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**Examples (Clean) 102507.doc
EXAMPLES AND COMMENTS
ON CDA DOUBLE RECOVERY**

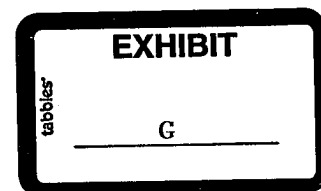
There is no dispute that the under-recovery carry forward adjustment process will sometimes generate funds which can be used to reimburse a tribe for tribal monies expended to pay for indirect costs needed to administer BIA programs . But this occurs only when the under-recovery carry forward process actually generates funds which the tribe can take to reimburse itself for an amount of unpaid indirect cost funds which has previously been (or is later) also recovered by the tribe for the same under-recovery via a CDA claim.¹ Only when actual payments are received by the tribe for the same under-recovery is there a double recovery. Because of complexities of the rate making system, careful and precise accounting is thus required.

One factor is timing. If an under-recovery carry forward adjustment actually generates a recovery for the previous under-recovery before a final CDA award on a CDA claim seeking the same reimbursement has been entered, the fact of that reimbursement will provide a defense to or grounds for dismissal of the CDA claim.

If, however, the CDA claim has gone to award or satisfaction of a judgment before the under-recovery carry forward adjustment has actually produced a reimbursement for the tribe, funds recovered in such CDA proceeding should be credited as indirect costs recovered on the carry forward template.

However, to the extent that the under-recovery carry forward adjustment for a prior period has been allocated or will be allocated across other federal agencies and those agencies generated the money used to reimburse the tribe for the BIA's non-payment caused under-recovery, the amounts recovered in a CDA proceeding should be entered in the IDC recovered column for the same agencies that generated the funds previously used to reimburse the tribe through the U/R CF process.

¹ CDA recoveries will virtually always also include interest on the original unpaid IDC amounts and will sometimes also include other amounts awarded for consequential damages or costs. The only portion of any such CDA recovery which is relevant to and would need to be taken into account to ascertain if a double recovery has occurred will be that portion of a CDA recovery which reimburses the tribe for unpaid IDC. All references in this analysis to CDA recoveries are intended to refer only to CDA recoveries awarded to reimburse the tribe for unpaid indirect costs and nothing else.



As shown in the examples below, the mere fact that a U/R CF adjustment is calculated based on the BIA's non-payment does not mean that funds will actually be paid to satisfy the U/R CF amount that the tribe could use to reimburse itself.²

NOTE: Some of the following Examples involve circumstances in which a legal basis for a CDA claim against the BIA for unpaid IDC monies exists. In all these Examples, tribal funds were used to pay for the allowable IDC incurred to administer the BIA programs in circumstances where the BIA did not pay the IDC amount due under the Tribe's ISDA contract.

The analysis will, however, be the same where those initial allowable IDC costs were paid with BIA or IHS or other program funds. However, the tribe's CDA claim in such circumstances will have as its objective securing a CDA award to reimburse those program accounts, therefore enabling those programs to restore their prior service levels, rather than to restore tribal funds to the tribe's own coffers.

² 25 U.S.C. § 2507(c) requires special treatment for tribally-operated grant or contract schools:

“For the purposes of underrecovery and overrecovery determinations by any Federal agency for any other funds, from whatever source derived, funds received under this chapter shall not be taken into consideration.”

NBC's CF template expressly recognizes this statutory restriction. The tribe's only remedy in such circumstances for recovering tribal funds advanced to pay monies which the BIA should have paid for IDC needed to administer their grant or contract school operations in a given year is to pursue a CDA remedy. Any CDA award or judgment resulting from such CDA proceedings will not produce a double recovery because there was never a U/R CF adjustment generated based on the BIA's original non-payment. In that circumstance, the tribe will have the right to retain its CDA recovery and use those funds to reimburse the tribal accounts from which they were originally taken.

EXAMPLE ONE (BIA Special Rate)

Assume the following:

1. Assume contractor has special rates for BIA ISDA only, IHS ISDA only, and all other for FY 2009 and that the BIA ISDA only rate equals 25%.
2. Assume that the BIA receives appropriations for FY 2009 sufficient to pay 100% of estimated IDC need nationwide.
3. Assume BIA in fact pays 100% of the contractor's IDC need for FY 2009.
4. Assume that the contractor incurs allowable IDC for FY 2009 of \$100, that the BIA ISDA only special rate generated amount for FY 2009 was \$100 and that the BIA actually awarded and paid \$100 for IDC (indirect CSC) for FY 2009.
5. Assume that there were no under-recovery or over-recovery carry forwards from FY 2007.
6. Assume that the BIA direct cost base used to calculate the 25% rate was \$400 and the approved BIA pool estimated as needed for FY 2009 was \$100.
7. Assume that the contractor's actual direct cost expenditures for FY 2009 for BIA were \$400.
8. Assume that all of the \$100 incurred as allowable IDC for FY 2009 was paid with BIA IDC funds.

This would create the following scenario in the carry forward calculation for the BIA's special rate going from FY 2009 into FY 2011:

Direct Cost Base	% of Direct Cost Base	IDC Incurred	IDC Rate (25%)	IDC Rec'd	SF Col	CF Col
\$400	100%	\$100	\$100	\$100	\$-0-	\$-0-

RESULT

A. This example gives rise to no CF adjustments and no basis for a CDA claim except to the extent that the BIA may have been late in making the agreed IDC payment of \$100, giving rise to a PPA interest claim and ultimately a CDA claim for that PPA interest

EXAMPLE TWO (BIA Special Rate)

Make all the same assumptions as in Example One except for the assumptions at ¶¶ 3 and 8, for which the following assumptions should be substituted:

3. Assume BIA in fact pays only 80% of the contractor's IDC need for FY 2009—a payment of \$80.

8. Assume that \$80 of the \$100 incurred as allowable IDC for FY 2009 was paid with BIA IDC funds and that the remaining \$20 was paid with tribal funds.

This would create the following scenario in the 2009 to 2011 carry forward calculation:

Direct Cost Base	% of Cost Base	Direct IDC Incurred	IDC Rate (25%)	IDC Rec'd	SF Col	CF Col
\$400	100%	\$100	\$100	\$80	\$-0-	\$20 U/R

RESULT

A. This example gives rise to a U/R CF adjustment of \$20 and would create a basis for a CDA claim against the BIA for the \$20, plus CDA/PPA interest on the \$20. The contractor would also have a right to PPA interest to the extent that the BIA may have been late in making the IDC payment of \$80, giving rise to a PPA interest claim and ultimately a CDA claim for that PPA interest

B. This would create the following scenario in the 2011-2013 carry forward calculation, assuming all other variables remain exactly the same for 2011 as they were for 2009, except that the rate was increased to capture the additional \$20 based on the \$20 U/R CF adjustment on the FY 2009 to FY 2011 CF template, to give rise to a rate of 30% and assuming the contractor does not secure any CDA recovery of the \$20 before the FY 2011 to FY 2013 CF calculation is carried out:

Direct Cost Base	% of Direct Cost Base	IDC Incurred	IDC Rate (30%)	IDC Rec'd	SF Col	CF Col
\$400	100%	\$100	\$120	\$120	\$-0-	\$-0-
		\$ 20*				
Adjusted Total:		\$120				
*20 for U/R CF from FY 2009						

C. NOTE: We believe the existing NBC CF template requires that the above events be entered as shown above.. If the tribe is legally permitted to take the \$20 added to the direct IDC incurred column and reimburse itself (using appropriate accounting entries) for the tribal funds previously expended it is made whole through the CF process. because in year 3 the BIA has paid the full rate-generated amount. while in year 1 it paid only 80% and the carry forward process has boosted the rate in year 3 to allow the actual recovery of the year 1 UR

Whether the tribe will actually be able to reimburse itself as the result of that U/R CF adjustment will depend upon whether the BIA pays 100% of the rate generated IDC amount for FY 2011 (year 3) , which would include the \$20 U/R CF amount from the FY 2009 into FY 2011 computation.

D. If such reimbursement does actually occur, that event would eliminate any legal basis for a further CDA claim by the tribe for the same \$20 even if that reimbursement through the CF process occurred after the CDA claim had been filed. That CF reimbursement, once it has occurred, should give rise to a voluntary motion to dismiss that portion of any such CDA claim by the tribal contractor or could be raised by the agency counsel as the basis for a motion to dismiss that portion of any such CDA claim. This \$20 CF reimbursement would not, however, eliminate the contractor’s right to seek PPA interest either in a separate CDA claim or in an ongoing CDA claim. In the unlikely event that neither the tribe nor the government called to the attention of the forum that the tribe had already collected the \$20 and a separate \$20 CDA award was made that \$20 should appropriately be recorded in the IDC recovered column on the CF template used to calculate the FY 2011 to FY 2013 CF adjustments for a BIA special rate.

E. NOTE: If the contractor does recover the \$20 on a CDA claim before the FY 2011 to 2013 CF computation, the outcome would be as follows, again assuming that the tribe actually recovered that \$20 from the BIA and was able to restore to its accounts the \$20 through the CF adjustment process:

Direct Cost Base	% of Direct Cost Base	IDC Incurred	IDC Rate (30%)	IDC Rec'd	SF Col	CF Col
\$400	100%	\$100	\$120	\$120	\$-0-	
		\$ 20*		\$ 20**		
Adjusted. Total:		\$120		\$140		\$20 O/R
		* \$20 for U/R CF from FY 2009		** \$20 from CDA recovery		

F. This latter example would give rise to the following scenario in the FYs 2013 to 2015 CF computation, again assuming all the other variables remain the same:

Direct Cost Base	% of Direct Cost Base	IDC Incurred	IDC Rate	IDC Rec'd	SF Col	CF Col
\$400	100%	\$100 \$ -20*	\$80	\$80	\$-0-	\$-0-
Adjusted Total:		\$-80				
* \$20 from 2011 O/R CF						

G. If in FY 2011, the BIA were to pay only 95% of the IDC rate generated amount, the U/R CF process would only generate \$16 which could be used to reimburse the tribe for the \$20 it was due, as follows:

Direct Cost Base	% of Direct Cost Base	IDC Incurred	IDC Rate	IDC Rec'd	SF Col	CF Col
\$400	100%	\$100 \$-20*	\$80	\$76	\$4-	\$-0-
* \$20 from 2011 O/R CF						
Adjusted Total:		\$-80				
* \$20 from 2011 O/R CF						

EXAMPLE THREE (Single Rate for Multiple Agency Programs)

1. Assume contractor has a unified or single rate for all programs for FY 2009 and that rate is 25%.
2. Assume that the BIA and IHS receive appropriations for FY 2009 sufficient to pay 100% of estimated IDC need nationwide for BIA and IHS contracts.
3. Assume BIA and IHS and all other programs in fact pay 100% of the contractor's IDC need for FY 2009 on contractor's contracts with those agencies. **NOTE:** The assumption the other agencies will in fact pay 100% of their IDC obligation based on a single rate is wholly improbable and will happen only if the contractor avoids all agencies with caps on IDC recoveries. The assumption that it could happen is made simply to isolate the effects in changes in other variables which affect the CF process.
4. Assume that the contractor incurs allowable IDC for FY 2009 of \$250, that the rate generated amount for FY 2009 for the BIA programs was \$100 and that the BIA actually awarded and paid \$100 for IDC (indirect CSC) for FY 2009.
5. Assume that there were no under-recovery or over-recovery carry forwards from FY 2007.
6. Assume that the BIA portion of the direct cost base used to calculate the 25% rate was \$400, that the total direct cost base was \$1,000 (\$400 for BIA, \$300 for IHS and \$300 for all other) and the approved pool estimated as needed for FY 2009 was \$250.
7. Assume that the contractor's actual direct cost expenditures for FY 2009 for BIA were \$400 (40% of Direct Cost expenditures), for IHS were \$300 (30% of Direct Cost expenditures) and for all other were \$300 (30% of Direct Cost expenditures).
8. Assume that the contractor's mix of direct cost program expenditures for FY 2011 was the same as for FY 2009, both relatively and absolutely.
9. Assume that all of the \$100 incurred as allowable IDC for FY 2009 for the BIA contracts was paid with BIA IDC funds.

This would create the following scenario in the 2009-2011 carry forward calculation::

Direct Cost	% of Direct	IDC	IDC	IDC	SF	CF
Base	Cost Base	Incurred	Rate	Rec'd	Col	Col
			25%			

BIA	\$ 400	40%	\$100	\$100	\$100	\$-0-	\$-0-
IHS	\$ 300	30%	\$ 75	\$ 75	\$ 75	\$-0-	\$-0-
Other	\$ 300	30%	\$ 75	\$ 75	\$ 75	\$-0-	\$-0-
Total:	\$1,000	100%	\$250	\$250	\$250	\$-0-	\$-0-

RESULT

A. This example gives rise to no CF adjustments and no basis for a CDA claim except to the extent that the BIA/IHS may have been late in making the agreed IDC payment of \$100/\$75, giving rise to a PPA interest claim and ultimately a CDA claim for that PPA interest. However, as noted in the note in ¶3 above, the assumption that the other agencies actually pay 100% of their share of IDC burden attributable to them is unrealistic and never happens.

EXAMPLE FOUR (Single Rate for Multiple Agency Programs)

Make all the same assumptions as in Example Three except for the assumptions at ¶¶ 3 and 9, for which the following assumptions should be substituted:

3. Assume IHS in fact pays 100% of the contractor’s IDC need for FY 2009 on contractor’s contracts with those agencies and that the BIA pays only 80% of the contractor’s IDC need for BIA programs for FY 2009 (400 over 1,000 = 40% X 250 = \$100 X 80% = \$80)—a payment of \$80, and that the “all other programs” in fact only pays an average of 10% based on statutory restrictions or restricted rates.

9. Assume that \$80 of the \$100 incurred as allowable IDC for FY 2009 was paid with BIA IDC funds and that the remaining \$20 was paid with tribal funds.

This would create the following scenario in the 2009-2011 carry forward calculation:

	Direct Cost Base	% of Direct Cost Base	IDC Incurred	IDC Rate (25%)	IDC Rec’d	SF ³ Col	CF Col
BIA	\$ 400	40%	\$100	\$100	\$ 80	\$-0-	\$20 U/R
IHS	\$ 300	30%	\$ 75	\$ 75	\$ 75	\$-0-	\$-0-
Other	\$ 300	30%	\$ 75	\$ 75	\$ 25	\$50	\$-0-
Total:	\$1,000	100%	\$250	\$250	\$185	\$50-	\$20

RESULT

A. This example gives rise to a U/R CF adjustment of \$20 and would create a basis for a CDA claim against the BIA for the \$20, plus CDA/PPA interest on the \$20. The contractor would also have a right to PPA interest to the extent that the BIA may have been late in making the IDC payment of \$80, giving rise to a PPA interest claim and ultimately a CDA claim for that PPA interest. The contractor has no way to collect the \$50 SF under the CDA from the other federal agencies and that \$50 SF is also thrown into the SF column and not carried forward to generate a U/R adjustment.

NOTE: Some of the complications (as shown below), caused by NBC’s template instruction which requires adding the \$20 U/R to the total of the IDC incurred column during the subsequent period CF calculation and

³ We assume that the single rate will retain a modified shortfall column, such that the ISDA agencies entries in this column will be limited to under recoveries caused by a national insufficiency of appropriations and that the other agencies SF will be limited to the statutory or regulatory cap applicable to each one.

which that computation generates. Whether the tribe will actually be able to reimburse itself as the result of that U/R CF adjustment will depend upon whether the BIA, the IHS and the other agencies actually pay 100% of the rate generated IDC amount for FY 2011, which would include the \$20 U/R CF amount from the FY 2009 into FY 2011 computation.

D. To the extent such reimbursement does actually occur, that event would only eliminate the legal basis for a further CDA claim by the tribe for only the amount of such reimbursement which the Tribe was actually able to collect through the CF process (here \$14) after the CDA claim had been filed. That CF reimbursement, once it has occurred, should give rise to a voluntary motion to dismiss that portion of any such CDA claim by the tribal contractor or could be raised by the agency counsel as the basis for a motion to dismiss that portion of any such CDA claim. This \$14 CF reimbursement would not, however, eliminate the contractor's right to seek the other \$6 from BIA or PPA interest either in a separate CDA claim or in an ongoing CDA claim. In the unlikely event that neither the tribe nor the government called to the attention of the forum that the tribe had already collected the \$14 and a separate \$14 CDA award was made that \$14 should appropriately be recorded in the IDC recovered column allocating \$8 to BIA and \$6 to IHS on the CF template used to calculate the FY 2011 to FY 2013 CF adjustments.

E. The IDC incurred amounts shown reflect both IDC actually incurred in 2009 (BIA \$100, IHS \$75 and all other \$75) plus each category's proportional share of the \$20 under-recovery generated from the FYs 2009 to 2011 CF computation. Under the above scenario, the contractor would still be owed \$6 from the BIA (U.S.) which neither the BIA (and no other federal agency) has paid. The contractor has no way to recover any of that money through the U/R CF process from the other federal agencies because those agencies' failure to pay the rate-generated amount are not carried forward as U/R CF adjustments. The contractor would have the right to pursue recovery only from the BIA for that \$6 (plus interest) and if it was recovered, the \$6 to the tribe.

F. NOTE: In reality, IHS may not in fact pay the tribe the higher rate generated amount in FY 2011 and if that is the case, the amount the tribe will actually be able to recover through the U/R CF process will be less than the \$14 which the above example shows.

G. NOTE: If the contractor does recover the \$6 on a CDA claim from the BIA in 2010 before the 2011 to 2013 CF computation, the outcome would be as follows:

	Direct Cost Base	% of Direct Cost Base	IDC Incurred	IDC Rate (27%)	IDC Rec'd	SF Col	CF Col
BIA	\$ 400	40%+	\$108	\$108	\$116	\$-0-	\$8 O/R

IHS	\$ 300	30%	\$ 81	\$ 81	\$ 87	\$-0-	\$6 O/R
Other	\$ 300	30%	\$ 81	\$ 81	\$ 27	\$54	\$-0-
Total:	\$1,000	100%	\$250	\$270	\$216	\$-0-	\$14 O/R
Adjusted Total:			\$ 20 * (allocated \$8/BIA, \$6/IHS & \$6/other)				
			\$270				

*\$20 for the UR/CF from FY 2009

EXAMPLE FIVE (Single Rate for Multiple Agency Programs)

Make all the same assumptions as in Example Four except for the assumptions at ¶¶ 3, 8 and 9, for which the following assumptions should be substituted:

3. Assume IHS in fact pays 100% of the contractor's IDC need for FY 2009 on contractor's contracts with those agencies and that the BIA pays only 80% of the contractor's IDC need for BIA programs for FY 2009 (400 over 1,000 = 40% X 250 = \$100 X 80% = \$80)—a payment of \$80, and that the "all other programs" in fact only pays an average of 10% based on statutory restrictions or restricted rates.

8. Assume that the mix and the amounts of BIA, IHS and all other programs constituting the tribe's direct cost base for FY 2009 changes for FY 2011 and for the future years addressed in this example so that the tribe's direct cost base for FY 2011 equals \$1,000 but is made up of \$300 BIA funds, \$350 IHS funds and \$350 for other agency funds.

9. Assume that \$80 of the \$100 incurred as allowable IDC for FY 2009 was paid with BIA IDC funds and that the remaining \$20 was paid with tribal funds.

