DOE v. UNIVERSITY OF SOUTHERN CALIFORNIA
Case Number: BS152306
Hearing Date: October 11, 2019

ORDER GRANTING PETITIONER'S MOTION FOR ATTORNEY FEES

Petitioner John Doe requests attorney's fees in the approximate amount of $181,680.50, a 2.0 multiplier and attorney's fees of $3,500 to $7,000 incurred in bringing this motion pursuant to Code of Civil Procedure section 1021.5.[1]

Respondent University of Southern California opposes the motion.

The Motion is GRANTED in the amount of $142,100.

[The court sustains Respondent's objection to the allowance of attorney's fees for services related to this motion. The manner Petitioner raised the fees related to the attorney's fees motion near the conclusion of the hearing deprived Respondent of any real ability to challenge the hours expended. It is clear from the court's review of the pleadings Attorney Smith reviewed each and every line item entry in the billing statements and annotated specific objections to the billing statements. Attorney Smith believed the hours charged were inflated and that the work had been done previously with other fee motions. Without some advance notice of the hours expended and the applicable hourly rate for the motion, it deprives Respondent of notice and a meaningful opportunity to be heard on the issue. Moreover, the amount claimed during the hearing exceeded that predicted in the moving papers.]

APPLICABLE LAW

Parties in litigation generally pay their own attorney's fees. (*Laffitte v. Robert Half Internat. Inc.* (2016) 1 Cal.5th 480, 488.) Code of Civil Procedure[2] section 1021.5 is an exception to that rule. (*Ebbetts Pass Forest Watch v. Department of Forestry & Fire Protection* (2010) 187 Cal.App.4th 376, 381.)

Section 1021.5, authorizing the award of attorney's fees in "public interest" litigation, provides as follows in relevant part:

> "Upon motion, a court may award attorneys' fees to a successful party against one or more opposing parties in any action which has resulted in the enforcement of

[1] The moving papers indicated the exact amount sought for the motion would be "set forth in greater detail in the reply brief." (Motion 1:27.) The reply brief, however, does not pinpoint the amount sought as attorney's fees for this motion.
[2] All further statutory references are to this Code.

> an important right affecting the public interest if: (a) a significant benefit, whether pecuniary or nonpecuniary, has been conferred on the general public or a large class of persons, (b) the necessity and financial burden of private enforcement . . . are such as to make the award appropriate, and (c) such fees should not in the interest of justice be paid out of the recovery, if any."

The basic objective of the "private attorney general" doctrine "is to encourage suits enforcing important public policies by providing substantial attorney fees to successful litigants in such cases." (*Maria P. v. Riles* (1987) 43 Cal.3d 1281, 1289; *Graham v. DaimlerChrysler Corp.* (2004) 34 Cal.4th 553, 565.) The statute awards successful public interest litigants with attorney's fees where the statutory requirements are established. (*Vasquez v. State of California* (2008) 45 Cal.4th 243, 250-251.) The burden is on the fee claimant to establish each statutory requirement, including that its litigation costs transcend its personal interest in the litigation. (*Save Open Space Santa Monica Mountains v. Superior Court of Los Angeles County* (2000) 84 Cal.App.4th 235, 247.)

"Under [S]ection 1021.5, the court may award attorney fees to (1) a successful party in any action (2) that has resulted in the enforcement of an important right affecting the public interest (3) if a significant benefit has been conferred on the general public or a large class of persons, and (4) the necessity and financial burden of private enforcement as such as to make the award appropriate." (*Ebbetts Pass Forest Watch v. Department of Forestry & Fire Protection, supra,* 187 Cal.App.4th at 381.)

The issue of whether to award fees is committed to the trial court's discretion. (*Flannery v. California Highway Patrol* (1998) 61 Cal.App.4th 629, 634.)

ANALYSIS[3]

Petitioner argues he is the prevailing party and entitled to attorney's fees pursuant to Section 1021.5. In opposition, Respondent argues Petitioner cannot satisfy any of the elements required for a fee award under the statute.

The court finds Petitioner has met all of the statutory requirements of Section 1021.5.

