

Public Memorandum

3rd Supplemental Hospital Monitoring

2013-0023

07/06/2016

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Public Memorandum

JPOIG PROJECT NUMBER: 2013-0023

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OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH

DAVID N. MCCLINTOCK
INSPECTOR GENERAL



DATE: 07/06/2016

TO: Citizens of Jefferson Parish

FROM: David McClintock, Inspector General

RE: Synopsis of OIG Supplemental Memorandum of 03/16/2016 - WJMC Lease

Please find attached the Jefferson Parish Office of Inspector General's (JPOIG) Finalized Third Supplemental Memorandum, originally issued in draft form on 03/16/2016. This memorandum discusses concerns and makes recommendations relating to the transaction with Louisiana Children's Hospital (LCMC) for West Jefferson Medical Center ("WJMC"). The memorandum is issued as part of the JPOIG's on-going monitoring of issues regarding the anticipated leasing of the hospitals.¹ Over the course of several monitoring memorandum released, the JPOIG's concerns and recommendations have expanded, but remain focused on process and procedure.

The JPOIG has been monitoring the hospital lease process since August of 2013, nearly three years. Monitoring efforts are proactive in nature and focus on issues as presented, or are otherwise discovered, as opposed to identifying and responding to issues at the conclusion of an event. Thus, monitoring is not intended to address all issues which may be raised in various forums. Rather, it is intended to address certain issues in limited areas where corrective measures remain a viable course of action.

In this latest and most in-depth memorandum, the JPOIG identified several areas of concern relating to negotiations between the LCMC and the Parish for the WJMC which arose between April of 2014 and September of 2015, when the transaction closed. The broad areas identified and discussed include:

1. Documentation/recording of Council direction;
2. Council management of negotiation team;
3. Management and oversight of consultant services;
4. Review of consultant invoices totaling \$3,945,163.56;
5. Ex parte Communication.

Many of the areas of concern are rooted in the failure to select, or alternatively establish, proper foundations for the core front end processes. Specifically, the failure to execute on a method for

¹ On or about August 23, 2013, the JPOIG began monitoring the processes and procedures engaged by Jefferson Parish through the Parish Council and/or its appointed boards of East Jefferson General Hospital (EJGH), West Jefferson Medical Center (WJMC) and the Jefferson Parish Health and Hospital Services District (aka. "Third District") which were anticipated to culminate in the selection of a suitable partner to lease EJGH and WJMC.

documenting and/or recording Council Executive Sessions on hospital lease issues; maintain proper communication channels; engage consultants and execute consultant contracts in a compliant manner with Parish requirements; set forth clear criteria for consultant invoicing; and manage specific tasks relating to negotiations. As a result, the Council, individually and collectively, had no record to reflect upon as the negotiations moved forward and direction of negotiation was placed at risk by ex parte communications between consultants and individual Council members, or sub-sets of the full Council. Further, consultants' contracts and/or engagement did not fit established processes; contracts were not executed; terms did not define criteria for invoicing; and generally did not support in effective management.

The ability to effectively manage consultants and for consultant to be effective is a function of well drafted contracts. While there is always value in a well drafted contract, the cost of not having a well drafted contract can be significant where consultants' hourly rates are in excess of \$600 per hour. In this environment, coordination and meaningful management are inextricably related to fiscal management.

Among the issues related to consultants' engagement, the JPOIG observed that neither engagement complied with the Parish ordinance requiring that professional service contracts contain a maximum amount. The Parish compensated Hogan Lovells, but there is no executed contract between Hogan Lovells and the Parish. Nemzoff & Company's original contract with the Parish contained a maximum amount of \$625,000, but the Parish removed it by amendment. This resulted in Nemzoff & Company receiving \$375,000 more than the maximum amount agreed upon. The JPOIG also observed that no policy or procedure was clearly applicable to the process of invoice review and payment authorization. Notwithstanding the absence of process and clear authority, the Parish, through the Parish Attorney, directed that approximately \$3.94 million dollars be paid to its two primary consultants, Hogan Lovells and Nemzoff & Company.

Further, the JPOIG reviewed consultants' invoices to assess documentation and support provided to determine whether the data would facilitate a meaningful audit or otherwise verified services were rendered. Those from Hogan Lovells, totaling \$2.86 million dollars, generally contained detail and documentation that would facilitate an audit and would supported verification of services rendered. Invoices from Nemzoff & Company, totaling approximately \$1.06 million dollars, did not typically include detail or adequate documentation that facilitate an audit or would support verification of services rendered. The memorandum discusses these aspects in depth. Because there was no effective Parish process and procedure for assessing invoices, the JPOIG assessed invoices against a series of best practices for professional services compensated the basis of an hourly rate.

The confidential draft report was provided to the Parish Council, the Yenni Administration and the Parish Attorney. After an extended comment and response period, the JPOIG received only one response from Council Chairwoman Cynthia Lee-Sheng on 04/28/2016. Chairwoman Lee-Sheng indicated that the report "provides an appropriate opportunity to initiate a dialogue regarding the Council's continued effort to improve professional service contracting throughout the conclusion of the Hospital Lease Transaction." Further, Chairwoman Lee-Sheng indicated that, based upon concerns raised, the Council took certain measures in entering into a new agreement with Nemzoff & Company. The response is included in its original form following the report.

We appreciate the response and are encouraged that elements of the report have already been factored into a recent contracting action. However, the JPOIG is concerned that there has been no communications from other recipients concerning a review of professional service contract procedures or the adoption of best practices that are designed to provide an enhanced management ability, require meaningful documentation of services rendered, and ultimately ensure the public's funds are expended when properly supported in accordance with established policy.



OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

DAVID N. MCCLINTOCK
INSPECTOR GENERAL



EXECUTIVE SUMMARY

The Jefferson Parish Office of Inspector General (JPOIG) has been monitoring the actions taken by the Parish Council to secure lease partner(s) for the Parish's two public hospitals since August 2013. The decision to monitor the hospital lease process was based upon the unique and complex nature of mergers and acquisitions and the long-term impact on health-care services in Jefferson Parish. While the broader process has included actions and considerations regarding both the West Jefferson Medical Center (WJMC) and the East Jefferson General Hospital (EJGH), this report primarily addresses actions taken in support of the WJMC lease, which is valued at approximately \$563 million dollars in cash and future capital improvements.

The present memorandum considers actions taken by the Parish Council beginning with the selection of Louisiana Children's Medical Center (LCMC) as a lease partner for the WJMC on 04/09/2014 through the closing of the transaction in September 2015. During the course of this complex and specialized transaction, the JPOIG identified issues and concerns directly related to accountability, transparency, and waste within government.

In this current monitoring memorandum, the JPOIG reviews the processes and procedures utilized by the Parish Council to facilitate the transaction with the LCMC. Specifically, the following areas were identified and will be summarized below along with associated recommendations:

1. Documentation/recording of Council direction;
2. Council management of negotiation team;
3. Management and oversight of consultant services;
4. Review of consultant invoices totaling \$3,945,163.56;
5. Ex parte Communication.

As early as 04/2014, the JPOIG identified the lack of coordination as a risk to the effectiveness and efficiency of the transaction process. The process that resulted was, in certain areas, reactive and not proactive. In this way, the WJMC transaction suffered qualitative and quantitative obstacles that, if avoided or reduced, presented opportunities for potential cost savings and increased efficiency.

1. DOCUMENTATION/RECORDATION OF COUNCIL DIRECTION

OBSERVATION: DIRECTING TRANSACTION UNDER ENHANCED ABILITY TO COMPETE

A unique aspect of the public hospital management is the ability of the Parish Council, acting as the governing authority, to enter into executive sessions, which are closed to the public, to discuss the WJMC, develop strategies, and provide direction. The authority to do so is established under the Enhanced Ability to Compete Act, La.R.S. 46:1073. The process is discussed further in the present memorandum, and it was a significant focus of the first hospital monitoring memorandum. Much discussion and direction to the consultants, negotiation team,

and WJMC executives concerning the lease process occurred in executive session under privilege of the Enhanced Ability to Compete Act.

The JPOIG observed that no efforts were made to keep minutes or record these sessions, approximately 25 annually. The lack of record made it difficult to reconcile actions taken by the Council as a result of these critical executive sessions from one meeting to the next within the context of the transaction as a whole. The failure to document this process, including these sessions, may have been a contributing factor in the failings of the negotiation team process, issues with contract compliance, and redundancy of efforts among participants.

Interestingly, the JPOIG is aware that the boards of the WJMC and the EJGH similarly met in executive session under the Enhanced Ability to Compete Act regarding the lease process. The boards maintained minutes documenting actions taken and direction given in these sessions. Thus, while both hospital boards documented the process, conclusions reached, and actions taken, the Council did not. The lack of minutes, or other documentation, left Council members, individually and collectively:

- 1) unable to verify, for its own benefit, past actions and authority given before new guidance was provided;
- 2) unable to verify information upon which past direction was based;
- 3) vulnerable to misinterpretations of past authorizations; and
- 4) on a course of action during negotiation which were not intended or otherwise authorized.

RECOMMENDATION: MAINTAINING MINUTES

The JPOIG recommends that the Parish Council maintain formal minutes of executive sessions in such a manner and with sufficient detail that members of the Council can subsequently:

- 1) verify, for its own benefit, past action and authority before new guidance is given;
- 2) verify information upon which past directions were based; and
- 3) mitigate the risk of unauthorized action and representation.

Ensuring that the will of the Council be recorded via minutes, in similar situations, would provide several key benefits:

- Compliance – Minutes document the nature of an executive session thereby allowing one to assess compliance with applicable legal mandates;
- Provide structure – Keeping of minutes encourages structured dialogue. Minutes document the outcomes of decision-making process and memorialize information which was considered;
- Drive action – Minutes can help drive a plan of action or document an intended course of action. Minutes serve to clarify and capture the how, when, and why a course of action was agreed upon or specific guidance was given;
- Serve as metric – Minutes serve as a baseline and demonstrate progress, or lack thereof, from one meeting to another.

2. COUNCIL MANAGEMENT OF NEGOTIATION TEAM

The Parish established, constructed, re-established, and re-constructed a negotiation team on at least four different occasions between April 2014 and December 2014. Changes were precipitated by need for clarity on issues and information that was reasonably foreseeable. Issues that precipitated modifications included ambiguity in consultant roles originating in their respective contracts, poor communications to members of the negotiation team regarding their ability to participate, communications between team members, reporting protocols, and tasking. This resulted, at times, in significant inefficiency, redundancy, and may have resulted in unnecessary additional consultant costs.

For example, the Parish originally authorized the WJMC to negotiate the transaction. Soon thereafter, the Council seized control of the transaction and established a negotiating team. The negotiation team created by the Council included the Parish Attorney and retained consultants, Hogan Lovells and Nemzoff & Company. However, the Council's failure to designate and authorize a team leader yielded redundancy and facilitated incongruent communications between the Parish and LCMC regarding the negotiation process and transaction details. Further, it also operated to exclude the WJMC from the process at times even though WJMC personnel possessed knowledge and information necessary to the negotiation and were in some cases explicitly authorized to participate.