This would create the following scenario in the 2009-2011 carry forward calculation:

	Direct Cost Base	% of Direct Cost Base	IDC Incurred	IDC Rate (25%)	IDC Rec'd	SF ⁴ Col	CF Col
BIA	\$ 400	40%	\$100	\$100	\$ 80	\$-0-	\$20 U/R
IHS	\$ 300	30%	\$ 75	\$ 75	\$ 75	\$-0-	\$-0-
Other	\$ 300	30%	\$ 75	\$ 75	\$ 25	\$50	\$-0-
Total:	\$1,000	100%	\$250	\$250	\$180	\$50	\$20 O/R

RESULT

A. This example gives rise to a U/R CF adjustment of \$20 and would create a basis for a CDA claim against the BIA for the \$20, plus CDA/PPA interest on the \$20. The contractor would also have a right to PPA interest to the extent that the BIA may have been late in making the IDC payment of \$80, giving rise to a PPA interest claim and ultimately a CDA claim for that PPA interest. The contractor has no way to collect the \$50 SF under the CDA from the other federal agencies and that \$50 SF is in any event thrown into the SF column and not carried forward to generate a U/R adjustment.

⁴ See fn 2.

NOTE: Some of the complications (as shown below), caused by NBC's template instruction which requires adding the \$20 U/R to the total of the IDC incurred column during the subsequent period CF calculation and therefore spreads the \$20 under-recovery across the other agencies as well as charging a portion to BIA, could be eliminated if NBC would change its template instructions to require entering the \$20 under recovery in the BIA line only on the IDC incurred column during the ensuing period's CF calculation rather than simply adding it to the total of IDC incurred on that CF template.

B. This situation would under the existing NBC CF template (even with SF fix), create the following scenario in the 2011 to 2013 carry forward calculation assuming all other variables remain exactly the same for 2011 as they were for 2009, except that the rate was increased to capture the additional \$20 based on the \$20 U/R CF adjustment on the 2009 to 2011 CF template, to give rise to an IDC rate of 27% for FY 2011, and the mix of direct cost base programs changed in 2011 and assuming the contractor does not secure any CDA recovery from the BIA of any portion of the \$20 before the FY 2011 to FY 2013 CF adjustments are made:

	Direct Cost Base	% of Direct Cost Base	IDC Incurred (27%)	IDC Rate	IDC Rec'd	SF Col	CF Col
BIA	\$ 300	30%	\$81	\$81	\$81	\$-0-	\$-0-
IHS	\$ 350	35%	\$94.5	\$94.5	\$94.5	\$-0-	\$-0-
Other	\$ 350	35%	\$94.5	\$94.5	\$35	\$59.5	\$-0-
Total:	\$1,000	100%	\$250	\$270	\$210.5	\$59.5	\$-0-
							\$20* (allocated \$6/BIA, \$7/IHS & \$7/other)
Adjusted Total:							\$270*

*\$20 for U/R CF from FY 2009

C. We believe the existing NBC CF template requires that the above events be entered as shown above. In this example, although for rate calculation purposes the \$20 U/R CF adjustment is allocated proportionately to all programs in the direct cost base, in reality—since the other agencies are only paying a small portion ($\$350 \times 10\% = \35) of the IDC burden allocated to them, and because the BIA's proportionate share of the direct cost base decreased from 2009 to 2011 this \$20 U/R CF adjustment only generates \$7 in cash (\$7 from IHS CSC, since without the \$20 U/R CF adjusted, the rate would only have been 25% and $25\% \times 350 = 87.5$) which the tribe could use to reimburse itself for the original \$20 it advanced to fund the \$20 allowable cost IDC incurred to administer the BIA programs in FY 2009. If the tribe is legally permitted to take that \$13 to partially reimburse itself (using appropriate accounting entries) for the tribal funds previously

expended to pay for the \$20 needed in 2009 which the BIA should have, but did not pay, this still leaves the tribe unreimbursed for the other \$7.

Note: The mere fact that a U/R CF adjustment was generated in the 2009 to 2011 CF computation does not mean the contractor will actually be able to collect that \$20 based on the rate increase for 2011 which that computation generates. Whether the tribe will actually be able to reimburse itself as the result of that U/R CF adjustment will depend upon whether the BIA, the IHS and the other agencies actually pay 100% of the rate generated IDC amount for FY 2011, which would include the \$20 U/R CF amount from the FY 2009 into FY 2011 computation.

D. To the extent such reimbursement does actually occur, that event would only eliminate the legal basis for a further CDA claim by the tribe for the amount of such reimbursement which the Tribe was actually able to collect through the CF process (here \$13) after the CDA claim had been filed. That CF reimbursement, once it has occurred, should give rise to a voluntary motion to dismiss that portion of any such CDA claim by the tribal contractor or could be raised by the agency counsel as the basis for a motion to dismiss that portion of any such CDA claim. This \$13 CF reimbursement would not, however, eliminate the contractor's right to seek the other \$7 from BIA or PPA interest either in a separate CDA claim or in an ongoing CDA claim. In the unlikely event that neither the tribe nor the government called to the attention of the forum that the tribe had already collected the \$13 and a separate \$20 CDA award was made \$13 of that \$20 award should appropriately be recorded in the IDC recovered column for BIA (\$6) and for IHS (\$7) on the CF template used to calculate the FY 2011 to FY 2013 CF adjustments. The balance of the \$20 CDA award (\$7) would be retained by the tribe.

E. The IDC incurred amounts shown reflect both IDC actually incurred in 2009 (BIA \$81, IHS \$94.5 and all other \$94.5) plus allocation of the \$20 U/R CF across all programs in the direct cost base. This example also shows that the U/R CF process as applied in a year in which the mix of programs changes and BIA funds are a smaller percentage of the direct program base 2 years after the U/R CF was generated, that U/R CF only generates a very small (\$6) IDC recovery for the tribe from the BIA based on the \$20 the tribe advanced to pay for the IDC cost incurred in FY 2009. Under the above scenario, the contractor would still be owed the whole \$20 from the BIA which the BIA (and no other federal agency) has paid. The contractor will not in fact be able to recover any of that money through the U/R CF process from the other federal agencies because those agencies' failure to pay the rate-generated amount are not carried forward as U/R CF adjustments. \$7 of the IDC recovery from the IHS is attributable to the original \$20 U/R CF adjustment. The other \$13.5 of that IDC recovery is attributable to the IHS funds constituting a larger portion of the direct cost base. The contractor would have the right to pursue recovery of the other \$7 from the BIA and if it was recovered, the \$7 would be used to repay the tribe.

F. NOTE: If the contractor does recover the \$7 on a CDA claim from the BIA in 2010 before the 2011 to 2013 CF computation, the outcome would be as follows:

	Direct Cost Base	% of Direct Cost Base	IDC Incurred (27%)	IDC Rate	IDC Rec'd	SF Col	CF Col
BIA	\$ 300	30%	\$81	\$81	\$81	\$-0-	\$-0-
IHS	\$ 350	35%	\$94.5	\$94.5	\$94.5	\$-0-	\$-0-
Other	\$ 350	35%	\$94.5	\$94.5	\$35	\$59.5	\$-0-
Total:	\$1,000	100%	\$250	\$270	\$210.5	\$59.5	\$-0-
			\$ 20*				
Adjusted. Total:			\$270*(allocated \$6/BIA, \$7/IHS & \$7/other)				
* \$20 for U/R CF from FY 2009							

G. The \$7 recovered from the BIA in the CDA claim in this scenario would not be credited as a BIA IDC recovery, but instead would be used to reimburse the tribe for the \$7 that it was not paid via the U/R CF process

H. NOTE: In reality, IHS may not in fact pay the tribe the higher rate generated amount in FY 2011 and if that is the case, the amount the tribe will actually be able to recover through the U/R CF process will be less than the \$13 which the above examples shows.

EXAMPLE SIX (Single Rate for Multiple Agency Programs)³²

Make all the same assumptions as in Example Four except for the assumptions at ¶¶ 2, 3, 8 and 9, for which the following assumptions should be substituted:

2. Assume that the BIA and IHS receive appropriations for FY 2009 sufficient to only pay 95% of estimated IDC need nationwide for BIA and IHS contracts.

3. Assume IHS in fact pays 95% of the contractor's IDC need for FY 2009 on contractor's contracts with those agencies and that the BIA pays only 80% of 95% the contractor's IDC need for BIA programs for FY 2009 ($400 \text{ over } 1,000 = 40\% \times 250 = \$100 \times 80\% = \$80 \times 95\%$)—a payment of \$76, and that the "all other programs" in fact only pays an average of 10% based on statutory restrictions or restricted rates.

8. Assume that the mix and the amounts of BIA, IHS and all other programs constituting the tribe's direct cost base for FY 2009 changes for FY 2011 and for the future years addressed in this example so that the tribe's direct cost base for FY 2011 equals \$1,000 but is made up of \$300 BIA funds, \$350 IHS funds and \$350 for other agency funds.

9. Assume that \$76 of the \$100 incurred as allowable IDC for FY 2009 was paid with BIA IDC funds and that the remaining \$24 was paid with tribal funds.

This would create the following scenario in the 2009-2011 carry forward calculation:

	Direct Cost Base	% of Direct Cost Base	IDC Incurred	IDC Rate (25%)	IDC Rec'd	SF Col	CF Col
BIA	\$ 400	40%	\$100	\$100	\$76	\$5	\$19 UR
IHS	\$ 300	30%	\$ 75	\$ 75	\$71.25	\$3.75-	\$-0-
Other	\$ 300	30%	\$ 75	\$ 75	\$ 25	\$50	\$-0-
Total:	\$1,000	100%	\$250	\$250	\$172.25	\$58.75	\$19 UR

RESULT

A. This example gives rise to a U/R CF adjustment of \$19 and would (assuming *arguendo* that the tribe has no way to recover the \$5 placed into the SF Column in a cap year) create a basis for a CDA claim against the BIA for the \$19, plus CDA/PPA interest on the \$19. The contractor would also have a right to PPA interest to the extent that the BIA may have been late in making the IDC payment of \$76, giving rise to a PPA interest claim. The contractor has no way to collect the \$50 SF under the

CDA from the other federal agencies and that \$50 SF is in any event thrown into the SF column and not carried forward to generate a U/R adjustment.

NOTE: Some of the complications (as shown below), caused by NBC's template instruction which requires adding the \$19 U/R to the total of the IDC incurred column during the subsequent period CF calculation and therefore spreads the \$19 U/R across the other agencies as well as charging a portion to BIA, could be eliminated if NBC would change its template instructions to require entering the \$19 U/R in the BIA line only on the IDC incurred column during the ensuing period's CF calculation rather than simply adding it to the total of IDC incurred on that CF template.

B. This situation would under the existing NBC CF template (even with SF fix), create the following scenario in the 2011 to 2013 carry forward calculation assuming all other variables remain exactly the same for 2011 as they were for 2009, except that the rate was increased to capture the additional \$19 based on the \$19 U/R CF adjustment on the 2009 to 2011 CF template to give rise to an IDC rate of 26.4% for FY 2011, and the mix of direct cost base programs changed in 2011, and assuming the contractor does not secure any CDA recovery from the BIA of any portion of the \$24 before the FY 2011 to FY 2013 CF adjustments are made:

	Direct Cost Base	% of Direct Cost Base	IDC Incurred (26.9%)	IDC Rate	IDC Rec'd	SF Col	CF Col
BIA	\$ 300	30%	\$80.7	\$80.7	\$76.67	\$4.04	\$-0-
IHS	\$ 350	35%	\$94.15	\$94.15	\$89.78	\$4.73	\$-0-
Other	\$ 350	35%	\$94.15	\$94.15	\$35	\$59.15	\$-0-
Total:	\$1,000	100%	\$250	\$269	\$201.45	\$67.92	\$-0-
			\$ 19*(allocated \$5.7/BIA, \$6.65/IHS & \$6.65/other)				
Adjusted Total:			\$269				

*19 from the U/R CF from FY 2009

C. We believe the existing NBC CF template requires that the above events be entered as shown above. In this examples, although for rate calculation purposes the \$19 U/R CF adjustment from FY 2009 is allocated proportionately to all programs in the direct cost base, in reality—since the other agencies are only paying a small portion (\$350 X 10% = \$35) of the IDC burden allocated to them, and because the BIA's proportionate share of the direct cost base decreased from 2009 to 2011, this \$19 U/R CF adjustment only generates \$1.67 in cash from BIA CSC and \$2.28 from IHS CSC, since without the \$19 U/R CF adjusted, the rate would only have been 25% and 25% X 350 = 87.5 IHS IDC burden without the \$19 U/R CF adjustment) which the tribe could use to

partially reimburse itself for the original \$24 it advanced to fund the \$240 allowable cost IDC incurred to administer the BIA programs in FY 2009. If the tribe is legally permitted to take that \$3.95 (\$1.67 + \$2.28) to partially reimburse itself (using appropriate accounting entries) for the tribal funds previously expended to pay for the \$24 needed in 2009 which the BIA should have, but did not pay, this still leaves the tribe unreimbursed for the other \$20.05.

Note: The mere fact that a U/R CF adjustment was generated in the 2009 to 2011 CF computation does not mean the contractor will actually be able to collect that \$24 based on the rate increase for 2011 which that computation generates. Whether the tribe will actually be able to reimburse itself as the result of that U/R CF adjustment will depend upon whether the BIA, the IHS and the other agencies actually pay 100% of the rate generated IDC amount for FY 2011, which would include the \$19 U/R CF amount from the FY 2009 into FY 2011 computation.

D. To the extent such reimbursement does actually occur, that event would only eliminate the legal basis for a further CDA claim by the tribe for the amount of such reimbursement which the Tribe was actually able to collect through the CF process (here \$3.95) after the CDA claim had been filed. That CF reimbursement, once it has occurred, should give rise to a voluntary motion to dismiss that portion of any such CDA claim by the tribal contractor or could be raised by the agency counsel as the basis for a motion to dismiss that portion of any such CDA claim. This \$3.95 CF reimbursement would not, however, eliminate the contractor's right to seek the other \$20.05 from BIA or PPA interest either in a separate CDA claim or in an ongoing CDA claim. In the unlikely event that neither the tribe nor the government called to the attention of the forum that the tribe had already collected the \$3.95, and a separate \$24 CDA award was made \$3.95 of that \$24 should appropriately be recorded in the IDC recovered column for BIA (\$1.67) IHS (\$2.28) on the CF template used to calculate the FY 2011 to FY 2013 CF adjustments. The balance of the \$24 CDA award (\$20.05) would be retained by the tribe.

E. NOTE: In reality, IHS may not in fact pay the tribe the higher rate generated amount in FY 2011 and if that is the case, the amount the tribe will actually be able to recover through the U/R CF process will be less than the \$3.95 which the above examples shows.

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Sample Indirect Cost Pool

Note: This document illustrates an indirect cost pool which may be used for a Special Rate proposal. It is for illustrative purposes only. Actual indirect cost proposals require more detailed information than shown here.

Title/Description of Costs	Actual FY 2008	Proposed FY 2010
Salaries:		
Administrator	47,600	49,266
Accountant	38,655	40,008
Bookkeeper	16,651	17,234
Purchasing Agent	35,254	36,488
Human Resource Director	36,012	37,272
Human Resource Clerk	18,289	18,929
Receptionist/File Clerk	15,882	16,438
Maintenance	15,142	15,672
Employee Assistance Director	29,370	30,398
Information Specialist	30,020	31,071
Subtotal Salaries 1/	<u>282,875</u>	<u>292,776</u>
Fringe Benefits on Above Salaries 1/	70,719	73,194
Travel	5,600	5,824
Training	3,200	3,328
Telephone	15,600	16,224
Office Supplies	14,500	15,080
Postage	3,700	3,848
Utilities	7,589	7,893
Equipment Repair/Maintenance	4,000	4,160
Bldg/Grds Repair/Maintenance	3,200	3,328
Indirect Costs	<u>410,983</u>	<u>425,654</u>
FY 2006 Underrecovery Carryforward to FY 2008	8,457	
FY 2008 Indirect Cost Pool	<u><u>\$419,440</u></u>	
Shared FY 2010 Indirect Cost Pool (without the FY2008 Carryforward Included)		<u><u>\$425,654</u></u>

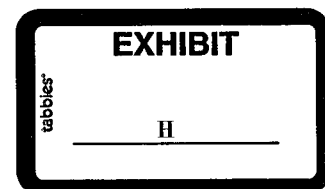


Illustration of a 2 Rate Base Summary Proposal

Note: This document illustrates direct cost bases which may be used for a Special Rate proposal. It is for illustrative purposes only. Actual indirect cost proposals require more detailed information than shown here.

Total Direct Cost Bases	Actual FY08	Proposed FY10
FEDERAL PROGRAMS		
ISDA Programs (638)		
Department of the Interior:		
Bureau of Indian Affairs	\$585,369	\$608,784
Department of Health and Human Services:		
Indian Health Service	487,955	507,473
ISDA (638) Subtotal (Base 1)	<u>1,073,324</u>	<u>1,116,257</u>
Department of Interior BIA (100-297)	228,320	237,453
Department of Health and Human Services (Non-638)	218,744	227,494
Environmental Protection Agency	202,847	210,961
Department of Agriculture	86,185	89,632
Department of Education	4,000	4,160
Department of Justice	46,425	48,282
Department of Commerce	83,740	87,090
Subtotal Federal Programs	<u>1,943,585</u>	<u>2,021,328</u>
STATE PROGRAMS	65,845	68,479
TRIBAL PROGRAMS	2,581,948	2,685,226
All Other Subtotal (Base 2)	3,518,054	3,658,776
Total Direct Costs	<u><u>\$4,591,378</u></u>	<u><u>\$4,775,033</u></u>

Sample Indirect Cost Base and Pool Allocation Computation - 2 Rate Proposal

Note: This document illustrates base and pool allocation computation methodologies which may be used for Special Rates.

**For The Year Ending September 30, 2008
 FY 2010 Rate Computation**

<u>Base Allocation Computation</u>		
Allocate Separate Bases As A Percentage of Total Base Amount		
	Base	%
ISDA Rate (from page 2 - 2 Rate Base Proposal)	1,116,257	23.38%
All Other Rate (from page 2 - 2 Rate Base Proposal)	3,658,776	76.62%
Total	4,775,033	100%

<u>Pool Allocation Computation</u>			
FY 2010 Indirect Cost Pool--Shared Pool BEFORE FY 2008 Carryforward is Included (from page 1)			425,654
	Pool	% of Base	ISDA Pool
Rate 1			
ISDA Rate Computation			
	ISDAPOOL	425,654	23.38%
FY 2008 Carryforward to FY 2010 (from page 4-FY2008 CF)			99,505
1/Additional Costs If Any			1,390
Total pool\			100,895
	ISDA Base		1,116,257
FY 2010 ISDA Indirect Cost Rate			9.04%
Rate 2			
ALL OTHER Rate Computation			
	OTHER POOL	425,654	76.62%
FY 2008 Carryforward to FY 2010 (from page 4-FY2008 CF)			326,149
1/Additional Costs If Any			-1,036
Total pool\			325,113
	ALL OTHER		3,658,776
FY 2010 ALL OTHER Indirect Cost Rate			8.89%

1/NOTE: Special Rate with Allowable Indirect Costs Chargeable to a Specific Special Rate Base

If a tribal contractor can (1) identify a type of an otherwise allowable indirect cost that is chargeable to particular special rate bases (e.g., an ISDA-only special rate base), but not to the other special rate bases, and (2) that identified cost is not funded as Direct CSC, the tribal contractor may choose to add the identified indirect cost to the indirect cost pool for that special rate base only. If the contractor wishes to pursue this option, the identified indirect cost would be added to the applicable special rate pool before calculating the rate for that applicable special rate base. These indirect costs must be identified and described in the indirect cost proposal submitted to NBC.