Petitioner is the Successful Party in the Action

While Respondent asserts Petitioner cannot "satisfy any one of the elements" required for attorney's fees under Section 1021.5, Respondent does not actually challenge the notion

[3] Petitioner's request in his reply brief that this court exercise its discretion under Section 436 and "strike the references by [Respondent] in its Opposition to the findings [Respondent] was ordered to set aside by the Court of Appeal, the Judgment entered by this court, and the Writ issued by the Clerk of the Court" is denied. (Reply 5:9-10.) The court finds doing so for purposes of this motion is unnecessary.

Petitioner is the successful party in this action. Ultimately, Petitioner prevailed in the Court of Appeal, and then upon remand, in this court. Accordingly, the court finds Petitioner is the successful party in this litigation.

Enforcement of an Important Right Affecting the Public Interest

A claimant seeking attorney's fees under Section 1021.5 must demonstrate the action "resulted in the enforcement of an important right affecting the public interest." (*Ebbetts Pass Forest Watch v. Department of Forestry & Fire Protection, supra,* 187 Cal.App.4th at 381; § 1021.5.)

The concept of important rights is subject to a broad interpretation. "When other statutory criteria are satisfied, the section explicitly authorizes [an attorney's fees] award 'in any action which has resulted in the enforcement of *an important right affecting the public interest*' [] regardless of its source – constitutional, statutory or other." (*Woodland Hills Residents Association, Inc. v. City Council* (1979) 23 Cal.3d 917, 925.) "The trial court determines the significance of the benefit, and the group receiving it, 'from a realistic assessment, in light of all the pertinent circumstances, of the gains which have resulted in a particular case. The courts are not required to narrowly construe the significant benefit factor. 'The 'extent of the public benefit need not be great to justify an attorney fee[s] award.' And fees may not be denied merely because the primary effect of the litigation was to benefit the individual rather than the public." (*Indio Police Command Unit Association v. City of Indio* (2014) 230 Cal.App.4th 521, 543.)

Here, Petitioner enforced two rights—the right to a fair hearing as well as the right to have Respondent comply with its own policies and procedures in student discipline matters. The court disagrees with Respondent's assessment that important rights were not at issue here.

First, Petitioner's claim of denial of a fair hearing implicated due process. Section 1094.5, subdivision (b) specifically provides an administrative decision may be set aside when any agency has failed to provide a fair hearing. "[D]ue process undoubtedly is an important right affecting the public interest." (*Hall v. Dept. of Motor Vehicles* (2018) 26 Cal.App.5th 182, 191.)

In its published decision, the Court of Appeal determined, "Where a student faces a potentially severe sanction from a student disciplinary decision and the university's determination depends on witness credibility, the adjudicator must have the ability to observe the demeanor of those witnesses in deciding which witnesses are more credible." (*Doe v. University of Southern California* (2018) 29 Cal.App.5th 1212, 1234.) The Court of Appeal explained, "where the witness accounts are in conflict and the adjudicator must determine which account to believe, or the adjudicator otherwise questions the veracity of a witness's account, it is essential for the adjudicator to have an opportunity to observe the demeanor of those witnesses where the determination turns on their credibility." (*Id. at* 1234 n. 28.)

The Court of Appeal also found Respondent's "procedures do not provide an accused student the right to submit a list of questions to ask the complainant, nor was [Petitioner] given that

opportunity here." (*Id.* at 1238.) The Court of Appeal directed that "[i]f [Respondent] proceeds with a new disciplinary proceeding, it should afford [Petitioner] an opportunity to submit a list of question to has [the complainant]." (*Ibid.*)

Second, Petitioner's claim Respondent failed to comply with its own policies and procedures for a " 'fair, thorough, neutral and impartial investigation of the incident' " involves notions of fundamental fairness. (See *ibid.* [quoting Student Guidebook].) The investigator's failure herself to request evidence Petitioner sought for independent testing was not a neutral action—the investigator emphasized Petitioner had requested the evidence thereby making it easier for the complainant to ignore—and hampered Petitioner's ability to defend himself. (*Id.* at 1239.) The notion of fair and impartial investigation in a student discipline matter is an important defined right affecting the public interest.

Conferring Significant Benefit on a Large Class of Persons

As noted by our Supreme Court, "We believe . . . that the Legislature contemplated that in adjudicating a motion for attorney fees under section 1021.5, a trial court would determine the significance of the benefit, as well as the size of the class receiving benefit, from a realistic assessment, in light of all the pertinent circumstances, of the gains which have resulted in a particular case." (*Woodland Hills Residents Association, Inc. v. City Council, supra,* 23 Cal.3d at 939-940.)