Similarly, the Council process failed to task and authorize someone within the Parish to manage the consultants to ensure appropriate division of labor. The matter was of particular importance as both primary consultants were operating under an hourly billing model. Nevertheless, accountability for use of consultant time and resources went without measure or meaningful management. In the absence of effective oversight by the Parish, haggling ensued over consultants' roles and responsibilities, as well as, the direction of and professionalism of the negotiation team. The discord is reflected in both internal and external communications. The communications that follow are a few examples of those set forth in the memorandum.

On 08/08/2014, Mr. McDonald, financial advisor to LCMC, writes to Mr. Nemzoff of Nemzoff & Company, "We very much appreciate the urgency raised by your email and have been in very consistent communication with you regarding our response. We plan to maintain a civil and professional manner to meet the needs of our client and are surprised by your tone."

On 09/24/2014, Hogan Lovells attorney, Mr. Stromberg, wrote to Mr. Nemzoff of Nemzoff & Company, "It is in our client's interest that we work together collegially – and your repeated and unwarranted 'nastygrams' make that difficult. Please refrain." Nemzoff replied, "They are repeated but not unwarranted. But you are right I will be nice. My apologies." The dynamics, however, did not change.

On 01/19/2015, Hogan Lovells attorney, Mr. Stromberg, writes to Mr. Nemzoff of Nemzoff & Company, "You should have checked with me about the presentation of your list of open issues. I would have worded some differently and added others. I cannot understand why you persist in your loose cannon independent approach." Mr. Nemzoff replied, "Loss cannon is an old term. I am thinking more like a laser guided missile. And I don't work for you so so you can kiss my ass."

One year later in communicating with the Parish's local bond counsel, Josh Nemzoff writes, "I am sorry for yelling and cursing at you. It was uncalled for. I am very frustrated by the LCMC people and the fact that they were stupid enough to get a valuation when I told them not to. In addition the valuation is garbage."

However difficult it may be to quantify in dollars, the tone of the communications fairly indicates that all efforts and energies were not focused on representing the Parish's interest to the LCMC team in a unified manner or providing the Parish with the best information available.

RECOMMENDATION: ADOPT PROJECT MANAGEMENT BEST PRACTICES

Throughout the course of the hospital lease effort, the JPOIG has consistently pointed to a lack of process. Minimally, the process should include strong management centric criteria such as defined roles, assigned responsibilities for specific tasks and established protocols for communication that collectively served to achieve the desired outcome. While the Parish reached an agreement with the LCMC, the process was stressed and encumbered by unrefined roles and responsibilities and was not executed under policies and procedures designed to provide the Parish with the tools necessary to effectively manage consultants.

Time and resources were wasted working through the resulting lack of clarity regarding authority, specific tasks, and communications. Although negotiations have ended and the transaction has closed, the Parish's relationship with the LCMC is ongoing. Specifically, management and oversight of compliance with the agreements entered into with the LCMC has just begun. Thus, the circumstances have changed, but the risks are no less significant today than they were a year ago. Failure to engage in proper project management specifically tailored towards addressing the residual issues related to the lease of the WJMC and overseeing compliance may well result in further divisiveness, unsupported expense(s), confused processes, and uncertain deliverables.

The JPOIG recommends that the Parish develop a plan for future management and oversight of the lease.

3. MANAGEMENT AND OVERSIGHT OF CONSULTANT SERVICES

ENGAGING CONSULTANTS – CONTRACTUAL TERMS AND CONDITIONS

Hogan Lovells law firm and Nemzoff & Company were separately engaged in connection with the transaction for the WJMC with the LCMC. The JPOIG observed that neither consultant was engaged, retained or compensated in a manner consistent or compliant with Parish ordinance or other applicable process, such as that of the WJMC. Nevertheless, the Parish expended \$3.94 million dollars for services rendered between July 2014 and September 2015.

The Parish paid Hogan Lovells approximately \$2.86 million for legal and consulting services rendered to the Parish without an executed contract. The JPOIG found that the Council authorized the WJMC to negotiate the transaction, and the WJMC solicited for qualified counsel to negotiate the transaction. Following a competitive process, Hogan Lovells was selected by the WJMC, and equally importantly, Nemzoff & Company was not selected by the WJMC. With

Council approval, the WJMC contracted with Hogan Lovells in April 2014 to negotiate an agreement with the LCMC. Two months later, the Council assumed control of negotiations and called for an amended contract with Hogan Lovells effectively substituting the Parish for the WJMC as the client. No amended contract was executed.

Nemzoff & Company was engaged to provide healthcare financial advisory and other related services by the Parish without compliance with a competitive process of the Parish or the WJMC. The Parish did not direct the Parish Clerk to advertise for submittals of statement's of qualifications as required by ordinance. Likewise, Nemzoff & Company's submission to the WJMC was untimely, and Nemzoff & Company was not recommended for engagement by the WJMC as otherwise provided by ordinance.

The Parish paid Nemzoff & Company approximately \$1.08 million dollars to provide healthcare financial advisory and other related services. This amount exceeded the maximum amount originally agreed upon by \$375,000. Nemzoff & Company agreed to a maximum amount of compensation of \$625,000 for services rendered, and signed a contract to provide services for an amount not to exceed \$625,000. The contract was subsequently amended. At that time, the maximum amount was removed by the Parish.

The Jefferson Parish Code of Ordinance requires that "parish contracts for services, including annual contracts and contracts for professional services, shall include a fixed maximum amount of compensation for the services to be rendered." In the case of Hogan Lovell's, no fixed maximum was present because there was no executed contract between the Parish and Hogan Lovells. In the case of Nemzoff & Company, the contract contained a fixed maximum amount of \$625,000, but the Parish removed the maximum. Mr. Nemzoff invoiced and was paid \$375,000 beyond the maximum amount agreed.

RECOMMENDATIONS: COMPLIANCE AND ADOPTION OF BEST PRACTICES

❖ Circumvention of Procurement Process - Compensating Consultant Without Contract

The JPOIG recommends that the Parish consider contract management revisions to ensure that in addition to existing policy:

- 1) The Parish does not permit vendor services to be rendered prior to proper contract execution, and
- 2) That the Parish Attorney's Office, or other applicable entity, be tasked with certifying a proposed procurement complies with all applicable law, policy and procedure prior to advertisement; and
- 3) That each contract must clearly articulate the department responsible for management and invoice review; and
- 4) That all payments must be routed through the Department of Finance for review and payment.

❖ Ensure Compliance with JPCO 2-933.2 - Maximum amount for service contracts.

JPCO 2-933.2, *Maximum amounts for service contracts*, provides that all "parish contracts for services, including annual contracts and contracts for professional services, shall include a fixed

maximum amount of compensation for the services to be rendered.” The ordinance itself represents a very positive practice that if articulated more clearly would have resulted in substantial savings. However, the Parish failed to comply with this ordinance as it relates to the engagement of both Hogan Lovells and Nemzoff & Company. Noncompliance with this ordinance is directly correlated to the Parish’s failure to follow its own procurement processes as addressed in prior memorandum.

In the case of Hogan Lovells, had the Parish engaged in a compliance protocol the identification that no maximum amount was identified would also have likely led to the recognition that no executed contract existed for Hogan Lovells. The remedial action would likely have addressed both the maximum compensation amount and the lack of an executed contract.

In the case of the Nemzoff & Company contract, the maximum amount provision was initially complied with in a contract executed by Mr. Nemzoff on 06/24/2014 under Resolution No. 122965, which provided for “Total fees exclusive of expenses, related to the West Jefferson transaction including all monthly fees and the initial retainer shall not exceed \$625,000 (Six Hundred Twenty-Five Thousand Dollars).” However, on 06/26/2014, the Council passed Resolution 123120 resolving to “revise the payment terms to reflect an hourly rate”. Despite the fact that Resolution 123120 did not authorize the deletion of the contract cap, it was removed from the proposed contract sent to Nemzoff by Deputy Parish Attorney Rapier. The omission resulted in non-compliance with the Parish code and payments to Nemzoff & Co., LLC in excess of approximately \$375,000 more than the maximum amount provided for and authorized by Council Resolution(s).

The ordinance mandating that a fixed maximum amount be included in all professional service contracts supports fiscal responsibility by reasonably anticipating total costs. In this case, the consultants were permitted to charge, and WJMC was expected to pay, all costs of consultants without an established limitation.

❖ Proper Termination of Professional Service – Best Practices

Contracts contain terms and conditions pertinent to risks. When contracting for professional services, there is an inherent risk that services may not be provided in the manner needed, the time expected or for the costs anticipated. Therefore, the ability to terminate the contract is as important as the terms for compensation. Under the initial, anticipated terms of contract, the Parish reserved the right to terminate Nemzoff’s contract for failing to “comply with terms, progress, or quality of work in a satisfactory manner...” Nemzoff replaced this language with terms providing that the Parish could only terminate his contract for “Gross and willful malfeasance.” The Parish, through the Parish Attorney, accepted these more stringent terms that limited the Parish’s ability to terminate its contract with Nemzoff.

The JPOIG recommends that the Parish develop and adopt model language that operates to serve the interest of the Parish and not those of any individual consultant regarding termination of professional services contracts.

❖ Engagement of Professional Services – Best Practices

Contracts for professional services present specific challenges in terms of balancing expenditures with the value of the service needed. However, there are resources that provide examples of best practices for the management and oversight of professional services. Presently, the Parish has no prescribed guidelines for the management and oversight of professional services such as those required for the WJMC transaction.

The JPOIG recommends that the Parish:

- 1) Develop, adopt, and comply with a best practices model for future professional service agreements that provides effective management and oversight. Consultants should not be permitted to engage in unrefined services that lie upon the fringes of or outside the scope of the engagement. Further, the scope of engagement should be sufficiently refined to permit adequate oversight and management of tasks.
- 2) Adopt a model contract for professional services that mandates the inclusion of various components in a manner similar in substance to those utilized by the Office of the Governor's Policy and Procedure Memorandum #50.

4. CONSULTANT COSTS – REVIEW AND APPROVAL OF CONSULTANT INVOICES

The Parish expended \$3.94 million dollars between its two principal consultants, Hogan Lovells and Nemzoff & Company. The JPOIG found that the Parish failed to establish or apply a policy and procedure to manage these contracts. This lack of policy and process manifested itself, in large part, in the area of invoice review and payment.

Noted in the section above, Hogan Lovells invoiced and was paid \$2.86 million dollars at the direction of the Parish Attorney's office despite the absence of an executed contract between the Parish and Hogan Lovells. The JPOIG found that Hogan Lovells was originally retained by the WJMC. But, the Council revoked the authority given to the WJMC and called for the contract to be amended to substitute the Parish for the WJMC. The process was not completed with an executed contract. A detailed discussion of these observations can be found in the body of the memorandum under sections Background/Chronology and Areas of Concern.

