consideration of this Background, the mutual covenants and promises set forth in this Agreement, as well as the good and valuable consideration provided for in this Agreement, the Parties agree to a full and complete settlement of the Litigation on the following terms.

A. DEFINITIONS

1. Accounting/Trust Administration Fund. “Accounting/Trust Administration Fund” shall mean the \$1,412,000,000.00 that Defendants shall pay into a Settlement Account held in the trust department of a Qualified Bank (as hereinafter defined) selected by Plaintiffs and approved by the Court, as well as any interest or investment income earned before distribution. The \$1,412,000,000.00 payment represents the maximum total amount that Defendants are required to pay to settle Historical Accounting Claims, Funds Administration Claims, and Land Administration Claims.

2. Amended Complaint. “Amended Complaint” shall mean the complaint amended by Plaintiffs solely as part of this Agreement, and for the sole purpose of settling this Litigation, to be filed with the Court concurrently with, and attached to, this Agreement.

3. Amount Payable for Each Valid Claim. “Amount Payable for Each Valid Claim” shall mean the amount prescribed in section E.3 and E.4 below.

4. Assigned Value. “Assigned Value” shall have the meaning set forth in subsection E(4)(b)(3) below.

5. Claims Administrator. “Claims Administrator” shall mean The Garden City Group, Inc., which shall provide services to the Parties to facilitate administrative matters and distribution of the Amount Payable for Each Valid Claim in accordance with the terms and conditions of this Agreement.

6. Classes. “Classes” shall mean the classes established for purposes of this Agreement: the Historical Accounting Class and the Trust Administration Class (both as hereinafter defined).

7. Class Counsel. “Class Counsel” shall mean Dennis Gingold, Thaddeus Holt and attorneys from Kilpatrick Stockton LLP, including Elliott H. Levitas, Keith Harper, William Dorris, David Smith, William Austin, Adam Charnes and Justin Guilder.

8. Class Members. “Class Members” shall mean members of the Classes.

9. Contact Information. “Contact Information” shall mean the best and most current information the Department of the Interior (“Interior”) then has available of a beneficiary’s name, social security number, date of birth, and mailing address, and whether Interior’s individual Indian trust records reflect that beneficiary to be a minor, non-compos mentis, an individual under legal disability, an adult in need of assistance or whereabouts unknown.

10. Day. “Day” shall mean a calendar day.

11. Defendants. “Defendants” shall mean Ken Salazar, Secretary of the Interior, Larry Echohawk, Assistant Secretary of the Interior – Indian Affairs, and H. Timothy Geithner, Secretary of the Treasury, and their successors in office, all in their official capacities.

12. Fairness Hearing. “Fairness Hearing” shall mean the hearing on the Joint Motion for Judgment and Final Approval referenced in Paragraph D(4) below.

13. Final Approval. “Final Approval” shall mean the occurrence of the following:

a. Following the Fairness Hearing, the Court has entered Judgment; and

b. The Judgment has become final. “Final” means the later of:

(1) The time for rehearing or reconsideration, appellate review, and review by petition for certiorari has expired, and no motion for rehearing or reconsideration and/or notice of appeal has been filed;

or

(2) If rehearing, reconsideration, or appellate review, or review by petition for certiorari is sought, after any and all avenues of rehearing, reconsideration, appellate review, or review by petition for certiorari have been exhausted, and no further rehearing, reconsideration, appellate review, or review by petition for certiorari is permitted, or the time for seeking such review has expired, and the Judgment has not been modified, amended or reversed in any way.

14. Funds Administration Claims. “Funds Administration Claims” shall mean known and unknown claims that have been or could have been asserted through the Record Date for Defendants’ alleged breach of trust and mismanagement of individual Indian trust funds, and consist of Defendants’ alleged:

a. Failure to collect or credit funds owed under a lease, sale, easement or other transaction, including without limitation, failure to collect or credit

all money due, failure to audit royalties and failure to collect interest on late payments;

- b. Failure to invest;
- c. Underinvestment;
- d. Imprudent management and investment;
- e. Erroneous or improper distributions or disbursements, including to the wrong person or account;
- f. Excessive or improper administrative fees;
- g. Deposits into wrong accounts;
- h. Misappropriation;
- i. Funds withheld unlawfully and in breach of trust;
- j. Loss of funds held in failed depository institutions, including interest;
- k. Failure as trustee to control or investigate allegations of, and obtain compensation for, theft, embezzlement, misappropriation, fraud, trespass, or other misconduct regarding trust assets;
- l. Failure to pay or credit interest, including interest on Indian monies proceeds of labor (IMPL), special deposit accounts, and IIM Accounts;
- m. Loss of funds or investment securities, and the income or proceeds earned from such funds or securities;
- n. Accounting errors;
- o. Failure to deposit and/or disburse funds in a timely fashion; and

- p. Claims of like nature and kind arising out of allegations of Defendants' breach of trust and/or mismanagement of individual Indian trust funds through the Record Date, that have been or could have been asserted.

15. Historical Accounting Claims. "Historical Accounting Claims" shall mean common law or statutory claims, including claims arising under the Trust Reform Act, for a historical accounting through the Record Date of any and all IIM Accounts and any asset held in trust or restricted status, including but not limited to Land (as defined herein) and funds held in any account, and which now are, or have been, beneficially owned or held by an individual Indian trust beneficiary who is a member of the Historical Accounting Class. These claims include the historical accounting through the Record Date of all funds collected and held in trust by Defendants and their financial and fiscal agents in open or closed accounts, as well as interest earned on such funds, whether such funds are deposited in IIM Accounts, or in tribal, special deposit, or government administrative or operating accounts.

16. Historical Accounting Class. "Historical Accounting Class" means those individual Indian beneficiaries (exclusive of those who prior to the filing of the Complaint on June 10, 1996 had filed actions on their own behalf stating a claim for a historical accounting) alive on the Record Date and who had an IIM Account open during any period between October 25, 1994 and the Record Date, which IIM Account had at least one cash transaction credited to it at any time as long as such credits were not later reversed. Beneficiaries deceased as of the Record Date are included in the Historical Accounting Class only if they had an IIM Account that was open as of the Record Date. The estate of any Historical Accounting Class Member who dies after the Record Date but before distribution is in the Historical Accounting Class.

17. IIM Account. “IIM Account” means an IIM account as defined in title 25, Code of Federal Regulations, section 115.002.

18. Interior Defendants. “Interior Defendants” shall mean Ken Salazar, Secretary of the Interior, and Larry Echohawk, Assistant Secretary of the Interior – Indian Affairs, and their successors in office, all in their official capacities.

19. Land. “Land” shall mean land owned by individual Indians and held in trust or restricted status by Interior Defendants, including all resources on, and corresponding subsurface rights, if any, in the land, and water, unless otherwise indicated.

20. Land Consolidation Program. The fractional interest acquisition program authorized in 25 U.S.C. 2201 et seq., including any applicable legislation enacted pursuant to this Agreement.

21. Land Administration Claims. “Land Administration Claims” shall mean known and unknown claims that have been or could have been asserted through the Record Date for Interior Defendants’ alleged breach of trust and fiduciary mismanagement of land, oil, natural gas, mineral, timber, grazing, water and other resources and rights (the “resources”) situated on, in or under Land and consist of Interior Defendants’ alleged:

- a. Failure to lease Land, approve leases or otherwise productively use Lands or assets;
- b. Failure to obtain fair market value for leases, easements, rights-of-way or sales;
- c. Failure to prudently negotiate leases, easements, rights-of-way, sales or other transactions;
- d. Failure to impose and collect penalties for late payments;

- e. Failure to include or enforce terms requiring that Land be conserved, maintained, or improved;
- f. Permitting loss, dissipation, waste, or ruin, including failure to preserve Land whether involving agriculture (including but not limited to failing to control agricultural pests), grazing, harvesting (including but not limited to permitting overly aggressive harvesting), timber lands (including but not limited to failing to plant and cull timber land for maximum yield), and oil, natural gas, mineral resources or other resources (including but not limited to failing to manage oil, natural gas, or mineral resources to maximize total production);
- g. Misappropriation;
- h. Failure to control, investigate allegations of, or obtain relief in equity and at law for, trespass, theft, misappropriation, fraud or misconduct regarding Land;
- i. Failure to correct boundary errors, survey or title record errors, or failure to properly apportion and track allotments; and
- j. Claims of like nature and kind arising out of allegations of Interior Defendants' breach of trust and/or mismanagement of Land through the Record Date, that have been or could have been asserted.

22. Legislation Enactment Deadline. "Legislation Enactment Deadline" shall mean December 31, 2009, 11:59 p.m. Eastern time.

23. Litigation. "Litigation" shall mean that which is stated in the Amended Complaint attached to this Agreement.

24. Named Plaintiffs; Class Representatives. “Named Plaintiffs” shall mean and include Elouise Pepion Cobell (“Lead Plaintiff”), Penny Cleghorn, Thomas Maulson, and James Louis Larose. The Named Plaintiffs are also referred to as the “Class Representatives.”

25. Notice Contractor. “Notice Contractor” shall mean a mutually agreeable entity that shall provide services to the Parties needed to provide notice to the Classes.

26. Order Granting Preliminary Approval. “Order Granting Preliminary Approval” shall mean the Order entered by the Court preliminarily approving the terms set forth in this Agreement, including the manner and timing of providing notice to the Classes, the time period for objections and the date, time and location for a Fairness Hearing.

27. Parties. “Parties” shall mean the Named Plaintiffs, members of the Classes, and Defendants.

28. Preliminary Approval. “Preliminary Approval” shall mean that the Court has entered an Order Granting Preliminary Approval.

29. Qualifying Bank; Qualified Bank. “Qualifying Bank” or “Qualified Bank” shall mean a federally insured depository institution that is "well capitalized," as that term is defined in 12 CFR §325.103, and that is subject to regulation and supervision by the Board of Governors of the Federal Reserve System or the U.S. Comptroller of the Currency under 12 CFR §9.18.

30. Record Date. “Record Date” shall mean September 30, 2009, 11:59 p.m. Eastern time.

31. Settlement Account. “Settlement Account” shall mean the trust account(s) established by Class Counsel in a Qualified Bank approved by the Court for the purpose of effectuating the Settlement and into which the Accounting/Trust Administration Fund shall be

deposited and from which Stage 1 and Stage 2 Distributions, among other things set forth in this Agreement, shall be paid.

32. Special Master. “Special Master” shall be the person appointed by the Court as provided in paragraph E.1.a.

33. Stage 1; Stage 1 Distribution. “Stage 1” and “Stage 1 Distribution” shall mean the distribution to the Historical Accounting Class as provided in paragraph E(3).

34. Stage 2; Stage 2 Distribution. “Stage 2” and “Stage 2 Distribution” shall mean the distribution to the Trust Administration Class as provided in paragraph E(4).

35. Trust Administration Class. “Trust Administration Class” shall mean those individual Indian beneficiaries (exclusive of persons who filed actions on their own behalf, or a group of individuals who were certified as a class in a class action, stating a Funds Administration Claim or a Land Administration Claim prior to the filing of the Amended Complaint) alive as of the Record Date and who have or had IIM Accounts in the “Electronic Ledger Era” (currently available electronic data in systems of the Department of the Interior dating from approximately 1985 to the present), as well as individual Indians who, as of the Record Date, had a recorded or other demonstrable ownership interest in land held in trust or restricted status, regardless of the existence of an IIM Account and regardless of the proceeds, if any, generated from the Land. The Trust Administration Class does not include beneficiaries deceased as of the Record Date, but does include the estate of any deceased beneficiary whose IIM Accounts or other trust assets had been open in probate as of the Record Date. The estate of any Trust Administration Class Member who dies after the Record Date but before distribution is included in the Trust Administration Class.

36. Trust Land Consolidation Fund. “Trust Land Consolidation Fund” shall mean the \$2,000,000,000.00 allocated to Interior Defendants and held in a separate account in Treasury for the purpose of acquiring fractional interests in trust or restricted land and such other purposes as permitted by this Agreement and applicable law.

B. AMENDED COMPLAINT AND PRELIMINARY APPROVAL

1. Legislation Required. The Parties agree that the Agreement is contingent on the enactment of legislation to authorize specific aspects of the Agreement. The Parties agree that enactment of this legislation is material and essential to this Agreement and that if such legislation is not enacted into law by the Legislation Enactment Deadline, unless such date is mutually agreed by the Parties in writing to be extended, or is enacted with material changes, the Agreement shall automatically become null and void. In the event this Agreement becomes null and void, nothing in this Agreement may be used against any Party for any purpose.

2. Effect of Material Modifications. A copy of the proposed legislation is attached as Exhibit “A”. If legislation is enacted in any manner at any time prior to Final Approval which alters, expands, narrows or modifies the attached proposed legislation in any material way, this Agreement shall be null and void in its entirety.

3. Amended Complaint.

- a. Amendment of Complaint. Within two business days of enactment of the legislation, or by January 15, 2010, whichever is later, Plaintiffs will file an Amended Complaint to which Defendants will provide written consent provided that such Amended Complaint conforms with the proposed Amended Complaint attached as Exhibit “B” to this Agreement. Defendants’ obligation to answer the Amended Complaint shall be held in abeyance pending Final Approval. Defendants’ written consent to the

filing constitutes neither an admission of liability regarding any Funds Administration Claims and/or Land Administration Claims, nor a waiver of any defense to such claims in any form.

- b. Causes of Action. The Amended Complaint will include (a) a claim for breach of trust with respect to individual Indians and related request for an historical accounting of the IIM Account, (b) a claim for breach of trust seeking equitable restitution to restate the IIM Accounts in accordance with the historical accounting requested, and (c) one or more claims for breach of trust with respect to Defendants' mismanagement of trust funds and trust assets requesting damages, restitution and other monetary relief.
- c. Classes. The Amended Complaint will set forth the Historical Accounting Class and the Accounting/Trust Administration Class as the two plaintiff classes.
- d. Claims. For purposes of settlement only, and only as a provision of this Agreement, the Amended Complaint will include Funds Administration Claims and Land Administration Claims.

4. Preliminary Approval.

- a. Joint Motion. Concurrent with the filing of the Amended Complaint, the Parties shall file a joint motion for Preliminary Approval of this Agreement by the Court and attach a copy of this Agreement and such other documents which the Parties determine are necessary for the Court's consideration.

- b. Class Certification. The joint motion referenced in subparagraph a. above shall include a joint request by the Parties that the Court certify the Trust Administration Class pursuant to FRCP 23(b)(3), and also to amend the February 4, 1997 Order Certifying Class Action under FRCP 23(b)(1)(A) and 23(b)(2), in accordance with this Agreement.

5. Requirement for Notice Acknowledged. The Parties recognize that the Court is required to provide the Historical Accounting Class and the Trust Administration Class, pursuant to FRCP 23(c)(2)(A) and (B), as applicable, with reasonable and appropriate notice of (i) the Action, (ii) the proposed Agreement, and (iii) the opportunity for members of the Trust Administration Class to opt out of the settlement pursuant to the procedures set forth in paragraph C(2)(c), and, pursuant to FRCP 23(h), with reasonable and appropriate notice of attorney fees and costs to be requested by Class Counsel.

6. Joint Motion If Settlement Not Completed. Should (a) either party terminate this Agreement pursuant to the terms hereof, (b) this Agreement become null and void because a condition subsequent does not occur, or (c) this Agreement not finally be approved by the Court, the Parties shall file a joint motion (i) to strike the Amended Complaint, (ii) to vacate any Order of the Court certifying the Amended Complaint as a class action, and (iii) to restore the Parties to the *status quo ante*.

C. CLASS NOTICE AND OPT OUT

1. Class Notice.

- a. Commencement of Notice. Upon entry of an Order granting Preliminary Approval, the Notice Contractor, in cooperation with Class Counsel and Interior Defendants, shall notify the Classes of this Agreement.

- b. Direct Notice. The Parties shall use reasonable efforts, and utilize the services of the Notice Contractor and Claims Administrator, as appropriate, to effectuate a Direct Class Notice as soon as practicable following the date of entry of the Order Granting Preliminary Approval.
- c. Published Notice. The Parties shall also use reasonable efforts and the services of the Notice Contractor to effectuate Published Class Notice through the use of media, including targeted mainstream and Native American media (including translation to native language where appropriate) contemporaneous with the mailing of the Direct Class Notice.
- d. Contents of Notice. Pursuant to FRCP 23(c)(2), the notice to the Class Members shall include the following general notice information: the definition of the certified class[es]; a general description of the litigation and its claims, issues, and defenses; material terms of this proposed Agreement; procedures for allocating and distributing funds in the Settlement Account; Class Counsel's request for and amount of attorneys' fees, expenses and costs; Class Representatives' incentive awards, including expenses and costs; options available to settlement Class Members, including the manner, time limits, forum and form of an objection to this proposed Agreement; options available to potential Class Members ("claimants") to participate in a Stage 2 distribution, including the manner, time limits and form for such an application; the right of any Class Member to enter an appearance *pro se* or through an attorney to object to the Agreement or any of its terms; the nature and scope of opt

out rights; actions that are required to opt out of the Agreement; the effect of opt outs on the Agreement; the mailing address and toll-free telephone number of the Claims Administrator for class inquiries and clarifications regarding the Settlement; the date, time, and location of the Final Approval Hearing on Agreement; the binding effect on a Class Member's IIM Account balance as of the Record Date unless the Class Member opts out of the Trust Administration Class; and the binding effect of the Agreement on Class Members.

- e. Interior's Second Notice Option. In addition to the Notice described in section 1.d, above, Interior Defendants reserve the right to issue a Second Notice after the Fairness Hearing, with such Second Notice containing detailed information regarding the Accounting/Trust Administration Fund and the Land Consolidation Program. The cost of this Second Notice would be a separate expense borne by Interior Defendants.

2. Class Member Opt Out.

- a. No Opt Out for Historical Accounting Class. In accordance with FRCP 23(b)(2), no opt out will be available to those Class Members in the Historical Accounting Class.
- b. Deadline for Trust Administration Class Opt Outs. The deadline for those Class Members in the Trust Administration Class to opt out will be sixty (60) days from the first day Notice is sent. Timeliness will be determined using the opt out or objection postmark date.

- c. Opt Out Requirements. To opt out, members of the Trust Administration Class must submit to the Claims Administrator a written request for exclusion. The request for exclusion must include the individual's full name, address, IIM Account number(s), Social Security Number, and a statement of the individual's intention to opt out of the Settlement.
- d. Opt Out List. The Claims Administrator shall compile a list of valid opt outs for submission to the Court and, if the Parties disagree over the validity of any opt out determination, then any such disagreement may be lodged with the Court for a final and binding decision. Through the date Class Members must exercise their option to opt out, the Claims Administrator shall be contractually bound to provide written daily status reports in a format agreeable to the Parties that identifies each and every person who has opted out.
- e. Opt Out Fund Adjustment. When Class Members opt out of the Trust Administration Class, the amount of the Accounting/Trust Administration Fund shall be reduced by the amount such an opting out Class Member would have received in his or her Stage 2 payment, including both the baseline payment and the pro rata amounts. Such amounts for opt outs shall be determined prior to the Stage 2 distribution and paid to Defendants contemporaneous with the distribution of Stage 2 payments.
- f. Kick-Out Option. In the event that the Class Members who do not opt out of the Trust Administration Class represent in the aggregate less than eighty five percent (85%) of the aggregate amount of all Assigned Values,

then Defendants, at their sole option, may elect to withdraw from and fully terminate this Agreement in which case the Parties will be restored to their prior positions as though the Agreement had never been executed, except as provided in paragraph D.7. In exercising such an election to terminate, Defendants must terminate the Agreement in its entirety and may not terminate only parts of the Agreement. Defendants must exercise this election to terminate no later than one day before the Fairness Hearing by filing a notice with the Court with a schedule under seal of Class Members who opted out and their respective Assigned Values. Any disputes regarding an attempt by Defendants to terminate shall be decided by the Court.

D. MOTION FOR JUDGMENT, FAIRNESS HEARING, AND FINAL APPROVAL

1. Motion for Judgment. Pursuant to this Agreement and in accordance with the Court's Order Granting Preliminary Approval, the Parties will submit a Joint Motion for Entry of Judgment and Final Approval for consideration by the Court at the Fairness Hearing.

2. Objections to Settlement. A Class Member who wishes to object to the fairness, reasonableness or adequacy of this Agreement or of the Settlement contemplated hereby must file with the Clerk of the Court and serve on the Parties a statement of the objection setting forth the specific reason(s), if any, for the objection, including any legal support that the Class Member wishes to bring to the Court's attention, any evidence that the Class Member wishes to introduce in support of the objection, any grounds to support his or her status as a Class Member, and whether the Class Member intends to appear at the Fairness Hearing. Class Members may act either on their own or through counsel employed at their own expense. Any Class Member

may appear at the Fairness Hearing to object to any aspect of the fairness, reasonableness or adequacy of this Agreement or of the Settlement.

3. Binding Effect. Any Class Member who neither objects to the Agreement nor opts out of the Class as provided in paragraph C(2), shall waive and forfeit any and all rights the Class Member may have to appear separately and/or to object and to opt out and shall be bound by all the terms of the Agreement and by all proceedings, orders and judgments in the Litigation.

4. Fairness Hearing. At the Fairness Hearing, the Parties will request that the Court, among other things:

- a. Grant final certification of the Classes;
- b. Enter Judgment in accordance with this Agreement;
- c. Approve the Settlement as final, fair, reasonable, adequate, and binding on all Class Members who have not timely opted out pursuant to paragraph C(2);
- d. Approve the payment of reasonable attorneys' fees, expenses and costs for Class Counsel;
- e. Approve the incentive awards for Class Representatives, including expenses and costs that were not paid for by attorneys;
- f. Order the Claims Administrator to process and pay all Valid Claims from the Settlement Account;
- g. Order the release of all Class Members' claims pursuant to paragraph I(1)–(9); and
- h. Order Defendants to make the final payment into the Accounting/Trust Administration Fund.

5. Final Approval. The Court's Final Approval shall grant each of those requests.

6. Effect of Failure to Grant Final Approval. If Final Approval does not occur, this Agreement shall be null and void.

7. Return of Remaining Funds in Settlement Account if No Final Approval. If for any reason Final Approval cannot be achieved, the Notice Contractor and Claims Administrator shall be notified to cease work. To the extent any funds remain in the Settlement Account, Class Counsel shall promptly seek a Court order to pay the remaining valid invoices of the Notice Contractor and Claims Administrator and, within thirty (30) days thereafter, the Parties shall jointly seek a Court order to return to Defendants all funds, if any, that then remain in the Settlement Account. Defendants shall not be entitled to recoup from Plaintiffs or Class Counsel any funds already spent from the Settlement Account.

E. ACCOUNTING/TRUST ADMINISTRATION FUND

1. General Provisions

a. Special Master. Upon Final Approval, the Parties shall request that the Court appoint a Rule 53 Special Master, who shall have only the duties referenced in this Agreement when so designated by the Court. The Special Master shall only be involved in taking certain actions or making certain determinations in connection with the distribution of the Accounting/Trust Administration Fund and eligibility of individuals to participate as Class Members. The Special Master shall have no role regarding the distribution of the Trust Land Consolidation Fund. The Special Master shall also have no role in resolving any disputes between (i) the Parties or (ii) a Class Member and Defendants. The Special Master shall be paid out of funds in the Settlement Account, and shall submit

invoices for fees and expenses to Class Counsel, at reasonable intervals, who shall file them with the Court, requesting an order to pay the Special Master. All disputes regarding the Special Master's invoices or compensation shall be decided by the Court. The Parties agree to cooperate to minimize the costs of the Special Master.

- b. Claims Administrator. The Parties agree to cooperate as to all aspects of this Agreement to minimize the costs of the Claims Administrator. All payments to the Claims Administrator must be for reasonable and necessary services in accordance with detailed invoices provided to the Parties and approved by the Court or the Special Master as the Court may designate. Class Counsel shall be responsible for submitting such invoices to the Court and may include invoices for the Claims Administrator's fees, expenses and costs incurred prior to Preliminary Approval.
- c. Qualifying Bank. The Accounting/Trust Administration Fund shall be deposited in, and administered by, the trust department(s) of a Qualified Bank or Qualified Banks. To the extent settlement funds are held in deposit accounts in excess of FDIC insurance coverage, the excess amount shall be collateralized with securities that are U.S. Treasury or other securities that are backed by the full faith and credit of the United States.
- d. Duties. Class Counsel, with the Claims Administrator, shall have responsibility for administering the Accounting/Trust Administration Fund in accordance with this Agreement. Class Counsel shall provide the

necessary account information to Defendants as needed to support deposit of the Accounting/Trust Administration Fund.

- e. Distributions. All distributions from the Accounting/Trust Administration Fund shall be made pursuant to final Order of the Court or the Special Master as the Court may designate. The Amount Payable for Each Valid Claim and the claims process for making such payment shall be in accordance with the terms set forth below.
- f. Reliance on Defendants' Information. Class Counsel and the Claims Administrator shall be entitled to rely on the information provided by the Interior Defendants in making the distributions provided for in this Agreement.
- g. Defendants' Limited Role. Except as specifically provided in this Agreement, Defendants shall have no role in, nor be held responsible or liable in any way for, the Accounting/Trust Administration Fund, the holding or investment of the monies in the Qualifying Bank or the distribution of such monies.
- h. Payments to minors, non-compos mentis, individuals under legal disability, or adults in need of assistance. Class Members who are known to be minors, non-compos mentis, individuals under legal disability, or adults in need of assistance and who have an account open as of the date(s) of distribution shall have their distributions deposited into their IIM Accounts. If necessary, an IIM Account will be opened by Interior Defendants for each of them. Interior Defendants shall receive these

deposits as trust funds for the benefit of the pertinent individual Indian beneficiary.

- i. Payments to “whereabouts unknown”. Class Members who are deemed by Interior Defendants be “whereabouts unknown” and who have an account open as of the date of distribution shall have their distributions deposited into their IIM Accounts. For any Class Member who is designated as a “whereabouts unknown” and is not a minor, non-compos mentis, an individual under legal disability, or an adult in need of assistance, and does not claim any funds deposited in that beneficiary’s IIM Account as a result of this Agreement within five (5) years after the date Defendants first transfer monies for the Accounting/Trust Administration Fund to the Qualifying Bank, the principal amount of the funds deposited pursuant to this Agreement in that beneficiary’s IIM Account shall be paid by Interior Defendants to the Indian Education Scholarship Fund set out in Section G of this Agreement.

2. Payments into the Accounting/Trust Administration Fund

- a. Defendants shall pay \$1,412,000,000.00 to the Accounting/Trust Administration Fund in the Settlement Account. This amount shall be paid in installments from the Judgment Fund, as set forth in subparagraphs b, c and d, below.
- b. Concurrent with the filing of the Amended Complaint, the Parties shall move the Court for an order requiring Defendants to pay \$20,000,000.00 to the Accounting/Trust Administration Fund in the Settlement Account,

to be used by Plaintiffs to retain the Claims Administrator and Notice Contractor for necessary work required before Final Approval.

Defendants shall make this payment upon order of the Court.

- c. The Parties may jointly move the Court to order such further payments to the Accounting/Trust Administration Fund as are necessary to fund the work of the Claims Administrator and/or Notice Contractor before Final Approval. Defendants shall make payments requested in the joint motion upon order of the Court.
- d. Upon Final Approval, Defendants shall pay \$1,412,000,000.00 to the Accounting/Trust Administration Fund, less any amounts paid under paragraphs b and c, above.

3. Stage 1: Payment of Historical Accounting Claims

- a. Per-Person Payment. Each member of the Historical Accounting Class shall be paid a per capita amount of \$1,000.00 after Final Approval. This will be a per-person, not a per-account, payment.
- b. Stage 1 Information from Interior Defendants. Interior Defendants will provide periodic updates on Contact Information on an ongoing basis. Within 30 days after Defendants first transfer monies for the Accounting/Trust Administration Fund to the Qualified Bank, the Claims Administrator will be able to rely on the Contact Information Interior Defendants then have for beneficiaries to make a Stage 1 distribution.
- c. Returned Funds; Remainder Account. For distributions returned from the Stage 1 distribution, the Qualified Bank, working with the Claims

Administrator, shall use its best efforts to ensure that all such funds are deposited into the appropriate individual Indian beneficiary's trust account at Interior, if open, or into a separate interest bearing account at the Qualifying Bank ("Remainder Account") if no such IIM Account exists. The Claims Administrator shall take reasonable steps to locate, and distribute funds to, Class Members whose funds are deposited into the Remainder Account. If a Stage 1 participant whose funds were deposited into the Remainder Account subsequently provides documentation which is sufficient to show that such beneficiary is the Stage 1 participant for whom the returned funds were intended, Class Counsel shall file such documentation with the Court or the Special Master as the Court may designate, requesting an order to pay \$1,000.00 to each such beneficiary from the Remainder account.

4. Stage 2: Payment of Trust Administration Claims
 - a. Final Determination of Class Prior to Payment. No Stage 2 payments shall be made until all Stage 2 Class Members have been identified in accordance with this Agreement and their respective pro rata interests have been calculated.
 - b. Stage 2 Formula. Each individual Indian beneficiary determined to be within the Trust Administration Class in accordance with paragraph A.35 shall be paid after Final Approval a pro rata amount based upon the following formula:

- (1) Baseline Payment. Each individual Indian beneficiary determined to be within the Trust Administration Class shall be paid a baseline amount of \$500.00;
- (2) Amounts Available for Prorating. In addition, each individual Indian beneficiary in the Trust Administration Class who has or had an IIM Account that generated income that was credited to that IIM Account shall be paid an additional pro rata share of the funds remaining in the Accounting/Trust Administration Fund after deducting (a) amounts attributable to opt outs in accordance with paragraph C.2 of this Agreement, (b) all Stage 1 distributions, (c) an amount sufficient to cover a baseline payment to all Stage 2 Class Members, (d) the amount deemed necessary to fund the Reserve Fund provided for in section E.4.e.6; (e) all payments made, or to be made to, Class Counsel in accordance with an Order of the Court, (f) all payments made to, or to be made to, Class Representatives in accordance with an Order of the Court, (g) all payments to cover the costs of notice, administration and distribution of the Accounting/Trust Administration Fund (including but not limited to payments to the Notice Contractor, Claims Administrator, and Qualified Bank), and (g) an amount estimated by the Class Counsel to pay the remaining and future costs to be paid out of the Accounting/Trust Administration Fund for notice, administration and distribution.

(3) Calculation of Pro Rata Share. The additional pro rata share referenced in paragraph E.4 above will be calculated based upon an Assigned Value. The Assigned Value will be the average of the ten (10) highest revenue generating years in each individual Indian's IIM Account, from October 1, 1985 until the Record Date (September 30, 2009). If an account is open fewer than ten (10) years or otherwise reflects fewer than ten (10) years of revenue, the computation of the Assigned Value will utilize a zero dollar amount in each year that no revenue is reflected. For beneficiaries with more than one account during that period, the Assigned Value is calculated on an account by account basis for that Class Member, with each of the resulting calculations added together. Reversed transactions and inter-account transfers between an individual's accounts will not be considered in the calculation. A Class Member's pro rata percentage in the Stage 2 distribution shall be calculated based upon his or her Assigned Value divided by the sum of all Assigned Values for all Trust Administration Class Members. This percentage shall then be applied to the funds available for prorating to determine the Class Member's pro rata payment.

c. Information from Interior Defendants for Stage 2. Interior Defendants shall provide assistance to the Claims Administrator with respect to the preparation and creation of (i) the Contact Information for Stage 2

participants and (ii) the Assigned Value calculations and related Assigned Value percentages described in this Agreement.

- d. Returned Stage 2 Funds. For distributions returned from the Stage 2 distribution, the Qualifying Bank, with assistance from the Claims Administrator, shall use its best efforts to ensure that all such funds are deposited into the appropriate individual Indian beneficiary's trust account at Interior, if open, or into a Remainder Account if no such IIM Account exists. The Claims Administrator shall take reasonable steps to locate, and distribute funds to, the Class Member associated with such returned funds. If a Stage 2 participant whose funds were returned subsequently provides documentation which is sufficient to the Claims Administrator to demonstrate that such beneficiary is the Stage 2 participant for whom the returned funds were intended, Class Counsel shall file such documentation with the Court or the Special Master as the Court may designate, requesting an order to pay amounts due to such beneficiary from the Remainder Account. In the event the documentation is determined insufficient by the Claims Administrator, notice of that determination shall be provided to the person submitting the documentation, who shall then have the right to the reconsideration process set forth in paragraph E(5) below.
- e. Stage 2 Timeline. Stage 2 funds shall be distributed pursuant to the following timeline. The Court in its discretion may extend any Stage 2 deadline upon a showing of good cause.

- (1) Supplementary Notice. The Parties shall direct the Notice Contractor to undertake a supplementary notice campaign as soon as practicable following distribution of the Stage 1 funds. The purpose of this notice is to target potential claimants and provide information related to the Stage 2 distribution. Such notice shall be targeted generally in Native American population centers.
- (2) Standards and Procedures. The Claims Administrator shall prepare standards and procedures for the submission, timing and adequacy of documentation for potential additional Stage 2 participants who self-identify. The Parties shall provide assistance to the Claims Administrator to develop such standards and procedures. The Interior Defendants shall designate a liaison to the Claims Administrator for purposes of verifying documentation or responding to other queries regarding submitted documentation that might not be addressed by the agreed-to standards and procedures. The Claims Administrator may rely upon the Interior liaison's response or, after 14 days, the absence of a response, to the query in evaluating the submitted documentation. The Claims Administrator will take reasonable steps to provide assistance to potential claimants at all phases during the Stage 2 distribution so that they can comply with the agreed-to standards and procedures for the submission of documentation. The Claims Administrator shall maintain adequate records documenting all communications

with Class Members and such records shall be available to the Parties upon reasonable request.

- (3) Self-Identification Period. Potential class members who wish to participate in the Stage 2 distributions shall submit any documentation to the Claims Administrator within 45 days of Final Approval or such later date as the Court may order.
- (4) Initial Determination. The Claims Administrator shall make an initial determination with respect to each claimant's inclusion in the Stage 2 class within 90 days of Final Approval or such later date as the Court may order and shall so inform claimants in writing. If a potential claimant is denied participation as part of the initial determination, the Claims Administrator shall state the basis for its denial and the availability of reconsideration with the submission of additional documentation. Claimants who are denied participation in the Stage 2 distribution may submit additional documentation for reconsideration within 120 days of Final Approval or such later date as the Court may order. A claimant's failure to seek reconsideration will render the Claims Administrator's initial determination final and binding upon the claimant.
- (5) Reconsideration. The Claims Administrator shall make a determination with respect to all claimants' documents submitted in support of their request to reconsider the initial determination.

The Claims Administrator shall make a second determination within 150 days of Final Approval or such later date as the Court may order, and shall so inform each claimant in writing. If a claimant is again denied participation in the Stage 2 distribution, the Claims Administrator shall state the basis of its denial and the availability of appeal to the Court or the Special Master as the Court may designate. Any appeal shall be made within 180 days of Final Approval or such later date as may be ordered by the Court. A claimant's failure to timely appeal will render the Claims Administrator's determination final and binding upon the claimant.

- (6) Creation of Reserve Fund. Prior to the distribution of Stage 2 funds, the Parties shall discuss the timing and funding of a Reserve Fund out of Stage 2 funds to cover beneficiaries who did not receive notice of Stage 2 distributions and come forward after distribution of Stage 2 funds. Any disagreements between the Parties related to the creation and eventual termination of a Reserve Fund shall be presented to the Court.
- (7) Distribution. After Stage 2 Class Members have been substantially identified, Class Counsel may apply to the Court or the Special Master as the Court may designate for permission to commence Stage 2 distribution. Funds will be set aside for any identified Class Members. Completion of distribution of Stage 2 funds shall be no later than 14 days after the Court's decision of the last

claimant's appeal becoming final. The Court's decision shall be binding and final, unless timely appealed by the potential claimant.

(8) Final Disposition of the Accounting/Trust Administration Fund.

Any excess Accounting/Trust Administration Funds remaining after distribution (*e.g.*, funds not expended on administration), or funds in the Remainder Account, shall be paid to the organization selected as the recipient of the Indian Education Scholarship Fund set out in Section G of this Agreement.

F. TRUST LAND CONSOLIDATION FUND

1. Distribution. Conditioned on the enactment of the necessary legislation, the Interior Defendants shall distribute the Trust Land Consolidation Fund in accordance with the Land Consolidation Program authorized under 25 U.S.C. §§ 2201 *et seq.*, any other applicable legislation enacted pursuant to this Agreement, and applicable provisions of this Agreement.

2. Purposes of Trust Land Consolidation Fund. The Trust Land Consolidation Fund shall be used solely for the following purposes: (1) acquiring fractional interests in trust or restricted lands; (2) implementing the Land Consolidation Program; and (3) paying the costs related to the work of the Secretarial Commission on Trust Reform, including costs of consultants to the Commission and audits recommended by the Commission. An amount up to a total of no more than fifteen percent (15%) of the Trust Land Consolidation Fund shall be used for purposes (2) and (3) above.

3. Fair Market Value. The Interior Defendants shall offer fair market value in accordance with 25 U.S.C. § 2214 to owners of such fractionated interests. Interior Defendants shall use reasonable efforts to prioritize the consolidation of the most highly fractionated tracts of land.

4. Length of Fund. Interior Defendants shall have no more than ten (10) years from the date of Final Approval of this Agreement to expend the Trust Land Consolidation Fund, at which time any amounts remaining in the Trust Land Consolidation Fund shall be returned to the Treasury.

5. Indian Education Scholarship Holding Fund. Interior Defendants shall make the transfers to and from the Indian Education Scholarship Holding Fund as provided in paragraphs G.2.c and G.2.d.

6. Whereabouts Unknown. For those owners of fractional interests in trust or restricted land whose whereabouts are deemed unknown by Interior Defendants as of the date of Final Approval of this Agreement, Interior Defendants shall undertake the following additional efforts to attempt to locate such owners:

- a. Additional Service. In addition to the class notice requirements under this Agreement, the Interior Defendants shall use due diligence to provide all owners whose whereabouts are unknown with actual notice of the opportunity to convey their fractionated interests through the best means available.
- b. Notice. The Notice shall contain a general description of the Land Consolidation Program, the fractionated interests that the Interior Defendants wish to acquire, the proposed purchase price for such interests, the mailing address and a toll-free number for inquiries and clarifications regarding the Land Consolidation Program, and the process for responding to the offer to purchase.

- c. Returned Notice. In the event the written notice to an owner is returned undelivered, the Interior Defendants shall attempt to obtain a current address for such owner by conducting a reasonable search (including a reasonable search of records maintained by local, State, Federal and tribal governments and agencies) and by inquiring with the Indian tribe with jurisdiction over the subject parcel, and, if different from that tribe, the Indian tribe of which the owner is a member, if applicable, and, if successful in locating any such owner, send written notice in accordance with subparagraphs (a) and (b) above.
- d. Notice by Publication. The Interior Defendants shall give notice to all owners that the Secretary was unable to provide notice pursuant to subparagraphs (a) thru (c) above, by publication of the opportunity to convey fractionated interests as follows:
- (1) at least two (2) times in a newspaper of general circulation in the county or counties where the subject parcel of land is located or, if there is an Indian tribe with jurisdiction over the parcel of land and that tribe publishes a tribal newspaper or newsletter at least once every month, one (1) time in such newspaper of general circulation and one (1) time in such tribal newspaper or newsletter for a period of six (6) months;
 - (2) posting such notice in a conspicuous place in the tribal headquarters or administration building (or such other tribal building determined by the Interior Defendants to be most

appropriate for giving public notice) of the Indian tribe with jurisdiction over the parcel of land, if any; and

- (3) in addition to the foregoing, in the Interior Defendants' discretion, publishing notice in any other place or means that the Interior Defendants determine to be appropriate.

7. Consent for Conveyances. For those owners of fractional interests in trust or restricted land who are not located after Interior Defendants undertake the measures set forth herein and the passage of five (5) years from the date of Final Approval, the owners shall, to the extent authorized by the legislation contemplated by this Agreement, automatically be deemed to have consented to the conveyance of those fractionated interests that are located on a parcel of highly fractionated Indian land to Interior Defendants. The term “parcel of highly fractionated Indian land” is defined at 22 U.S.C. § 2201(6).

8. Deposits in IIM Accounts. All funds expended from the Trust Land Consolidation Fund for the acquisition of fractional interests from owners whose whereabouts are unknown shall be deposited in an IIM Account for such owners, for the benefit of those owners or their heirs or assigns.

G. INDIAN EDUCATION SCHOLARSHIPS

1. Funds for Indian Education Scholarships. Funds for Indian Education Scholarships are being established for the principal purposes of providing an additional incentive for individual Indians to participate in the Land Consolidation Program, beneficially utilizing any remainder of any Accounting/Trust Administration Funds, and providing financial assistance to Native American students to defray the cost of attendance at both post-secondary vocational schools and institutions of higher education.

2. Source of Funds. There will be three initial sources of funding for Indian Education Scholarships, as follows:

- a. Accounting/Trust Administration Fund Balance. In the event that a balance remains in the Accounting/Trust Administration Fund following (1) payment of all settlement distributions to Class Members; (2) payment of all settlement notice and distribution costs, including payments to the Notice Contractor, the Claims Administrator, and the Qualifying Bank; (3) payment of all attorney fees and expenses to Class Counsel as approved by the Court, (4) payment of all Class Representative incentive awards, including expenses and costs that were not paid for by attorneys, as approved by the Court, and (5) payment of any other amounts agreed upon by the Parties or ordered by the Court, such remaining balance shall be transferred by the Qualified Bank in a timely manner upon Order of the Court to the organization selected in paragraph 3 of this section to be governed by the special Board of Trustees (that shall be established pursuant to paragraph 3 of this section).
- b. Unclaimed Whereabouts Unknown Payments. Pursuant to Paragraph E.1.i of this Agreement, for any Class Member who is designated a “whereabouts unknown” and is not a minor, non-compos mentis, an adult under legal disability, or an adult in need of assistance, and does not claim any funds deposited in that beneficiary’s IIM Account within five (5) years after the date of Final Approval, the principal amount of the funds deposited in that beneficiary’s IIM Account from the Accounting/Trust

Administration Fund, shall be transferred in a timely manner by Interior Defendants to the organization selected in paragraph 3 of this section to be governed by the special Board of Trustees (that shall be established pursuant to paragraph 3 of this section), and the United States shall be released from any further obligation to pay that amount to such Class Member.

- c. Consolidation Incentive Payments. To provide an incentive for individual Indians to participate in the Land Consolidation Program, a portion of the Trust Land Consolidation Fund shall be allocated for Indian Education Scholarships. For fractionated interests in trust or restricted lands conveyed by owners pursuant to Section F, contributions not to exceed a total, aggregated amount of \$60,000,000.00 from the Trust Land Consolidation Fund shall be made to a separate account, established at Treasury pursuant to legislation, known as the “Indian Education Scholarship Holding Fund.” No further contributions from the Trust Land Consolidation Fund to the Indian Education Scholarship Holding Fund shall be made once the sum of such contributions reaches a total of \$60,000,000.00. Such contributions shall be made in accordance with the following formula:

- (1) For an interest that Interior Defendants purchase for less than \$200.00, a contribution of \$10.00 shall be made to the Indian Education Scholarship Holding Fund.

- (2) For an interest that Interior Defendants purchase for between \$200.00 and \$500.00, a contribution of \$25.00 shall be made to the Indian Education Scholarship Holding Fund.
- (3) For an interest that Interior Defendants purchase for more than \$500.00, a contribution equal to five percent (5%) of the purchase price shall be made to the Indian Education Scholarship Holding Fund.

d. Transfers From Indian Education Scholarship Holding Fund. The Interior Defendants shall transfer the amounts in the Indian Education Scholarship Holding Fund to the organization identified in paragraph 3 below on a quarterly basis. Accompanying the transfer from the Interior Defendants to the organization shall be a report outlining the number of interests conveyed, the purchase price for each conveyance, and the corresponding contribution to the Indian Education Scholarship Holding Fund. The report shall be available to the public.

3. Recipient Organization. Within 60 days after Preliminary Approval of this Agreement by the Court, Plaintiffs shall recommend to the Secretary at least two and no more than three duly established non-profit organizations to administer the funds for Indian Education Scholarships. Each such organization must have a demonstrated track record and current ability to create and expand academic and vocational educational opportunities for Native Americans. Further, each such organization shall have a history of financial solvency and health, and a strong institutional governance structure that ensures a prudent and fair administration, investment, and distribution of the funds for Indian Education Scholarships. The Secretary of

Interior shall select from this list one organization to be the recipient of the funds for Indian Education Scholarships on the conditions that (a) the organization agrees to create a special Board of Trustees to govern the funds consisting of no more than five (5) members that will include two (2) representatives selected by the Secretary of Interior or his designee and two (2) representatives selected by the Lead Plaintiff or her designee, with the fifth representative selected by the organization; and (b) the organization provides reporting of its activities and access to its records related to the funds for Indian Education Scholarships which is satisfactory to the Secretary of Interior and Lead Plaintiff.

4. Release from Liability. The Parties shall not be liable, individually or collectively, for any claims arising out of or relating to the use, management, administration, distribution or other acts, omissions, or events regarding the funds for Indian Education Scholarships.

5. Removal Authority. The two (2) representatives selected by the Secretary of Interior and two (2) representatives selected by the Lead Plaintiff, as provided in paragraph 3 of this section, shall be empowered by majority vote to remove the funds for Indian Education Scholarships at any time from the selected recipient organization for any reason, including but not limited to, mismanagement of the funds and to select a new administrating entity that meets the qualifications set forth in paragraph 3 above.

H. TAXES AND ELIGIBILITY FOR BENEFITS

1. Legislation. The Parties contemplate that legislation shall address the treatment for tax purposes and eligibility for benefits of any Settlement Distributions to Class Members.

2. Source and Nature of Payments from Accounting/Trust Administration Fund. Notwithstanding the potential enactment of any legislation regarding taxability contemplated by the preceding paragraph, the Parties agree that the funds distributed pursuant to this Agreement

for the Accounting/Trust Administration Fund include monies derived directly from interests of individual Indians in trust and restricted lands.

3. Source and Nature of Payments from Trust Land Consolidation Fund. The Parties agree that all payments for fractionated or escheated shares of individual Indian trust land purchased pursuant to the Trust Land Consolidation Fund are derived directly from interests of individual Indians in trust and restricted lands.

4. Payments not deemed interest. No portion of payments to Class Members from either the Accounting/Trust Administration Fund or the Trust Land Consolidation Fund is considered payment of interest.

I. RELEASES

1. Release by Historical Accounting Class. Except as provided in this Agreement, upon Final Approval, all members of the Historical Accounting Class and their heirs, administrators, successors, or assigns (collectively, the “Historical Accounting Releasers”), shall be deemed to have released, waived and forever discharged the United States, Defendants, any department, agency, or establishment of the Defendants, and any officers, employees, or successors of Defendants, as well as any contractor, including any tribal contractor, (collectively, the “Releasees”) from the obligation to perform a historical accounting of his or her IIM Account or any individual Indian trust asset, including any right to an accounting in aid of the jurisdiction of a court to render a money judgment, except as provided in paragraph I(7). The Historical Accounting Releasers shall be deemed to be forever barred and precluded from prosecuting any and all claims and/or causes of action for a Historical Accounting Claim that were, or could have been, asserted in the Complaint when it was filed, on behalf of the Historical Accounting Class, by reason of, or with respect to, or in connection with, or which arise out of, any matters stated in the Complaint for a Historical Accounting that the Historical Accounting Releasers, or any of

them, have against the Releasees, or any of them. This release shall include any and all Historical Accounting Claims, however characterized, whether under the common law, at equity, or by statute.

2. Release by Trust Administration Class. Except as provided in this Agreement, upon Final Approval, all members of the Trust Administration Class and their heirs, administrators, successors, or assigns (collectively, the “Mismanagement Releasors”), shall be deemed to have released, waived and forever discharged the Releasees from, and the Mismanagement Releasors shall be deemed to be forever barred and precluded from prosecuting, any and all claims and/or causes of action that were, or should have been, asserted in the Amended Complaint when it was filed, on behalf of the Trust Administration Class, by reason of, or with respect to, or in connection with, or which arise out of, matters stated in the Amended Complaint for Funds Administration Claims or Land Administration Claims that the Mismanagement Releasors, or any of them, have against the Releasees, or any of them.

