

Guide to Expense Billing for the Tribal Cost Fund

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INSTRUCTIONS FOR COMPLETING THE EXPENSE REPORT

I. Introduction

Counsel for Participating Tribes seeking reimbursement of eligible costs and expenses incurred through June 20, 2024, in connection with litigation or settlement of claims by Participating Tribes, must submit all expenses on the Tribal Expense Report. Instructions for completing the Tribal Expense Report are set forth below. The chart in Appendix A contains a non-exhaustive list of eligible costs and expenses.

II. Expense Reporting

A. Pre-Populated Expense Spreadsheets (Prior Applicants to the Joint Global Subdivision Cost and Expense Fund)

Prior Applicants to the Distributors/Janssen and/or Joint Global Subdivision Cost & Expense Fund who have deferred Tribal expenses will be provided a pre-populated Tribal Expense Report with their application. These Applicants will be required to: (1) self-audit their previously-submitted expenses contained within the Tribal Expense Report; (2) ensure compliance with the Settlement Agreements and the additional requirements established by the Special Master as set forth in this Guide; and (3) resubmit those self-audited expenses.

Amending Entries. Counsel shall make all amendments within the expense entry fields on the Tribal Expense Report.

Reducing Amounts. Counsel shall reduce the expense amount in the Amount column to comply with the limitations set forth in Appendix A.

Withdrawing Entries. Counsel shall withdraw any expense entries that are ineligible for reimbursement or for which they have been fully reimbursed by entering “\$0.00” in the Amount column.

Adding Entries. Applicants seeking reimbursement for expenses not included in the pre-populated Tribal Expense Report and that were not previously reimbursed or disallowed may add those expenses to the Expense Report.

Additional Fields. Applicants must complete the following additional fields before submitting the self-audited Tribal Expense Report to Crosslink.

Participating Tribe. A dropdown box for all Participating Tribes will appear in column H. Select the Participating Tribe to which the expense pertains. A complete list of Tribes is on the Tribe List tab of the expense spreadsheet. If your Tribe is not listed, you may enter it manually.

Date of Contract. For each Participating Tribe listed in column H, Counsel shall include the date of contract for representation by the firm in column I. Please note, you only need to list the contract date once per Tribe.

B. Completing the Tribal Cost Fund Expense Report

Applicants who are not provided a pre-populated Expense Report described in Section II.A must enter their expenses on the blank Tribal Expense Report template provided with their Application. For each expense submitted, Applicants must complete the following required fields in the Tribal Expense Report:

Last Name, First Name. Enter the name of the person who incurred the expense. A single expense for multiple people, such as hotel expenses for more than one person for the same trip, should be divided appropriately and entered separately for each person. If the expense is a general firm expense, enter the name of the firm.

Date. Enter the date the expense was *incurred*. Do not enter the date the expense was billed, the date the receipt was received, or the date the charge appeared on a credit card billing statement, if that date is different from the date the expense was incurred. For travel, enter the actual date of travel. For expenses covering a date range, such as an entry for roundtrip airfare, enter the first date of travel in the Date column and include in the Detailed Description the dates of travel.

Category Code. Use the dropdown box within the cell to select the appropriate Category Code. Category Code descriptions are provided in Appendix A of this Guide. Do not attempt to add or modify the Category Codes.

Vendor Name. Enter the name of the vendor or payee (*e.g.*, United Airlines, Uber, Dr. John Smith)

Detailed Description. Enter the purpose of the charge. Expenses using the following Category Codes must include additional information as set forth below:

1. Legal Research Expenses (Lexis/Westlaw/Bloomberg): Provide the general project/task the person was performing in connection with the charges. (*e.g.*, legal research in connection with Teva/Allergan's Motion to Dismiss)
2. Hotels: In addition to the location and purpose of the trip, the entry should indicate the reservation dates.
3. Airfare: In addition to the location and purpose of the trip, the entry should indicate whether the expense is for a one-way or roundtrip ticket and the fare class.
4. Meals: In addition to the location and purpose of the trip, the entry should indicate the names of people in the dining party and their role (*e.g.*, client, staff, co-counsel).

In addition, for all travel expenses, the location and purpose of the trip should be provided (*e.g.*, depositions, hearings, committee meeting). For deposition-related expenses, the name of the witness should be provided.

Amount. Enter the actual cost incurred for the expense. If the actual amount incurred exceeds the allowable limits set forth in Appendix A, reduce your expense or provide justification within your detailed description as to why the amount was necessary (*e.g.*, less expensive hotel rate unavailable for the time/area in question).

Participating Tribe. A dropdown box for all Participating Tribes will appear in column H. Select the Participating Tribe to which the expense pertains. A complete list of Tribes is located on the Tribe List tab of the expense spreadsheet. If your Tribe is not listed, you may enter it manually.

Date of Contract. For each Participating Tribe listed in column H, Counsel shall include the date of contract for representation by the firm in column I. Please note, you only need to list the contract date once per Tribe.

C. Additional Instructions

Expense Backup. Although Applicants are not required to submit expense backup, such as invoices or receipts, with their Application, they should begin preparing that information for submission upon request. All Applicants *will* be required to submit expense backup documentation for selected expense entries during the audit process described in Section III.D below, and the determination of which expense entries require expense backup documentation shall rest within the sole discretion of the Special Master. Failure to timely provide adequate expense backup documentation when requested may result in a denial, in whole or in part, for reimbursement from the Tribal Cost Fund.