Fixed with Carryforward Template for use with 2-Rate Proposal

Note: This template is to be used for the first and second year of a Special Rate proposal.

For The Year Ending September 30, 2008

Agreed Upon Changes to the 'Fixed with Carryforward' Schedule

FY 2008 Carryforward Computation

Program	FY 2008 Actual Direct Costs	% of Total	FY 2008 Indirect Cost Pool	Indirect Rate at 9.50%	Indirect Costs Recovered/Collected	Underfunded Indirect	Overfunded Indirect	Carryforward
BIA (638)	\$585,369	12.75%	\$57,000	\$55,610	\$54,000	\$1,610	0	1,390
IIS (638)	487,955	10.63%	\$44,586	\$46,356	40,288	\$4,298	0	0
Subtotal ISDA (638)								1,390
HHS (Non-638)	218,744	4.76%	\$19,965	\$20,781	15,877	\$4,088	0	0
EPA	202,847	4.42%	\$18,539	\$19,270	19,270	\$0	0	-731
Agriculture	86,185	1.88%	\$7,885	\$8,188	8,188	\$0	0	-303
Education	4,000	0.09%	\$377	\$380	380	\$0	0	-3
Justice	46,425	1.01%	\$4,236	\$4,410	0	\$4,236	0	0
Commerce	83,740	1.82%	\$7,634	\$7,955	7,250	\$384	0	0
State	65,845	1.43%	\$5,998	\$6,255	5,789	\$209	0	0
Subtotal								-1,036
Tribal	2,581,948	56.23%	\$235,851	\$245,285	1/			
BIA (100-297)	228,320	4.97%	\$20,846	\$21,690	2/			
Totals	<u>\$4,591,378</u>	100.00%	<u>\$419,440</u>	<u>\$436,180</u>	<u>\$151,042</u>	<u>\$14,826</u>	<u>\$0</u>	<u>\$354</u>
			3/		4/		5/	

1/ Over or underrecovery from Tribal accounts is internal and therefore not included in the carryforward computation.

2/Over or underrecovery from BIA is not included in the carryforward computation according to Public Law 100-297 Section 1128A, (d) (3): "Funds received as grants under this section for Bureau funded programs operated by a tribe or tribal organization under a contract or agreement shall not be taken into consideration for purposes of indirect cost underrecovery and overrecovery determinations by any Federal agency for any other funds, from whatever source derived."

3/ The reported FY 2008 indirect costs of \$419,440 were adjusted to include the previously negotiated FY 2006 underrecovery carryforward to FY 2008 of \$8,457.

4/The amount of "Indirect Cost Collection" need not include direct funds (including direct program funds, direct CSC, or indirect CSC funds lawfully redirected to pay for unfunded direct CSC), private funds, or tribal funds diverted to pay indirect costs in the pool, provided that the amount listed is consistent with the tribal contractors' audited financial statements or post-audit statements, pursuant to Section III.B.1(a) and (b) of PSA III.

5/ Underfunded indirect costs should be reported to the respective granting agencies. Underfunded amounts may be, but are not necessarily, due to shortfalls in appropriations. The presence of an amount in either of these columns does not constitute a determination or admission that either the government or the contractor is liable to the other for any amount.

Note: The amounts shown as Indirect Costs Collections are based on the Tribe's audited financial statements.

Illustration of the FY 2010 Rate Computation (Estimated and Actual)- 2 Rate Proposal

Note: This document illustrates the rate computations (estimated and actual) which may be used for Special Rate proposals. It is for illustrative purposes only. Actual indirect cost proposals require more detailed information than shown here.

For The Year Ending September 30, 2010

	FY 2010 Negotiated Indirect Cost Rate Based on FY 2010 Agreement		
	ISDA	Other	Total
Fixed Carryforward Rate Computation	8.72%	8.89%	
FY 2010 Estimates			
<u>1. Indirect Cost Pool:</u>			
Indirect Costs	99,505	326,149	425,654
FY 2008 Over-recovery Carryforward to FY 2010	-2,131	-1,036	
FY 2008 Under-recovery Carryforward to FY 2010			
Adjusted Indirect Cost Pool	<u>97,374</u>	<u>325,113</u>	
<u>2. Direct Cost Base:</u>	<u>1,116,257</u>	<u>3,658,776</u>	<u>4,775,033</u>
Percentage of Direct Costs	23.38%	76.62%	
<u>3. FY 2010 Actual Costs Incurred:</u>			
(FY 2010 Actual Costs Reconcilable to FY 2010 Audited Financial Statements)			
FY 2010 Actual Direct Cost Base	1,138,582	3,731,952	4,870,534
Percentage of Direct	<u>23.38%</u>	<u>76.62%</u>	<u>100.00%</u>
Actual Indirect Costs (Based on Percentage of Direct)	101,851	333,837	435,688
FY 2008 Over/Under-recovery Carryforward to FY 2010 (above)	-2,131	-1,036	
Actual Indirect Cost Pool	<u>99,720</u>	<u>332,801</u>	
Actual Rate (For Comparison with Negotiated Rate)	<u>8.76%</u>	<u>8.92%</u>	

Future Year - Fixed with Carryforward Template for use with 2 Rate Proposal

Note: This template is to be used by Tribal Organizations submitting a proposal for a Special Rate for the 3rd year and after. For example, first year Special Rate proposal is submitted for FY2010, second year for FY 2011, third year is for FY 2012. In this scenario this carryforward template would be used for FY 2012 and after.)

For The Year Ending September 30, 2010

FY 2008 Carryforward Adjustment Computation					
	AA	BB	CC	DD	EE
	Actual FY 2010 Direct Cost	% of Total	Actual FY 2010 I/C	+under// -over RECOVERY FY 2008 Carryfwd	FY 2010 I/C Pool
BIA (638)	\$620,959	54.54%	55,550	-\$2,131	\$53,419
IHS (638)	517,623	45.46%	46,301	0	46,301
Subtotal ISDA (638)	1,138,582	100.00%	101,851	-2,131	99,720
HHS (Non-638)	232,044	6.22%	20,765		
EPA	215,180	5.77%	25,139		
Agriculture	91,425	2.45%	10,674		
Education	4,243	0.11%	479		
Justice	49,248	1.32%	5,751		
Commerce	88,831	2.38%	10,369		
State	69,848	1.87%	8,147		
Tribal	2,738,930	73.39%	319,751		
BIA (100-297)	242,202	6.49%	28,276		
Other Total	3,731,951	100.00%	333,837	-\$1,036	\$332,801
Totals	\$4,870,533		\$435,688	-\$3,167	\$432,521

A	B	C	D	E	F	G	H	I	K
FY 2010 Carryforward Computation to Calculate FY 2012 Rate									
Adjusted for 2008 Carryforward									
Program	FY 2010 Actual Direct Costs	% of Total	FY 2010 Indirect Cost Pool	FY 2010 Indirect Rate	Indirect Costs at FY 2010 Rate	Indirect Costs Recovered/Collected	Underfunded Indirect	Overfunded Indirect	Carryforward
BIA (638)	\$620,959	54.54%	\$53,419	8.72%	\$54,148	\$58,702	\$0	4,554	-729
IHS (638)	517,623	45.46%	46,301	8.72%	45,137	41,110	\$4,027	0	1,164
Subtotal ISDA (638)	1,138,582	100%	99,720		99,285	99,812	4,027	4,554	435
HHS (Non-638)	232,044	6.22%	20,700	8.89%	20,629				
EPA	215,180	5.77%	19,203	8.89%	19,130				
Agriculture	91,425	2.45%	8,154	8.89%	8,128				
Education	4,243	0.11%	366	8.89%	377				
Justice	49,248	1.32%	4,393	8.89%	4,378				
Commerce	88,831	2.38%	7,921	8.89%	7,897				
State	69,848	1.87%	6,223	8.89%	6,209				
Subtotal Other	750,819	20.12%	66,960		66,748				212
Tribal	2,738,930	73.39%	244,243	8.89%	243,491				1/
BIA (100-297)	242,202	6.49%	21,599	8.89%	21,532				2/
Subtotal Other, Tribal & BIA (100-297)	3,731,951	100.00%	\$332,801		331,771				
Totals	\$4,870,533		\$432,521		\$431,056			\$4,554	

1/ Over or underrecovery from Tribal accounts is internal and therefore not included in the carryforward computation.

2/Over or underrecovery from BIA is not included in the carryforward computation according to Public Law 100-297 Section 1128A, (d) (3): "Funds received as grants under this section for Bureau funded programs operated by a tribe or tribal organization under a contract or agreement shall not be taken into consideration for purposes of indirect cost underrecovery and overrecovery determinations by any Federal agency for any other funds, from whatever source derived."

3/ The reported FY 2008 indirect costs of \$432,521 were adjusted to include the previously negotiated FY 2008 carryforwards as displayed in the FY 2008 Carryforward Adjustment Computation above.

4/The amount of "Indirect Cost Collection" need not include direct funds (including direct program funds, direct CSC, or indirect CSC funds lawfully redirected to pay for unfunded direct CSC), private funds, or tribal funds diverted to pay indirect costs in the pool, provided that the amount listed is consistent with the tribal contractors' audited financial statements or post-audit statements, pursuant to Section III B.1(a) and (b) of PSA III.

5/ Underfunded indirect costs should be reported to the respective granting agencies. Underfunded amounts may be, but are not necessarily, due to shortfalls in appropriations. The presence of an amount in either of these columns does not constitute a determination or admission that either the government or the contractor is liable to the other for any amount.

Note: The amounts shown as Indirect Costs Collections are based on the Tribe's audited financial statements.

EXHIBIT J

**COMPILATION OF HOURS AND
UNREIMBURSED COSTS INCURRED BY
C. BRYANT ROGERS IN PURSUIT OF
EQUITABLE RELIEF
AS OF
MAY 2008**

Exhibit #6

**Summary of Hours for Work on Equitable Relief in Ramah Navajo Chapter, et al v. Kempthorne, et al,
No. Civ 90-0957 LH/WWD ACE**

By CBR and Others in VanAmberg, Rogers, Yepa, Abeita & Gomez, LLP

		Hours Not Claimed in Support of Additional Fee Award	Hours Claimed in Support of Additional Fee Award
Exhibit #1	CBR Hours for Work on Equitable Relief Focusing Solely on "Calculation" Claim Issues Re: Stipulation of May 13, 1999 (Dkt. 283)	245.17	
Exhibit #2	CBR Hours for Work on Equitable Relief Focusing Solely on DCSC/BIA CSC Policy Issues in Ramah Case		26.30
Exhibit #3	CBR Hours for Work on Equitable Relief Focusing Solely on Carry Forward Problems		68.40
Exhibit #4	CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim & 2/3 to Carry Forward Issues		
	Addressing (1) "Calculation" Claim Issues	308.55	
	Addressing (2) Carry Forward Issues		617.10
Exhibit #5	VR YA&G Time (other than by CBR) for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward - Allocated 1/2 to Each Category		
	Addressing (1) "Calculation" Claim Issues	3.75	
	Addressing (2) Carry Forward		3.75
		<u>557.47</u>	<u>715.55</u>
Exhibit #6	Summary of Hours for Work on Equitable Relief in Ramah Navajo Chapter, et al v. Kempthorne, et al, No. Civ 90-0957 LH/WWD ACE By CBR and Others in VanAmberg, Rogers, Yepa, Abeita & Gomez, LLP		
Exhibit #7	Unreimbursed Cost for Work on Equitable Relief (6/13/07 - 5/5/08)		

Exhibit #1**CBR Hours For Work on Equitable Relief Focusing Solely on "Calculation" Claim Issues Re: Stipulation of May 13, 1999 (Dkt. 283)**

4/24/1998	4	0.40	FOLLOW-UP CALLS REGARDING IDC EQUITABLE RELIEF AND BIA FAX.
5/7/1998	4	0.50	WORK ON AND PHONE CALLS REGARDING IDC LETTER REGARDING THREE OPTIONS TO FIX BIA SYSTEM PER RAMAH CASE.
3/31/1999	4	0.30	REVIEW LETTER TO ROGER LA ROUCHE RE: COST OF RAMAH FIX; DISCUSSION WITH MPG.
3/31/1999	4	0.30	FURTHER WORK ON LETTER AND LEGAL ISSUES RE: RAMAH FIX AND COST THEREOF.
4/19/1999	4	0.50	REVIEW DRAFT FAX TO JOHN ZAVITZ RE: PROPOSED RAMAH FAX; CALL MPG WITH COMMENTS AND RECOMMENDATIONS.
6/17/1999	4	1.20	FOLLOW-UP CALLS; DO ANALYSIS ON RAMAH; FAX PORTION OF NCAI IDC SHORTFALL REPORT AND DRAFT CLARIFYING FOOTNOTE.
7/7/1999	4	0.50	FOLLOW UP ON PREPARATION FOR RAMAH EQUITABLE RELIEF MEETING.
7/12/1999	4	12.00	TRAVEL TO D.C. AND PREPARE FOR NEGOTIATIONS ON EQUITABLE RELIEF.
7/13/1999	4	8.00	MEETING TO PREPARE FOR NEGOTIATIONS; NEGOTIATIONS WITH BIA ON EQUITABLE RELIEF/ MEETING WITH NCAI ON IDC REPORT.
7/27/1999	4	4.50	WORK ON MOTION MEMORANDUM; WORK AND CALL REGARDING JOHN DONHAM AFFIDAVIT; EQUITABLE RELIEF STIPULATION.
8/5/1999	4	0.67	WORK WITH MPG ON EQUITABLE RELIEF/COLLATERAL ISSUES/COMM. TO CLASS ISSUES.
8/26/1999	4	1.25	MEETING ON EQUITY TO RELIEF AND DISTRIBUTION.
9/4/1999	4	0.70	REVIEW DEFENDANT'S PROPOSED EQUITABLE RELIEF ORDER; REVIEW ATTORNEY GROSS' MEMORANDUM TO OTHER COUNSEL; TELEPHONE CALL TO ATTORNEY GROSS ON EQUITABLE RELIEF OPTIONS AND ISSUES.
9/6/1999	4	2.25	WORK ON PROPOSED ORDER ON EQUITABLE RELIEF; WORK ON CALCULATIONS.
9/14/1999	4	1.25	WORK ON EQUITABLE RELIEF ORDER
10/28/1999	4	0.50	REVIEW NEGOTIATIONS ISSUES REGARDING EQUITABLE RELIEF.
11/2/1999	4	2.00	CONFERENCE CALL ON IDC DEVELOPMENTS IMPACTING RAMAH CHAPTER IDC CLAIMS FOR CLASS AND OST; FOLLOW-UP.
11/7/1999	4	1.67	ONE-HALF TRAVEL TIME, SANTA FE, NEW MEXICO TO WASHINGTON, D.C.
11/8/1999	4	3.34	NEGOTIATIONS, ANALYSIS, AND MEETINGS ON DISCOVERY, STIPULATIONS, AMENDED COMPLAINT, EQUITABLE RELIEF; MEETING.
11/9/1999	4	1.50	ONE-HALF TRAVEL TIME, WASHINGTON D.C. TO ALBUQUERQUE, NM; REVIEW ACCOUNTING PROPOSALS.
1/31/2000	4	2.50	WORK ON EQUITABLE RELIEF ISSUES AND BENCH MARKING.
2/2/2000	4	0.50	WORK ON BENCHMARKING SOLUTION AND SPREAD SHEET.

Exhibit #1**CBR Hours For Work on Equitable Relief Focusing Solely on "Calculation" Claim Issues Re: Stipulation of May 13, 1999 (Dkt. 283)**

2/5/2000	4	0.50	WORK ON BENCHMARKING.
2/7/2000	4	4.00	WORK ON BENCHMARKING EXPLANATION AND FLOW CHART.
2/8/2000	4	1.00	WORK ON BENCHMARKING ISSUE; FOLLOW-UP ON CLASS ACCOUNT MONITOR.
2/10/2000	4	5.00	WORK ON BENCHMARKING APPROACH WITH BOB FISHER.
2/11/2000	4	4.50	WORK ON BENCHMARKING EQUITABLE RELIEF ISSUES WITH ROGOFF, ERICKSON STAFF.
2/12/2000	4	1.00	WORK ON BENCHMARKING.
2/15/2000	4	4.00	WORK ON BENCHMARKING METHODOLOGY AND EXPLANATION.
2/16/2000	4	4.00	WORK ON BENCHMARKING SUBMISSION.
2/16/2000	4	0.50	WORK ON BENCHMARKING REGARDING EQUITABLE RELIEF.
2/17/2000	4	1.00	WORK ON BENCHMARKING.
2/20/2000	4	1.00	ORGANIZE DOCUMENTS FOR NCAI PRESENTATION ON BENCHMARKING IN WASHINGTON D.C.
2/23/2000	4	5.00	TRAVEL TO WASHINGTON, D.C.
2/24/2000	4	5.00	PREPARATION, DISCUSSION, AND PRESENTATION ON RAMAH BENCHMARKING.
2/25/2000	4	2.50	PREPARATION FOR BENCHMARKING MEETING; MEETING WITH BIA ON BENCHMARKING PROPOSAL.
2/25/2000	4	5.00	TRAVEL FROM WASHINGTON, D.C. TO ALBUQUERQUE, NEW MEXICO.
3/11/2000	4	0.75	WORK ON REVISED BENCHMARKING ANALYSIS AND FLOW CHART.
3/12/2000	4	1.50	WORK ON BENCHMARKING METHODOLOGY (REVISIONS).
3/13/2000	4	0.50	WORK ON BENCHMARKING.
3/18/2000	4	2.00	WORK ON REVISED BENCHMARKING MEMORANDUM.
3/22/2000	4	2.00	WORK ON EQUITABLE RELIEF ISSUES.
3/23/2000	4	1.50	WORK ON BENCHMARKING ISSUES REGARDING EQUITABLE RELIEF; RESPOND TO PARKHURST MEMORANDUM.
3/28/2000	4	4.50	BENCHMARKING NEGOTIATIONS; PREPARATION AND ACTUAL NEGOTIATION WITH BIA/DOJ REGULATIONS.
3/31/2000	4	8.00	TRAVEL TO PHOENIX; EXPLAIN RAMAH CASE STATUS AND BENCHMARKING OPTION FOR EQUITABLE RELIEF TO TRIBAL FINANCE OFFICE.
4/5/2000	4	0.75	ANALYSIS OF DAMAGES/SETTLEMENT OPTION.