A benefit need not be pecuniary; "in many cases the important gains or contributions rendered by public interest litigation will be reflected in nonmonetary advances." (*Id.* at 939.)

As persuasively argued by Petitioner and discussed above, the litigation enforced important rights affecting the public interest as the ruling implicated due process rights of as well as fundamental fairness for students accused in Title IX hearings. As a result, this litigation affected a significant number of college and university students, including the present "44,000 students" of Respondent as well as Respondent's future students.[4] (Motion 9:16.) The Court of Appeal specifically found Respondent's procedures were inadequate. (*Doe v. University of Southern California, supra,* 29 Cal.App.5th at 1238.)

Additionally, the litigation resulted in published authority in this nuanced evolving area of law, which further supports finding a significant benefit on a large class of persons. (*Protect Our*

[4] In opposition, Respondent suggests the Court of Appeal decision actually harms three million students by making it more difficult for schools to expel students the school believes committed harmful conduct. The court disagrees. Ensuring a fair adjudicatory process for those accused of serious misconduct is not a societal harm. Instead, it is a key component of ensuring overall trust in an adjudicatory process. The court also disagrees with Respondent's contention the decision here benefitted only a tiny percentage of students within the state. All students benefit from Respondent following its own policies and procedures.

Water v. County of Merced (2005) 130 Cal.App.4th 488, 496, fn. 8. ["Publication of the Opinion alone supports a conclusion that the result was of significant statewide public interest."])

While this matter necessarily involved adjudication of some case-specific facts, the Court of Appeal found Respondent's procedures inadequate in the context of a fair hearing. The litigation undoubtedly affected the fair hearing process generally in Title IX proceedings.

Based on the foregoing, the court finds the litigation here conferred a significant benefit to a large class of persons.

Necessity of Private Enforcement and Financial Burden

The final requirement remaining to obtain an attorney's fee award under Section 1021.5 examines two issues: "whether private enforcement was necessary and whether the financial burden of private enforcement warrants subsidizing the successful party's attorneys." (*Conservatorship of Whitley* (2010) 50 Cal.4th 1206, 1214 [citing *Lyons v. Chinese Hospital Assn.* (2006) 136 Cal.App.4th 1331, 1348].)

"A court generally determines whether the litigation places a disproportionate burden on the individual by comparing the expected value of the litigation at the time it was commenced with the costs of litigation." (*Adoption of Joshua S.* (2008) 42 Cal.4th 945, 952.) "The successful litigant's reasonably expected financial benefits are determined by discounting the monetary value of the benefits that the successful litigant reasonably expected at the time the vital litigation decisions were made by the probability of success at that time. [Citations.] The resulting value must be compared with the plaintiff's litigation costs actually incurred, including attorney fees, expert witness fees, deposition costs and other expenses. [Citation.] The comparison requires a ' "value judgment whether it is desirable to offer the bounty of a court-awarded fee in order to encourage litigation of the sort involved in this case . . . . [A] bounty will be appropriate except where the expected value of the litigant's own monetary award exceeds by a substantial margin the actual litigation costs." ' [Citations.]" (*Collins v. City of Los Angeles* (2012) 205 Cal.App.4th 140, 154–155.)

Against this backdrop, Respondent argues Petitioner cannot demonstrate (1) the necessity of private enforcement or that (2) the financial burden on Petitioner is outweighed by Petitioner's individual stake in the litigation.

Petitioner's interests in this litigation were admittedly significant as his access to a higher education with Respondent was jeopardized by the outcome of the administrative hearing. An adverse finding by Respondent might also negatively impact Petitioner's future educational and occupational options. As such, Petitioner's stake in the litigation was both significant and personal. This fact alone, however, does not require denial of fees. (*Indio Police Command Unit Association v. City of Indio* (2014) 230 Cal.App.4th 521, 543. ["And fees may not be denied merely because the primary effect of the litigation was to benefit the individual rather than the public."] See also *Conservatorship of Whitley, supra,* 50 Cal.4th at 1211 ["a litigant's

nonpecuniary motives may not be used to disqualify that litigant from obtaining fees under Code of Civil Procedure section 1021.5"].)