The JPOIG's review of payments made to Hogan Lovells' revealed that the Parish Attorney's Office assumed responsibility for the authorizing of payments although there was not established policy or procedures conveying that responsibility. The JPOIG review of Hogan Lovells' invoices showed that invoices included adequate and reasonable documentation of the services rendered which was verifiable or auditable.

Nemzoff & Company invoiced and was paid \$1.08 million dollars under an executed contract, albeit one amended to remove the required maximum limit. The JPOIG memorandum details the iterations of the contract and the point in time at which the maximum amount was removed. The

JPOIG's review of payments made to Nemzoff & Company revealed that the Parish Attorney's Office assumed responsibility for the authorization to make payments although there was no established policy or procedures conveying that responsibility. However, the JPOIG review of Nemzoff & Company invoices showed a lack of adequate and reasonable documentation of the services rendered. As such, and notwithstanding certain travel and expense billings, the charges for services invoiced were not verifiable or auditable in a manner generally acceptable for payment in government.

The various maneuvers engaged in by the Parish Attorney's Office to address invoice review concerns, once identified, was not able to fully address the inadequacies of the process as it was. Invoice review suffered from the failure to establish review criteria as part of the contract, the failure to utilize the existing Parish apparatus, and the resulting inability to obtain meaningful and auditable invoice detail from Nemzoff & Company. Efforts to address these errors included reviews by the Internal Auditor, who lacked first-hand knowledge of process or transaction to render oversight regarding any expenditure except for travel; and a historical review of email correspondence in an effort to tie back communications to invoices.

The corrective action for these concerns may be found within the adoption of professional services best practices referenced in the foregoing section.

5. EX PARTE COMMUNICATION - PROHIBITION

OBSERVATIONS: EX PARTE COMMUNICATIONS WITH INDIVIDUAL COUNCILMEMBERS

Beginning with the first JPOIG Monitoring Memorandum, issued in draft on 09/13/2013, this office expressed concerns regarding the manner and method upon which information about the anticipated lease of the Parish's two public hospitals was being received, transmitted and acted upon. At that time, it was Kaufman Hall, a national healthcare consulting firm engaged to develop a strategic plan to secure a lease partner for the WJMC and the EJGH. However, divisiveness over the direction of the hospitals compromised the process and the viability of a partnership with certain suitors. After spending considerable public funds to secure Kaufman Hall's expertise, the engagement of Kaufman Hall ended in October 2013 when it issued a report recommending that WJMC and EJGH seek separate lease partners.

Moving forward, the Council went to great lengths to structure a negotiation process for the WJMC transaction, the integrity of which rested upon consultants reporting to the Council through the Parish Attorney. Resolutions Nos. 122965 through 122967 directed that the primary negotiation team, which included Nemzoff, attorneys from Hogan Lovells, and later the WJMC Chairman Mr. Cahill, were to report to the Council through the Parish Attorney. However, the boundaries of communication were not honored, and Mr. Nemzoff was permitted access to certain Councilmembers outside the chain of reporting.

The JPOIG recognizes that it is not an uncommon practice for vendors to communicate with individual Council members on a variety of issues. While we do not assess the propriety of all communications with individual Councilmembers, we note that in this matter there was an established communication protocol directing that negotiation team report through the Parish Attorney's Office.

RECOMMENDATION: INSTITUTION OF EX PARTE COMMUNICATION POLICY

The JPOIG recommends that Council consider measures that would prohibit or address the parameters of *ex parte* communications. In circumstances where consultants, or potentially staff, have been directed to provide reports via a specific mechanism, there must be support for enforcement of that direction and accountability for those that violate the directive.

CONCLUSION

The JPOIG has an affirmative duty as a matter of local law and in furtherance of its mission to note efficiency problems within government, to recommend remedial actions, and to monitor implementation of recommendations. In undertaking to monitor the Parish Council's efforts to secure lease partner(s) for its two public hospitals, the JPOIG has expended considerable time and resources. This effort has resulted in numerous recommendations set out in the several monitoring memorandum which are public. Given the long-term impact these transactions will have upon the citizens of Jefferson Parish, the JPOIG believes that the time and resources expended have been for the benefit of the citizens of Jefferson Parish.

The Parish, including the Parish Council and the Administration, has no affirmative duty to act upon or accept the recommendations made by the JPOIG. However, it is notable that the irregularities attendant to the engagement of consultants for the WJMC transaction was specifically addressed in the JPOIG's 2nd Supplemental Memorandum, issued in draft on 06/10/2014. At that time, the JPOIG recommended that the Parish comply with its prescribed procurement process for soliciting and engaging representation to negotiate the WJMC transaction. The Parish did not do so.

The Parish Council deviated from prescribed processes, revoked authority granted to the WJMC under Resolution 122824 to retain Hogan Lovells and directed that the contract with Hogan Lovells be amended to substitute the Jefferson Parish Council. The amendment never occurred. The deviation from process resulted in compensating a consultant with whom the Parish had no executed contract. Likewise, the deviation resulted in the engagement of Nemzoff & Company under terms which did not contain a maximum contract amount as mandated by ordinance.

Had the Parish followed its own procurement processes, the management of the Hogan Lovells' engagement would have been assigned to a department and the contract would have become a part of the Parish's financial system for purposes of review and invoicing. Had the Parish followed its own procurement processes, Nemzoff & Company's contract would have also become a part of the Parish's financial system for purposes of review and invoicing. If protocols would have been followed, the absence of a signed contract with Hogan Lovells would have come to the attention of the Finance Department. If protocols would have been followed, the deletion and absence of a maximum contract amount would have also come under review. However, the Parish's actions served to circumvent its own procurement practices and undermined its internal controls by permitting the Parish Attorney's Office to receive invoices and to, thereafter, direct the WJMC to pay them.

In conclusion and in summary, had the Parish Council given strong consideration to recommendations made by the JPOIG in June 2014, it may not have paid \$2.86 million dollars to a consultant with whom it had no executed contract, Hogan Lovells, and an additional paid \$1.08 million dollars to a consultant, Nemzoff & Company, who had signed an agreement to render services in an amount not to exceed \$625,000.



OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

DAVID N. MCCLINTOCK
INSPECTOR GENERAL



(THIRD) SUPPLEMENTAL MEMORANDUM - PUBLIC

DATE: 07/06/2016

TO: Citizens of Jefferson Parish

FROM: David McClintock, Inspector General

SUBJECT: Hospital Lease – Concerns and Recommendations regarding oversight of certain professional service contracts

I. Introduction

The Jefferson Parish Office of Inspector General (JPOIG) hereby provides this third supplemental memorandum. This memorandum focuses on procurement and oversight of consultants retained in connection with negotiating a complex transaction on behalf of the Jefferson Parish Hospital Service District No. 1, commonly known as the West Jefferson Medical Center (WJMC), including the lease of its assets, with the Louisiana Children's Medical Center (LCMC).¹ Unlike prior memoranda, this memorandum is limited in scope, focusing solely on the WJMC transaction process. By way of introduction, this memorandum will review subject matter of monitoring memoranda previously issued. Further, the subject matter of the report requires an elementary understanding of procurement processes, and the differences in procurement processes used by the Parish and the WJMC. A brief description of procurement processes is included for the reader's reference. Finally, this memorandum contains a historical summary of notable actions and events relative to the WJMC transaction in order to provide context to analysis, findings, observations, and conclusions contained herein.

¹ The JPOIG issued a Second Supplemental Memorandum, Final 07/14/2014, which addressed on-going concern for the lack of prescribed, approved process to engage in lease negotiations for WJMC with Louisiana Children's Hospital. The Second Supplemental Memorandum followed closely in time and in subject matter with the (First) Supplemental Memorandum, Final 5/21/2014, which addressed the need for a purposeful process in light of considered risks. These supplemental memoranda followed the initial monitoring memorandum, Final 11/22/2013, which provided detail of the Parish's efforts to secure partners to lease its two public hospitals, WJMC and Jefferson Parish Hospital Service District No. 2 (EJGH).

This supplemental memorandum must be read within the context of the original monitoring memorandum and two subsequent supplemental monitoring memoranda. These can be accessed via the following links or by visiting the JPOIG's webpage at www.JPOIG.net:

- [JPOIG Memorandum published on 11/22/2013](#)
- [JPOIG 1st Supplemental Memorandum published on 05/21/2014](#)
- [JPOIG 2nd Supplemental Memorandum published on 07/14/2014](#)

A. Monitoring Efforts

This JPOIG memorandum is confidential until final. It is subject to a draft and comment process pursuant to the Jefferson Parish Code of Ordinances (JPCO) 2-155.10(9).

This (3rd) Supplemental Memorandum is part of the JPOIG's monitoring of actions taken by the Council to secure lease partner(s) for the Parish's two public hospitals, the Jefferson Parish Hospital Service District No. 1 (commonly referred to as West Jefferson Medical Center, and herein referred to as "WJMC") and the Jefferson Parish Hospital Service District No. 2 (commonly referred to as East Jefferson General Hospital, and herein referred to as "EJGH").² The JPOIG began monitoring the process on or about 08/23/2013, and soon thereafter, issued its first monitoring memorandum.

The decision to monitor the lease of the Parish's two public hospitals was based upon the unique and complex nature of the action and the long-term impact it would have on health-care for the citizens of Jefferson Parish.

1. JPOIG Monitoring Memorandum – 11/22/2013

The JPOIG Monitoring Memorandum, which was issued in draft on 09/13/2013, concluded with two recommendations based upon articulated concerns. The JPOIG recommended the following:

- (1) The Parish seek an opinion from the Attorney General relative to the applicability of La.R.S. 46:1073 to the Council, as governing authority of the hospital service districts; and
- (2) The Parish consider parallel negotiations with more than one lease partner to leverage against the risk of failed negotiations.³

The Parish requested an opinion from the Attorney General through the Parish Attorney's Office, and Attorney General Opinion 13-0189 was issued on 11/25/2013. The Attorney General opined that, as governing authority of the hospital service districts, the Parish may meet in executive session for discussion and development of marketing strategies and strategic plans under R.S. 46:1073(B) sometimes referred to as the Enhanced Ability to Compete statute.⁴

² JPCO 17-18 provides the "parish council acting as governing authority of Jefferson Parish Hospital and Health Services District, Jefferson Parish Hospital Service District No. 1, and Jefferson Parish Hospital Service District No. 2 shall conduct respective hospital service districts business at an appropriate time during the parish council meeting as indicated on the meeting agenda." *See also* Atty. Gen. Op. 13-0189.

³ R.S. 46:1073 is commonly referred to as the Enhanced Ability to Compete Act and provides for an exception to R.S. 42:11, the Louisiana Open Meetings law, which permits boards of public hospitals to hold executive sessions (non-public) to discuss marketing strategies and strategic plans.

⁴ Attorney General Opinion 13-0189, issued 11/25/2013.

