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UNITED STATES BANKRUPTCY COURT MIDDLE DISTRICT OF LOUISIANA

IN	RE:
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CASE NO. 10-11054 📴

FPSC-CUTA NUSERN CLERY

EVERYCALL COMMUNICATIONS, INC. Debtor

CHAPTER 11

7: 47

MOTION TO PAY DE MINIMUS PRE-PETITION TAX CLAIMS

NOW INTO COURT, through undersigned counsel, comes EveryCall Communications, Inc. ("Debtor"), who moves this Court pursuant to 11 U.S.C. § 105(a) for an Order allowing Debtor to pay certain numerous, but de minimus, pre-petition claims of various municipal and other tax authorities. In support thereof, Debtor respectfully avers as follows:

1.

Debtor filed a voluntary petition under Chapter 11 of Title 11, United States Code, on July 12, 2010. Since the filing of the petition, no trustee has been appointed and Debtor continues to operate its business as a Debtor-in-Possession.

2.

Debtor is a competitive local exchange carrier (CLEC) providing telecommunications services in eleven states. In many areas where the Debtor conducts business, Debtor is required to collect certain telecommunications taxes from its customers and pay such taxes to a local or

COM	municipal tax entity where such customer resides.
APA	
ECR	3.
GCL	Drive to the filing of the natition. Debtor was informed by its toy aggregation service of
RAD	Prior to the filing of the petition, Debtor was informed by its tax aggregation service of
SSC	the monthly taxes accrued for the pre-petition period. Although Debtor was current on taxes
ADM	
OPC	protest at the CATE
CLK	Grant
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owed, Debtor later learned that the taxable period covered by the tax aggregation service's prepetition report did not include all prepetition sums due.

4.

Upon review of the most recent and complete report received from the Debtor's tax aggregation service, Debtor learned that there are presently existing numerous prepetition claims of local or municipal tax entities. Seventy-Four (74) of these claims are for less than \$50 (the "De Minimus Tax Claims"). A complete listing of the De Minimus Claims is attached hereto as Exhibit "A."

5.

Debtor seeks authority to pay the De Minimus Tax Claims immediately. Immediate payment will benefit the estate for several reasons. First, the immediate payment of such claims would streamline and simplify the case at minimal costs, by significantly reducing the number of creditors. Second, since each of the De Minimus Tax Claims would be entitled to priority under 11 U.S.C. § 507(a)(8)(C), authorizing the post-petition payment of such claims would not materially adjust the debtor-priority priorities under the Bankruptcy Code. In this case it is anticipated that no party has a secured claim with the exception of regions Bank which has a contingent secured claim arising from letters of credit issues in favor of the Louisiana and Tennessee Public Service Commissions, which letters are secured by certificates of deposit owned by the Debtor and pledged to secured any obligation arising as a result of a call on the letter of credit by such Public Service Commission. The remaining obligations are unsecured obligations.

WHEREFORE, EveryCall Communications, Inc. respectfully requests that this Court enter an Order authorizing the Debtor to pay the De Minimus Tax Claims immediately, and for such other relief deemed just and equitable.

Respectfully Submitted:

STEWART ROBBINS & BROWN, LLC 247 Florida Street Post Office Box 66498 Baton Rouge, Louisiana 70896-6498 (225) 231-9998 Phone (225) 709-9467 Fax

BY: /s/ Brandon A. Brown

Brandon A. Brown (La. #25592) William S. Robbins (La. #24627) Brooke W. Altazan (La. #32976)

Counsel for the Debtor, EveryCall Communications, Inc.