Acceptable Expense Backup. Acceptable documents for expense backup must include sufficient information for the reviewer to match the expense backup to the expense entered and demonstrate that the expense was incurred. A credit card statement is **not** an acceptable proof of payment for airfare and hotel expenses.

Format. All information must be submitted on the Tribal Expense Report provided. Applications will be rejected if not submitted using the required Tribal Expense Report.

D. Auditor Review & Audit Notice

Auditor Review. The Auditor will review the Applications for compliance with the Settlement Agreements and this Guide and will provide a notice of non-compliant expense entries, with reasons for non-compliance indicated for each entry (“Audit Notice”). The Auditor will identify and include in the Audit Notice any expense entry that the Auditor concludes falls into one or more of the following categories:

1. Any expense entry in which the expense was not properly submitted or coded in accordance with this Guide;

2. Any expense incurred by or arising out of representation of a Tribe that is not participating in at least one of the Global Tribal Opioid Settlements;
3. Any expense that has been reimbursed from any other fund or source;
4. Any expense incurred after June 30, 2024.
5. Any expense entry that does not comply with the Special Master's requirements as contained in this Guide;
6. Any expense entry that is not described in sufficient detail to determine the nature and purpose of the expense involved;
7. Any expense associated with client acquisition including, but not limited to, advertising and marketing;
8. Attorneys' fees for co-counsel and local counsel;
9. Any expense related to matters other than claims against the Settling Defendants; however, submitted expenses may include an appropriate share of expenses incurred to pursue claims against multiple defendants including the Settling Defendants;
10. Any expense that is unnecessary or unreasonable;
11. Any expense entry that is duplicative, whether submitted by the same or another Applicant;
12. Any expense related to attendance at a CLE seminar or conference; and
13. Any expense related to third-party case funding including, but not limited to, loan principal and interest payments and bank fees.

Audit Notice. A detailed overview of this process and the instructions for responding to the Audit Notice will be provided in a separate guide prior to the commencement of the audit process.

III. Questions

Questions regarding the Expense Application should be sent to Tribalcostfund@amylcollinspc.com.

The official website of the Tribal Cost Fund, www.tribalopioidsettlements.com, contains important information for Applicants, including relevant orders, training materials, and frequently asked questions. Please monitor this website for updates and review the information posted there prior to contacting the Auditor with questions.

Appendix A

Category Code	Expense Limitations	Definition and Examples
1. Federal Express/UPS/Local Courier, etc.	Actual out-of-pocket cost	
2. Postage Charges	Actual out-of-pocket cost	
3. Facsimile Charges	Actual out-of-pocket cost but no more than \$0.10 per page	
4. Long Distance/Conference Call Charges	Actual out-of-pocket cost	
5. In-House Photocopying	Actual out-of-pocket cost as determined by the contractual rate of the firm's copy service provider but no more than \$0.40 per page for color copies and \$0.20 for black and white copies	
6. Outside Photocopying	Actual out-of-pocket cost but no more than \$0.75 per page for color copies and \$0.25 for black and white copies	
7. Hotels	Max of \$450/night plus tax per person unless a comparable rate is not reasonably available	
8. Meals	Max of \$140/day per person	
9. Mileage	IRS standard mileage rate for the applicable year in which the travel occurred	<ul style="list-style-type: none"> • 2024 - \$0.67/mile • 2023 - \$0.65.5/mile • July 1, 2022 - \$0.62.5/mile • Jan 1, 2022 - \$0.58.5/mile • 2021 - \$0.56/mile • 2020 - \$0.57.5/mile

		<ul style="list-style-type: none"> • 2019 - \$0.58/mile • 2018 - \$0.54.5/mile
10. Air Travel	<p>Domestic – refundable, changeable, convenient coach-class fare, or its equivalent</p> <p>International/transcontinental (> 4 flying hours) – reasonable business class</p>	
11. Deposition Costs	Actual out-of-pocket cost	Includes court reporter and interpreter expenses for depositions
12. Legal Research Expenses (Lexis/Westlaw/Bloomberg)	Actual out-of-pocket cost	
13. Witness and Expert Expenses	Actual out-of-pocket cost	<ul style="list-style-type: none"> • Expert witness and consulting fees • Expenses for fact witness
14. Court Fees/Filing Fees	Actual out-of-pocket cost	Includes PACER charges
15. Service of Process	Actual out-of-pocket cost	
16. Hearing and Trial Transcripts	Actual out-of-pocket cost	
17. Ground Transportation (rental car, taxi, Uber)	Actual out-of-pocket cost	
18. Miscellaneous	<p>Actual out-of-pocket cost</p> <p>Include a detailed description of expense and purpose</p>	
19. Document Repository Expenses	Actual out-of-pocket cost	Document (both electronic and hard copy) repository creation and hosting, operation, staffing, equipment, and administration, including outside third-party vendor expenses associated therewith

20. Document Review Platform Expenses	Actual out-of-pocket cost	
21. Extraordinary Administration Expenses	Actual out-of-pocket cost	<u>Extraordinary</u> administration expenses, subject to the prohibition regarding office overhead and profit margins within a firm Examples: expenses for equipment, technology, meetings rooms
22. Professional Fees	Actual out-of-pocket cost	<ul style="list-style-type: none"> • Legal, tax, and accountant fees • Research by outside third-party vendors/consultants/attorneys • Translation expenses • Bank or financial institution charges
23. Investigative Services	Actual out-of-pocket cost	