Exhibit #1**CBR Hours For Work on Equitable Relief Focusing Solely on "Calculation" Claim Issues Re: Stipulation of May 13, 1999 (Dkt. 283)**

4/12/2000	4	1.00	WORK ON EQUITABLE RELIEF AND REVISED BENCHMARKING.
4/13/2000	4	0.20	TELEPHONE CALL FROM STEVE ERICKSON ON BENCHMARKING.
4/18/2000	4	0.25	WORK ON EQUITABLE RELIEF (BENCHMARKING).
4/27/2000	4	1.00	WORK ON BENCHMARKING MEMORANDUM.
4/28/2000	4	0.50	DESCRIPTION ONLY FOLLOW-UP; DRAFT NEW COVER MEMORANDUM ON BENCHMARKING AND REVIEW WITH MICHAEL P. GROSS; E-MAIL TO CSC WORK GROUP MEMBERS.
5/19/2000	4	0.30	WORK ON BENCHMARKING ISSUES.
6/3/2000	4	0.24	MEET WITH ATTORNEY GROSS ON EQUITABLE RELIEF ISSUES.
6/13/2000	4	0.25	FOLLOW-UP ON EQUITABLE RELIEF WITH PATTY JAMISON
6/13/2000	4	2.50	ONE-HALF TRAVEL TIME FROM SANTA FE, NEW MEXICO TO SAN DIEGO, CALIFORNIA, FOR IHS-CSC AND NCAI-CSC WORKGROUP SESSION.
6/14/2000	4	4.34	ATTEND IHS-CSC WORKGROUP SESSION AT SAN DIEGO; MAKE RAMAH BENCHMARKING PRESENTATION.
6/15/2000	4	1.67	ATTEND NCAI-CSC WORKGROUP SESSION IN SAN DIEGO; WORK ON JUDGMENT FUND ISSUE; REPORT ON DISTRIBUTION OF JUDGMENT FUND AND BENCHMARKING PROPOSAL.
6/24/2000	4	3.50	WORK ON ORDER ON EQUITABLE RELIEF.
6/25/2000	4	5.50	WORK ON EQUITABLE RELIEF ORDER AND EXHIBIT AND SUBMISSION FOR 7/6/00 STATUS CONFERENCE.
7/3/2000	4	3.25	WORK ON SUBMISSIONS TO COURT FOR STATUS CONFERENCE
7/5/2000	4	0.33	FOLLOW-UP CALLS ON EQUITABLE RELIEF.
7/6/2000	4	0.40	TELEPHONE CALL TO SUSAN HANSEN FOR HER TO REVIEW EQUITABLE RELIEF ATTACHMENT TO PROPOSED ORDER; TELEPHONE CALL TO JOHN ZAVITZ ON ORDER.
7/24/2000	4	0.75	MEET WITH ATTORNEY GROSS ON EQUITABLE RELIEF ISSUES; TELEPHONE CALL TO DOI ON BENCHMARKING ORDER.
7/25/2000	4	0.75	WORK ON REVISIONS TO PROPOSED EQUITABLE RELIEF ORDER; TELEPHONE CAL TO BIA/OIG LAWYER AND ATTORNEY GROSS.
7/26/2000	4	3.00	WORK ON BENCHMARKING; WORK ON EQUITABLE RELIEF ORDER; CONFERENCE CALL WITH GOVERNMENT'S LAWYER.
7/27/2000	4	3.00	WORK ON EQUITABLE RELIEF ORDER; TELEPHONE CALLS TO PATTI JAMISON AND MICHAEL P. GROSS.
7/28/2000	4	5.75	WORK ON EQUITABLE RELIEF ORDER ON BENCHMARKING AND RELATED DOCUMENTS.
7/29/2000	4	0.75	WORK ON EQUITABLE RELIEF ISSUES AND DOCUMENTS WITH ATTORNEY GROSS.
7/31/2000	4	4.00	TRAVEL TO ALBUQUERQUE, NEW MEXICO, FOR MEETING IN RE PREPARATION FOR STATUS CONFERENCE.

Exhibit #1**CBR Hours For Work on Equitable Relief Focusing Solely on "Calculation" Claim Issues Re: Stipulation of May 13, 1999 (Dkt. 283)**

8/1/2000	4	6.00	TRAVEL TO ALBUQUERQUE, NEW MEXICO, AND RETURN; PREPARE FOR JUDGE HANSEN STATUS CONFERENCE; ATTEND STATUS CONFERENCE; FOLLOW-UP CONFERENCE CALL.
8/2/2000	4	2.50	CONFERENCE WITH ATTORNEYS GROSS AND TRIESMAN ON DCSC ISSUES.
8/6/2000	4	0.25	DRAFT MEMORANDUM IN RE BENCHMARKING.
8/10/2000	4	0.75	CONFERENCE CALL WITH ROGOFF, ERICKSON ON PROPOSED BENCHMARKING ORDER; FOLLOW-UP.
8/10/2000	4	0.80	TELEPHONE CALLS TO JOHN ZAVITZ, LLOYD MILLER, AND TIM MARTIN IN RE PROPOSED BENCHMARKING PACKAGE.
8/24/2000	4	0.25	DISCUSS QUESTIONNAIRE DRAFT IN RE DCSC WITH ATTORNEY GROSS.
8/27/2000	4	0.75	WORK ON REVISIONS TO DRAFT BENCHMARKING NOTICE AND ORDER.
8/28/2000	4	0.40	REVIEW REVISED BENCHMARKING DOCUMENTS.
8/30/2000	4	0.60	FOLLOW-UP AND FINALIZE REVISED BENCHMARKING PACKAGE.
8/31/2000	4	0.25	REVIEW AND REVISE BENCHMARKING DOCUMENTS.
8/31/2000	4	0.50	WORK ON BENCHMARKING; FOLLOW-UP WITH ATTORNEY GROSS ON DISTRIBUTION ISSUES.
9/3/2000	4	0.40	REVIEW E-MAILS IN RE SETTLEMENT NEGOTIATIONS AND DCSC QUESTIONNAIRE.
9/3/2000	4	1.00	WORK ON CORRECTED NOTICE TO CLASS IN RE BENCHMARKING; DRAFT TRANSMITTAL LETTER.
9/3/2000	4	0.80	WORK ON MEMORANDUM TO ATTORNEY GROSS ON BENCHMARKING AND CORRECTIONS TO EXHIBIT A.
9/6/2000	4	1.00	CONFERENCE WITH ATTORNEYS GROSS AND TRIESMAN ON BENCHMARKING ISSUES; FINALIZE DRAFT DOCUMENTS.
9/6/2000	4	1.00	CONFERENCE WITH ATTORNEYS GROSS AND TRIESMAN ON BENCHMARKING ISSUES; TELEPHONE CALL TO SUSAN HANSEN.
9/22/2000	4	0.50	DRAFT MEMORANDUM; TELEPHONE CALLS IN RE EQUITABLE RELIEF.
9/22/2000	4	0.50	DRAFT MEMORANDUM; TELEPHONE CALLS IN RE EQUITABLE RELIEF.
9/28/2000	4	0.30	MEET ON EQUITABLE RELIEF ISSUES WITH ATTORNEY GROSS AND OTHERS.
10/3/2000	4	2.00	WORK ON EQUITABLE RELIEF ISSUES.
10/4/2000	4	1.00	ANALYSIS/CALLS TO OIG ATTORNEY (PATTI JAMISON) ON BENCHMARKING.
10/9/2000	4	4.00	FOLLOW-UP ON BENCHMARKING FLOW CHARTS AND MEMORANDUM.
10/16/2000	4	2.00	WORK ON BENCHMARKING FLOW CHART AND DOCUMENTS; CONFERENCE CALL WITH BIA AND OIG; TELEPHONE CALL TO ROGOFF ERICKSON.
10/18/2000	4	4.50	WORK ON BENCHMARKING ANALYSIS AND FLOW CHARTS.

Exhibit #1**CBR Hours For Work on Equitable Relief Focusing Solely on "Calculation" Claim Issues Re: Stipulation of May 13, 1999 (Dkt. 283)**

10/19/2000	4	1.00	WORK ON BENCHMARKING AND YOUNG BILL ANALYSIS REGARDING EQUITABLE RELIEF.
10/20/2000	4	0.80	WORK ON BENCHMARKING DOCUMENTS; TELEPHONE CALLS TO THE INTERIOR DEPARTMENT.
10/24/2000	4	14.00	TRAVEL TO PHOENIX, ARIZONA, FROM ALBUQUERQUE, NEW MEXICO, AND RETURN, FOR IHS-CSC WORKGROUP DISCUSSION OF RAMAH EQUITABLE RELIEF OPTIONS (BENCHMARKING); PREPARE FOR AND PRESENT BENCHMARKING PRESENTATION.
10/25/2000	4	1.50	CONFERENCE WITH ATTORNEY GROSS ON BENCHMARKING/ EQUITABLE RELIEF; TELEPHONE CALLS TO PATTI JAMISON; REVISE DOCUMENTS.
10/27/2000	4	0.40	FOLLOW-UP CALLS ON BENCHMARKING AND FLOW CHARTS.
11/6/2000	4	0.32	FOLLOW-UP ON EQUITABLE RELIEF.
11/13/2000	4	0.75	REVIEW PATTI JAMISON'S BENCHMARKING COMMENTS AND REDLINES; ANALYZE AND IDENTIFY AREAS OF DISAGREEMENT.
11/14/2000	4	2.50	WORK ON BENCHMARKING MEMORANDUM, FLOW CHART AND EXHIBIT 'A' TO PROPOSED ORDER.
11/17/2000	4	4.00	TELEPHONE CALLS AND FOLLOW-UP IN RE DCSC QUESTIONNAIRE; TELEPHONE CALLS AND LETTER TO SAMPLE TRIBES AND ORGANIZATIONS.
11/19/2000	4	7.50	TRAVEL FROM SANTA FE, NEW MEXICO, TO WASHINGTON, D.C. FOR DAMAGES MEDIATION (11/21/00) AND BENCHMARKING NEGOTIATIONS. (11/20/00).
11/20/2000	4	7.00	MEET TO WORK ON BENCHMARKING DOCUMENTS WITH INTERIOR OFFICIALS; REVISE/CORRECT DOCUMENTS; FOLLOW-UP MEETING WITH INTERIOR OFFICIALS.
11/21/2000	4	4.50	TRAVEL FROM WASHINGTON, D.C. TO ALBUQUERQUE, NEW MEXICO.
11/24/2000	4	0.30	DRAFT FOLLOW-UP LETTER ON DCSC QUESTIONNAIRE WITH JOHN DONHAM'S CONTACT NUMBERS.
12/12/2000	4	0.60	TELEPHONE CALLS IN RE EQUITABLE RELIEF DOCUMENTS; FINALIZE EQUITABLE RELIEF DOCUMENTS; REVISE HANSEN LETTER.
12/27/2000	4	0.60	MEETING ON EQUITABLE RELIEF/BENCHMARKING.
1/2/2001	4	0.30	FOLLOW-UP CALLS ON BENCHMARKING.
1/9/2001	4	1.84	WORK ON ORDERS AND EXHIBITS FOR EQUITABLE RELIEF.
1/14/2001	4	2.00	REVIEW ALL DOCUMENTS FOR PRESENTATION TO COURT REGARDING EQUITABLE RELIEF.
1/15/2001	4	0.50	WORK ON CORRECTIONS TO EQUITABLE RELIEF DOCUMENTS.
1/16/2001	4	4.75	TRAVEL TO ALBUQUERQUE; MEETING AND PREPARATION FOR HEARING; ATTEND HEARING ON DISTRIBUTION AND EQUITABLE RELIEF; FOLLOW-UP WITH CLERK.
2/5/2001	4	0.50	FOLLOW-UP ON BENCHMARKING ISSUES.
2/8/2001	4	0.20	FOLLOW-UP ON EQUITABLE RELIEF ISSUES.

Exhibit #1

**CBR Hours For Work on Equitable Relief Focusing Solely on "Calculation" Claim
Issues Re: Stipulation of May 13, 1999 (Dkt. 283)**

2/15/2001	4	0.60	WORK ON REVISED ORDER ON BENCHMARKING AND EQUITABLE RELIEF.
2/16/2001	4	0.50	FURTHER REVISION TO AMENDED BENCHMARKING ORDER AND NOTICE; FOLLOW-UP CALLS.
2/16/2001	4	0.50	FURTHER FOLLOW-UP REGARDING WEBSITE AND AMENDED ORDER ON EQUITABLE RELIEF.
2/22/2001	4	0.40	FOLLOW-UP WITH STEVE ERICKSON, SUSAN HANSEN, MICHAEL P. GROSS ON EQUITABLE RELIEF AND BENCHMARKING.
2/26/2001	4	0.20	FOLLOW-UP ON BENCHMARKING AND WEB SITE UPDATES AND CERTIFICATE OF SERVICE.

245.17

Exhibit #2**CBR Hours for Work on Equitable Relief Focusing Solely on DCSC/BIA CSC Policy Issues in Ramah Case**

8/23/2000	4	0.50	REVIEW QUESTIONNAIRE DRAFT IN RE DCSC.
8/28/2000	4	0.50	REVIEW E-MAILS REGARDING DCSC CLAIM.
10/4/2000	4	0.75	WORK ON QUESTIONS/DCSC CLAIM.
11/22/2000	4	0.30	CALLS ON DCSC QUESTIONNAIRE.
11/7/2003	4	0.50	FOLLOW-UP CALLS ON BIA DCSC POLICY DEVELOPMENT AND WORK GROUP MEETINGS.
2/29/2004	4	1.00	WORK ON INTERNAL DCSC POLICY MEMO TO LLOYD MILLER AND MICHAEL P. GROSS.
3/2/2004	4	0.50	FOLLOW-UP EMAIL ON DCSC POLICY ISSUES.
3/3/2004	4	0.60	WORK ON FURTHER ANALYSIS OF DRAFT BIA DCSC POLICY.
3/9/2004	4	1.00	WORK ON PROPOSED ORDER APPROVING REIMBURSEMENT FOR DCSC SURVEY PARTICIPANTS.
3/16/2004	4	0.50	WORK ON DCSC AND OTHER EQUITABLE RELIEF ISSUES; CALLS TO MIKE GROSS AND LLOYD MILLER.
3/16/2004	4	0.50	FINALIZE AND FORWARD SURVEY EXPENSE REIMBURSEMENT FILINGS IN RE PSA-2, TO KAREN RICHARDSON.
3/19/2004	4	1.50	FOLLOW-UP WORK ON DCSC EQUITABLE RELIEF POLICY OPTIONS.
3/24/2004	4	0.50	WORK ON BIA DCSC POLICY ISSUES.
3/25/2004	4	0.75	WORK ON BIA'S DCSC DRAFT POLICY ANALYSIS OF ISSUES; FOLLOW-UP WITH MARCEL KERKMANS.
3/26/2004	4	0.70	FURTHER WORK ON DCSC ANALYSIS AND ISSUES.
3/27/2004	4	0.40	DICTATE FOLLOW-UP MEMO ON DRAFT DCSC POLICY.
3/29/2004	4	0.70	FOLLOW-UP ON DCSC POLICY ISSUES AND POSSIBLE SOLUTIONS.
7/6/2004	4	0.50	FOLLOW-UP ON EQUITABLE RELIEF - IDC AND DCSC.
3/9/2005	4	9.50	NEGOTIATIONS ON EQUITABLE RELIEF ON IDC AND DCSC.
11/2/2005	4	0.50	FOLLOW-UP ON BIA'S PROPOSED CSC POLICY/EQUITABLE RELIEF IN RAMAH.
2/17/2006	4	0.50	FOLLOW-UP ANALYSIS AND E-MAILS RE BIA DCSC POLICY AND 2006/2007 APPROPRIATIONS.
2/18/2006	4	0.60	FURTHER ANALYSIS AND E-MAILS ON BIA-CSC POLICY PROBLEMS AND ISSUES.
6/9/2006	4	0.60	FOLLOW-UP WITH MIKE GROSS AND LLOYD MILLER ON DCSC CLAIM/CSC CIRCULAR AND NEED TO FILE SOMETHING WITH COURT IN RE EFFECT OF CSC CIRCULAR ON RAMAH DCSC CIRCULAR.

Exhibit #2

CBR Hours for Work on Equitable Relief Focusing Solely on DCSC/BIA CSC Policy Issues in Ramah Case

6/12/2006	4	0.50	WORK ON REPORT TO COURT ON DCSC CLAIMS; CALLS; E-MAIL TO LLOYD MILLER.
6/14/2006	4	1.50	FOLLOW--UP DISCUSSION AND ANALYSIS IN RE DCSC ISSUES AND REPORT TO COURT WITH MIKE GROSS AND LLOYD MILLER.
6/22/2006	4	0.40	FOLLOW-UP E-MAILS ON RAMAH DCSC STATUS REPORT.
6/22/2006	4	0.30	REVIEW AND COMMENT ON FINAL DRAFT OF REPORT TO COURT ON DCSC; FOLLOW-UP E-MAILS.
6/23/2006	4	0.20	REVIEW, OK FINAL REVISED REPORT TO THE COURT ON RAMAH DCSC-CSC POLICY.
		<hr/>	
		<u>26.30</u>	

Exhibit #3
CBR Hours for Work on Equitable Relief Focusing Solely on Carry Forward Problems

10/29/2002	4	5.50	WORK ON EQUITABLE RELIEF ISSUES/SCHEDULES/TEMPLATES AND ANALYSIS TO SEND TO OIG AND DOJ.
10/30/2002	4	12.00	WORK ON MEMO AND TEMPLATES/SAMPLES FOR SUBMISSION TO OIG ON BENCHMARKING AND CARRY-FORWARD.
10/31/2002	4	4.00	WORK ON SCENARIOS TO DEMONSTRATE CARRY-FORWARD AND BENCHMARKING ISSUES; WORK ON MEMO REGARDING CARRY-FORWARD AND BENCHMARKING ISSUES; LEGAL
11/1/2002	4	6.00	WORK ON CARRY-FORWARD AND BENCHMARKING ISSUES; FOLLOW-UP ANALYSIS; MAKE CORRECTIONS; DRAFT MEMOS.
11/2/2002	4	3.50	WORK ON EQUITABLE RELIEF MEMORANDA AND ANALYSIS.
11/3/2002	4	1.00	WORK ON BENCHMARKING, CARRY-FORWARD, AND EQUITABLE RELIEF ANALYSIS, ISSUES AND MEMOS.
11/3/2002	4	2.00	FOLLOW-UP ON EQUITABLE RELIEF ISSUES; ATTEND MEETING WITH ATTORNEY GROSS; TELEPHONE CALLS TO AND FROM TIM MARTIN, BILL PARKHURST, GREG ANDERSON AND MARCEL KERKMANS.
11/6/2002	4	1.00	FOLLOW-UP MEMORANDUM ON EXHIBIT E ANALYSIS FROM NAVUMSA REPORT AND THEORETICAL OVER RECOVERY ISSUES.
11/7/2002	4	2.00	FOLLOW-UP ANALYSIS ON OIG CARRY-FORWARD PROCESS AND TEMPLATE; CONFERENCE WITH MARCEL KERKMANS; FOLLOW-UP MEMORANDUM.
11/7/2002	4	1.00	ADDITIONAL WORK TO ANALYZE THE 1, 2, 3 CARRY-FORWARD VARIATIONS IN EACH SAMPLE SETTLEMENT.
11/7/2002	4	0.70	FURTHER WORK ON EQUITABLE RELIEF CARRY-FORWARD ANALYSIS.
11/11/2002	4	1.00	WORK ON IDC SCENARIOS AND REVISIONS; EXPLORE OPTIONS FOR FURTHER REVISION IN RE 1, 2, 3 VARIATIONS.
11/13/2002	4	0.50	WORK ON EQUITABLE RELIEF ISSUES IN PREPARATION FOR CONFERENCE CALL ON 11/14/02.
7/1/2003	4	0.50	WORK ON CSF NOTICE AND CARRY-FORWARD ISSUES.
7/2/2003	4	2.00	FOLLOW-UP ON ATTACHMENT 3 (EXHIBIT 3) FOOTNOTE 3 ISSUE; DRAFT MEMO AND REVISE ATTACHMENTS AND SUBMIT TO KAREN RICHARDSON.
9/18/2003	4	1.50	ANALYZE EQUITABLE RELIEF CARRY FORWARD ISSUES; PREPARE FOR SACRAMENTO NEGOTIATIONS.
12/8/2006	4	0.60	WORK ON DOUBLE DIPPING ARGUMENT ANALYSIS FOR RAMAH; DISCUSS WITH MIKE GROSS AND MARCEL
12/12/2006	4	1.00	WORK ON DOUBLE DIPPING ANALYSIS IN RE RAMAH EQUITABLE RELIEF NEGOTIATIONS; DISCUSS WITH MELANIE OSBORNE AND MIKE GROSS.
12/12/2006	4	0.50	WORK ON RAMAH CARRY FORWARD/DOUBLE DIPPING ANALYSIS.