2. 1st Supplemental Monitoring Memorandum – 05/21/2014

The JPOIG's 1st Supplemental Monitoring Memorandum, which was issued in draft on 04/08/2014, focused on the lease negotiation process, or lack thereof. The JPOIG identified the lack of an established process as a risk that may result in substantial, uncoordinated, and potentially duplicative expenditures and recommended that the Parish:

- (1) Retain a single negotiation team which answers to the Council, but reports through the Parish Attorney's Office; and
- (2) Provide clear direction to hospital boards in the form of a resolution and/or an ordinance.

The Council passed resolution(s) authorizing the WJMC Board to negotiate the transaction with the LCMC and to retain the law firm of Hogan Lovells to assist.⁵ Later, the Council published its intent to establish a negotiation team.

3. 2nd Supplemental Monitoring Memorandum – 07/14/2014

The JPOIG issued a 2nd Supplemental Monitoring Memorandum, which was issued in draft on 06/10/2014. This memorandum focused on proposed action by the Council that operated to negate the past action authorizing the WJMC to negotiate the transaction. The JPOIG recommended that the Council:

- (1) Permit the WJMC Board to execute upon authority granted;
- (2) Establish clear lines for the WJMC Board to report to the Council and/or call upon the WJMC to direct Hogan Lovells to report to the Council; and/or
- (3) Abide by its own procurement procedures to retain consultants to negotiate the transaction.

Further, the JPOIG offered that, "It is wholly unclear how the engagement of a 'Health care financial advisor' can add value which cannot, or should not, otherwise be provided or expected from the retained legal counsel. What value can a health care advisor add to that of the law firm, but to look over its shoulders at the expense of additional public dollars?"

Notwithstanding the recommendations, the Council revoked the authority given to the WJMC Board in favor of establishing a "Primary Negotiation Team." Additionally, the Council abandoned its own procurement procedures in favor of those of the WJMC for the purposes of retaining a financial advisor to serve on the primary negotiation team. Further, the Parish Attorney was named lead coordinator for the "Primary Negotiation Team." The specific role or authority of the "lead coordinator" was not defined, and a lead negotiator was not otherwise named.⁶

⁵ Resolutions 122709 04/09/2014 and 122824 04/30/2014.

⁶ Resolutions 122965 06/11/2014; 122966 06/11/2014; 122967 06/11/2014; 123044 /6/18/2014; 123089 06/25/2014.

B. Subsequent Concerns Raised

In December 2014, the JPOIG wrote to the PAO, as lead coordinator, communicating concerns “about emerging dynamics among primary negotiation team members.” At that time, the JPOIG noted, “there appears to be differences of opinion concerning (1) roles and responsibilities of the team members; (2) lines of communication with the LCMC and among some team members; (3) coordination and level of decorum among members of the primary negotiation team.” The JPOIG identified the developing dynamic as material and of such significance that it merits consideration by the Council. The JPOIG requested the PAO fully update the Council on the issue.

Subsequently, the JPOIG addressed the Council on several occasions when it met in closed session as governing authority for the hospital service district in which the WJMC is located. The JPOIG directed concerns to the Council regarding communication between and among consultants, as well as, oversight of consultant billing. These concerns are, in part, covered in this 3rd Supplemental Memorandum.

C. Acronyms

The following acronyms are used in this document.

CEO	Chief Executive Officer	JPCO	Jefferson Parish Code of Ordinances
EJGH	East Jefferson General Hospital	JPOIG	Jefferson Parish Office of Inspector General
Hogan Lovells	Hogan Lovells, LLP	Nemzoff	Nemzoff & Company, LLC
HSD #1	Hospital Service District #1	PAO	Parish Attorney’s Office
HSD #2	Hospital Service District #2	WJMC	West Jefferson Medical Center
JP	Jefferson Parish (the Parish)	LCMC	Louisiana Children’s Medical Center

II. BACKGROUND/CHRONOLOGY

By way of review, there are two public hospitals operated in the Parish. They are the WJMC and the EJGH. Each of these hospitals operate within geographic boundaries, referred to as hospital service districts, which were established by the Parish under state law.⁷ The WJMC lies within Hospital Service District No. 1, which boundaries lie on the west side of the Mississippi River. The EJGH lies within Hospital Service District No. 2, which boundaries lie on the east side of the Mississippi River.⁸ The preservation and operation of these institutions fell largely upon the

⁷ R.S. 46:1051 *et seq.* JPCO Section 17-16, Hospital District No. 1, and JPCO Section 17-17, Hospital District No. 2.

⁸ Resolution No. 118767. JPCO Section 17-16, Hospital District No. 1, and JPCO Section 17-17, Hospital District No. 2. The Jefferson Parish Hospital and Health Service District (commonly referred to as the “Third District”) was created by Ordinance No. 23584 on 07/08/09, which added JPCO Section 17-14. The district boundaries were coterminous to Jefferson Parish and, thus, overlay the boundaries of both Hospital Service District Nos. 1 and 2. The Third District was dissolved by Ordinance 24789 on 07/23/2015.

hospitals' boards of directors until shifts in the medical care industry adversely effected the long term economic viability of the institutions.⁹

A. Selecting a Suitor for the Lease of the Public Hospitals

On 04/18/2012, the Council approved the engagement of Kaufman Hall by the hospital service districts.¹⁰ Kaufman Hall, a national healthcare consulting firm, was engaged to guide the identification and selection of suitor(s) to partner with the Parish's public hospitals. While the solicitation process was structured to secure a single partner for both hospitals, Kaufman Hall issued a report in October 2013 recommending that the EJGH and the WJMC seek separate lease partners.¹¹

Subsequently, the Council passed Resolution No. 122196 on 01/15/2014 soliciting for Statements of Qualifications for auditing services to review and audit submittals received by Kaufman Hall from suitors.¹² Nemzoff & Company, LLC (Nemzoff) responded, and the Council retained Nemzoff to provide an analysis of proposals submitted by entities interested in leasing the hospitals.¹³ The analysis was presented to the Council in open session during a special meeting held on 04/02/2014.¹⁴

B. Selecting a Suitor for the WJMC and Authorizing the WJMC Board to Negotiate a Lease

On 04/09/2014, the Council voted unanimously to authorize the WJMC Board to negotiate a lease with the LCMC, resolving to delegate authority to:

[T]he Board of Directors of Service District No. 1, who shall negotiate all of the necessary agreements with Jefferson Parish Hospital Service District No. 1 and Louisiana Children's Medical Center (LCMC); further, said agreement shall be

⁹ JPCO 17-19; 2-933.4; 2-851 et seq.

¹⁰ Kaufman Hall interchangeably identified itself and/or directed correspondence to the "Third Hospital and Health Service District," identified projects belonging to "East Jefferson General Hospital – West Jefferson Medical Center," and represented itself as having been engaged by the "East Jefferson General Hospital (EJGH) and the West Jefferson Medical Center (WJMC). Upon recommendation of the Board(s), the Council approved and authorized by Resolution 120250 an extension of the engagement with Kaufman Hall on 01/16/2013.

¹¹ Open source http://www.nola.com/politics/index.ssf/2013/10/jefferson_parish_consultant_sa.html

¹² JPCO 2-926 and following sections provide that the Council shall by "resolution authorize the parish clerk to advertise for submittals of statements of qualifications from persons or firms interested in providing professional services to the parish for each project." JPCO 2-927.1 and following sections set forth a comprehensive process for retaining professional services.

¹³ JPCO Article VII, Division 3.1, Section 2-926, *Selection of Persons for Professional Services*. On 02/19/2014, the Council by Resolution No. 122465 voted to approve a contract with another healthcare consultant, Nemzoff & Company, LLC, to analyze letters of intent to lease the WJMC and the EJGH that were submitted by three proposed lease partners. On 02/20/2014, HCA conveyed by letter that it had decided to withdraw all proposals to lease and operate the EJGH and the WJMC and will no longer participate in the selection process.

¹⁴ Pursuant to the terms of the engagement, the services of Nemzoff & Company, LLC ("Nemzoff") were concluded after presenting results to the Council. Nemzoff invoiced the Parish for \$125,000, plus costs, per the terms of the contract executed on 02/19/2014 by the Chairman of the Council. Final fees were to be invoiced and paid upon "conclusion of our work" under terms of contract. The invoices have been paid.

submitted to the Council in complete form, including all terms and conditions, for ratification by Council resolution prior to execution of said contract.¹⁵

Pursuant to the authority granted, the WJMC solicited for counsel to negotiate the lease, terms and conditions, and to provide other counsel to the WJMC in accordance with the WJMC process for soliciting and selecting professional services.¹⁶ The WJMC Board, through its Finance Committee, received and reviewed responses to solicitations for counsel including among them one from Hogan Lovells, a national law firm who demonstrated prior experience and expertise with negotiating like transactions. In addition, the WJMC Finance Committee also received a late submission from Nemzoff & Company, L.L.C.

The WJMC Board recommended Hogan Lovells be retained, and the Council authorized the WJMC to retain Hogan and Lovells on 04/30/2014 by Resolution No. 122824.

C. Establishing Primary Negotiation Team

On the same Council agenda as the approval of Hogan Lovells, the Council had for consideration a separate resolution establishing a “Primary Negotiation Team” that also operated, in part, to divest the WJMC Board of their authority to negotiate with LCMC that had been provided just 21 days before on 04/09/2014. See Attachments 1 and 2. The proposed resolution would have authorized the composition of a Primary Negotiation Team consisting of:

- (1) Council Approved Transaction/M&A Counsel (Designated Lead Negotiator);
- (2) Council Approved Anti-Trust Counsel;
- (3) WJMC Board of Directors Representative and
- (4) Office of Inspector General (whose responsibility it is to oversee the process and identify any concerns to the Negotiation Team/Counsel on an ongoing basis for immediate correction).¹⁷

¹⁵ Resolution No. 122709, 04/9/2014. The Council authorizes the WJMC Board to “negotiate a lease of the assets and property which are owned or in any way under its control, with Louisiana Children’s Medical Center (“LCMC”).” The Council further resolved that, “The authority to implement this Resolution is delegated to the Board of Directors of Service District No. 1, who shall negotiate all of the necessary agreements with Jefferson Parish Hospital Service District No. 1 and Louisiana Children’s Medical Center (LCMC); further, said agreement shall be submitted to the Council in complete form, including all terms and conditions, for ratification by Council resolution prior to execution of said contract.” WJMC Board of Directors authorized its Chairman Harry “Chip” Cahill, to execute the Letter of Intent with LCMC. The Letter of Intent with LCMC was executed.

¹⁶ JPCO 2-933.4(a). provides “Except as otherwise provided herein, the administration of each particular hospital service district, upon authorization of its board, shall be responsible for selecting professionals and negotiating, executing and administering professional services contracts necessary for the efficient operation of said hospital service district. The parish council shall make the selection of the person or firm to provide professional services involving accountants, architects, engineers, financial consultants, investment managers, and legal counsel. The selection may be based upon the review and recommendation provided by the board of the appropriate hospital service district.”

¹⁷ The Resolution, as proposed, was amended during the meeting.

The resolution was amended by the Council at the meeting to exclude the Inspector General and add the Parish Attorney and the “Councilman for Hospital District No. 1 or Representative.” It passed unanimously as Resolution 122823.¹⁸ See Attachment 3.