3. Exclusions From Releases. The releases provided in paragraphs 1 and 2 directly above neither release nor waive (a) claims for the payment of the account balances within existing IIM Accounts, (b) claims for the payment of existing amounts in special deposit accounts, tribal accounts, or judgment fund accounts, (c) claims arising out of or relating to breaches of trust or alleged wrongs after the Record Date, (d) claims for damage to the environment other than those claims expressly identified as Land Administration Claims, (e) claims for trespass or continuing trespass against any or all of the Releasees, where such Releasee is acting in a capacity other than as a fiduciary for Plaintiffs, (f) claims against tribes, contractors, or other third parties (provided that this exception does not apply to agents for the Defendants to the extent such agents had performed Defendants’ fiduciary duties to Plaintiffs),

(g) equitable, injunctive, or other non-monetary claims for correction of boundary and appraisal errors, (h) money damages arising out of boundary and appraisal errors, where such errors occur after the Record Date or where such errors are not corrected within a reasonable time following written notice to Interior after the Record Date, (i) claims arising out of leases, easements, rights-of-way, and similar encumbrances existing as of the Record Date against any or all of the Releasees to the extent such Releasee is acting in a capacity other than as a fiduciary for the plaintiffs, (j) claims against the Releasees arising out of, or relating to, water or water rights, whether adjudicated or unadjudicated, involving the adjudication, quantification, determination, establishment or protection of such rights; provided, however, that this exception does not apply to breach of trust claims for damages, losses, injuries, or accounting for income arising prior to and including the Record Date, other than claims that the Releasees failed to timely enforce such water rights; and (k) health and mortality claims. Nothing within these stated exclusions is meant to limit or shall defeat or void valid defenses, if any, based on statute of limitations, laches, or estoppel.

4. Trust Reform. By accepting this Agreement, Plaintiffs are neither waiving nor releasing any claims or causes of action for future trust reform. Defendants waive no defenses to such claims or causes of action, including res judicata.

5. Escheated Interests Not Released Unless Voluntarily Settled Later. Claims of beneficiaries or former beneficiaries for any interest that has been escheated to tribes, states, municipalities, other political subdivisions, the federal government, and companies, where the escheatment occurred in a manner which is unconstitutional according to decisions of the United States Supreme Court, are not released by this Agreement, except to the extent specific

settlement payments are made and accepted by such beneficiaries or former beneficiaries from the Trust Land Consolidation Fund in accordance with paragraphs F(1) – (8).

6. Osage Headright Owners. The members of the Historical Accounting Class and the members of Trust Administration Class do not include Osage headright owners, except to the extent individual Osage headright owners have, or have had, (i) IIM Accounts in which their Osage headright payments have been deposited, (ii) IIM Accounts for funds other than Osage Headright monies, or (iii) beneficial ownership interests in trust land. Nothing in this Agreement releases claims of individual Osage headright owners regarding their headright interests, except to the extent monies from such headright interests beneficially owned by such individual Indian have been deposited into an IIM Account for the benefit of such individual Indian.

7. Preservation of Claims and Rights by Opt Outs. Notwithstanding the releases stated above (including without limitation the release of Historical Accounting Claims in paragraph I(1), Trust Administration Class Members who properly and timely opt out in accordance with the instructions in paragraph C(2) of this Agreement hereby expressly preserve and do not release, waive or discharge any Funds Administration Claims (including without limitation accounting error claims) and/or Land Administration Claims, whether such claims arise in equity or at law. Further, any such opting-out Class Member retains and shall be entitled to all methods of proof, applicable evidentiary presumptions and inferences (if any), and means of discovery available in any court of competent jurisdiction pursuant to that court's procedural and evidentiary rules applicable to fiduciaries, including without limitation any right to an accounting in aid of the jurisdiction of a court to render judgment.

8. Agreed Balances. Trust Administration Class Members who do not opt out in accordance with paragraph C(2) (c) of this Agreement will be deemed to have waived any right

to an accounting in aid of judgment in connection with Funds Administration Claims and Land Administration Claims. Further, except as provided in the preceding paragraph with respect to Class Members who opt out of the Trust Administration Class, each such Trust Administration Class Member and his or her heirs, successors, and assigns will be deemed to have agreed that the stated balance in his or her last IIM Account periodic statement received from Interior in 2009, prior to the date of this Agreement is accurate and that any IIM Account closed before January 1, 2009, shall be deemed to have a zero balance. Further, if a Trust Administration Class Member did not receive a periodic statement for an open IIM Account in 2009 prior to the date of this Agreement, that Class Member may request written confirmation of his or her IIM Account balance(s) as of the Record Date; such Class Member shall be deemed to have agreed to the balance(s) shown on such written confirmation received from Interior, unless such Class Member opts out of that Class in accordance with this Agreement.

9. Vacatur of Document Retention Orders. Upon Final Approval, all existing document retention orders shall be deemed vacated; provided, however, that Plaintiffs do not release Defendants from any ongoing duty to maintain trust records necessary to prudently manage the individual Indian trust.

J. ATTORNEYS' FEES

1. Notice of Amount to be Requested. Prior to the hearing on the Motion for Preliminary Approval of this Agreement, Plaintiffs shall file a notice with the Court stating the amount of attorneys' fees, expenses and costs they will be requesting for Class Counsel through the date of this Agreement. This amount shall be included in the Notice to the class referenced in paragraph C.1.

2. Petition for Attorneys' Fees. Within the time set by the Court, Plaintiffs shall file a petition for fair and reasonable attorneys' fees, expenses and costs through the date of this

Agreement for the Court's approval ("Fee Petition"). Plaintiffs shall post that Fee Petition on their website <http://indiantrust.com/>.

3. Objections. Within the times set by the Court: (a) Class Members may object to the compensation Plaintiffs have requested for attorneys in the Fee Petition, (b) Defendants may submit a response to the Fee Petition, and (c) Plaintiffs may reply to such objections and responses.

4. Post-Agreement Attorneys' Fees, Expenses and Costs. Attorneys' fees, expenses and costs incurred subsequent to the date of this Agreement shall, upon Final Approval, be paid at reasonable intervals as ordered by the Court. Reasonable time spent after this Agreement in representing the Plaintiffs, including but not limited to preparing fee applications, shall be compensated at the actual hourly billing rates. Defendants may respond to, and Class Members may object to, any petitions for post-Agreement attorneys' fees, expenses and costs, and Plaintiffs may reply to such response and objections.

5. Court to Decide. The amount to which Plaintiffs are entitled for attorneys' fees, expenses and costs are within the discretion of the Court in accordance with controlling law, after receipt and consideration of Class Members' objections, Defendants' responses and Plaintiffs' replies.

6. Payment. All payments for attorneys' fees, expenses and costs are to be made following Final Approval from the Settlement Account.

7. Time of Payments. Payment for attorneys' fees, expenses and costs through the date of this Agreement shall be made immediately upon the deposit of the funds in the Settlement Account after Final Approval. Payment of post-Agreement attorneys' fees, expenses and costs are to be made after Final Approval at the times directed by the Court.

8. Release of Attorneys' Fees and Costs. Upon completion of all payments addressed in this Section J, Named Plaintiffs and Class Counsel, on behalf of the Classes and each individual Class Member, will be deemed to have irrevocably and unconditionally released, acquitted, and forever discharged, any claim that they may have against Defendants for attorneys' fees, expenses or costs associated with their representation of Plaintiffs and the Classes in this Litigation. Plaintiffs shall file no further claim against Defendants for attorneys' fees or expenses pursuant to the Equal Access to Justice Act, 28 U.S.C. § 2412 or costs pursuant to 28 U.S.C. § 1920; this paragraph does not apply to claims by Plaintiffs for payments from the Settlement Account, in accordance with this Agreement, for attorneys' fees, expenses and costs, and Plaintiffs' incentive awards, including costs and expenses.

K. CLASS REPRESENTATIVES' INCENTIVE AWARDS

1. Notice of Amounts to be Requested. Prior to the hearing on the Motion for Preliminary Approval of this Agreement, Plaintiffs shall file a notice with the Court stating the amount of incentive awards which will be requested for each Class Representative, including expenses and costs that were not paid for by attorneys, which expenses and costs are expected to be in the range of \$15 million above those paid by Defendants to date. These amounts shall be included in the Notice to the class referenced in paragraph C(1).

2. Petition for Expenses and Incentives. Within the time set by the Court, Plaintiffs shall file a petition for incentive awards, including expenses and costs, of the Class Representatives ("Class Representative Petition"). Plaintiffs shall post that petition on their website <http://indiantrust.com/>.

3. Objections. Within the times set by the Court: (a) Class Members may object to the amounts Plaintiffs have requested in the Class Representative Petition; (b) Defendants may submit a response to the Class Representative Petition; and (c) Plaintiffs may reply to such

objections and responses. Defendants do not consent in any manner to an award of costs, expenses or incentives, except to the extent supported by and consistent with controlling law.

4. Post-Agreement Expenses and Costs of Class Representatives. Class Representatives' expenses and costs incurred subsequent to the date of this Agreement shall, upon Final Approval, be paid at reasonable intervals as ordered by the Court. Defendants may respond to and Class Members may object to any petitions for post-Agreement expenses and costs of Class Representatives. Plaintiffs may reply to such responses and objections.

5. Court to Decide. The amounts to be granted on the Class Representative Petition and any post-Agreement request for expenses and costs are within the discretion of the Court in accordance with controlling law, after timely receipt and consideration of objections received from Class Members and/or Defendants.

6. Payment. All payments of Class Representatives' incentive awards, including expenses and costs, shall be made from the Settlement Account.

7. Time of Payments. Payment of incentive awards, including expenses and costs, shall be made immediately upon the deposit of the funds in the Settlement Account after Final Approval. Payment of post-Agreement expenses and costs are to be made at the times directed by the Court following Final Approval.

8. Complete Compensation. Defendants shall have no additional liability for any incentive awards or expenses and costs of Class Representatives. The payments to Class Representatives under this section K, together with any amounts due them as Class Members under this Agreement, shall be full and complete compensation for the Class Representatives in connection with this Litigation and for any Accounting Claims and Trust Administration Claims the Class Representatives had through the Record Date.

L. NO FURTHER MONETARY OBLIGATION

1. Complete Monetary Obligation. The Parties agree and acknowledge that the payments of \$1,412,000,000.00 into the Accounting/Trust Administration Fund and the \$2,000,000,000.00 deposited into the Trust Land Consolidation Fund represents Defendants' complete financial obligation under this Settlement relating to the settlement and compromise of all Historical Accounting and Trust Administration Claims for Class Members.

2. No Further Monetary Obligations. Except for the payments of \$1,412,000,000.00 into the Accounting/Trust Administration Fund and the \$2,000,000,000.00 deposited into the Trust Land Consolidation Fund, the Parties further agree and acknowledge that Defendants shall have no further monetary obligations whatsoever, including but not limited to any monetary obligations with respect to the Class Representatives, the members of the Classes who do not opt out, Class Counsel, Claims Administrator, Notice Contractor, the Qualifying Bank, or the Litigation. Defendants, however, will retain all monetary obligations that exist as a result of the trust relationship that will continue to exist between Defendants and all individual Indian beneficiaries. Likewise, the Parties agree that the Classes, Class Representatives, Class Counsel, Claims Administrator, Notice Contractor, and Qualifying Bank shall have no monetary obligation or incur any liability to Defendants or their agents regarding this Agreement or other matters settled and within the scope of this Agreement.

3. Cooperation. Interior Defendants will in good faith cooperate and make their resources and information available to assist in the distribution of notices and, subsequently, settlement payments. However, Interior Defendants assume no financial responsibility or liability related to the quality of the information to be provided.

M. ADDITIONAL PROVISIONS

1. No Assignment. Class Representatives represent and warrant that they have not assigned or transferred, or purported to assign or transfer, to any person or entity, any claim or any portion thereof or interest therein, including, but not limited to, any interest in the Litigation or any related action.

2. Non-Admission of Liability. By entering into this Agreement, Defendants in no way admit any liability to Plaintiffs and the Classes, individually or collectively, all such liability being expressly denied. Nor do Defendants admit that a class action is an appropriate vehicle to bring Trust Administration Claims. Rather, Defendants enter into this Agreement to avoid further protracted litigation and resolve and settle all disputes with Plaintiffs and the Classes. The Parties understand and agree that neither this Agreement, nor the negotiations that preceded it, shall be used as evidence with respect to the claims asserted in the Litigation, the propriety of a class action, or in any other proceeding or dispute except to enforce the terms of this Agreement.

3. Cooperation Between The Parties, Further Acts. The Parties shall cooperate fully with each other and shall use their best efforts to obtain the Court's approval of this Agreement and all of its terms.

4. Binding Effect. This Agreement shall be binding upon and inure to the benefit of the Parties and (A) with respect to Plaintiffs and the Class Members, their spouses, children, representatives, heirs, administrators, executors, beneficiaries, conservators, and attorneys, and (B) with respect to Defendants, the Releasees.

5. No Third-Party Beneficiaries. This Agreement shall not be construed to create rights in, or to grant remedies to, or delegate any duty, obligation or undertaking established herein to any third party as a beneficiary of this Agreement.

6. Arms Length Transaction; Materiality of Terms. The Parties have negotiated all of the terms and conditions of this Agreement at arms length. All terms and conditions of this Agreement have been relied upon by the Parties in entering this Agreement. If any Class Member petitions the Court for a modification of, addition to or alteration of any material terms or condition of this Agreement and if the Court on such request or *sua sponte* does modify, add to or alter any of the material terms or conditions of this Agreement, this Agreement shall become voidable and of no further effect upon the filing with the Court of a Notice of Withdrawal from settlement by Class Counsel or Defendants' Counsel within five (5) business days of receipt of any order or final statement of the Court modifying, adding to or altering any of the material terms or conditions of this Agreement.

7. Captions. The captions or headings of the sections and paragraphs of this Agreement have been inserted for convenience of reference only and shall have no effect upon the construction or interpretation of any part of this Agreement.

8. Construction. The determination of the terms and conditions of this Agreement has been by mutual agreement of the Parties. Each Party participated jointly in the drafting of this Agreement and, therefore, the terms and conditions of this Agreement are not intended to be, and shall not be, construed against any Party by virtue of draftsmanship.

9. Applicable Law. This Agreement shall be interpreted in accordance with the laws of the United States without respect to the law of any particular State.

10. Notices Between the Parties. For all documents, notices, and submissions filed with the Court, service of a copy on the other Parties shall be deemed complete when uploaded and docketed with the Court's ECF system.

11. Agreement to Hold Personal Information Confidential. The Parties recognize that this Agreement will require the exchange of individual Indian trust data and/or confidential personal information that is or may be subject to the Privacy Act of 1974, as amended, relating to actual and putative class members. The Parties agree to cooperate in taking all appropriate steps to maintain the confidentiality of all such information. In order to facilitate the prompt exchange of information to facilitate the best practicable notice to the Class, the Parties further agree to file a stipulated motion with the Court promptly upon public announcement of this Agreement requesting the Court to enter an appropriate order to authorize the disclosure of such information by the Interior Defendants or Plaintiffs to the Notice Contractor and Claims Administrator.

12. Petition for Writ of Certiorari. The Parties acknowledge that Plaintiffs' deadline for filing a petition for a writ of certiorari seeking Supreme Court review of Cobell XXII is December 21, 2009, and that the Supreme Court's rules do not permit this deadline to be extended further. To preserve their right to seek Supreme Court review in the event that this Agreement is terminated, becomes null and void, or otherwise is not finally approved, it is understood that Plaintiffs intend to file a petition for a writ of certiorari on or before the deadline.

(Signatures appear on next page)

SIGNATURES

Wherefore, intending to be legally bound in accordance with the terms of this Agreement,
the Parties hereby execute this Agreement:

FOR PLAINTIFFS:

FOR DEFENDANTS:

Dennis M. Gingold, Class Counsel

Thomas J. Perrelli
Associate Attorney General

Keith M. Harper, Class Counsel

936 PLI/Corp 321

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Financial Services Litigation

***321 CONSUMER CLASS ACTIONS: CLASS CERTIFICATION ISSUES, INCLUDING ETHICAL CONSIDERATIONS AND COUNSEL FEES AND INCENTIVE PAYMENTS TO NAMED PLAINTIFFS**

Sherrie R. Savett
Roberta D. Liebenberg
Ralph G. Wellington

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***323 I. CLASS CERTIFICATION ISSUES IN NATIONWIDE, CONSUMER-ORIENTED CLASS ACTIONS**

A. General

1. Class certification is much more difficult in consumer oriented cases than in traditional class action substantive areas, such as securities and anti-trust.

2. Those traditional areas for class certification rely principally on violations of a federal statute, i.e. Securities and Exchange Act of 1934, Securities Act of 1933, Sherman and Clayton Acts. The consumer oriented class action cases are principally brought under various state laws and common law. Most states have a consumer fraud statute which makes a defendant liable for unfair or deceptive acts or practices. These statutes often provide for treble damages and often do not require privity. It is these statutes that can very often be the legal claim underlying many nationwide consumer financial services class actions. Depending on the underlying facts, other claims that can be asserted in consumer class actions include breach of contract, breach of express and implied warranty, fraud, strict liability, breach of the implied duty of good faith and fair dealing, unjust enrichment and restitution.

***324** 3. There is a clear trend among courts recognizing the propriety of class actions in mass tort actions, particularly those arising from the sale of defective products. See [In Re School Asbestos Litigation](#), 789 F.2d 996 (3d Cir. 1986); [In Re A.H. Robins Co., Inc.](#), 880 F.2d 709, 734 (4th Cir. 1989); [Central Wesleyan College v. W.R. Grace & Co.](#), 143 F.R.D. 628 (D.S.C. 1992), *aff'd*, 6 F.3d 177 (4th Cir. 1993); [Jenkins v. Raymark Industries, Inc.](#), 782 F.2d 468, *reh'g denied*, 785 F.2d 1034 (5th Cir. 1986); [In re Agent Orange Product Liability Litigation](#), 100 F.R.D. 718 (E.D.N.Y. 1983), *mandamus denied sub nom.*, [In re Diamond Shamrock Chemicals Co.](#), 725 F.2d 858 (2d Cir.), *cert. denied*, 465 U.S. 1067 (1984); [Brummett v. Skyline Corp.](#), No. C81-0103-L(b), *slip op.* (W.D. Ky. April. 11, 1984); [In re Federal Skywalk Cases](#), 95 F.R.D. 483 (W.D. Mo. 1982); [In re Three Mile](#)

Island Litigation, 87 F.R.D. 433 (M.D. Pa. 1980); *Pruitt v. Allied Chemical Corp.*, 85 F.R.D. 100 (E.D. Va. 1980); *Coburn v. 4-R Corp.*, 77 F.R.D. 43 (E.D. Ky. 1977); *Bentkowski v. Marfuerza Compania Maritima, S.A.*, 70 F.R.D. 401 (E.D. Pa. 1976); *Hernandez v. Motor Vessel Skyward*, 61 F.R.D. 558 (S.D. Fla. 1973), *aff'd without op.*, *325 507 F.2d 1278 (5th Cir. 1975); *Biechele v. Norfolk & Western Ry. Co.*, 309 F. Supp. 354 (N.D. Ohio 1969).

B. Attacks on Class Certification and Ways To Overcome Those Attacks

1. Defendants will argue in each instance where a nationwide consumer class action is sought that, first, there should be no certification at all because individual issues predominate. Depending on the factual situation, if the underlying claim involves a product or a financial practice, defendants will argue that individual issues of reliance will prevail, that the product was misused or improperly applied, that the product was improperly maintained, or they will try to develop facts demonstrating that there are unique circumstances involving each individual person's use of the product or the financial practice.

2. Plaintiffs must demonstrate, in the case of a product, that the predominate issue is the defect in the product as opposed to the individual usage, that this is the common issue which predominates, and that individual issues of reliance, damages, proper use, and statute of limitations all go to the merits and are impermissible inquiries at the class certification stage under the Supreme Court's opinion in *326 *Eisen v. Carlisle & Jacquin*, 417 U.S. 156 (1974). If the conduct at issue or the practice at issue took place over several years, defendants will try to point out that the practice changed as years went along, that different model numbers or designs of the product create different issues of reliance, that warranty terms changed and that there were neither common defects nor a uniform objectionable financial practice.

3. Plaintiffs must try to find uniting factors such as a common writing, a policy statement, or a common formula or design if it is a product, in order to show that common issues predominate.

4. A very good case for plaintiffs is *Delgozzi v. Kenny*, 628 A.2d 1080 (N.J. Super. 1993), where a consumer class action involving an allegedly defective water heater was certified on behalf of purchasers and users of 35,000 heaters in 28 states for more than 10 years. Certification was granted in the face of defense arguments that statute of limitations issues were present, that there were many different models and designs of the heater over several years, that the heater would work if it was properly maintained, and that there were individual issues of maintenance and *327 servicing, and that the state laws of 50 different states would apply and made class treatment improper. This court left open the question of whether or not a national class or merely a New Jersey class could be certified. On remand, the trial court in New Jersey did certify a national class. *Delgozzo v. Kenny*, Order dated August 26, 1994, Judge Supnick, (attached hereto as Exhibit 1).

C. Nationwide Certification In Federal and State Court

1. Federal courts have certified nationwide consumer class actions involving solely state law claims and no federal claims in several instances. One instructional case is *Phillips Petroleum Co. v. Shutts*, 105 S.Ct. 2965 (9185) where the Supreme Court held it was unconstitutional to apply the law of Kansas to all the claims as opposed to applying the law of the various other states because the court determined in that case that the nexus of the underlying claims was not sufficiently connected to the state where the case was brought so that that state's law could be applied uniformly. One can argue that because the scheme was hatched in the forum state, that that state has an interest in applying its law universally. The Supreme Court *328 suggests that there could be cases where significant contact or aggregation of contacts to the claims asserted by the class could allow one state's law to be chosen if the result would not be arbitrary or unfair.

2. More commonly, courts have rejected the argument that the class cannot be certified because the law of 50 different states would have to apply. Such courts have held that the law of those 50 states on common law claims such as contract, breach of warranty, and fraud are not so different that the variances in state law should be controlling and should defeat class certification. The best examples of such holdings are *In re General Motors Corporation Pickup Truck Fuel Tank Products Liability Litigation*, 55 F.3d 785 (3d Cir.), cert. denied, 116 S.C. 818 (1995) and *In Re School Asbestos Litigation*, 789 F.2d 996 (3d Cir. 1986).

The Third Circuit in *GM*, citing *School Asbestos*, took a practical approach to the argument that the law of 50 states would destroy class certification by stating:

. . . . in *School Asbestos*, the court certified a nationwide (b) (3) class after counsel demonstrated to the court how the laws of the 50 states *329 could be reduced to four general patterns, providing the framework for subclasses if the nationwide action had proven unmanageable. *School Asbestos*, 789 F.2d at 1011. Although there was no such demonstration in this case, we have no reason to doubt that such a demonstration would have been possible, for we cannot conceive that each of the forty-nine states (excluding Texas) represented here has a truly unique statutory scheme, or that all of the model years possessed distinct fuel tank designs. Damage issues, moreover, are not as individualized as the district court seemed to assume: the cost of repair could have served as the measure, and that cost would not vary much among class members. Hence, it is quite possible that a nationwide class could have been properly certified here. (pp. 817-818).

The *GM* court went on to state at p. 815:

Indeed, to the extent that state-by-state variations in procedural laws created legal obstacles, the district court should have considered dividing the action into geographic sub-classes instead of considering the entire nationwide class to be hobbled. Additionally, the court should have considered making the inquiry we made in *In re School Asbestos Litig.*, 789 F.2d at 1011, as to whether the case in terms of claims and defenses might fall into three or four patterns so that, with the use of special verdict forms, the case might have been manageable.

We also note that, in other cases, courts have certified nationwide mass tort class actions, which also include myriad individual factual and legal issues, relying on the capacity for a court to decertify or *330 redefine the class subsequently if the case should become unmanageable. See, e.g., *In re School Asbestos Litig.*, 789 F.2d at 1011 (3d Cir. 1986).

3. Defendants will try to emphasize individual issues which vary in the various states on these common law claims. The major variances involve whether or not privity is required, whether or not reliance is required, whether affirmative defenses may or may not be asserted, and whether the parole evidence rule may apply. Plaintiffs, to win certification, must assert common issues which can be proven for everyone predominate, and that subclasses can be created to deal with the various differences, such as privity, reliance, and affirmative defenses. It would still be economical, a plaintiff would argue, to have the common questions of defect, fraud, concealment and breach of warranty tried in a class case or to create a small number of geographic subclasses where there are few bright line differences in state law.

4. For example, the law with respect to breach of implied warranties is substantially similar throughout the United States. Fifty-two jurisdictions have adopted [Sections 2-314 and 2-315 of the Uniform Commercial Code](#), which govern *331 implied warranties of merchantability and fitness for a particular purpose, respectively. Thus, it is evident that the law of implied warranties is “sufficiently” alike for application on a class-wide basis to all the plaintiff class' warranty claims. The only significant difference in the elements for a prima facie case under the various jurisdic-

tions' law of implied warranties concerns the existence or non-existence of a requirement for “vertical privity” between the consumer or user and the manufacturer-seller. Since some states require privity while others do not, the implied warranty claims of the plaintiff class would fall into only two subclasses at most. Thus, defendants' assertions as to “wide variance” among the various jurisdictions' laws cannot be sustained for the warranty claims, and common questions of law clearly exist in the adjudication of such claims.

5. As to consumer fraud statutes, the major variances in those statutes which prohibit unfair or deceptive acts or practices are in the areas of reliance and scienter. Again, these can be sorted out by geographical subclasses. The plaintiffs must emphasize, especially in a consumer class action where the damages for each individual are *332 very small, that to deny certification sounds the death knell of the action, as it would not be economical for either an individual plaintiff or a lawyer to take on the case on other than a class basis, and therefore justice could not be done. Attached hereto as Exhibit 2 is an analysis of the consumer fraud statutes and their differences which mainly revolve around whether or not reliance and/or scienter must be proved.

6. Another key cases which has certified a national class based on state law theories is [In re Agent Orange Product Liability Litig.](#), 100 F.R.D. 718 (E.D.N.Y. 1983), mandamus denied, 818 F.2d 145 (2d Cir. 1987). A key case denying class certification on a consumer class action is [Walsh v. Ford Motor Company](#), 807 F.2d 1000 (D.C. Cir. 1986). The court, considering motor vehicle breach of warranty claims, refused to apply a single state's law to all class members and the district court subsequently held that the variations in state laws precluded certification.

7. Only a few state courts have certified national classes in consumer class actions. Among them are New Jersey, ([Delgozzi v. Kenny](#), cited above), Illinois, California, and Alabama.

*333 D. Adequacy - Willingness Of Plaintiff To Bear Out-Of-Pocket Expenses

1. In consumer class actions, another means by which defendants try to defeat class certification is to demonstrate that a plaintiff either does not understand or is unwilling to assume responsibility for the costs of litigation if an action is unsuccessful. This argument only becomes relevant in those states in which a plaintiff must remain ultimately responsible for costs pursuant to the state's ethical or disciplinary rules or where the plaintiff's counsel refuses to advance all necessary costs.

2. Since consumer class actions usually involve small damages per person and large classes, such an attack could be fatal in a non-contingent cost state.

3. Many states have adopted ABA Model Rule 1.8(e) which states:

(e) A lawyer shall not provide financial assistance to a client in connection with pending or contemplated litigation, except that:

(1) a lawyer may advance court costs and expenses of litigation, the repayment of which may be contingent upon the outcome of the matter.

4. In those states that have not adopted the ABA Model Rules, many have adopted *334 Rule DR5-103(b) from the old Code of Professional Conduct which is similar to the new rule, but requires that “the client remains ultimately liable for such expenses.” The list below sets forth for all 50 states whether the client is ultimately responsible for costs or whether an attorney may advance the courts, repayment of which can be made contingent upon the outcome of the case.

STATE	CONTINGENT	CLIENT RESPONSIBLE
ALABAMA	X	
ALASKA	X	
ARIZONA	X	

ARKANSAS	X	
CALIFORNIA	X	
COLORADO	X	
CONNECTICUT	X	
DELAWARE	X	
DIST. OF COLUMBIA	X	
FLORIDA	X	
GEORGIA		X
HAWAII	X	
IDAHO	X	
ILLINOIS	X	
INDIANA	X	
IOWA		X
KANSAS	X	
KENTUCKY	X	
LOUISIANA	X	
MAINE	X	
MARYLAND	X	
MASSACHUSETTS		X
MICHIGAN		X
MINNESOTA	X	
MISSISSIPPI	X	
MISSOURI	X	
MONTANA	X	
NEBRASKA		X
NEVADA	X	
NEW HAMPSHIRE	X	
NEW JERSEY	X	
NEW MEXICO		X
NEW YORK		X
NORTH CAROLINA		X
NORTH DAKOTA	X	
OHIO		X
OKLAHOMA	X	
OREGON	X	
PENNSYLVANIA	X	
RHODE ISLAND	X	

SOUTH CAROLINA	X	
SOUTH DAKOTA		X
TENNESSEE	X	
TEXAS	X	
UTAH	X	
VERMONT	X	
VIRGINIA	X	
WASHINGTON	X	
W. VIRGINIA	X	
WISCONSIN	X	
WYOMING	X	

***336** 5. For those states where the client must remain ultimately responsible for the costs, it will be very difficult in many instances for the client to take on such a responsibility since the underlying claim may have damage of a few hundred or a few thousand dollars.

6. Another way around this problem, if you are in a state where the plaintiff must remain ultimately responsible for costs is to argue the doctrine espoused in [Rand v. Monsanto, 926 F.2d 596 \(7th Cir. 1991\)](#), holding that the federal courts should adopt the ABA Model Rules which provide for contingent liability for costs since Rule 23 is designed for the nation as a whole, and slavishly following the different state's rules on the allocation of costs would balkanize litigation. The Court concluded that "DR5-103(B) is inconsistent with Rule 23 and therefore may not be applied to class actions. Accord, [County of Suffolk v. Long Island Lighting Co., 710 F. Supp. 1407, 1413-15 \(E.D.N.Y. 1989\)](#). See also [Gulf Oil Co. v. Bernard, 452 U.S. 89, 68 L.Ed. 2d 693, 101 S.Ct. 2193 \(1981\)](#), invalidating another local rule of ethics that frustrated the use of class actions."

***337** II. COUNSEL FEES AND INCENTIVE PAYMENTS FOR NAMED PLAINTIFFS

A. The law in most circuits has shifted from a lodestar time and multiplier analysis to a percentage approach.

1. The Supreme Court paved the way for this in [Blum v. Stenson, 465 U.S. 886 \(1984\)](#) where the court stated that in common fund class action cases, fees are to be based on a percentage of the fund bestowed on the class. The court in Blum specifically distinguished percentage fees awarded in common fund cases from statutory fees that are awarded in civil rights cases based on the amount of attorney time expended on the litigation.

2. Most of the federal circuits have endorsed this approach. See, [In re Continental Illinois Securities Litigation, 962 F.2d 566 \(7th Cir. 1992\)](#); [Harman v. Lyphomed, Inc., 945 F.2d 969 \(7th Cir. 1991\)](#); [Camden I Condominium Association, Inc. v. Dunkle, 946 F.2d 768, 774 \(11th Cir. 1991\)](#); [Paul, Johnson, Alston & Hunt v. Gaulty, 886 F.2d 268, 272 \(9th Cir. 1989\)](#); [Uselton v. Commercial Lovelace Motor Freight, Inc., 9 F.3d 849 \(10th Cir. 1993\)](#); [Swedish Hospital Corporation, et al., v. Donna E. Shalala, 1993 W.L. 299332 \(D.C. Cir. August 10, 1993\)](#); [Brown v. Phillips Petroleum Co., 838 F.2d 451, 454 \(10th Cir. 1988\)](#), cert. denied, 488 U.S. 822 (1989); [Bebchich v. Washington Metropolitan Area Transit, 805 F.2d 396, 406-07 \(D.C. Cir. 1986\)](#); In re: ***338** [General Motors Corporation Pick Up Fuel Tank Products Liability Litigation, 55 F.3d 768 \(3rd Cir. 1995\)](#).

3. The percentage of recovery method is now widely perceived in federal courts across the coun-

try as the most sensible and efficacious approach to calculating attorneys fees. Among the reasons are because that is the way counsel are compensated for securing a recovery on a contingent basis in the private legal services marketplace, and because the percentage approach directly aligns the interests of counsel with their clients. Most judges favor this approach because it is more simple for them to administer, avoids complex fee petitions, and removes the temptation for lawyers to bill unnecessary hours, instead creating an incentive to maximize efficiency.

4. In state courts, either the lodestar or percentage approach is used. An applicant for counsel fees should be alert to state statutes and rules governing fees awarded in contingent fee cases. Such restrictions will apply in class actions because virtually all are taken on by lawyers on a contingent fee basis. See, for example, New Jersey Rule of Court, 1:21-7 which limits counsel fees. [N.J. Ct. Rule 1:21-7](#) Contingent Fees provides:

In any matter where a client's claim for damages is based upon the alleged tortious conduct of another, including products liability claims, and the client is not a subrogee, an attorney shall not contract for, charge, *339 or collect a contingent fee in excess of the following limits:

- (1) 33 1/3% on the first \$250,000 recovered;
- (2) 25% on the next \$250,000 recovered;
- (3) 20% on the next \$500,000 recovered; and
- (4) on all amounts recovered in excess of the above by application for reasonable fee in accordance with the provisions of paragraph (f) hereof.

* * *

(F) If at the conclusion of a matter an attorney considers the fee permitted by paragraph (c) to be inadequate, an application on written notice to the client may be made to the Assignment Judge for the hearing and determining of a reasonable fee in light of all the circumstances. A copy of any such application and of all papers filed in support of or in opposition thereto, together with a copy of the court order fixing the fee shall be filed with the Administrative Office of the Courts. This rule shall not preclude the exercise of a client's existing right to a court review of the reasonableness of an attorney's fee.

* * *

(I) CALCULATION OF FEE IN SETTLEMENT OF CLASS OR MULTIPLE PARTY ACTIONS . . . Counsel may, however, make application for modification of the fee pursuant to paragraph (f) of this rule in appropriate cases.

*340 5. In federal courts, the percentages awarded generally range from 25% to 35% of the recovery. State court rules on contingent fees can limit this further. See New Jersey Rule.

6. In jurisdictions which award fees on a time and multiplier basis, if the settlement is big enough to bear a multiplier, the multipliers can range from anywhere between 1.1 and 4 or even more.

B. Incentive Payments To The Named Class Representatives

1. It has become commonplace for the named representatives to request a special payment for having borne the flag and headed a class action. Most courts are receptive to this because they feel that private attorneys general should be encouraged, and such incentives further the goals of federal and state laws. A list of representative cases where incentive payments have been granted to class representatives include the following:

1. In Re Convex Computer Corporation Securities Litigation, Master File Civil Action No.

CA3-91-1563-X (N.D. Tex. August 1, 1994) (awarded \$10,000 to each of the two named plaintiffs);

2. In Re Sound Advice, Inc. Securities Litigation, Case No. 92-6457-Civ. Ungaro-Benages (S.D. Fla. March 24, 1994) (awarded \$2,500 to each of the four plaintiffs);

3. In Re A.L. Laboratories, Inc. Securities Litigation, Civil Action No. 92-4694 (D.N.J. 1994) (awarded \$1,500 to each of the two-named plaintiffs);

4. John Paul Decker et al., v. Security Pacific, et al., Case No. CV 90-6497 RMT (C.D. Cal. November *341 16, 1993) (\$5,000 awarded to each of the named plaintiffs);

5. Belman v. Warrington, C.A. No. H-91-3767 (S.D. Tex. November 15, 1993) (awarded \$10,000 to each of the two-named plaintiffs);

6. In re Amdahl Securities Litigation, Master File No. C-92-20609-JW (EAI) (N.D. Cal.) -- the firm as co-lead counsel obtained a class settlement of \$13 million, approved on September 29, 1993. (awarded \$5,000 to named plaintiff);

7. In Re: Revco Securities Litigation, Case No. 1:89 CV 0593 (N.D. Ohio September 14, 1993) (award of \$200,000 from first settlement and a supplemental award of \$50,000 from the second settlement);

8. In re Infant Formula Antitrust Litigation, MDL Docket No. 878 (N.D. Fla. September 7, 1993) (\$10,000 awarded to each of the three designated class representatives and \$5,000 to each of the 19 remaining class plaintiffs);

9. In Re: Intellicall Securities Litigation, Master File No. 3:91-CV-0730-P (N.D. Tex. Sept. 22, 1993) (\$2,500 awarded to each of the five named plaintiffs);

10. In re Employee Benefit Plans Securities Litigation, Civil No. 3-92-708 (D. Minn. June 2, 1993) (awarded \$5,000 to each of the three named plaintiffs);

11. In re: Bank of Boston Corporation Securities Litigation, Master File No. 89-2269-H (D. Mass. February 24, 1993) (award of \$7,500 to each plaintiff);

12. Julia K. Masnik et al. v. Bolar Pharmaceuticals et al., Civil Action No. 90-4086 (E.D. Pa. February 1, 1993) (award of \$2,000 to each of the two plaintiffs);

13. In re Surgical Laser Technologies Securities Litigation, Civil Action No. 91-2478 (E.D. Pa. 1991, Oct. 30, 1992), 1992 U.S. Dist. LEXIS 16724 (E.D. Pa. 1992) (Ditter, J.) (awarding \$2,500 each to three class representatives who were subjected to discovery and \$1,000 each to six other named plaintiffs; noting that this “is common practice in these [securities fraud class action] cases”);

14. In Re Public Service of New Mexico, Master File No. 91-536-K- (M) (S.D. Cal. September 8, 1992) (\$5,000 awarded to each of the 10 named plaintiffs);

*342 15. In re Unisys Securities Litigation, Master File C.A. No. 89-1179 (E.D. Pa. June 11, 1992) (Reed, J.) (awarding \$1,000 each to numerous named plaintiffs);

16. In re Revco Securities Litigation, Master File No. 851, Case No. 89 CV 593 (E.D. Ohio May 5, 1992) (awarded \$200,000 to class representatives, plus \$20,000 in costs);

17. Cytryn, et al. v. Cook, et al., No. #-89-20801-R.F.P. (N.D. Cal. May 1, 1992) (Raychem Securities Litigation) (awarded \$5,000 to each of the named Plaintiffs);

18. Berl v. The Southland Corporation, C.A. No. CA3-90-1254-H (N.D. Tex. November 1, 1991) (\$15,000 award to named plaintiff);

19. In re Seagate Technology Securities Litigation, Master File No. C-84-2075(A) - WAI (N.D. Cal. August 14, 1991) (\$5,000 awarded to each of several named plaintiffs);

20. Mazza v. McGee, C.A. No. 89-8601 (E.D. Pa. April 22, 1991) (\$5,000 award to each of two

named plaintiffs);

21. *Squitieri v. Gould*, C.A. No. 89-6832 (E.D. Pa. March 1, 1991) (\$17,500 award to named plaintiff);

22. *Moskowitz v. Lopp*, No. 88-0355, Slip. op. (E.D. Pa. Jan. 9, 1991) (Bechtle, C. J.) (\$10,000 award to plaintiff in recognition to service to class));

23. *Lines v. Marble Financial Corp., et al.*, Civil Action No. 90-23 (D. Vt. 1991) (\$8,000 to each of two plaintiffs in a \$2 million settlement);

24. *In re SmithKline Beckman Corp. Securities Litigation*, 751 F. Supp. 825 (E.D. Pa. 1990) (\$5,000 award to each of several class plaintiffs);

25. *Malanka v. deCastro*, [1990-1991 Current Binder] Fed.Sec.L.Rep. (CCH) ¶95,657 (D. Mass. 1990) (\$5,000 award to named plaintiff);

26. *In re Petro-Lewis Broker-Dealer Litigation*, C.A. No. 1:85-cv-172-RLV (N.D. Ga. 1990) (approving award of one half of out-of-pocket losses totalling \$150,122.80 in lieu of pro rata share to fifteen class plaintiffs);

*343 27. *CBS Inc. v. Paley, Inc.*, 86 Civ. 9140 (JMC) (S.D.N.Y. 1990) (payment of \$15,000 awarded to derivative plaintiff who initiated litigation on behalf of company);

28. *In re Dun & Bradstreet Credit Services Customer Litigation*, C.A. No. C-1-89-026 (S.D. Ohio Feb. 23, 1990) (approving two incentive awards of \$55,000 and three of \$35,000 to five class representatives);

29. *In re People Express Securities Litigation*, C.A. No. 86-2497 (D.N.J. 1989) (8 named plaintiffs awarded full amount of losses in lieu of pro rata share of settlement fund);

30. *Geist v. Arizona Public Service Corp.*, Civil Action No. 87-1172 PHX-CLH (D. Ariz. 1989) (awarding incentive payment of \$10,000 to named plaintiffs);

31. *In re Norelco Clean Water Machine Litigation*, Master File No. 88-8423 (E.D. Pa. Nov. 21, 1989) (awarding \$1,500 to each of four class representatives);

32. *Gross v. Hertz Corp.*, Master File No. 88-0661 (E.D. Pa. Sept. 6, 1989) (awarding \$1,000 to each of four class representatives);

33. *In re First Jersey Securities Inc. Litigation*, MDL No. 681 (E.D. Pa. June 23, 1989) (\$25,000 award to named plaintiff);

34. *In re New York City Shoes Securities Litigation*, 1989 U.S. Dist. LEXIS 6346 (E.D. Pa. June 5, 1989) (approving awards of \$4,000 to each of six named class plaintiffs);

35. *In re Meritor Bank Shareholder Litigation*, No. 87-0755 (W.D. Pa. May 5, 1989) (\$3,000 awarded to each of nine plaintiffs);

36. *Home Unity Shareholders Litigation*, No. 87-5609 (E.D. Pa. Jan. 10, 1989) (\$5,000 payment to seven plaintiffs).

37. *Tornetta v. Diamond-Bathurst, Inc.*, No. 87-4678 (E.D. Pa. 1988) (award of \$5,000 granted to plaintiff in securities class action in addition to his entitlement to a proportionate share of the settlement fund);

38. *Golden v. Shulman*, [1988-89 Transfer Binder] Fed. Sec. L. Rep. (CCH) ¶94,060 (E.D.N.Y. 1988) (approving *344 \$5,000 award for named plaintiff in securities class action);

39. *Greenfield v. Footwear Investors, Inc.*, No. 84-5472 (E.D. Pa. Sept. 29, 1988) (granting a \$5,000 supplemental award to the named plaintiff in a federal securities law action);

40. *In re Broadview Savings Bank Securities Litigation*, No. C86-3522 (N.D. Ohio 1988) (named plaintiff awarded \$10,000 payment);

41. *Genden v. Merrill Lynch, Pierce, Fenner & Smith*, 700 F. Supp. 209, 210 (S.D.N.Y. 1988)

(\$20,085 awarded to named plaintiff in securities class action);

42. [GNC Shareholder Litigation](#), 668 F. Supp. 450, (W.D. Pa. 1987) (awards totalling \$9,000 to three plaintiffs in securities class action);

43. Beechnut Apple Juice Litigation, No. 86-6608 (E.D. Pa. Sept. 18, 1987) (incentive award of \$7,500 to various plaintiffs);

44. In re Continental/Midlantic Shareholders Litigation, C.A. No. 86-6872 (E.D. Pa. August 27, 1987) (E.D. Pa. 1985) (\$20,000 payment to each named class representative);

45. Franklin Container Corp. v. International Paper Co., No. 77-3204 (E.D. Pa. 1987) (court awarded \$100,000 to each of two named plaintiffs in antitrust case);

46. In re Minolta Camera Products Antitrust Litigation, No. MCP 1 (D. Md. 1987) (\$2,000 awarded to plaintiff in consumer antitrust case);

47. In re Academy Insurance Securities Litigation, Master File No. 83-6026 (E.D. Pa. July 25, 1985) (approving \$5,000 payments to each of the two representative plaintiffs in the action);

48. [Bogosian v. Gulf Oil Corp.](#), 621 F. Supp. 27 (E.D. Pa. 1985) (approving an award of \$20,000 to each of two named plaintiffs in actions filed under federal antitrust laws);

49. Academy Insurance Securities Litigation, No. 83-6026 (E.D. Pa. 1985) (\$5,000 payments to each of two representative plaintiffs);

*345 50. Levit v. Katchmark, No. 82-3955 (E.D. Pa. 1984) (\$1,000 payment to representative plaintiff in securities fraud suit);

51. Roberts v. Magnetic Metals Co., No. 79-0023 (D.N.J. 1982) (awarding named plaintiff \$1,000 in a “freeze-out” merger case);

52. Wolfson v. Riley, No. 79-642 (N.D. Ohio 1979) (\$10,000 awarded to each of two plaintiffs);

This list shows that such payments are normally in the range of \$1,000 to \$5,000.

3. In the state court, this has been occasionally done. An example is *Delgozzi v. Kenny* where each of the five named representatives received \$1,000. Since these representatives are usually subject to extensive discovery and deposition, it can be argued that such payments are justified by the time and effort expended by the class plaintiff in addition to the fact that such individual brought the class claims.

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 ATTORNEYS FOR PLAINTIFFS

SUPERIOR COURT OF NEW JERSEY
 LAW DIVISION
 CAMDEN COUNTY
 Docket No. L-04603-88

TITO DELGOZZO, CLAUDIA
 CAPRITTI,
 ROBERT SLIMM, CHARLES HECK
 and

:
 :
 :
 :
 :
 :
 Civil Action

WENDY HECK,	:	
Plaintiffs,	:	
v.	:	
	:	ORDER CERTIFYING THE
WILLIAM KENNY, JR., STANLEY R.	:	PLAINTIFF CLASS
ORCZYK,	:	
PAUL A. VERMYLEN, JR., MEENAN	:	
OIL CO., INC.,	:	
BLUERAY SYSTEMS, INC., and KOV	:	
CORP.,	:	
	:	
Defendants.	:	

***347** This 26th day of August, 1994, upon consideration of plaintiffs' Motion for Certification of a Nationwide Class of Purchasers and Users of "blue flame" Furnaces or Boilers of Defendant Bluera Systems, defendants' response and plaintiffs' reply thereto and oral argument thereon, and pursuant to the opinion of the Appellate Division in [Delgozzo v. Kenny, 266 N.J. Super 169 \(1993\)](#), the Court finds that:

- *348** 1. The joinder of all class members is impracticable;
 2. There are questions of law and fact common to the class;
 3. The claims of the plaintiffs are typical of the claims of the class;
 4. The plaintiffs will fairly and adequately represent the interest of the class;
 5. Common questions of law or fact predominate over any individual issues;
 6. A class action is the superior method of adjudicating this controversy;

Therefore, it is hereby ORDERED that plaintiffs' Motion for Certification of a Nationwide Class of Purchasers and Users of "Blue Flame" Furnaces or Boilers of Defendant Bluera Systems is granted, and that the following class is hereby certified:

All purchasers and users (except Bluera dealers and distributors) of Bluera "blue flame" furnaces or boilers.

(S) SAMUEL L. SUPNICK, J.S.C.
 SAMUEL L. SUPNICK, J.S.C.

***349** States' Consumer Protection Statutes

The following states have statutes that broadly prohibit any "unfair or deceptive act or practice," either with no further specificity or with an "included but not limited to" list of specific practices that are prohibited.