EVERYCALL COMMUNICATIONS

Aged Payables as of July 31, 2010

Under \$5

1	Jefferson County	\$2,26
2	Shelby County	\$2.30
3	State of Arkansas	\$0.06
4	Adhits	\$0.08
5	Florida Dept of Management Services	\$1.98
6	Florida Telecom Relay	\$2.31
7	City of Alpharetta	\$4.50
8	City of Atlanta	\$1.50
9	Chatham County 911	\$1.50
10	City of College Park 911	\$1.50
11	Columbia County Board of Commissioners	\$3.00
12	Dawson County Board of Commissioners	\$1.50
13	City of Decatur 911	\$1.50
14	Dekalb County 911	\$1.50
15	Forsyth County 911	\$1.50
16	Gwinnett County 911	\$1.30
17	Henry County 911	\$3.00
18	City of Kennewaw	\$1.50
19	Ware County 911	\$1.50
20	Boyle County Physical	\$3.00
21	Christian County Treasurer	\$0.75
22	Daviess County Fiscal Court	\$1.25
23	Laurel County	\$2.50
24	Marshall County E911	\$1.50
25	McCracken County	\$4.50
26	Muhlenberg County	\$4.00
27	Scott County	\$1.00
28	Union County Judge	\$0.60
29	Warren County	\$2.72
30	Washington County	\$1.00
31	Caddo Parish Comm Dist	\$3.00
32	Calcasieu Parish Police Jury	\$2.79
33	Parish of East Feliciana	\$1.08
34	East Feliciana Parish 911	\$1.70
35	Iberia Parish 911	\$ 0.75
36	Iberville Parish	\$1.00
37	Jefferson Parish	\$0.16
38	Lafayette Parish 911	\$0.85
39	Lafourche Parish 911	\$0.64
40	Lincoln Parish	\$1.52
41	Livingston Parish School Board	\$0.39
4 2	New Orleans Parish Comm District	\$1.00
4 3	Pointe Coupee E911	\$0.77
14	St. James Parish OFP	\$2.85

EVERYCALL COMMUNICATIONS

Aged Payables as of July 31, 2010

45	St. John the Baptist Parish 911	\$1.28		
46	St. Mary Parish 911	\$0.54		
47	Tangipahoa Parish 911	\$1.83		
48	Parish of Terrebonne	\$0.43		
49	West Baton Rouge Parish	\$0.50		
50	West Baton Rouge Parish 911	\$3.40		
51	Anderson County 911	\$1.20		
52	Lexington County 911	\$1.50		
53	SC Office of Regulatory Staff	\$2.25		
		·	\$88.54	\$88.54
Under \$1	0			
54	Arkansas Dept. of Finance and Administration	\$6.00		
55	Muscogee County 911	\$6.00		
56	City of Roswell 911	\$9.00		
57	Clark County	\$6.00		
58	Bardstown/Nelson County	\$6.00		
59	Frankfort/Franklin County	\$8.00		
60	Henderson Police Dept.	\$8.75		
61	Madison County	<i>\$7.00</i>		
62	Livingston Parish 911	\$6.93		
63	DHHS-Relay North Carolina	\$9.99		
			\$73.67	\$162.21
Under \$2	<i>5</i>			
64	Cobb County 911	\$11.25		
65	Iberville Parish 911	\$17.00		
66	St. Tammany Parish 911	\$15.00		
			\$43.25	\$205.46
Under \$5	0			
67	Mobile County Communications District	\$26.04		
68	Knox County	\$30.00		
69	Louisville-Jefferson County	\$41.87		
70	Kentucky State Treasurer	\$31.88		
71	Whitley County	\$46.00		
<i>7</i> 2	Bossier City	\$28.99		
73	Terrebonne Parish 911	\$41.54		
74	TXUSF	\$41.35		
			\$287.67	\$493.13

UNITED STATES BANKRUPTCY COURT MIDDLE DISTRICT OF LOUISIANA

IN RE:

CASE NO. 10-11054

EVERYCALL COMMUNICATIONS, INC.

Debtor

CHAPTER 11

EX PARTE MOTION TO ESTABLISH NOTICE PROCEDURES

NOW INTO COURT, through undersigned counsel, comes EveryCall Communications, Inc. ("Debtor"), who, pursuant to Rule 2002, moves this Court for an Order establishing proper notice procedures. In support thereof, the Debtor respectfully states:

1.

Debtor filed a voluntary petition under Chapter 11 of Title 11, United States Code, on July 12, 2010. Since the filing of the petition, no trustee has been appointed and Debtor continues to operate its business as a Debtor-in-Possession.

2.