Exhibit #3
CBR Hours for Work on Equitable Relief Focusing Solely on Carry Forward Problems

2/8/2007	4	2.00	WORK ON DOUBLE DIP CLAIM LETTER AND SF COL. EXAMPLES IN RE ONGOING SETTLEMENT NEGOTIATIONS.
5/22/2007	4	0.60	WORK WITH MARCEL KERKMANS AND MIKE GROSS ON CARRY FORWARD OPTIONS IN RE SIMPLIFIED METHOD OF MULTIPLE RATES; CALL TO MIKE GROSS.
5/29/2007	14	2.50	WORK ON EXCEL FORMULA FOR CARRYFORWARD CALCULATION WITH MARCEL KERKMANS
5/30/2007	4	1.50	REVIEW MARCEL KERKMANS DRAFT TEMPLATES; DISCUSS CHANGES/OPTIONS/CORRECTIONS WITH MARCEL.
10/21/2007	4	4.50	WORK ON CF/CDA REMEDY SCENARIOS.
10/22/2007	4	2.00	WORK ON CDA/CF EXAMPLES; CALLS TO MARCEL KERKMANS, ALL
10/23/2007	4	4.00	WORK ON CDA/CF-U/R EXAMPLES RE PSA-III ANALYSIS.
10/24/2007	4	2.00	FURTHER WORK ON RAMAH EXAMPLES AND MEMO.
10/25/2007	4	2.00	MORE WORK ON CF - U/R ANALYSIS FOR PSA-III NEGOTIATIONS; TRANSMITTAL LETTER EXPLANATION.
2/18/2008	4	1.00	ANALYSIS OF INTERPLAY BETWEEN AUDITS, CDA CLAIMS, NBC/CF/U-F DETERMINATION AND CAP ISSUES.

68.40

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

2/27/2001	4	0.40	ANALYZE PARKHURST TELEFAX ON WESTERN REGION ADJUSTMENT IN IDC, BENCHMARKING AND A-872 AMSB-10; TELEPHONE CALL TO BILL PARKHURST AND TO ATTORNEY GROSS.
3/1/2001	4	1.50	WORK ON BENCHMARKING ORDER ISSUES PER CALL FROM PATTI JAMISON AND BILL PARKHURST; QUINAULT NATION EXAMPLE.
3/3/2001	4	0.30	WORK ON EQUITABLE RELIEF ISSUES; ANALYSIS OF QUINAULT ISSUE.
3/5/2001	4	1.00	ATTEND ALBUQUERQUE IHS CSC CONFERENCE WITH MICHAEL P. GROSS AND EXPLAIN BENCHMARKING.
3/9/2001	4	0.50	EXPLANATION OF PROPOSED BENCHMARKING ORDER TO NAMBE PUEBLO.
3/19/2001	4	2.50	WORK ON EQUITABLE RELIEF AND CARRY FORWARD ISSUES.
3/30/2001	4	2.50	TELEPHONE CALLS; FOLLOW-UP; REVISIONS ON BENCHMARKING ISSUES.
3/31/2001	4	1.50	WORK WITH ATTORNEY GROSS ON BENCHMARKING EQUITABLE RELIEF OPTIONS.
4/4/2001	4	0.80	FOLLOW-UP ON BENCHMARKING; CARRY FORWARD ANALYSIS REGARDING EQUITABLE RELIEF.
4/10/2001	4	0.25	FOLLOW-UP ON BENCHMARKING; TELEPHONE CALL.
5/3/2001	4	0.40	TELEPHONE CALL FROM ATTORNEY GROSS; FOLLOW-UP ON GAO REPORT AND EQUITABLE RELIEF ISSUES.
5/16/2001	4	0.60	WORK ON REVISIONS TO BENCHMARKING FLOW CHART AND NARRATIVE EXPLANATION.
5/21/2001	4	0.60	MEET WITH ATTORNEY GROSS TO FINALIZE EQUITABLE RELIEF/BENCHMARKING PACKAGE; FOLLOW-UP REVIEW.
6/7/2001	4	2.00	MEETING FOR CONFERENCE CALL ON BENCHMARKING AND EQUITABLE RELIEF ISSUES.
7/5/2001	4	0.30	MEET WITH ATTORNEY GROSS ON THEORETICAL AND FACTUAL ISSUES REGARDING COST ADVANCE PAYMENT YEAR BRIEF.
9/5/2001	4	0.60	INITIAL PREPARATION AND DOCUMENT COLLECTION ON EQUITABLE RELIEF, BENCHMARKING DISCUSSION WITH DEFENDANTS' COUNSEL.
10/6/2001	4	0.35	WORK ON ORGANIZING DOCUMENTS IN RE EQUITABLE RELIEF, ETC.
10/14/2001	4	1.00	WORK ON BENCHMARKING PROTOCOL DOCUMENT.
1/4/2002	4	0.30	MEET WITH ATTORNEY GROSS AND ATTEND CONFERENCE CALL TO KAREN RICHARDSON ON EQUITABLE RELIEF AND BENCHMARKING.
1/14/2002	4	1.50	WORK ON ANALYSIS OF BENCHMARKING ISSUES IN RE EQUITABLE RELIEF.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

1/15/2002	4	1.00	FOLLOW-UP WITH COUNSEL ON REVISIONS AND EQUITABLE RELIEF.
1/21/2002	4	0.40	WORK ON EQUITABLE RELIEF ISSUES.
1/22/2002	4	0.50	FOLLOW-UP CALLS ON EQUITABLE RELIEF.
1/23/2002	4	1.75	MEET WITH ATTORNEY GROSS ON EQUITABLE RELIEF ISSUES; TELEPHONE CALL FROM BILL PARKHURST; TELEPHONE CALL FROM MARCEL KERKMANS.
1/31/2002	4	1.00	CONFERENCE CALL ON EQUITABLE RELIEF WITH ATTORNEY GROSS, MARCEL KERKMANS AND BILL PARKHURST.
2/3/2002	4	9.00	TRAVEL FROM SANTA FE, NEW MEXICO, TO WASHINGTON, DC; ANALYSIS OF BENCHMARKING AND CARRY FORWARD ISSUES.
2/3/2002	4	0.60	MEET WITH ATTORNEYS MICHAEL GROSS AND BILL PARKHURST ON CARRY FORWARD ISSUES.
2/4/2002	4	8.00	NEGOTIATIONS WITH THE DEPARTMENT OF JUSTICE, BIA AND RAMAH CLASS EXPERTS, WITH ATTORNEY GROSS, ON CARRY FORWARDS AND BENCHMARKING; FOLLOW-UP DISCUSSIONS.
2/5/2002	4	1.00	MEETING WITH INTERIOR AND DEPARTMENT OF JUSTICE ATTORNEYS ON RAMAH LITIGATION.
2/5/2002	4	4.50	ONE-HALF TRAVEL TIME FROM WASHINGTON, DC TO SANTA FE, NM.
2/11/2002	4	2.00	DISCUSS EQUITABLE RELIEF ISSUES; WORK ON FOLLOW-UP LETTER TO DOJ REGARDING CARRY FORWARD AMOUNTS.
2/14/2002	4	0.70	DISCUSSIONS WITH ATTORNEY GROSS AND CLASS MEMBER ON BENCHMARKING ISSUE.
2/19/2002	4	1.00	MEET WITH DOJ AND OTHER CLASS ATTORNEYS ON EQUITABLE RELIEF.
3/5/2002	4	0.20	FOLLOW-UP ON EQUITABLE RELIEF; REVIEW ATTORNEY GROSS' MEMORANDUM ON EQUITABLE RELIEF.
4/9/2002	4	2.00	MEET WITH ATTORNEY GROSS TO REVIEW EQUITABLE RELIEF ISSUES.
4/24/2002	4	1.00	MEET WITH ATTORNEY GROSS ON EQUITABLE RELIEF ISSUES.
4/25/2002	4	2.50	REVIEW DOCUMENTS IN PREPARATION FOR MEETING WITH OIG AND DOJ REPRESENTATIVES REGARDING EQUITABLE RELIEF.
4/25/2002	4	4.00	ONE-HALF TRAVEL TIME FROM SANTA FE, NEW MEXICO TO WASHINGTON, D.C.
4/26/2002	4	4.00	MEET WITH DOJ/OIG/BIA AND NCAI REPRESENTATIVES, WITH ATTORNEY GROSS AND M. JAFFE ON BENCHMARKING/CARRY FORWARD ISSUES.
4/26/2002	4	5.00	ONE-HALF TRAVEL TIME FROM DOJ IN D.C. TO SANTA FE, NEW MEXICO.
4/27/2002	4	0.33	ORGANIZE ALL DOCUMENTS REGARDING SECOND PSA/ EQUITABLE RELIEF/JOINT PROCEDURAL ORDER.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

4/28/2002	4	0.50	FURTHER ANALYSIS ON BENCHMARKING/CARRY FORWARD ISSUES AND OIG'S PROPOSED TEMPLATE.
4/29/2002	4	3.00	MEETINGS WITH ATTORNEY GROSS; CALLS TO KAREN RICHARDSON, AND THEN WITH OTHER GOVERNMENT REPRESENTATIVES ON CF ISSUES.
4/29/2002	4	1.00	WORK ON MEMO REGARDING CF ISSUES; MEETINGS AND FOLLOW-UP.
4/30/2002	4	2.50	FOLLOW-UP CALLS AND ANALYSIS IN RE RAMAH EQUITABLE RELIEF ISSUES.
5/2/2002	4	1.00	REVIEW REVISED TEMPLATE PER ATTORNEY GROSS; IDENTIFY AND DISCUSS FURTHER REVISIONS WITH ATTORNEY GROSS.
5/4/2002	4	1.00	REVIEW ATTORNEY GROSS' REVISED TEMPLATE; TELEPHONE CALL TO ATTORNEY GROSS.
5/5/2002	4	0.75	WORK ON CHANGES TO OIG TEMPLATE; MEET WITH ATTORNEY GROSS.
5/6/2002	4	0.40	FOLLOW-UP ON C. F. TEMPLATE IN RE EQUITABLE RELIEF.
5/7/2002	4	0.40	FURTHER REVIEW AND REVISION OF TEMPLATE IN ALL BENCHMARKING METHODOLOGY RE CALCULATIONS.
5/21/2002	4	0.75	REVIEW EQUITABLE RELIEF ISSUES WITH MARCEL KERKMANS.
6/6/2002	4	0.40	FOLLOW-UP CALLS ON BENCHMARKING/EQUITABLE RELIEF OPTIONS RE CARRY FORWARDS.
6/11/2002	4	2.80	WORK ON EQUITABLE RELIEF WITH MARCEL KERKMANS.
6/24/2002	4	0.10	FOLLOW-UP CALLS ON EQUITABLE RELIEF ISSUES.
6/25/2002	4	0.20	TELEPHONE CONFERENCE WITH GOVERNMENT LAWYER (KAREN RICHARDSON) AND ATTORNEY GROSS ON EQUITABLE RELIEF ISSUES.
6/26/2002	4	0.40	DISCUSS EQUITABLE RELIEF OPTIONS WITH ATTORNEY GROSS.
7/1/2002	4	0.20	CONFERENCE CALL WITH ATTORNEYS GROSS AND RICHARDSON ON EQUITABLE RELIEF ISSUES.
7/1/2002	4	0.60	CONFERENCE CALL WITH ATTORNEY GROSS, MARCEL KERKMANS, DOJ AND OIG REPRESENTATIVES ON BENCHMARKING AND CARRY FORWARD ISSUES.
7/2/2002	4	0.90	REVIEW DRAFT STIPULATION REGARDING EQUITABLE RELIEF; REVISE AND TELEFAX TO ATTORNEY GROSS; REVIEW AND REVISE SECOND DRAFT.
7/3/2002	4	0.50	WORK ON EQUITABLE RELIEF ORDERS.
7/28/2002	4	1.00	PREPARE FOR OIG EQUITABLE RELIEF NEGOTIATIONS WITH GOVERNMENT ACCOUNTANTS, ETC.
7/29/2002	4	8.00	PRE-MEETING ON EQUITABLE RELIEF ISSUES; MEET WITH GOVERNMENT ON EQUITABLE RELIEF ISSUES.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

7/30/2002	4	4.50	MEET WITH GOVERNMENT ON EQUITABLE RELIEF ISSUES.
7/31/2002	4	3.00	MEET WITH GOVERNMENT ON EQUITABLE RELIEF ISSUES.
9/9/2002	4	3.00	PREPARATION FOR EQUITABLE RELIEF PRESENTATION FOR 9/9/02 HEARING.
9/9/2002	4	7.00	TRAVEL FROM SANTA FE, NEW MEXICO, TO ALBUQUERQUE, NEW MEXICO, AND RETURN IN RE RAMAH SECOND PSA AND EQUITABLE RELIEF HEARING; PREPARE FOR HEARING; ATTEND HEARING.
9/16/2002	4	0.40	FOLLOW-UP ON EQUITABLE RELIEF AND BENCHMARKING ISSUES IN PREPARATION FOR NCAI/CSC MEETING.
9/17/2002	4	0.50	WORK ON SUMMARIZING EQUITABLE RELIEF ISSUES.
9/22/2002	4	0.70	DRAFT SUMMARY MEMO IN RE CARRY FORWARD - EQUITABLE RELIEF ISSUES.
9/23/2002	4	1.00	WORK ON EQUITABLE RELIEF MEMORANDUM FOR NCAI TUCSON SESSION.
9/25/2002	4	0.90	WORK ON EQUITABLE RELIEF ISSUES REGARDING RAMAH LAWSUIT.
10/1/2002	4	6.00	PREPARE FOR MEETING ON EQUITABLE RELIEF; WORK ON EQUITABLE RELIEF ISSUES, BENCHMARKING AND CARRY FORWARDS WITH MARCEL KERKMANS AND ATTORNEY GROSS.
10/3/2002	4	0.75	FOLLOW-UP ON EQUITABLE RELIEF ISSUES IN RE BENCHMARKING AND CARRY FORWARD AND EXPERTS.
10/4/2002	4	2.00	WORK ON COST APPLICATIONS AND ORDERS REGARDING EQUITABLE RELIEF AND IMPLEMENTATION AFTER FIRST PSA.
10/15/2002	4	4.50	FOLLOW-UP TELEPHONE CALLS AND WORK ON EQUITABLE RELIEF; REVIEW EQUITABLE RELIEF DOCUMENTS; PREPARE FOR NCAI CSC WORK GROUP.
10/15/2002	4	3.50	WORK ON EQUITABLE RELIEF ISSUES AND ANALYSIS.
10/16/2002	4	0.25	FOLLOW-UP ON EXPERTS' COST ON EQUITABLE RELIEF AND CLASS MONITOR'S CONTRACT ON SECOND PSA.
10/16/2002	4	10.00	TRAVEL FROM SANTA FE, NEW MEXICO, TO TUCSON, ARIZONA, FOR NCAI WORK GROUP AND TECHNICAL ASSISTANCE SESSION ON EQUITABLE RELIEF; WORK WITH MARCEL KERKMANS ON EQUITABLE
10/17/2002	4	12.50	MEET ON RAMAH EQUITABLE RELIEF ISSUES WITH MARCEL KERKMANS, GREG ANDERSON, TOM ALLEN, AND BILL PARKHURST; PRESENT ISSUES TO NCAI CSC WORK GROUP; RETURN TO SANTA FE
10/18/2002	4	0.60	FOLLOW-UP DISCUSSIONS AND CALLS ON EQUITABLE RELIEF.
10/20/2002	4	1.50	WORK ON NEW MEMORANDUM ON CARRY FORWARD AND BENCHMARKING PROBLEMS AND NEW PROPOSAL; FURTHER ANALYSIS OF BENCHMARKING AND CARRY FORWARD ISSUES.
10/21/2002	4	1.50	REVIEW AND REVISE RAMAH MEMORANDUM ON BENCHMARKING, ETC.; DISCUSS WITH ATTORNEY GROSS.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

10/22/2002	4	1.50	WORK WITH ATTORNEY GROSS; TELEPHONE CALLS AND CONFERENCES WITH LORI VASSAR ON EQUITABLE RELIEF ISSUES.
10/23/2002	4	10.50	WORK ON EQUITABLE RELIEF ISSUES.
10/25/2002	4	1.00	WORK ON EQUITABLE RELIEF ANALYSIS.
10/29/2002	4	0.60	WORK ON EQUITABLE RELIEF ANALYSIS.
11/14/2002	4	2.50	CONFERENCE CALL ON BENCHMARKING AND CARRY FORWARD ISSUES; FOLLOW-UP.
11/15/2002	4	4.00	DRAFT MEMORANDUM TO DOJ AND OIG ON EQUITABLE RELIEF ISSUES.
12/2/2002	4	1.07	WORK ON SCHEDULING WITH KAREN RICHARDSON REGARDING EQUITABLE RELIEF
12/12/2002	4	0.40	FOLLOW-UP ON SCHEDULING ISSUES REGARDING EQUITABLE RELIEF.
12/27/2002	4	0.30	FOLLOW-UP ON EQUITABLE RELIEF ISSUES.
1/8/2003	4	0.40	FOLLOW-UP RE EQUITABLE RELIEF ISSUES.
1/13/2003	4	2.50	ORGANIZE DOCUMENTS FOR EQUITABLE RELIEF DISCUSSION WITH GOVERNMENT REPRESENTATIVES; REVIEW DOCUMENTS.
1/15/2003	4	4.00	ONE-HALF TRAVEL TIME FROM SANTA FE, NEW MEXICO, TO WASHINGTON, D.C. FOR EQUITABLE RELIEF NEGOTIATIONS.
1/15/2003	4	3.00	REVIEW AND ANALYZE DOCUMENTS IN PREPARATION FOR EQUITABLE RELIEF NEGOTIATIONS.
1/16/2003	4	10.00	ATTEND MEETINGS ON EQUITABLE RELIEF ISSUES WITH CLASS EXPERTS AND GOVERNMENT ATTORNEY AND REPRESENTATIVES.
1/16/2003	4	8.50	ATTEND MEETINGS ON EQUITABLE RELIEF ISSUES WITH CLASS EXPERTS AND GOVERNMENT ATTORNEY AND REPRESENTATIVES.
1/17/2003	4	8.00	TRAVEL FROM DEPARTMENT OF JUSTICE OFFICES IN WASHINGTON, D.C. TO SANTA FE, NEW MEXICO (FROM EQUITABLE RELIEF MEETINGS).
1/21/2003	4	0.60	RETURN CALL ON REDW BILL AND OCTOBER TEMPLATE BENCHMARKING ISSUE; TELEPHONE CONFERENCE WITH CALIFORNIA TRIBE.
1/24/2003	4	2.50	WORK ON BENCHMARKING ORDER ISSUE WITH DEPARTMENT OF JUSTICE AND ATTORNEY GROSS.
1/31/2003	4	2.00	MEET ON BENCHMARKING AND EQUITABLE RELIEF ISSUES.
2/5/2003	4	2.00	WORK ON DRAFT RESPONSE TO KAREN RICHARDSON'S BENCHMARKING LETTER.
2/6/2003	4	7.50	WORK ON RESPONSE TO DEPARTMENT OF JUSTICE'S EQUITABLE RELIEF LETTER WITH ENCLOSURES.
2/6/2003	4	0.90	DISCUSS WITH GREG ANDERSON HIS E-MAIL ON BENCHMARKING.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