Alaska: [Alaska Stat. § 45.50.471](#) ("(a) . . . unfair or deceptive acts or practices in the conduct of trade or commerce are . . . unlawful. (b) The terms . . . unfair or deceptive acts or practices' include, but are not limited to . . . (6) representing that goods . . . are of a particular standard, quality, or grade . . . if they are of another . . ."); Connecticut: [Conn. Gen. Stat. § 42-110b\(a\)](#) ("[n]o person shall engage in . . . unfair or deceptive acts or practices in the conduct of any trade of commerce"); Florida: [Fla. Stat. § 501.204\(1\)](#) ("unconscionable acts or practices, and unfair or deceptive acts or practices in the conduct of any trade or commerce are . . . unlawful"); Georgia: O.G.C.A. § 10-1-393(a) ("[u]nfair

or deceptive acts or practices in the conduct of consumer transactions and consumer acts or practices in the trade or commerce are . . . unlawful”); Hawaii: [Haw. Rev. Stat. § 480-2\(a\)](#) (“unfair or deceptive acts or practices in the conduct of any trade or commerce are unlawful”); Kentucky: [Ky. Rev. Stat. § 367.170\(1\)](#) (“[u]nfair, false, misleading, or deceptive acts or practices in the conduct of any trade or commerce are . . . unlawful”); Louisiana: [La. Rev. Stat. Ann. § 51:1405](#) (“[u]nfair or deceptive acts or practices in the conduct of any trade or commerce *350 are . . . unlawful”); Maine: [Me. Rev. Stat. Ann. tit. 5 § 207](#) (“unfair or deceptive acts or practices in the conduct of any trade or commerce are . . . unlawful”); Maryland: Md. Com. Law § 13.301 (“[u]nfair or deceptive trade practices include any: . . . (1) False, falsely disparaging, or misleading oral or written statement, visual description, or other representation of any kind which has the capacity, tendency, or effect of deceiving or misleading consumers . . .”); Massachusetts: [Mass. Ann. Laws ch. 93A § 2](#) (“[u]nfair or deceptive acts or practices in the conduct of any trade or commerce are . . . unlawful”); Missouri: Mo. Rev. Stat. § 407.020.1 (“[t]he act, use, or employment by any person of any deception, fraud, false pretense, false promise, misrepresentation, [or] unfair practice . . . is declared to be an unlawful practice”); Montana: [Mont. Code Ann. § 30-14-103](#) (“[u]nfair or deceptive acts or practices in the conduct of any trade or commerce are unlawful”); Nebraska: Neb. Stat. § 59-1602 (“unfair or deceptive acts or practices in the conduct of any trade or commerce shall be unlawful”); New Hampshire: N.H. Rev. Stat. Ann. § 358-A: 2 (“[i]t shall be unlawful for any person to use . . . any unfair or deceptive act or practice in the conduct of any trade or commerce . . .”); New Mexico: [N.M. Stat. Ann. § 57-12-3](#) (“unfair or deceptive trade practices and unconscionable trade practices in the conduct of any trade or commerce are unlawful”); New York: [N.Y. Gen. Bus. Law § 349\(a\)](#) (“[d]eceptive acts or practices in the conduct of any business, trade or commerce . . . are hereby declared unlawful”); North Carolina: *351 N.C. Gen. Stat. § 57-1.1 (“[u]nfair or deceptive acts or practices in or affecting commerce are . . . unlawful”); Ohio: [Ohio Rev. Code Ann. § 1345.02\(a\)](#) (“[n]o Supplier shall commit an unfair or deceptive act or practice in connection with a consumer transaction . . .”); Rhode Island: R.I. Gen Laws § 16-13.1-1(e) (“‘unfair or deceptive acts or practices’ means . . . (13) engaging in any act or practice which is unfair or deceptive to the consumer; or (14) using any other methods, acts or practices which mislead or deceive members of the public in a material respect . . .”); South Carolina: [S.C. Code Ann. § 39-5-20](#) (“[u]nfair or deceptive acts or practices in the conduct of any trade or commerce are hereby declared unlawful”); Tennessee: [Tenn. Code Ann. § 47-18-104](#) (“(a) Unfair or deceptive acts or practices affecting the conduct of any trade or commerce are hereby declared unlawful”); Texas: Tex. Bus. & Com. Code Ann. tit. 2 § 1746(a) (“[f]alse, misleading, or deceptive acts or practices in the conduct of any trade or commerce are . . . unlawful”); Vermont: [Vt. Stat. Ann. tit. 9, § 2453](#) (“unfair or deceptive acts or practices in commerce, are . . . unlawful”); Washington: [Wash. Rev. Code Ann. § 19.86.020](#) (“unfair or deceptive acts or practices in the conduct any trade or commerce are . . . unlawful”); West Virginia: W. Va. Code Ann. § 46A-6-104 (“unfair or deceptive acts or practices in the conduct of any trade or commerce are . . . unlawful”); Wisconsin: [Wis. Stats. Ann. § 100.20](#) (“trade practices in business shall be fair . . . [U]nfair trade practices in business are . . . prohibited”).

Some statutes generally prohibit “any unfair or deceptive *352 act” but also add “with the intent that others rely upon.” Arizona: Ariz. Rev. Stat. Ann. § 44-1522.A (“[t]he act, use, or employment by any person of any deception, deceptive act or practice, fraud, false pretense, false promise, misrepresentation . . . with intent that others rely upon such . . . is . . . an unlawful practice”); Delaware: [Del. Code Ann. tit. 6, § 2513\(a\)](#) (“[t]he act, use or employment by any person of any deception, fraud, false pretense, false promise, misrepresentation, . . . with intent that others rely upon such . . . is an

unlawful practice”); Illinois: [Ill. Rev. Stat. ch. 815 § 505/2](#) (“unfair or deceptive acts or practices . . . with intent that others rely upon . . . are . . . unlawful . . .”; see also [Ill. Rev. Stat. 9 ch. 815 § 510/2](#) (listing various deceptive practices, including “(5) represents that goals or services have . . . characteristics . . . that they do not have,” and “(7) represents that goods or services are a particular standard, quality or grade . . . if they are of another,” but not including the “intent that others rely” language); Iowa: Iowa Code § 714.16.2(a) (“[t]he act, use or employment by a person of an unfair practice, deception, fraud, false pretense, false promise or misrepresentation, with intent that others rely upon . . . is an unlawful practice”); New Jersey: [N.J. Stat. Ann. § 56:8-2](#) (“[t]he act, use or employment by any person . . . of any unconscionable commercial practice, deception, fraud, false pretense, false promise, misrepresentation . . . with intent that others rely upon . . . is . . . an unlawful practice”); North Dakota: N.D. Cent. Code § 51 - 15-02 (“[t]he act, use, or *353 employment by any person of any deceptive act or practice, fraud, false pretense, false promise, or misrepresentation, with the intent that others rely thereon . . . is . . . an unlawful practice”); Utah: [Utah Code Ann. § 13-11-4](#) (“(1) A deceptive act or practice . . . violates this chapter . . . (2) Without limiting the scope of Subsection (1), a supplier commits a deceptive act or practice if the supplier, with intent to deceive: (a) indicates that the subject of a consumer transaction has . . . performance characteristics . . . if it has not . . . (b) . . . is of a particular standard, quality, grade, . . . if it is not . . .”). Nonetheless, this “intent that others rely” language is not a requirement for a showing of specific intent to deceive. See e.g., [Flagstaff Med. Center, Inc., v. Sullivan, 773 F. Supp. 1325, 1361 \(D. Ariz. 1991\)](#).

The following states have statutes which limit claims to a generally similar “laundry list” of somewhat more specifically defined practices, but a number of these are quite broad, such as representing that a product has qualities, uses, benefits, or ingredients that in fact it does not have; Alabama: [Ala. Code § 8-19-5](#) ([t]he following deceptive acts or practices in the conduct of any trade or commerce are . . . unlawful: . . . (5) Representing that goods . . . have . . . characteristics . . ., uses, benefits or qualities that they do not have . . .; (7) Representing that goods . . . are of a particular standard, quality or grade . . . if they are of another”); California: [Cal. Civ. Code § 1770](#) (“[t]he following . . . unfair or deceptive acts or practices . . . are *354 unlawful: . . . (e) Representing that goods or services have . . . characteristics . . . uses, benefits . . . which they do not have; . . . (g) Representing that goods or services are of a particular standard, quality, or grade . . . if they are of another”); District of Columbia: [D.C. Code Ann. § 28-3904](#) (“[i]t shall be a violation of this chapter . . . for any person to . . . (a) represent that goods . . . have . . . characteristics, . . . uses, [or] benefits . . . that they do not have; . . . (d) represent that goods . . . are of a particular standard, quality, [or] grade . . . if in fact they are of another; . . . (f) fail to state a material fact if such failure tends to mislead; . . . (x) sell consumer goods in a condition or manner not consistent with that warranted by operation of [sections 28:2-312](#) through 318 of the District of Columbia Code, or by operation or requirement of federal law”); Minnesota: [Minn. Stats. Ann. § 325D.44](#) (“[a] person engages in a deceptive trade practice when, in the course of his business . . . he . . . (5) represents that goods . . . have . . . characteristics, . . . uses, [or] benefits . . . that they do not have; . . . (7) represents that goods . . . are of a particular standard, quality, or grade . . . if they are of another; . . . (12) engages in any other conduct which similarly creates a likelihood of confusion or of misunderstanding”); Mississippi: [Miss. Code Ann. § 75-24-5](#) (“[t]he following . . . unfair or deceptive acts or practices in the conduct of any trade or commerce are . . . prohibited . . . (c) Representing that goods . . . have . . . characteristics, uses, [or] benefits . . . that they do not *355 have, . . . (g) Representing that goods . . . are of a particular standard, quality, or grade . . . if they are of another . . .”); Oregon: Ore. Rev. Stat. § 646-608(1) (“[a] person engages in an unlawful practice when . . . the person . . . (e) Represents that . . . goods or services

have . . . characteristics . . . benefits . . . [or] qualities that they do not have . . .”); Pennsylvania: [Pa. Stat. Ann. tit. 73, § 201-2\(4\)](#) (“‘unfair or deceptive acts or practices’ means any one or more of the following: . . . (v) Representing that goods or services have . . . characteristics . . . benefits . . . that they do not have; . . . (vii) Representing that goods are of a particular standard, quality, or grade . . . if they are of another”); Virginia: [Va. Code § 59.1-200](#) (“[t]he following fraudulent acts or practices committed by a supplier in connection with a consumer transaction are . . . illegal. . . . E. Misrepresenting that goods . . . have certain . . . characteristics . . . uses or benefits; F. Misrepresenting that goods . . . are of a particular standard, quality, [or] grade. . . .”).

The following states have adopted either the first or second type of statute but have added a scienter requirement, e.g., that defendants knowingly engaged in a deceptive trade practice. Arkansas: [Ark. Stat. Ann. § 4-88-107\(a\)\(1\)](#) (“[d]eceptive and unconscionable trade practices made unlawful and prohibited by this chapter include, but are not limited to, the following: (1) Knowingly making a false representation as to the characteristics . . . of goods or services . . . or of a particular *356 standard, quality, [or] grade . . . ”); Colorado: [Colo. Rev. Stat. § 6-1-105\(2\)](#) (“[a] person engages in a deceptive trade practice when . . . such person . . . (g) Represents that goods, food services, or property are of a particular standard, quality, or grade, . . . if he knows or should know that they are of another”); Idaho: [Idaho Code § 48-603](#) (“[t]he following . . . unfair or deceptive acts or practices . . . are unlawful, where a person knows, or in the exercise of due care should know, that he has in the past, or is (7) Representing that goods or services are of a particular standard, quality, or grade, . . . if they are of another”); Indiana: [Ind. Code Ann. § 24-5-0.5.3\(a\)](#) (“[t]he following acts or representations as to the subject matter of a consumer transaction . . . are deceptive act: . . . (2) That such subject of a consumer transaction is of a particular standard, quality . . . if it is not and if the supplier knows or should reasonably know that it is not”); Kansas: [Kan. Stat. Ann. § 50-626\(b\)](#) (“[d]eceptive acts and practices include, but are not limited to . . . (1) Representations made knowingly or with reason to know that . . . (D) property or services are of a particular standard, quality, [or] grade . . . if they are of another which differs materially from the representation”); Nevada: [Nev. Rev. Stat. Ann. § 598.410](#) (“[a] person engages in a ‘deceptive trade practice’ when in the course of his business or occupation he . . . 7. Represents that goods or services are of a particular standard, quality or grade, . . . if he knows or should know that they are of another”); Oklahoma: [Okla. Stat. tit. 15 § 753](#) (“[a] *357 person engages in a practice which is declared to be unlawful under the Oklahoma Consumer Protection Act when . . . he . . . 7. Represents, knowingly or with reason to know, that the subject of a consumer transaction is of a particular standard . . . if it is of another”); South Dakota: [S.D. Codified Laws § 37-26-6](#) (“[i]t is a deceptive act or practice for any person to . . . (2) knowingly and intentionally act, use or employ any deceptive act or practice . . .”); Wyoming: [Wyo. Stat. § 40-12-105\(a\)](#) (“[a] person engages in a deceptive trade practice unlawful under this act when, in the course of his business and the connection with a consumer transaction, he knowingly . . . (iii) Represents that merchandise is of a particular standard, grade, style or model, if it is not”).

936 PLI/Corp 321

936 PLI/Corp 321

END OF DOCUMENT

Important information about the \$3.4 billion Indian Trust Settlement

For current or former IIM account holders,
Owners of land held in trust or restricted status, or their heirs

A federal court authorized this notice. You are not being sued.

Para el aviso en español, llame o visite nuestro sitio en internet.

Diné'ehgo 'il hane' biniiyégo, béesh bee holne' doodago béesh lichí'ii biyi'ji' nihaa nanitah.

- A proposed Settlement has been reached in *Cobell v. Salazar*, a class action lawsuit about individual Indian land, funds and other assets held in trust by the federal government. Courts decided that the federal government has violated its trust duties, including a duty to account for Individual Indian Money trust funds. The Settlement will resolve claims that the government violated its trust duties by (a) mismanaging individual Indian trust funds and other assets, (b) improperly accounting for those funds, and (c) mismanaging trust land and other assets. The individual Indian trust land is called “allotted” land and owners are from time to time referred to as “beneficiaries,” “allottees,” or “landowners.”
- You may be part of this Settlement with certain rights in this Settlement if you are an:
 - Individual Indian Money (“IIM”) account holder (even if the account currently is not active or open),
 - Individual Indian who has or had an ownership interest in land held in trust or in restricted status,
 - Heir to a deceased IIM account holder or individual landowner.
- The Settlement establishes funds worth approximately \$1.5 billion to pay individual Indian trust beneficiaries for past accounting problems and resolve historical asset mismanagement claims. Settlement and administrative expenses, incentive fees and expenses of the Class Representatives, and legal fees and expenses will be paid out of these Settlement funds. Another \$1.9 billion will be used primarily to buy up interests in trust lands that are owned by many people (“fractionated interests”).
- Congress has passed legislation authorizing the Settlement and provided funding for it. The President has signed the legislation into law.

QUESTIONS? CALL TOLL-FREE 1-800-961-6109 OR VISIT WWW.INDIANTRUST.COM.

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

- The Court in charge of this case still has to decide whether to approve the Settlement. Payments will be made if the Court approves the Settlement and after any appeals are resolved. If the Settlement is approved by the Court, the majority of individual Indian trust beneficiaries will get at least \$1,500.
- The Settlement also creates an Indian Education Scholarship Fund worth up to \$60 million to improve access to higher education for Indian youth.

Your legal rights are affected whether you act or do not act, so please read this notice carefully.

These rights and options—and the deadlines to exercise them—are explained in this notice.	
You can object to or comment on the Settlement.	<i>see</i> Question 30
You can go to a hearing and ask the Court to speak about the Settlement.	<i>see</i> Question 36
You may also have the right to exclude yourself from part of the Settlement.	<i>see</i> Question 28

- The full details of the Settlement can be found in a document called the Settlement Agreement, and subsequent modifications to it, which can be found on the web at www.IndianTrust.com.

QUESTIONS? CALL TOLL-FREE 1-800-961-6109 OR VISIT [WWW.INDIANTRUST.COM](http://www.IndianTrust.com).

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QUESTIONS? CALL TOLL-FREE 1-800-961-6109 OR VISIT WWW.INDIANTRUST.COM.

BASIC INFORMATION

1. Why did I get this notice?

You received this notice because Interior Department records show that: (a) you are now or have been an Individual Indian Money (“IIM”) account holder, or (b) you have an individual interest in trust land, or (c) you have requested that this notice be mailed to you. A Court authorized this notice because you have a right to know about a proposed Settlement of this class action lawsuit and about your options, before the Court decides whether the Settlement is fair and to give final approval to the Settlement. This notice explains the lawsuit, the Settlement, and your legal rights.

Judge Thomas F. Hogan, of the United States District Court for the District of Columbia, is currently overseeing this case. The case is known as *Cobell v. Salazar*, No. 1:96cv01285, and is a class action lawsuit.

In a class action lawsuit, one or more people called Class Representatives (in this case, Elouise Cobell and others) sue on behalf of other people who have similar claims. The people together are called a “Class” or “Class Members.” The people who sued—and all the Class Members like them—are called the Plaintiffs. The people they sued (in this case, the Secretaries of the Interior and Treasury and the Assistant Secretary-Indian Affairs (together called the “federal government”)) are called the Defendants. One court resolves the issues for everyone who remains in the Class.

2. What are Individual Indian Money (“IIM”) accounts?

IIM accounts primarily contain money collected by the federal government from farming and grazing leases, timber sales, mining, oil and gas production, and other activities on trust land, as well as certain per capita distributions. The funds in IIM accounts are held in trust by the federal government for the benefit of individual Indians.

3. Who is affected by this Settlement?

The Settlement will affect all Class Members (*see* Question 6). Class Members include individual Indian trust beneficiaries, which means those individuals who:

- Had an IIM account anytime from approximately 1985 through September 30, 2009, or
- Had an individual interest in land held in trust or restricted status by the U.S. government as of September 30, 2009.

The estate of a deceased individual described above whose account was open or in probate status as of September 30, 2009 is included. Probate means you have asked a court to transfer ownership of the landowner’s property after he or she died.

This Settlement does not relate to certain historical claims or any future claims of Class Members. It does not relate to claims tribes might have against the federal government.

4. What is this lawsuit about?

The Settlement resolves claims that the federal government violated its trust duties to individual Indian trust beneficiaries. The claims fall into three areas:

- Historical Accounting Claims state that the federal government violated its trust duties by not providing a proper historical accounting relating to IIM accounts and other trust assets.
- Trust Administration Claims include:
 - Fund Administration Claims state that the federal government violated its trust duties and mismanaged individual Indian trust funds.
 - Land Administration Claims state that the federal government violated its trust responsibilities for management of land, oil, natural gas, mineral, timber, grazing, and other resources.

The federal government denies all these claims. It says it has no legal responsibility for these claims and owes nothing to the Class Members.

5. Why is there a Settlement?

The Settlement is an agreement between the Plaintiffs and the federal government. Settlements end lawsuits. This does not mean the Court has ruled in favor of either side. The parties wish to resolve their differences and realize that many Class Members are elderly and dying and need to receive compensation. In addition, large numbers of Class Members currently live in poverty. So, after 14 years of litigation, both sides want to settle the lawsuit so individual Indian trust beneficiaries receive compensation for their claims. The Settlement will also help the federal government reduce future administration expenses and accounting issues. Class Representatives and lawyers representing them believe that the Settlement is reasonable under the circumstances.

WHO IS IN THE SETTLEMENT?

6. Who is part of the Settlement?

The proposed Settlement affects individual Indians across the country, including members of most federally recognized tribes west of the Mississippi River. The Settlement includes two groups or “Classes.” An individual may be a member of one or both Classes. Most people included in the Settlement are members of both Classes.

Historical Accounting Class

- Anyone alive on September 30, 2009,
- Who had an open IIM account anytime between October 25, 1994 and September 30, 2009, and
- Whose account had at least one cash transaction (that was not later reversed).

Note to heirs:

- The estate of an IIM account holder who was deceased as of September 30, 2009 is included in the Historical Accounting Class if the IIM account (or its related probate account) was open as of that date.

QUESTIONS? CALL TOLL-FREE 1-800-961-6109 OR VISIT WWW.INDIANTRUST.COM.

- The heirs of any Class Member who died after September 30, 2009, but before distribution of any Settlement funds, will receive that Class Member’s Settlement payments through probate.

Trust Administration Class

- Anyone alive on September 30, 2009, and who
 - Had an IIM account recorded in currently available electronic data in federal government systems (“Electronic Ledger Era”) anytime from approximately 1985 to September 30, 2009, or
 - Can demonstrate ownership interest in trust land or land in restricted status as of September 30, 2009.
- The estate of any deceased beneficiary whose IIM account was open or whose trust assets had been in probate as reflected in the federal government’s records as of September 30, 2009.

Note to heirs:

- The heirs of any Class Member who died after September 30, 2009, but before distribution of any Settlement funds, will receive that Class Member’s Settlement payments through probate.

7. Are there exceptions to being included?

The Historical Accounting Class does not include individuals who filed a separate lawsuit before June 10, 1996, against the federal government making a claim for a complete historical accounting.

The Trust Administration Class does not include individuals who filed a separate lawsuit or who were part of a certified class in a class action lawsuit making a Funds Administration Claim or a Land Administration Claim against the federal government before **December 10, 2010**.

8. If I never had an IIM account or my IIM account is now inactive or closed, does this Settlement affect me?

It could. If you are included in the Historical Accounting Class and/or the Trust Administration Class as defined in Question 6, this Settlement does affect you.

If you **are NOT currently receiving quarterly or annual IIM account statements**, you should fill out a claim form and mail it to the address on the form. You can also submit your claim form online at www.IndianTrust.com. You may be asked to provide additional information to demonstrate your membership in the Historical Accounting Class and/or the Trust Administration Class. Claim forms and documentation will be due within 45 days of the Court’s Final Approval of the Settlement (or, at a later date set by the Court). Final Approval will be after the Fairness Hearing. Check the website or call the toll-free number for information on the claims filing deadline.

9. I’m not sure if I’m included in the Settlement.

If you are not sure whether you are included in one or both Classes or you are unsure if the federal government has your current address, you should call toll-free 1-800-961-6109 with questions or visit www.IndianTrust.com. You may also write with questions to Indian Trust Settlement, P.O. Box 9577, Dublin, OH 43017-4877. If you believe that you should be considered a member of either Class, but are not receiving quarterly or annual IIM account statements, you must fill out a claim form and mail it to the address on the form. The deadline for filing claims is explained in Questions 8 and 24.

QUESTIONS? CALL TOLL-FREE 1-800-961-6109 OR VISIT WWW.INDIANTRUST.COM.

THE SETTLEMENT BENEFITS—WHAT YOU GET

10. What does the Settlement provide?

The Settlement will provide:

- \$1.412 billion Accounting/Trust Administration Fund, plus a \$100 million Trust Administration Adjustment Fund, plus any earned interest, to pay for Historical Accounting and Trust Administration Claims. This money will also pay for the cost of administering and implementing the Settlement, as well as other expenses (*see* Question 13).
- \$1.9 billion Trust Land Consolidation Fund to purchase “fractionated” individual Indian trust lands (*see* Question 11). The program will allow individual Indians to get money for land interests divided among numerous owners. Land sales are voluntary. If you sell your land it will be returned to tribal control.
- Up to \$60 million for an Indian Education Scholarship Fund to help Native Americans attend college or vocational school. This money will come out of the \$1.9 billion Trust Land Consolidation Fund and will be based upon the participation of landowners in selling these fractionated land interests.

More details are in a document called the Settlement Agreement, which is available at www.IndianTrust.com.

11. What is fractionated land?

Fractionated land is a parcel of land that has many owners, often hundreds of owners. Frequently, owners of highly fractionated land receive very little money from that land.

ACCOUNTING/TRUST ADMINISTRATION FUND

12. How much will my payment be if I’m an Accounting Class Member?

Each member of the Historical Accounting Class will receive \$1,000. This is a per-person, not a per-account, payment.

13. How much will my payment be if I’m a Trust Administration Class Member?

It depends on how much income you’ve collected into your IIM account. Each member of the Trust Administration Class will receive a baseline payment of \$500. The \$100 million in the Trust Administration Adjustment Fund will be used to increase the minimum payment for Trust Administration Class Members. The current estimate is that will raise the minimum payment to Trust Administration Class Members to about \$800. Individuals with an IIM account open between 1985 and September 30, 2009 may receive more than \$800. This payment is separate from, and in addition to, the \$1,000 payment to individuals in the Historical Accounting Class.

The payment calculation uses the sum of your 10 highest years of income in your IIM account to determine your share of the Trust Administration Fund. That Fund is estimated to be \$850 million to \$1 billion. The exact dollar amount you will get cannot be known with certainty at this time because it is based on (a) the recorded income deposited to your IIM account over a period of time, and (b) the amount of money that will be left in the Accounting/Trust Administration Fund after deducting:

- All of the \$1,000 payments to Historical Accounting Class Members, and
- Attorneys' fees, their expenses, including expense reimbursements and possibly incentive fees to Class Representatives (*see* Question 33) and the costs of administering and implementing the Settlement.

Congress has determined that payments to Trust Administration Class Members should be increased for individuals whose payments are calculated to be:

- Zero; or
- Greater than zero (but only if you would have received a smaller Stage 2 payment (*see* Question 14) than Trust Administration Class Members whose payment is calculated to be zero).

For example, if you were supposed to receive a base payment of \$500, your payment might be increased to \$800. If your neighbor was supposed to receive a base payment of \$600, his payment might be increased to \$800.

The following are estimated calculations and are in addition to the \$1,000 you will receive as a member of the Historical Accounting Class. Your final Trust Administration payment could be more or less.

- If the sum of your 10 highest years of revenue is between \$0 and \$5,000, you may receive between \$800 and \$1,250.00.
- If the sum of your 10 highest years of revenue is between \$5,000.01 and \$15,000, you may receive between \$1,250.01 and \$2,500.
- If the sum of your 10 highest years of revenue is between \$15,000.01 and \$30,000, you may receive between \$2,500.01 and \$5,000.
- If the sum of your 10 highest years of revenue is between \$30,000.01 and \$75,000, you may receive between \$5,000.01 and \$12,000.
- If the sum of your 10 highest years of revenue is between \$75,000.01 and \$750,000, you may receive between \$12,000.01 and \$125,000.
- If the sum of your 10 highest years of revenue is greater than \$750,000.01, you may receive more than \$125,000.

If your account shows fewer than ten years of income, a zero dollar amount will be used in the years for which no income has been recorded. Reversed transactions and transfers between an individual's accounts will not be included in that calculation.

QUESTIONS? CALL TOLL-FREE 1-800-961-6109 OR VISIT WWW.INDIANTRUST.COM.

14. How will the Accounting/Trust Administration Fund be distributed?

If the Settlement is approved, there will be two distributions.

Stage 1 – The \$1,000 payments to Historical Accounting Class Members will be distributed shortly after the Settlement is approved and the Court’s order becomes final. For those Class Members who cannot be found, their payment will be deposited in a Remainder Account until the Class Member is located and can demonstrate his or her ownership interest. If a Class Member cannot be located prior to the conclusion of the distribution process, his or her funds will be transferred to the Indian Education Scholarship Fund (*see* Question 21).

Stage 2 – Payments to Trust Administration Class Members will be distributed after it is determined that substantially all the Trust Administration Class Members have been identified and the payments have been calculated (*see* Question 13).

15. What happens to any funds left in the Accounting/Trust Administration Fund?

After all payments are made, any money that is left over will be contributed to the Indian Education Scholarship Fund (*see* Question 21).

TRUST LAND CONSOLIDATION FUND

16. What is the Trust Land Consolidation Fund?

Over time, through generations, Indian trust lands owned by individuals have been fractionated into smaller and smaller undivided (“fractionated”) ownership interests. According to government calculations, owners historically have received very little money and the cost to administer the IIM account frequently has been more than what is paid out to individual Indians.

The \$1.9 billion Trust Land Consolidation Fund will provide individual Indians with an opportunity to get money for the fractionated land. As an additional incentive for owners to sell their land interests, an amount above the fair-market value will be paid into the Indian Education Scholarship Fund (*see* Question 21).

The Trust Land Consolidation Fund will be used for four things: (1) to purchase the fractionated land interests, (2) to carry out the Trust Land Consolidation Program, (3) to further Trust Reform efforts (*see* Question 23), and (4) to set aside up to \$60 million for Indian scholarships. At least 85% of the Fund will be used to purchase land. The Department of the Interior will consult with tribes to identify fractionated interests that the Department may want to consider purchasing.

17. How much money can I get from selling my land?

The Department of the Interior will offer fair market value for fractionated trust land.

18. How can I sell my land?

The procedures for selling trust land have not been determined at this point. Once those procedures have been determined, the Department of the Interior will attempt to contact individual Indian trust beneficiaries who own fractionated interests that it wishes to purchase.

19. What happens to land when owners cannot be located?

For fractionated interests that the Department of the Interior wishes to purchase, but whose owners cannot be located, Interior will attempt to find missing Class Members, including through the publication of notice in appropriate newspapers and newsletters for a period of at least six months. Five years after the Settlement is granted final approval, Class Members whose whereabouts are unknown, after diligent efforts have been made by the federal government to locate them, will be assumed to have consented to the transfer of their fractionated interests and their Indian Land Consolidation Funds will be deposited into an IIM account.

20. How long will the Trust Land Consolidation Fund continue?

The Department of the Interior will have up to 10 years from the date the Settlement is granted final approval to purchase the fractionated trust land. Any money remaining in the Land Consolidation Fund after that time will be returned to the U.S. Treasury.

INDIAN EDUCATION SCHOLARSHIP FUND

21. How will the Indian Education Scholarship Fund work?

The Indian Education Scholarship Fund will provide money for Native American students to attend college and vocational school. It will be funded in three ways:

- Up to \$60 million will come from the Trust Land Consolidation Fund in connection with the purchase of fractionated interests in trust land. Contributions will be as follows:

Land Purchase Price	Contribution to Fund
Less than \$200	\$10
Between \$200 - \$500	\$25
More than \$500	5% of the purchase price

The amount paid into the Indian Education Scholarship Fund is in addition to the fair market value amount that will be paid to the individual Indian landowner.

- Any remaining funds in the Accounting/Trust Administration Fund, after all distributions and costs relating to the Settlement are paid, will be transferred to the Indian Education Scholarship Fund.
- Any payments for Class Members that remain unclaimed for five years after Settlement is approved will be transferred to the Indian Education Scholarship Fund. This transfer will not occur for money being held for minors and adults who are mentally impaired, legally disabled, or otherwise in need of assistance.

QUESTIONS? CALL TOLL-FREE 1-800-961-6109 OR VISIT WWW.INDIANTRUST.COM.

22. How will the Indian Education Scholarship Fund be administered?

A non-profit organization chosen by the parties will administer the Indian Education Scholarship Fund. A special board of trustees will oversee the Fund. The trustees will be selected by the Secretary of the Interior, the representative Plaintiffs, as well as the non-profit. The Secretary will select his trustees only after consulting with tribes and after considering names of possible candidates timely offered by tribes.

INDIAN TRUST REFORM

23. How does this Settlement affect Indian trust reform?

Reform of the Indian trust management and accounting system should continue in the future. The Settlement Agreement allows some funds in the Trust Land Consolidation Fund to be used to pay costs related to the work of a commission on Indian trust administration and reform. In the future, Class Members will still be able to bring claims against the federal government for trust reform.

HOW TO GET A PAYMENT

24. How can I get a payment?

To be eligible for any payments under the Settlement, you must be a member of one or both Classes. If you are not receiving quarterly or annual IIM account statements and you believe you are a member of either Class, you will need to fill out a claim form. The claim form describes what you need to provide to prove your claim and receive a payment. Please read the instructions carefully. Claim forms and documentation will be due within 45 days of the Court's Final Approval of the Settlement (or, at a later date set by the Court). Final Approval will be after the Fairness Hearing. Check the website or call the toll-free number for information on the claims filing deadline. The claim form should be sent to:

Indian Trust Settlement
P.O. Box 9577
Dublin, OH 43017-4877

If you are denied participation, there will be an opportunity to submit additional documentation.

25. When will I get my payment?

Payments will be made after the Court grants final approval of the Settlement, and any appeals are resolved.

REMAINING IN THE SETTLEMENT

26. Do I need to do anything to remain in the Settlement?

You do not have to do anything to remain in the Settlement unless you are not receiving quarterly IIM account statements. In that case, you will need to fill out and return a claim form in order to get a payment.

QUESTIONS? CALL TOLL-FREE 1-800-961-6109 OR VISIT WWW.INDIANTRUST.COM.

27. What am I giving up as part of the Settlement?

If the Settlement becomes final, you will give up your right to sue the federal government for the claims being resolved by this Settlement. The specific claims you are giving up against the federal government are described in Section A, paragraphs 14, 15, and 21 of the Settlement Agreement. You will be “releasing” the federal government and all related people as described in Section I of the Settlement Agreement. The Settlement Agreement is available at www.IndianTrust.com.

If you did not receive an IIM account statement for 2009, you may request your IIM account balance as of September 30, 2009 by calling 888-678-6836. If you request your IIM account balance, you are agreeing to the balance provided by Interior unless you exclude yourself from the Settlement (*see* Question 28).

The Settlement Agreement describes the released claims with specific descriptions, so read it carefully. If you have any questions, you can talk to the law firms listed in Question 32 for free or you can talk to your own lawyer at your own expense.

EXCLUDING YOURSELF FROM THE SETTLEMENT

28. What if I don't want to be in the Settlement?

By law, you cannot exclude yourself from the Historical Accounting Class, if you are a member. You can only exclude yourself from the Trust Administration Class. If you don't want to be in that part of the Settlement, you must take steps to exclude yourself. This is sometimes called “opting out.” By excluding yourself, you keep the right to file your own lawsuit. Or you can join any other person who opted out and bring a separate lawsuit against the federal government on any Trust Fund Administration or Land Administration Claims that you may have.

If you choose to exclude yourself from the Trust Administration Class,

- You will not receive any money for your Fund Administration and Land Administration Claims.
- You will not be bound by the Court's ruling and will keep your right to sue the federal government for these Claims.
- You cannot object to or comment on this aspect of the Settlement as far as it concerns the Trust Administration Class.

If you are a member of the Historical Accounting Class:

- You **cannot** exclude yourself.
- If the Court approves the Settlement, you will not be able to sue the federal government about the Historical Accounting Claims.
- You will receive a \$1,000 payment.
- You can object to and/or comment on the terms of the Settlement.

QUESTIONS? CALL TOLL-FREE 1-800-961-6109 OR VISIT [WWW.INDIANTRUST.COM](http://www.IndianTrust.com).

29. How do I get out of the Trust Administration Class?

To exclude yourself, you must send a letter by mail saying that you want to be excluded from *Cobell v. Salazar*. Be sure to include your full name, telephone number, social security number, IIM account number(s) (if any), and your signature. You can't ask to be excluded on the phone or at the website. You must mail your exclusion request so that it is postmarked by **April 20, 2011** to:

Indian Trust Exclusions
P.O. Box 9419
Dublin, OH 43017-4519

Please note that the share of money you would have received if you had stayed in the Trust Administration Class will be removed from the \$1.512 billion Accounting/Trust Administration Fund and given back to the federal government.

OBJECTING TO OR COMMENTING ON THE SETTLEMENT

30. How can I object to or comment on the Settlement?

Any Class Member may comment on or object to the Settlement. However, if you exclude yourself from the Trust Administration Class, you may only object to, or comment on, other parts of the Settlement that you do not like. Also, you may comment on or object to fee and expense requests for Class Counsel and incentive awards and expenses for Class Representatives and other amounts that may be awarded by the Court (*see* Question 33). If you object to any part of the Settlement you must give reasons why. You may also comment favorably on any part of the Settlement. To object or comment, send a letter stating:

- a) The case name (*Cobell v. Salazar*) and case number (1:96cv01285);
- b) Your full name, address, telephone number, IIM Account Number(s) and signature;
- c) Comments you have about any aspect of the Settlement, including (1) fee and expense requests for Class Counsel, (2) incentive awards and expenses for Class Representatives, or (3) other fees and expenses that may be awarded. Your comments must state the specific reasons why you are objecting to the Settlement; and
- d) Any legal support or factual evidence that you wish to bring to the Court's attention, any grounds to support your status as a Class Member, and whether you intend to appear at the Fairness Hearing.

Mail your comments or objection to these three different places postmarked no later than **April 20, 2011**:

COURT	CLASS COUNSEL	DEFENSE COUNSEL
Clerk's Office United States District Court for the District of Columbia 333 Constitution Avenue, N.W. Washington, DC 20001	Cobell Class Counsel 607 14th Street, NW Suite 900 Washington, DC 20005-2018	Robert E. Kirschman, Jr. Dept of Justice, Civil Div. P.O. Box 875 Ben Franklin Station Washington, DC 20044

At your own expense, you may also appear at the Fairness Hearing to comment on or object to any aspect of the fairness, reasonableness, or adequacy of the Settlement (*see* Question 36).

QUESTIONS? CALL TOLL-FREE 1-800-961-6109 OR VISIT WWW.INDIANTRUST.COM.

31. What's the difference between objecting to and excluding myself from the Settlement?

You object to the Settlement when you disagree with some part of it but you wish to remain a Class Member. An objection allows the Court to consider your views. On the other hand, exclusion or "opting out" means that you do not want to be part of the Trust Administration Class or share in the benefits of that part of the Settlement. Once excluded, you lose any right to object to any part of the Settlement that relates to the Trust Fund Administration Claims or the Land Administration Claims, because those parts of the case no longer affect you. If you exclude yourself, you are free to bring your own lawsuit for those claims.

THE LAWYERS REPRESENTING YOU

32. Do I have a lawyer in the case?

Yes. The Court has appointed lawyers to represent you and other Class Members as "Class Counsel," including:

Dennis Gingold 607 14 th Street NW, Suite 900 Washington, DC 20005-2018	Keith Harper Kilpatrick Townsend & Stockton LLP 607 14 th Street NW, Suite 900 Washington, DC 20005-2018
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You will not be charged personally for these lawyers. If you want to be represented by another lawyer, you may hire one to appear in Court for you at your own personal expense.

33. How will the lawyers be paid? Do the Class Representatives get paid extra?

The amount of attorneys' fees, expenses and costs to be paid to Class Counsel will be decided by the Court in accordance with controlling law, giving due consideration to the special status of Class Members as beneficiaries of a federally created and administered trust. The amounts awarded will be paid from the Accounting/Trust Administration Fund.

In accordance with the Settlement Agreement, plaintiffs have filed a Notice with the Court to state the amount of fees, expenses, and costs they will assert through December 7, 2009. Plaintiffs' Notice states the following:

1. On December 7, 2009 the parties signed an Agreement on Attorneys' Fees, Expenses and Costs, stating in their motion for attorneys' fees, expenses and costs that plaintiffs may not assert that Class Counsel should be paid more than an additional \$99,900,000.00. In response, defendants may not assert that Class Counsel should be paid less than \$50,000,000.00. This Agreement is available at www.IndianTrust.com.
2. Plaintiffs' petition will assert that Class Counsel should be paid \$99.9 million for fees, expenses, and costs through December 7, 2009.

3. Class Counsel are working pursuant to contingency fee agreements, which provide that Class Counsel shall be paid a combined total of 14.75% of the funds that are created for the benefit of the classes. Applying that percentage to the \$1,512,000,000 to be deposited into the Settlement Account would result in an award of \$223,020,000.00 for Class Counsel.
4. The Court is not bound by any agreed upon or requested amounts, or the contingency fee agreements between Class Representatives and Class Counsel. The Court has discretion to award greater or lesser amounts to Class Counsel in accordance with controlling law, giving due consideration to the special status of Class Members as beneficiaries of a federally created and administered trust.

The Agreement on Attorneys' Fees, Expenses and Costs, as modified, also provides that Class Counsel may be paid up to \$12 million for work, expenses and costs after December 7, 2009. Class Counsel will not be entitled to be paid such amounts unless the Settlement is given final approval by the Court. All such requests for fees, expenses, and costs after December 7, 2009 are to be based on Class Counsel's actual billing rates and are subject to approval of the Court, following an opportunity for Class Members to object and defendants to respond.

Plaintiffs will file a petition for payment of attorneys' fees and a memorandum of points and authorities in support of that request no later than **January 20, 2011**. That petition and memorandum will also be available at www.IndianTrust.com. As required by the Agreement on Attorneys' Fees, Expenses and Costs, at the same time Plaintiffs file the petition for attorneys' fees, they will also file statements regarding Class Counsel's billing rates, as well as contemporaneous, where available, and complete daily time, expense, and cost records supporting that petition. Those records will thereafter be available at the Clerk's Office, United States District Court for the District of Columbia, 333 Constitution Ave. NW, Washington, DC 20001.

Plaintiffs have also filed a notice with the Court that they will seek incentive awards and expense reimbursements for the Class Representatives as follows:

Elouise Pepion Cobell	\$2,000,000.00
James Louis Larose	\$ 200,000.00
Thomas Maulson	\$ 150,000.00
Penny Cleghorn	\$ 150,000.00

Plaintiffs will also be requesting \$10.5 million to reimburse the Class Representatives' expenses. The requested amounts are in addition to payments the Class Representatives will be entitled to as Class Members. Any amounts awarded will be paid from the Accounting/Trust Administration Fund.

Plaintiffs will file a petition for payment of those incentive awards and a memorandum of points and authorities in support of that request no later than **January 20, 2011**. That petition and memorandum will also be available at www.IndianTrust.com.

Class Members and Defendants may object to or comment on plaintiffs' requests for Class Counsel and Class Representatives (*see* Question 30 above). After considering the objections and comments of Defendants and Class Members, the Court will determine the amounts of (a) attorneys' fees, expenses and costs and (b) plaintiffs' incentive awards and expense reimbursement in accordance with controlling law giving due consideration to the special status of Class Members as beneficiaries of a federally created and administered trust.

THE COURT'S FAIRNESS HEARING

34. When and where will the Court decide whether to approve the Settlement?

The Court will hold a Fairness Hearing at 10:00 am on **June 20, 2011**, at the United States District Court for the District of Columbia, 333 Constitution Avenue NW, Washington, DC. The hearing may be moved to a different date or time without additional notice, so it is a good idea to check www.IndianTrust.com or call 1-800-961-6109.

At this hearing, the Court will consider whether the Settlement is fair, reasonable, and adequate. If there are objections, the Court will consider them. The Court will also consider how much to pay the lawyers representing Class Members and whether to award any additional payment to the Class Representatives. After the hearing, the Court will decide whether to approve the Settlement. We do not know how long these decisions will take.

35. Do I have to come to the hearing?

No. Class Counsel will answer any questions the Court may have. But you are welcome to come at your own expense. If you send an objection or comment, you don't have to come to Court to talk about it. As long as you mailed your written objection on time, the Court will consider it. You may also pay another lawyer to attend on your behalf, but it's not required.

36. May I speak at the hearing?

Yes. You may ask the Court for permission to speak at the Fairness Hearing. You may appear at the Fairness Hearing to comment on or object to any aspect of the fairness, reasonableness, or adequacy of the Settlement.

GETTING MORE INFORMATION

37. How do I get more information?

This notice summarizes the proposed Settlement. More details are in the Settlement Agreement. You can get a copy of the Settlement Agreement and the subsequent modifications to it at www.IndianTrust.com. You may also write with questions to Indian Trust Settlement, P.O. Box 9577, Dublin, OH 43017-4877. You can also register for updates and get a claim form at the website, or by calling the toll-free number, 1-800-961-6109.

QUESTIONS? CALL TOLL-FREE 1-800-961-6109 OR VISIT WWW.INDIANTRUST.COM.

BUSINESS AND ACCOUNTING METHODS
INDIAN BUREAU



REPORT

TO THE

JOINT COMMISSION OF THE
CONGRESS OF THE UNITED STATES

SIXTY-THIRD CONGRESS
THIRD SESSION

TO

INVESTIGATE INDIAN AFFAIRS

RELATIVE TO

BUSINESS AND ACCOUNTING METHODS EMPLOYED IN
THE ADMINISTRATION OF THE OFFICE
OF INDIAN AFFAIRS



WASHINGTON
GOVERNMENT PRINTING OFFICE
1915

Ex 6

OUTLINE OF REPORT ON THE BUSINESS AND ACCOUNTING METHODS EMPLOYED IN THE ADMINISTRATION OF THE OFFICE OF INDIAN AFFAIRS.

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IV

BUSINESS AND ACCOUNTING METHODS INDIAN BUREAU.

PART I.—DESCRIPTION OF PRESENT ORGANIZATION, METHODS AND PROCEDURE.

*The Joint Commission to Investigate Indian Affairs,
Sixty-third Congress of the United States, Washington, D. C.*

GENTLEMEN: At your request the New York Bureau of Municipal Research has made an inquiry into the business and accounting methods employed in the administration of the Office of Indian Affairs. A summary of conclusions will be found in the introductory part of this report. While a detailed description of present methods and conditions is submitted herewith, it was thought undesirable to take the time to work out concretely the constructive details unless some action were taken which would indicate that these details were desired.

NEED FOR SPECIAL CARE IN MANAGEMENT.

The need for special care in management of Indian affairs lies in the fact that in theory of law the Indian has not the rights of a citizen. He has not even the rights of a foreign resident. The Indian individually does not have access to the courts; he can not individually appeal to the administrative and judicial branches of the public service for the enforcement of his rights. He himself is considered as a ward of the United States. His property and funds are held in trust. Both of these facts place the Government in the position of a guardian, charged with extraordinary care. The Indian Office is the agency of the Government for administering both the guardianship of the Indian and the trusteeship of his properties.

CONDITIONS ADVERSE TO GOOD ADMINISTRATION.

The legal status of the Indian and his property is the condition which makes it incumbent on the Government to assume the obligation of protector. What is of special interest in this inquiry is to note the conditions under which the Indian Office has been required to conduct its business. In no other relation are the agents of the Government under conditions more adverse to efficient administration. The influences which make for infidelity to trusteeship, for subversion of properties and funds, for violation of physical and moral welfare have been powerful. The opportunities and inducements to peculation are much greater than those which have operated with ruinous effect on other branches of public service and on the trustees and officers of our great private corporations. In many instances

the integrity of these has been broken down. It is not to be accepted as a conclusion, however, that those who have been employed in the Indian Service have been below others in ability or integrity when things have gone wrong. It has been largely due to the conditions under which the service has been required to operate.

GOVERNMENT MACHINERY INADEQUATE.

In the first place the machinery of the Government has not been adapted to the purpose of administering a trust. In the second place there has been little sympathy or favorable opinion to demand that an effective business machine be developed. In fact the public opinion which has dominated the Government has been either hostile or passively indulgent of abuse. This is one side of the picture. On the other side, behind the sham protection which operated largely as a blind to publicity, have been at all times great wealth in the form of Indian funds to be subverted; valuable lands, mines, oil fields, and other natural resources to be despoiled or appropriated, to the use of the trader; and large profits to be made by those dealing with trustees who were animated by motives of gain. This has been the situation in which the Indian Service has been for more than a century—the Indian during all this time having his rights and properties to greater or less extent neglected; the guardian, the Government, in many instances, passive to conditions which have contributed to his undoing.

OPPORTUNITIES STILL PRESENT.

And still, due to the increasing value of his remaining estate, there is left an inducement to fraud, corruption, and institutional incompetence almost beyond the possibility of comprehension. The properties and funds of the Indians to-day are estimated at not less than one thousand millions of dollars. There is still a great obligation to be discharged, which must run through many years. The Government itself owes many millions of dollars for Indian moneys which it has converted to its own use, and it is of interest to note that it does not know and the officers do not know what is the present condition of the Indian funds in their keeping. Every community bordering on Indian lands still has in it persons who are using every influence at their command to obtain official action to the end that they may get possession of Indian lands. Great corporations maintain lobbyists and unprincipled agents with a view of getting concessions, leases, and legislation which are favorable to their own selfish purposes, but unfavorable to the Indian.

PRIMARY DEFECTS.

As has been said, a primary defect from the viewpoint of the Government and the execution of its trust is one of organization. Going along with this have been defective and antiquated methods. But what has contributed most to a continuation of essential defects has been lack of facilities for making available the facts—lack of publicity. But in this the Indian Service does not present a new problem. The story of the mismanagement of Indian affairs is only

a chapter in the history of the mismanagement of corporate trusts. The Indian has been the victim of the same kind of neglect, the same abortive processes, the same malpractices as have the life-insurance policyholder, the bank depositor, the industrial and transportation shareholder. The form of organization of the trusteeship has been one which does not provide for independent audit and supervision. The institutional methods and practices have been such that they do not provide either a fact basis for official judgment or publicity of facts which if made available would supply evidence of infidelity. In the operation of this machinery of government, therefore, there has not been the means provided for effective official scrutiny and the public conscience could not be reached.

AMPLE PRECEDENTS TO BE FOLLOWED.

Precedents to be followed are ample. In private corporate trusts that have been mismanaged a basis of appeal has been found only when some favorable circumstance has brought to light conditions so shocking as to cause those people who have possessed political power, as a matter of self-protection, to demand a thorough reorganization and revision of methods. The same motive has lain back of legislation for the Indian. But the motive to political action has been less effective for the reason that in the past the Indians who have acted in self-protection have either been killed or placed in confinement. All the machinery of government has been set to work to repress rather than to provide adequate means for justly dealing with a large population which has had no political rights. There was no constituency in the Government or the people to which an appeal to self-interest could be made. Changes in organization and methods therefore could come only through some means which would regularly make public the facts necessary to an appeal to the conscience of those who have no personal interest in Indian affairs. This means has been wanting. Appeal has been made only when conditions have developed which endangered the lives and health of millions of Americans threatened by the outlawry or disease results of social neglect.