This Court has jurisdiction over this Chapter 11 case, and the parties and property affected hereby pursuant to 28 U.S.C. § 1334. This motion presents a "core" matter pursuant to 28 U.S.C. §§ 157(b)(2).

3.

Debtor is a competitive local exchange carrier (CLEC) providing telecommunications services in eleven states. In many areas where the Debtor conducts business, Debtor is required to collect certain telecommunications taxes from its customers and pay such taxes to a local or municipal tax entity where such customer resides.

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The matrix of creditors and other parties in interest is presently approximately 190 parties, including over 130 state and local taxing authorities recently added¹. Notices of appearance will be filed which add to the number of people presently entitled to notice of pleadings filed in the bankruptcy case.

5.

The number of parties in interest to whom notice and copies of pleadings is voluminous, and the labor, postage, photocopying charges and other costs to this bankruptcy estate to provide blanket notices to all parties in interest of every pleading or other paper filed in this case would be unduly economically and administratively burdensome and costly to this estate.

6.

This Court has the discretion to limit notices pursuant to Bankruptcy Rule 2002 where costs of compliance with the noticing requirements will result in an undue burden to the Debtor and where extensive noticing will not facilitate due process.

7.

Consequently, Debtor proposes to establish a Service List which would include and limit notice to: (a) the United States Trustee; (b) Debtor; (c) the attorneys for the Debtors (the undersigned); (d) the twenty largest unsecured creditors or the members any committee appointed pursuant to § 1102 of the Bankruptcy Code and its members; (e) counsel for any committee appointed pursuant to § 1102 of the Bankruptcy Code; (f) its secured creditors and their counsel; (g) all known interested counsel to any creditor (h) any party whose interests are

¹ The aggregate amount of the claims associated with many of these tax creditors is less than \$900. The Debtor is filing contemporaneously herewith, a Motion to Pay *De Minimus* Pre-Petition Tax Claims relating to these taxing creditors with claims of less than \$50.00, with an anticipating hearing date of September 10, 2010. If granted, the Debtor could make immediate payment to these creditors, and they would no longer need to be included on the mailing matrix.

directly affected by a specific pleading; and (i) those persons who have formally appeared and requested notice in this proceeding pursuant to Rule 2002. Debtor has prepared and attached a copy of an initial proposed Service List (attached hereto as **Exhibit "A"**) which consists of the aforementioned parties. In the event of subsequent additions or deletions to the Service List, not more frequently than every thirty days, Debtor shall file in the record of this case and serve an Amended Service List on those persons on the then current Service List.

8.

Notice to persons on the Service List will be sufficient for all matters covered by Rule 2002, with the express exception of the following: (a) notice of the meeting of creditors pursuant to § 341 of the Bankruptcy Code; (b) the time fixed for filing proofs of claim pursuant to Rule 3003(c); (c) notice of the filing of a plan of reorganization and the time fixed for accepting or rejecting such a plan of reorganization; and (d) the time fixed for filing and the hearing to consider approval of a disclosure statement and confirmation of a plan. All creditor, equity security holders, and other parties in interest will receive notice of the foregoing in accordance with Rule 2002, at their last known address, or as provided to counsel for Debtor, unless the Court orders otherwise. In addition to those matters under Rule 2002, the Service List would be used for proceedings in which Local Bankruptcy Rules requires service to parties in interest.

9.

The savings to the Estate from the requested relief over the course of this bankruptcy case would be substantial. Relieving the estate of substantial administrative burdens would inure to the benefit of all creditors of the estate.

To establish the Service List and to give all significant parties in interest an opportunity to be included on the Service List, Debtor proposes to serve an Order establishing notice procedures upon all creditors and parties in interest shown on the mailing matrix heretofore filed in this case, and upon any parties included upon any subsequently amended matrix (who were not included on the original matrix).

11.

This Court, pursuant to Rule 2002, in its sole discretion and on an *ex parte* basis, may enter orders with respect to proper notice procedures. Debtor, therefore, requests that this Court grant the relief sought herein without requiring notice and an opportunity for a hearing.

12.