Here, Petitioner's action satisfies the "necessity" requirement because it was necessary to force Respondent to change its sexual misconduct policy. (Hathaway Decl., Ex. 88, p. 18.) As argued by Petitioner, the need for private enforcement is clear where Respondent took no action for over a year in response to Department of Education's Office of Civil Rights decision withdrawing the 2011 and 2014 guidance documents on how schools should investigate and adjudicate allegations of campus sexual misconduct under federal law; the Department of Education determined these guidance documents helped create a system lacking in fundamental fairness. Respondent's procedure and policies are largely only tested by private enforcement by individuals like Petitioner. (*Conservatorship of Whitley, supra,* 50 Cal.4th at 1217 ["the 'necessity . . . of private enforcement' has long been understood to mean simply that public enforcement is not available, or not sufficiently available"].)

Petitioner's action also satisfies the "financial burden" requirement because the financial burden of bringing this lawsuit was born disproportionately to any pecuniary interest Petitioner had in the lawsuit. Although Petitioner sought to regain his access to a higher education degree with Respondent which would likely lead to greater earning power, this financial interest is speculative and largely incidental. It is unclear what consequence (other than expulsion from Respondent), if any, might befall Petitioner based on Respondent's disciplinary action. There is no evidence before the court suggesting how, if at all, Petitioner's overall higher education or occupational options would be impacted by his expulsion from Respondent. Petitioner did not seek any monetary award or damages that would otherwise fund this litigation. In fact, Petitioner's counsel represents Petitioner suffered financially from this litigation as he has only able to afford less than half the attorney fees incurred. (Hathaway Decl., ¶ 14.)

The court recognizes the absence of a monetary award does not necessarily equate to 'zero' financial benefit. (*Summit Media, LLC v. City of Los Angeles* (2015) 240 Cal.App.4th 171, 192.) Nonetheless, in balance, the court finds the necessity for pursuing the lawsuit placed a financial burden on Petitioner out of proportion to his individual stake in the matter.

During the hearing, Respondent raised Petitioner's counsel's statement in a brief before the Court of Appeal to demonstrate Petitioner's significant pecuniary interest in the litigation. Petitioner's counsel argued in Petitioner's reply brief the "permanent notation on [Petitioner's] student record" would be "devastating [to Petitioner's] future academic and career prospects." (Opposition 8:15-16.) Respondent argues the statement should be considered a judicial admission that Petitioner stood to benefit financially from this litigation in a significant way.

The court is not so persuaded. Petitioner's counsel's statement is nothing more than speculative argument. As noted earlier, it is entirely unclear what effect, if any, these disciplinary proceedings will have on Petitioner's future educational or occupational opportunities. Counsel's argument does not establish Petitioner stood to benefit financially in a significant way through this litigation.

Therefore, Petitioner is entitled to reasonable attorney fees under the statute.

Petitioner's Attorney Fee are Unreasonable and Must be Reduced:

Petitioner requests attorney fees in the approximate amount of $181,680.50, which does not include the requested multiplier of 2.0.

1. *Lodestar Fees*

When assessing the amount of any attorney's fee award, whether made under Section 1021.5 or otherwise, courts typically determine what is reasonable through the application of the "lodestar" method with adjustments for what hours and rates are reasonable given the expertise of counsel and difficulty of the matter presented. (*Ketchum v. Moses* (2001) 24 Cal.4th 1122, 1136; see also *Mann v. Quality Old Time Service, Inc.* (2006) 139 Cal.App.4th 328, 342 [concerning the apportionment of fees for partially successful actions].)

Under the lodestar method, a base amount is calculated from a compilation of (1) time reasonably spent and (2) the reasonable hourly compensation of each attorney. (*Serrano v. Priest* (1977) 20 Cal.3d 25, 48; see also *Meister v. Regents of University of California* (1998) 67 Cal.App.4th 437, 448-449.)

Normally, a "reasonable" hourly rate is the prevailing rate charged by attorneys of similar skill and experience in the relevant community. (*PLCM Group, Inc. v. Drexler* (2000) 22 Cal.4th 1084, 1095.) That amount may then be adjusted through the consideration of various factors, including "(1) the novelty and difficulty of the questions involved, (2) the skill displayed in presenting them, (3) the extent to which the nature of the litigation precluded other employment by the attorneys, and (4) the contingent nature of the fee award." (*Ketchum, supra*, 24 Cal.4th at 1132.) The Court is vested with discretion to determine which claimed hours were reasonably spent, and what an attorney's reasonable hourly rate is. (*Dover Mobile Estates v. Fiber Form Products, Inc.* (1990) 220 Cal.App.3d 1494, 1501; see also *Flannery v. California Highway Patrol* (1987) 61 Cal.App.4th 629, 644. ["We readily acknowledge the discretion of the trial judge to determine the value of professional services rendered in his or her court."])