CONSTRUCTIVE RECOMMENDATIONS.

Briefly stated, the constructive recommendations of the report are premised on what would seem to be conclusive evidence that the funds and properties of the Indian have not been adequately protected in the past. The need for change is found in lack of adequate means whereby officers and agents of the Government may be held strictly accountable as "trustees" for the funds and properties of the Indians, and for the development of the highest efficiency on the part of those who perform the function of "guardian"—i. e., those who are charged with responsibility for the care, education, health, support, and physical welfare and comfort of those who are reduced to the status of wards to the Government. With the view that further adaptations should be made to secure these ends, the following general recommendations are made:

1. That there be a systematic reorganization and revision of methods.

2. That in making these changes, units of organization be established to exercise the function of "guardianship" or care, education, and physical welfare of the Indian, which are separate and distinct from units of organization, which are charged with the exercise of functions of "trusteeship."

3. That in each group of organization units a clear distinction be made between the "line" as distinguished from the "staff." That is, the "line" organization would be responsible for doing things and the "staff" organization would be responsible for advising the heads of the line with respect to planning and the manner in which plans and orders are executed by others, the staff to be relieved from issuing and executing orders which require direct dealings with the "line," the Indians, or with the business world.

4. That the whole service be taken out of politics and the personnel of both branches of the service be so classified and graded with such salary rates as to provide a service-wide opportunity for promotions based on individual efficiency, instead of having the opportunity of the individual so limited as not to offer him a career.

5. That methods of appropriations be changed with a view to establishing a more effective control over the contracting and purchasing relations, and at the same time reducing the cost and eliminating the unnecessary "red tape" of administration.

6. That the allotments be made under conditions attached to appropriations which would locate administrative responsibility for the exercise of foresight in planning work to be done as well as review of results, and to this end requiring the establishment of accounts and current reports which will show cost of work under each allotment.

7. That methods of inspection be systematized and developed in such manner that the administration may utilize the reports of supervisors and special agents more effectively, and to this end to install standardized forms of "score cards" wherever practicable, on which reviewable facts may be reported instead of leaving the whole matter to the initiative and discretion of each individual.

8. That provision be made for the more economic purchase and distribution of supplies, materials, and equipment.

9. That a complete system of double-entry accounting be installed which will insure complete, accurate, and up-to-date reports of all facts needed by the administrator, by Congress, or by citizens in thinking about the business and financial relations of the Indian Service.

CRITICISM OF METHODS, NOT OF PERSONNEL.

The critical statements which appear in different parts of the report relate to methods and procedure rather than to officials and employees of the Office of Indian Affairs. The incomplete and unsatisfactory accounting system described is largely due to a lack of facilities and lack of personnel for the installation and operation of an up-to-date accounting system rather than to neglect or deficiencies on the part of officials, clerks, and employees in the service. For some time past it has been realized that the methods now in use are not adapted to the character or volume of work which is being performed. This realization has brought about from time to time changes which have been in the nature of new patches placed on an old garment—

i. e., has resulted in adding new features to the old methods in vogue, but not in the installation of a system which is flexible and responsive to the needs. A thorough reorganization and a thorough revision of methods of accounting and reporting should be made a part of the further development of the work of the Office of Indian Affairs.

SCOPE AND METHOD OF SURVEY.

The survey was undertaken with the following purposes in view:

1. To learn the existing, important business and accounting problems confronting the administration of the Office of Indian Affairs.
2. To state wherein it is thought present methods are defective.
3. To formulate constructive suggestions with a view in mind of providing more up-to-date methods of administration and accounting, by which the interests of the Indian would be better served.
4. To discuss the advantages which it is thought would be gained from the adoption of the constructive recommendations proposed.

The last two of these purposes have not been carried out in detail for the reasons above stated.

In studying the Office of Indian Affairs the following plan was pursued: The organization methods and procedure of the Division of Finance and such parts of other divisions and branches of the administration as were involved were studied and described. The descriptive report in draft form was submitted to heads of the several divisions for correction and discussion—all statements of fact contained in the report as now presented having been reviewed by responsible officers in so far as they relate to their respective divisions. From these statements and descriptions of fact our conclusions have been drawn. The conclusions themselves are separately stated, so that no difficulty would be experienced in distinguishing matters of fact from matters of opinion.

PERSONAL ACKNOWLEDGMENT.

The Bureau of Municipal Research is greatly indebted to the Commissioner of the Office of Indian Affairs and the heads of divisions in Washington for their helpful cooperation in the survey. Every official and employee interviewed extended to the representatives of the bureau the most cordial courtesy, for which hearty and appreciative acknowledgment is here made.

Respectfully submitted.

F. A. CLEVELAND, *Director.*

CHAPTER I.

INTRODUCTION.

Ours is not the only Government that has had to face serious problems occasioned by the fact that peoples of different races, speaking different languages, and in different stages of civilization have occupied one national territory and have been subject to a common government in which one race in its ability to command and enforce

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

ELOISE PEPION COBELL, et al.,)	
)	
Plaintiffs,)	
)	
v.)	Civil Action No. 96-1285 (RCL)
)	
GALE A. NORTON, Secretary of the Interior, et al.,)	
)	
Defendants.)	
)	

AFFIDAVIT OF JESSICA POLLNER

I, Jessica Pollner, for my affidavit in the above-captioned matter, declare as follows:

1. I am a principal in PricewaterhouseCoopers LLP (PwC) and have been employed by the firm and its predecessor firm, Price Waterhouse LLP (PW), since 1991. I am in the Advisory Services practice, where I provide statistical and analytic support for complex disputes and litigation. For the purpose of this affidavit, I will refer to the organization in which I am a principal as "PwC", rather than "PwC and its predecessor firm PW."

2. I am a professional statistician, and received my Ph.D. in statistics from the State University of New York at Buffalo in 1980. My undergraduate training is in mathematics (1973, State University of New York at Buffalo). I received a Master's degree in mathematics (with a specialization in statistics) from Boston University in 1974.

3. In the course of my employment at PwC, I have analyzed large and complex databases; developed sampling plans; extrapolated sample results to the population; and reported on

those results. I am familiar with the statistical literature on sample design and evaluation, and have testified on these issues.

4. Dennis Gingold engaged PwC in this matter on behalf of Plaintiffs in June 1996. My role on this engagement was to oversee the data analysis and anticipated statistical sampling of the Individual Indian Monies (IIM) accountholders. I provided this direction over the entire engagement period. A brief outline of our efforts to obtain the documentation and information necessary to perform an accurate analysis of the Indian accounts, as well as a description of our efforts to work jointly with Defendants' experts follows.
5. From June 1996 through November 1996, PwC's primary tasks were to research and develop a discovery request. This discovery request was ordered on November 27, 1996. As described more thoroughly in Attachment A, letter to Dennis Gingold dated November 11, 1997, documents and data requested pursuant to this order were not provided in a timely and complete manner.
6. In December 1996, PwC was provided access to the IIM database (covering the period 1985 through 1996) maintained by the Office of Trust Funds Management (OTFM). These data were provided to us on approximately 100 cartridges, and captured information from three files: IITRAN, HISTRAN, and Master. We developed a unified analytic database from these files, which was a critical source of information for this engagement. Defendants indicated that these data were all the data available regarding the IIM accounts. However, as PwC came to find out, these files were missing critical information regarding the IIM accounts. PwC incurred over \$450,000 in fees for building and analyzing the OTFM database. As shown on Exhibit AD, these tasks include: Statistical Analysis (Task 005); Database formatting (Task 006); Perform agency credit/debit analysis (Task 024); Development of analytic database from OTFM files (Task 029); and Summary reporting regional accounts (Task 058).

7. Since the OTFM data were intended to serve as the basis for PwC's statistical sample, PwC would not have proceeded with the extensive analysis of the OTFM database if we had not intended to pursue a statistical sampling approach. Due to the Defendants' inability to provide documents for the five named plaintiffs; the lack of documentation and manuals provided for a number of BIA/OTFM systems; the limited data provided during our site visits; and the lack of cooperation from Defendants' experts, we abandoned the statistical sampling approach in July 1998.
8. On February 7, 1997, PwC requested assistance from the Defendants to understand the nuances of the OTFM data (Exhibit B). PwC received a response from Defendants on March 11, 1997 (Exhibit F). The March 11, 1997 response requested examples of certain items. We submitted the requested examples and requested further clarification in a letter dated March 14, 1997 (Exhibit G). The March 14, 1997 letter was re-submitted to Defendants on August 8, 1997 (Exhibit O). No further response on these issues was ever received by PwC.
9. PwC received data and supporting documentation regarding oil and gas transactions for IIM accounts from the Mineral Management Service (MMS). Some of these data were unreadable. As shown in Exhibit C, on February 19, 1997, we requested further documentation regarding the MMS data. As shown in Exhibit H, Defendants' response to this letter on March 19, 1997 suggested a teleconference with MMS to discuss outstanding issues. As shown in Exhibit I, this teleconference took place on March 21, 1997. A further request for MMS documentation was issued on April 1, 1997 (Exhibit J)
10. On February 21, 1997, PwC requested lease and ownership data from the Integrated Records Management System (IRMS) as shown in Exhibit D. This letter also requested a meeting with the Bureau of Indian Affairs (BIA) and/or Bureau of Land Management (BLM) to further understand the relationship among the various agencies involved with the IIM accountholders. Defendants response to this letter dated March 17, 1997 (Exhibit H) neglected to address the IRMS data or answer many of the questions regarding the agencies. As shown in Exhibit L, we again requested the IRMS data on April 17, 1997,

and requested information regarding the Land Records Information System (LRIS). The April 17, 1997 letter was re-submitted to Defendants on August 8, 1997 (Exhibit O). The status of these requests as of April 1, 1998 is provided in Exhibit Z.

11. PwC formally requested the LRIS data and documentation on December 4, 1997 (Exhibit U). The status of these requests as of April 1, 1998 is provided in Exhibit Z. Some LRIS data were ultimately provided, however, we were not able to successfully access these data. PwC incurred almost \$175,000 in fees for reviewing the IRMS and LRIS data. As shown in Attachment AD, these tasks include: Examination of TSR data tapes provided by BIA (Task 011); Review data received from BIA (Task 019); Review data tapes from BIA (Task 022); and Review tapes received from BIA (Task 027). Neither the IRMS nor the LRIS data were ultimately useful due to the lack of documentation produced by Defendants and the inability of Defendants to provide accessible files. PwC would not have incurred this time had we been aware that documentation would not be available or that the data would be unreadable.
12. Due to the limited time frame for which OTFM data were available, on March 3, 1997, PwC requested data for the time period 1972 through 1985 for two regions (Exhibit E). This request was submitted to Defendants once again on August 8, 1997 as shown in Exhibit O. No data were ever provided in response to this request.
13. From the inception of this work, PwC had exchanged insights and observations with Arthur Anderson (AA) professionals concerning the analysis of the OTFM database. At no time from June 1996 through July 1998 had there been any agreement that both PwC (engaged by the Plaintiffs) and AA (engaged by the Defendants) would analyze similarly the database. At best, we hoped for some agreement on a sampling approach. As described below and in more detail in Attachment A, we had numerous difficulties working jointly with AA to design a statistical sampling plan in a timely manner.
14. On August 7, 1997, we indicated to David Lasater of AA and Lewis Wiener of the Department of Justice that the sampling methodology suggested by AA (in a meeting

held in the AA offices in New York) was reasonable. Dr. Lasater indicated that his thoughts were preliminary and the design was not yet complete. As shown in Exhibit P, on September 10, 1997, we issued a letter to Dr. Lasater requesting that PwC and AA jointly finalize the statistical sampling plan at a meeting scheduled for September 18, 1997. Dr. Lasater responded to PwC's letter on September 16, 1997, indicating that AA was not "close" to finalizing a sampling plan (Exhibit R). On September 18, 1997, Dr. Lasater, Mr. Wiener, and other AA staff attended a meeting in the Washington, D.C. PwC offices. At that time, Dr. Lasater indicated that he would need an additional six months of time before he could complete the statistical work that would support his sampling design.

15. In late September 1997, PwC proposed a sampling design and drew a random sample of approximately 300 accounts, in a manner consistent with AA's August 1997 proposed approach. We provided Mr. Wiener an explanation of the design, and included ancillary information on the sample in a document dated September 23, 1997 (Exhibit S).
16. In a letter dated October 9, 1997, Mr. Wiener indicated, "we join in the adoption of Price Waterhouse's proposed stratified random sampling plan (the "Plan"). We do, however, have concerns regarding certain elements of the Plan that should be addressed while we are moving forward with its implementation." In December 1997, we received AA's proposed approach to sampling, which was substantially different from both the PwC approach and the proposal tacitly suggested by Dr. Lasater in August 1997. In fact, AA continued to revise their approach over a several day period in December 1997. As detailed in a letters to Dennis Gingold dated December 9, 1997, December 16, 1997, and December 17, 1997, we had numerous conversations with AA regarding the sampling plan. (Exhibits T, W, and X)
17. In December 1997, PwC provided AA with the methodology we utilized in selecting the sample of 300 accounts. (Exhibit V)
18. A detailed summary of PwC's sampling plan is contained in Exhibit Y.

19. While PwC staff were analyzing the OTFM data for the purpose of developing an efficient sample design that would be representative of the over 500,000 accountholders, we were contemporaneously reviewing and requesting other relevant documents and data, all of which were expected to provide support for our statistical sampling approach to the Individual Indian accounting. In addition, we participated in site visits to a number of BIA offices; met with Arthur Anderson staff; attended court-mandated status conferences; examined other electronic databases; and performed an in-depth analysis of documents for the five named plaintiffs.
20. On April 16, 1997, we requested a site visit to the Phoenix area office (Exhibit K). At that time, we provided a listing of 50 account holders for whom we wished to review documentation and a detailed list of documentation that we wished to review. PwC agreed to limit the scope of this request to 33 account holders at three agency offices. This site visit took place on May 20 through May 23, 1997. On July 10, 1997, an additional nine boxes of documents for the 33 account holders were provided to PwC. The difficulties we experienced with the site visits are detailed in a letter to Dennis Gingold dated September 15, 1997 (Exhibit Q).
21. On May 15, 1997, PwC requested the arrangement of a site visit to the Portland area office (Exhibit M). At this time, we provided a list of 40 account holders from two agency offices for whom we wished to review documents. As a result of the unproductive nature of the Phoenix site visit, we requested assurances from Defendants that a Portland site visit would be productive (Exhibit N). This site visit took place on August 26 through August 28, 1997. The difficulties we experienced with the site visits are detailed in a letter to Dennis Gingold dated September 15, 1997 (Exhibit Q).
22. PwC incurred over \$470,000 in fees for the site visits and the review and analysis of the documents obtained from the site visits. As shown in Attachment AD, these tasks include: Analysis of Salt River documents (Task 009); Site visits (Task 059) and Analysis of Phoenix documents (Task 060). PwC would not have conducted extensive

site visits if we had been apprised that few documents would be available for review and analysis. Thus, PwC would not have incurred these fees if we had been aware that documents would not be available.

23. Documents responsive to Plaintiffs' First Order of Production regarding the five named plaintiffs were provided sporadically over the time period that PwC was engaged by Plaintiffs. Documents for the five named plaintiffs that were provided to PwC, were unorganized and often duplicative. PwC had to allocate substantial resources to catalog, Bates number, and organize the documents received for the five named plaintiffs. We incurred over \$55,000 in fees for producing an inventory and Bates numbering of the documents for the five named plaintiffs (Attachment AD, task 043). This inventory was ultimately provided to defendants so that they could attempt to come into compliance with paragraph 19.
24. In addition, we incurred about \$250,000 in fees for analyzing the incomplete documents produced for the five named plaintiffs (Attachment AD, Task 008). PwC would not have incurred these fees if we had been apprised that complete documents for the five named plaintiffs would not be provided.
25. In general, documents and information were neither provided to us during our site visits, nor in response to the production orders. Status reports of documents and data requested as of September 17, 1998 and November 20, 1998 are provided in Exhibits AA and AB. Moreover, our effort in analyzing the limited documentation for the site visit and five named plaintiff account holders was substantial, but ultimately was not useful, due to the data limitations, and the incomplete files provided to PwC.
26. In October 1997, PwC began researching and developing an alternative approach to analyze the IIM accounts. PwC incurred over \$1 million in fees for researching and developing this alternative approach. As shown in Attachment AD, these tasks include: Research/compilation of findings (Task 004); Perform analysis of data obtained through research (Task 025); and Research oil, gas, timber and minerals income (Task 032). PwC

would not have undertaken the aforementioned tasks if documents had been made available for the statistical sampling approach.

27. Throughout our engagement, PwC provided critical trial related assistance to Plaintiffs' attorneys. These tasks included, but were not limited to: trial and deposition testimony; preparation of an expert report; attendance at depositions for opposing experts; and assistance with pre- and post- trial briefs. PwC incurred over \$1.5 million in fees for trial-related assistance. As shown in Attachment AD, these tasks include, but are not limited to: Prepare for and participate in discussions/meetings with counsel (Task 002); Review of documents received (Task 003); Preparation of memorandum/letters (Task 007); Review deposition questions (Task 012); Attend depositions (Task 015); Review depositions (Task 016); Supplemental Interrogatory Responses (Task 020); Prepare affidavit of Jessica Pollner (Task 021); Discovery Request (Task 030); Prepare expert report (Task 033); Preparation for and attendance at hearing (Task 034); Review affidavit (Task 035); Prepare expert support binder (Task 037); Review documents – Government report (Task 040); Review of Fourth request for production documents (Task 041); Review of possible trial exhibits (Task 049); Prepare affidavit re: electronic discovery (Task 051); Trial attendance and preparation (Task 052); Assistance with post-trial briefs (Task 053); Review of trial transcripts (Task 054); and Outline for report (Task 056).
28. In support of this affidavit, a number of schedules are provided that detail the time spent pursuing the statistical sampling approach; developing an alternative approach to reconcile the trust accounting; and assisting Plaintiffs' attorneys with trial-related tasks. A complete list of the tasks completed by PwC is provided in Exhibit AD.
29. PwC's time recording system requires employees to enter time spent on a client engagement into an electronic database. Hours are recorded for each day twice a month; timesheets are submitted to the Finance department bi-monthly.
30. From the onset of this engagement through March 1998, the PwC invoices provided to the client included total hours by task – however, sufficient details were not maintained

to allow a description of the specific tasks performed by person by day. Subsequent to March 1998, our invoices detailed the tasks completed by each PwC staff member by day, as well as the total hours for each task.

31. PwC billed Plaintiffs at a flat rate of \$180 per hour from June 1996 through May 1997. From June 1997 through March 1998, we billed Plaintiffs at a rate of \$180 per hour for professional staff and \$75 per hour for paraprofessional staff. From April 1998 through January 1999, we billed Plaintiffs at a rate of \$200 per hour for professional staff and \$75 per hour for paraprofessional staff. From February 1999 through August 1999, we billed Plaintiffs at a rate of \$200 per hour for professional staff and \$95 per hour for paraprofessional staff. From September 1999 through January 2000, we billed Plaintiffs at a rate of \$225 per hour for professional staff.
32. PwC issued invoices for expenses related to providing services to Plaintiffs. These expenses include travel to site visits, travel to meetings with AA, photocopying, and other engagement-related expenses.
33. Exhibit AC contains the hours and expenses per month for those tasks completed by PwC. Exhibit AD contains hours per task. Exhibit AE contains tasks by months for June 1996 through December 1996. (Note that this is the finest level of detail that is available for this time period.) Exhibit AF contains staff person by task by month for January 1997 through March 1998. (Note that this is the finest level of detail that is available for this time period.) Exhibit AG contains hours by staff person by task and date for April 1998 through January 2000.
34. As a result of the schedules provided in Exhibits AC through AG and the information in this affidavit, Plaintiffs are requesting compensation of \$4,528,684.

State of The District of Columbia

The foregoing was subscribed and sworn before me by Jessica Pollner, this 13 day of August 2004.

Jessica Pollner
Signature of affiant

Regina A. Carter
Notary Public
My commission expires 4-30-07

(SEAL)

Lancaster Consulting LLC

Litigation and Management Consulting

5130 North Central Avenue
Phoenix, Arizona 85012
Telephone 602-241-3300 Facsimile 602-241-3303
info@lancasterconsulting.com

January 14, 2003

Dennis M. Gingold, Esq.
1275 Pennsylvania Avenue, 9th Floor
Washington, D.C. 20004

Re: IIM Matter

Dear Mr. Gingold:

Enclosed is the firm's bill for services rendered in the above referenced matter for the period December 26, 2002 through January 6, 2003.

Sincerely,

Dwight J. Duncan
For the Firm
DJD/ml

Lancaster Consulting LLC

Litigation and Management Consulting

5130 North Central Avenue
Phoenix, Arizona 85012
Telephone 602-241-3300 Facsimile 602-241-3303
info@lancasterconsulting.com
Taxpayer ID #86-0909173

January 14, 2003
Invoice Number 4316

Invoice for Professional Services

Re: IIM Matter

For Professional Services (12/26/02 through 1/6/03):

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Dwight J. Duncan (See attached summary for details of time and tasks)	46.5	\$250	\$11,625
Randall R. Smith (See attached summary for details of time and tasks)	51.1	\$160	8,176
Melissa J. Hulke (See attached summary for details of time and tasks)	17.4	\$110	1,914
Total amount due for this invoice			<u>\$21,715</u>

Re: IIM Matter

Summary of Engagement Time and Tasks

Consultant: Dwight J. Duncan

Date	Hours	Descriptions
12/28/2002	7.0	Meet with R. Fasold and R. Smith to discuss historical accounting document and associated models.
12/26/2002	1.7	Meet with R. Smith to discuss historical accounting assignment and revenue model.
12/27/2002	3.6	Meet with R. Fasold and R. Smith (Part-Time) to discuss historical accounting document and associated models.
12/27/2002	0.5	Meet with R. Smith to discuss historical accounting assignment and finalize scope of work.
12/27/2002	1.7	Teleconference with D. Gingold, J. Rempel, M. Brown, R. Fasold, and R. Smith regarding preliminary assessment of historical accounting document and anticipated scope of work for Lancaster Consulting.
12/29/2002	1.1	Review Plaintiffs' Plan provided by R. Fasold.
12/30/2002	0.3	Call with R. Fasold to discuss methodology and Plaintiffs' Plan.
12/30/2002	1.8	Outline methodology definitions.
12/31/2002	2.9	Review documents provided by R. Fasold.
12/31/2002	0.5	Meet with R. Smith to discuss revenue model and methodology definitions.
12/31/2002	1.1	Meet with R. Smith and M. Hulke to discuss methodology and associated research, and language for Plaintiffs' Plan.
1/2/2003	5.3	Draft language for Plaintiffs' Plan.
1/2/2003	0.1	Meet with R. Smith to discuss Plaintiffs' Plan.
1/2/2003	2.8	Research methodologies in/for Plaintiffs' Plan.
1/2/2003	0.3	Teleconference with R. Fasold and R. Smith to discuss Plaintiffs' Plan and revenue model.
1/3/2003	1.3	Review documents provided by R. Fasold.
1/3/2003	2.2	Research methodologies in/for Plaintiffs' Plan.
1/3/2003	5.4	Assist in drafting Plaintiffs' Plan.
1/3/2003	1.1	Meet with R. Smith to discuss language for Plaintiffs' Plan associated with revenue model.
1/3/2003	1.5	Analyze Plaintiffs' Plan with R. Smith.
1/8/2003	0.1	Teleconference with R. Fasold and R. Smith to discuss Plaintiffs' Plan and revenue model.
1/6/2003	0.6	Review Plaintiffs' Plan.
1/6/2003	0.5	Assist in drafting language for Plaintiffs' Plan with R. Smith.
1/6/2003	1.0	Assist in drafting language for Plaintiffs' Plan with R. Smith and M. Hulke.
1/6/2003	0.9	Meet with M. Hulke to discuss language of Plaintiffs' Plan (quotes) and source documents.
1/6/2003	0.4	Assist in drafting Plaintiffs' Plan.
1/6/2003	0.5	Meet with R. Smith to discuss final proposed changes to Plaintiffs' Plan.
1/6/2003	0.3	Teleconference with R. Fasold and R. Smith regarding proposed final language edits for the Plaintiffs' Plan.

46.5

Re: IIM Matter

Summary of Engagement Time and Tasks

Consultant: Randall R. Smith

Date	Hours	Descriptions
12/26/2002	7.0	Meet with R. Fasold and D. Duncan to discuss historical accounting document and associated models.
12/26/2002	1.7	Meet with D. Duncan to discuss historical accounting assignment and revenue model.
12/27/2002	3.4	Meet (Part-Time) with R. Fasold and D. Duncan to discuss historical accounting document and associated models.
12/27/2002	0.5	Meet with D. Duncan to discuss historical accounting assignment and finalize scope of work.
12/27/2002	1.7	Teleconference with D. Gingold, J. Rempel, M. Brown, R. Fasold, and R. Smith regarding preliminary assessment of historical accounting document and anticipated scope of work for Lancaster Consulting.
12/29/2002	2.1	Review documents provided by R. Fasold.
12/29/2002	1.4	Develop methodology outline and definitions.
12/30/2002	2.9	Review documents provided by R. Fasold.
12/30/2002	0.7	Research methodology support.
12/30/2002	1.9	Analyze revenue model for methodology and key assumptions to assist with language proposals for Plaintiffs' Plan.
12/30/2002	3.5	Analyze revenue model and draft corresponding language for Plaintiffs' Plan.
12/31/2002	0.5	Meet with D. Duncan to discuss revenue model and methodology definitions.
12/31/2002	7.2	Analyze revenue model and draft corresponding language for Plaintiffs' Plan.
12/31/2002	1.1	Meet with D. Duncan and M. Hulke to discuss methodology and associated research, and language for Plaintiffs' Plan.
1/2/2003	0.1	Meet with D. Duncan to discuss Plaintiffs' Plan.
1/2/2003	0.3	Teleconference with R. Fasold and D. Duncan to discuss Plaintiffs' Plan and revenue model.
1/2/2003	3.3	Analyze revenue model and draft corresponding language for Plaintiffs' Plan.
1/3/2003	1.1	Meet with D. Duncan to discuss language for Plaintiffs' Plan (Section F - Quantification of Monies from Allotted Lands).
1/3/2003	4.7	Analyze revenue model and draft corresponding language for Plaintiffs' Plan (Section F. - Quantification of Monies from Allotted Lands).
1/3/2003	1.5	Meet with D. Duncan to analyze Plaintiffs' Plan.
1/6/2003	0.1	Teleconference with R. Fasold and D. Duncan to discuss Plaintiffs' Plan and revenue model.
1/6/2003	1.0	Prepare support documents for methodology definitions and reliability and relevance section of Plaintiffs' Plan.
1/6/2003	0.5	Assist in drafting language for Plaintiffs' Plan with D. Duncan.
1/6/2003	1.0	Assist in drafting language for Plaintiffs' Plan with D. Duncan and M. Hulke.
1/6/2003	1.1	Review and assist with editing the Plaintiffs' Plan as provided by R. Fasold.
1/6/2003	0.5	Meet with D. Duncan to discuss final proposed changes to Plaintiffs' Plan.
1/6/2003	0.3	Teleconference with R. Fasold and D. Duncan regarding proposed final language edits for the Plaintiffs' Plan.

51.1

Re: IIM Matter

Summary of Engagement Time and Tasks

Consultant: Melissa J. Hulke

Date	Hours	Descriptions
12/31/2002	1.1	Meet with D. Duncan and R. Smith to discuss methodology and associated research, and language for Plaintiffs' Plan.
12/31/2002	3.8	Research on articles regarding the use of geographic information systems.
1/2/2003	2.8	Analyze Section I of Plaintiffs' Plan for inconsistencies with source documents and create a list of source documents received/required.
1/3/2003	5.8	Review documents referenced in Plaintiffs' Plan.
1/3/2003	0.7	Research articles for GIS methodology.
1/5/2003	1.3	Research articles for GIS methodology.
1/6/2003	1.0	Assist in drafting language for Plaintiffs' Plan with D. Duncan and R. Smith.
1/6/2003	0.9	Meet with D. Duncan to discuss language for Plaintiffs' Plan (context of quotes on pages 1-29).

17.4

Lancaster Consulting LLC

Litigation and Management Consulting

5130 North Central Avenue
Phoenix, Arizona 85012
Telephone 602-241-3300 Facsimile 602-241-3303
info@lancasterconsulting.com

March 11, 2003

Dennis M. Gingold, Esq.
1275 Pennsylvania Avenue, 9th Floor
Washington, D.C. 20004

Re: IIM Matter

Dear Mr. Gingold:

Enclosed is the firm's bill for services rendered in the above referenced matter for the month of February 2003.

Sincerely,


Dwight J. Duncan
For the Firm
DJJ/ml

Lancaster Consulting LLC

Litigation and Management Consulting

5130 North Central Avenue
Phoenix, Arizona 85012
Telephone 602-241-3300 Facsimile 602-241-3303
info@lancasterconsulting.com
Taxpayer ID #86-0909173

March 11, 2003
Invoice Number 4349

Invoice for Professional Services

Re: IIM Matter

For Professional Services (2/1/03 through 2/28/03):

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Dwight J. Duncan (See attached summary for details of time and tasks)	108.5	\$250	\$27,125.00
Randy R. Smith (See attached summary for details of time and tasks)	124.6	\$160	\$19,936.00
Melissa J. Hulke (See attached summary for details of time and tasks)	54.3	\$110	5,973.00
Publications obtained from Science Direct, Catchword.com & Portland Press, Lt			273.76
Total amount due for this invoice			<u>\$53,307.76</u>

To ensure proper credit to your account please write our invoice number on your check, or send a copy of this page with your payment.

Summary of Engagement Time and Tasks

Consultant: Dwight J. Duncan

Date	Hours	Descriptions
2/3/2003	1.0	Read Plaintiff's rebuttal.
2/4/2003	2.8	Read DOI rebuttal.
2/8/2003	4.3	Meet with R. Smith and M. Hulke to review assumptions and calculations in the Plaintiff's model.
2/7/2003	0.5	Meet with R. Smith and M. Hulke to review assumptions and calculations in the Plaintiff's model.
2/7/2003	2.8	Call with R. Fasold, R. Smith and M. Hulke to discuss assumptions and calculations in the Plaintiff's model.
2/8/2003	3.3	Analyze Plaintiffs' Model.
2/9/2003	4.1	Read Court Opinions.
2/10/2003	3.2	Read Court Opinions.
2/11/2003	1.1	Meet with R. Smith to review assumptions and calculations in the Plaintiffs' model.
2/12/2003	3.3	Review Plaintiffs' model.
2/12/2003	2.8	Review Plaintiffs' model.
2/13/2003	2.4	Read DOI rebuttal.
2/13/2003	0.8	Meet with R. Smith to review assumptions and calculations in the Plaintiffs' model.
2/13/2003	1.0	Conference call with R. Fasold and R. Smith to discuss Plaintiff's model
2/13/2003	0.8	Meet with R. Smith to discuss expert report.
2/14/2003	2.1	Read Court Opinions.
2/15/2003	2.6	Draft expert report.
2/17/2003	1.8	Draft expert report.
2/18/2003	2.6	Draft expert report.
2/18/2003	1.1	Meet with R. Smith to discuss expert report.
2/19/2003	5.2	Draft expert report.
2/20/2003	3.4	Read other experts' reports.
2/20/2003	0.5	Meet with R. Smith to discuss other experts' reports.
2/21/2003	4.7	Draft expert report.
2/22/2003	3.3	Read other experts' reports.
2/23/2003	0.2	Draft expert report.
2/24/2003	0.5	Meet with R. Smith to discuss other plaintiff experts' reports.
2/24/2003	1.0	Call with R. Smith, R. Fasold and L. Stinnett to discuss other plaintiff experts' report.
2/24/2003	4.2	Read other plaintiffs experts' reports.
2/25/2003	0.2	Draft expert report.
2/25/2003	1.5	Call with R. Smith, R. Fasold and M. Gabriel to discuss other plaintiff experts' report.

Summary of Engagement Time and Tasks

Consultant: Dwight J. Duncan

Date	Hours	Descriptions
2/26/2003	6.2	Draft expert report.
2/26/2003	3.1	Meet with R. Smith to draft expert report.
2/26/2003	0.4	Call with M. Gabriel to discuss other plaintiff experts' report.
2/27/2003	2.6	Call with K. Harber, R. Fasold, R. Smith, D. Gingold, M. Brown, G. Rempel to discuss my expert report.
2/27/2003	1.2	Meet with R. Smith to draft expert report.
2/27/2003	6.4	Draft expert report.
2/28/2003	2.2	Meet with R. Smith to draft expert report.
2/28/2003	5.2	Draft expert report.
	408.5	

Summary of Engagement Time and Tasks

Consultant: Randall R. Smith

Date	Hours	Descriptions
2/4/2003	1.3	Analyze Plaintiffs' model.
2/4/2003	3.6	Review and analyze documents (Plaintiff and Defendant rebuttals of opposing plans).
2/5/2003	0.8	Review and analyze documents (Plaintiff and Defendant rebuttals of opposing plans).
2/5/2003	2.6	Analyze Plaintiffs' model.
2/5/2003	1.1	Meet with M. Hulke to discuss the Plaintiffs' model.
2/5/2003	2.5	Assist in the preparation of the expert report.
2/6/2003	4.3	Meet with D. Duncan and M. Hulke to review assumptions and calculations in the Plaintiffs' model.
2/6/2003	2.5	Review case documents.
2/7/2003	0.9	Analyze Plaintiffs' model.
2/7/2003	0.5	Meet with D. Duncan and M. Hulke to review assumptions and calculations in the Plaintiffs' model.
2/7/2003	2.6	Call with R. Fasold, D. Duncan, and M. Hulke regarding assumptions and calculations in the Plaintiffs' model.
2/10/2003	3.1	Analyze data for Plaintiffs' model.
2/11/2003	1.1	Meet with D. Duncan to review assumptions and calculations in the Plaintiffs' model.
2/11/2003	4.5	Assist in the preparation of the expert report.
2/12/2003	2.6	Analyze data for Plaintiffs' model.
2/12/2003	2.3	Assist in the preparation of the expert report.
2/13/2003	0.8	Meet with D. Duncan to review assumptions and calculations in the Plaintiffs' model.
2/13/2003	1.0	Call with R. Fasold and D. Duncan regarding assumptions and calculations in the Plaintiffs' model.
2/13/2003	3.8	Assist in the preparation of the expert report.
2/13/2003	0.8	Meet with D. Duncan to discuss the expert report.
2/14/2003	1.5	Research for methodology support documentation.
2/14/2003	1.5	Analyze Plaintiffs' model.
2/14/2003	2.0	Assist in the preparation of the expert report.
2/17/2003	2.2	Research for methodology support documentation.
2/17/2003	2.6	Assist in the preparation of the expert report.
2/18/2003	1.5	Analyze Plaintiffs' model.
2/18/2003	1.1	Meet with D. Duncan to discuss the expert report.
2/18/2003	2.4	Assist in the preparation of the expert report.
2/18/2003	7.7	Assist in the preparation of the expert report.
2/20/2003	0.5	Meet with D. Duncan to discuss other experts' reports.
2/20/2003	2.7	Analyze methodology support documentation.
2/20/2003	2.1	Read other experts' reports.
2/21/2003	1.5	Call with R. Fasold and A. McQuillan regarding the timber methodologies.
2/21/2003	4.1	Assist in the preparation of the expert report.
2/21/2003	3.3	Research for methodology support documentation.

Summary of Engagement Time and Tasks

Consultant: Randall R. Smith

<u>Date</u>	<u>Hours</u>	<u>Descriptions</u>
2/22/2003	5.5	Assist in the preparation of the expert report.
2/23/2003	1.5	Read other experts' reports.
2/24/2003	0.5	Meet with D. Duncan to discuss other experts' reports.
2/24/2003	1.0	Call with R. Fasold, D. Duncan, and L. Stinnett to discuss other plaintiff experts' report.
2/24/2003	6.9	Assist in the preparation of the expert report.
2/25/2003	1.5	Call with R. Fasold, D. Duncan, and M. Gabriel to discuss other plaintiff experts' report.
2/25/2003	6.2	Assist in the preparation of the expert report.
2/26/2003	2.1	Meet with D. Duncan to draft expert report.
2/26/2003	5.4	Assist in the preparation of the expert report.
2/27/2003	2.6	Call with D. Cingold, K. Harper, R. Fasold, D. Duncan, M. Brown, and G. Rempel regarding the expert report.
2/27/2003	1.2	Meet with D. Duncan to draft the expert report.
2/27/2003	3.7	Assist in the preparation of the expert report.
2/28/2003	4.3	Assist in the preparation of the expert report.
2/28/2003	2.2	Meet with D. Duncan to draft the expert report.

124.6

Summary of Engagement Time and Tasks

Consultant: Melissa J. Hulke

<u>Date</u>	<u>Hours</u>	<u>Descriptions</u>
2/3/2003	3.8	Analysis of the methodology employed and assumptions made in Plaintiff's model.
2/4/2003	7.9	Analysis of the methodology employed and assumptions made in Plaintiff's model.
2/5/2003	1.1	Meet with R. Smith to discuss the Plaintiff's model.
2/5/2003	9.4	Analysis of the methodology employed and assumptions made in Plaintiff's model.
2/6/2003	4.3	Meet with D. Duncan and R. Smith to review assumptions and calculations in the Plaintiff's model.
2/6/2003	6.5	Analysis of the methodology employed and assumptions made in Plaintiff's model.
2/7/2003	0.5	Analysis of the methodology employed and assumptions made in Plaintiff's model.
2/7/2003	0.5	Meet with D. Duncan and R. Smith to review assumptions and calculations in the Plaintiff's model.
2/7/2003	2.6	Call with R. Fawcett, D. Duncan, and R. Smith regarding assumptions and calculations in the Plaintiff's model.
2/25/2003	2.1	Research academic articles.
2/25/2003	0.6	Analysis of the assumptions and calculations in the Plaintiff's model.
2/26/2003	4.2	Research legal cases and academic articles.
2/27/2003	4.8	Read academic articles.
2/27/2003	2.3	Research legal cases.
2/28/2003	3.9	Read academic articles.

54.3

Lancaster Consulting LLC

Litigation and Management Consulting

5130 North Central Avenue
Phoenix, Arizona 85012
Telephone 602-241-3300 Facsimile 602-241-3303
info@lancasterconsulting.com

April 9, 2003

Dennis M. Gingold, Esq.
1275 Pennsylvania Avenue, 9th Floor
Washington, D.C. 20004

Re: IIM Matter

Dear Mr. Gingold:

Enclosed is the firm's bill for services rendered in the above referenced matter for the month of March 2003.

Sincerely,

Dwight J. Duncan
For the Firm
DJD/ml

BRDFINC-0001357

Lancaster Consulting LLC

Litigation and Management Consulting

5130 North Central Avenue
Phoenix, Arizona 85012
Telephone 602-241-3300 Facsimile 602-241-3303
info@lancasterconsulting.com
Taxpayer ID #86-0909173

April 9, 2003
Invoice Number 4371

Invoice for Professional Services

Re: IIM Matter

For Professional Services (March 1, 2003 through March 31, 2003):

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Dwight J. Duncan's Travel Expenses:			
Airfare: Phx - DC - Phx - 3/10/03 - 3/12/03			2,264.00
Taxi To hotel - 3/10/03			15.00
Taxi To airport - 3/12/03			16.00
Hotel 3/10/03 - 3/12/03			797.36
Parking Phx Airport - 3/10 - 3/12/03			44.00
Dwight J. Duncan (See attached summary for details of time and tasks)	145.3	\$250	\$36,325.00
Randall R. Smith (See attached summary for details of time and tasks)	72.9	\$160	11,664.00
Melissa J. Hulke (See attached summary for details of time and tasks)	38.7	\$110	4,257.00
Total amount due for this invoice			<u>\$55,382.36</u>

*To ensure proper credit to your account please write our invoice number on your check,
or send a copy of this page with your payment.*

Summary of Engagement Time and Tasks

Consultant: Dwight J. Duncan

Date	Hours	Descriptions
3/6/2003	5.2	Read DOI experts' reports.
3/7/2003	4.6	Read DOI experts' reports.
3/8/2003	3.8	Read DOI experts' reports.
3/9/2003	6.8	Review DOI Plan, DCI critique of Plaintiff's Plan, Dr. Lasater Report and supporting materials.
3/10/2003	4.3	Outline Dr. Lasater deposition topics.
3/10/2003	0.8	Discuss DOI experts' reports with R. Smith.
3/10/2003	4.1	Review Dr. Lasater report, review supporting materials.
3/11/2003	5.7	Prepare for Dr. Lasater deposition with D. Gingold, G. Rempel, R. Fasold.
3/12/2003	1.2	Prepare for Dr. Lasater deposition with D. Gingold, G. Rempel, R. Fasold.
3/12/2003	4.6	Prepare for Dr. Lasater deposition.
3/12/2003	3.7	Attend Dr. Lasater deposition.
3/13/2003	4.2	Outline rebuttal to Dr. Lasater report.
3/14/2003	0.5	Call with D. Gingold, M. Brown, K. Harper to discuss ongoing depositions.
3/14/2003	3.3	Review PPS sampling applications.
3/14/2003	0.3	Call with D. Gingold, M. Brown, R. Fasold, G. Rempel to discuss interrogatories.
3/15/2003	2.9	Review Dr. Lasater deposition.
3/15/2003	3.9	Prepare for deposition (review Lancaster report / review Morgan Angel report).
3/16/2003	3.2	Review Dr. Lasater deposition.
3/16/2003	5.5	Prepare for deposition (review Lancaster report / review Newell report).
3/17/2003	6.7	Prepare for deposition (review Lancaster report / review DOI Plan).
3/18/2003	2.4	Prepare for deposition with R. Fasold, D. Gingold, G. Rempel, M. Brown (part time).
3/20/2003	0.3	Conference call with D. Gingold and G. Rempel discussing deposition preparation.
3/20/2003	5.5	Prepare for deposition (review statistical sampling texts, review Lancaster report with supporting documents).
3/21/2003	3.9	Prepare for deposition (review Dr. Lasater deposition transcript, review DOI Plan).
3/22/2003	4.1	Draft rebuttal to Dr. Lasater report.
3/23/2003	2.8	Prepare for deposition (review E&Y report, review statistical sampling texts).
3/24/2003	1.7	Discuss deposition topics with R. Smith.
3/24/2003	4.0	Prepare for deposition (review D. Duncan deposition transcript review R. Fasold deposition transcript).

Summary of Engagement Time and Tasks

Consultant: Dwight J. Duncan

Date	Hours	Descriptions
3/26/2003	4.5	Draft rebuttal to Dr. Lasater report.
3/26/2003	2.3	Discuss draft of rebuttal of Dr. Lasater report with R. Smith and M. Hulke.
3/27/2003	5.2	Draft rebuttal to Dr. Lasater report.
3/27/2003	3.3	Discuss draft of rebuttal of Dr. Lasater report with R. Smith and M. Hulke (part time).
3/28/2003	5.5	Draft rebuttal to Dr. Lasater report.
3/28/2003	2.8	Discuss draft of rebuttal of Dr. Lasater report with R. Smith.
3/29/2003	5.9	Draft rebuttal to Dr. Lasater report.
3/30/2003	6.2	Draft rebuttal to Dr. Lasater report.
3/31/2003	3.2	Discuss draft of rebuttal of Dr. Lasater report with R. Smith.
3/31/2003	0.9	Conference call with D. Gingold and G. Rempel to discuss rebuttal report.
3/31/2003	5.5	Draft rebuttal to Dr. Lasater report.

145.3

Summary of Engagement Time and Tasks

Consultant: Randall R. Smith

Date	Hours	Descriptions
3/10/2003	4.4	Read and analyze DOI expert reports.
3/10/2003	0.8	Meet with D. Duncan to discuss DOI expert reports.
3/13/2003	4.2	Review D. Lasater expert report, deposition, trial testimony.
3/14/2003	0.3	Review DOI expert reports.
3/14/2003	3.5	Assist with D. Duncan testimony preparation.
3/17/2003	7.5	Assist with D. Duncan testimony preparation.
3/18/2003	2.2	Review and analyze D. Lasater expert report, deposition, trial testimony.
3/23/2003	3.8	Review and analyze D. Lasater expert report, deposition, trial testimony.
3/24/2003	2.1	Review and analyze D. Duncan deposition transcript.
3/24/2003	1.1	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/24/2003	1.7	Meet with D. Duncan to discuss his testimony and statistical sampling methods in the DOI Plan.
3/25/2003	1.1	Meet with M. Hulke to discuss the D. Lasater rebuttal analysis and report.
3/25/2003	6.7	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/26/2003	5.8	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/26/2003	2.3	Meet with D. Duncan and M. Hulke to discuss the D. Lasater rebuttal analysis.
3/27/2003	6.7	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/27/2003	3.3	Meet with D. Duncan and M. Hulke (part-time) to discuss the D. Lasater rebuttal analysis.
3/28/2003	4.7	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/28/2003	2.8	Meet with D. Duncan to discuss the D. Lasater rebuttal analysis.
3/31/2003	4.7	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/31/2003	3.2	Meet with D. Duncan to discuss the D. Lasater rebuttal analysis.

72.9

Summary of Engagement Time and Tasks

Consultant: Melissa J. Hulke

<u>Date</u>	<u>Hours</u>	<u>Descriptions</u>
3/16/2003	3.4	Review and summarize Tribal Trust Reconciliation Project Report.
3/24/2003	3.8	Read and summarize Richard E. Fasold's deposition taken March 21, 2003.
3/24/2003	3.3	Review documents including the DOI Plan, D. Duncan Expert Report, and legal documents.
3/25/2003	1.5	Analyze Expert Report of David B. Lasater and draft preliminary outline of Lancaster rebuttal report.
3/25/2003	3.5	Read and summarize David B. Lasater's deposition.
3/25/2003	1.1	Meet with R. Smith to discuss outline for Lancaster rebuttal report.
3/25/2003	0.8	Assist in preparing the Lancaster rebuttal report.
3/26/2003	4.0	Review and analyze David B. Lasater's deposition.
3/26/2003	2.3	Meet with D. Duncan and R. Smith to discuss Lancaster rebuttal report.
3/26/2003	1.8	Assist in preparing the Lancaster rebuttal report.
2/27/2003	7.1	Assist in preparing the Lancaster rebuttal report.
2/27/2003	2.9	Meet with D. Duncan and R. Smith to discuss Lancaster rebuttal report.
2/27/2003	3.2	Assist in preparing the Lancaster rebuttal report.

38.7

Lancaster Consulting LLC

Litigation and Management Consulting

5130 North Central Avenue
Phoenix, Arizona 85012
Telephone 602-241-3300 Facsimile 602-241-3303
info@lancasterconsulting.com

April 9, 2003

Dennis M. Gingold, Esq.
1275 Pennsylvania Avenue, 9th Floor
Washington, D.C. 20004

Re: IIM Matter

Dear Mr. Gingold:

Enclosed is the firm's bill for services rendered in the above referenced matter for the month of March 2003.