The relief requested in this Motion is in the best interest of the Debtor's estate and the creditors, and will not prejudice the rights of any party in interest in this case.

WHEREFORE, EveryCall Communications, Inc. prays that the Court enter an Order Establishing Notice Procedures as set forth herein and for such other relief as Debtor may be entitled under the circumstances.

Respectfully Submitted:

STEWART ROBBINS & BROWN, LLC 247 Florida Street Post Office Box 66498 Baton Rouge, Louisiana 70896-6498 (225) 231-9998 Phone (225) 709-9467 Fax

BY: /s/ Brandon A. Brown

Brandon A. Brown (La. #25592) William S. Robbins (La. #24627) Brooke W. Altazan (La. #32976) Counsel for EveryCall Communications, Inc.

PROPOSED SPECIAL NOTICE LIST

U.S. Trustee

400 Poydras St., Ste. 2110 New Orleans, LA 70130

Brandon A. Brown

Stewart Robbins & Brown, LLC 247 Florida Street P.O. Box 66498 Baton Rouge, LA 70896

AT&T

675 Peachtree St., NW Atlanta, GA 30308

Bequick Software, Inc.

4280 Professional Center Dr., Ste. 200 Palm Beach Gardens, FL 33410

Georgia Dept. of Revenue

Processing Center
PO Box 105408
Atlanta, GA 30348-5408

City of Baton Rouge

PO Box 2590 Baton Rouge, LA 70821-2590

Law Offices of Gregory J. Vogt, PLLC

2121 Eisenhower Ave., Ste. 200 Alexandria, VA 22314

MailSouth, Inc.

PO Box 532536 Atlanta, GA 30353-2536

Reunion Communications

106 W. Calendar Ave., Ste. 190 La Grange, IL 60525 **EveryCall Communications, Inc.**

4315 Bluebonnet Blvd., Ste. A Baton Rouge, LA 70809

Regions Bank

Attn: Linda Drummond 400 Convention St., Ste. 110 Baton Rouge, LA 70802

Benjamin L. Bruco

2423 Sutter Parkway Dublin, OH 43016

CGM, LLC

101 Vickery St. Roswell, GA 30075

Federal Communications Commission

Regulatory Fees PO Box 358835 Pittsburgh, PA 15251-5835

Hispanic Market Consultants

1419 Timber Ridge Allen, TX 75002

Louisiana Department of Revenue

PO Box 201 Baton Rouge, LA 70821-0201

Mississippi Tax Comm

Box 960 Jackson, MS 39201

Southwest Computer Bureau, Inc.

104-B E. Cornerview St. Gonzales, LA 70737

Telecom Professionals, Inc.

5909 Northwest Expressway, Ste. 101 Oklahoma City, OK 73132

Tennessee Dept. of Revenue

Andrew Jackson Building 500 Deaderick St. Nashville, TN 37242

Zurich

8712 Innovation Way Chicago, IL 60682-0087

BellSouth Telecommunications, Inc.

c/o Johnathan C. Bolton Fulbright & Jaworski, L.L.P. 1301 McKinney, Suite 5100 Houston, TX 77010

Reunion Communications, Inc.

c/o William E. Steffes 13702 Coursey Blvd. Bldg. 3 Baton Rouge, LA 70817

Universal Service Administration

PO Box 105056 Atlanta, GA 30348-5056

Valassis

c/o John M. Landis & Nicholas J. Wehlen 546 Carondelet St. New Orleans, LA 70130

BellSouth Telecommunications, Inc./AT&T Corp.

c/o David S. Rubin
Kantrow Spaht Weaver & Blitzer (APLC)
P. O. Box 2997
Baton Rouge, LA 70821-2997

UNITED STATES BANKRUPTCY COURT MIDDLE DISTRICT OF LOUISIANA

IN RE:

CASE NO. 10-11054

EVERYCALL COMMUNICATIONS, INC.

CHAPTER 11

Debtor

DEBTOR'S EX PARTE APPLICATION FOR ORDER PURSUANT TO 11 U.S.C. § 327(e) AUTHORIZING EMPLOYMENT FOR SPECIFIED SPECIAL PURPOSE

NOW INTO COURT, through undersigned counsel, comes EveryCall Communications, Inc. ("EveryCall" or "Debtor"), Debtor in Possession herein, who respectfully represents as follows:

1.