Approximately five weeks later, the Council took the following action at its meeting of 06/11/2014:

- Passed Resolution 122965, on a 4:3 vote, which selected and authorized negotiation of a contract with Nemzoff & Co., LLC to provide “health care financial advisory service, and other related services, to the Jefferson Parish Council” acting as governing authority for the WJMC and to provide that Nemzoff & Co., LLC shall “report to and take direction from the Jefferson Parish Council” through the Parish Attorney’s Office, but provided that “charges for these services shall be paid by West Jefferson Medical Center.” See Attachment 4.
- Passed Resolution 122966, on unanimous vote, which revoked Resolution 122824 authorizing the WJMC Board to retain Hogan Lovells and directed that the contract with Hogan Lovells be amended to substitute the Jefferson Parish Council for the West Jefferson Medical Center and that Hogan Lovells “report to the Jefferson Parish Council through the Parish Attorney’s Office.” See Attachment 5.
- Passed Resolution 122967 which amended Resolution 122823 establishing the Primary Negotiation Team to add a “Health care financial advisor selected via WJMC’s SOQ process” (Nemzoff) and to remove the WJMC Board of Directors Representative. The Resolution also provided for a “Support Team” which included the WJMC Chief Executive Officer or Representative and the JPOIG, and provided that the Support Team “shall not have any decision-making authority.” See Attachment 6.

During the following Council meeting on 06/25/2014, the Council passed Resolution 123089 naming the Parish Attorney, or designee, as lead coordinator. See Attachment 7. The scope and authority of the lead coordinator was not specified.

Negotiations ensued, but emerging dynamics among team members proved cumbersome. Some six months later, the Council named a lead negotiator for the transaction, appointing Harry “Chip” Cahill, Chairman of the WJMC Hospital Board, to the Primary Negotiation Team to act as “lead negotiator in the negotiation process for a lease agreement between Louisiana

¹⁸ Notably, Resolution 122823 cites JPOIG Supplemental Memorandum and recommendations by the WJMC Board of Directors as reason for creating a Primary Negotiation Team. For clarity, the JPOIG issued a report on 04/08/2014, which became final on 05/21/2014, identifying a lack of established process and expressing concerns that actions by individual boards could result in substantial, uncoordinated, and potentially duplicative expenditures. The report contained two recommendations: (1) the retention of a single negotiation team which answers to the Council but reports through the Parish Attorney’s Office. The JPOIG recognizes and understands that the negotiation team must have access to each hospital’s respective management team, attorneys, advisors and board members; (2) Clear direction to the hospital boards in the form of a resolution and/or ordinance concerning the authority to (a) engage past, present or potential suitors in any manner; (b) engage in negotiation efforts; and (c) expend funds related thereto. Action undertaken and completed should be rooted in specific authority that is aligned with the Parish’s goal to ensure the future viability and sustainability of the public hospitals. These recommendations were adopted in part, but not in whole, by the Parish, of particular importance, the Parish failed to establish a clear process and line of authority.

Children's Medical Center" and WJMC on 12/19/2014 via Resolution 124107. See Attachment 8.

Three months later the Council passed Resolution 124412 on 02/23/2015 approving a Master Lease agreement and Cooperative Endeavor Agreement with Louisiana Children's Hospital. See Attachment 9. The Primary Negotiation team continued to work towards a final closing of the transaction on or about 09/30/2015.

D. Procurement of Professional Services

When considering the procurement of professional services (both Hogan Lovells and Nemzoff) during this transaction, it is necessary to understand the relative relationship between the Parish and the WJMC. As earlier stated, the WJMC lies within a hospital service district, known as Jefferson Parish Hospital Service District No. 1.¹⁹ The Council is the governing authority for the hospital service district and does "conduct the respective hospital service district business at an appropriate time during the parish council meetings..."²⁰ Aside from the Council acting as governing authority, the hospital service district has no employees or policies associated with it which are separate or distinct from the Parish. However, the WJMC has employees and policies that are separate and distinct from the Parish. The WJMC is overseen by a Board of Directors. Membership and appointment to the board is, in large part, controlled by the Council.²¹



Subject to oversight by the Council as governing authority, the WJMC established and implemented policies and procedures necessary to the operation of the hospital.²² Parts of processes were utilized at various points, we will briefly address them in preparation of further discussion.

¹⁹ JPCO 17-16.

²⁰ JPCO 17-18.

²¹ JPCO 2-852. *See also* 2-853 – Selection of director of hospital; setting of salary and benefits.

²² JPCO 2-933.1 and 2-933.4.

1. Parish – Professional Services

The Parish’s process for selecting persons to provide professional services is set by ordinance in the Jefferson Parish Code of Ordinances (JPCO), Article VII, Division 3.1, *Selection of Persons for Professional Services*. JPCO 9-927 provides that the Council “shall by resolution authorize the parish clerk to advertise for submittals of statement of qualifications from persons or firms interested in providing professional services to the parish. Persons wishing to be considered are required to make certain attestations and respond to questions.²³ Thereafter, each person who responds is evaluated by a committee under guidelines set forth by the Council.²⁴ After selection, the Parish Administration is charged with negotiating the contract for professional services.²⁵

JPCO 2-933.2, *Maximum amounts for service contracts*, provides that all “parish contracts for services, including annual contracts and contracts for professional services, shall include a fixed maximum amount of compensation for the services to be rendered.”²⁶

The Council engaged the above described process and procedure when soliciting Statement of Qualifications for auditing services to review and audit proposals submitted by interested suitors. See Attachment 10. The process resulted in the selection and first engagement of Nemzoff & Company, LLC.²⁷ By Resolution 122607 of 03/19/2014, the Council provided that all costs associated with the agreement between the Parish and Nemzoff be shared between the WJMC and the EJGH. Further, and most importantly, the Council assigned responsibility to the PAO to review and approve Nemzoff’s invoices. It assigned responsibility to the Parish Finance Department to bill the hospitals and pay the vendor invoices once approved.²⁸ See Attachment 11. The process clearly placed the responsibility for oversight and approval with a specific entity, the PAO.

²³ JPCO 9-298.

²⁴ JPCO 2-931.

²⁵ JPCO 2-933.

²⁶ JPCO 2-933.2(c) creates an exception for contracts for legal services by providing “The provision of this section shall not apply to contracts for legal services.”

²⁷ Resolution 122465, passed on a 4:3 vote on 02/19/2014 by the Council sitting as governing authority for Jefferson Parish Special Districts.

²⁸ Resolution 122607 “**SECTION 1.** That all costs associated with the Agreement between the Parish of Jefferson and Nemzoff & Co., LLC, (hereinafter referred to as “Nemzoff”) which Agreement was ratified by Resolution No. 122465, adopted on February 19, 2014, (hereinafter referred to as “the Agreement”) to provide auditing services to review and audit the submittals of the firms being considered to enter into one or more leasing agreements with the two Parish hospitals shall be borne in equal measure by Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; and Jefferson Parish Hospital Services District No. 2, Parish of Jefferson. **SECTION 2.** That the Parish Attorney’s office shall review and approve each invoice submitted for payment under the Agreement prior to the payment of the invoice. **SECTION 3.** That the Finance Department shall submit all invoices from Nemzoff approved by the Parish Attorney’s office to each of the Parish hospitals for one-half of the amount of each such invoice received, establishing accounts “due from” the hospitals and a “due to” Nemzoff, **SECTION 4.** That amounts received from the hospitals in response to the invoices sent to the hospitals under Section 3 herein shall be deposited and all invoices submitted by Nemzoff which have been approved for payment by the Parish Attorney’s Office and by the Finance Department shall be paid.”

Generally, this process is representative of Parish procurement practices for professional services.²⁹ Here, the resolution set forth with a fair measure of specificity means for review, payment, and funding for the engagement of Nemzoff. The above process was not replicated or adopted with equal clarity by the Council for the WJMC negotiations with the LCMC.

2. Hospital Service District/WJMC – Professional Services

The Jefferson Parish Code of Ordinances provides an exception for the hospital service districts at JPCO 2-933.4, *Negotiation, execution, and administration of professional services contracts pertaining to the hospital service districts*. The JPCO 2-933.4(a) states that “Except as otherwise provided herein, the administration of each particular hospital service district, upon authorization of its board, shall be responsible for selecting professionals and negotiating, executing and administering professional services contracts necessary for the efficient operation of said hospital service district. The parish council shall make the selection of the person or firm to provide professional services involving accountants, architects, engineers, financial consultants, investment managers, and legal counsel. The selection may be based upon the review and recommendation provided by the board of the appropriate hospital service district.” This process and procedure was followed by the WJMC to retain Hogan and Lovells.

3. WJMC Transaction -- Professional Services Contracts

Hogan Lovells

Hogan Lovells was initially retained in a manner consistent with JPCO 2-933.4. The WJMC recommended Hogan Lovells to the Council at the conclusion of the WJMC’s evaluation process. Attachment 12. Subsequently, the Council approved the engagement of Hogan Lovells by the WJMC. Thereafter, the WJMC executed contract(s) on 04/30/2014 for Hogan Lovells to act as transaction counsel, as well as, anti-trust counsel. Attachment 13. The contracts were signed under a cover letter from Hogan Lovells to the WJMC that read in part:

We are pleased that West Jefferson Medical Center (the “Company”) has engaged Hogan Lovells US LLP to represent it in connection with a planned lease transaction to Louisiana Children’s Medical Center.

This letter and the accompanying General Terms of Representation are intended to formalize our retention, as required by applicable Rules of Professional Conduct.³⁰ Attachment 14.

The general terms of representation provides that Hogan Lovells “will provide our services on an hourly basis at our standard rates....”

On 06/11/2014, the WJMC’s authority to engage Hogan Lovells was revoked by the Council, and the Council resolved that the contract(s) with Hogan Lovells be amended to substitute the

²⁹ The contract was administered as Parish Contract #55-00014176, Auditing Services for Hosp Dist #1 & #2 and processed through Purchasing.

³⁰ Hogan Lovells was retained by the WJMC to act as transactional attorneys on negotiations with the LCMC and to provide legal counsel on anti-trust issues, as they may arise. The scope of representation is set out in two separate letters of engagement. For clarification, Hogan Lovells rendered services as transactional attorneys, as well as, provided legal counsel on anti-trust issues, where needed. However, this memorandum focuses primarily on details of work performed by transactional attorneys in course of negotiating with the LCMC.

Council for the WJMC and provide that Hogan Lovells report through the PAO.³¹ No amended contract(s) was executed.

There is no executed contract between Jefferson Parish, as governing authority of the WJMC, and Hogan Lovells.