Sincerely,

Dwight J. Duncan
For the Firm
DJD/ml

BRDFINC-0001357

Lancaster Consulting LLC

Litigation and Management Consulting

5130 North Central Avenue
Phoenix, Arizona 85012
Telephone 602-241-3300 Facsimile 602-241-3303
info@lancasterconsulting.com
Taxpayer ID #86-0909173

April 9, 2003
Invoice Number 4371

Invoice for Professional Services

Re: IIM Matter

For Professional Services (March 1, 2003 through March 31, 2003):

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Dwight J. Duncan's Travel Expenses:			
Airfare: Phx - DC - Phx - 3/10/03 - 3/12/03			2,264.00
Taxi To hotel - 3/10/03			15.00
Taxi To airport - 3/12/03			16.00
Hotel 3/10/03 - 3/12/03			797.36
Parking Phx Airport - 3/10 - 3/12/03			44.00
Dwight J. Duncan (See attached summary for details of time and tasks)	145.3	\$250	\$36,325.00
Randall R. Smith (See attached summary for details of time and tasks)	72.9	\$160	11,664.00
Melissa J. Hulke (See attached summary for details of time and tasks)	38.7	\$110	4,257.00
Total amount due for this invoice			<u>\$55,382.36</u>

*To ensure proper credit to your account please write our invoice number on your check,
or send a copy of this page with your payment.*

Summary of Engagement Time and Tasks

Consultant: Dwight J. Duncan

Date	Hours	Descriptions
3/6/2003	5.2	Read DOI experts' reports.
3/7/2003	4.6	Read DOI experts' reports.
3/8/2003	3.8	Read DOI experts' reports.
3/9/2003	6.8	Review DOI Plan, DCI critique of Plaintiff's Plan, Dr. Lasater Report and supporting materials.
3/10/2003	4.3	Outline Dr. Lasater deposition topics.
3/10/2003	0.8	Discuss DOI experts' reports with R. Smith.
3/10/2003	4.1	Review Dr. Lasater report, review supporting materials.
3/11/2003	5.7	Prepare for Dr. Lasater deposition with D. Gingold, G. Rempel, R. Fasold.
3/12/2003	1.2	Prepare for Dr. Lasater deposition with D. Gingold, G. Rempel, R. Fasold.
3/12/2003	4.6	Prepare for Dr. Lasater deposition.
3/12/2003	3.7	Attend Dr. Lasater deposition.
3/13/2003	4.2	Outline rebuttal to Dr. Lasater report.
3/14/2003	0.5	Call with D. Gingold, M. Brown, K. Harper to discuss ongoing depositions.
3/14/2003	3.3	Review PPS sampling applications.
3/14/2003	0.3	Call with D. Gingold, M. Brown, R. Fasold, G. Rempel to discuss interrogatories.
3/15/2003	2.9	Review Dr. Lasater deposition.
3/15/2003	3.9	Prepare for deposition (review Lancaster report / review Morgan Angel report).
3/16/2003	3.2	Review Dr. Lasater deposition.
3/16/2003	5.5	Prepare for deposition (review Lancaster report / review Newell report).
3/17/2003	6.7	Prepare for deposition (review Lancaster report / review DOI Plan).
3/18/2003	2.4	Prepare for deposition with R. Fasold, D. Gingold, G. Rempel, M. Brown (part time).
3/20/2003	0.3	Conference call with D. Gingold and G. Rempel discussing deposition preparation.
3/20/2003	5.5	Prepare for deposition (review statistical sampling texts, review Lancaster report with supporting documents).
3/21/2003	3.9	Prepare for deposition (review Dr. Lasater deposition transcript, review DOI Plan).
3/22/2003	4.1	Draft rebuttal to Dr. Lasater report.
3/23/2003	2.8	Prepare for deposition (review E&Y report, review statistical sampling texts).
3/24/2003	1.7	Discuss deposition topics with R. Smith.
3/24/2003	4.0	Prepare for deposition (review D. Duncan deposition transcript review R. Fasold deposition transcript).

Summary of Engagement Time and Tasks

Consultant: Dwight J. Duncan

Date	Hours	Descriptions
3/26/2003	4.5	Draft rebuttal to Dr. Lasater report.
3/26/2003	2.3	Discuss draft of rebuttal of Dr. Lasater report with R. Smith and M. Hulke.
3/27/2003	5.2	Draft rebuttal to Dr. Lasater report.
3/27/2003	3.3	Discuss draft of rebuttal of Dr. Lasater report with R. Smith and M. Hulke (part time).
3/28/2003	5.5	Draft rebuttal to Dr. Lasater report.
3/28/2003	2.8	Discuss draft of rebuttal of Dr. Lasater report with R. Smith.
3/29/2003	5.9	Draft rebuttal to Dr. Lasater report.
3/30/2003	6.2	Draft rebuttal to Dr. Lasater report.
3/31/2003	3.2	Discuss draft of rebuttal of Dr. Lasater report with R. Smith.
3/31/2003	0.9	Conference call with D. Gingold and G. Rempel to discuss rebuttal report.
3/31/2003	5.5	Draft rebuttal to Dr. Lasater report.

145.3

Summary of Engagement Time and Tasks

Consultant: Randall R. Smith

Date	Hours	Descriptions
3/10/2003	4.4	Read and analyze DOI expert reports.
3/10/2003	0.8	Meet with D. Duncan to discuss DOI expert reports.
3/13/2003	4.2	Review D. Lasater expert report, deposition, trial testimony.
3/14/2003	0.3	Review DOI expert reports.
3/14/2003	3.5	Assist with D. Duncan testimony preparation.
3/17/2003	7.5	Assist with D. Duncan testimony preparation.
3/18/2003	2.2	Review and analyze D. Lasater expert report, deposition, trial testimony.
3/23/2003	3.8	Review and analyze D. Lasater expert report, deposition, trial testimony.
3/24/2003	2.1	Review and analyze D. Duncan deposition transcript.
3/24/2003	1.1	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/24/2003	1.7	Meet with D. Duncan to discuss his testimony and statistical sampling methods in the DOI Plan.
3/25/2003	1.1	Meet with M. Hulke to discuss the D. Lasater rebuttal analysis and report.
3/25/2003	6.7	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/26/2003	5.8	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/26/2003	2.3	Meet with D. Duncan and M. Hulke to discuss the D. Lasater rebuttal analysis.
3/27/2003	6.7	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/27/2003	3.3	Meet with D. Duncan and M. Hulke (part-time) to discuss the D. Lasater rebuttal analysis.
3/28/2003	4.7	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/28/2003	2.8	Meet with D. Duncan to discuss the D. Lasater rebuttal analysis.
3/31/2003	4.7	Assist in the preparation of the D. Lasater rebuttal analysis and report.
3/31/2003	3.2	Meet with D. Duncan to discuss the D. Lasater rebuttal analysis.

72.9

Summary of Engagement Time and Tasks

Consultant: Melissa J. Hulke

Date	Hours	Descriptions
3/16/2003	3.4	Review and summarize Tribal Trust Reconciliation Project Report.
3/24/2003	3.8	Read and summarize Richard E. Fasold's deposition taken March 21, 2003.
3/24/2003	3.3	Review documents including the DOI Plan, D. Duncan Expert Report, and legal documents.
3/25/2003	1.5	Analyze Expert Report of David B. Lasater and draft preliminary outline of Lancaster rebuttal report.
3/25/2003	3.5	Read and summarize David B. Lasater's deposition.
3/25/2003	1.1	Meet with R. Smith to discuss outline for Lancaster rebuttal report.
3/25/2003	0.8	Assist in preparing the Lancaster rebuttal report.
3/26/2003	4.0	Review and analyze David B. Lasater's deposition.
3/26/2003	2.3	Meet with D. Duncan and R. Smith to discuss Lancaster rebuttal report.
3/26/2003	1.8	Assist in preparing the Lancaster rebuttal report.
2/27/2003	7.1	Assist in preparing the Lancaster rebuttal report.
2/27/2003	2.9	Meet with D. Duncan and R. Smith to discuss Lancaster rebuttal report.
2/27/2003	3.2	Assist in preparing the Lancaster rebuttal report.

38.7

Lancaster Consulting LLC

Litigation and Management Consulting

5130 North Central Avenue
Phoenix, Arizona 85012
Telephone 602-241-3300 Facsimile 602-241-3303
Taxpayer ID #86-0909173

July 7, 2003

Invoice Number 4445

VIA E-MAIL/PDF

Dennis M. Gingold, Esq.
607 14th Street, Box 6
Washington, D.C. 20005

Re: IIM Matter

Invoice For Professional Services (6/1/2003 through 6/30/2003):

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Dwight J. Duncan (See attached summary for details of time and tasks)	153.5	\$250	\$38,375.00
David R. Perry (See attached summary for details of time and tasks)	10.8	\$220	2,376.00
Randall R. Smith (See attached summary for details of time and tasks)	28.7	\$160	4,592.00
Peter S. Davis (See attached summary for details of time and tasks)	15.1	\$150	2,265.00
Peggy Smookler (See attached summary for details of time and tasks)	15.5	\$130	2,015.00
Melissa J. Hulke (See attached summary for details of time and tasks)	58.7	\$110	6,457.00
David F. Gallow (See attached summary for details of time and tasks)	101.7	\$110	11,187.00
Nicole Manos (See attached summary for details of time and tasks)	35.4	\$80	2,832.00
Para Professionals (See attached summary for details of time and tasks)	50.8	\$60	3,048.00
Delivery charges			13.71
Dwight J. Duncan's Travel Expenses (See attached summary for details of time and tasks)			9,941.22
Total amount due for this invoice			<u>\$83,101.93</u>

To ensure proper credit to your account please write our invoice number on your check, or send a copy of this page with your payment.

BRDFINC-0001377

Summary of Engagement Time and Tasks

Consultant: Dwight J. Duncan

Date	Hours	Descriptions
6/11/2003	3.2	Read trial transcripts (Duncan).
6/11/2003	2.6	Read trial transcripts (Duncan).
6/11/2003	3.9	Read trial transcripts (Duncan).
6/12/2003	0.3	Discuss Rosenbaum analysis with D. Gingold and G. Rempel.
6/12/2003	1.3	Discuss case with D. Gingold.
6/12/2003	2.5	Attend trial.
6/12/2003	1.2	Discuss case with trial team.
6/12/2003	3.2	Attend trial.
6/12/2003	0.8	Discuss case with D. Gingold.
6/12/2003	2.4	Read trial transcripts.
6/13/2003	1.9	Discuss case with D. Gingold.
6/13/2003	2.5	Attend trial.
6/13/2003	1.5	Discuss case with trial team.
6/13/2003	1.3	Attend trial.
6/13/2003	0.3	Call with R. Smith to discuss the Rosenbaum virtual ledger.
6/15/2003	4.6	Read trial transcripts.
6/16/2003	3.4	Read trial transcripts.
6/17/2003	1.7	Discuss Rosenbaum trial transcripts with D. Gingold.
6/17/2003	1.4	Read trial transcripts.
6/17/2003	0.6	Call with R. Smith to discuss the Rosenbaum virtual ledger.
6/17/2003	1.1	Meeting with D. Gingold and G. Rempel to discuss Lasater cross.
6/17/2003	2.7	Read trial transcripts.
6/17/2003	1.6	Review Rosenbaum exhibits.
6/17/2003	0.6	Discuss Virtual Ledger with D. Gingold and G. Rempel.
6/17/2003	0.7	Read GAO report.
6/17/2003	0.4	Call with G. Rempel and R. Smith to discuss the Rosenbaum virtual ledger.

Summary of Engagement Time and Tasks

Consultant: Dwight J. Duncan

Date	Hours	Descriptions
6/19/2003	3.4	Read trial transcripts.
6/19/2003	3.3	Read trial transcripts.
6/20/2003	3.1	Analyze the virtual ledger.
6/20/2003	4.2	Analyze the virtual ledger.
6/21/2003	0.1	Call with G. Rempel and R. Smith to discuss analysis of named plaintiff's (Oil and Gas revenue for specific allotments).
6/21/2003	0.3	Discuss analysis of named plaintiff's with R. Smith.
6/22/2003	3.9	Analyze the virtual ledger.
6/22/2003	1.2	Discuss the virtual ledger with M. Hulke.
6/22/2003	0.8	Discuss land records retrieval process with M. Hulke and G. Rempel (part time).
6/22/2003	2.2	Read Rosenbaum interim report.
6/22/2003	1.3	Review Rosenbaum final report.
6/23/2003	1.2	Discuss Lasater cross examination with D. Gingold.
6/23/2003	1.3	Review Lasater testimony .
6/23/2003	2.4	Attend trial.
6/23/2003	1.1	Discuss case with trial team.
6/23/2003	3.1	Attend trial.
6/23/2003	2.2	Read trial transcripts.
6/24/2003	0.8	Discuss Lasater cross examination with D. Gingold.
6/24/2003	0.5	Review Lasater testimony .
6/24/2003	2.5	Attend trial.
6/24/2003	1.2	Discuss case with trial team.
6/24/2003	3.0	Attend trial.
6/24/2003	0.7	Discuss case with trial team.
6/24/2003	0.8	Discuss status of document review with M. Hulke.
6/24/2003	1.4	Review Rosenbaum analysis.
6/25/2003	0.4	Discuss Lasater cross examination with D. Gingold.
6/25/2003	1.1	Review virtual ledger.
6/25/2003	2.7	Attend trial.
6/25/2003	2.3	Review virtual ledger.
6/25/2003	2.8	Outline rebuttal testimony.

Summary of Engagement Time and Tasks

Consultant: Dwight J. Duncan

Date	Hours	Descriptions
6/26/2003	2.7	Review Lasater testimony .
6/26/2003	3.8	Analyze virtual ledger.
6/26/2003	2.4	Outline D. Duncan rebuttal testimony.
6/27/2003	2.4	Review Rosenbaum trial transcripts.
6/27/2003	0.3	Discuss virtual ledger with D. Gingold.
6/27/2003	0.4	Discuss virtual ledger with G. Rempel.
6/27/2003	4.7	Analyze virtual ledger.
6/28/2003	2.4	Review topics for rebuttal testimony.
6/28/2003	1.9	Discuss virtual ledger analysis with D. Gallow.
6/28/2003	3.9	Analyze virtual ledger.
6/29/2003	4.1	Review topics for rebuttal testimony.
6/29/2003	3.8	Analyze virtual ledger.
6/29/2003	0.7	Discuss virtual ledger with D. Gingold and K. Harper (part time).
6/30/2003	2.8	Analyze virtual ledger.
6/30/2003	0.5	Discuss testimony exhibits with D. Gallow.
6/30/2003	0.3	Discuss rebuttal testimony with R. Smith.
6/30/2003	4.8	Review D. Duncan trial transcripts.

153.5

Summary of Engagement Time and Tasks

Consultant: David R. Perry

Date	Hours	Descriptions
6/13/2003	9.6	Review February 2003 Rosenbaum report and June 2003 testimony.
6/14/2003	0.4	Review February 2003 Rosenbaum report and June 2003 testimony.
6/18/2003	0.8	Review February 2003 Rosenbaum report and June 2003 testimony.
10.8		

Summary of Engagement Time and Tasks

Consultant: Randall R. Smith

Date	Hours	Descriptions
6/12/2003	1.7	Prepare J. Rosenbaum expert report and trial 1.5 testimony for review.
6/13/2003	0.1	Call with G. Rempel regarding J. Rosenbaum virtual ledger and supporting data.
6/13/2003	1.5	Review and prepare documents for D. Duncan.
6/13/2003	0.3	Call with D. Duncan regarding the J. Rosenbaum virtual ledger and supporting data.
6/13/2003	2.4	Review documents and prepare analysis for J. Rosenbaum virtual ledger and supporting data.
6/16/2003	5.2	Analyze J. Rosenbaum's virtual ledger and supporting data.
6/16/2003	0.7	Meet with D. Gallow to discuss J. Rosenbaum's virtual ledger and supporting data.
6/16/2003	0.2	Prepare and send to G. Rempel reference material from Guy textbook to support Lasater Rebuttal.
6/17/2003	3.3	Analyze J. Rosenbaum's virtual ledger and supporting data.
6/17/2003	0.4	Call with G. Rempel and D. Duncan regarding the J. Rosenbaum virtual ledger and supporting data.
6/17/2003	1.1	Meet with D. Gallow to discuss J. Rosenbaum's virtual ledger and supporting data.
6/17/2003	0.6	Call with D. Duncan regarding the J. Rosenbaum virtual ledger and supporting data.
6/18/2003	1.6	Analyze J. Rosenbaum's virtual ledger and supporting data.
6/18/2003	0.6	Meet with D. Gallow to discuss J. Rosenbaum's virtual ledger and supporting data.
6/18/2003	0.4	Call with D. Duncan and D. Gallow regarding rebuttal of J. Rosenbaum.
6/19/2003	1.3	Analyze K-S test from Siegel Text, copy and send information to G. Rempel.
6/19/2003	0.8	Meet with D. Gallow to discuss J. Rosenbaum's virtual ledger and supporting data.
6/20/2003	0.4	Download and organize trial 1.5 transcripts for D. Duncan.
6/21/2003	0.1	Call with G. Rempel and D. Duncan regarding support documentation for the named plaintiff's and legal descriptions for allotments.
6/21/2003	0.3	Discuss analysis of supporting documentation for named plaintiff's with D. Duncan.
6/23/2003	0.2	Meet with D. Gallow to discuss J. Rosenbaum's virtual ledger and supporting data.
6/23/2003	3.5	Analyze J. Rosenbaum's virtual ledger and supporting data.
6/30/2003	0.5	Prepare information for D. Duncan regarding rebuttal testimony.
6/30/2003	0.3	Meet with D. Duncan regarding rebuttal testimony.
6/30/2003	1.2	Analyze J. Rosenbaum's virtual ledger and supporting data.

28.7

Summary of Engagement Time and Tasks

Consultant: Peter S. Davis

Date	Hours	Descriptions
6/27/2003	2.1	Analyzed D. Pepion virtual ledger account.
6/28/2003	3.1	Analyzed D. Pepion virtual ledger account.
6/28/2003	4.5	Analyzed D. Pepion virtual ledger account.
6/29/2003	2.1	Analyzed F. Pepion virtual ledger account.
6/29/2003	3.3	Analyzed F. Pepion virtual ledger account.
	15.1	

Summary of Engagement Time and Tasks

Consultant: Peggy Smookler

Date	Hours	Descriptions
6/26/2003	4.2	Organize and review backup data regarding virtual ledger.
6/26/2003	3.0	Enter data from virtual ledger into worksheet.
6/27/2003	4.1	Organize and review backup data regarding virtual ledger.
6/27/2003	4.2	Enter data from virtual ledger into worksheet.
15.5		

Summary of Engagement Time and Tasks

Consultant: Melissa J. Hulke

Date	Hours	Descriptions
6/19/2003	0.5	Discuss virtual ledger analysis with D. Gallow.
6/19/2003	1.8	Review February 2003 Rosenbaum report.
6/20/2003	0.5	Discuss virtual ledger analysis with D. Gallow.
6/20/2003	4.0	Locate and print virtual ledger accounts from computer dick archives.
6/21/2003	1.8	Review Exhibit 155 for legal descriptions of Plaintiff properties.
6/22/2003	1.7	Review Exhibit 155 and the virtual ledger for legal descriptions of Plaintiff properties.
6/22/2003	3.4	Locate and print virtual ledger accounts from computer dick archives.
6/22/2003	1.2	Discuss the virtual ledger with D. Duncan.
6/22/2003	0.8	Discuss the records retrieval process with D. Duncan and G. Rempel (part-time).
6/23/2003	3.2	Locate and print virtual ledger accounts from computer dick archives.
6/23/2003	3.1	Review virtual ledger accounts printed from computer disk archives.
6/24/2003	0.8	Discuss status of document review with D. Duncan.
6/24/2003	2.3	Locate and print virtual ledger accounts from computer dick archives.
6/24/2003	2.9	Review virtual ledger accounts printed from computer disk archives.
6/25/2003	7.3	Review virtual ledger accounts printed from computer disk archives.
6/25/2003	3.1	Create a summary of virtual ledger analysis.
6/26/2003	5.9	Review virtual ledger accounts printed from computer disk archives.
6/26/2003	3.4	Summarize virtual ledger analysis.
6/26/2003	0.9	Discuss the records retrieval process with D. Gallow.
6/27/2003	7.9	Review virtual ledger accounts printed from computer disk archives.
6/27/2003	2.2	Summarize virtual ledger analysis.
	58.7	

Summary of Engagement Time and Tasks

Consultant: David Gallow

Date	Hours	Descriptions
6/15/2003	3.8	Review CD information and analyze virtual ledger database.
6/15/2003	0.3	Review CD information and analyze virtual ledger database.
6/16/2003	2.2	Analyze Rosenbaum's virtual ledger database.
6/16/2003	0.7	Discuss database and CD information with R. Smith.
6/16/2003	2.1	Analyze Rosenbaum report and compare to virtual ledger.
6/16/2003	1.2	Read parts of Rosenbaum deposition related to virtual ledger.
6/17/2003	3.4	Analyze Rosenbaum's virtual ledger database.
6/17/2003	9.9	Create memo describing steps taken to recreate Virtual Ledger and results of analysis of Virtual Ledger.
6/17/2003	1.1	Discuss virtual ledger with R. Smith.
6/18/2003	0.4	Conference call with D. Duncan and R. Smith regarding virtual ledger.
6/18/2003	2.7	Analyze Rosenbaum's virtual ledger database.
6/18/2003	0.6	Discuss virtual ledger with R. Smith.
6/18/2003	2.9	Search for source documents supporting selected transactions from Rosenbaum virtual ledger.
6/19/2003	0.5	Discuss virtual ledger analysis process with M. Hulke.
6/19/2003	3.4	Analyze Rosenbaum's virtual ledger database.
6/19/2003	0.8	Discuss virtual ledger with R. Smith.
6/19/2003	2.1	Search for source documents supporting selected transactions from Rosenbaum virtual ledger.
6/20/2003	3.3	Analyze Rosenbaum's virtual ledger database.
6/20/2003	2.2	Search for source documents supporting selected transactions from Rosenbaum virtual ledger.
6/20/2003	0.5	Discuss virtual ledger with M. Hulke.
6/23/2003	4.2	Analyze Rosenbaum's virtual ledger database.
6/23/2003	0.2	Discuss virtual ledger with R. Smith.
6/24/2003	3.6	Analyze Rosenbaum's virtual ledger database.
6/24/2003	3.6	Prepare memo detailing Rosenbaum's virtual ledger database.
6/25/2003	4.0	Analyze Rosenbaum's virtual ledger database.
6/25/2003	2.1	Prepare memo detailing Rosenbaum's virtual ledger database.

Summary of Engagement Time and Tasks

Consultant: David Gallow

Date	Hours	Descriptions
6/28/2003	2.0	Record errors in summary document.
6/28/2003	1.9	Discuss virtual ledger analysis with D. Duncan.
6/28/2003	2.2	Analyze and review Dubray transactions.
6/29/2003	3.9	Prepare demonstrative exhibits.
6/29/2003	3.7	Prepare demonstrative exhibits.
6/29/2003	1.1	Review Cleghorn account regarding royalty and rental payments.
6/30/2003	3.9	Prepare demonstrative exhibits.
6/30/2003	3.7	Prepare demonstrative exhibits.
6/30/2003	0.5	Discuss demonstrative exhibits with D. Duncan.

101.7

Summary of Engagement Time and Tasks

Consultant: Nicole Manos

Date	Hours	Descriptions
6/25/2003	0.4	Reviewed report of J. Rosenbaum.
6/25/2003	1.3	Reviewed N. Harnes virtual ledger account.
6/26/2003	3.2	Reviewed N. Harnes virtual ledger account.
6/26/2003	3.6	Reviewed N. Harnes virtual ledger account.
6/26/2003	0.7	Met with M. Hulke and D. Duncan to review MEMO IIM Matter-Virtual Ledger.
6/26/2003	1.2	Reviewed N. Harnes virtual ledger account.
6/27/2003	2.6	Reviewed N. Harnes virtual ledger account.
6/27/2003	3.7	Reviewed EYCD0001 disks of working papers.
6/27/2003	1.1	Reviewed J. Rosenbaum's exhibit of unsupported accounts against virtual ledger queries.
6/27/2003	1.4	Reviewed N. Harnes virtual ledger account.
6/27/2003	1.3	Discussions with M. Hulke on data base queries, status of virtual ledger accounts, and memo summary for issues found on virtual ledger accounts.
6/28/2003	3.3	Updated master work paper file with completed virtual ledger accounts.
6/28/2003	1.6	Reviewed BIARCH coded transactions in virtual ledger.
6/28/2003	3.6	Updated master work paper file with completed virtual ledger accounts.
6/29/2003	1.7	Drafted Data Base exhibit.
6/29/2003	0.8	Drafted virtual ledger File/Folder exhibit.
6/29/2003	3.6	Reviewed F. Pepion virtual ledger account.
6/29/2003	0.3	Updated master work paper file with completed virtual ledger accounts.

35.4

Summary of Engagement Time and Tasks

Para Prof.: Michelle Lowrey

Date	Hours	Descriptions
6/24/2003	0.9	Located and printed R. Imach virtual ledger accounts from Computer Disk archives
6/24/2003	2.1	Located and printed A. Imach virtual ledger accounts from Computer Disk archives
6/24/2003	0.4	Located and printed C. Mack virtual ledger accounts from Computer Disk archives
6/25/2003	2.7	Located and printed M. LaRose, Sr. virtual ledger accounts from Computer Disk archives
6/26/2003	2.1	Located and printed F. Pepion virtual ledger accounts from Computer Disk archives
6/27/2003	3.2	Located and printed Bearmedicine virtual ledger accounts from Computer Disk archives
	11.4	

Summary of Engagement Time and Tasks

Para Prof.: Darlene Duncan

Date	Hours	Descriptions
6/25/2003	3.5	Located and printed Bearmedicine's virtual ledger accounts from Computer Disk archives.
6/26/2003	3.8	Located and printed Bearmedicine's virtual ledger accounts from Computer Disk archives.
6/27/2003	7.2	Located and printed Bearmedicine's virtual ledger accounts from Computer Disk archives.
6/28/2003	7.6	Located and printed Bearmedicine's virtual ledger accounts from Computer Disk archives.
	22.1	

Summary of Engagement Time and Tasks

Para Prof.: Sophie Clarke

Date	Hours	Descriptions
6/20/2003	1.5	Located and printed R. Imach virtual ledger accounts from Computer Disk archives.
6/26/2003	4.3	Located and printed F. Pepion virtual ledger accounts from Computer Disk archives .
6/27/2003	5.5	Located and printed Bearmedicine virtual ledger accounts from Computer Disk archives .
6/28/2003	6.0	Located and printed Bearmedicine virtual ledger accounts from Computer Disk archives .
	17.3	

Project: IIM
Time Period: June-03

Transportation (Airfare, Car Rental, Taxis, etc.) \$ 5,413.50

Date	Description	Amount
06/11/03	Airfare PHX - DC	\$ 1,142.00
06/11/03	Car from Dulles to JW Marriott	\$ 65.00
06/12/03	Taxi from court to Gingold office	\$ 9.00
06/19/03	Car from JW Marriott to Dulles	\$ 70.00
06/19/03	Airfare DC - PHX	\$ 1,687.50
06/17/03	Airfare PHX - DC - PHX	\$ 2,324.00
06/22/03	Taxi from national to hotel	\$ 14.00
06/23/03	Taxi from Gingold office to court	\$ 10.00
06/23/03	Metro card	\$ 7.00
06/25/03	Taxi from court to national	\$ 10.00
	Travel agent fees	\$ 75.00

Lodging \$ 4,067.82

Date	Description	Amount
06/11/03	Hotel for 06/11 - 06/13	\$ 1,196.04
06/16/03	Hotel for 06/16 - 06/19	\$ 1,594.72
06/22/03	Hotel for 6/22 - 6/25	\$ 1,277.06

Business Meals & Entertainment \$ 256.90

Date	Description	Amount
6/11 - 6/13	Meals	\$ 61.63
6/16 - 6/19	Meals	\$ 101.17
6/22 - 6/25	Meals	\$ 94.10

Other \$ 203.00

Date	Description	Amount
06/19/03	Parking in Phx airport	\$ 144.00
06/22/03	Parking in Phx airport	\$ 59.00

Total \$ 9,941.22

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 3029
BROWNING, MT 59417**

DATE: 8/7/03 AMOUNT\$ 7,763.40

ACCOUNT #3000486 CHECK # _____

LINE ITEM Expert Witness NWA LANNAN #2

NAME: Alan G. McQuillan

ADDRESS: 7190 Upper Miller Creek
Missoula, MT 59803

DATE	DISCRIPTION	AMOUNT
8/7/03	XXXXXXXXXX	\$
	Professional Services for the period	\$
	May 25, 2003 to June 2, 2003	\$ 7,763.40
		\$
TOTAL		

EXPLAIN YOUR

**IIM TRUST
CORRECTION & RECOVERY PROJECT**

PH. 406-338-2992
P.O. BOX 3029
BROWNING, MT 59417

93-162/929
0003000486

2310

DATE 8/7/03

PAY TO THE ORDER OF Alan G. McQuillan

Seven Thousand Seven Hundred Sixty-Three and 40/100 ~~XXXX~~ DOLLARS

\$ 7,763.40

NAB
NATIVE AMERICAN BANK, NA - BLACKFEET

MEMO 5/25 to 6/2/03

⑆092901625⑆ 0003000486 2310

[Signature]

STATEMENT

For:
 Dr. Alan G. McQuillan
 7190 Miller Creek Rd.
 Missoula, MT 59803

Billing Period:
 5/1/03 through 5/31/03

To:
 Dennis Gingold Esq.
 9th Floor
 1275 Pennsylvania Ave NW
 Washington, D.C. 20004

Re:
 Individual Indians Monies Trust
 Correction & Recovery Project
 P.O. Box 730
 Browning, MT 59417
Trial 1.5 expenses

Alan G. McQuillan:		
33.4 hours @ 175.00 (see time sheet attached)		5,845.00
Travel Expenses:		
Plane fare Missoula/Washington D.C.	1,422.48	
Taxis	50.00	
Hotel (2 nights)	409.92	
Airport parking	<u>36.00</u>	
Total	1,918.40	1,918.40
Total due:		<u>\$7,763.40</u>

Alan G. McQuillan

7190 Upper Miller Creek, Missoula, MT 59803, U.S.A.

Voice: (406) 543-5115, FAX: (406) 251-7259

e-mail: amcq@forestry.umt.edu

July 8, 2003

Dennis Gringold Esq
607 14th Street, Box #6
Washington, D.C. 20005

By e-mail to Geoffrey Rempel

Dear Dennis:

Please find the enclosed bill and time sheet covering my time and expenses for May 2003 in connection with trial 1.5 of the Cobell case. The total is \$7,763.40. I will send copies of receipts by surface mail.

Thank you.

Sincerely,



Alan G. McQuillan

Encl.

A. G. McQuillan Ph.D. •• Forestry Management and Economics

Alan G. McQuillan

7190 Upper Miller Creek, Missoula, MT 59803, U.S.A.

Voice: (406) 543-5115, FAX: (406) 251-7259

e-mail: amcq@forestry.umt.edu

March 10, 2003

Dennis Gringold Esq
9th Floor
1275 Pennsylvania Ave NW
Washington, D.C. 20004

By e-mail to Geoffrey Rempel

Dear Dennis:

Please find the enclosed bill for my time for February 2003 in connection with forestry research and report writing for the Cobell case. The total is \$10,395 (59.4 hours at \$175). My only expenses are for Fed-Ex and will be billed next month. Thank you.

Sincerely,



Alan G. McQuillan

Encl.

IIM Trust Litigation

Detailed Time Sheet for Alan McQuillan

Month	Feb-03			
Date	Task	Time	Hours	Daily total
4-Feb	Web research for recent data on trust V&V harvest	3.1		3.1
15-Feb	Review USDA Fiduciary Obligations report of Feb 2003, GLO Commissioner Report of 1918, Circulars and Regulations of GLO Jan 1930, and McQuillan Report of Oct 2000	4.5		4.5
17-Feb	Edit old report as a first draft of new trial 2 report using format guidelines	3.5		
	Organize files and source documents	3.5		
	Analysis of numbers for 1999-2003 V&V	2.5		
	Format and print draft report	0.9		10.4
18-Feb	Format and Update exhibit list	1.8		
	Format and Update book list	1.7		
	Write general sections of trial 2 report	1.7		
	Assemble appendices and tables	3.5		
	Fed Ex and email draft trial 2 report and attachments	1.7		10.4
19-Feb	Resend files to Fasold	0.2		0.2
21-Feb	Conf. Call with Rick Fasold and Randy Smith re draft report	1.5		1.5
22-Feb	Research FIA data on web	0.8		
	Edit draft report	5.8		6.6
23-Feb	Update calculation for 1999-2002	0.8		
	Update WWA from Ruderman and Quin (corrections)	0.4		
	Edit report	2.2		
	Enter regional data from BIA reports 1987-96 (not completed in 2000)	2.3		
	Make PDF files of Excel files	0.9		
	Make corrections to and update WWA file	1.9		8.5
24-Feb	Test e-mail PDF files to self	0.3		
	Assemble all of report except exhibit list into one PDF file	2.2		
	Convert exhibit list to PDF	0.2		
	E-mail both to Rick Fasold	0.2		
	Fax to Helen Sanders	0.2		
	Print out report	0.2		3.3
25-Feb	Conf call with Gingold, Brown, Rempel, Harper, Fasold re draft report	2.1		
	Write up notes from call	0.3		2.4
27-Feb	Creat final trial 1.5 report from draft trial 2 report	4.4		
	Convert to PDF file (w/o table of contents) and Email to Rick	0.2		
	Call from Helen Sanders	0.4		
	Proof read and make corrections to report	0.8		
	Create new table of contents	0.7		
	Make PDF and email report to Rempel and Fasold	0.2		
	Conference call prior to final report	0.3		
	Final edit on 1.5 report	0.7		7.7
28-Feb	Final edit on 1.5 report	0.3		
	Make PDF of report combined with attachments, print out, and email to Rick Fasold	0.5		0.8

Privileged and Confidential

BRDFINC-0001255

Total for month

59.4

Privileged and Confidential

BRDFINC-0001256

Alan G. McQuillan

7190 Upper Miller Creek, Missoula, MT 59803, U.S.A.

Voice: (406) 543-5115, FAX: (406) 251-7259

e-mail: amcq@forestry.umt.edu

July 8, 2003

Dennis Gringold Esq
607 14th Street, Box #6
Washington, D.C. 20005

By e-mail to Geoffrey Rempel

Dear Dennis:

Please find the enclosed bill and time sheet covering my time and expenses for May 2003 in connection with trial 1.5 of the Cobell case. The total is \$7,763.40. I will send copies of receipts by surface mail.

Thank you.

Sincerely,



Alan G. McQuillan

Encl.

STATEMENT

For:

Dr. Alan G. McQuillan
7190 Miller Creek Rd.
Missoula, MT 59803

Billing Period:

5/1/03 through 5/31/03

To:

Dennis Gingold Esq.
9th Floor
1275 Pennsylvania Ave NW
Washington, D.C. 20004

Re:

Individual Indians Monies Trust
Correction & Recovery Project
P.O. Box 730
Browning, MT 59417
Trial 1.5 expenses

Alan G. McQuillan:		
33.4 hours @ 175.00 (see time sheet attached)		5,845.00
Travel Expenses:		
Plane fare Missoula/Washington D.C.	1,422.48	
Taxis	50.00	
Hotel (2 nights)	409.92	
Airport parking	<u>36.00</u>	
Total	1,918.40	1,918.40
Total due:		<u>\$7,763.40</u>

IIM Trust Litigation

Detailed Time Sheet for Alan McQuillan

Month	May-03		
Date	Task	Time	Hours Daily total
25-May	Refresh memory of data sources (contained in my office) prior to trial 1.5	2.2	2.2
26-May	Travel Missoula to DC National to hotel	8.0	
	Pre-trial meeting with Mark Brown (at NARF)	3.8	11.8
27-May	Review data file linkages and nature of source data used for different periods	1.6	
	Review McQ 1.5 report	0.6	
	Court testimony in trial 1.5	4.2	6.4
28-May	Prepare list of new data to seek (discovery, NARA, FRC, library, etc.)	0.4	0.4
29-May	Research at DOI library (re Oklahoma, sales on ceded & surplus lands, etc.)	5.6	5.6
2-Jun	Travel (return to Missoula)	8.0	7.0
Total for month			33.4

Privileged and Confidential

BRDFINC-0001259

BRDF BILLINGS FOR EXPERTS

EXPERT	AMOUNT
Alan McQuillen	\$229,092.07
Pincock, Allen & Holt	\$143,178.27
Questa Engineering	\$442,845.22
Farragut Systems, Inc.	\$293,876.17
Don Pallais	\$37,804.82
Paul Homan	\$130,000.00
Hart Crowser, Inc.	\$386.44
Neill Freeman	\$546,334.08
Heather Hammer	\$2,250.00
	\$1,825,767.07

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 10/10/00 AMOUNT: 33,005.31

ACCOUNT: 3000486 CHECK # 1946

LINE ITEM Forestry Ford Lannan

NAME: Alan McQuillan
McQuillan Consulting

ADDRESS: 3331 Hollis Street
Missoula, MT 59801

DATE	DISCRIPTION	AMOUNT
10/10/00	see attached	\$ 33,005.31
		\$

IIM TRUST CORRECTION & RECOVERY PROJECT P.O. BOX 730 BROWNING, MT 59417		No. 1946 93-162/929 000300486
Pay to the order of <u>Alan McQuillan, McQuillan Consulting</u>	DATE <u>10/10/00</u>	\$ 33,005.31
Thirty-three thousand Five and 31/100		
BLACKFEET NATIONAL BANK P.O. BOX 730 (406) 339-7000 Browning, MT 59417-0730		
Prof. Services		

APPROVED BY:
 Elouise C. Cobell/byEva

Geoffrey Rempel, CPA
1275 Pennsylvania Avenue
Ninth Floor
Washington, DC 20004
202.662.6776 (office)
509.275.5748 (fax)

September 19, 2000

Elouise Cobell
Blackfeet Reservation Development Fund, Inc.
125 N Public Square
Browning, MT 59417

Dear Elouise:

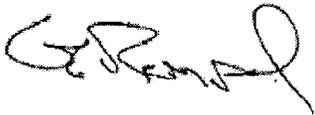
Attached you will find invoices for three of our contractors/vendors: Farragut, National Capital Archives and Alan McQuillan. I have reviewed these invoices and recommend we pay them in the following amounts:

Farragut:	\$5,961.00
Nation's Capital Archives:	\$63.00
Alan McQuillan:	\$33,005.31

Farragut's invoice amounts to \$17,961.00 in fees for the final two weeks of August. Please note that Farragut has agreed to apply \$12,000 of the \$20,000 retainer against this bill in light of the decreased workload. The net amount to be paid is \$5,961.00.

Alan McQuillan submitted an invoice on behalf of his assistant, Minnie and himself for the month of August, \$2,985.85 and \$32,464.46, respectively. I have deducted \$2,445.00 from Alan's invoice to reflect the fact that a subcontractor has not provided sufficient detail at this point. Please note that I have attached Alan and Minnie's detail invoices since May, per our agreement with him. Please contact me with any questions and have a great day!

Sincerely,



Geoffrey Rempel, CPA

Attachment

BRDFINC-0000597

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 3029
BROWNING, MT 59417**

DATE: 8/7/03 AMOUNT \$ 24,229.94
 ACCOUNT # 3000486 CHECK # _____
 LINE ITEM Expert Witness NWA LANNAN #2

NAME: Pincock Allen & Holt
274 Union Blvd.
 ADDRESS: Lakewood, CO 80228-1835

DATE	DISCRIPTION	AMOUNT
8/7/03	Invoice # 307179	\$ 16,668.50
	Invoice # 306422	\$ 5,127.69
	Invoice # 305387	\$ 1,693.75
	Invoice # 304326	\$ 740.00
TOTAL		

EXPLAIN VO

IIM TRUST CORRECTION & RECOVERY PROJECT		93-162/929 0003000486	2313
PH. 406-338-2992 P.O. BOX 3029 BROWNING, MT 59417		DATE <u>8/7/03</u>	
PAY TO THE ORDER OF <u>Pincock Allen & Holt</u>		\$ <u>24,229.94</u>	
Twenty-Four Thousand Two Hundred Twenty-Nine and 94/100		DOLLARS	
NAB	P.O. Box 730 (406) 338-7000 Browning, MT 59417-0730	Security Features Included Details on Back.	
MEMO <u>Invo. #307179, 306422, 305387, 304326</u>		<i>[Signature]</i>	
⑆092901625⑆000 ⑆0486⑆			

AUG 05 2003 2:41PM

HP LASERJET 3200

p. 12

PAGE NO: 2
 INVOICE NO: 307179
 DATE: 7/9/2003
 PROJECT: 928600

PINCOCK ALLEN & HOLT
 Delivering smarter solutions
 Denver • Jersey City • Lima • Santiago • Seattle • Vancouver, B.C.

A Division of Hart Crowder, Inc.
 P.O. Box 34960
 Seattle, Washington 98124-1960
 FAX 301.587.8007
 Telex 980103
 303.586.6950

DIRECT LABOR

	Hours	Rate	Amount
Christopher L. Easton	41.50	135.00	5,602.50
Heather C. Robinson	0.50	65.00	32.50
	42.00		5,635.00

Rate Schedule-Labor

DIRECT EXPENSES

Vendor Name	Cost	Multiplier	Amount
Outside Direct Expenses *			
Christopher L. Easton	55.50	1.00	55.50
Associates Labor			
Landy A. Stinnett	10,036.88	1.00	10,036.88
66.50 Hours @ 150.00/hr = 9,975.00			
Expenses = 61.88			
Travel and Subsistence *			
American Express	908.00	1.00	908.00
Mileage Easton 92 Miles	.36/Mile		33.12

Labor: 5,635.00
 Expense : 11,033.50

Total Project: 928600

16,668.50

Total 24,229.90

TERMS: Payment due upon receipt. A service charge of 1-1/2% (18% per annum) will be made on all unpaid invoices 30 (or more) days after the date of this invoice. All costs and expenses incurred by us in connection with the collection of overdue amounts (including without limitation collection charges and attorney's fees) shall be immediately due and payable to us by the client.
 Please pay from this invoice (Return Blue copy with Payment)

Lanner

Invoice

Date	Invoice #
7/7/00	2274

BILL FROM:
 Farragut Systems, Inc.
 1880 Red Cloud Rd.
 Longmont, CO 80501

BILL TO:
 Blackfeet Reservation Development Fund
 Attn: Elouise Cobell
 P.O. Box 730
 Browning, MT 59417

DESCRIPTION	HOURS	AMOUNT
Data Gathering and Interpretation Services 6/16/00 - 6/30/00	229.40	25,513.50
Misc. Expenses (detail):	N/A	\$2,503.20
Airfare to Washington DC		\$ 1,582.00
Mileage - (104 @ .325/mile)		\$ 33.80
Meals		\$ 132.40
Taxi		\$ 50.00
Telephone		\$ 5.70
Hotel		\$ 603.33
Copies		\$ 10.00
Map (Art Source)		\$ 85.97
		\$28,016.70

OK
11m

IIM TRUST
CORRECTION & RECOVERY PROJECT
 P.O. BOX 730
 BROWNING, MT 59417

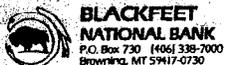
No. 1868

DATE 7/13/00

93-162/929
0003000486

order of Farragut Systems, Inc. \$ 28,016.70

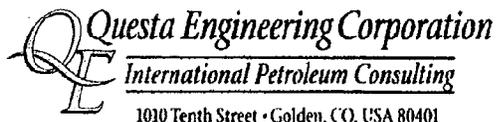
Twenty eight Thousand Sixteen and 70/100



Invoice # 2274

Geoffrey Rempel
Joseph N. Ignat

⑆001868⑆ ⑆092901825⑆ 0003000486⑆



Blackburn Consulting LLOC
 13720 Rampart
 Conifer, CO 80433

INVOICE DATE 5/31/2003 **INVOICE** 2775
PROJECT 12201 Blackfeet Reservation Dev.
 Fund

FEES/EXPENSES	HOURS	RATE	AMOUNT
Petroleum Engineering Consulting services provided in May			
CONSULTING FEES			
J.D. Wright	100.1	250.00	25,025.00
W.A. Abbott	46.7	180.00	8,406.00
R.C. Schucker	61.8	180.00	11,124.00
M.A. Stoner	111.4	160.00	17,824.00
G. Malasauskas	78.3	85.00	6,655.50
C. Shwe War	2	60.00	120.00
Total Fees			69,154.50 ✓
EXPENSES			
In-house copies 206 @ .10/ea		20.60	20.60
Stivers		600.53	600.53
Stivers		162.11	162.11
Stivers		268.13	268.13
Stivers		166.24	166.24
Billings Blue Print Co., Inc.		32.50	32.50
Pangaca, inc.		802.00	802.00
Airfare J.D. Wright 5/17/03 - 05/21/03		908.00	908.00
Federal Express		13.36	13.36
AT&T Long Distance		14.26	14.26
Whitestar		497.76	497.76
University of Oklahoma		237.00	237.00
Total Expenses			3,722.49
TOTAL DUE U.S. DOLLARS			\$72,876.99 ✓

Terms 30 Days

Phone # 303-277-1629 **Fax #** 303-277-0119 **E-mail** questa@questa.com **Web Site** www.questa.com

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 3029
BROWNING, MT 59417**

DATE: 6/2/03 AMOUNT \$ 69,500.00

ACCOUNT # 3000486 CHECK # _____

LINE ITEM Expert Witness NWA LANNAN #2

NAME: Paul Homan
Homan & Associates, Inc.

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
6/2/03	Witness and prep for trial	\$
	see attached	\$ 69,500.00
		\$
		\$

IIM TRUST CORRECTION & RECOVERY PROJECT P.O. BOX 730 BROWNING, MT 59417		No. 2264
DATE <u>6/2/03</u>		93-162/929 0003000486
Paid to the order of <u>Paul Homan</u>	\$ 69,500.00	
Sixty-Nine Thousand Five Hundred and 00/100		
 BLACKFEET NATIONAL BANK P.O. BOX 730 (406) 338-7000 Browning, MT 59417-0730		
MICR: ⑈002264⑈ ⑆092901625⑆ 0003000486⑈		

Homan & Associates, Inc.
Work Hours: Paul M. Homan
Cobell v Norton
Billing # 2

Date	Task	Hours	Total	Rate	Amount
3/26/2003	Review 5 Expert Opinions & write rebuttal	6			
3/27/2003	do	12			
3/28/2003	do	11			
3/29/2003	do	8			
3/30/2003	do	5			
3/31/2003	Complete & Deliver Opinion	10			
4/1/2003	Backup Opinion & File	8			
4/30/2003	Trial Preparation	8			
5/1/2003	Trial Prep and Appearance	10			
5/2/2003	do	8			
5/3/2003	Trial Prep	4			
5/4/2003	Trial Prep	5			
5/5/2003	Trial Prep and Appearance	10			
5/6/2003	Trial Prep and Appearance	11			
5/7/2003	Trial Prep and Appearance	11			
5/8/2003	Trial Prep and Appearance	4			
5/9/2003	Trial Prep and Appearance	8	139	\$500	\$69,500

EXPENSE REPORT

PROJECT-RELATED CHARGES

HART CROWSER, INC.

Employee No. 078155 Name LANDY STANNETT

Week Ending May 23, 2003

SECTION A: TRAVEL-RELATED LODGING & MEAL EXPENSES

Job/Proposal No.	Date	Destination	Description	Fed Fund	IF, FIR	ACCTING	ACCTING	ACTUAL
				Client or Non-FTC (F or H)	ALLOWED L & M Exp Per Diem	USE ONLY Expense Code	IF, FIR Expense Code	Expense Code
9286-00	5-19	Wash DC	Lunch		X			8570 8.26
"	"	"	Supper					8570 10.50
"	5-20	"	Lodging					8570 186.38
"	"	"	Lunch					8570 7.40
"	"	"	Supper					8570 15.66

SECTION B: TRAVEL EXPENSES

Job/Proposal No.	Date	Destination	Description	Fed Fund	IF, FIR	ACCTING	ACCTING	TOTAL
				Client or Non-FTC (F or H)	ALLOWED Mileage	USE ONLY Expense Code	IF, FIR Expense Code	Expense Code
9286-00	5-20	Wash DC	Taxi					8570 25.00
"	"	Dallas	Taxi					8570 51.00
"	"	Dallas	Parking at DCA					8570 35.00
"	5/19/20		Taxi Note @ .36		X			8575 28.80

SECTION C: OTHER EXPENSES

Job/Proposal No.	Date	Description and Purpose. Include attendees (Name, Organization) for meals and meetings.	Expense Code	Total
		Invoice # 306422 6/20/03		

Verify that the charges noted are valid

Landy Stannett
Employee Signature

[Signature]
Regional Group Manager Approval

Attach original sales receipts for all expenses (ape to 8 1/2 x 11 page in same order as reported)
Cross reference each receipt to corresponding line number
Prepare and submit weekly with your Timesheet

TOTAL PROJECT-RELATED EXPENSES	386.44
TOTAL OVERHEAD EXPENSES (from back)	
Less: TRAVEL ADVANCE	
TOTAL ONE EMPLOYEE (< 11C>	386.44

EXPENSE REPORT

PROJECT-RELATED CHARGES

IIART CROWSER, INC.