2/8/2003	4	0.30	WORK ON RESPONSE TO DEPARTMENT OF JUSTICE ON EQUITABLE RELIEF; WORK ON OTHER EQUITABLE RELIEF ISSUES PER EXPERTS' COMMENTS.
2/9/2003	4	6.50	FURTHER WORK ON RESPONSE TO KAREN RICHARDSON LETTER ON EQUITABLE RELIEF.
2/10/2003	4	2.00	REVIEW AND REVISE RESPONSE TO KAREN RICHARDSON LETTER ON EQUITABLE RELIEF.
2/12/2003	4	1.50	WORK ON MY LETTER ON EQUITABLE RELIEF TO KAREN RICHARDSON AND RECOMMEND REVISIONS TO MIKE GROSS' LETTER ON SAME ISSUES.
2/14/2003	4	0.20	TELEPHONE CALL FROM MARCEL KERKMANS ON BENCHMARKING ISSUES AND OPTIONS.
2/15/2003	4	0.75	DISCUSSION OF BENCHMARKING SYSTEM AND ISSUES WITH LLOYD MILLER BY E-MAIL.
2/16/2003	4	0.50	RESPONSES TO LLOYD MILLER AND GREG ANDERSON; FURTHER E-MAILS ON BENCHMARKING AND EQUITABLE RELIEF.
2/19/2003	4	0.40	REVIEW E-MAIL DISCUSSIONS ON BENCHMARKING AND EQUITABLE RELIEF OPTIONS.
3/11/2003	4	2.50	MEET WITH ATTORNEY GROSS FOR CONFERENCE CALL WITH DEPARTMENT OF JUSTICE, BIA, NBC REPRESENTATIVES ON EQUITABLE RELIEF AND BENCHMARKING ORDER.
3/14/2003	4	1.00	FOLLOW-UP CALLS ON EQUITABLE RELIEF WITH ATTORNEY GROSS AND KAREN RICHARDSON.
3/14/2003	4	1.50	FOLLOW-UP CALLS; GO TO ALBUQUERQUE TO GET AMENDMENT NO. 5 ORDER ENTERED.
3/15/2003	4	1.00	CONFERENCE CALL WITH ATTORNEYS GROSS AND MILLER ON EQUITABLE RELIEF ISSUES; WORK ON LETTER TO THE DEPARTMENT OF JUSTICE.
3/16/2003	4	0.90	WORK ON DRAFT LETTER TO KAREN RICHARDSON IN RE EQUITABLE RELIEF.
3/17/2003	4	0.40	WORK ON EQUITABLE RELIEF LETTER TO KAREN RICHARDSON.
3/18/2003	4	1.40	FOLLOW-UP ON EQUITABLE RELIEF, PROPOSED ORDERS AND LETTER TO KAREN RICHARDSON.
3/19/2003	4	1.00	MEET WITH ATTORNEY GROSS; TELEPHONE CALL TO LLOYD MILLER ON EQUITABLE RELIEF; DRAFT LETTER TO KAREN RICHARDSON.
3/19/2003	4	1.00	WORK ON FURTHER REVISIONS TO EQUITABLE RELIEF LETTER; TELEPHONE CALLS TO EXPERTS.
3/20/2003	4	1.00	WORK WITH ATTORNEY GROSS ON EQUITABLE RELIEF LETTER; MAKE REVISIONS; DISCUSS WITH GREG ANDERSON AND MIKE GROSS.
3/21/2003	4	1.00	CONFERENCE CALL ON RAMAH EQUITABLE RELIEF WITH ATTORNEY GROSS AND KENTON KECKLER, CPA.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

3/31/2003	4	0.40	MEET WITH ATTORNEY GROSS ON EQUITABLE RELIEF; DRAFT INTERIM ORDER.
4/4/2003	4	0.50	WORK ON BENCHMARKING INTERIM ORDER.
4/5/2003	4	0.70	WORK WITH ATTORNEY GROSS ON INTERIM BENCHMARKING ORDER.
4/7/2003	4	0.40	REVIEW DRAFT NO. 3 OF INTERIM BENCHMARKING ORDER FOR RAMAH EQUITABLE RELIEF; FOLLOW-UP CALL TO ATTORNEY GROSS.
4/14/2003	4	0.30	DRAFT LETTERS ON EQUITABLE RELIEF PAYMENT TO EXPERT; REVIEW EQUITABLE RELIEF STIPULATION.
4/15/2003	4	0.75	WORK ON PAYMENT AUTHORIZATIONS AND CONTRACT APPROVALS IN RE REDW AND KENTON KECKLER ON SECOND PSA AND FOR EQUITABLE RELIEF BY REDW.
4/16/2003	4	0.70	REVIEW AND ANALYZE AND RESPOND TO GREG ANDERSON'S NEW COMMENTS ON DRAFT BENCHMARKING ORDER.
4/17/2003	4	0.30	CONFERENCE CALL ON RAMAH EQUITABLE RELIEF ISSUES WITH ATTORNEYS KAREN RICHARDSON AND MIKE GROSS.
4/18/2003	4	0.40	REVIEW FAXES; FOLLOW-UP WITH SUSAN HANSEN ON RAMAH BILLINGS ISSUES RE EQUITABLE RELIEF.
4/25/2003	4	1.00	WORK ON RAMAH BENCHMARKING ORDER; E-MAIL TO MIKE; TELEPHONE CALLS TO KAREN RICHARDSON.
4/29/2003	4	1.00	CALLS TO ATTORNEYS GROSS AND RICHARDSON ON BENCHMARKING/EQUITABLE RELIEF ISSUES; FOLLOW-UP ON E-MAIL ON BENCHMARKING SPREADSHEET.
5/2/2003	4	2.00	REVIEW KAREN RICHARDSON E-MAIL DOCUMENTS; WORK ON RAMAH BENCHMARKING TEMPLATE AND EXHIBIT A NARRATIVE.
5/3/2003	4	2.00	WORK ON AMENDED EXHIBIT A TO BENCHMARKING ORDER AND BENCHMARKING SPREADSHEET; DRAFT MEMO TO KAREN RICHARDSON; DRAFT OTHER MEMOS.
5/5/2003	4	1.00	REVIEW BILL PARKHURST COMMENTS ON DRAFT BENCHMARKING ORDERS; FOLLOW-UP ON DRAFT AND ORDERS AND MEMO; TELEPHONE CALL RE MARCEL KERKMANS.
5/6/2003	4	1.00	WORK ON RAMAH BENCHMARKING PACKAGE FOR DEPARTMENT OF JUSTICE AND BIA, ETC.; TELEPHONE CALLS TO ATTORNEY GROSS AND BILL PARKHURST.
5/7/2003	4	0.60	FOLLOW-UP; E-MAILS; TELEPHONE CALLS TO KAREN RICHARDSON ON INTERIM ORDER REGARDING BENCHMARKING, ETC.
5/18/2003	4	1.00	REVIEW NEW BENCHMARKING DOCUMENTS FROM DOJ.

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5/20/2003	4	3.00	WORK ON BENCHMARKING - THIRD STIPULATED ORDER, NARRATIVE AND TEMPLATE; CONFERENCE CALL WITH KAREN RICHARDSON AND MIKE GROSS.
5/22/2003	4	2.00	CONFERENCE CALL WITH KAREN RICHARDSON AND INGA MONTICH ON BENCHMARKING SPREADSHEET AND EXHIBIT A NARRATIVE; DRAFT REVISIONS TO ALL BENCHMARKING DOCUMENTS AND E-MAIL EXPLANATION FOR REVISIONS.
5/28/2003	4	1.50	FURTHER WORK ON ATTACHMENT 4 AND ANALYSIS OF PERCENTAGE CHANGE WORDING; TELEPHONE CALLS WITH KAREN RICHARDSON (AND INGA); REVISE AND FINALIZE BENCHMARKING ORDER AND ATTACHMENTS; DRAFT TRANSMITTAL LETTER.
5/29/2003	4	0.60	ANALYSIS AND TELEPHONE CALLS TO MARCEL KERKMAN; CONFERENCE CALL WITH KAREN AND INGA IN RE FINALIZING ATTACHMENT 4 TO THIRD INTERIM ORDER.
6/2/2003	4	0.40	FOLLOW-UP/REVIEW ON BENCHMARKING TRANSMITTAL LETTER TO JUDGE HANSEN; WORK ON REVISED ORDER.
6/13/2003	4	0.50	WORK ON LETTERS RE EQUITABLE RELIEF TO 55 TRIBES AND TO UNITED TRIBES TECH COLLEGE.
6/18/2003	4	0.30	FOLLOW-UP ON EQUITABLE RELIEF ISSUES RE UNITED TRIBES TECH COLLEGE LETTER.
6/23/2003	4	0.70	CALLS ON IDC - THIRD STIPULATED ORDER ISSUES WITH TIM MARTIN AND MICHAEL P. GROSS; FOLLOW-UP PER KAREN RICHARDSON'S E-MAIL.
6/27/2003	4	1.20	FOLLOW-UP RE 2003 IDC RATES, 55 TRIBES ISSUE, AND FOOTNOTES ON EXHIBIT 3 TEMPLATE ISSUE.
6/29/2003	4	2.50	FOLLOW-UP ON NBC EXHIBIT 3 FOOTNOTE ISSUE REGARDING EQUITABLE RELIEF.
6/30/2003	4	1.00	MEET WITH MICHAEL P. GROSS ON FOOTNOTE ISSUES RE EXHIBIT 3.
7/7/2003	4	0.40	REVISE AND FINALIZE EXHIBIT 3, FOOTNOTE 3 MEMO TO KAREN RICHARDSON; TELEPHONE CALL TO MICHAEL P. GROSS REGARDING BENCHMARKING ON SUBMISSION.
7/8/2003	4	2.00	WORK ON POWER POINT PRESENTATION FOR RAMAH EQUITABLE RELIEF REPORT TO USET.
7/8/2003	4	0.50	CALL FROM ATTORNEY GROSS AND NW INTER-TRIBAL COUNCIL ON 55 TRIBES' BENCHMARKING TECHNICAL ASSISTANCE.
7/13/2003	4	3.75	TRAVEL FROM HOUSTON, TEXAS, TO NASHVILLE, TENNESSEE, FOR RAMAH DISCUSSIONS; PREPARE FOR RAMAH EQUITABLE RELIEF.
7/14/2003	4	4.50	PRESENTATION ON BENCHMARKING REGARDING RAMAH EQUITABLE RELIEF TO USET REPRESENTATIVES.
7/14/2003	4	8.00	TRAVEL FROM NASHVILLE, TENNESSEE, TO ALBUQUERQUE, NEW MEXICO (RETURN FROM RAMAH EQUITABLE RELIEF PRESENTATION).

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

7/23/2003	4	0.30	FOLLOW-UP ON DCSC SURVEY TRIBES - REIMBURSEMENT RIGHTS; DRAFT LETTER, ETC.
8/4/2003	4	0.50	CALL TO KAREN RICHARDSON ON 1) DATE FOR GLOBAL SETTLEMENT TALKS REGARDING EQUITABLE RELIEF; 2) BIA DISTRIBUTION WITH OLD RATES; AND 3) FOOTNOTE 3 CORRECTION ON ATTACHMENT 3.
8/7/2003	4	0.20	TELEPHONE CALLS IN RE BENCHMARKING AND CFDA NUMBERS.
8/8/2003	4	0.40	FOLLOW-UP ON EQUITABLE RELIEF MEETING, DCSC, FOOTNOTE 3 TO EXHIBIT 3 TEMPLATE.
8/11/2003	4	0.60	FOLLOW-UP ON 55 TRIBES' ISSUE; TELEPHONE CALL FROM FT. BELKNAP.
8/12/2003	4	0.40	FOLLOW-UP WITH TRIBE AND KAREN RICHARDSON ON 55 TRIBES' ISSUE, FT. BELKNAP.
8/21/2003	4	0.60	CALLS AND FOLLOW-UP ON EQUITABLE RELIEF.
8/27/2003	4	4.00	ATTEND BIA DCSC MEETING IN ALBUQUERQUE.
9/9/2003	4	0.50	WORK ON EQUITABLE RELIEF ISSUES WITH MARCEL KERKMANS.
9/19/2003	4	4.50	MEET AND ANALYZE ISSUES REGARDING RAMAH EQUITABLE RELIEF ISSUES.
9/22/2003	4	9.00	ATTEND NEGOTIATIONS ON EQUITABLE RELIEF.
9/23/2003	4	15.00	ATTEND NEGOTIATIONS ON EQUITABLE RELIEF; TRAVEL FROM SACRAMENTO, CALIFORNIA, TO SANTA FE, NEW MEXICO.
10/8/2003	4	0.60	WORK ON PRELIMINARY INSUFFICIENT DATA LIST AND FINAL LIST.
10/30/2003	4	0.20	FOLLOW-UP REVISIONS ON STATUS REPORT TO COURT ON EQUITABLE RELIEF.
10/31/2003	4	0.20	FOLLOW-UP ON STATUS REPORT TO COURT ON EQUITABLE RELIEF.
1/21/2004	4	0.20	FOLLOW-UP ON EQUITABLE RELIEF ISSUES.
1/21/2004	4	1.00	PREPARE FOR NEW IDC EQUITABLE RELIEF NEGOTIATIONS; REVIEW DOCUMENTS; TELEPHONE CALLS TO MIKE GROSS AND MARCEL KERKMANS.
1/22/2004	4	2.00	MEETING WITH MICHAEL P. GROSS TO IDENTIFY ISSUES AND PREPARATION FOR EQUITABLE RELIEF NEGOTIATIONS IN WASHINGTON, D.C.; FOLLOW-UP WITH LLOYD MILLER AND MICHAEL P.
1/25/2004	4	4.00	TRAVEL FROM SANTA FE, NEW MEXICO, TO WASHINGTON, D.C. FOR EQUITABLE RELIEF NEGOTIATIONS (ONE-HALF TIME).
1/25/2004	4	2.50	PREPARE FOR EQUITABLE RELIEF NEGOTIATIONS.
1/26/2004	4	7.50	MEETINGS AND NEGOTIATIONS ON RAMAH EQUITABLE RELIEF ISSUES.
1/27/2004	4	8.00	MEETINGS AND NEGOTIATIONS ON RAMAH EQUITABLE RELIEF ISSUES; ONE-HALF TRAVEL TIME FROM WASHINGTON, D.C. TO SANTA FE, NEW MEXICO.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

1/30/2004	4	4.00	TRAVEL TO ALBUQUERQUE; MEETING WITH COURT CLERK (ROBERT MARCH AND BETTY JACKSON); COMPLETE AFFIDAVIT AND COLLATERAL CERTIFICATES FOR PSA-2 DISTRIBUTION; GET FINAL ORDER TO COURT.
2/6/2004	4	0.20	FOLLOW-UP ON EQUITABLE RELIEF ISSUES.
2/19/2004	4	0.40	WORK ON EQUITABLE RELIEF ISSUES.
3/4/2004	4	0.70	FOLLOW-UP RE EQUITABLE RELIEF ISSUES RE BENCHMARKING IDC RATE.
4/12/2004	4	0.50	FOLLOW-UP AND RESPONSE ON BENCHMARKING NEGOTIATION ISSUE.
6/29/2004	4	1.00	CONFERENCE CALL WITH MIKE GROSS IN RE CLASS MONITOR; CONFERENCE CALL WITH MARCEL KERKMANS IN RE BENCHMARKING/CARRY FORWARD ISSUES.
6/30/2004	4	1.40	FOLLOW-UP ANALYSIS, EMAILS AND CALLS ON BENCHMARKING CALCULATIONS AND BENCHMARKING TEMPLATE.
7/13/2004	4	0.40	CONFERENCE CALL WITH MICHAEL GROSS AND LLOYD MILLER ON EQUITABLE RELIEF.
7/9/2004	4	0.50	WORK ON EQUITABLE RELIEF ISSUES.
7/9/2004	4	0.50	WORK ON EQUITABLE RELIEF ISSUES IN RE BENCHMARKING.
7/15/2004	4	1.00	CONFERENCE CALL ON EQUITABLE RELIEF WITH CLASS COUNSEL AND DEPARTMENT OF JUSTICE AND BIA COUNSEL.
7/16/2004	4	0.90	ANALYZE BENCHMARKING CARRY FORWARD ISSUES IN RE EQUITABLE RELIEF.
7/17/2004	4	1.00	REVIEW GREG ANDERSON'S MATERIALS IN RE BENCHMARKING/CARRY FORWARD EQUITABLE RELIEF ISSUES; CONFER WITH MARCEL KERKMANS.
7/21/2004	4	2.50	WORK ON RAMAH EQUITABLE RELIEF ISSUES; MEMO; CONFERENCE CALL AND FOLLOW-UP WITH MARCEL KERKMANS.
9/6/2005	4	0.40	INITIAL REVIEW OF U.S. DOJ PROPOSAL TO RESOLVE EQUITABLE RELIEF ISSUES IN CLASS ACTION.
9/14/2004	4	1.00	WORK ON EQUITABLE RELIEF ISSUES AND OPTIONS REGARDING GOVERNMENT'S MULTIPLE RATE SOLUTION.
9/15/2004	4	1.25	FOLLOW-UP ANALYSIS/RESPONSES ON EQUITABLE RELIEF ISSUES.
10/7/2004	4	0.50	WORK ON EQUITABLE RELIEF ISSUES AND ISSUES RE MULTIPLE RATES.
10/30/2004	4	0.40	DO FOLLOW-UP MEMO ON BIA DCSC POLICY REVISIONS.
10/31/20045	4	0.90	START REVIEW OF DRAFT DCSC POLICY; FURTHER WORK ON MEMO TO MIKE AND LLOYD AND MARCEL ON BIA DCSC POLICY.
1/21/2005	4	4.00	MEET AND ANALYZE EQUITABLE RELIEF SETTLEMENT ISSUES AND OPTIONS.