Between July 2014 and September 2015, Hogan Lovells was paid approximately \$2.8 million for legal and consulting services related to the WJMC transaction.³²

Nemzoff & Company, LLC

Neither of the prescribed procurement processes for professional services were met for the (Second) engagement of Nemzoff & Company, LLC to provide “health care financial advisory services, and other related services, to the Council.”³³ Specifically, the Parish did not authorize the parish clerk to advertise for submittals of statement of qualifications as prescribed by JPCO 9-927. Likewise, Nemzoff’s submission to the WJMC was untimely, and Nemzoff was not recommended for engagement by the WJMC per provisions of JPCO 2-933.4.³⁴ Irrespective of the departure from established procurement procedures, the Council authorized a professional service contract to be negotiated with Nemzoff by Resolution 122965 of 06/11/2014. See Attachment 4.

Subsequently, the PAO negotiated the contract with Nemzoff. On 06/16/2014, Deputy Parish Attorney Ed Rapier (Rapier) forwarded a draft contract to Nemzoff. Nemzoff returned the contract with changes. Notably, Nemzoff substituted language in the “Termination” section. The draft contract provided by the PAO provided that Nemzoff could be terminated upon failure “to comply with the terms, progress, or quality of work in a satisfactory manner, proper allowances made for circumstances beyond control of Firm.” Subsequently, Nemzoff struck through the termination language to provide that Nemzoff could only be terminated upon “engaging in Gross and willful malfeasance.” See Attachment 15.

On 06/18/2014, the Council passed Resolution 123044 on a vote of four to three, to “hereby ratify a Professional Services Agreement” with Nemzoff & Co., LLC “to provide health care

³¹ Resolution 122824.

³² This amount may not include additional amount invoiced after 9/29/2015. Hogan Lovells invoiced \$2,842,500.76 for 5,258 hours of work performed during this period.

³³ Resolution 122965 06/11/2014. While the Resolution references areas of concern identified by the JPOIG, action taken by the Resolution is not representative of any specific recommendations by the JPOIG, and the JPOIG expressed specific concern regarding procurement process, or lack thereof, utilized by the Council to contract with Nemzoff for the WJMC transaction. See [JPOIG Second Supplemental Memorandum released on 6/10/2014](#)

³⁴ WJMC Board Resolution 05/19/2014 stating “WHEREAS, the WJMC Board is gravely concerned that Mr. Joshua Nemzoff has shown himself to be biased and at times unprofessional towards the WJMC Board, WJMC legal counsel and LCMC throughout his previous engagement with the Jefferson Parish Council, and WHEREAS, Mr. Joshua Nemzoff submitted a proposal to be the lead negotiator for the WJMC/LCMC negotiations and the evaluation committee reviewed this proposal and ranked it last among the five responders, and WHEREAS, Mr. Joshua Nemzoff has a conflict of interest in serving on this negotiation team due to his bias towards WJMC and LCMC as well as having submitted a proposal and not being the selected professional”.

financial advisory services, and other related services, to the Council...”³⁵ See Attachment 16. That same afternoon, Nemzoff sent an invoice to the Parish through Deputy Parish Attorney Ed Rapier for \$50,000. See Attachment 17.

Notwithstanding Council action and the invoice for \$50,000, Nemzoff pursued changes to the engagement. On 06/19/2014 at 3:13 P.M., he wrote to Deputy Parish Attorney Ed Rapier, “Here are my comments to the contract. I have retained the fee cap at \$625,000 and switched the payment to an hourly...” and attached draft contract with comments. Nemzoff added an hourly rate of \$650.00 per hour. See Attachment 18. An hour later, Nemzoff writes to Deputy Parish Attorney Ed Rapier, “Please disregard my prior email. Your changes to the contract are acceptable.” See Attachment 19. At 6:00 P.M., Deputy Parish Attorney Ed Rapier forwarded the proposed contract sent by Nemzoff to Bryan St.Cyr, council aide to Councilman Paul Johnston. See Attachment 20.

Still, conversations regarding the terms of Nemzoff’s engagement continued the following day. On 06/20/2014, Rapier wrote to Nemzoff, “As far as I am concerned you are under contract based on the contract I forwarded you yesterday.” Nemzoff replied, “Well maybe not. I am sending you an email.” The correspondence that follows indicates that terms were not agreed upon fully. See Attachments 21 and 22.

On 6/20/2014, Nemzoff forwarded three draft contracts with comments and wrote:

Hi Ed

I thought about our conversation yesterday and here are some thoughts for you. Attached you will find the East Jefferson Proposal which was for \$625,000. In addition I have attached the West Jeff Proposal which was for \$625,000. All of these contracts anticipate a fee for this work of \$625,000, in other words I am getting paid \$625,000 to do all of the work necessary to close this deal. The \$50,000 a month that is referenced in all of these documents is simply an explanation of how that money is paid out.... The \$50,000 a month has nothing to do with time spent. In fact since there is no mention of an hourly rate anywhere in this contract, I am not sure what documentation you would want.... But I am not going put myself in a position of having to justify every hour of my time on a project of this size... See Attachment 22.

The hourly rate of \$650.00 was subsequently removed, and the contract then read, “The fee for completing all work on this transaction will be \$625,000 excluding expenses, payable as follows...”

Nemzoff sent a signed contract dated 06/24/2014 to Deputy Parish Attorney Ed Rapier. See Attachment 23. The terms provided for a retainer of \$50,000 with a “Total fee exclusive of

³⁵ Those voting to “ratify” the contract were Vice-Chairman Mark Spears and Councilmembers Paul Johnston, Ben Zahn and Cynthia Lee-Sheng. Those opposing resolution to “ratify” contract were Council Chairman Elton Lagasse and Councilmembers Chris Roberts and Ricky Templet.

expenses, related to the West Jefferson transaction including all monthly fees and the initial retainer shall not exceed \$625,000...” The contract signed by Nemzoff also incorporated his proposed language regarding termination which set the standard at “Gross and willful malfeasance” to terminate contract in the absence of mutual agreement. The 06/24/2014 contract went unexecuted by the Parish.³⁶

A revised contract with Nemzoff was already under negotiation prior to Nemzoff signing the contract dated 06/24/2014. On 06/22/2014, Deputy Parish Attorney Ed Rapier wrote to Nemzoff, Parish Attorney Deborah Foshee, Council Aide for District No. 1 Bryan St.Cyr and Council Aide for District 4 Jeff Zapata, “Attached is the clean version of the contract as ratified by the council last Wednesday. I have also attached a version with hourly rate. See Attachment 24. The “hourly contract” sent by Deputy Parish Attorney Ed Rapier added an hourly rate of \$650 and deleted the cap on the contract of \$625,000. See Attachment 25.³⁷ On 06/26/2014, the Council passed Resolution 123120 resolving to “revise the payment terms to reflect an hourly rate” but Resolution 123120 did not authorize the deletion of the contract cap. See Attachment 26. The contract, as amended, was executed by Josh Nemzoff and Councilman Mark Spears, on behalf of the Parish. It is dated 09/05/2014. See Attachment 27.

The contract was set to expire on its own terms “twelve (12) months after it is executed by both parties or upon the closing the transaction for the lease of West Jefferson Medical Center, whichever occurs first.” See Attachment 23. Resolution No. 125193 passed on 06/24/2015 ratifying Amendment No. 2 to Nemzoff’s contract. See Attachment No. 28. Amendment No. 2 amended Section 5, Termination, of the agreement. See Attachment 29. Then on 08/26/2015, the Council passed Resolution 12558 that ratified Amendment No. 3 to Nemzoff’s contract. See Attachment 30. Amendment No. 3 again amended Section 5, Termination, of the agreement to provide that the contract shall expire “upon the closing of the CEA and Master Lease Agreement...” See Attachment 31.

The contract with Nemzoff provided for the following scope of work:

The PARISH hereby contracts with FIRM to perform all necessary services in connection with the project defined as follows:

To provide health care financial advisory services, and other related services, to the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson.

The scope of the services includes, but is not limited to, the following tasks:

³⁶ The Council Chairman did not execute the contract on behalf of the Parish.

³⁷ There was subsequent negotiations regarding reimbursement of travel expenses, and the draft contract underwent additional amendments to refine language in Section 3 before the contract was signed.

Appointment to the Primary Negotiation Team as described in Resolution 122967, attached hereto as Exhibit A.

The FIRM shall work in conjunction with other experts retained to provide counsel to the PARISH on this transaction.

Between July 2014 and September 2015, Nemzoff was paid approximately \$1 million for health care financial and other related services in connection with the WJMC transaction.³⁸

III. AREAS OF CONCERN AND DATA REVIEW

Generally, and as set forth in the earlier monitoring memoranda, the failure to establish a process left the Parish open to the risk of uncoordinated and duplicative efforts and/or inadequately supported expenses. An established process would have, at a minimum, complied with existing ordinances, and policies regarding professional services. Optimally, it would have included, but not been limited to, one with clearly identified objectives and anticipated obstacles. The process would have defined roles, assigned responsibilities for specific tasks and established protocols for communications that collectively served to achieve the desired outcome. However, the Parish's undertaking to secure lease partners for its public hospitals, and specifically the WJMC, was not supported by a coordinated and considered process of negotiation.

For the reader's ready reference, the following chronology of significant action taken by the Council, or upon authority of the Council, is given:

04/09/2014	WJMC Board approved to negotiate transaction with LCMC
04/30/2014	WJMC Board authorized to retain legal counsel. Primary Negotiation Team established to include WJMC and designate legal counsel as lead negotiator.
06/11/2014	Financial advisor retained by Council. Council directs contract with legal counsel be amended to substitute Council for WJMC as client. Primary Negotiation Team reconstituted <i>without</i> lead negotiator and WJMC.
06/25/2014	Parish attorney named lead coordinator.
12/19/2014	WJMC Board Chairman named to Primary Negotiation Team and designated lead negotiator.
02/23/2015	Master Lease Agreement and Cooperative Endeavor Agreement with LCMC are approved.
09/30/2015	Transaction closes on Master Lease Agreement and Cooperative Endeavor Agreement with LCMC.

³⁸ This amount may not include additional amount invoiced after 9/29/2015. Nemzoff invoiced \$1,086,464.55 for 1,646 hours of work performed during this period.

The data review component of this memorandum focuses on four major areas of concern:

- (1) The Parish, as governing authority of the hospital service district, directing transaction in closed meetings under R.S. 46:1073, Enhanced Ability to Compete;
- (2) The negotiation model(s) applied in the WJMC lease process;
- (3) The management and oversight of consultants; and
- (4) Review and approval of consultant invoices

A. Parish Directing Transaction Under R.S. 46:1073, Enhanced Ability To Compete

Hospital service districts are created by Parish ordinance pursuant to authority given by state statute.³⁹ In creating the hospital service districts, the Council reserved unto itself the ability to act as governing authority:

The parish council acting as governing authority of Jefferson Parish Hospital and Health Services District, Jefferson Parish Hospital Service District No. 1, and Jefferson Parish Hospital Service District No. 2 shall conduct the respective hospital service districts business at an appropriate time during the parish council meeting as indicated on the meeting agenda.⁴⁰

Council meetings and meetings of the hospital service districts are subject to the Open Meetings law, e.g. public business must be performed in a manner open to the public under state law.⁴¹ However, the Open Meetings law is not without exceptions that permit a public body to meet in a closed, executive session.⁴²

R.S. 46:1073, also referred to as the “Enhanced Ability to Compete Act,” is an exception to the Open Meetings law. R.S. 46:1073(B) reads, “Notwithstanding the provisions of R.S. 42:11 et seq or any other law to the contrary, a hospital service district commission may hold an executive session for the discussion and development of marketing strategies and strategic plans.” This exception is created in Chapter 10, Title 46 in the Revised Statute, Hospital Service Districts. In addition to the power and duties otherwise provided to a hospital service district, R.S. 46:1073

³⁹ R.S. 46:1051 *et seq.*

⁴⁰ JPCO 17-18.