Employee No. 072135

Name LADY STINNETT

Week Ending May 22, 2003

SECTION A: TRAVEL-RELATED LODGING & MEAL EXPENSES

Job/Proposal No.	Date	Destination	Description	Fed Fund	NF, FTR	ACCTING	ACCTING	ACTUAL
				Client or Non-FFO (F or N)	L & M Exp Per Diem	USE ONLY Expense Code	NF, FTR Excess Expense Code	Lodging/Per Diem
1								
2								
3								
4								
5								
6								
7								
8								
9								

SECTION B: TRAVEL EXPENSES

Job/Proposal No.	Date	Destination	Description	Fed Fund	NF, FTR	ACCTING	ACCTING	Total
				Client or Non-FFO (F or N)	ALLOWED Mileage	USE ONLY Expense Code	NF, FTR Excess Expense Code	
10								
11								
12								
13								
14								
15								
16								

SECTION C: OTHER EXPENSES

Job/Proposal No.	Date	Description and Purpose. Include attendees (Name, Organization) for meals and meetings.	Expense Code	Total
17	9/22/02	5-18 Telephone	8510	26.88
18				
19				
20				
21				
22		Invoice #307179 7/9/03		
23				
24				
25				
26				

I certify that the charges noted are valid
Lady Stinnett
 Employee Signature

 Regional/Group Manager Approval

Attach original sales receipts for all expenses (tape to 8 1/2 x 11 page in same order as reported)
 Cross reference each receipt to corresponding line number
 Prepare and submit weekly with your Timesheet

TOTAL PROJECT-RELATED EXPENSES
 TOTAL OVERHEAD EXPENSES (from back)
 Less: TRAVEL ADVANCE
 TOTAL DUE EMPLOYEE (<110> 26.88

AUG 06 2003 11:01AM HP LASERJET 3200

11/1

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 12/8/00

AMOUNT \$ 101,456.44

ACCOUNT # 3000486

CHECK # 1979

LINE ITEM Lead Testifing

FORD LANNAN

NAME: Neill Freeman

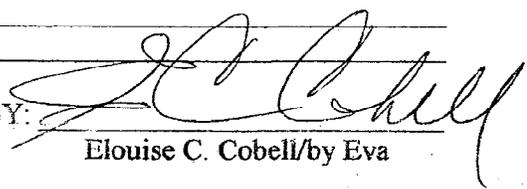
ADDRESS: Freeman & Mills

350 South Figueroa Street Suite 900

Los Angeles, CA 90071

DATE	DISCRIPTION	AMOUNT
12/8/00	Professional Serives for the period	\$
	of 10/2/200 to 10/23/00	\$ 101,456.44
		\$
		\$
		\$
		\$
		\$
		\$
		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY: 
Elouise C. Cobell/by Eva

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

1979

Pay to the order of Neill Freeman - Freeman & Mills

DATE 12/8/00

93-162/929
0003000486

One Hundred One Thousand Four Hundred Fifty-six and 44/100xxx

01,456.44



BLACKFEET
NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

Period of 10/2 to 10/23/2000

[Handwritten Signature]

⑈001979⑈ ⑆092901625⑆ 0003000486⑈

Freeman & Mills

Incorporated

Consultants to Counsel
and Management

350 South Figueroa Street
Suite 900
Los Angeles, California 90071
TIN # 95-4807311

213-620-9535 voice
213-620-9564 facsimile

November 10, 2000

Dennis M. Gingold, Esq.
1275 Pennsylvania Ave., NW
Ninth Floor
Washington, D.C., 20004

Re: Cobell v. Babbit

For professional services rendered in the above referenced matter
during October 2000, per attached.

\$101,723.50

Less credit for 50% of travel time:

(5,652.50)

96,071.00

Expenses:

Travel	\$3,634.00
Lodging	981.00
Meals	438.83
Printing & Reproduction	243.33
Courier / Messenger	46.28
Miscellaneous	<u>42.00</u>

5,385.44

\$101,456.44

IIM- NOW ACCOUNT

P.O. Box 3029
 101 Pata St.
 Browning, MT 59417

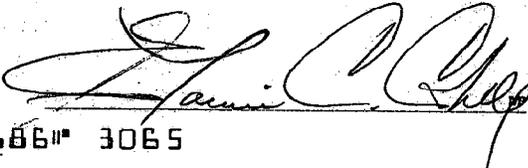
Date

10/29/2008

PAY TO:

Heather Manner, Ph.D.
 246 West Upsal Street
 Apt. A-202
 Philadelphia, PA 19119

Description	Amount
Expert invoice Consultant regarding the Courts's August 7 memorandum opinion 15 hours @\$150.00 per hour	2,250.00

IIM TRUST		93-162/929	3065
CORRECTION & RECOVERY PROJECT		0003000486	
PH. 406-338-2932		DATE <u>10/31/08</u>	
P.O. BOX 3029			
BROWNING, MT 59417			
PAY TO THE ORDER OF Heather Hammer, Ph.D.		\$ 2,250.00	
Two Thousand Two Hundred Fifty and 00/100XXXXXXXXXXXXXXXXXXXX DOLLARS			
 P.O. Box 730 (406) 338-7000 Browning, MT 59417-0730			
MEMO <u>statistical cousulting</u>			
⑆092901625⑆ 0003000486⑈ 3065			

approved JAC

Total \$2,250.00

Heather Hammer, Ph.D.
246 West Upsal Street, Apt. A-202
Philadelphia, PA 19119
(215) 849-1078

October 7, 2008

Geoffrey Rempel

Re: Cobell

INVOICE

Dear Geoffrey:

This invoice covers my time for statistical consulting and document review related to the Cobell case. The invoice total, \$2,250 = 15 hours at \$150 per hour.

Payable upon receipt. Thank you.

Sincerely,

Heather Hammer, Ph.D.
Heather Hammer, Ph.D.

Need Remb to

ARCO, INC.
GREAT FALLS
INT'L
GREAT FALLS,
MI

◀PAID▶

2#

A.....6No.

03-03-5DT

014-23:15EX

011-07:59EN

E...22.00\$

...22.00\$

JIM

CHIEF GEOFF'S
SECTION # 5
CHECK # 11

SERVER: BRENN
GUESTS: 5
Thursday
03-13-03
OPEN: 20:33 22:09:54

QTY	Description	
3	G HUNTER	20.95
3	G FOPPIANO	20.95
5	G TATACHILLA	34.75
1	ESPRESSO	3.25
1	CHICKEN PIZZA	12.95
2	DUCK	37.90
1	TUNA	22.95
1	SALMON	16.95
1	SHRIMP SOUP	6.95
	FOOD & BEV	177.40

TAX 17.74
TOTAL 195.14

CHIEF GEOFF'S 03-13-03
NUMBER OF GUESTS 5
SECTION # 5 CHECK # 11
SERVICE BY BRENN

RECEIPT TOTAL..... 195.14

THANK YOU FOR DINING WITH US
PLEASE VISIT OUR WEBSITE
ENJOY DINNER BEFORE THE SHOW

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 3029
BROWNING, MT 59417**

DATE: 11/4/03 AMOUNT\$ 487.94

ACCOUNT #3000486 CHECK # _____

LINE ITEM Adm. Support NWA LANNAN #2
Travel

NAME: Elouise C. Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
11/4/03	Travel reimbursement	\$
	Tulsa, Ok, Oct 30 to Nov. 2, 2003	\$ 487.94
		\$
		\$
TOTAL		

EXPI _____

<p align="center">IIM TRUST CORRECTION & RECOVERY PROJECT PH. 406-338-2992 P.O. BOX 3029 BROWNING, MT 59417</p>		<p>93-162/929 0003000486</p>	<p>2355</p>
<p>PAY TO THE ORDER OF <u>Elouise C. Cobell</u></p>		<p>DATE <u>11/4/03</u></p>	<p>\$ <u>487.94</u></p>
<p>Four Hundred Eighty-Seven and 94/100 XXXXXXXXXXXXXXXXXXXX DOLLARS</p>			
<p>NAB NATIVE AMERICAN BANK, NA - BLACKFEET P.O. Box 730 (406) 338-7000 Browning, MT 59417-0730</p>		<p align="right"><i>Elouise C. Cobell</i></p>	
<p>MEMO <u>Travel Reimb (Tulsa)</u></p>		<p align="right">2355</p>	
<p>⑈ 92701 ⑈ 0003000486 ⑈ 2355</p>			

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 3029
BROWNING, MT 59417**

DATE: 7/28/03 AMOUNT\$ 2581.05
 ACCOUNT # 3000486 CHECK # _____
 LINE ITEM Adm. Support NWA LANNAN #2

NAME: Mastercard
PO Box 30131
 ADDRESS: Tampa, FL 33630-3131

DATE	DISCRIPTION	AMOUNT
7/28/03	5472 5054 9015 2382	\$
	see attached	\$ 2581.05
		\$
		\$

TOTAL _____

EXPLAIN _____

IIM TRUST CORRECTION & RECOVERY PROJECT		93-162/929 0003000486	2302
PH. 406-338-2992 P.O. BOX 3029 BROWNING, MT 59417		DATE <u>7/28/03</u>	
PAY TO THE ORDER OF <u>Mastercard</u>		\$ 2581.05	
Two Thousand Five Hundred Eighty-One and 05/100XXXXXXXX		DOLLARS	
NAB	PO Box 730 (406) 338-7000 Browning, MT 59417-0730	<i>[Signature]</i>	
MEMO <u>5472 5054 9015 2382</u>			
1:0929016251: 0003000486 2302			

LT4106-1 012297425001 MCBEE 1 800 662-2331 01112115900

NATIVE AMERICAN COMMUNITY DEVELOPMENT CORPORATION
165 S. UNION BOULEVARD, SUITE 1000
DENVER, CO 80228

NATIVE AMERICAN BANK, N.A., BLACKFEET
P.O. BOX 730, (406) 338-7000
BROWNING, MT 59417-0730
93-162/029

122

8/13/2003

PAY TO THE ORDER OF Blackfeet Reservation Development Fund

\$ **21.05

Twenty-One and 05/100*****

DOLLAR

Darryl D. Fey

MEMO: Expense Reimb. Post Office

⑈001228⑈ ⑆092901625⑆ 0003000593⑈

SECURITY FEATURES: MICRO PRINT TOP & BOTTOM BORDERS - COLORED PATTERN - ARTIFICIAL WATERMARK ON REVERSE SIDE - MISSING FEATURE INDICATES A COPY

8-665297502 N33231

Checking Deposit

NAB NATIVE AMERICAN BANK, N.A.

Date 8-15-05

Use Other Side For Additional Listing

Acknowledge Receipt of Cash Returned By Signing Above.

Account Title IIM Project
Street Box 3029
City Byg, mt 59417

CASH		
LIST CHECKS SEPARATELY		
<u>1228</u>	<u>21</u>	<u>05</u>
TOTAL FROM OTHER SIDE		
TOTAL		
LESS CASH RECEIVED		
NET DEPOSIT	<u>21</u>	<u>05</u>

Check's and other items are received for deposit subject to the terms and conditions of this bank's collection agreement. Deposits may not be available for immediate withdrawal.

Account Number

3000486

⑆092901625⑆

INDIVIDUAL INDIAN MONIES TRUST
CORRECTION AND RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT59417
(406) 338-2992
(406) 338-2751

DATE: 3-13-97
CHECK #: 1259
AMOUNT: 124.08

NAME: Elouise C. Cobell
ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
		\$
		\$
3-13-97	Travel Reimbursement	\$ 124.08
		\$
		\$
		\$
		\$
		\$



IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

1259

93-162/929

DATE MARCH 13, 1997

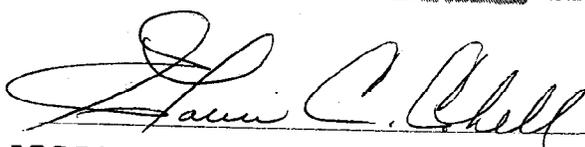
011702002155 08 0011000500

Pay to the order of **ELOUISE C. COBELL** \$ 124.08/00

ONE HUNDRED TWENTY-FOUR AND 08/100



BLACKFEET NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730



TRAVEL REIMBURSEMENT

⑈001259⑈ ⑆092901625⑆ 0003000486⑈ ⑈0000012408⑈

INDIVIDUAL INDIAN MONIES TRUST
CORRECTION AND RECOVERY PROJECT

P.O. BOX 730
BROWNING, MT59417
(406) 338-2992
(406) 338-2751

DATE: 6-17-97
CHECK #: 1320
AMOUNT: 421.12

NAME: Elouise C. Cobell
ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
		\$
		\$
6-17-97	Travel Reimbursement	\$ 421.12
		\$
		\$
		\$
		\$



IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

1320

Pay to the order of

Elouise C. Cobell

~~DATE~~ June 17, 1997

93-162/929

011902001543

01 0002000545

\$ 421.12

FOUR HUNDRED-TWENTY-one DOLLARS and 12/100



**BLACKFEET
NATIONAL BANK**
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

Elouise C. Cobell

702 Travel Reimb.

⑈001320⑈ ⑆092901625⑆ 0003000486⑈

⑈0000042112⑈

P.O. BOX 730
125 NORTH PUBLIC SQUARE
BROWNING, MT 59417
(406) 338-2992
(406) 338-2751 FAX

DATE: DECEMBER 2, 1997

CHECK #: 1433

AMOUNT: \$109.69

NAME: ELOUISE C. COBELL

ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
12/2/97	TRAVEL TO ATTEND INDIAN TRUST ASSET CURRICULUM	\$ 109.69
	DEVELOPMENT MEETING NOVEMBER 16, 1997 in DENVER, CO	\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$

REASON: _____

APPROVED BY: Eva Cobell

TRAVEL EXPENSE VOUCHER

NAME: Elouise C. Cobell

MAILING ADDRESS: P.O. Box 730 Browning, MT 59417

BOX/STREET CITY STATE ZIP

PERIOD OF TRAVEL: Nov. 16, 1997 TO: Novv. 17, 1997

PURPOSE OF TRAVEL: TO ATTEND INDIAN TRUST ASSET CURRICULUM DEVELOPMENT MEETING

DATE OF TRAVEL: Nov. 16, 1997

FROM: TIME (AM/PM) LEFT RESIDENCE:

TIME LEFT AIRPORT/CITY OF ORGIN:

CITY/STATE:

TO: TIME (AM/PM) OF ARRIVAL:

CITY/STATE:

MILEAGE FROM RESIDENCE TO AIRPORT:

DATE OF RETURN TRIP:

FROM: TIME (AM/PM) OF DEPARTURE:

CITY/STATE:

TO: TIME (AM/PM) OF ARRIVAL AT AIRPORT:

TIME OF ARRIVAL AT RESIDENCE:

CITY/STATE:

MILEAGE FROM AIRPORT TO RESIDENCE:

EXPENSES:

TOTAL MILES TRAVELED: 256 X .31 PER MILE= \$ 79.36

PER DIEM DAYS @ PER DAY= \$

OTHER (ITEMIZE RECEIPTS & EXPLAIN MISCELLANEOUS EXPENSES)

HOTEL/MOTEL \$

TAXI FARE \$

AIRPORT PARKING \$

MISC. (Lunch) \$30.33

TOTAL OTHER \$

TOTAL EXPENSES: \$ 109.69

SIGNATURE: Eva Cobell

DATE: 11-30-97

ENCLOSED

ipt of



No. 1433

IIM TRUST

CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

93-162/929

DECEMBER 3, 1997



Pay to the order of ELOUISE C. COBELL

\$ 109.69/00

ONE HUNDRED NINE AND 69/100



BLACKFEET
NATIONAL BANK
P.O. Box 730 H061 338-7000
Browning, MT 59417-0730

Eloise C. Cobell
Bank Teller

TRAVEL TO INDIAN TRUST ASSET CURRICULUM MEETING
11/16/97 IN DENVER, CO

⑈001433⑈ ⑆092901625⑆ 0003000486⑈

**DIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJE**

**P.O. BOX 730
125 NORTH PUBLIC SQUARE
BROWNING, MT 59417
(406) 338-2992
(406) 338-2751 FAX**

DATE: Oct 27, 1997

CHECK #: 1415

AMOUNT: \$260.55

NAME: Elouise G. Cobell

ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
10/27/97	Rental Car to be used while on business	\$
	in Billings, MT and was a guest speaker for the	\$
	Rocky Mountain College (topic was Vision of	\$
	Community) spoke on trust funds and other topics	\$
	concerning our community and people.	\$ 260.55
	(see folder with notes)	\$
		\$
		\$
		\$

REASON: _____

APPROVED BY: Iva Cobell



RENTAL: 10/22/97 22:00 BILLINGS
 RETURN: 10/25/97 07:55 BILLINGS

93310 #01 RN
 93310-01

16874499

Overland West, Inc.
 Hertz System Licensee FT:

COBELL/ELQUISE

#1: 0023934182 CDP: 165385

HG:

DAYS	3	\$ 149.61
EX HOURS		\$.00
EX DAYS		\$.00
XDAY HRS		\$.00
MILEAGE CHG		\$.00
SUBTOTAL		\$ 149.61

OWN/VEH: 95121/0686147 98 CONTOUR FORD 4DR LIC: MT 6P7834H VEH CLASS: C

LDW	ACCEPTED AT \$16.99 PER DAY	MILEAGE IN:	93322	SUBTOTAL	\$ 149.61
LIS	ACCEPTED AT \$ 8.95 PER DAY	MILEAGE OUT:	9301		
PAI,PEC	ACCEPTED AT \$ 4.95 PER DAY	MILES DRIVEN:	84021	AIRPORT CONCESSION(NT)	\$ 16.27
FPO	DECLINED - FUEL & SVC APPLIED	TR-X MILES DRIVEN:	0	LDW (NT)	\$ 50.97
	\$ 3.09 GAL TK CAP: 16.50	MILES ALLOWED:	0	LIS (NT)	\$ 26.85
	FUEL OUT: 8/8 FUEL IN: 8/8	MILES CHARGED:	0	PAI/PEC (NT)	\$ 14.85
				FUEL & SVC (NT)	\$.00
ADDITIONAL CHARGES:		PLAN IN: CRD	\$ 49.87 / DAY	TAXABLE SUBTOTAL	\$.00
		PLAN OUT: CRD	\$ 17.00 / EX HOUR	TAX .00000	\$.00
		RATE CLASS: C	\$ 49.87 / EX DAY	TOTAL CHARGES	\$ 260.55
			\$ 0.00 / EX WEEK		
			\$ 17.00 / XDAY HR	CHARGED ON AMX	\$ 260.55
			\$ 0.00 / MILE		

I REPRESENT THAT I AM SPECIFICALLY AUTHORIZED TO RECEIVE THE BENEFITS
 EXTENDED TO EMPLOYEES/MEMBERS OF DELTA A-L FF DISCOUNT *

1st FORM OF PAY: AMX CC: 3734 993058 yhppp AUTH: \$ 303.52/397557 TYP

THANK YOU FOR RENTING FROM HERTZ

RESERVATION INFORMATION: A1570640745
 PREPARED BY: TS COMPLETED BY: MK DRB: 10/25/97
 STATEMENT OF CHARGES - NOT VALID FOR RENTAL

RENTAL RECORD 1-44 1 5 1 5 2-0

action. These include facts related to the numerosity determination under Rule 23(a)(1), and to the adequate representation determination under Rule 23(a)(4).

Numerosity

3. Exhibit 1 to my original affidavit is a copy of H. REP. No. 102-499, 102D CONG., 2D Sess. (1992), a report entitled Misplaced Trust: The Bureau of Indian Affairs' Mismanagement of the Indian Trust Fund: Seventeenth Report by the Committee on Government Operations. As is set forth at p. 2 of this document, there were more than 300,000 Individual Indian Money ("IIM") accounts as of 1992.

4. Exhibit 2 to my original affidavit is a copy of the testimony of Linda M. Calbom, Director, Civil Audits, Accounting and Information Management Division, General Accounting Office before the Senate Committee on Indian Affairs, GAO/T/AIMS-96-104 (June 11, 1996). As is set forth at p. 2 of this document, by the end of fiscal 1995 there were nearly 390,000 IIM accounts.

Adequate Representation

5. In this affidavit I present information as to the qualifications of the professional team retained by plaintiffs for this litigation. In addition, affidavits of the individual plaintiffs are being filed setting forth relevant particulars about them.

6. Lawyers for the plaintiff, besides myself, include Dennis M. Gingold, John Echohawk, Robert M. Peregoy, James Kawahara, Keith Harper, and Henry Paul Monaghan; in addition,

Richard Dauphinais has made very substantial contributions to the legal work hitherto performed.

7. Dennis M. Gingold is a member of the Bar of this Court and of the Bars of the District of Columbia, New Jersey, and Colorado. A graduate of Seton Hall University Law School and New York University Law School, he is a former partner in Kirkland & Ellis; Foley, Hoag & Eliot; and Squire, Sanders & Dempsey. He has more than 20 years' experience in representing trust companies, commercial banks and trust departments, bank holding companies, securities firms, savings banks and general business corporations with respect to trust and fiduciary matters, product development, mergers and acquisitions, trial and appellate litigation, and regulatory, legislative, and strategic planning. He has been named one of the top twenty banking lawyers in the United States by National Law Journal. More details are contained in the resume attached to my original affidavit as Exhibit 3.

8. Native American Rights Fund ("NARF"). Messrs. Echohawk, Peregoy, Kawahara, and Harper are staff members of NARF. This is an independent legal organization, founded in 1970, with offices in Boulder, Colorado, Anchorage, Alaska, and Washington, providing legal services in connection with Indian matters and practising exclusively in the field of federal Indian law. It is the premier organization engaged in this activity and commands absolute confidence in "Indian Country." NARF has a total legal staff of fifteen lawyers.

9. John Echohawk is the Director of NARF. He is a member of the Pawnee tribe and a graduate of the Law School of the University of New Mexico. He is a recognized leader in Indian law, with 25 years' experience in the field. He is a member of the Colorado bar.

10. Robert M. Peregoy, a graduate of Boalt Hall Law School and a member of the bars of Colorado and the District of Columbia, is a Flathead Indian and is the former Chief Justice of the Court of Appeals of the Confederated Salish and Kootenai Tribes, with 12 years' experience in Indian law litigation.

11. James Kawahara is a member of the Winnebago Tribe of Nebraska and is a graduate of UCLA Law School. He is a member of the California bar, with five years' experience in Indian law litigation.

12. Keith Harper is a member of the Cherokee Nation of Oklahoma, a graduate of New York University Law School, and a member of the New York and District of Columbia bars. He is a former law clerk to Judge Lawrence W. Pierce of the Second Circuit.

13. Henry Paul Monaghan, a graduate of Yale and Harvard Law Schools, is the Harlan F. Stone Professor of Constitutional Law at Columbia Law School. The author of many published articles, with extensive experience in courts of appeal and the Supreme Court, Professor Monaghan is a leading expert in the fields of federal jurisdiction and procedure and constitutional law. More details are set forth in the resume attached to my original affidavit as Exhibit 4.

14. Thaddeus Holt. I am, and have since 1959 been, a member of the bar of this Court and am admitted in the District of Columbia, Alabama, New York, and Pennsylvania. I am a law graduate of Oxford University and the Harvard Law School. I am a retired partner in Breed, Abbott & Morgan, and have been engaged in the private practice of law for 40 years except for the period 1965-71, when I was Deputy Under Secretary of the Army, Secretary of the Corporation for Public Broadcasting, and engaged in private business. My practice has been almost entirely in litigation, including administrative practice. Over the years I have participated in a number of "big case" litigations and class actions. A representative sample includes the DuPont-General Motors antitrust divestiture litigation; Rigg & Co. v. Association of American Railroads, an antitrust case believed to be the longest civil jury trial ever held in this District; Boles v. Union Camp Corp., a major employment discrimination class action; the antitrust case of Carter-Wallace, Inc. v. Hartz Mountain Corp.; the Getty Oil-Skelly Oil merger case; and various securities class actions. I am a member of the American Law Institute Special Advisory Group on Complex Litigation, and a former member of the American Bar Association Special Committee on the Federal Rules of Civil Procedure. More details are contained in the resume attached to my original affidavit as Exhibit 5.

15. In addition to the lawyers listed above, Richard Dauphinais participated actively and extensively in the initial phases of this litigation. A member of the Turtle Mountain Band

of Chippewa Indians and a graduate of Notre Dame Law School, he is a member of the bars of the District of Columbia and Colorado and of the Bar of this Court, and has 15 years' experience in Indian law litigation as a staff member of NARF. Mr. Dauphinais has now left the NARF staff to enter private practice.

16. Price Waterhouse LLP. The Court will take judicial notice that Price Waterhouse is one of the "Big Six" accounting firms. According to its literature, which I have no reason to doubt, it has more than 100 offices and 14,000 professionals in the United States (including more than 50 government controls specialists and more than 400 litigation specialists); and has extensive experience in evidence analysis and expert testimony in banking and fiduciary matters, with in-house expertise in such fields as banking and fiduciary activities; data gathering and evaluation; internal controls, accounting practices, systems, and standards in government and private business; information systems (particularly government), financial systems, and distributed systems; business process reengineering; systems requirement definition; and modeling and statistical analysis. Price Waterhouse is already generally familiar with the problems involved, having analyzed a number of years ago the performance of the Bureau of Indian Affairs in the areas of cash management and accounting and controls. Based upon my meetings with Price Waterhouse, I am satisfied that it commands abundant personnel and other resources to manage the massive document and data review which will lie at the heart of this case, and to present expert testimony for the assistance of

the Court. The principal Price Waterhouse personnel involved will be Gregory Bardnell, Sharon Fitzsimmons, and Jessica Pollner. —

17. Gregory E. Bardnell is the Managing Partner of Price Waterhouse's Dispute Analysis and Corporate Recovery Group, Southeast Region, headquartered in Washington. He holds a B.B.A. in accounting from the University of Texas, and is a C.P.A. and a Certified Fraud Examiner. With Price Waterhouse for 22 years and a partner since 1985, he has extensive experience as expert analyst and witness in litigation-related accounting work, including calculation of lost profits, records reconstruction, and complex transaction analysis. He has served courts as special master, accountant to the court, receiver's accountant, and arbitrator. More details are contained in the resume attached to my original affidavit as Exhibit 6.

18. Sharon Fitzsimmons is a partner in Price Waterhouse specializing in internal accounting controls in the federal government. She is a CPA, a Chartered Accountant (the British equivalent of the American CPA), and a Certified Government Financial Manager. She has participated as partner in such Price Waterhouse projects as assessment of charges by Treasury to government trust funds such as Social Security, oil spill liability, and black lung disability; reconciliation of accounts, accounting for government property, and contract closeout for the Commerce Department; and the first-ever financial and performance audit of the House of Representatives.

More details are contained in the resume attached to my original affidavit as Exhibit 7.

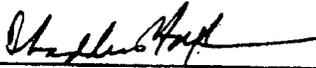
19. Jessica Pollner is a principal (i.e., the equivalent of partner, but in a field other than accounting) in Price Waterhouse specializing in statistical analysis. She holds a Ph.D. in statistical science from the State University of New York at Buffalo, and degrees in mathematics from Buffalo and from Boston University. Dr. Pollner has extensive experience in the use of statistical sampling and modeling techniques for valuation in circumstances where the total universe of data is imperfect or unmanageable. She has served as an expert witness and consultant in litigation. She is the author of a number of published articles and studies in her field. More details are contained in the resume attached to my original affidavit as Exhibit 8.

20. My engagement agreement for this case is not based upon a contingent fee but provides for compensation on an hourly basis (although a portion of the hourly fee, and fees in excess of a budgeted limit, are agreed to be deferred pending a successful conclusion of the litigation and are payable from attorneys' fees that may be awarded). I am informed and believe that other counsel have comparable arrangements and that Price Waterhouse is likewise serving on an hourly billing basis.

21. Funding support for this litigation comes from the Individual Indian Money Trust Correction, Recovery, and Capacity-Building Project of Blackfeet Reservation Development Fund, Inc. ("BRDF"). BRDF is a wholly-owned non-profit

subsidiary of Blackfeet National Bank, which is in turn substantially owned by the Blackfeet Tribe. I am informed and believe that the Project has received substantial support from foundations and has pending substantial additional funding applications.

I declare under penalty of perjury that the foregoing is true and correct. Executed on January 10th, 1997.



THADDEUS HOLT

7. The report should be categorized in the following three sections and address each item within the section:

A. **OBJECTIVES - PROPOSED TO ACTUAL**

Referring to the objectives and methods for [REDACTED] to evaluate results set forth in your proposal, have the objectives of the project been realized? Why or why not?

Specify and compare proposed time frame to actual time frame.

Explain any milestones that have been achieved.

B. **IMPACT - PROPOSED TO ACTUAL**

What developments or implementations of solutions to the problems addressed by this grant have occurred because of your organization? What, if anything has/is occurring in the field that has changed the climate.

C. **BUDGET/FINANCIAL - PROPOSED TO ACTUAL**

How the funds from this grant were actually used -- include a line item comparison of the budget that appears in your proposal to the actual expenses and revenues. Include a revised budget if necessary. If the entire grant has not been expended, please explain proposed usage of the unexpended amount.

If the grant was for an on-going program or activity, how will funding be secured for continuation?

Did this grant assist your organization in leveraging funds from other sources? Why or why not?

Please send two copies of the Progress Report on recycled paper using both sides of each page without folders or covers.

8. This grant is conditional upon Grantee's acceptance of the terms and conditions set forth herein. The signature on this document of the person authorized to make legal contracts for Grantee will represent Grantee's acceptance of this award and agreement to comply with all of the terms and conditions stated herein.

The undersigned official of BLACKFEET RESERVATION DEVELOPMENT FUND, INC. hereby agrees to the terms and conditions expressed herein.

[REDACTED]

By [REDACTED]
Executive Director

BLACKFEET RESERVATION DEVELOPMENT FUND,
INC.

By Louis C. Cheef
Title Secretary

████████████████████
GRANT AGREEMENT

This Agreement ("Agreement") is made between ██████████ (hereinafter the "Foundation") and Blackfeet Reservation Development Fund, Inc. (hereinafter the "Grantee").

The Foundation awards the following grant, and the Grantee agrees to accept the grant, in accordance with the following terms and provisions.

A. Purpose and Terms of the Grant

1. Amount.

Subject to the following terms and conditions, ██████████ will make a refundable grant in an amount equal to or less than Two Million Dollars (\$2,000,000). As set out below, this grant shall be repaid, in part as set out below, if certain payments that were originally paid with funds from the grant are recovered, through successful litigation or negotiation.

2. Purpose.

The grant funds shall be used solely to assist the plaintiffs in Civil Action No. 96-01285 in the United States District Court for the District of Columbia ("the Litigation") by funding services performed by Price Waterhouse LLP in support of the Litigation. Funds shall be expended solely for that purpose and in the manner described in this Agreement. The Grantee will notify the Foundation in advance of, and obtain its written consent to, deviations from these grant terms and provisions.

B. Payment Schedule

The Foundation shall make four payments to the Grantee, in the amount of \$500,000 (five-hundred thousand dollars) each, according to the following schedule. The Foundation shall make the first payment within thirty days of the execution of this Agreement by both Foundation and Grantee. The payments shall be applied to pay for services performed and expenses incurred by Price Waterhouse beginning on August 1, 1997. The Foundation shall make each succeeding payment within thirty days after it receives notice that the total fees for which Price Waterhouse has submitted invoices, covering the period beginning August 1, 1997, has exceeded the amount of total grant payments made by the Foundation.

C. Grant Conditions

1. Internal Revenue Code:

The grants will be made in accordance with current and applicable laws and the Internal Revenue Service Code, as amended, and its regulations.

The Foundation and the Grantee understand and agree that the Foundation is to characterize this grant as a program-related investment for federal tax purposes.

2. Limitation on expenditure of funds:

Funds will not be used for (i) attempting to influence legislation within the meaning of Section 4945(d)(1) of the Internal Revenue Code, (ii) influencing the outcome of any public election, (iii) carrying on, directly or indirectly, any voter registration drive, within the meaning of Section 4945 (d)(2) of the Code; (iv) making any grant that does not comply with the provisions of Sections 4945 (d)(3) or (4) of the Code; or (v) undertaking any activity for a noncharitable purpose.

3. Recordkeeping; information to be provided to the Foundation:

- a. The Grantee will maintain records consistent with generally accepted accounting practices to account for the funds received under this grant and to identify how the funds have been expended.
- b. The Grantee will maintain its records of grant expenditures, as well as reports to the Foundation regarding the grant, for at least four years after completion or termination of the grant. The Grantee will make its records of grant expenditures available to the Foundation at reasonable times and upon request.
- c. The Grantee shall provide the following items or information to the Foundation. Existing items are to be provided within thirty days of the signing of this Agreement by both parties, and Grantee will take reasonable efforts to ensure that other items will be provided to the Foundation within thirty days of their receipt by plaintiffs' counsel in the litigation:
 - All budgets received from Price Waterhouse since the beginning of the litigation, and any budgets created in the future;
 - All invoices received from Price Waterhouse since the beginning of the litigation, and any invoices received in the future;
 - All reports, including interim reports, provided by Price Waterhouse since the beginning of the litigation, and any reports created in the future; and
 - All other information about the Litigation requested by the Foundation.

4. Reversion of grant funds:

- The Grantee will return unexpended funds upon termination of the Litigation unless other arrangements have been made with the Foundation.
- The Grantee will notify the Foundation immediately of any changes in its status as an organization that is exempt from tax under Section 501(c)(3) of the Internal Revenue Code and a nonprivate foundation described in Section 509(a)(1),(2) or (3) of the Code. Grant

funds must be promptly returned if (where applicable) the Grantee loses its exemption for federal income taxation under Section 501(c)(3) of the Code.

- The Grantees will notify the Foundation of any lawsuit, or any proceeding before any federal, state, or local administrative agency, that may be initiated against it.
- If, pursuant to judgment or settlement, Plaintiffs in the Litigation or their attorneys recover from the United States (including any agency or department thereof) any attorney's fees and/or costs and/or expenses of the Litigation, the Grantee shall take all appropriate action to ensure prompt payment to the Foundation of one-half of all such amounts recovered, until the grant is repaid in full. In the event that one or more other non-profit entities contributed or have contributed funds toward the Litigation, the Grantee will share the one-half of the amounts recovered, pro rata, in proportion to amounts advanced by the other non-profit entities.
- By his signature, Dennis M. Gingold, their lead counsel, acknowledges that one-half of any attorney's fees and/or costs and/or expenses of the Litigation recovered from the United States, by judgment or settlement, shall be paid to the Grantee, until the grant is repaid in full.
- By separate assignments to the Blackfeet Reservation Development Fund, Elouise Pepion Cobell, Earl Old Person, Thomas Maulson, and James Louis Larose, beneficiaries of this Agreement, have agreed to pay to the Blackfeet Reservation Development Fund all amounts that any or all of them recover from the United States (including any agency or department thereof) related to attorney's fees and/or costs and/or expenses of the Litigation.

5. Copyrights and patents:

Any materials resulting from the grant may be copyrighted by the Grantee and shall become the property of the Grantee. Appropriate steps should be taken to make the material available to the public at no charge or at a reasonable charge.

6. Material change in the Litigation

It is the understanding of the Foundation and the Grantee that the size and scope of the Litigation, including the identity of the named defendants, shall remain substantially as set out in the Complaint dated June 10, 1996 and in the Order Certifying Class Action entered by the Honorable Royce C. Lamberth on February 4, 1997. In the event of any substantial change in the size and scope of the Litigation, including the naming of additional defendants, the

██████████ Grant Agreement

Foundation shall retain the right to discontinue payments under this Agreement, and shall have no further obligation under this Agreement. In the event that the Foundation invokes its right to discontinue payments under this Agreement, all other provisions of this Agreement shall remain in force. In the event that the Foundation invokes its right to discontinue payments under this Agreement, all other provisions of this Agreement shall remain in force.

7. Termination of Agreement:

In the event that the Grantee fails to comply with any provision of this Agreement, the Foundation may terminate the Agreement. Upon termination, and at the request of the Foundation, the Grantee will promptly repay all unexpended grant funds, and the Grantee will not be entitled to any further funds under this grant. In the event that the Foundation invokes its right to terminate this Agreement, all other provisions of this Agreement shall remain in force.

FOUNDATION:

██████████
By: ██████████
██████████
██████████
██████████

JK
Date Dec. 12, 1998

By: ██████████
██████████
██████████
██████████
██████████

Date Jan. 13, 1998

GRANTEE:

Blackfeet Reservation Development Fund, Inc.

By: _____
Elouise Pepion Cobell
Secretary
Post Office Box 730
Browning, MT 59417-0730

Date

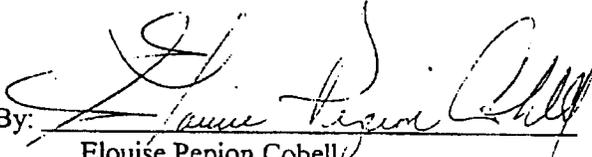
Plaintiffs' Counsel

By: *[Signature]*
Dennis M. Gingold
Atkamp & Gingold *(D.G.)*
1201 Pennsylvania Avenue, N.W.
Suite 821
Washington, D.C. 20004

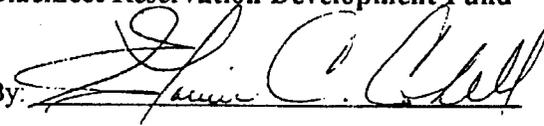
ASSIGNMENT

This assignment is made between the Blackfeet Reservation Development Fund ("Fund") and Elouise Pepion Cobell, Earl Old Person, Thomas Maulson, and James Louis Larose.

In consideration of payment by the Fund of certain fees and expenses incurred in relation to Civil Action 96-01285 in the United States District Court for The District of Columbia ("the Litigation"), an action in which each of the undersigned is a plaintiff, each of the undersigned assigns to the Fund all rights to any attorney's fees and/or costs and/or expenses of the Litigation, recovered from the United States, whether pursuant to judgment or to settlement, that the undersigned recovers as a result of the Litigation.

By: 
Elouise Pepion Cobell

2/20/98
Date

Blackfeet Reservation Development Fund
By: 

2/20/98
Date

By: 
Earl Old Person

1/21/98
Date

II. SPECIAL PROVISIONS

All grants are made in accordance with current and applicable laws and the Internal Revenue Service Code, as amended, and its regulations.

Expenditure of funds:

- Funds must be expended in accordance with the Grant Expenditure Budget (Attachment A).
- Expenses charged against this grant may not be incurred prior to the date on which the grant period begins or after its termination date, and may be incurred only to carry out the approved program.
- Funds will not be used for: (i) attempting to influence legislation within the meaning of Section 4945(d)(1) of the Internal Revenue Code; (ii) influencing the outcome of any public election; (iii) carrying on, directly or indirectly, any voter registration drive, within the meaning of Section 4945(d)(2) of the Code; (iv) making any grant that does not comply with the provisions of Sections 4945(d)(3) or (4) of the Code; or (v) undertaking any activity for a noncharitable purpose.

Recordkeeping:

- The Grantee will maintain records consistent with generally accepted accounting practices to account for the funds received under this grant and to identify how the funds have been expended.
- The Grantee will maintain its records of grant expenditures, as well as reports to the Foundation regarding the grant, for at least four years after completion or termination of the grant. The Grantee will make its records of grant expenditures available to the Foundation at reasonable times and upon request.

Reversion of grant funds:

- The Grantee will return unexpended funds at the close of the grant period, unless other arrangements have been made with the Foundation.
- The Grantee will notify the Foundation immediately of any changes in its status as an organization that is exempt from tax under Section 501(c)(3) of the Internal Revenue Code and a nonprivate foundation described in Sections 509(a)(1), (2), or (3) of the code. Grant funds must be promptly returned if (where applicable) the Grantee loses its exemption from federal income taxation under Section 501(c)(3) of the Code.
- The Grantee will notify the Foundation of any lawsuit, or any proceeding before any federal, state, or local administrative agency, that may be initiated against it.

Copyrights and patents:

Any materials resulting from the grant may be copyrighted by the Grantee and shall become the property of the Grantee. Appropriate steps should be taken to make the material available to the public at no charge or at a reasonable charge.

Termination of agreement:

This agreement may be terminated at any time by either party in writing. Upon termination and at the request of the Foundation, the Grantee will promptly repay all unexpended grant funds, and the Grantee will not be entitled to any further funds under this grant.

Minnesota law:

This agreement is governed by the laws of the state of Minnesota.

FOUNDATION:

[Redacted]
By: [Redacted Signature]
[Redacted]
Senior Program Officer

GRANTEE:

Blackfeet Reservation Development Fund, Inc.

By: [Signature]
Elouise Cobell
Secretary

Post Office Box 730
Browning, Montana 59417-0730

6/9/96
Date

5/17/94
Date

Attachment A: Grant Expenditure Budget

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ELOUISE PEPION COBELL, et al., : Civil Action 96-1285
:
Plaintiffs :
:
v. : Washington, D.C.
:
DEPARTMENT OF THE INTERIOR, : Monday, May 14, 2007
et al. :
:
Defendants : 3:00 p.m.

----- x

TRANSCRIPT OF PREHEARING CONFERENCE
BEFORE THE HONORABLE JAMES ROBERTSON
UNITED STATES DISTRICT JUDGE

APPEARANCES:

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Court Reporter: REBECCA STONESTREET
 Official Court Reporter
 Room 6415, U.S. Courthouse
 333 Constitution Avenue, N.W.
 Washington, D.C. 20001
 (202) 354-3249

Proceedings reported by machine shorthand, transcript produced
by computer-aided transcription.

1 vacated by the Court of Appeals, matters that were raised in
2 other issues. And the Master said, "I don't know where this is
3 going to come out. Put them in and I will decide how to resolve
4 it."

5 We explicitly had that discussion with the Master, and
6 he said he wasn't going to make any decisions on it. He said it
7 was appropriate to put it in, and we did, Your Honor. How he
8 was going to come out with it, we have no idea. If we were paid
9 for it, we wouldn't have submitted it. But we had that specific
10 discussion before even filing that, Your Honor.

11 THE COURT: All right, look. I said I want to talk a
12 lot about it, but actually it won't bear a lot of discussion.
13 Here's the ruling on that point:

14 I'm not going to go back and undo what Judge Lamberth
15 has said about your rewriting time records, not in the past.
16 But from this point forward, a time record is a time record.
17 It's not something that is embroidered, added to, subtracted
18 from, categorized, et cetera, later on. A time record is a time
19 record. If it's sufficiently clear, you may collect on it. If
20 it's not, you won't. But there's not going to be any -- from
21 this point forward, don't come to me with any edited time
22 records.

23 Second: With respect to any time that you have
24 previously asked to be reimbursed and have been rejected, take
25 it out of this bill. I don't care whether you can re-categorize

1 it or not; take it out of this bill.

2 MR. GINGOLD: Your Honor?

3 THE COURT: Yes.

4 MR. GINGOLD: One of the bills that we submitted and
5 were paid, for example, was the interim fee award for equal
6 access to justice. The Court denied time, not because it was
7 denied on the merits, but because it didn't fit within the scope
8 of that fee award. And he explicitly stated that time could be
9 resubmitted in other matters.

10 THE COURT: If you're going to resubmit that time, flag
11 it carefully so that we can all understand which hours you're
12 talking about.

13 MR. GINGOLD: But we had situations like that. For
14 example, in each fee award, the Court indicated that time did
15 not fit within that category, it wasn't within the scope of that
16 award. Because sometimes the orders weren't as clear as we
17 would have liked. And we submitted the fees, and decisions were
18 made not on the merits, but with respect to what the Court felt
19 were the scope of the particular award.

20 Therefore, what the Court said is, within his scope it
21 wasn't appropriate. He did not say it wasn't appropriate to
22 otherwise submit. And Your Honor, that is a situation in every
23 one of the contentions made by the government.

24 THE COURT: All I'm saying is, if you're going to
25 resubmit time that has previously been submitted and rejected,

Date	Total Hours	Total Fees	Expenses	Total Fees and Expenses
June 1996	112	\$20,160	\$348	\$20,508
July 1996	305	\$54,900	\$5,193	\$60,093
October 1996	193	\$34,740	\$1,325	\$36,065
November 1996	117	\$21,060	\$7,102	\$28,162
December 1996	85	\$15,300	\$3,306	\$18,606
January 1997	417	\$75,060	\$7,498	\$82,558
February 1997	556	\$100,080	\$9,448	\$109,528
March 1997	366	\$65,880	\$3,198	\$69,078
April 1997	288	\$51,840	\$2,556	\$54,396
May 1997	646	\$116,280	\$10,685	\$126,965
June 1997	1,095	\$171,900	\$20,988	\$192,888
July 1997	944	\$149,130	\$5,266	\$154,396
August 1997	551	\$97,290	\$6,081	\$103,371
September 1997	785	\$131,220	\$13,560	\$144,780
October 1997	260	\$39,240	\$2,033	\$41,273
November 1997	727	\$79,305	\$3,658	\$82,963
December 1997	574	\$73,500	\$2,608	\$76,108
January 1998	351	\$53,730	\$1,940	\$55,670
February 1998	809	\$140,160	\$4,873	\$145,033
March 1998	669	\$113,595	\$7,341	\$120,936
April 1998	529	\$105,800	\$4,766	\$110,566
May 1998	315	\$63,000	\$1,771	\$64,771
June 1998	285	\$54,000	\$3,082	\$57,082
July 1998	694	\$135,175	\$6,402	\$141,577
August 1998	615	\$123,000	\$5,574	\$128,574
September 1998	539	\$107,800	\$2,065	\$109,865
October 1998	647	\$128,775	\$4,226	\$133,001
November 1998	907	\$181,400	\$8,847	\$190,247
December 1998	804	\$160,800	\$4,710	\$165,510
January 1999	903	\$173,975	\$6,765	\$180,740
February 1999	1,029	\$196,035	\$7,003	\$203,038
March 1999	944	\$188,800	\$7,990	\$196,790
April 1999	1,280	\$256,000	\$9,769	\$265,769
May 1999	923	\$184,600	\$8,866	\$193,466
June 1999	1,230	\$232,980	\$15,123	\$248,103
July 1999	1,102	\$202,970	\$12,466	\$215,436
August 1999	456	\$87,315	\$5,772	\$93,087
September 1999	151	\$33,975	\$2,901	\$36,876
October 1999	280	\$62,888	\$2,230	\$65,117
November 1999	76	\$17,168	\$572	\$17,739
December 1999	32	\$7,088	\$447	\$7,534
January 2000	17	\$3,825	\$541	\$4,366
Total	23,607	\$4,311,738	\$240,894	\$4,552,632
Reimbursed Through Contempt Citation				\$23,948
Total Reimburseable				\$4,528,684

Confidential

Exhibit AC

Date	Total Hours	Total Fees	Expenses	Total Fees and Expenses
June 1996	116	\$20,880	\$348	\$21,228
July 1996	307	\$55,260	\$5,193	\$60,453
October 1996	216	\$38,880	\$1,325	\$40,205
November 1996	118	\$21,240	\$7,102	\$28,342
December 1996	98	\$17,640	\$3,306	\$20,946
January 1997	427	\$76,860	\$7,498	\$84,358
February 1997	559	\$100,620	\$9,448	\$110,068
March 1997	366	\$65,880	\$3,198	\$69,078
April 1997	288	\$51,840	\$2,556	\$54,396
May 1997	646	\$116,280	\$10,685	\$126,965
June 1997	1,095	\$171,900	\$20,988	\$192,888
July 1997	944	\$149,130	\$5,266	\$154,396
August 1997	551	\$97,290	\$6,081	\$103,371
September 1997	785	\$131,220	\$13,560	\$144,780
October 1997	260	\$39,240	\$2,033	\$41,273
November 1997	746	\$82,725	\$3,658	\$86,383
December 1997	611	\$80,160	\$2,608	\$82,768
January 1998	357	\$54,810	\$1,940	\$56,750
February 1998	809	\$140,160	\$4,873	\$145,033
March 1998	753	\$128,295	\$7,341	\$135,636
April 1998	564	\$107,300	\$4,766	\$112,066
May 1998	317	\$63,400	\$1,771	\$65,171
June 1998	285	\$54,000	\$3,082	\$57,082
July 1998	694	\$135,175	\$6,402	\$141,577
August 1998	615	\$123,000	\$5,574	\$128,574
September 1998	539	\$107,800	\$2,065	\$109,865
October 1998	648	\$128,975	\$4,226	\$133,201
November 1998	907	\$181,400	\$8,847	\$190,247
December 1998	820	\$164,000	\$4,710	\$168,710
January 1999	907	\$174,775	\$6,765	\$181,540
February 1999	1,029	\$196,035	\$7,003	\$203,038
March 1999	979	\$195,800	\$7,990	\$203,790
April 1999	1,291	\$258,200	\$9,769	\$267,969
May 1999	927	\$185,400	\$8,866	\$194,266
June 1999	1,230	\$232,980	\$15,123	\$248,103
July 1999	1,102	\$202,970	\$12,466	\$215,436
August 1999	542	\$104,515	\$5,772	\$110,287
September 1999	367	\$82,575	\$2,901	\$85,476
October 1999	457	\$102,825	\$2,230	\$105,055
November 1999	115	\$25,943	\$572	\$26,514
December 1999	96	\$21,488	\$447	\$21,934
January 2000	99	\$22,275	\$541	\$22,816
Total	24,582	\$4,511,140	\$240,894	\$4,752,034



August 8, 2008

Indians Gain a Slim Victory in Suit Against Government

By [KIRK JOHNSON](#)

DENVER — For decades, American Indians have argued that the federal government swindled them under a trust account system created in the closing days of the American frontier more than 120 years ago.