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1/23/2005	4	0.50	WORK ON KAREN RICHARDSON LETTER RE RAMAH EQUITABLE RELIEF NEGOTIATIONS RE MULTIPLE RATES.
2/6/2005	4	5.25	ONE-HALF TRAVEL TIME FROM SANTA FE, NEW MEXICO, TO SEATTLE, WASHINGTON; PREPARATION FOR WORK ON EQUITABLE RELIEF.
2/7/2005	4	10.00	MEETINGS; WORK ON EQUITABLE RELIEF ISSUES/OPTIONS WITH CLASS COUNSEL AND EXPERTS (IDC AND DCSC).
2/8/2005	4	4.00	FURTHER MEETINGS/ANALYSIS ON EQUITABLE RELIEF ISSUES/OPTIONS (IDC AND DCSC).
2/8/2005	4	4.00	ONE-HALF TRAVEL TIME FROM SEATTLE, WASHINGTON TO SANTA FE, NEW MEXICO.
2/14/2005	4	0.50	REVIEW EMAILS RE EQUITABLE RELIEF; DO RESPONSE.
2/19/2005	4	1.00	WORK ON REVISIONS TO LETTER TO KAREN RICHARDSON RE EQUITABLE RELIEF.
2/21/2005	4	0.70	REVIEW MARCEL'S E-MAIL; MAKE CHANGES TO RAMAH EQUITABLE RELIEF LETTER.
3/7/2005	4	0.75	CONFERENCE CALL; FOLLOW-UP MEETING IN PREPARATION FOR RAMAH NEGOTIATIONS ON EQUITABLE RELIEF.
3/8/2005	4	8.00	MEETINGS/NEGOTIATIONS ON EQUITABLE RELIEF; FOLLOW-UP.
3/10/2005	4	5.00	TRAVEL FROM SANTA FE, NEW MEXICO, TO ALBUQUERQUE, NEW MEXICO, AND RETURN; MEETINGS ON EQUITABLE RELIEF RE DCSC (WITH LLOYD MILLER, MIKE GROSS AND EXPERTS).
3/12/2005	4	0.40	WORK ON REPORTS TO COURT ON CRIS ACCOUNT.
3/12/2005	4	0.50	WORK ON PROPOSED EQUITABLE RELIEF ORDER RE CARRY FORWARDS.
3/21/2005	4	0.20	CALLS WITH MIKE GROSS, ET AL. ON EQUITABLE RELIEF ISSUES, PROPOSED INTERIM ORDER AND TEMPLATE.
3/29/2005	4	0.50	FOLLOW-UP IN RE EQUITABLE RELIEF ISSUES.
3/30/2005	4	0.70	FOLLOW-UP CALLS WITH HOBBS, STRAUS, DEAN & WALKER AND MIKE GROSS ON EQUITABLE RELIEF.
6/7/2006	4	0.20	DISCUSSION WITH RICH MYERS, DEPARTMENT OF INTERIOR, IN RE RAMAH CASE ISSUES/STATUS.
6/9/2006	4	0.50	E-MAIL REPORTING ON DISCUSSIONS WITH RICH MYERS ON RAMAH CASE STATUS AND ISSUES.
8/16/2006	4	1.25	CONFER WITH MIKE GROSS ON CF ANALYSIS RE NBC TEMPLATE.
8/17/2006	4	0.50	REVIEW ZUNI DOCUMENTS, OIG DOCUMENTS IN RE CF CALCULATIONS; DISCUSS WITH MIKE GROSS.
9/7/2006	4	2.50	ANALYSIS AND DISCUSSIONS WITH MIKE GROSS; MORE WORK ON OPTIONS FOR RESPONSE TO JUDGE HANSEN ON EQUITABLE RELIEF.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

9/11/2006	4	2.00	PREPARE FOR CONFERENCE CALL ON OPTIONS FOR RESPONSE TO JUDGE HANSEN'S RULING ON CAPS; DO CONFERENCE CALL; ANALYZE EQUITABLE RELIEF ISSUES.
9/8/2006	4	1.00	ANALYSIS OF LEGAL ISSUES REMAINING IN RAMAH RE EQUITABLE RELIEF AND WHERE TO DRAW THE LINE.
9/8/2006	4	0.75	WORK ON PROPOSED STIPULATED MOTION AND ORDER ON EXTENSION OF TIME AND OTHER RAMAH ISSUES; FURTHER WORK ON EQUITABLE RELIEF ISSUES.
9/18/2006	4	1.50	WORK ON RAMAH EQUITABLE RELIEF ISSUES AND OPTIONS; DO STATUS MEMOS TO ALL CLASS COUNSEL.
9/24/2006	4	8.00	TRAVEL FROM ALBUQUERQUE, NEW MEXICO TO SEATTLE, WASHINGTON FOR RAMAH ISSUES' MEETING.
9/24/2006	4	8.00	MEET ON RAMAH ISSUES AND ANALYSIS.
9/26/2006	4	6.00	TRAVEL FROM SEATTLE, WASHINGTON, TO SANTA FE, NEW MEXICO.
12/4/2006	4	3.00	REVIEW DOCUMENTS/DEPOSITIONS IN PREPARATION FOR RAMAH NAVAJO ON EQUITABLE RELIEF.
12/5/2006	4	4.00	REVIEW DOCUMENTS FOR, PREPARE FOR AND ATTEND MEETINGS ON EQUITABLE RELIEF NEGOTIATIONS.
12/6/2006	4	10.50	TRAVEL TO ALBUQUERQUE; DO RAMAH EQUITABLE RELIEF NEGOTIATIONS.
12/7/2006	4	9.00	DO RAMAH EQUITABLE RELIEF NEGOTIATIONS; RETURN TO SANTA FE.
12/9/2006	4	0.50	FOLLOW-UP WORK ON RAMAH EQUITABLE RELIEF ISSUES.
1/22/2006	4	8.00	TRAVEL TIME FROM ALBUQUERQUE, NM TO WASHINGTON, D.C. FOR RAMAH EQUITABLE RELIEF NEGOTIATIONS; REVIEW DOCUMENTS FOR NEGOTIATION PRESENTATION OF STATUS REPORT ON RAMAH
1/23/2007	4	3.00	ATTEND EVENING MEETING ON PREPARATION FOR RAMAH NEGOTIATIONS.
1/24/2007	4	9.00	RAMAH EQUITABLE RELIEF NEGOTIATIONS WITH DOJ; FOLLOW-UP ANALYSIS WITH RAMAH EXPERTS AND OTHER RAMAH COUNSEL.
1/25/2007	4	9.00	ANALYSIS AND NEGOTIATIONS RE EQUITABLE RELIEF.
1/26/2007	4	7.00	TRAVEL TIME FROM WASHINGTON, D.C. TO SANTA FE, NEW MEXICO.
2/13/2007	4	2.00	WORK WITH MIKE GROSS ON ISSUES AND OPTIONS FOR RAMAH EQUITABLE RELIEF SETTLEMENT.
2/17/2007	4	4.00	WORK ON ISSUES RE TERMS OF DEAL FOR RAMAH NEGOTIATIONS.
2/17/2007	4	0.50	START ORGANIZING DOCUMENTS, ETC. TO TAKE TO RAMAH NEGOTIATIONS.
2/18/2007	4	2.50	MORE PREPARATION FOR EQUITABLE RELIEF NEGOTIATIONS IN RAMAH (IN SACRAMENTO)

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

2/19/2007	4	7.50	TRAVEL FROM SANTA FE, NEW MEXICO, TO SACRAMENTO, CALIFORNIA.
2/19/2007	4	0.90	MORE WORK ON TERMS OF DEAL SUMMARY FOR EQUITABLE RELIEF NEGOTIATIONS.
2/20/2007	4	10.50	MEETINGS ON RAMAH EQUITABLE RELIEF NEGOTIATIONS IN SACRAMENTO, CALIFORNIA; FOLLOW-UP MEETING WITH MIKE GROSS AND MARCEL KERKMANS.
2/21/2007	4	6.00	MEETINGS, PREPARATION, NEGOTIATIONS ON RAMAH EQUITABLE RELIEF.
2/21/2007	4	8.00	TRAVEL FROM SACRAMENTO, CALIFORNIA TO SANTA FE, NEW MEXICO.
4/10/2007	4	3.00	WORK ON FIRST CUT DRAFT FRAMEWORK ON THIRD PSA.
4/11/2007	4	3.00	WORK ON THIRD PSA DRAFT FRAMEWORK.
4/12/2007	4	3.50	WORK ON RAMAH PSA 3 DOCUMENT.
4/17/2007	4	0.60	WORK ON CORRECTIONS TO MELANIE OSBORNE RAMAH SETTLEMENT POINTS MEMO.
5/8/2007	4	4.00	WORK ON THIRD PSA.
5/13/2007	4	3.50	WORK ON THIRD PSA FOR RAMAH.
5/14/2007	4	0.70	FURTHER WORK ON DRAFT PSA-3 FOR RAMAH; ANALYZE; RESPOND TO MPG'S NOTES.
5/15/2007	4	5.50	WORK ON APPENDIX A TO PSA-3 DRAFT.
5/17/2007	4	3.00	WORK ON APPENDIX A AND TEXT OF PSA-3.
5/18/2007	4	1.00	FURTHER WORK ON RAMAH PSA-3.
5/20/2007	4	3.00	WORK ON APPENDIX TO PSA-3.
5/24/2007	4	8.50	NEGOTIATIONS WITH U.S. DEPARTMENT OF JUSTICE ATTORNEY ON PROPOSED PSA-3 EQUITABLE RELIEF SETTLEMENT.
5/25/2007	4	8.00	NEGOTIATIONS WITH U.S. DEPARTMENT OF JUSTICE ATTORNEY ON PROPOSED PSA-3 EQUITABLE RELIEF SETTLEMENT.
5/27/2007	4	2.00	WORK ON MULTIPLE RATE AND CARRY FORWARD ISSUES.
5/27/2007	4	3.00	MORE WORK ON MULTIPLE RATE AND CARRY FORWARD SETTLEMENT LANGUAGE.
5/28/2004	4	7.00	WORK ON PSA-3 DOCUMENTS AND APPENDICES.
5/29/2007	4	1.00	WORK ON REVISIONS IN RE PSA-3 WITH MARCEL KERKMANS.
6/1/2007	4	6.00	WORK WITH KAREN RICHARDSON OF DEPARTMENT OF JUSTICE ON PSA-3 ISSUES/TEMPLATES
6/2/2007	4	1.00	ORGANIZE DOCUMENTS FOR SACRAMENTO TRIP FOR RAMAH NEGOTIATIONS RE EQUITABLE RELIEF.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

6/3/2007	4	8.50	TRAVEL FROM SANTA FE, NEW MEXICO, TO SACRAMENTO, CALIFORNIA -- DOUBLETREE HOTEL
6/4/2007	4	8.00	MEETINGS AND NEGOTIATIONS ON RAMAH EQUITABLE RELIEF (IN SACRAMENTO).
6/5/2007	4	14.00	MEETINGS AND NEGOTIATIONS ON RAMAH EQUITABLE RELIEF IN SACRAMENTO; TRAVEL; RETURN TO SANTA FE, NEW MEXICO
6/6/2007	4	0.60	REVIEW NEGOTIATION STATUS WITH LLOYD MILLER IN PREPARATION FOR EQUITABLE RELIEF NEGOTIATIONS SEATTLE
6/7/2007	4	5.00	TRAVEL FROM SANTA FE, NEW MEXICO TO SEATTLE, WASHINGTON (KATZEN AND KANJI LAW OFFICES)FOR RAMAH EQUITABLE RELIEF NEGOTIATIONS.
6/7/2007	4	4.00	WORK ON EQUITABLE RELIEF/PSA-3 WITH MIKE GROSS AND LLOYD MILLER; DISCUSSIONS WITH KAREN RICHARDSON.
6/8/2007	4	7.00	NEGOTIATIONS WITH KAREN RICHARDSON ON PSA-3 RE EQUITABLE RELIEF.
6/9/2007	4	5.00	TRAVEL FROM SEATTLE, WASHINGTON (SILVER CLOUD HOTEL) TO SANTA FE, NEW MEXICO - RETURN FROM RAMAH EQUITABLE RELIEF NEGOTIATIONS.
6/10/2007	4	0.50	WORK ON MOTION FOR EXTENSION OF TIME; MEET WITH MIKE GROSS ON PSA-3.
6/12/2007	4	0.50	FOLLOW-UP AND EMAILS IN RE NCAI SUB-ACCOUNT MONEY RELEVANT TO PSA-3 ISSUES.
6/12/2007	4	0.70	DO BILLING SUBMISSION ON MARCEL KERKMANS.
6/20/2007	4	1.20	PREPARE FOR AND DO CONFERENCE CALL ON RAMAH EQUITABLE RELIEF WITH DEPARTMENT OF JUSTICE, MIKE GROSS; FOLLOW-UP EMAILS, ETC., WITH LLOYD MILLER.
7/11/2007	4	0.20	FOLLOW-UP WITH MIKE GROSS ON STATUS ISSUES RE EQUITABLE RELIEF NEGOTIATIONS/DRAFTING.
8/11/2007	4	1.00	ORGANIZE DOCUMENTS TO REVIEW LANGUAGE TO D.C. FOR RAMAH EQUITABLE RELIEF NEGOTIATIONS.
8/13/2007	4	5.00	ONE-HALF TRAVEL TIME FROM SANTA FE, NEW MEXICO TO WASHINGTON, D.C. (COURTYARD/MARRIOTT HOTEL).
8/13/2007	4	2.00	REVIEW/ANALYZE 6/7/07 DRAFT OF PSA-III AND MAKE NOTES FO DISCUSSION.
8/14/2007	4	7.00	NEGOTIATIONS ON EQUITABLE RELIEF WITH THE DEPARTMENT OF JUSTICE, DEPARTMENT OF INTERIOR SOLICITOR AND CLASS COUNSEL.
8/15/2007	4	7.00	NEGOTIATIONS ON EQUITABLE RELIEF WITH THE DEPARTMENT OF JUSTICE, DEPARTMENT OF INTERIOR SOLICITOR, NBC, CLASS CONSULTANTS AND CLASS COUNSEL.
8/16/2007	4	7.50	NEGOTIATIONS ON EQUITABLE RELIEF WITH DEPARTMENT OF JUSTICE/DEPARTMENT OF THE INTERIOR REPRESENTATIVES.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

8/17/2007	4	7.50	NEGOTIATIONS ON EQUITABLE RELIEF WITH DEPARTMENT OF JUSTICE/DEPARTMENT OF THE INTERIOR REPRESENTATIVES.
8/17/2007	4	5.00	ONE-HALF TRAVEL TIME FROM WASHINGTON, D.C. TO SANTA FE, NEW MEXICO.
8/18/2007	4	0.50	ORGANIZE DOCUMENTS FOR FOLLOW-UP AND BRIEFING MIKE GROSS ON STATUS OF NEGOTIATIONS.
8/20/2007	4	0.50	FOLLOW-UP WITH MIKE GROSS AND LLOYD MILLER ON RAMAH PSA-III AND KAREN'S EMAIL.
8/21/2007	4	0.70	FOLLOW-UP WORK ON PSA-III AND APPENDICES VIA EMAILS AND CALLS.
8/23/2007	4	1.00	WORK ON APPENDICES TO DRAFT PSA-III.
8/23/2007	4	1.00	MORE WORK ON PSA-III LANGUAGE AND FOLLOW-UP WITH MIKE GROSS AND LLOYD MILLER.
8/24/2007	4	2.00	WORK ON PSA-III; REVIEW AND NOTE PROPOSALS; DISCUSS WITH MIKE GROSS AND LLOYD MILLER.
8/26/2007	4	4.50	WORK ON PSA-III EDITS AND MEET WITH MIKE GROSS ON PSA-II EDITS.
8/27/2007	4	0.50	FOLLOW-UP WITH MIKE GROSS ON SCHEDULING TO DO PSA-III REVIEW AND DISCUSSION.
8/27/2007	4	1.00	REVIEW LLOYD MILLER EDITS OF BRYANT ROGER/MIKE GROSS EDITS OF KAREN RICHARDSON DRAFT 10 OF PSA-III AND DO EMA RESPONSES.
8/31/2007	4	2.50	CONFERENCE CALL AND PRE-CONFERENCE CALL; DOCUMENT REVIEW IN RE PSA-III DRAFTS.
8/31/2007	4	2.00	WORK ON REVISIONS, CREATING NEW COMPARE DOCUMENT FOR KAREN RICHARDSON AND 8/31/07 EDITS TO PSA-III.
9/5/2007	4	4.00	CONFERENCE CALL ON PSA III DRAFT WITH MIKE GROSS AND LLOYD MILLER; FOLLOW-UP AND DO REVISIONS; CREATE NEW REDLINE AND EMAIL TO KAREN RICHARDSON, ET AL.
9/10/2007	4	0.60	WORK ON APPENDICES AND PSA-III DOCUMENT; MAKE RECOMMENDED REVISIONS TO DRAFT OF CLASS NOTICE.
9/10/2007	4	0.40	FOLLOW-UP ON MAILING LIST FOR CLASS NOTICE AND CONFERENCE CALL ON ARGUMENTS FOR 9/11 CONFERENCE CALL.
9/11/2007	4	3.00	MEET WITH MIKE GROSS ON PSA-III ISSUES; CONFERENCE CALL WITH KAREN RICHARDSON, SABRINA MC CARTHY, MIKE GROSS AND LLOYD MILLER ON PSA-III NEGOTIATIONS; DO MOTION AND ORDE
9/12/2007	4	1.50	WORK WITH MIKE GROSS ON PSA-III DRAFTING ISSUES AND FOLLOW-UP TO YESTERDAY'S CONFERENCE CALL WITH DEPARTMENT OF JUSTICE; FOLLOW-UP EMAILS.
9/13/2007	4	1.50	MORE WORK ON PSA-III DRAFTING ISSUES; EMAIL EXCHANGES RE PARTICULAR SECTIONS AND SCHEDULES.
9/13/2007	4	1.00	PREPARE FOR AND DO FURTHER CONFERENCE CALL ON PSA-III ISSUES WITH MIKE GROSS AND LLOYD MILLER.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

9/14/2007	4	0.60	WORK ON PSA-III REVISIONS; EMAIL TO KAREN RICHARDSON.
9/17/2007	4	0.30	CONFERENCE CALL WITH MIKE GROSS AND DAN MCMEEKIN IN RE EQUITABLE RELIEF RELEASE LANGUAGE RE NBC AND IHS CONTRACTS.
9/17/2007	4	4.00	MEET WITH MIKE GROSS; CONFERENCE CALL WITH KAREN RICHARDSON, MIKE GROSS, LLOYD MILLER AND LATER WITH MIKE GROSS AND KAREN RICHARDSON; FOLLOW-UP WITH MIKE GROSS ON
9/18/2007	4	0.70	FURTHER WORK ON RAMAH PSA-III DRAFT REVISIONS.
9/20/2007	4	0.50	WORK ON PSA-III REVISIONS WITH MIKE GROSS.
9/24/2007	4	0.70	ANALYZE/DISCUSS DOJ'S NEW PROPOSAL (REHASH OF OLD PROPOSAL) AND LEGAL PROBLEMS WITH IT, WITH MIKE GROSS AND MARCEL KERKMANS.
9/25/2007	4	0.50	WORK ON REPORTS TO THE COURT FOR PSA-1 AND PSA-2 RESERVE ACCOUNTS.
9/26/2007	4	0.50	DOC. F/CDA ISSUES ANALYSIS FOR RAMAH PSA-III NEGOTIATION
10/3/2007	4	1.60	FURTHER ANALYSIS OF UNDER-RECOVERY SHORTFALL/CDA CLAIMS' ISSUE RE PSA-III.
10/4/2007	4	0.60	FURTHER DISCUSSION WITH MIKE GROSS AND DAN MCMEEKIN ON CF/CDA CLAIMS ISSUE; FOLLOW-UP WITH MARCEL KERKMANS.
10/8/2007	4	2.00	WORK ON PSA-III ANALYSIS RE CF.
10/18/2007	4	4.50	REVISE WRITTEN ANALYSIS ON CF/CDA CLAIMS' ISSUES; MEET W MARCEL KERKMANS, DAN MACMEEKIN, MIKE GROSS AND ERIC TREISMAN ON CDA/CF DOUBLE RECOVERY ANALYSIS FOR PSA III
10/19/2007	4	0.60	CONFERENCE CALL WITH MIKE GROSS, ERIC TREISMAN AND DAN MACMEEKEN ON SOUTHERN UTE CASE IMPACT ON RAMAH CLAIMS.
10/26/2007	4	0.50	ORGANIZE/REVIEW KEY DOCUMENTS FOR NEXT WEEK'S PSA-III NEGOTIATIONS.
11/10/2007	4	1.50	PREPARE FOR RAMAH EQUITABLE RELIEF NEGOTIATIONS.
11/12/2007	4	5.25	TRAVEL FROM SANTA FE, NEW MEXICO, TO SEATTLE, WASHINGTON (SILVER CLOUD HOTEL).
11/13/2007	4	7.50	ATTEND NEGOTIATIONS WITH GOVERNMENT REPRESENTATIVES ON PSA-III.
11/14/2007	4	6.25	TRAVEL FROM SEATTLE, WASHINGTON (SILVER CLOUD HOTEL) TO SANTA FE, NEW MEXICO.
11/27/2007	4	0.60	WORK ON RAMAH PSA-III ISSUES.
11/28/2007	4	5.00	WORK ON PSA-III ISSUES AND OPTIONS; DISCUSS WITH MIKE GROSS.
11/29/2007	4	0.70	WORK ON MEMO RE GOVERNMENT'S NEW PROPOSAL FOR SETTLEMENT (PSA III).