This court has jurisdiction to consider this Application pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2.

The Debtor submits this application (the "Application") pursuant to 11 U.S.C. § 327 and Rule 2014 of the Federal Rules of Bankruptcy Procedure for authorization to employ Stanley Q. Smith and the law firm of Watkins Ludlam Winter & Stennis, P.A. ("WLWS") as special purpose counsel to Debtor. In support of this Application, Debtor submits the Affidavit of Stanley Q. Smith and Watkins Ludlam Winter & Stennis, P.A. attached hereto as Exhibit "A."

The Debtor filed a voluntary Chapter 11 petition on July 12, 2010. No trustee has been appointed and no motion to appoint a trustee has yet been filed by any creditor or other party in interest. Accordingly, Debtor is a debtor-in-possession authorized to continue to operate its business pursuant to 11 U.S.C §§ 1107(a) and 1108.

4.

Subject to the approval of this Court, Debtor seeks to employ WLWS to serve as its counsel for specific special purposes.

5.

The professional services that WLWS will render to Debtor are limited to providing legal counsel and representation to Debtor regarding Debtor's regulatory compliance with the Mississippi Public Service Commission and termination notices regarding the Debtor's Mississippi business operations.

6.

Debtor has been informed that Stanley Q. Smith, as well as any other partners and associates of WLWS who will be employed in this case, are members in good standing in the courts in which the above described proceedings will be heard, should they so proceed.

7.

Debtor has selected WLWS because of Stanley Q. Smith's extensive experience and knowledge of the underlying issues and applicable law. As such, Debtor believes that WLWS is well qualified to represent Debtor in this case for such purposes.

The services of WLWS are necessary to enable Debtor to execute faithfully its duties as a debtor-in-possession and are in the best interest of the estate.

9.

To the best of Debtor's knowledge, the partners and associates of WLWS do not have any connection with or any interest adverse to Debtor, any creditors, or any other party in interest, or their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee as to the matter for which they are being employed, as evidenced by the attached Stanley Q. Smith and Watkins Ludlam Winter & Stennis, P.A. Statement. Debtor notes that it has no outstanding pre-petition amounts due to WLWS and that, upon information and belief, Stanley Q. Smith is a "disinterested person" within the meaning of 11 U.S.C. § 101(14).

10.

Debtor intends to employ WLWS on an hourly basis. Services performed by Stanley Q. Smith will be charged to Debtor at a rate of \$305.00 per hour, with other rates charged to Debtor as described in the attached Affidavit.

11.

WLWS has requested a retainer in the amount of \$2,500.00 from Debtor to secure payment of future services. The law firm of Kean Miller is currently holding said retainer in trust for WLWS, subject to further order of the court.

WHEREFORE, Debtor respectfully requests entry of an order granting the relief requested herein *nunc pro tunc* as of July 12, 2010 and such other and further relief as is just.

Signature on following page

Respectfully Submitted,

STEWART ROBBINS & BROWN, LLC 247 Florida Street Post Office Box 66498 Baton Rouge, Louisiana 70896-6498 (225) 231-9998 Phone (225) 709-9467 Fax

BY: /s/ Brandon A. Brown

Brandon A. Brown (La. #25592) William S. Robbins (La. #24627) Brooke W. Altazan (La. #32796)

Counsel for the Debtor, EveryCall Communications, Inc.

UNITED STATES BANKRUPTCY COURT MIDDLE DISTRICT OF LOUISIANA

IN RE:

GASE NO. 10-11054

EVERYCALL COMMUNICATIONS, INC. Debtor CHAPTER 11

AFFIDAVIT OF STANLEY O. SMITH AND WATKINS LUDLAM WINTER & STENNIS, P.A.