On Thursday, a federal judge agreed, up to a point.

The judge, James Robertson of Federal District Court in Washington, ruled that the plaintiffs, however much they had prevailed in proving government failure, were entitled to only a fraction of the billions of dollars they sought. Judge Robertson said that trust law is applied differently to government trustees than it would be to private citizens, and that instead of the \$48 billion that the descendants of the original trust holders claimed, the government was only liable for about \$455 million.

“He basically accepted the government’s argument that not that much money is missing,” said Bill McAllister, a spokesman for the plaintiffs, who are led by a member of the Blackfoot tribe in Montana, Elouise Pepion Cobell. “He rejected our methodology and our theory of the case.”

Ms. Cobell said in a statement that lawyers were studying whether to appeal. Lawyers representing the [Interior Department](#), the defendant, did not return a telephone call.

Judge Robertson did not actually order the government to pay; hearings on that question are scheduled for later this month. And he was scathing at times in describing how the case had illuminated government mismanagement, including a long trail of lost or destroyed records about money owed to Indians for timber leases, oil leases and other activities.

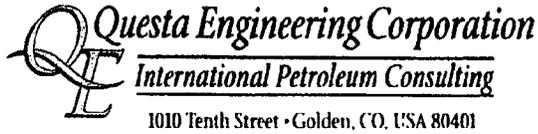
“Historical wrongs,” the judge wrote, “could have been — and should have been — settled by the same political branches in recognition of their own failure.”

But the judge disagreed with the argument by lawyers for an estimated 500,000 descendants of the original trust holders, who argued that the accounting should factor in how much the government improperly gained — by using the Indian money for its own benefit, in lower borrowing costs or interest earned, for example — over decades.

The class-action suit was filed in 1996 after other suits by Indian descendants were dismissed.

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Blackburn Consulting LLOC
 13720 Rampart
 Conifer, CO 80433

INVOICE DATE 3/31/2003 INVOICE 2729
 PROJECT 12201 Blackfoot Reservation Dev. Fund

FEES/EXPENSES	HOURS	RATE	AMOUNT
Petroleum Engineering Consulting provided in March 2003			
Deposition March 13, 2003 in Washington D.C.			
CONSULTING FEES			
J.D. Wright - deposition	5.4	500.00	2,700.00
J.D. Wright - travel time	13.3	250.00	3,325.00
Total Fees			6,025.00
EXPENSES			
Travel Expense - J.D. Wright		2,823.23	2,823.23

TOTAL DUE \$8,848.23

Terms 30 Days

Phone # 303-277-1629 Fax # 303-277-0119 E-mail questa@questa.com Web Site www.questa.com

Questa Engineering Corporation
1010 10th Street
Golden, Colorado 80401
303-277-1629

Blackfoot Reservation Development Fund
C/O Blackburn Consultants LLOC
319B Mt Evans Blvd
Pine, Colorado

For professional services by John D. Wright:

Date	Description	Hours	Rate	Dollars
11-Mar-03	Travel to Washington, D.C. for depo	6.5	\$250.00	\$1,625.00
	Total	6.5		\$1,625.00
13-Mar-03	Depo	5.4	\$500.00	\$2,700.00
	Total	5.4		\$2,700.00
14-Mar-03	Travel to Golden Office	6.8	\$250.00	\$1,700.00
	Total	6.8		\$1,700.00
	Total Professional Fees	18.7		\$ 6,025.00

TABLE MOUNTAIN TRAVEL
SERVICE, Inc.

WRIGHT/JOHN D

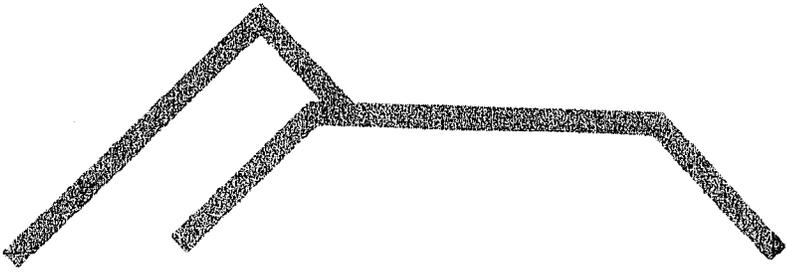
QUESTA ENGINEERING CORP
1010 TENTH ST
GOLDEN CO 80401

MAR 07 2003 303076017

INVOICE / ITINERARY

PASSENGERS PLEASE RECONFIRM YOUR RESERVATIONS AT LEAST
72 HOURS PRIOR TO ALL INTERNATIONAL DEPARTURES. IT IS ALSO
ADVISABLE ON ALL DOMESTIC FLIGHTS TO RECHECK DEPARTURE
TIMES.

AIR TRANSPORTATION	853.95	TAX	64.05	TTL	938.00
		PROCESSING FEE			40.00
		SUB TOTAL			978.00
		CREDIT CARD PAYMENT			978.00-
		AMOUNT DUE			0.00



THANK YOU FOR CHOOSING TABLE MOUNTAIN TRAVEL AGENT: SUSJP

14062 Denver West Pkwy., Ste. 100 • Golden, CO 80401 • Phone (303) 277-1580 • FAX (303) 277-1589

TABLE MOUNTAIN TRAVEL
SERVICE, Inc.

WRIGHT/JOHN D

7

QUESTA ENGINEERING CORP
1010 TENTH ST
GOLDEN CO 80401

MAR 07 2003 303076017

INVOICE / ITINERARY

PASSENGERS PLEASE RECONFIRM YOUR RESERVATIONS AT LEAST
72 HOURS PRIOR TO ALL INTERNATIONAL DEPARTURES. IT IS ALSO
ADVISABLE ON ALL DOMESTIC FLIGHTS TO RECHECK DEPARTURE
TIMES.

10 MAR 03 - MONDAY
FAIRFIELD INNS 01 NT/S - OUT 11MAR CONFIRMED
FAIRFIELD INN DENVER 1 ROOM/S GUARANTEE-CREDIT CARD
6851 TOWER ROAD PHONE-303 576-9640 RATE- 67.00
DENVER CO 80249
CONFIRMATION-82809193
HOTEL FAX-303 574-9638
WITH PARKING \$89.00 PER NIGHT PLUS TAX

11 MAR 03 - TUESDAY
UNITED 1510 COACH CLASS
LV: DENVER 900A NONSTOP CONFIRMED
AR: WASH/DULLES 213P
EQUIPMENT: BOEING 737 JET ELAPSED FLYING TIME 3:13
SNACK-AUDIO SEAT- 5F
FREQ FLYER UA 00010787939 MILES: 1447

INTERCONTINENTAL 02 NT/S - OUT 13MAR CONFIRMED
THE WILLARD INTER-CO 1 ROOM/S GUARANTEE-CREDIT CARD
1401 PENNSYLVANIA AVENUE PHONE-202 628 9100 RATE- 325.00
WASHINGTON DC 20004
CONFIRMATION-67964000
HOTEL FAX-202 637 7326
CANCEL 24 HOURS PRIOR TO ARRIVAL TO AVOID CHARGES

13 MAR 03 - THURSDAY
UNITED 967 COACH CLASS
LV: WASH/DULLES 5:00P NONSTOP CONFIRMED
AR: DENVER 10:30P
EQUIPMENT: BOEING 777 JET ELAPSED FLYING TIME 3:48
SNACK-MOVIE-MEAL SEAT-21H
FREQ FLYER UA 00010787939 MILES: 1447
NO WINDOW SEAT AVAILABLE

THIS IS AN ELECTRONIC TRANSACTION UPON CHECKIN
PRESENT YOUR RECORD LOCATOR QT6G4W ALONG WITH PHOTO ID
AND BOARDING PASSES WILL BE ISSUED
IF YOU NEED ASSISTANCE PLEASE CALL OUR 800 NUMBER
24 HOURS A DAY 7 DAYS A WEEK 800 823-0544
BOARDING PASS REQUIRED PRIOR TO ENTERING SECURITY

COMPARED TO THE FULL FARE THIS REPRESENTS A SAVINGS OF \$ 964.00
TICKET NUMBER/S:
WRIGHT/JOHN D 7242602556 CARD 938.00
ELECTRONIC

THANK YOU FOR CHOOSING TABLE MOUNTAIN TRAVEL AGENT: SIBS IP

14062 Denver West Pkwy., Ste. 100 • Golden, CO 80401 • Phone (303) 277-1580 • FAX (303) 277-1580

BRDFINC-0001140

3

The Oceanaire - DC
Seafood Room
1201 F Street NW
Washington D.C. 20004
202-347-BAC

EMP: BAR P VISA
Date 03/12/03 Time 22:58
Table 104

Card Holder WRIGHT/JOHN D
Card Number 4388543024061205 05/05
Auth-Code.. 012981 Ctrl: 16903

Amount.. 121.36
Tip.... 18.00
Total.. 139.36

X _____
Cardmember agrees to pay total in
accordance with agreement gover. .ng
use of such card.

*** Customer Copy ***

4

0091
Server: JOHN S Rec: 37
03/12/03 13:27, Swiped Terminal: 4

GORDON BIERSCHE
900 F STREET, NW
WASHINGTON, D.C. 20004
(202)783-5454
MERCHANT #:

CARD TYPE ACCOUNT NUMBER EXP
VISA XXXXXXXXXXXX1205 0505
Name: JOHN D WRIGHT
00 TRANSACTION APPROVED
AUTHORIZATION #: 012141
Batch #: 476 Sequence #: 27
Reference: 031210091

CHECK: 17.33
TIP: 13.00
TOTAL: 30.33

X _____

Duplicate Copy

CARDHOLDER WILL PAY CARD ISSUER ABOVE
AMOUNT PURSUANT TO CARDHOLDER AGREEMENT
ASK ABOUT OUR BANQUET ROOM
duplicate copy -> customer


 WILLARD
INTERCONTINENTAL
 WASHINGTON D. C.

5

John Wright
US

Arrival Date: 03/11/03
 Departure Date: 03/14/03
 Guests: 1
 Cashier: 23
 Room Rate: \$ 325.00
 Page Number: 1 of 1

Room Number: 0906

INVOICE

62616

Date	Charge Description	Additional Information	Charges	Payments
03/11/03	Round Robin Beverage	#906 : CHECK #1892	52.20	
03/11/03	Room Charge		325.00	
03/11/03	Room Tax		47.13	
03/12/03	Round Robin Beverage	#906 : CHECK #1010	11.95	
03/12/03	Room Charge		325.00	
03/12/03	Room Tax		47.13	
03/13/03	Cafe 1401 Breakfast Food	#906 : CHECK #1870	23.85	
03/13/03	Round Robin Beverage	#906 : CHECK #1087	43.95	
03/13/03	Room Charge		325.00	
03/13/03	Room Tax		47.13	
03/14/03	Visa 0505	XXXXXXXXXXXX1205		1,248.34
Total			1,248.34	1,248.34

Balance Due:

.00

Guest Signature:

I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, travel agent or association fails to pay for any part or the full amount of these charges.

We KNOW WHAT IT TAKES™

1401 Pennsylvania Avenue, N. W., Washington, D.C. 20004-1010 Tel: (202) 628.9100 Fax: (202) 637.7326

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INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 3029
BROWNING, MT 59417

DATE: 4/21/03

AMOUNT \$ 53,430.32 + 5000 = 58,430.32

ACCOUNT # 3000486

CHECK # 2244 + 2242

LINE ITEM _____

NWA _____

LANNAN #2 _____

NAME: Blackburn Consultants

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
4/21/03	Invoice	\$
	March Expenses	\$ 53,430.32
		\$ 5,000

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

No. **2244**

Pay to the order of Blackburn Consultants DATE 4/21/03 93-162/929
\$ **5,000.00** 0003000486

Five Thousand and 00/100

BLACKFEET NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

Inv. # 10027-

James C. Chell

⑈002244⑈ ⑆092901625⑆ 0003000486⑈

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

No. **2242**

Pay to the order of Blackburn Consultants DATE 4/21/03 93-162/929
\$ **53,430.32** 0003000486

Fifty Three Thousand Four Hundred Thirty and 32/100

BLACKFEET NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

March 2003 Expense

James C. Chell

⑈002242⑈ ⑆092901625⑆ 0003000486⑈

Blackburn Consultants LLC

13720 Rampart Drive
Conifer, CO 80433

March 28, 2003

Invoice submitted to:
Geoffrey Rempel
Blackfeet Reservation Development Fund
1275 Pennsylvania Ave, NW 9th Floor
Washington DC 20004

Invoice # 10027

Professional Services

		<u>Hours</u>	<u>Amount</u>
3/4/2003	JNI Review process and plans for use of legal description data to derive latitude and longitude data.	1.20	420.00
3/6/2003	REF Telephone conference call with Dennis Gingold, Geoffrey Rempel and Mark Brown to discuss availability and schedule of expert witnesses for deposition.	0.60	300.00
	REF Telephone call with Dennis Gingold, Geoffrey Rempel and Mark Brown to discuss deposition scheduling. Conference calls with Alan McQuillan and Matt Gabriel.	0.90	450.00
	REF Telephone call with Landy Stinnett to discuss deposition schedule and requirements.	0.20	100.00
	REF Telephone call with John Wright to discuss deposition schedule and requirements.	0.20	100.00
3/7/2003	REF Telephone calls with Dennis Gingold, Mark Brown (part-time), and Keith Harper (part-time) regarding subpoena served on Alan McQuillan. Calls to Landy Stinnett, Matt Gabriel, and John Wright.	2.10	1,050.00

Geoffrey Rempel
March 28, 2003
Page 2

		<u>Hours</u>	<u>Amount</u>
3/10/2003	REF Review Newell's expert report.	0.60	300.00
	REF Meeting with Alan McQuillan to review his testimony with Dennis Gingold, Geoffrey Rempel, Mark Brown and Keith Harper (part-time).	3.00	1,500.00
	REF Meeting with Matt Gabriel to discuss his testimony with Dennis Gingold, Geoffrey Rempel, Mark Brown (part-time) and Keith Harper (part-time).	2.30	1,150.00
	REF Review the expert reports of Edward Angel, John Langbein and Joseph Rosenbaum.	1.20	600.00
	REF Prepare questions for the Newell deposition.	0.60	300.00
3/11/2003	REF Attend deposition of Alan McQuillan.	2.60	1,300.00
	REF Attend deposition of Matt Gabriel.	3.50	1,750.00
3/12/2003	REF Attend deposition of Lasiter.	6.50	3,250.00
	REF Meeting with Dennis Gingold and Mark Brown (part-time) to discuss John's Wright's testimony. Discuss document production with Dennis Gingold and Keith Harper.	3.00	1,500.00
3/13/2003	REF Revise model.	0.80	400.00
	REF Attend deposition of John Wright.	4.90	2,450.00
	REF Revise model.	2.90	1,450.00
3/14/2003	REF Review Angel and Newell expert reports and note criticisms of Blackburn's methodology.	0.70	350.00
	REF Interrogatories submitted by defendants.	0.30	150.00
	REF Telephone call with Dennis Gingold, Mark Brown and Dwight Duncan to discuss the interrogatories submitted by defendants.	0.30	150.00

Geoffrey Rempel
March 28, 2003
Page 3

		<u>Hours</u>	<u>Amount</u>
3/15/2003	REF Prepare questions for Angel depositions.	0.70	350.00
	REF Research cadastral survey pilot program conducted by DOI.	0.30	150.00
	REF Research the Newell expert report comment on the land alienation question.	0.40	200.00
	REF Prepare a schedule for interrogatories for individual responsible and estimated time to gather documents.	1.50	750.00
	REF Revise model.	1.30	650.00
3/16/2003	REF Review plaintiffs' historical accounting plan.	1.40	700.00
	REF Revise model.	1.00	500.00
3/17/2003	REF Attend Angel deposition.	5.50	2,750.00
	REF Meeting with Dennis Gingold (part-time), Geoffrey Rempel (part-time) and Landy Stinnett to review his testimony.	1.50	750.00
	REF Discussion with Mark Brown, Dennis Gingold and Geoffrey Rempel regarding providing defendants a copy of the Blackburn Model.	1.20	600.00
	REF Prepare model with zero fields and copy to .pdf format.	1.80	900.00
3/18/2003	REF Attend Stinnett deposition.	4.10	2,050.00
	REF Preparation for deposition with Dennis Gingold, Geoffrey Rempel and Mark Brown (part-time).	1.10	550.00
	REF Discuss Dwight Duncan's testimony with Dwight, Dennis Gingold (part-time), Geoffrey Rempel (part-time) and Mark Brown (part-time).	3.00	1,500.00
3/19/2003	REF Attend Dwight Duncan's deposition.	4.30	2,150.00

Geoffrey Rempel
 March 28, 2003
 Page 4

		<u>Hours</u>	<u>Amount</u>
3/19/2003	REF Discuss upcoming deposition testimony with Dennis Gingold and Geoffrey Rempel.	2.30	1,150.00
3/20/2003	REF Attend Newell Deposition.	6.90	3,450.00
	REF Discuss defendants misuse of settlement documents and deposition preparation with Dennis Gingold, Geoffrey Rempel and Mark Brown.	2.00	1,000.00
3/24/2003	REF Telephone calls with Joe Ignat and John Wright regarding their estimate of time required to respond to defendants' interrogatories and documents request.	0.40	200.00
	REF Draft affidavit in support for plaintiffs' motion for protective order.	0.30	150.00
	REF Telephone conversation with Keith Harper, Mark Brown and Dennis Gingold regarding affidavit.	0.20	100.00
	REF Draft affidavit with more specificity.	0.30	150.00
	REF Telephone conversation with Keith Harper, Mark Brown and Dennis Gingold regarding affidavit.	0.10	50.00
	For professional services rendered	80.00	\$39,820.00
Additional Charges :			
3/9/2003	REF Airfare Denver to DC		1,270.00
	REF Lodging in DC for expert depositions (prepaid).		731.00
	REF Taxi Dulles airport to hotel.		60.00
	REF Dinner with Dennis Gingold and Mark Brown.		39.93
3/10/2003	REF Breakfast		4.46
	REF Lunch with Dennis Gingold, Geoffrey Rempel, Mark Brown, Alan McQuillan and Matt Gabriel.		82.90
	REF Dinner with Dennis Gingold and Mark Brown		119.55
3/11/2003	REF Dinner with Dwight Duncan.		108.01
3/12/2003	REF Dinner with Dennis Gingold		39.88
3/13/2003	REF Taxi from Dennis Gingold's office to 1100 L Street for deposition of John Wright.		10.00

Geoffrey Rempel
March 28, 2003
Page 5

	<u>Amount</u>
3/14/2003 REF Additional night lodging and telephone charges.	199.21
REF Taxi from hotel to Dulles airport.	60.00
REF Airfare - change in ticket fee.	100.00
REF Airport parking	75.00
3/16/2003 REF Dinner.	38.98
3/17/2003 REF Taxi from Dennis Gingold's office to NARF to attend Angel deposition.	10.00
REF Dinner with Dennis Gingold.	37.79
3/18/2003 REF Dinner with Dennis Gingold, Mark Brown and Dwight Duncan.	148.04
3/19/2003 REF Dinner with Dennis Gingold.	40.98
3/20/2003 REF Dinner.	63.90
REF Taxi from hotel to Dennis Gingold's office.	8.00
REF Taxi from Dennis Gingold's office to NARF to attend deposition of Newell.	8.00
REF Taxi from NARF to Dennis Gingold's office with Mark Brown.	9.00
3/21/2003 REF Dinner with Dennis Gingold (one-half paid by government)	50.40
3/22/2003 REF Lodging.	759.08
REF Parking at airport.	30.00
3/24/2003 REF Telephone conference call charges.	89.44
Total costs	<u>\$4,193.55</u>
Total amount of this bill	<u>\$44,013.55</u>
Previous balance	\$59,286.77
3/25/2003 Payment - Thank You. Check No. 2219	<u>(\$44,870.00)</u>
Total payments and adjustments	<u>(\$44,870.00)</u>
Balance due	<u><u>\$58,430.32</u></u>

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
125 NORTH PUBLIC SQUARE
BROWNING, MT 59417
(406) 338-2992
(406) 338-2751 FAX**

DATE: AUGUST 18, 1997

CHECK #: 1367

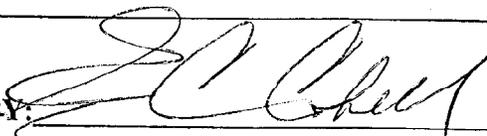
AMOUNT: \$541.83

NAME: MR. ROBERT A. MOORE

ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
8/18/97	TRAVE TO TASK FORCE MEETING AUGUST 2-6, 1997	\$ 541.83
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$

REASON: _____

APPROVED BY: 

**Robert A. Moore
941 Grove Drive
Louisville, CO 80027**

303-665-2651

INVOICE (BRDF)

Date: August 13, 1997
To: Elouise C. Cobell
Blackfeet Reservation Development Fund, Inc.
From: Robert A. Moore
Subject: Invoice for Travel Reimbursement

Period of Travel: August 2-6, 1997

Purpose of Travel:

Traveled to Browning, MT from Louisville, CO to attend meeting of Advisory Board to Special Trustee Task Force on improving trust resource management. Attendance was related to the capacity building and community education component of the IIM Project.

Rental Car	\$230.16
Hotels	167.32
Fuel for Car	X 66.35
Per Diem @ \$26 x 3	<u>78.00</u>
Total Travel	<u><u>\$541.83</u></u>

CONOCO EXPRESS P

N PUMP
10TH AVE S
FALLS MT 59401

759-66406:

022880455114
RT A MOORE

CREDIT #72661
08/05/97 19:48:3
PUMP 4 PLU
GALLONS 10.223
PRICE/GAL: \$1.369
TOTAL FUEL \$14.00

THANK YOU
PLEASE COME AGAIN
406-761-5424

CONOCO INC
STEVE'S SKYWAY CONOCO
700 10TH AVE S
GREAT FALLS MT 59405

CHASEX
E NUMBER: 970111035-1
AY, AUG03, 1997 7:14 PM
NAME: ROBERT MOORE
#: 2631202400091
EXP: 04/99 CD TYPE: CONOCO
8359 AUTH#: 3650PR

	PRICE	QTY	AMOUNT
HIGHGRADE	1.369	10.223	13.56
GROCERIES	0.00	1	0.00
BEER AND WINE	1.36	1	1.36
TOTAL			14.92
TAX			0.00
TOTAL AMOUNT			14.92

AGREE TO PAY ABOVE TOTAL AMOUNT
ACCORDING TO CARD ISSUED PERMIT

SIGNATURE: *Robert A Moore*

DATE: 08/05/97

TOWNSHIP: ...
COUNTY: ...

TOWN: ...
102 ...
STREET: ...

DATE: 08/05/97
ROBERT MOORE
CONOCO 04/99 CD TYPE: CONOCO
XX XXX 0248 009

PUMP# 4
PLU 3
SELF
PRICE/GAL \$

FUEL TOTAL

PRICE# 008434
436PR
DU
AIN

CONOCO INC.
E & W CONOCO
I-25 AT HWY 16
BUFFALO WY 82804

#PURCHASE#
STORE NUMBER: 976961007-1
SUNDAY, AUG03, 1997 2:20 PM
NAME: ROBERT MOORE
ACCT#: 2631202400091
EXP: 04/99 CD TYPE: CONOCO
8359 AUTH#: 3650PR

	PRICE	QTY	AMOUNT
UNLEADED	1.369	10.223	14.00
CANDY	0.00	1	0.00
TAX	0.00	1	0.00
SUB-TOTAL			14.00
TAX			0.00
TOTAL AMOUNT			14.00

AGREE TO PAY ABOVE TOTAL AMOUNT
ACCORDING TO CARD ISSUED PERMIT

SIGNATURE: *Robert A Moore*

DATE: 08/05/97

CONOCO INC.
 SHERIDAN CONOCO TRAVEL
 2560 N MAIN
 SHERIDAN WY 82701

PURCHASE

STORE NUMBER: 969891001-1
 WEDNESDAY, AUG06, 1997 1:22 PM
 ACCT#: 2631282400091
 EXP.: 04/99 CD TYPE: CONOCO
 REF#: 4142 AUTH#: 3594PR

	PRICE	QTY	AMOUNT
12 MIDGRADE	1.229	12.815	15.75
60 GROCERIES	1.16	1	1.16
SUB-TOTAL			16.91
TAX			0.00
TOTAL AMOUNT =			\$16.91

I AGREE TO PAY ABOVE TOTAL AMOUNT
 ACCORDING TO CARD ISSUER AGREEMENT

SIGNATURE Robert A Moore

THANK YOU FOR BUYING CONOCO PRODUCTS

MOUNTAIN PINE MOTEL

Telephone (406) 226-4403
 P.O. BOX 260 EAST GLACIER PARK, MT 59434

NAME	ROBERT A MOORE		
STREET	941 GROVE DR		
CITY	LOUISVILLE	STATE	CO ZIP CODE 80027

Company _____
 Car License FNH 5623 State CO
 Make of Car MERCURY MYSTIQUE No. in Party 1

NOTICE TO GUESTS! This property is privately owned and management reserves right to refuse service to anyone, and will not be responsible for accidents or injury to guests or for loss of money, jewelry or valuables of any kind.

Date 8/4 Rate 50
 X Robert A Moore
 Guest Signature

Total	
Tax (If any)	<u>5.00</u>
Amount Paid	<u>55.00</u>

AMERICAN HOTEL REGISTER CO. NORTHBROOK, IL 60062-7798 1-800-323-5686 B6E-246-NCR

DAYS OCCUPIED	S	TOTAL DAYS
	M	
	T	
	W	
	T	
	F	
	S	

ROOM NAME 66



GUEST FOLIO

ARRIVE TUE AUG05, 97 01 NGTS DEPART WED AUG06, 97

TIME 0646 EMP JK FOLIO 03076

BALANCE DUE .00

ROOM 312 RATE 103644 T/A#

LINE	DATE	DESCRIPTION	REFERENCE	AMOUNT	DR
1	AUG05	ROOM	Rm 312	54.00+	R2
2	AUG05	TAX	Rm 312	2.16+	R2
3	AUG06	VISA/MC		56.16-	JK

PKGS AKRCEDM

NAME / ADDRESS

MOORE/ROBERT
SELF-EMPLOYED
941 GROVE DR

LOUISVILLE , CO
80027 USA CO

PAY BY VI
GTD BY VI4190022880455114/0799

Thanks for staying with us! If you need reservations for this or any other Best Western, just call 1-800-528-1234.

Have a safe trip!
BEST WESTERN HERITAGE INN, 1700 FOX FARM ROAD, GREAT FALLS, MONTANA 59404
406-761-1900 / FAX # 406-761-0136 / 1-800-548-0361 (USA) / 1-800-548-8256 (CAN)
Best Western Hotels are independently owned and operated.



GUEST FOLIO

BALANCE DUE .00

ARRIVE SUN AUG03, 97 NGTS 01 DEPART MON AUG04, 97

ROOM 326 MKT HP S/A# 10364H T/A# TYPE QQNS A K R C E D M

NAME / ADDRESS

MOORE/ROBERT SELF-EMPLOYED 941 GROVE DR

LOUISVILLE CO 80027 USA CO

PAY BY VI GTDBY VI419002R000455114/0799

TIME 0618 EMP 05 FOLIO# 03075

Table with columns: LINE, DATE, DESCRIPTION, REFERENCE, AMOUNT, ID. Rows include: 1 AUG03 ROOM Rm 326 54.00+ J2, 2 AUG03 TAX Rm 326 2.16+ J2, 3 AUG04 VISA/MC 56.16- CR

Thanks for staying with us! If you need reservations for this or any other Best Western, just call 1-800-528-1234.

Have a safe trip!

BEST WESTERN HOTEL GROUP, INC., 2700 FOX PARK ROAD, BENTON PA. 15014, MONDAY 0840A 800-761-1000 / 800-528-1234 / 1-800-528-1234 (CA) Best Western Hotels are independently owned and operated.



DOLLAR RENT A CAR
1600 28TH ST SUITE 205
BOULDER, CO 80501
303-417-9096

SHOW THIS NO. ON ALL CORRESPONDENCE
CONTRACT NO.
BLDR-0000764

RAINS AUTOMOTIVE GROUP, INC. LICENSEE

FORM CONTROL NO. MINIMUM CHARGE - ONE DAY (24 HR) RENTAL Plus Mileage if Applicable

RENTERS NAME MOORE, ROBERT		DATE OF BIRTH 06-23-42	CAR TO BE RETURNED TO ABOVE ADDRESS UNLESS NOTED HERE: BOULDER COLORADO (BLDR)	
CURRENT STREET ADDRESS 211 GROVE DR		CITY LOUISVILLE	REPLACEMENT CAR	ORIGINAL CAR NO. FIN3025 CO LICENSE NO. 3R2EM
STATE OR COUNTRY CO	ZIP CODE 80527	HOME PHONE NUMBER 663-2531	MAKE - MODEL - YEAR - COLOR	MAKE - MODEL - YEAR - COLOR
LICENSE NUMBER 10137	STATE OR COUNTRY CO	EXPIRATION DATE 06-23-98	LICENSE NUMBER	OWNING CITY
RENTER LOCAL ADDRESS (HOTEL OR OTHER)			OWNING CITY	TIME IN Thu, 08-07-97, 09:12 (8:12A)
EMPLOYER NONE	BUSINESS PHONE		DATE / PLACE EXCHANGED TIME	TIME OUT Sat, 08-02-97, 16:42 (4:42P)
EMPLOYER ADDRESS			MILEAGE IN	MILEAGE IN 014357
ADDITIONAL DRIVER NAME NONE		DATE OF BIRTH	MILEAGE OUT	MILEAGE OUT 012459
LICENSE NUMBER	STATE OR COUNTRY	EXPIRATION DATE	MILES DRIVEN	MILES DRIVEN 1898

1. IMPORTANT - RENTER ACCEPTS ALL TERMS AND CONDITIONS ON THE FRONT AND REVERSE SIDE OF THIS AGREEMENT. PLEASE READ THIS AGREEMENT CAREFULLY BEFORE SIGNING.

2. THE VEHICLE SHALL NOT BE OPERATED OR USED BY ANY PERSON EXCEPT RENTER OR ANY NAMED "ADDITIONAL" DRIVER WITHOUT DOLLAR'S PRIOR WRITTEN CONSENT. OPERATION OR USE OF THE VEHICLE BY ANY PERSON EXCEPT RENTER OR SUCH "ADDITIONAL" DRIVER(S) VOIDS PDW AND LIABILITY COVERAGE.

3. CHARGES SUBJECT TO FINAL AUDIT.

4. RENTER IS RESPONSIBLE FOR ALL GASOLINE.

5. TIRE CHAINS ARE NOT ALLOWED OR REIMBURSED. RENTER IS RESPONSIBLE FOR ALL CHAIN DAMAGE. PDW DOES NOT COVER CHAIN DAMAGE.

6. RENTER IS RESPONSIBLE FOR ALL TRAFFIC AND PARKING VIOLATIONS. RENTER AUTHORIZED DOLLAR TO PROCEED AND PAY ALL UNPAID CHARGES PLUS A \$15.00 ADMINISTRATIVE FEE.

7. CARS NOT RETURNED TO THE RENTING LOCATION ARE SUBJECT TO THE DAILY RATE PLUS \$1.00 PER MILE PLUS UP TO A \$350.00 DROP CHARGE PLUS ALL RECOVERY COSTS.

8. RENTER IS RESPONSIBLE FOR THE COST OF ANY AND ALL TOWING REGARDLESS OF ACCEPTANCE OF THE PDW.

9. RENTER AND ALL "ADDITIONAL" DRIVERS MUST POSSESS A VALID DRIVER'S LICENSE.

10. RENTER AGREES THAT VEHICLE SHALL NOT BE USED OR OPERATED OUTSIDE OF THE STATE OF COLORADO WITHOUT EXPRESS WRITTEN PERMISSION. VIOLATION OF THIS PARAGRAPH VOIDS PDW. VEHICLE SHALL BE USED ONLY IN THE STATE(S) OF COLORADO.

WARNING

DAMAGES CRACK IN WINDSHIELD			
RATE CODE	MILEAGE CAP	RATE CODE	MILEAGE CAP
Y2			
MLS @	*4 Unlimited *3	MLS @	
HRS @	15.00	HRS @	
DAY @	37.00	DAY @	
WKS @	235.00	WKS @	
A week consists of 5 to 7 days		A week consists of 5 to 7 days	

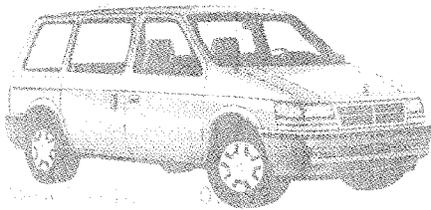
PHYSICAL DAMAGE WAIVER (PDW) You are fully responsible for any and all damage to the vehicle up to FULL VALUE (collision, comprehensive, etc.) plus any appraisal cost plus Loss of Use while the vehicle is repaired or the claim is being settled. By accepting PDW, you agree to pay \$ 10.99 per day and Dollar agrees to waive all claims against you for physical damage to the vehicle PROVIDED THIS AGREEMENT AND USED IN CONFORMITY WITH THIS AGREEMENT. PDW IS VOID and you are responsible for all damage if caused by: 1. Driving under the influence of alcohol or drugs. 2. Operation of vehicle by unauthorized driver. 3. Use of vehicle off paved roadways. 4. Any of items 3(a) - (c) on the reverse side. PDW IS NOT AN INSURANCE POLICY.		TOTAL TIME AND MILEAGE CHARGE
<input checked="" type="checkbox"/> I ACCEPT <input type="checkbox"/> I DECLINE		HOURS @ 15.00
VEHICLE CONDITION OUT (Less Credit) No Driver 4.00/day		DAYS @ 39.00 195.00
VEHICLE CONDITION IN 10.99 PDW PER DAY		WEEKS @ 235.00
PERSONAL ACCIDENT INSURANCE/PERSONAL EFFECTS COVERAGE PAI/PEC Benefits for accidental loss of life, accident medical expenses, and loss of personal belongings as set forth in Policy. By initialing "I accept," renter purchases coverage written by independent insurance company and acknowledges receipt of Synopsis.		1898 PER MILE
TOTAL TIME AND MILEAGE 195.00		SUB-TOTAL 195.00
SALES TAX / ACCESS FEE 18.00		OTHER CHARGES
REFUELING CHARGES		REFUELING CHARGES
DAMAGE CHARGES		DAMAGE CHARGES

NOTICE: This contract offers, for an additional charge, a physical damage waiver to cover your responsibility for damage to the vehicle. You are advised not to sign this waiver if you have rental vehicle collision coverage provided by certain gold or platinum credit cards or collision insurance on your own vehicle. Before deciding whether to purchase the physical damage waiver, you may wish to determine whether your own vehicle insurance affords you coverage for damage to the rental vehicle and the amount of the deductible under your own insurance coverage. The purchase of this physical damage waiver is not mandatory and may be waived.

I HAVE READ AND AGREE TO THE TERMS AND CONDITIONS ON BOTH SIDES OF THIS AGREEMENT. MY SIGNATURE AUTHORIZES DOLLAR TO SUBMIT AND PROCESS A CREDIT CARD VOUCHER ON MY BEHALF FOR ALL CHARGES, INCLUDING RENTAL CHARGES, PARKING, TICKETS, AND DAMAGES NOT COVERED BY PDW.

X *Robert A. Moore* CUSTOMER SIGNATURE

X ADDITIONAL DRIVER SIGNATURE



We feature fine Chrysler cars like this Dodge Caravan.

CREDIT AUTH. NUMBER	AUTH. DATE	AMOUNT			
RESERVATION I.D. NO.	I.T. NO.	REFERRAL SOURCE	UPGRADE		
PREPAID/TOUR	RENTAL AGREEMENT PREPARED BY:			CLOSED BY - EMP. NO.	CHECK IN LOCATION

THIS CONTRACT SUBJECT TO FINAL AUDIT

INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT

P.O. BOX 730
125 NORTH PUBLIC SQUARE
BROWNING, MT 59417
(406) 338-2992
(406) 338-2751 FAX

DATE: AUGUST 7, 1997

CHECK #: 1362

AMOUNT: \$227.70

NAME: ELOUISE C. COBELL

ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
8/7/97	REIMBURSEMENT TO ELOUISE FOR TRANSPORTATION CHARGES	\$227.70
	INCURRED ON HER AMERICAN EXPRESS CARD FOR 8/4/97 FOR	\$
	SPECIAL TRUSTEE MEETING HELD IN EAST GLACIER PARK, MT	\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$

REASON: _____

APPROVED BY: *Nancy Sakin*

Date 8/2 1997
 M. TRANSPORTATION
 No. SPECIAL TRUSTEE MEETING

Reg. No.	Clerk	ACCOUNT FORWARDED
1	BUS CHARGE	
2	to Browning	- 22.70
3		
4		
5		
6		
7	payment	22.70 +
8		
9	paid in	
10	full	
11	Total	0
12	all paid	
13	88948-30	
14		
15	paid in cash	

Your account stated to date. If error is found return at once.

7/31/97

Glacier Park, Inc
 INVOICE
 1997

TERMS: Full Payment
 due upon receipt

TO: BLACKFEET RESIDENTIAL DEVELOPMENT FUND				INVOICE #	73197
c/o ELOUISE COBELL					
RE: Glacier Park, Inc. 1997					
August 02					
ACTIVITIES					
Scenic Coaches (GPL>BROWNING>GPI)	18	\$11.50			\$207.00
Transportation Gratuity	18	\$1.15			\$20.70
Swift Current Cruise	0	\$0.00			\$0.00
Total Activities					\$227.70
TOTAL COST OF TOUR					\$227.70
BALANCE DUE					\$227.70

Mail check to:
 GPI - Acctg Dept.
 P.O. Box 147
 East Glacier, Mt
 59434 - 0147

**DIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJE**

**P.O. BOX 730
125 NORTH PUBLIC SQUARE
BROWNING, MT 59417
(406) 338-2992
(406) 338-2751 FAX**

DATE: Oct 27, 1997

CHECK #: 1415

AMOUNT: \$260.55

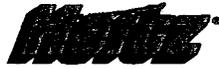
NAME: Elouise G. Cobell

ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
10/27/97	Rental Car to be used while on business	\$
	in Billings, MT and was a guest speaker for the	\$
	Rocky Mountain College (topic was Vision of	\$
	Community) spoke on trust funds and other topics	\$
	concerning our community and people.	\$ 260.55
	(see folder with notes)	\$
		\$
		\$
		\$

REASON: _____

APPROVED BY: Iva Cobell



RENTAL: 10/22/97 22:00 BILLINGS
 RETURN: 10/25/97 07:55 BILLINGS

93310 #01 RN
 93310-01

16874499

Overland West, Inc.
 Hertz System Licensee FT:

COBELL/ELQUISE

#1: 0023934182 CDP: 165385

HG:

DAYS	3	\$ 149.61
EX HOURS		\$.00
EX DAYS		\$.00
XDAY HRS		\$.00
MILEAGE CHG		\$.00
SUBTOTAL		\$ 149.61

OWN/VEH: 95121/0686147 98 CONTOUR FORD 4DR LIC: MT 6P7834H VEH CLASS: C

LDW	ACCEPTED AT \$16.99 PER DAY	MILEAGE IN:	93322	SUBTOTAL	\$ 149.61
LIS	ACCEPTED AT \$ 8.95 PER DAY	MILEAGE OUT:	9301		
PAI,PEC	ACCEPTED AT \$ 4.95 PER DAY	MILES DRIVEN:	84021	AIRPORT CONCESSION	(NT) \$ 16.27
FPO	DECLINED - FUEL & SVC APPLIED	TR-X MILES DRIVEN:	0	LDW	(NT) \$ 50.97
	\$ 3.09 GAL TK CAP: 16.50	MILES ALLOWED:	0	LIS	(NT) \$ 26.85
	FUEL OUT: 8/8 FUEL IN: 8/8	MILES CHARGED:	0	PAI/PEC	(NT) \$ 14.85
				FUEL & SVC	(NT) \$.00
				TAXABLE SUBTOTAL	\$.00
				TAX .00000	\$.00
				TOTAL CHARGES	\$ 260.55

ADDITIONAL CHARGES:

PLAN IN: CRD	\$ 49.87 / DAY	CHARGED ON AMX	\$ 260.55
PLAN OUT: CRD	\$ 17.00 / EX HOUR		
RATE CLASS: C	\$ 49.87 / EX DAY		
	\$ 0.00 / EX WEEK		
	\$ 17.00 / XDAY HR		
	\$ 0.00 / MILE		

I REPRESENT THAT I AM SPECIFICALLY AUTHORIZED TO RECEIVE THE BENEFITS
 EXTENDED TO EMPLOYEES/MEMBERS OF DELTA A-L FF DISCOUNT *

1st FORM OF PAY: AMX CC: 3734 993058 yhppp AUTH: \$ 303.52/397557 TYP

THANK YOU FOR RENTING FROM HERTZ

RESERVATION INFORMATION: A1570640745
 PREPARED BY: TS COMPLETED BY: MK DRB: 10/25/97
 STATEMENT OF CHARGES - NOT VALID FOR RENTAL

RENTAL RECORD 1-44 1 5 1 5 2-0

INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT

P.O. BOX 730
125 NORTH PUBLIC SQUARE
BROWNING, MT 59417
(406) 338-2992
(406) 338-2751 FAX

DATE: 3/13/97

CHECK #: 1259

AMOUNT: \$124.08

NAME: Elouise C. Cobell

ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
3/13/97	Travel to Portland for ATNI Meeting (guest speaker)	\$
	see attached information on meeting	\$ 124.08
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$

REASON: _____

APPROVED BY: _____





IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

No. 1259

93-162/929

DATE MARCH 13, 1997

Pay to
the order of

ELOUISE C. COBELL

\$ 124.08/00

ONE HUNDRED TWENTY-FOUR AND 08/100

TRUST

Security Features
Detailed on back.



**BLACKFEET
NATIONAL BANK**
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

Eloise C. Cobell

FOR TRAVEL REIMBURSEMENT

⑈001259⑈ ⑆092901625⑆ 0003000486⑈

TRAVEL EXPENSE VOUCHER

NAME: Elouise C. Cobell

MAILING ADDRESS: Box 730 Browning, MT 59417

PERIOD OF TRAVEL: 2/9/97 TO: 2/10/97

PURPOSE OF TRAVEL: WAS GUEST SPEAKER FOR THE AFFILIATED TRIBES OF NORTHWEST INDIANS WINTER CONFERENCE 1997, Portland, OR

DATE OF TRAVEL: Feb 9th

FROM: TIME (AM/PM) LEFT RESIDENCE: _____
TIME LEFT AIRPORT/CITY OF ORGIN: _____
CITY/STATE: _____

TO: TIME (AM/PM) OF ARRIVAL: _____
CITY/STATE: _____

MILEAGE FROM RESIDENCE TO AIRPORT: _____

DATE OF RETURN TRIP: _____

FROM: TIME (AM/PM) OF DEPARTURE: _____
CITY/STATE: _____

TO: TIME (AM/PM) OF ARRIVAL AT AIRPORT: _____
TIME OF ARRIVAL AT RESIDENCE: _____
CITY/STATE: _____

MILEAGE FROM AIRPORT TO RESIDENCE: _____

EXPENSES:

TOTAL MILES TRAVELED: 126 X .31 PER MILE= \$ 39.06

PER DIEM _____ DAYS @ _____ PER DAY= \$ _____

OTHER (ITEMIZE RECEIPTS & EXPLAIN MISCELLANEOUS EXPENSES)

HOTEL/MOTEL See attached \$ 85.02

TAXI FARE \$ _____

\$ _____

TOTAL OTHER \$ _____

TOTAL EXPENSES: \$ 124.08

SIGNATURE: Eva Cobell

DATE: 3/13/97

Jim

CA/CK/TC _____
 GUEST I.D. _____
 EMP. _____

Holiday Inn®
PORTLAND AIRPORT
 8439 NE Columbia Boulevard
 Portland, OR 97220
 (503) 256-5000
 FAX (503) 257-4742

Handwritten initials and signature:
 [Signature]
 EVA

Name & Address
 LABEL
 HOME
 BOX 730
 BOONVILLE MT 59617

Room 226-11
 Arrive Date 02/10/97
 Dept Date 02/11/97
 Folio # 116272
 Room Rate \$ 78.00
 Account 2-04421
 Min/Seg 2-NWS
 Page 1

IN CASE OF AN EMERGENCY, I WILL REQUIRE SPECIAL EVACUATION ASSISTANCE.

** PLEASE MARK BOX ABOVE **

CHECKED IN BY: JLF AT: 19:02
 CHECKED OUT BY: LAF AT: 15:53

372557702441000 007 15

OPERATED BY AN INDEPENDENT OWNER
 UNDER FRANCHISE FROM HOLIDAY INNS, INC

The management is not responsible for any valuables not secured in safety deposit boxes provided at the front office. I agree that my liability for the charges is not waived and agree to be held personally liable in the event that the indicated person, company, or association fails to pay for any part of the bill amount of such charges.
 X
 SIGNATURE

DATE	CODE	REFERENCE	I.D.	DESCRIPTION	CHARGE	PAYMENT	BALANCE
0209	012	0209000	LRC	GROUP ROOM	78.00	.00	78.00
0209	011	0209001	LRC	SUITE ROOM TAX	7.02	.00	85.02
0210	013	0210000	LAP	AHER EXPENSE	.00	-85.02	.00
				TOTAL			.00

ACCT NO. _____
 CARD MEMBER NAME _____
 ESTABLISHMENT NO. & LOCATION _____
 CARD MEMBER'S SIGNATURE _____

DATE OF CHARGE _____ FOLIO NO./CHECK NO. **85.02**
 AUTHORIZATION _____ I.D. _____
 PURCHASES & SERVICES _____
 TOTAL AMOUNT _____

TRAVEL EXPENSE VOUCHER

NAME: ROBERT A. MOORE

MAILING ADDRESS: 941 GROVE DRIVE LOUISVILLE CO 80027
BOX/STREET CITY STATE ZIP

PERIOD OF TRAVEL: 8/12/96 TO: 8/17/96

PURPOSE OF TRAVEL: To work on administration and management issues for the IIM Trust Security Project

DATE OF TRAVEL: 8/12/96

FROM: TIME (AM/PM) LEFT RESIDENCE: 6:30 AM

TIME LEFT AIRPORT/CITY OF ORIGIN: 9:00 AM

CITY/STATE: DENVER, CO

TO: TIME (AM/PM) OF ARRIVAL: 3:30 P.M.

CITY/STATE: BROWNING, MT

MILEAGE FROM RESIDENCE TO AIRPORT: N/A

DATE OF RETURN TRIP: 8/17/96

FROM: TIME (AM/PM) OF DEPARTURE: 6:00 AM

CITY/STATE: GT. FALLS, MT

TO: TIME (AM/PM) OF ARRIVAL AT AIRPORT: 11:45 AM

TIME OF ARRIVAL AT RESIDENCE: 1:00 P.M.

CITY/STATE: LOUISVILLE CO

MILEAGE FROM AIRPORT TO RESIDENCE: N/A

EXPENSES:

TOTAL MILES TRAVELED: X PER MILE= \$ 490.91 AIRFARE

PER DIEM 5 DAYS @ 26 PER DAY= \$ 130.00

OTHER (ITEMIZE RECEIPTS & EXPLAIN MISCELLANEOUS EXPENSES)

HOTEL/MOTEL \$ 214.50

TAXI FARE \$ -

RENTAL CAR \$ 210

OTHER (GAS) \$ 15

TOTAL OTHER \$ 439.50

TOTAL EXPENSES: \$ 1,060.41

SIGNATURE: Robert A Moore

DATE: 8/16/96

3 RECEIVING STATION

SEND INQUIRIES TO: AVIS SYSTEM LICENSEE

Renters are NOT required to purchase Loss Damage Waiver (LDW). It is NOT mandatory. Before purchasing LDW, renter should check if own insurance covers damage and loss of the car, limit of coverage and deductible. If renter DECLINES LDW, renter may be liable for up to the retail fair market value (less salvage) of the car regardless of fault, unless ordinary negligence is excluded by law. Repairs are at Avis' cost. Read LDW terms on the rental document jacket terms and conditions, including EXCLUSIONS from LDW. I acknowledge this Notice by my signature in Box 23 below.