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

11/29/2007	4	0.60	WORK ON REPORTS AND ORDERS TO THE COURT (MONTHLY REPORTS AND MARCEL KERKMANS ORDER).
11/30/2007	4	2.50	WORK WITH MIKE GROSS AND MARCEL KERKMANS ON PSA-III (ANALYSIS OF GOVERNMENT'S NEW OFFICE).
12/8/2007	4	1.00	MEET WITH MIKE GROSS TO FURTHER ANALYZE/SUMMARIZE KEY ELEMENTS OF THE PROPOSED PSA-III SETTLEMENT; REVIEW MIKE LATER BULLET POINT SUMMARY OF THAT SESSION.
12/11/2007	4	5.75	ONE-HALF TRAVEL TIME FROM SANTA FE, NEW MEXICO TO WASHINGTON, D.C. (BALTIMORE) FOR RAMAH SETTLEMENT NEGOTIATIONS.
12/11/2007	4	2.50	PREPARE FOR NEGOTIATIONS ON PSA-III; REVIEW OF GOVERNMENT'S DRAFT 15.
12/12/2007	4	7.50	NEGOTIATIONS ON PSA-III WITH DOJ (IN WASHINGTON, D.C.).
12/14/2007	4	5.00	ONE-HALF TRAVEL TIME FROM WASHINGTON, D.C. TO SANTA FE, NM.
12/22/2007	4	3.00	DETAILED REVIEW OF DRAFT 17 AND AN MACMEEKIN'S EDITS OF DRAFT 17 OF PSA III AND APPENDICES A AND B.
12/26/2007	4	2.50	REVIEW PSA-III ISSUES WITH MIKE GROSS; CALLS ON CF TEMPL ISSUES WITH MARCEL KERKMANS.
12/27/2007	4	0.50	REVIEW AND REVISE PSA-III IN RE SPECIAL RATES SECTION; C TO MIKE GROSS.
1/1/2008	4	2.10	REVIEW LLOYD MILLER'S EDITS AND MIKE GROSS' LATEST RELIN OF DRAFT6 FOR PSA-III.
1/2/2008	4	3.40	WORK ON PSA-III REVIEWS/REVISIONS WITH MIKE GROSS.
1/2/2008	4	2.00	WORK ON REDLINE COMPARE DOCUMENT AND REVIEW CHANGES.
1/3/2008	4	4.00	WORK ON PSA-III AND APPENDICES A AND B; REVIEW DAN MACMEEKIN FURTHER CHANGES; CALLS TO MIKE GROSS; CONFERENCE CALL WITH LLOYD MILLER.
1/10/2008	4	1.00	FOLLOW-UP WITH MIKE GROSS ON APPENDICES A AND BE ISSUES/REVISIONS; CONFERENCE WITH MIKE GROSS AND MARCEL KERKMANS.
1/17/2008	4	0.20	REVIEW; ANALYZE SUSANVILLE CASE IN RE RELEVANCE TO RAMAH CLAIMS.
1/19/2008	4	0.30	REVISE/FINALIZE REPORTS TO COURT ON PSA-1 AND PSA-2.
1/24/2008	4	3.00	WORK ON APPENDIX A AND APPENDIX B AND FAXES AND EMAILS R ATTACHMENTS.
1/25/2008	4	2.00	CONFERENCE CALL ON APPENDIX A AND APPENDIX B IN RE RAMAH PSA-III; DO REVISIONS AND EMAIL TO ALL.
1/30/2008	4	3.00	ONE-HALF TRAVEL TIME FROM MOBILE ALABAMA TO WASHINGTON, D.C. FOR RAMAH SETTLEMENT NEGOTIATIONS.
1/31/2008	4	7.50	PREPARE FOR AND DO SETTLEMENT NEGOTIATIONS WITH MIKE GROSS AND KAREN RICHARDSON.

Exhibit #4**CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues**

2/1/2008	4	3.50	ONE HALF TRAVEL TIME FROM WASHINGTON, D.C. TO MOBILE, ALABAMA.
2/4/2008	4	0.60	CONFER WITH MIKE GROSS IN RE KEY ISSUES REMAINING TO RESOLVE IN RE PSA III.
2/6/2008	4	3.00	WORK ON PSA III SETTLEMENT LANGUAGE; CONFERENCE CALL; FURTHER REVISIONS.
2/7/2008	4	4.00	FURTHER WORK ON PSA III SETTLEMENT ISSUES AND OPTIONS.
2/8/2008	4	2.90	FURTHER WORK ON PSA III ISSUES; CONFERENCE CALLS WITH GOVERNMENT ATTORNEY, MIKE GROSS, ETC.
2/12/2008	4	3.40	MEETINGS AND CONFERENCE CALL ON PSA III SETTLEMENT ISSUE CONFERENCE CALLS WITH GOVERNMENT.
2/12/2008	4	0.50	FOLLOW-UP CALL FROM KAREN RICHARDSON TO MIKE GROSS ON PSA III LANGUAGE.
2/13/2008	4	0.60	FOLLOW-UP ON INTERIOR'S TRACKING GOVERNMENT TO GOVERNMENT CONSULTATION POLICY AND EXECUTIVE ORDER ON TRIBAL GOVERNMENT CONSULTATION; DISCUSS WITH MIKE GROSS.
2/25/2008	4	1.00	WORK ON RESPONSIVE EQUITABLE RELIEF ISSUES; REVIEW AND REVISE DRAFT MOTION AND ORDER FOR EXTENSION.
2/26/2008	4	1.90	REVIEW/WORK ON APPENDICES TO PSA III; GO OVER DOCUMENTS WITH MIKE GROSS.
2/27/2008	4	0.80	WORK ON PSA III REVISIONS; DISCUSS WITH MIKE GROSS.
2/28/2008	4	1.90	FURTHER WORK ON AND REVIEW OF RAMAH PSA III DOCUMENTS AND EXHIBITS; DISCUSS WITH MIKE GROSS AND MARCEL KERKMANS.
2/29/2008	4	6.00	MEET WITH MIKE GROSS AND MARCEL KERKMANS ON RAMAH PSA III APPENDICES AND EXHIBITS; CONFERENCE CALL WITH KAREN RICHARDSON; CONFERENCE CALL WITH RAMAH EXPERTS AND
3/3/2008	4	5.00	WORK ON PSA III DOCUMENTS AND REVISIONS.
3/4/2008	4	2.00	MEET WITH MIKE GROSS; DO CONFERENCE CALL WITH ALL COUNSEL AND NBC ON PSA III AND APPENDICES.
3/4/2008	4	0.60	FOLLOW-UP REVIEW OF KAREN RICHARDSON'S DRAFT 26 AND EMAIL NOTES ON OTHER CHANGES; DISCUSS AND DO EMAILS TO MIKE GROSS AND LLOYD MILLER.
3/5/2008	4	1.50	WORK ON PSA III ISSUES/REVISIONS; DO EMAILS FOR APPROVAL CALL TO DEPARTMENT OF JUSTICE.
3/6/2008	4	0.70	FOLLOW-UP EMAILS ON PSA III REVISIONS; CALLS TO MIKE GRO AND LLOYD MILLER; EMAIL TO KAREN RICHARDSON.
3/7/2008	4	1.00	FURTHER CONFERENCE CALL WITH KAREN RICHARDSON AND MIKE GROSS ON PSA III REVISIONS/ISSUES.
3/10/2008	4	0.60	WORK ON CHANGES IN PARAGRAPH IN PSA III ON CF TEMPLATES.
3/11/2008	4	3.50	CONFERENCE CALL ON SETTLEMENT PSA III LANGUAGE WITH KAREN RICHARDSON, MIKE GROSS AND SOME NBC PERSONNEL.

Exhibit #4

CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim and 2/3 to Carry Forward Issues

3/12/2008	4	3.25	TELEPHONE CONFERENCE WITH MIKE GROSS AND KAREN RICHARDSON AND RELATED CALLS IN RE PSA III; WORK ON REDLINES AND EMAIL TO LLOYD MILLER AND MIKE GROSS.
3/13/2008	4	1.00	CONFERENCE CALL WITH KAREN RICHARDSON AND MIKE GROSS ON PSA III.
3/17/2008	4	0.40	WORK ON IHS/BIA WAIVER OF CLAIMS PROVISIONS; DISCUSS WIT MIKE GROSS.
3/20/2008	4	0.40	WORK ON RAMAH PSA III CONDITIONAL WAIVER LANGUAGE.
3/25/2008	4	0.30	REVIEW/COMMENT ON NEW PROPOSED REVISIONS TO PSA-III.
3/28/2008	4	0.60	WORK ON REDLINES AND ORGANIZE EXHIBITS FOR COMPARISON RE PSA III.
3/31/2008	4	4.40	WORK ON PSA-III EXHIBITS; REVIEW WITH EXPERT; DISCUSS WI MIKE GROSS AND KAREN RICHARDSON.
4/4/2008	4	1.00	WORK ON PSA-III - EXHIBIT F - NOTICE TO CLASS.
4/8/2008	4	1.00	ANALYSIS OF AND DISCUSSION WITH ALL CLASS COUNSEL ON PROBLEMS WITH PROPOSED FORM OF JUDGMENT FOR PSA-III.
4/9/2008	4	1.00	FOLLOW-UP CALLS/DISCUSSIONS ON RAMAH FINAL JUDGMENT/APPEAL ISSUES AND RESEND CLAIMS ISSUE.
4/17/2008	4	0.70	ANALYZE/FOLLOW-UP ON RAMAH PSA-III EXAMPLES AND WORDING CHANGES PER GOVERNMENT'S REQUEST.

925.65

$925.65 / 3 = 308.55$

308.55 Hours for work on { (1) } - not included in justification for additional fees

617.10 Hours for work on { (2) } - included in justification for additional fees

Exhibit #5
VR YA&G Time (other than by CBR) for Equitable Relief Hours - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward - Allocated 1/2 to Each Category

4/17/2008	14	1.40	FINALIZE AND CONVERT FOR ELECTRONIC FILING THE PSA-1 MONTHLY STATUS REPORTS FOR PERIODS ENDING 1/30/08 AND 2/27/08 AND PSA-2 MONTHLY STATUS REPORTS FOR PERIODS ENDING 1/30/08 AND 2/27/08. CONVERT FOR ELECTRONIC FILIN EXHIBITS TO EACH REPORT THEN FILE MONTHLY STATUS REPORTS AND EXHIBITS WITH THE U.S. DISTRICT COURT OF NEW MEXICO.
5/14/2008	14	1.30	SPEAK WITH COURT REGARDING THE PROCEDURE FODR FILING THE HARD COPIES OF THE EXHIBITS TO THE APPENDICES AND CREATE A DRAFT NOTICE OF FILING CD-ROM.
5/15/2008	14	1.10	CREATION OF SUBSTITUTION PAGES FOR EXHIBITS TO APPENDICES FOR ELECTRONIC FILING
5/16/2008	14	1.90	CONVERT PLEADINGS AND ALL ATTACHMENTS INTO PDF FORMAT FOR ELECTRONIC FILING AND BREAK APPENDIX C UP INTO 3 DOCUMENTS TO MEET THE SIZE REQUIREMENT.
5/19/2008	14	1.80	ELECTRONICALLY FILE JOINT MOTION. ATTACHMENTS AND NOTICE OF FILING CD-ROM WITH CLERK, CREATE CD-ROM'S FOR THE CLERK AND KAREN RICHARDSON.

7.50

$7.50 / 2 = 3.75$

3.75 Hours for work on { (1) } - not included in justification for additional fees
 3.75 Hours for work on { (2) } - included in justification for additional fees

Exhibit #6

**Summary of Hours for Work on Equitable Relief in Ramah Navajo Chapter, et al v. Kempthorne, et al,
No. Civ 90-0957 LH/WWD ACE**

By CBR and Others in VanAmberg, Rogers, Yepa, Abeita & Gomez, LLP

		Hours Not Claimed in Support of Additional Fee Award	Hours Claimed in Support of Additional Fee Award
Exhibit #1	CBR Hours for Work on Equitable Relief Focusing Solely on "Calculation" Claim Issues Re: Stipulation of May 13, 1999 (Dkt. 283)	245.17	
Exhibit #2	CBR Hours for Work on Equitable Relief Focusing Solely on DCSC/BIA CSC Policy Issues in Ramah Case		26.30
Exhibit #3	CBR Hours for Work on Equitable Relief Focusing Solely on Carry Forward Problems		68.40
Exhibit #4	CBR Hours for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward Issues - Allocated 1/3 to Calculation Claim & 2/3 to Carry Forward Issues		
	Addressing (1) "Calculation" Claim Issues	308.55	
	Addressing (2) Carry Forward Issues		617.10
Exhibit #5	VR YA&G Time (other than by CBR) for Work on Equitable Relief - Simultaneously Addressing (1) "Calculation" Claim Issues & (2) Carry Forward - Allocated 1/2 to Each Category		
	Addressing (1) "Calculation" Claim Issues	3.75	
	Addressing (2) Carry Forward		3.75
		<u>557.47</u>	<u>715.55</u>
Exhibit #6	Summary of Hours for Work on Equitable Relief in Ramah Navajo Chapter, et al v. Kempthorne, et al, No. Civ 90-0957 LH/WWD ACE By CBR and Others in VanAmberg, Rogers, Yepa, Abeita & Gomez, LLP		
Exhibit #7	Unreimbursed Cost for Work on Equitable Relief (6/13/07 - 5/5/08)		

Exhibit #7

Unreimbursed Cost For Work On Equitable Relief (6/3/07 - 5/5/08)

6/13/2007	\$	9.00	FAX MPG (MICHAEL P. GROSS)
6/30/2007	\$	9.00	COPIES-Pages 45
7/25/2007	\$	2.28	POSTAGE
7/30/2007	\$	9.20	COPIES-Pages 46
8/16/2007	\$	2.00	FAX BRYANT ROGERS
8/17/2007	\$	4.00	FAX BRYANT ROGERS
8/17/2007	\$	5.00	FAX BRYANT ROGERS
8/22/2007	\$	2,043.99	C. BRYANT ROGERS - TRAVEL EXPENSE FOR 8/13/07 - 08/17/07
8/23/2007	\$	15.00	FAX JAN MITCHELL
8/24/2007	\$	1.00	FAX MICHAEL GROSS
8/24/2007	\$	1.00	FAX MICHAEL GROSS
8/31/2007	\$	8.80	COPIES-Pages 44
9/11/2007	\$	4.00	FAX JAN MITCHELL
9/13/2007	\$	4.00	FAX KAREN RICHARDSON
9/17/2007	\$	18.00	FAX C. BRYANT ROGERS C/O MICHAEL P. GROSS
9/26/2007	\$	6.00	FAX 2 EACH: LLOYD MILLER, MIKE GROSS, MARCEL KERKMANS
9/26/2007	\$	20.00	FAX JAN MITCHELL
9/30/2007	\$	15.00	COPIES-Pages 75
10/23/2007	\$	7.00	FAX SUSAN HANSEN
10/30/2007	\$	2.28	POSTAGE
10/31/2007	\$	18.80	COPIES-Pages 94
11/5/2007	\$	2.28	POSTAGE
11/13/2007	\$	17.00	FAX SUSAN HANSEN
11/15/2007	\$	19.00	FAX JAN MITCHELL, ESQ.
11/29/2007	\$	5.00	FAX SUSAN HANSEN
11/29/2007	\$	5.00	FAX JAN MITCHELL, ESQ.
11/30/2007	\$	13.80	COPIES-Pages 69
12/10/2007	\$	2.00	FAX MICHAEL P. GROSS, ESQ
12/18/2007	\$	1,417.87	BRYANT ROGERS - TRAVEL STATEMENT FOR 12/11/07 - 12/14/07
12/28/2007	\$	4.80	COPIES-Pages 24
12/28/2007	\$	1.14	POSTAGE
1/11/2008	\$	2.28	POSTAGE
1/24/2008	\$	21.00	FAX KAREN RICHARDSON, ESQ
1/24/2008	\$	25.00	FAX DORIS JENSEN
1/24/2008	\$	2.28	POSTAGE
1/31/2008	\$	9.00	COPIES-Pages 45
2/8/2008	\$	212.01	FEDERAL EXPRESS 01/30/08 C. BRYANT ROGERS, ESQ.
2/14/2008	\$	1,647.20	BRYANT ROGERS - TRAVEL STATEMENT FOR 1/30/08 - 2/1/08
2/25/2008	\$	2.00	FAX MICHAEL P. GROSS, ESQ
2/29/2008	\$	6.00	FAX C. BRYANT ROGERS
2/29/2008	\$	0.40	COPIES-Pages 2
3/3/2008	\$	8.00	FAX KAREN RICHARDSON
3/3/2008	\$	7.00	FAX LLOYD MILLER
3/12/2008	\$	7.00	FAX MIKE GROSS
3/13/2008	\$	10.00	FAX GEOFF STROMMER, ESQ.
3/31/2008	\$	3.00	COPIES-Pages 15
4/8/2008	\$	9.00	FAX MIKE GROSS
4/17/2008	\$	5.00	FAX JAN MITCHELL
4/17/2008	\$	2.96	POSTAGE
4/28/2008	\$	4.00	FAX BRYANT ROGERS
4/28/2008	\$	2.00	FAX BRYANT ROGERS
4/28/2008	\$	21.00	FAX C. BRYANT ROGERS, ESQ
4/30/2008	\$	18.80	COPIES-Pages 94
5/5/2008	\$	2.28	POSTAGE

\$ 5,720.45 Grand Total