First, as to the hourly rate, Respondent argues Petitioner's attorneys failed to provide evidence that the hourly rates charged by the attorneys are reasonable. With respect to Attorney Hathaway, Respondent contends there is no evidence of (1) his experience and expertise and (2) the rates of comparable attorneys in Southern California. As to the remaining attorneys—Mark Allen, Joshua Ritter, Inbal Zeevi, Sean Panahi, Kelly Quinn, and Alan Jackson—Respondent argues Petitioner has provided no information about their background, experience, or skill.

Admittedly, the evidence used to demonstrate the hourly rates charged are reasonable is thin. Attorney Hathaway did attest, however, the fees charged for his time and for that of the other

attorneys are consistent with rates of other attorneys in Southern California with similar experience and expertise. Additionally, the court may rely on its own knowledge of reasonable attorney fees in the community to gage whether hourly rates charged are reasonable. (See *PLCM Group v. Drexler, supra*, 22 Cal.4th at 1096 [explaining trial court has its own expertise in determining the value of legal services and may make its own determination without the necessity of expert testimony].) In this case, the court finds Petitioner's attorneys' hourly rates to be reasonable and comparable with other attorneys in the community.

[To bolster the evidence concerning the background, experience and skill of the attorneys who provided services in this matter Attorney Hathaway submitted additional information in Petitioner's reply papers.]

As to the hours incurred, Respondent contends many of those hours charged are unreasonable and should be disallowed. After reviewing each and every line item entry in Petitioner's billing records, the court agrees some fees incurred were unreasonable and should be disallowed.

Respondent first argues the fees should be capped at the amount that has been paid by Petitioner—$66, 563.42. The court is unpersuaded. That Petitioner has yet to pay the full amount owed to his counsel does not support a finding no fees beyond those paid were actually incurred or will have to be paid in the future. In fact, the evidence is to the contrary. None of the legal authority cited by Respondent supports its position here. The court is unaware of any authority that limits an attorney's fee award to the amount the prevailing party client can actually afford to pay his/her counsel.

Respondent also correctly notes Petitioner is seeking fees for hours incurred representing Petitioner in Respondent's internal administrative appeal process. The earliest time entry for legal services provided is dated May 5, 2014. Respondent's administrative appeal process ended on November 12, 2014 when Respondent denied Petitioner's appeal. The superior court litigation commenced on January 22, 2015. Petitioner's attorneys began their work for the superior court litigation on November 18, 2014.[5]

The court agrees with Respondent that Section 1021.5 does not provide Petitioner with a wholesale recovery of attorney's fees arising from Respondent's administrative appeal process *in this case*. While it is true Petitioner was required to exhaust his administrative remedies, the extent of attorney's fees incurred to preserve the right to raise the issue in superior court was not "useful and *necessary* to the public interest litigation." (*Best v. California Apprenticeship Council* (1987) 193 Cal.App.3d 1448, 1461 [emphasis added].) Petitioner's procedural challenge to the process did not require extensive attorney time; Petitioner's evidentiary attack did.

Respondent also challenges the billing records provided on the grounds that certain billing entries have no work description. Respondent identifies two such entries in its opposition

[5] It does appear, however, Attorney Hathaway spent 5.5 hours on October 1, 2014 preparing the petition for writ of mandate.

papers. (Motion, Ex. 6 at 32, 37.) In reply, Petitioner agues the billing records are not necessary to overcome the oversight of failing to include a description on two entries where the hours are also supported by an attorney declaration. The court agrees that these two minor defects do not warrant striking the fees where an attorney declaration also supports that such hours were incurred in the litigation of Petitioner's case. (Reply 12:27-13:1.)

Respondent further challenges several block billing entries. (See Smith Decl., Ex. 9.) While such block billing entries are generally discouraged, they are not per se impermissible; they do hamper efforts to determine whether the time charged is reasonable given the task performed. After reviewing the block billing identified by Respondent, the court finds some time should be disallowed as unreasonable.