ST. FALLS INT'L AIRPORT
2600 TERMINAL WAY
GREAT FALLS, MT, 59404, US

(2) RENTAL AGREEMENT: 406-781-7810

(6) DRIVER'S LICENSE NUMBER: USCCU710157X98

(8) AMOUNT DUE: 25-10-87

(3) RENTING LOC: 0709 (4) MVA NUMBER: 9497353 (5) OWN. LOC: 8138 (7) RETURN LOCATION: 25-10-87

(9) VEHICLE DESCRIPTION: WHI CHEV LUMI 4DR E (10) LICENSE NUMBER: MT 1F4809D (11) AGREED RETURN LOCATION: GT. FALLS AFD MT (12) AGREED RETURN DATE/TIME: 17 AUG 96 / 0700

(13) IMPRINT AREA: [REDACTED]

(24A) AUTHORIZATION NO OUT / AMOUNT: 12363/220 L (24B) AUTHORIZATION NO IN / AMOUNT: [REDACTED]

MILEAGE DETERMINED BY READING FACTORY INSTALLED ODOMETER (25) TIME USED: [REDACTED]

(26) MLS/KMS IN: [REDACTED] (27) DATE/TIME IN: [REDACTED]

(28) MLS/KMS OUT: 17829 (29) DATE/TIME OUT: 12 AUG 96 / 1317

(30) TOTAL MLS/KMS DRIVEN: [REDACTED]

(14) RATE CODE: ZC/C	(15) CURR CODE: USD	IF I DON'T COMPLY WITH ALL RULES FOR A SPECIAL RATE, THAT RATE IS VOID AND I WILL PAY A HIGHER RATE WHICH MAY INCLUDE MILEAGE CHARGES AND/OR ONE-WAY SERVICE FEES.		FREE MLS/KMS: BOX 17	(31) ADD'L HRS: [REDACTED]
DISC: [REDACTED]	ADD'L. HOURS: 14.01	DAILY RATE: 42.00	WEEKLY RATE: 294.00	ADD'L. DAYS: [REDACTED]	MLC/KMS: .20
MIN 1 DAY					(32) DAYS: [REDACTED]
					(33) WEEKS: [REDACTED]

(16) FUEL CHARGE IF LESS FUEL AT RETURN (34) [REDACTED]

OUT: [REDACTED]	IN: [REDACTED]	(16A) FUEL SVC CHG PER MILE: .1150	(16B) FUEL SVC CHG PER GAL: 2.300	(15) COUPON NUMBER: [REDACTED]	(35) [REDACTED]
-----------------	----------------	------------------------------------	-----------------------------------	--------------------------------	-----------------

(17) ADDITIONAL INFORMATION: FREE MI-0700WK/100DL/33HR

(18) AND NUMBER: [REDACTED] (19) FREQUENT FLYER NO. / REMARKS: DL/001821303

(20) [REDACTED] (21) CV

MOORE, ROBERT
941 GROOVE DR
LOUISVILLE, CO, 80027, US

(36) ADJUSTMENTS: [REDACTED]

(38) ARC / IATA NO. [REDACTED] (37) SUB TOTAL ADD (30) THRU (36): [REDACTED]

(40) WIZARD NUMBER: [REDACTED] (39) DISC: [REDACTED]

(42A) MISC CHARGES: [REDACTED] (41) TIME AND MILEAGE CHARGE: [REDACTED]

(42B) ADD'L DRIVERS FEE / DRIVER: [REDACTED] (43) ONE WAY SVC FEE: [REDACTED]

(45A) (LDW) LOSS DAMAGE WAIVER READ TERMS ON JACKET: I ACCEPT [REDACTED] I DON'T ACCEPT [REDACTED] RATE PER DAY: 15.99 (44) FUEL SVC (TAXABLE): 0

(51A) (PA) PERSONAL ACCIDENT INSURANCE: I ACCEPT [REDACTED] I DON'T ACCEPT [REDACTED] RATE PER DAY: 4.95 (46) (PA) PER ALI (TAXABLE): [REDACTED]

(51B) (PEP) PERSONAL EFFECTS PROTECTION: I ACCEPT [REDACTED] I DON'T ACCEPT [REDACTED] RATE PER DAY: .00 (47) [REDACTED] (48) [REDACTED] (49) SUB TOTAL: [REDACTED]

(51C) (ALI) ADDITIONAL LIABILITY INSURANCE: I ACCEPT [REDACTED] I DON'T ACCEPT [REDACTED] RATE PER DAY: NOT AVAILABLE (48) TAX: .000 (51) (PA) (PEP) ALI (NON-TAXABLE): [REDACTED]

(53A) DATE OF BIRTH: 23 JUN 45 (52) FUEL SVC (NON-TAX): [REDACTED]

(53B) ADD'L CHARGE: [REDACTED] (54) TOTAL CHARGE: [REDACTED]

(57) PREPAYMENT: NPR (55) ON THE ROAD EXPENSES: [REDACTED]

(56) NET CHARGES: [REDACTED]

(23) If I present a credit card for payment, all charges, including parking ticket expenses, may be billed to the card and my signature below will be considered to have been made on the applicable credit card voucher. I have read and agree to the terms and conditions shown on this Rental Document and on the separate rental document jacket delivered to me with this Rental Document.

Rental Document Jacket F-131
Signature: Robert A. Moore
0193 L

(70) PREVIOUS MVA NUMBER: [REDACTED]	(71) MSLKMS IN: [REDACTED]	(72) MSLKMS DRIVEN: [REDACTED]	(73) NO. OF VEHICLE EXCHANGES: [REDACTED]	(58) METHOD OF PAYMENT: DISCOVER	(59) AMOUNT DUE: 210 -
(74) LAST EXCHANGE LOCATION: [REDACTED]	(75) EXCHANGE DATE/TIME: [REDACTED]	(76) FUEL SERVICE: [REDACTED]	(80) EXCHANGE RATE: [REDACTED]	(61) AMT DUE CHECKIN CURR: [REDACTED]	[REDACTED]
(77) ORIGINAL RENTAL LOC: [REDACTED]	(78) EXTENDED TO: [REDACTED]	(79) AGENT ID: [REDACTED]	(80) DATE: [REDACTED]	(81) OTHER EXPENSE DEDUCT AT FINAL CHECK-IN: [REDACTED]	(82) CASH REFUND EQUIV RENTING CURR: [REDACTED]
(83) ACTUAL RETURN LOCATION: [REDACTED]	(84) RENTING AGENT ID: [REDACTED]	(85) RETURN AGENT ID: [REDACTED]	(86) CASH REFUND RECEIVED: [REDACTED]	(87) CASH REFUND REC'D: [REDACTED]	[REDACTED]

INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT

P.O. BOX 730
125 NORTH PUBLIC SQUARE
BROWNING, MT 59417
(406) 338-2992
(406) 338-2751 FAX

DATE: Nov. 18, 1997

CHECK #: 1424

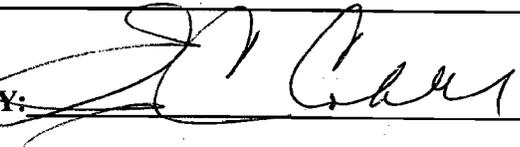
AMOUNT: \$924.00

NAME: Justin Lee

ADDRESS: 528 1/2 South 5th Street West
Missoula, MT 59801

DATE	DESCRIPTION	AMOUNT
11/18/97	Per Diem, airlines ticket, shuttle	\$
	to attend meeting (Indian Trust Asset Curriculum	\$
	Development Meeting)	\$
	Missoula to Denver round trip	\$ 924.00
		\$
		\$
		\$
		\$
		\$
		\$

REASON: _____

APPROVED BY: 

TRAVEL EXPENSE VOUCHER

NAME: Justin Lee

MAILING ADDRESS: 528 1/2 South 5th Street West Missoula, MT 59801

PERIOD OF TRAVEL: 11/15/97 TO: 11/17/97

PURPOSE OF TRAVEL: Attend Indian Trust Asset Curriculum Development Meeting in Denver

DATE OF TRAVEL: Nov. 15, 1997

FROM: TIME (AM/PM) LEFT RESIDENCE: TIME LEFT AIRPORT/CITY OF ORGIN: CITY/STATE:

TO: TIME (AM/PM) OF ARRIVAL: CITY/STATE:

MILEAGE FROM RESIDENCE TO AIRPORT:

DATE OF RETURN TRIP:

FROM: TIME (AM/PM) OF DEPARTURE: CITY/STATE:

TO: TIME (AM/PM) OF ARRIVAL AT AIRPORT: TIME OF ARRIVAL AT RESIDENCE: CITY/STATE:

MILEAGE FROM AIRPORT TO RESIDENCE:

EXPENSES:

TOTAL MILES TRAVELED: X PER MILE= \$ PER DIEM 115.00 DAYS @ 3 3 PER DAY= \$ 345.00

OTHER (ITEMIZE RECEIPTS & EXPLAIN MISCELLANEOUS EXPENSES)

HOTEL/MOTEL \$ TAXI FARE see attached \$ 25.00 Airline Ticket(see attached) \$ 554.00

TOTAL OTHER \$

TOTAL EXPENSES: \$ 924.00

SIGNATURE: Justin Lee

DATE: 11-19-97

INDIVIDUAL INDIAN MONIES TRUST
CORRECTION AND RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT59417
(406) 338-2992
(406) 338-2751

DATE: 6-17-97
CHECK #: 1316
AMOUNT: 553.50

NAME: Intertribal Agriculture Council
ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
		\$
		\$
6-17-97	Greg Smitman travel	\$ 553.50
		\$
		\$
		\$
		\$
		\$
		\$



1316

93-162/929

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

DATE June 17, 1997

Pay to the order of Intertribal Agriculture Council \$ 553.50

FIVE HUNDRED FIFTY-THREE DOLLARS AND 50/100

BLACKFEET NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

030113805 05-23-97 22 030113805

James O. Kelly

Greg Smitman Travel

⑈001316⑈ ⑆092901625⑆ 0003000486⑈ ⑆0000055350⑆

INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT

P.O. BOX 730
125 NORTH PUBLIC SQUARE
BROWNING, MT 59417
(406) 338-2992
(406) 338-2751 FAX

DATE: JUNE 10, 1997

CHECK #: 1316

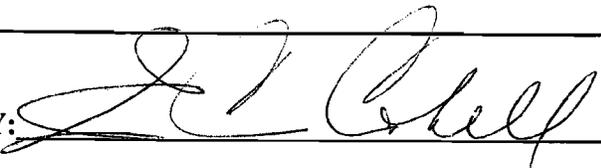
AMOUNT: \$553.50

NAME: INTERTRIBAL AGRICULTURE COUNCIL

ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
6/10/97	TRAVEL FOR GREG SMITMAN TO ATTEND IIM MEETING IN	\$ 553.50
	PALM SPRINGS, CALIFORNIA.	\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$

REASON: _____

APPROVED BY: 

7/11/97

RECEIVED
JUN 4 1997

Intertribal Agriculture Council
100 N 27th St., Suite 500
Billings, MT 59101
(406) 259-3525

5/19/96



Bill to:

Invoice No. 97-02M

Blackfeet Reservation Development Fund, Inc.
IIM Trust Correction & Recovery Project
PO Box 730
125 North Public Square
Browning, MT 59417

Attn: Elouise Cobell

Expenses for Greg Smitman to participate in meeting on IIM/Trust Funds in Palm Springs.

Airfare to Palm Springs (1/2 of ticket cost.....	\$ 303.50
Travel Per Diem 5/15 - 5/16 (2 days @ \$125./day)	<u>250.00</u>
	\$ 553.50

TOTAL DUE.....\$553.50
(Payable upon receipt)

Please make check payable to :
Intertribal Agriculture Council

No. 1316

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

93-162/929

DATE June 17, 1997



Pay to
the order of

Intertribal Agriculture Council

\$ 553.50

FIVE HUNDRED FIFTY-THREE DOLLARS AND 50/100

DOLLARS

Security Features
Change on back



BLACKFEET
NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

James O. Shell

FOR Greg Smitman Travel

⑈001316⑈ ⑆092901625⑆ 0003000486⑈

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT**

P.O. BOX 730

125 NORTH PUBLIC SQUARE

BROWNING, MT 59417

(406) 338-2992

(406) 338-2751 FAX

June 18, 1997

Intertribal Agriculture Council
100 n 27th St., Suite 500
Billings, MT 59101

Dear Sir:

Enclosed you will find Check # 1316 in the amount of \$553.50 for travel expenses incurred by Greg Smitman.

Sincerely,

Elouise C. Cobell
Elouise C. Cobell
Project Director *by eac*

BRDF BILLINGS FOR PUBLIC RELATIONS

PUBLIC RELATIONS FIRM	AMOUNT
Bill McAllister-Public Affairs Consulting	\$507,277.57
James Hagerty-The PR Consulting Group	\$339,661.54
McCarthy Communications	\$194,918.15
Noble Savage Media	\$19,623.01
Policy Impact	\$556,209.00
Powell Tate/Weber Shandwick	\$265,476.13
RSH Consulting, LLC	\$30,000.00
The PR Consulting Group	\$170,872.00
	\$2,084,037.40

Beneficiary Outreach 2001	
Policy Impact	\$556,209.55
Total	\$556,209.55

POLICY IMPACT
strategic communications

OCT - 9 2001

BILL TO
Blackfeet Reservation Development Fund Attn: Ms. Elouise C. Cobell P.O. Box 730 Browning, MT 59417-0730

DATE	INVOICE #
10/1/2001	1844

PROJECT

DESCRIPTION	AMOUNT
Consulting (October 1-31, 2001)	50,000.00
Consulting (October 1-31, 2001) - Deferred Fee	-37,500.00
<div data-bbox="259 1092 844 1680" data-label="Text"> <p><i>Hold</i> <i>10/1/01</i> <i>[Signature]</i></p> </div>	
Total	\$12,500.00

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 5/9/00

AMOUNT: \$ 776.56

ACCOUNT # 3000486

LINE ITEM Office Expenses
Grant 1000-0804

CHECK: # 1841

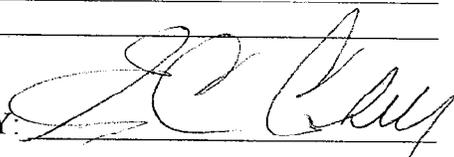
Ford Foundation

NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
5/9/00	Wages for the period of	\$
	May 8 to May 19, 2000	\$ 776.56
		\$
		\$
		\$
		\$
		\$
		\$
SUBTOTAL		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY: 

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 5/9/00

AMOUNT: \$ 776.56

ACCOUNT # 3000486

LINE ITEM Office Expenses
Grant 1000-0804

CHECK: # 1841

Ford Foundation

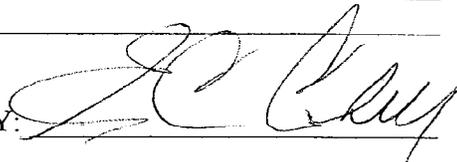
NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
5/9/00	Wages for the period of	\$
	May 8 to May 19, 2000	\$ 776.56
		\$
		\$
		\$
		\$
		\$
		\$
SUBTOTAL		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY:



**IIM TRUST
CORRECTION & RECOVERY PROJECT**

P.O. BOX 730
BROWNING, MT 59417

No. 1841

Pay to the order of Eva Cobell

DATE 5/18/00

93-162/929
0003000486

Seven Hundred Seventy-six and 56/100 \$ 776.56



**BLACKFEET
NATIONAL BANK**
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

For Wages

[Handwritten Signature]

⑈001841⑈ ⑈092901625⑈ 0003000486⑈

Supervisors/ 1 microphone

Total Hours _____ Per Hour _____

Gross Income: _____ 960.00

FICA Withholding: _____ 59.52

FICA Medicare: _____ 13.92

Federal Withholding: _____ 110.00

Montana State Withholding: _____ .00

Total Deductions: _____ 183.44

Net Wage to Employee: _____ 776.56

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 6/1/00

AMOUNT: \$ 776.56

ACCOUNT # 3000486

LINE ITEM _____

CHECK: # 1844

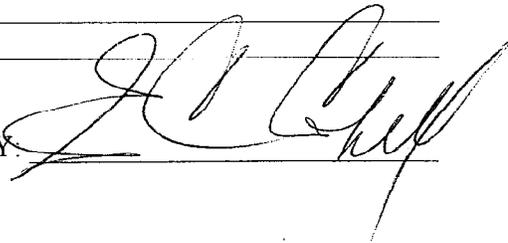
NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
6/1/00	Wages for the period of	\$
	May 22,2000 to June 2, 2000	\$ 776.56
		\$
		\$
		\$
		\$
		\$
SUBTOTAL		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY:



**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 6/15/00

AMOUNT: \$ 776.56

ACCOUNT # 3000486

LINE ITEM Office Exp. Ford

CHECK: # 1857

NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
6/15/00	Wages for the period of	\$
	June 5, 2000 to June 16, 2000	\$ 776.56
		\$
		\$
		\$
		\$
		\$
		\$
SUBTOTAL		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY: 

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

No. 1857

DATE 6/15/00

93-162/929
0033000486

Pay to
the order of

Eva Cobell

\$ 776.56

Seven Hundred Seventy-six and 56/100



BLACKFEET
NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

Wages

Eva Cobell
Eva Cobell

⑈001857⑈ ⑆092901625⑆ 0003000486⑈

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 6/29/00

AMOUNT: \$ 776.56

ACCOUNT # 3000486

LINE ITEM _____

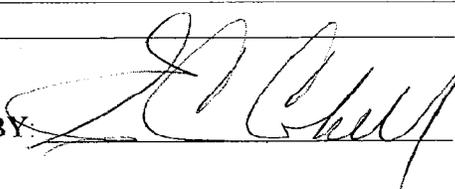
CHECK: # 1860

NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
6/29/00	Wages for the period of	\$
	June 19, 2000 to June 30, 2000	\$ 776.56
		\$
		\$
		\$
		\$
		\$
		\$
SUBTOTAL		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY: 

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 7/13/00

AMOUNT: \$ 776.56

ACCOUNT # 3000486

LINE ITEM Ford -
Office Exp.

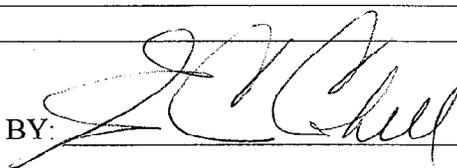
CHECK: # 1867

NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
7/13/00	Wages for the period of	\$
	July 3, 2000 to July 14, 2000	\$ 776.56
		\$
		\$
		\$
		\$
		\$
		\$
SUBTOTAL		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY: 

No. 1867

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

93-162/929
0003000486

DATE 7/13/00

\$ 776.56

Pay to
the order of Eva Cobell

Seven Hundred Seventy six and 56/100



BLACKFEET
NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

[Signature]
[Signature]

Wages

⑈001867⑈ ⑆092901625⑆ 0003000486⑈

BRDFINC-0004640

FICA

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 7/27/00

AMOUNT: \$ 821.92

ACCOUNT # 3000486

LINE ITEM Office Expenses
Ford Grant

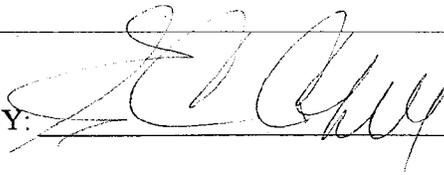
CHECK: # 1880

NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
7/27/00	Wages for the period of	\$
	July 17, 2000 to July 28, 2000	\$ 821.92
		\$
		\$
		\$
		\$
		\$
		\$
SUBTOTAL		\$
TOTAL		\$

EXPLAIN VOUCHER: _____

APPROVED BY: 

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 8/10/00

AMOUNT: \$ 821.92

ACCOUNT # 3000486

LINE ITEM Office Expense

CHECK: # 1892

Ford Grant

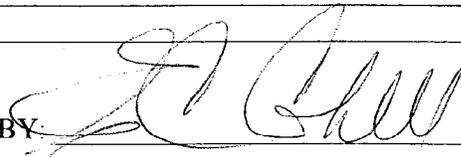
NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
8/10/00	Wages for the period of	\$
	July 31, 2000 to August 11, 2000	\$ 821.92
		\$
		\$
		\$
		\$
		\$
		\$
SUBTOTAL		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY:



1892

93-182/929
003000486

MA 8/10/00 \$ 821.92

IIIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

Blackfeet National Bank
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

Blackfeet National Bank
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

001892110929016251003000486

Larry Cobell

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 8/24/00

AMOUNT: \$ 821.92

ACCOUNT # 3000486

LINE ITEM Office Exp.
Ford Grant

CHECK: # 1904

NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
8/24/00	Wages for the period of	\$
	August 14, 2000 to August 25, 2000	\$ 821.92
		\$
		\$
		\$
		\$
		\$
		\$
		\$
SUBTOTAL		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY: 

IIIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

No. 1904

Pay to the order of Eva Cobelli

Date 8/24/00

93-162/829
0003000486

Eight Hundred Twenty-one and 92/100 \$ 821.92



BLACKFEET
NATIONAL BANK
P.O. Box 730 (0981338-700)
Browning, MT 59417-0730

Eva Cobelli
Blackfeet National Bank

⑆001904⑆ ⑆1092901625⑆ 0003000486⑆

Wages

MA 1909

IIM TRUST
CORRECTION & RECOVERY PROJECT

P.O. BOX 730
BROWNING, MT 59417

93-027929
000300466

DATE 9/7/00

\$ 821.92

Pay to the order of Eva Cobell

Eight Hundred Twenty one and 92/100

BLACKFEET
NATIONAL BANK
P.O. Box 730, Browning, MT 59417-0730

Eva Cobell
James G. Cobell

MARKS

⑆001909⑆ ⑆092901625⑆ 000300466⑆

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 9/18/00

AMOUNT: \$ 821.92

ACCOUNT # 3000486

LINE ITEM Office Exp.
Ford Foundation

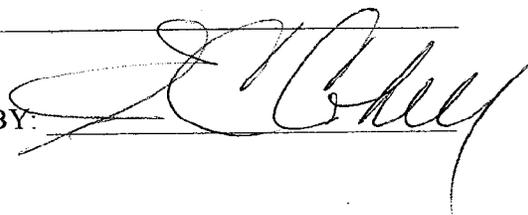
CHECK: # 1923

NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
9/18/00	Wages for the period of	\$
	September 11, 2000 to September 22, 2000	\$
		\$ 821.92
		\$
		\$
		\$
		\$
		\$
SUBTOTAL		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY: 

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 10/5/00

AMOUNT: \$ 821.92

ACCOUNT # 3000486

LINE ITEM _____

CHECK: # 1934

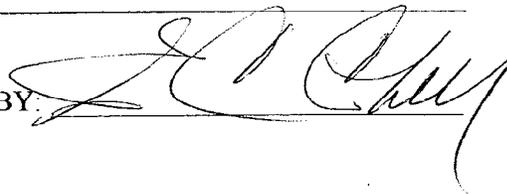
NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
10/5/00	Wages for the period of	\$
	September 25 to October 6, 2000	\$ 821.92
		\$
		\$
		\$
		\$
		\$
		\$
SUBTOTAL		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY:



TIMESHEETS

NAME: EVA A. COBELL

SS# X

PAY PERIOD DATES : September 25 to October 6, 2000

<u>Monday</u>	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>	<u>Friday</u>
<u>Monday</u>	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>	<u>Friday</u>

No. 1934

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

Date 10/5/00
93-162/929
0003000486

\$ 821.92

Eva Cobell

Eight Hundred Twenty-one and 92/100



BLACKFEET NATIONAL BANK
P.O. Box 730 - (406) 338-7000
Browning, MT 59417-0730

[Signature]

[Signature]

Wages

⑈001934⑈ ⑆09290⑆ ⑆25⑆ 0003000486⑈

FICA Withholding: 64.00

FICA Medicare: 15.08

Federal Withholding: 139.00

Montana State Withholding: _____

Total Deductions: 218.08

Net Wage to Employee: 821.92

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 10/19/00 **AMOUNT:** 821.92

ACCOUNT: 3000486 **CHECK #** 1950

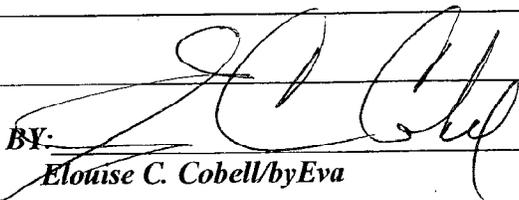
LINE ITEM _____ **Ford** **Lannan**

NAME: Eva Cobell

ADDRESS: _____

<i>DATE</i>	<i>DISCRIPTION</i>	<i>AMOUNT</i>
10/19/00	Wages for the period of	\$
	Oct 9 to Oct. 20, 2000	\$ 821.92
		\$
		\$

EXPLAIN VOUCHER: _____

APPROVED BY: 
Elouise C. Cobell/byEva

No. 1950

94-182729
00000056

DATE 10/19/00

\$ 821.92

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

Eva Cobell

Eight Hundred Twenty-one and 92/100

BLACKFEET
NATIONAL BANK
P.O. BOX 730 H061338-7000
BROWNING, MT 59417-0730

Eva Cobell

⑆001950⑆ ⑆092901625⑆ 0003000488⑆

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 10/31/00 **AMOUNT:** 821.92

ACCOUNT: 3000486 **CHECK #** 1960

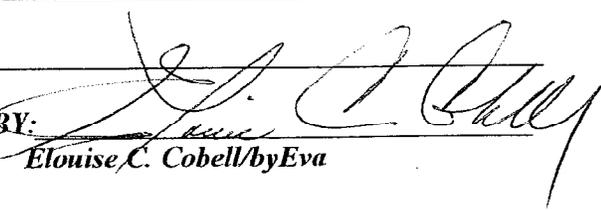
LINE ITEM _____ **Ford** **Lannan**

NAME: Eva Cobell

ADDRESS: _____

<i>DATE</i>	<i>DISCRIPTION</i>	<i>AMOUNT</i>
10/31/00	Wages for the period of	\$
	October 23 to November 3, 2000	\$ 821.92
		\$
		\$

EXPLAIN VOUCHER: _____

APPROVED BY: 
Elouise C. Cobell/by Eva

11M TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

No. 1960

63-162/029
0003000486

DATE 11/2/00

Pay to
the order of

Eva Cobell

\$ 821.92

Eight Hundred Twenty-one and 92/100



BLACKFEET
NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

James S. Cobell
Mr.

⑈001960⑈ ⑆092901625⑆ 0003000486⑈

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 11/28/00

AMOUNT \$ 821.92

ACCOUNT # 3000486

CHECK # 1975

LINE ITEM _____

FORD LANNAN

NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
11/30/00	Wages for the period of	\$
	NOVember 20 to December 1, 2000	\$ 821.92

1975

**IIM TRUST
CORRECTION & RECOVERY PROJECT**
P.O. BOX 730
BROWNING, MT 59417

93-162/929
0003000486

DATE 11/30/00

Pay to the order of Eva Cobell \$ 821.92

For Wages

BLACKFEET NATIONAL BANK
3

Twenty-one and 92/100

BLACKFEET NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

Elouise C. Cobell
Elouise C. Cobell

APPROVED BY: *Elouise C. Cobell*
Elouise C. Cobell/by Eva

⑈001975⑈ ⑆092901625⑆ 0003000486⑈

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 12/14/00

AMOUNT \$ 821.92

ACCOUNT # 3000486

CHECK # 1981

LINE ITEM Office Exp

FORD LANNAN

NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
12/14/00	Wages for the period of	\$
	December 4 to December 15, 2000	\$ 821.92
		\$
		\$
		\$
		\$
		\$
		\$
		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY:
Elouise C. Cobell/by Eva

1981

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

93-1627929
0003000486

DATE 12/14/00

Pay to
the order of

Eva Cobell

\$ 821.92

Security Features



NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

[Handwritten Signature]

Wages

⑈001981⑈ ⑆092901625⑆ 0003000486⑈

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 12/27/00 AMOUNT \$ 821.92

ACCOUNT # 3000486 CHECK # 1986

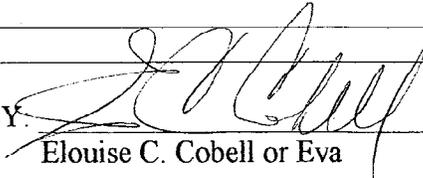
LINE ITEM Office Exp. P.P. 26
FORD LANNAN

NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
12/27/00	Wages for the period of	\$
	December 18 to December 29, 2000	\$ 821.92
		\$
		\$
		\$
		\$
		\$
		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY: 
Elouise C. Cobell or Eva

No. 1986

IIM TRUST
CORRECTION & RECOVERY PROJEC
P.O. BOX 730
BROWNING, MT 59417

95-162/929
0003000486

DATE 12/27/00

\$ 821.92

Order of Eva Cobell

One Hundred Twenty-one and 92/100

BLACKFEET
NATIONAL BANK
P.O. Box 730 (404) 336-7000
Browning, MT 59417-0730

Eva Cobell

Pages P.P. 26

⑆001986⑆ ⑆092901625⑆ 0003000486⑆

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PRORJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 12/2/98

AMOUNT: \$ 787.56

ACCOUNT # 3000486

GRANT # Ford

CHECK: # 1625

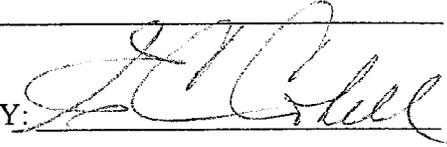
LINE ITEM _____

NAME: Eva Cobell

ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
12/2/98	Wages for the period of	\$
	Nov. 23, 1998 to Dec. 4, 1998	\$ 787.56
		\$
		\$
		\$
		\$
		\$
		\$
TOTAL		\$

EXPLAIN VOUCHER:

APPROVED BY: 

1625

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

93-162/929

~~DATE~~ 12/4/98



Pay to
the order of Eva Cobell

\$ 787.56

Seven hundred eighty-seven dollars and 56/100



**BLACKFEET
NATIONAL BANK**
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

Wages for 11/23 to 12/4/98

[Handwritten Signature]
James Park Kelly

⑈001625⑈ ⑆092901625⑆ 0003000486⑈

TIMESHEET

NAME: Eva A. Cobell

PAY PERIOD: _____ TO _____

WEEK	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	TOTAL
ONE						HOURS
	VACATION					40
WEEK	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	TOTAL
TWO						HOURS
	8	8	8	8	8	40

Eva Cobell 12-2-98
EMPLOYEE'S SIGNATURE DATE

SUPERVISOR'S SIGNATURE DATE

CHECK NUMBER: _____

TOTAL HOURS 80

GROSS PAY: \$960.00

12.00 PER HOUR

FICA WITHHOLDING: \$59.52

FICA MEDICARE: \$13.92

FEDERAL WITHHOLDING: \$99.00

STATE WITHHOLDING: -0-

OFLT WITHHOLDING: -0-

TOTAL DEDUCTIONS: \$172.44

AMOUNT OF CHECK: \$787.56

P.O. Box 3029
 101 Pata St.
 Browning, MT 59417

IIM- NOW ACCOUNT

Date

9/12/2007

PAY TO:
 Glacier Electric

Description	Amount
Billing Period August 2007	170.00

✓ Track Your Expenses...

TAX DEDUCTIBLE ITEM

DO NOT USE FOR REORDERING 2835

<input type="checkbox"/> Mortgage / Rent	<input type="checkbox"/> Transportation	<input type="checkbox"/> Entertainment & Travel
<input type="checkbox"/> Gas / Electric	<input type="checkbox"/> Credit Card	<input type="checkbox"/> Medical / Dental
<input type="checkbox"/> Telephone	<input type="checkbox"/> Taxes	<input type="checkbox"/> Dependent Care
<input type="checkbox"/> Food	<input type="checkbox"/> Insurance (Life, Home, Auto)	<input type="checkbox"/> Savings & Investment
<input type="checkbox"/> Clothing	<input type="checkbox"/> Home Improvement (Maintenance, Repairs)	<input type="checkbox"/> Other _____

9/13/07
 BAL FOR'D

THIS PAYMENT	170.00
BALANCE	
OTHER	
BAL FOR'D	

Glacier Electric

One Hundred Seventy and 00/100

... Here's How:
 • Carry balance forward
 • Check type of expense
 • Add details on memo line
 • Retain duplicates in Deluxe Check box

Memo _____

NOT NEGOTIABLE

Total \$170.00

INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
125 NORTH PUBLIC SQUARE
BROWNING, MT 59417
(406) 338-2992
(406) 338-2751 FAX

DATE: 1/7/98
CHECK #: 1451
AMOUNT: 19.38

NAME: 3 - Rivers
ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
1/7/98	Internet billing for December	\$ 19.38
		\$
		\$
		\$
		\$
		\$
		\$



IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

1451
08 0011123500
93-162/929
JANUARY 12, 1998

Pay to the order of 3 RIVERS TELEPHONE COMPANY \$19.38/00 ✓

NINETEEN AND 38/100

BLACKFEET NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

FOR INTERNET BILLING FOR DECEMBER 1997

J. Kelly

⑈001451⑈ ⑆092901625⑆ 0003000486⑈

APPROVED BY: Eva Cobell

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT**

P.O. BOX 730
125 NORTH PUBLIC SQUARE
BROWNING, MT 59417
(406) 338-2992
(406) 338-2751 FAX

DATE: 1/6/98

CHECK #: 1452

AMOUNT: 562.23

NAME: 3 Rivers

ADDRESS: _____

DATE	DESCRIPTION	AMOUNT
1/6/98	338- 2999	\$ 91.97
	338-2992	\$ 371.16
	338-2751 fax	\$ 94.36
	338-7447 internet	\$ 25.06
	Darcy's call, check # 1091 \$20.32	\$
		\$
		\$



IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

1452

93-162/929

011202001224

DATE **JANUARY 12, 1998**

Pay to the order of **3 RIVERS TELEPHONE COMPANY** \$ 562.23/00 ✓

FIVE HUNDRED SIXTY-TWO AND 23/100

BLACKFEET NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

TELEPHONE BILL FOR DECEMBER 1997

[Signature]

⑈001452⑈ ⑆092901625⑆ 0003000486⑈ ⑈0000056223⑈

APPROVED BY: Eva Cobell

**INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417**

DATE: 5/31/01 AMOUNT\$ 30,000.00
 ACCOUNT #3000486 CHECK # 2050
 LINE ITEM _____ FORD LANNAN

NAME: Otto Bremer
 ADDRESS: _____

DATE	DISCRIPTION	AMOUNT
5/31/01	Interest Payment made	\$
	on PRI	\$ 30,000.00
		\$
		\$
TOTAL		

EXPLAIN VOUCHER:

APPROVED BY: *Eva Cobell*

No. 2050

IIM TRUST
CORRECTION & RECOVERY PROJECT

P.O. BOX 730
BROWNING, MT 59417

DATE 5/31/01

93-162/929
0003000486

Pay to
the order of

Otto Bremer Foundation

\$ 30,000.00

Thirty Thousand and 00/100

Security Inkjet
Printed on Recycled Paper



BLACKFEET
NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

[Handwritten Signature]

FOR

⑈002050⑈ ⑆092901625⑆ 0003000486⑈

Accounting 2002	
Douglas Wilson & Company	\$3,250.00
Total	\$3,250.00

INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

DATE: 7/3/02 AMOUNT \$ 3,250.00

ACCOUNT # 3000486 CHECK # _____

LINE ITEM Office Exp. FORD LANNAN
Leak Exp. Pro Expenses

NAME: Douglas Wilson & Company, PC
ADDRESS: 1000 First Avenue South PO Box 2845
Great Falls, MT 59403

DATE	DISCRIPTION	AMOUNT
7/3/02	Audit of financial statement for	\$
	the year 2002	\$ 3,250.00
	Invoice # 00113063	\$
		\$

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

2136

93-162/929
0003000486

Pay to
the order of

Douglas Wilson & Company

DATE 7/3/02

\$3,250.00

Three Thousand Two Hundred Fifty and 00/100



BLACKFEET
NATIONAL BANK
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

J. Lannan

Inv. # 00113063

⑈002136⑈+⑈092901625⑈: 0003000486⑈

ed
ic
ccountants

Douglas N. Wilson, CPA
Bruce H. Gaare, CPA

Dixie L. Swanson, CPA
Randal J. Boystun, CPA
Gerard K. Schmitz, CPA

1000 First Avenue South
P.O. Box 2845
Great Falls, MT 59403

Telephone 406/761-4645
Fax 406/761-4619
email: dwcpa@mcn.net

BLACKFEET RESERVATION DEVELOPMENT FUND INC.
P.O. BOX 3029
BROWNING, MT 59417-0730

Invoice Date: June 21, 2002
Invoice Number: 00113063
Client Number: 05104 001

For professional services rendered for the period ending June 25, 2002

Audit of financial statements for the year ended December 31, 2001. Prepare Audit Reports. \$ 3,250.00
Prepare
2001 Form 990.

Total Invoice Amount \$ 3,250.00

**Douglas Wilson
&
Company, PC**

Established 1913

Amount

BRDFINC-0000029

INDIVIDUAL INDIAN MONIES TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 3029
BROWNING, MT 59417

DATE: 11/22/02 AMOUNT \$ 13,520.00
 ACCOUNT # 3000486 CHECK # 2177
 LINE ITEM _____ NWA LANNAN #1
 NAME: GSL Solutions
 ADDRESS: 1411 N. Westshore Blvd. Suite 102
Tampa, FL 33607

DATE	DISCRIPTION	AMOUNT
11/22/02	Invoice 651	\$ 910.00
	Invoice 679	\$ 610.00
	Invoice 688	\$ 12,000.00
		\$

IIM TRUST
CORRECTION & RECOVERY PROJECT
P.O. BOX 730
BROWNING, MT 59417

No. 2177

DATE 11/22/02 93-162/929
0003000486

Pay to the order of GSL Solutions \$ 13,520.00

Thirteen Thousand Five Hundred Twenty and 00/100

 **BLACKFEET NATIONAL BANK**
P.O. Box 730 (406) 338-7000
Browning, MT 59417-0730

Inv. # 651,679,688

L. C. Chell

⑈002177⑈ ⑆092901625⑆ 0003000486⑈

Oracle Small Business Suite: Invoice

Page 1 of 2

Geoffrey Rempel

From: mg@gslsolutions.com
Sent: Tuesday, October 01, 2002 10:07 AM
To: grempel@earthlink.net
Cc: mag@gslsolutions.com
Subject: Invoice #652 from GSL Solutions

**Invoice**

Date
10/1/2002

Invoice #
652

1411 N. Westshore Blvd.
 Suite 102
 Tampa FL 33607

Bill To

Blackfeet Reservation Development
 125 North Public Square
 Browning, MT 59417

Terms	Due Date	PO #	Project	End Date		
Net 30	10/31/2002					
Item	Quantity	Description	Rate	Amount	Tax	
WebHosting	1	September Web site hosting fee			35.00	
Web Updating	.25	Posted Case Document (Plaintiffs' Notice)	100.00	25.00		
Web Updating	.25	Posted 2 Case Documents (Plaintiffs' Reply, Plaintiffs' Opposition)	100.00	25.00		
Web Updating	.25	Posted Case Document (Plaintiffs' Opposition)	100.00	25.00		
Web Updating	.25	Posted 9/4 Case Document (Plaintiffs' Opposition)	100.00	25.00		
Web Updating	.25	Posted Case Document (Plaintiffs' Notice)	100.00	25.00		
Web Updating	.25	Posted 2 9/6 Case Documents (Plaintiffs' Opposition and Reply)	100.00	25.00		
Web Updating	.25	Posted Case Document (Plaintiffs' Letter)	100.00	25.00		
Web Updating	.25	Posted Case Document (Plaintiffs' Opposition)	100.00	25.00		
Web Updating	.25	Posted 9/15 Denver Post news clip.	100.00	25.00		
Web Updating	.75	Posted 4 Case Documents (Contempt 2 Opinion and Order, Order, Court Memo/Order)	100.00	75.00		
Web Updating	.25	Formatted Press Release for email distribution.	100.00	25.00		
Web Updating	.5	Posted 5 news clips (DP, Seattle Times, Great Falls, Arizona, Rep., WSJ) and 1 Case Documnet (Rahal Statement)	100.00	50.00		
Web Updating	.25	Posted LA Times news clip.	100.00	25.00		
Web Updating	.25	Posted Denver Post editorial.	100.00	25.00		
Web	.25	Posted Case Document (Court Memorandum and Order)	100.00	25.00		

11/21/02

BRDFINC-0002515

Oracle Small Business Suite: Invoice

Page 2 of 2

**Invoice**Date
10/1/2002Invoice #
652

Updating				
Web	.25	Posted NY Times editorial.	100.00	25.00
Updating				
Web	.25	Posted 2 news clips (Newsday, Indian Country)	100.00	25.00
Updating				
Web	.25	Posted 9/20 Case Document (Plaintiffs' Motion)	100.00	25.00
Updating				
Web	.25	Posted Case Document (Plaintiffs' Letter)	100.00	25.00
Updating				
Web	.25	Posted Case Doc (Plaintiffs Ltr) and LA Times editorial	100.00	25.00
Updating				
Web	.25	Posted Case Document (SM Letter)	100.00	25.00
Updating				
Web	.25	Posted Billings Gazette Editorial.	100.00	25.00
Updating				
Web	.25	Posted Case Document (Written Testimony)	100.00	25.00
Updating				
Web	.25	Posted Case Document (Plaintiffs' Reply)	100.00	25.00
Updating				
Web	.25	Posted WP Article.	100.00	25.00
Updating				
Web	.75	Posted 4 news clips (Argus Leader, Omaha World Herald, Dallas Morning News, and Houston Chronicle) and 2 Case Docs (Special Masters Ltr., Plaintiffs Motion)	100.00	75.00
Updating				
Web	.25	Posted 9/25 Case Document (Plaintiffs' Motion to Strike)	100.00	25.00
Updating				
Web	.5	Posted 4 Case Documents (9/27 SM Report, 9/29 SM Letter, 9/30 SM Report, 9/30 Memo & Order)	100.00	50.00
Updating				
Web	.25	Posted Case Document (SM Letter)	100.00	25.00
Updating				
			Total	910.00

Please Call Adam Lombardo at (813) 637-8535 with any questions. Thank you.

11/21/02

BRDFINC-0002516

IIM- NOW ACCOUNT

P.O. Box 3029
 101 Pata St.
 Browning, MT 59417

Date

8/30/2005

PAY TO:
 Blackfeet Procurement

Description	Amount
Supplies Receipt # 7972	10.75

Track Your Expenses...

<input type="checkbox"/> Mortgage / Rent	<input type="checkbox"/> Transportation	<input type="checkbox"/> Entertainment & Travel
<input type="checkbox"/> Gas / Electric	<input type="checkbox"/> Credit Card	<input type="checkbox"/> Medical / Dental
<input type="checkbox"/> Telephone	<input type="checkbox"/> Taxes	<input type="checkbox"/> Dependent Care
<input type="checkbox"/> Food	<input type="checkbox"/> Insurance (Life, Home, Auto)	<input type="checkbox"/> Savings & Investment
<input type="checkbox"/> Clothing	<input type="checkbox"/> Home Improvement (Maintenance, Repairs)	<input type="checkbox"/> Other

TAX DEDUCTIBLE ITEM

DO NOT USE FOR REORDERING 2472

8/30/05

BAL. FORD	
THIS PAYMENT	10.75
BALANCE	
OTHER	
BAL. FORD	

Blackfeet Procurement

Pen and 75/100

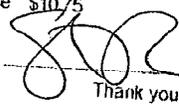
...Here's How:
 • Carry balance forward
 • Check type of expense
 • Add details on memo line
 • Retain duplicates in Deluxe Check box.

Memo Receipt # 7972

NOT NEGOTIABLE

	\$2.15	\$10.75
1 Unit(s) Subtotal		\$10.75
RECEIPT TOTAL:		\$10.75
Payment:		\$10.75
Change		\$0.00

Charge \$10.75

Signature 

Thank you!
Leila Sanchez

Total	\$10.75
--------------	----------------

11/2/2005 1:59:34 PM

Receipt #: 8637

Blackfeet Procurement

PO Box 850
Browning, MT 59417
Ron Kennedy, Director
Leila Sanchez, Manager

Bill To: Development
00.05.

Associate:

DESCRIPTION	QTY	PRICE	EXT PRICE
Post It 3X3	1	\$4.89	\$4.89
Kleenbow	1	\$2.69	\$2.69
Lysol Spray	1	\$3.26	\$3.26
Folgers Coffee/ Cosco	1	\$7.35	\$7.35
Epson Photo Paper	1	\$12.59	\$12.59
Hand Sanitizer	1	\$2.25	\$2.25
Scotch Tape 3/4	4	\$3.33	\$13.32
Paper Towel/M Mark	12	\$1.00	\$12.00

8 Unit(s) Subtotal \$58.35

RECEIPT TOTAL: \$58.35

Payment \$58.35

Change: \$0.00

Charge: \$58.35

Signature _____

IIM- NOW ACCOUNT

P.O. Box 3029
 101 Pata St.
 Browning, MT 59417

Date

12/2/2005

PAY TO:
 Blackfeet Procurement

Description	Amount																									
Supplies	37.99																									
<div style="border: 1px solid black; padding: 5px;"> <p>Blackfeet Procurement</p> <p>Thirty-Seven and 99/100</p> <p>MEMO TO THE CASHIER</p> <p>MEMO <u>supplier</u></p> <p>... Here's How: • Carry balance forward • Check type of expense • Add details on memo line • Retain duplicates in Deluxe Check box</p> <p>Track Your Expenses...</p> <table border="0"> <tr> <td><input type="checkbox"/> Mortgage / Rent</td> <td><input type="checkbox"/> Transportation</td> <td><input type="checkbox"/> Entertainment & Travel</td> </tr> <tr> <td><input type="checkbox"/> Gas / Electric</td> <td><input type="checkbox"/> Credit Card</td> <td><input type="checkbox"/> Medical / Dental</td> </tr> <tr> <td><input type="checkbox"/> Telephone</td> <td><input type="checkbox"/> Taxes</td> <td><input type="checkbox"/> Dependent Care</td> </tr> <tr> <td><input type="checkbox"/> Food</td> <td><input type="checkbox"/> Insurance (Life, Home, Auto)</td> <td><input type="checkbox"/> Savings & Investment</td> </tr> <tr> <td><input type="checkbox"/> Clothing</td> <td><input type="checkbox"/> Home Improvement (Maintenance, Repairs)</td> <td><input type="checkbox"/> Other</td> </tr> </table> <p>DO NOT USE FOR REORDERING TAX DEDUCTIBLE ITEM <input type="checkbox"/> 2515</p> <p>12/2/05</p> <table border="1"> <tr><td>BAL. FOR'D</td><td></td></tr> <tr><td>THIS PAYMENT</td><td>37.99</td></tr> <tr><td>BALANCE</td><td></td></tr> <tr><td>OTHER</td><td></td></tr> <tr><td>BAL. FOR'D</td><td></td></tr> </table> <p>NOT NEGOTIABLE</p> </div>		<input type="checkbox"/> Mortgage / Rent	<input type="checkbox"/> Transportation	<input type="checkbox"/> Entertainment & Travel	<input type="checkbox"/> Gas / Electric	<input type="checkbox"/> Credit Card	<input type="checkbox"/> Medical / Dental	<input type="checkbox"/> Telephone	<input type="checkbox"/> Taxes	<input type="checkbox"/> Dependent Care	<input type="checkbox"/> Food	<input type="checkbox"/> Insurance (Life, Home, Auto)	<input type="checkbox"/> Savings & Investment	<input type="checkbox"/> Clothing	<input type="checkbox"/> Home Improvement (Maintenance, Repairs)	<input type="checkbox"/> Other	BAL. FOR'D		THIS PAYMENT	37.99	BALANCE		OTHER		BAL. FOR'D	
<input type="checkbox"/> Mortgage / Rent	<input type="checkbox"/> Transportation	<input type="checkbox"/> Entertainment & Travel																								
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BAL. FOR'D																										
THIS PAYMENT	37.99																									
BALANCE																										
OTHER																										
BAL. FOR'D																										
Total	\$37.99																									