⁴¹ R.S. 42:12 *et seq.* The Louisiana Open Meetings Law finds its genesis in Article XII, Section 3 of the Louisiana Constitution that provides that no person shall be denied the right to observe the deliberations of public bodies and examine public documents, except in cases established by law. Under R.S. 42:12, “Public bodies” includes parish governing authorities and any other state, parish, municipal, or special district boards, commissions, or authorities, and those of any political subdivision thereof, where such body possesses policy making, advisory, or administrative functions, including any committee or subcommittee of any of these bodies enumerated in this paragraph. It further provides that “it is essential to the maintenance of a democratic society that public business be performed in an open and public manner and that the citizens be advised of and aware of the performance of public officials and the deliberations and decisions that go into the making of public policy.” Advisory groups created by a political subdivision also qualify as “public bodies” for purposes of the Open Meetings Law. La.Atty.Gen.Op. 08-0143.

⁴² A public body may hold an executive session upon affirmative vote taken in an open meeting, but no final or binding action may be taken in an executive session. The vote of each member on the question 42:16 of holding an executive session and reason for holding executive session shall be recorded.

provides that a hospital service district may develop marketing strategies for its hospital health services, and they may develop strategic plans for the development of any future hospital services or facility, in executive session, closed to the public.

Based upon early monitoring activity, the JPOIG learned that the Jefferson Parish hospital boards met in executive sessions under the Enhanced Ability to Compete Act to receive and consider information relative to the hospitals' plan for long-term viability.⁴³ The boards kept minutes of these meetings, including executive sessions. Although the minutes of executive sessions are covered under the Enhanced Ability to Compete, the board deliberations were documented.

As early as 04/18/2013, the Parish began meeting in executive session, "as authorized by R.S. 46:1073(B) to discuss and/or develop marketing strategies and strategic plans for the Jefferson Parish Hospital and Health Services District." Up to and throughout the period of the WJMC transaction, the Council published notice with each of its agenda:

Resolution – authorizing the Council, acting as the governing authority of Hospital Service District No. 1 and Hospital Service District No. 2 to go into executive session as authorized by LA RS 46:1073(B) to discuss and/or develop marketing strategies and strategic plans for Hospital Service District No. 1 and/or Hospital Service District No. 2.

While subsequent action suggests that direction was given as a result of these executive sessions, it is not formally captured in minutes or formally documented.⁴⁴ One demonstration of the void created by lack of documentation is the various approaches taken to payment of consultants:

- Initially consultant invoices were received and forwarded by a Deputy PAO to WJMC under directions to pay;
- Next, the PAO stated that the Deputy PAO was not, "tasked to review and analyze bills."
- Subsequently, the Deputy PAO explained to the WJMC CEO, "What has been presented to the Council as to the process for the approval..."
- In addition, the Internal Auditor acknowledged receiving direction from the PAO regarding the review of Hogan Lovells and Nemzoff invoices.

Unlike the hospital boards, the Council did not keep minutes, or otherwise formally document, executive sessions related to the WJMC transaction. Thus, it appears that at any given time during the course of the consultants' engagement, there were representations made about the will of the Council, but there was no record. The Council either acquiesced, was not fully informed, or the PAO assumed responsibility for the consultants or some combination thereof.

⁴³ See [JPOIG Memorandum published on 11/22/2013](#). Prior to July 2009, there existed the Jefferson Parish Hospital Service District No. 1 (commonly referred to as West Jefferson Medical Center) and Jefferson Parish Hospital Service District No. 2 (commonly referred to as East Jefferson Medical Center). The geographic boundaries for each district.

⁴⁴ Notably, WJMC, individually and as participating member of the Jefferson Parish Health and Hospital Service District (sometimes referred to as the Third Hospital Service District), kept minutes of executive sessions noticed under the Enhanced Ability to Compete Act. Thus, the Board(s) could confirm past action and authority from meeting to meeting before authorizing future action.

The lack of minutes, or documentation of executive sessions by the Council regarding the WJMC transaction, left Council members, individually, and the Council, collectively:

- (1) unable to verify, for its own benefit, past action and authority before new guidance was given;
- (2) unable to verify information upon which past directions were based;
- (3) vulnerable to misinterpretations of past authorization;
- (4) on a course of action during negotiation which were not intended or otherwise authorized.

A lack of documentation precludes the ability to conduct a meaningful assessment of decision making process or measure effectiveness as the transaction moved forward. The failure to keep minutes for these purposes may have been a contributing factor to the need to restructure the negotiation team/process multiple times over the course of eight months, as well as, inharmonious and ineffective communications between and among participants.

The transmutation of the negotiation process over a period of eight months is discussed and diagramed below. A discussion of the impact and expenditures will follow.

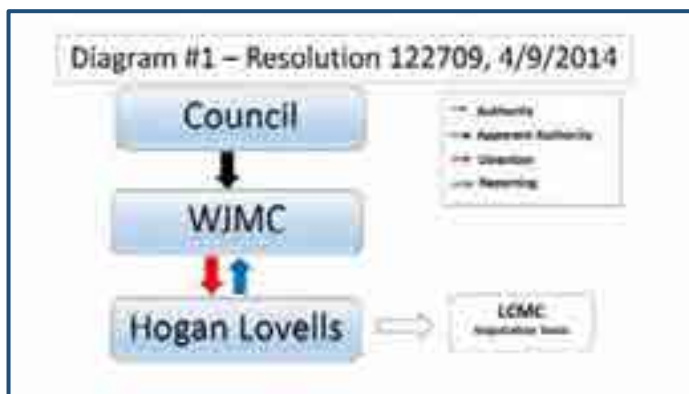
B. Negotiation Model(s) Applied in the WJMC Lease Process

Between April 2014 and December 2014, the Council established, constructed, re-established, and re-constructed the negotiation process a minimum of four times. Changes were generally reactionary and precipitated by emergent need for clarity in lines of authority, direction, or approval. Late acknowledgment of the need for guidance from persons with specific expertise, such as experts regarding the WJMC's outstanding indebtedness (bonds), open contracts, and operational responsibilities, may also have precipitated changes to the negotiation process. A negotiated agreement was ultimately placed before the Council for approval and was approved on 02/23/2015 by Resolution 124412.

1. WJMC - Lead in Process

By Resolution No. 122709 adopted in April 2014, the Council identified as its objective to negotiate a lease with LCMC for the WJMC property and assets and to have for its consideration agreements, "in complete form, including terms and conditions." To achieve the objective, the Council tasked and authorized the WJMC Board of Directors in Resolution No. 122709 with negotiating the transaction. See Diagram #1.

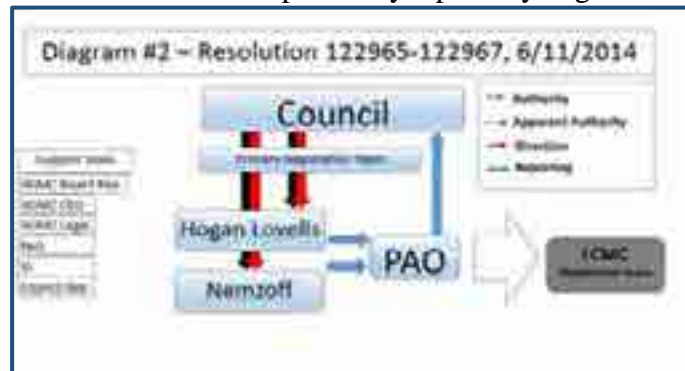
The WJMC was later authorized to retain Hogan Lovells to act as transaction and anti-trust counsel for the benefit of the WJMC. From April 2014 until June 2014, the negotiation process was as depicted in diagram #1. The benefit of this linear design is that it (1) provided a clear line of authority to WJMC to direct negotiations and (2) permitted direct oversight and management of the consultant by the WJMC.



The line of authority given to the WJMC allowed its Board to efficiently provide information relevant to the transaction, minimize duplicity, maximize internal resources, manage communications with Hogan Lovells, and provide oversight of services to ensure efforts and resources were well appropriated. The model did however, present concerns with potential conflicts of interest as executives could be involved in discussions with future employers.

2. Primary Negotiation Team with added Health Care Advisor

By Resolutions Nos. 122965 through 122967 adopted on 06/11/2014, the Council deconstructed the negotiation structure seen in diagram #1. The structure was replaced by a primary negotiation team and a support team created by the Council, and in theory, controlled by the Council. The primary negotiation team members were to report to the Council through the PAO. Effective from 06/11/2014 through 06/25/2014, this second iteration effectively removed the WJMC from the primary negotiation team to the support team with no “decision-making authority.” See Diagram #2.



Members of the primary negotiation team were the law firm of Hogan Lovells and Nemzoff as a health care advisor. The objective was to secure a negotiated agreement, a task logically associated with Hogan Lovells as transaction counsel. However, Nemzoff in the capacity as a Health Care advisor was retained to “provide health care financial advisory services, and other related services”, which had not been further defined. The resulting ambiguity lent itself to potential duplicity of services, which were or could have been provided by Hogan Lovells. This concern was addressed in the JPOIG’s 2nd Supplemental Memorandum.

The singular benefit of this approach is that it minimized the risk and answered concerns regarding potential conflicts of interests for persons associated with the WJMC as the negotiation process moved forward.⁴⁵ However, the movement of the WJMC to the support team combined with inadequate communication regarding their abilities to participate in a non-decision making role chilled communication from the WJMC on matters of concern or regarding information and knowledge it possessed

This second iteration also left the negotiation “process” without a lead negotiator, and no clear alignment between authority, direction, reporting, and decision-making. The lines of authority and direction between the Council and both consultants ran equally with no readily discernable division of tasks. The line of authority was separated from the line of reporting. Thus, information flowed to the PAO but without authority for the PAO to provide direction. Direction was to come from the Council, presumably meeting in executive session (closed to the public) where it could either (1) receive information second-hand from the PAO or (2) directly from the consultants, who presumably had provided the same information to the PAO.⁴⁶ Finally, no

⁴⁵ See JPOIG Supplemental Monitoring Memorandum, [JPOIG Supplemental Memorandum published on 5/21/2014](#).