Finally, there are many redactions within the billing statements. The redactions make it difficult to determine whether attorney time was reasonably spent. Many of the time entries where information has been redacted are brief, e.g., one-tenth of an hour. While the court could have found such time entries unreasonable on their face, relying on Attorney Hathaway's declaration as support for them, the court largely allowed the minimal fees charged for those services.

The court makes the following reductions to Petitioner's attorney's fees request:

For services provided prior to November 17, 2014, the court finds $6,825 to be the attorney's fees reasonably incurred by Petitioner's counsel. This figure recognizes 5.5 hours expended by Attorney Hathaway on October 1, 2014 and allows 5 hours for Attorney Hathaway to exhaust Petitioner's administrative remedies on the procedural/policy aspects of Petitioner's case.

Therefore, as explained above, the court eliminates $31,395 from Petitioner's overall attorney's fees request for the period prior to November 17, 2014.

The court also finds in the remaining billing records a reduction of $8,185.50 warranted as unreasonable. The court makes the finding after having reviewed each and every time entry including those specifically objected to in the papers by Respondent.

The court made reductions based on excessive of duplicative services; duplicated services are unreasonable. As an example, on November 19, 2014, two attorneys attended an ex parte hearing in this Department, and on January 29, 2014, two attorneys attended oral argument in the Court of Appeal.

The court made reductions based on the services provided being personal in nature to Petitioner; while such services may be tangentially related they do not concern the litigation. As an example, on March 31, 2015, Attorney Hathaway provided services related to debt collection involving Petitioner, and on June 25, 2016 Attorney Hathaway spoke to other universities about Petitioner.

The court made reductions for the attorneys' communications with those outside of the litigation; the services were unnecessary to the litigation. As an example, on January 28, 2014, Attorney Hathaway communicated with the Los Angeles Times newspaper, and on July 2, 2015, Attorney Hathaway had discussions related to an article.

The court made reductions for the attorney's "team meetings." Four time billers (Jackson, Allen, Ritter and Zeevi) incurred fees for status meetings. (See, e.g., Jackson and Allen with three dates in July 2016.) Given Attorney Hathaway's significant involvement in the matter, the court finds "team meetings" unnecessary and unreasonable.

The court made reductions for attorney's fees for services that should have been unnecessary and were unreasonably incurred. As an example, Attorney Hathaway provided services on July 18, 2016 and Attorney Parker provided services on July 19, 2016 all related to curing Petitioner's default in the Court of Appeal.

Finally, the court made reductions based on fees incurred for services that appeared excessive. Reasonable services are not those where too much time is charged for the task completed given the experience and skill of the attorney involved or the service appears unnecessary. To some extent this category also includes an inadequate description of the services provided. By way of example, on April 10, 2015 Attorney Panahi charged time for "sending" a motion, and on July 25, 2017, Attorney Allen incurred time for research related to a polygraph.

Total unreasonable fees listed above and to be reduced from request = $8,185.50

2. *A Multiplier Here Is Unwarranted:*

Petitioner requests a multiplier of 2.0. The court finds a multiplier is unwarranted here.

To address whether a multiplier is appropriate, "[t]he question to be answered is whether the litigation required extraordinary legal skill or whether there are other factors justifying augmentation of the unadorned lodestar in order to approximate the fair market rate for such services." (*EnPalm, LLC v. Teitler* (2008) 162 Cal.App.4th 770, 784.)

While the court acknowledges the skill and experience in which Petitioner's counsel litigated this action, the court cannot find "the quality of representation far exceeds the quality of representation that would have been provided by an attorney of comparable skill and experience billing at the hourly rate used in the lodestar calculation." (*EnPalm, LLC v. Teitler* (2008) 162 Cal.App.4th 770, 792.) To hold otherwise would "result in unfair double counting and be unreasonable." (*Id.*)

The court must also account for the fact that legal issues involved, while difficult, did not rise to the level of novel or otherwise warrant a multiplier.

Therefore, the court finds that the use of any multiplier here is not justified under the circumstances.

CONCLUSION

Based on the foregoing, the motion for attorney's fees is granted in the amount of $142,100. [181,680.50 less 31,395 less 8,185.50 equals 142,100.]

IT IS SO ORDERED.

October 11, 2019

Hon. Mitchell Beckloff
Judge of the Superior Court