BEFORE ME, the undersigned Notary Public, personally came and appeared, Stanley Q. Smith of the firm Watkins Ludlam Winter & Stennis, P.A. ("WLWS"), who declares that the following statements are true and correct to the best of his knowledge, information and belief, under penalty of perjury:

- I maintain an office at 190 East Capitol Street, Suite 800, Jackson, Mississippi 39201.
- 2. I am a shareholder with WLWS and a duly licensed and practicing attorney in the State of Mississippi since 1980.
- 3. The Debtor seeks to employ WLWS, subject to court approval, under § 327(e) of the Bankruptcy Code for the specified special purpose of providing legal counsel and representation to Debtor regarding Debtor's regulatory compliance with the Mississippi Public Service Commission and termination notices regarding the Debtor's Mississippi business operations.
- 4. WLWS holds no pre-petition claim against the Debtor's Estate.
- 5. Based on information obtained from inquiry of WLWS attorneys and my own personal knowledge, the partners and associates of WLWS do not have any connection with or any interest adverse to the Debtor, any creditors, or any other party in interest, or their respective attorneys, as to the underlying proceeding for which they are being employed.
- 6. Any work that I perform for the Debtor will be billed at the rate of \$305.00 per hour while the rate at which work performed by other shareholders and associates



within WLWS ranges from \$160.00 to \$360.00 as detailed in the attached Exhibit "B", depending on experience. As provided in Exhibit "B" in greater detail, services performed by legal assistants are charged between \$105.00 and \$155.00 per hour, depending on experience, while any services performed by law clerks are billed at a rate of \$130.00 per hour. Additionally, the firm's rates are subject to reasonable and periodic increases from year to year. Any expenses will be charged to the Debtor as detailed in the attached Exhibit "B." WLWS will charge to Debtor all costs and advances, subject to the limitation of the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the local rules and orders of this Court, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330.

- 7. WLWS has requested a retainer in the amount of \$2,500.00 from Debtor to secure payment of future services. The law firm of Kean Miller is currently holding said retainer in trust for WLWS, subject to further order of the court.
- 8. I have read Debtor's Ex Parte Application for Order Pursuant to 11 U.S.C. § 327(e) Authorizing Employment for Specified Special Purpose and the statements made therein are true and correct to the best of my knowledge, information and belief.

Stanley Q. Smith, Shareholder

Watkins Ludlam Winter & Stennis, P.A.

SWORN TO AND SUBSCRIBED BEFORE ME, THIS 2 DAY OF AUGUST, 2010.

ptary Public

ID # 23230

JOANN B. VINCENT

ommission Expires Oct. 29, 2012

N CO:

WATKINS LUDLAM WINTER & STENNIS, P.A. BILLING RATES

	ATTORNEYS		ATTORNEYS, Continued		
ALLEN	TRUDY B.	330	TAYLOR	ANN CORSO	290
ASH	DAVID T.	185	TAYLOR	VIKKI J.	285
BAILEY	F. HALL	285	TAYLOR, III	ZACHARY AILEEN S.	320 275
BAILEY BARBER	JASON W. JEFFREY R.	185 315	THOMAS THOMAS	LINDSAY	160
BLOSS	PETE	285	TOHILL	JIM B.	315
BOSCHERT	NEVILLE H.	325	TOMLINSON	COURTNEY L	170
вох	ROBERT E.	280	TURNER	KEITH W.	275
BROCK	KELLY	215	VAN SLYKE	LEONARD D.	295
CASTILLA	ALVENO N.	340	WALL	RANDALL B.	320
CHUNN CLARK	ANSON BOB LARRY E.	280 280	WESTBROOK,II WICKS	ASHLEY N.	265 175
CLARX	KAREN S.	26V 185	WILLIAMS	J. WILLIAM	265
CLAYTON	M. JASON	200	WINTER	WILLIAM F.	400
COWAN	H. MITCHELL	320	WOODS	JAMES E.	305
CROCKETT	THOMAS W.	320			
CROFT	KEVIN A.	200	001/501/501	T DEL 4TIONS S	DECIALIST
CUPP	STEVEN R. MARK T.	285 315	YOUNG	T RELATIONS SI CAMILLE S.	PECIALIS I 185
DAVIS DESMOND	MARKI. SUSAN F.	290	FOONS	GAMILLE G.	100
DOSSETT	WILLIAM E.	315			
FAVRE	S. TRENT	245			
GIBBES	LAURA L.	290			-
GIPSON	J. ANDREW	245		AL ASSISTANTS GWEN	i 145
GRISHMAN HAMMONS	DAVID B. CHAD J.	315 265	ALLEN, G. BASS	DIANE	130
HARRIS	TERRIS	250	BLACKMON	CARROLL A.	140
HERBERT	MARK D.	310	BOYD	JANIE M.	145
HERLIHY	TRISHA E.	300	BOYD	SHERRY	150
HESTER	KATHRYN H.	255	BRABSTON	KILBY M.	145
HILL	LAURA L.	190	BRISTER	MICHELLE A.	145 130
HOLLIS	SCOTT B.	265	BURGESS D'ENTREMONT	OLIVIA LORI	105
HOUSE IRBY	ROBERT B. PEYTON	300 295	DALE	LINDA S.	145
JACOBS	GINA M.	305	DALE	STEPHANIE	135
JOHNSON	KRISTINA M.	315	DURR	JULIE	105
JOHNSON	MARGARETT A.	230	EARLS	JAMIE	140
JOLLY	ROBERT T.	185	GALLOWAY	LISSA	145
KENG	LINDA B. MARY MARGARET	285 215	GRIFFITH GUICE	VICKY JANE L.	125 135
KUHEMANN LAIRD	HENRY F.	305	HUTSON	CINDY	150
LANCASTER	E. PATRICK	255	JAMES	RHONDA	145
LANDRUM	CRAIG N.	295	, KEY\$	THERESA	150
LAZARUS	ROBERT S.	360	KIMBROUGH	TAMMY	105
MARTIN	DAVID L.	320	MCMURTREY	UVONDA P. PATSY	140 120
MCMURTRAY MILLER	JANET D. DENNIS W.	285 300	MURPHY NELSON	BARBARA	135
MIRACLE	DOUGLAS T.	285	PARKER	MELANIE M.	130
NICHOLS	ERICH N.	165	PARKISON	BONNIE	140
PACE	CHRISTOPHER S.	225	PAYNE	B. KARAN	155
PARSONS	L. KEITH	320	PEEL PICKETT	EMILY JENNIFER L.	110 140
PICKETT PRATHER	KAYTIE PAMELA	160 250	PITTMAN	ÇAROL A.	155
RAULSTON	KEITH R.	310	PRESLAR	MARGARET	135
RAY	BRADFORD C.	210	RAFAL	VICTORIA	115
RAYNER	W. WHITAKER	300	RANDALL	KAREN B.	130
REEVES	APRIL D.	245	RAULSTON RYAN	ELIZABETH SANDRA	140 145
REPPETO RIMMER	LISA ANDERSON STEPHEN W.	255 280	SESSUMS	A, PAIGE	120
ROS	JOSEPH H.	260	SHOEMAKER	STACIE	135
SAMSON	KATHARINE M.	270	SZYMANSKI	BONNIE	130
SHAW	CHRIS R.	245	TABB	MICHELLE	145
SHELTON	WENDY M.	265	WALKER	LEZLIN	115
SHEPHERD, III	THOMAS B.	360	XU	JOE	105
SMITH SNYDER	STANLEY Q. GARY P.	305 300			
SONES	BENJAMIN P.	190			
STONE	ADAM	265	LAW CLERKS		130
3051333					07/14/10

EXHIBIT B

EXPENSE POLICY

Effective January 1, 2010, the firm's standard policy for expense billing is as follows:

Photocopies

- \$.15 per page

Printing and Scanning

- \$.10 per page

Color Copies and Printing

- \$.50 per page

Long Distance Telephone

- actual cost

Telecopy

- long distance charge only

Postage

- no charge under \$10.00

Word Processing

- no charge

Messenger Delivery

within city limits of office/no charge

Federal Express

- actual cost

Lexis/Westlaw

- actual cost

Travel (Hotel, Airfare, etc.)

- actual cost

Travel Related Mileage

- IRS approved rates