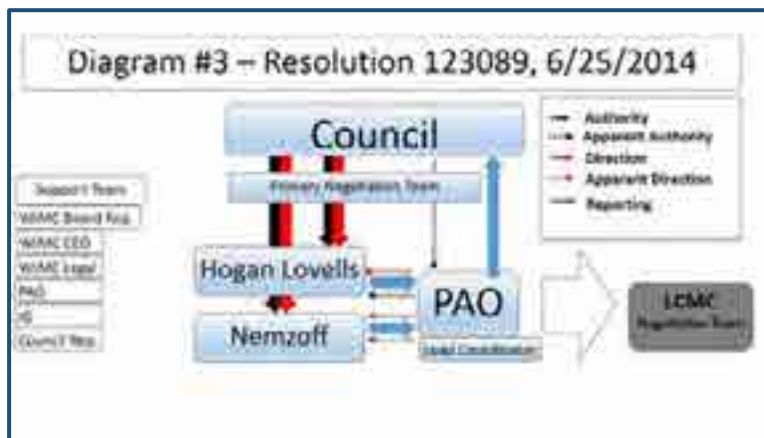
⁴⁶ La.R.S. 46:1073, Enhanced Ability to Compete, provides an exception to the La R.S. 42:12, Open Meetings law, which provides that a public business be performed in an open and public manner and that the citizens be advised of and aware of the performance of public officials. The exception set out in La.R.S. 46:1073 permits hospital

protocol was established to address communications between team members or between team members and the LCMC, the party with whom negotiations were taking place.

3. A Primary Negotiation Team with a Lead Coordinator

By Resolutions No. 123089 adopted 06/25/2014, the Council adjusted the negotiation process again to appoint the Parish Attorney as “lead coordinator”. This model was in use from 06/25/2014 through 12/19/2014. See [Diagram #3](#).

Resolution 123089 expressed both an expectation that the “Primary Negotiation Team” work together and acknowledged the need for a “lead coordinator.” However, the resolution does not identify or define the role, responsibility, or authority of the lead coordinator. Moreover, it does not redefine or refine any authority previously conferred upon the consultants. Therefore, additional lines of (apparent) authority and (apparent) direction are given, but previously established lines of authority and direction remain. The line of reporting remains unchanged insofar as the consultants; however, the primary negotiation team is directed to report to the Council through the PAO.



4. A Primary Negotiation Team with a Lead Negotiator

By Resolution 124107 adopted 12/19/2014, or eight months after the Council first approved negotiations with the LCMC, Harry “Chip” Cahill is appointed by the Council to the Primary Negotiation Team as lead negotiator. See [Diagram #4](#). Although not identified as such, Mr. Cahill is Chairman of the WJMC Board of Directors. As Chairman, Mr. Cahill was theoretically, or indirectly, a member of the support team albeit not present or a participant in regular communications regarding the WJMC transaction prior to December 2014.



health service districts to meet in executive session for the discussion and development of marketing strategies and strategic plans. In La.Atty.Gen. Opinion 13-0189, the Attorney General opined that the Jefferson Parish Council, as the governing authority for the hospital services districts, may hold executive session for the discussion and development of marketing strategies and strategic plans under the Enhanced Ability to Compete Act. However, the Attorney General has previously opined that executive sessions be limited to “discussion of confidential material only.” La.Atty.Gen. Opinion 96-371.

Like the preceding resolution, Resolution 124107 does not identify or define the role, responsibility, or authority of the lead negotiator nor does it distinguish the role of the lead negotiator from that of the PAO as lead coordinator. Finally, it does not redefine or refine any authority previously conferred upon the consultants. Therefore, there are additional lines of (apparent) authority and (apparent) direction, but previously established lines of authority and direction remain. The line of reporting remains unchanged insofar as the consultants, or Primary Negotiation team, is directed to report to the Council through the PAO.

The short comings in the negotiation approach taken by the Council is reflected in the design and re-design of the negotiation structure in terms of participants and multiplicity of lines of authority. The underlying reasons and/or impetus propelling changes to the negotiation process were rarely, if ever, part of a public discourse. Finally, absent from the diagrams above, but ultimately added to the process were additional consultants, or experts, including by way of example the Becknell Law Firm, APLC, and the Sisung Group who provided counsel on the WJMC bond indebtedness and other matters.⁴⁷

C. Management and Oversight of Consultant Services

Confusion and conflict emerged almost instantaneously with the engagement of Nemzoff and reconstitution of the “primary negotiation” team because no provision was made or authority given for oversight. While consultants were to report to the Council through the PAO, consultants, Hogan Lovells and Nemzoff, were both generally permitted to negotiate the transaction without regard to boundaries of expertise. All of the models presented similar shortcomings, which can be described as (1) multiplicity of lines of authority; (2) lack of clarity with reporting and directions; (3) and discordant communications.

1. Multiplicity in Line of Authority

While the PAO came to be identified as “lead coordinator,” there remained no firm provision for oversight, including the tasking and management of the scope of work performed by consultants. The result was multiple or dual lines of authority and responsibility between attorneys, Hogan Lovells, and healthcare financial advisor, Nemzoff. The example communications below are representative of a negotiation process encumbered by multiplicity in lines of authority:

On 06/17/2014, Nemzoff directs an email to Cliff Stromberg (Stromberg) of Hogan Lovells detailing how, “we would like to end up re dollars.” He concludes the communication by stating, “Oh and by the way, the two of us need to figure out how we are going to deal with Merrill and Foley since both of us are used to being the lead negotiator... I say divide and conquer.”⁴⁸ The communication was then forwarded to Deputy Parish Attorney Ed Rapier.⁴⁹ A reasonable interpretation of “divide and conquer” could be that the Parish’s financial advisor would communicate with LCMC’s financial advisor, and the Parish’s transactional attorneys would communicate with LCMC’s transactional attorneys. However, areas of expertise were not recognized as boundaries between consultants.

⁴⁷ Resolution 124791, 04/15/2015, authorized the Sisung Group and Becknell Law Firm, APLC to begin and oversee process of bond defeasance.

⁴⁸ “Merrill” and “Foley” were transactional consultants retained to represent LCMC in negotiations.

⁴⁹ Email of 07/17/2014, 4:37 PM, from Joshua Nemzoff to Cliff Stromberg, forwarded at 6:21 PM from Joshua Nemzoff to Ed Rapier.

On 07/15/2014, Nemzoff writes via email to Mark Waxman, an attorney for LCMC, stating:

It has come to my attention that you seem to think it is perfectly acceptable to negotiate this deal with Cliff without copying me on any documents or keeping me informed as to what is going on. I am hearing from multiple sources that you are emailing documents to Cliff, negotiating terms with Cliff and communicating with Cliff on a regular basis. I of course have not heard a word from you...⁵⁰

The communication was copied to the PAO and Cliff Stromberg.

09/04/2014, Nemzoff writes to Deputy Parish Attorney Ed Rapier:

Please be advised that I would like to amend my contract to indicate that my role in this project will be as 'Project Director and Lead Negotiator' Please let me know what steps need to be taken in order to get this done. As per my previous email from five minutes ago, I am appalled that Cliff is out there working on critical elements of this deal and not telling me about it...⁵¹

Within an hour of this aforementioned communication, Nemzoff separately writes to Cliff Stromberg of Hogan Lovells directing that:

As you know we need to get started on due diligence. Since the overwhelming amount of due diligence is not going to be legal in nature and you are obviously busy with many clients, I think it is important that I take over the primary coordination of the process so that there is not any confusion.⁵²

Cliff Stromberg then replies:

We do not enjoy details of due diligence, but the fact is that because of the complexity of the process, Hogan Lovells needs to be the organizer of it. In terms of substantive review of documents, that of course should depend on expertise and so you will be doing whatever you think advisable.⁵³

Nemzoff writes back, "Not gonna happen home boy."⁵⁴

After six months of negotiations, communications between consultants bore little regard for areas of expertise. On 11/12/2014, health care financial consultant Josh Nemzoff is writing to Meghan Atkinson, attorney with Hogan Lovells, commenting upon legal terms and conditions set forth in draft lease. He writes, "I have reviewed the lease. A few thoughts. First of all we are not paying for any code violations or repairs or maintenance. Second there are some items that belong in the CEA and they are in here." Atkinson replies, "As I outlined for you on the phone,

⁵⁰ Email of 07/15/2014, 3:58 PM, from Joshua Nemzoff to Mark Waxman, with copy to Brent McDonald, Cliff Stromberg, Ed Rapier and Deborah Foshee.

⁵¹ Email of 09/04/2014, 1:27 PM, from Joshua Nemzoff to Ed Rapier.

⁵² Emails of 09/04/2014, beginning at 1:50 PM, from Joshua Nemzoff to Cliff Stromberg and Cliff Stromberg to Joshua Nemzoff.

⁵³ Id.

⁵⁴ Id.

there are a number of business issues that need to be considered and discussed. The first step, given the timing, should be to go over the issues list with Foley/LCMC when we meet with them...”⁵⁵ Nemzoff then writes “I understand your position. Please send me your comments.” Atkinson then replies with comments.⁵⁶

Later on 11/24/2014, Nemzoff writes to Parish Attorney Deborah Foshee and Deputy Parish Attorney Ed Rapier commenting on draft lease, “there is an enormous amount of stuff in her that I never saw before it went out. They had their real estate partner mark this think up and the mark up was extensive. It was sent to LCMC without any review from me....”⁵⁷

On 12/20/2014, Nemzoff writes to financial consultants for LCMC as well as attorneys on subject, “Transaction status:”

Hello Boys

Now that your client has informed the press that we are closing in mid January, I would like to put in a special request. Can you ask Greg to send me up a few ounces of whatever weed he was smoking before he made the comment below?? It must have been some really good shit. Closing in mid January, really? Really??⁵⁸

On 01/17/2015, Nemzoff writes to Parish Attorney Deborah Foshee, regarding the appointment of the WJMC Board Chairman to the negotiating team:

Attached FYI is the resolution that simply says Chip is the lead negotiator. It says nothing as to his duties and nowhere does it say that he is the ‘tie breaker.’ During our call on Thursday, Cliff and I disagreed about a couple of issues which we are prone to do. And by the way, let me state for the record that Cliff and I actually agree about 95% of the time. The only reason that you all think we never agree on anything is that the only issues that you hear about are the ones that fall in the 5% category... But that is not my point. I like Chip. I think he is a very nice guy and has been a great asset to this team. But the fact that you suggested that an individual who has zero hospital deal experience should be the one that gets to be the binding arbitrator for me and Cliff makes no sense at all...⁵⁹

As of 01/23/2015, LCMC lawyer Mark Waxman is communicating directly with Parish financial consultant, Nemzoff, writing “A little earlier, we worked through some technical points on the Lease, and I believe material progress was made...” Nemzoff replies:

⁵⁵ Email of 11/12/2014

⁵⁶ Email of 11/12/2014, beginning at 9:33 AM, from Joshua Nemzoff to Meaghan Atkinson and from Meaghan Atkinson to Joshua Nemzoff with copies to Cliff Stromberg and Ed Rapier.

⁵⁷ Email of 11/24/2014, 1:59 PM, from Joshua Nemzoff to Ed Rapier and Deborah Foshee.

⁵⁸ Email of 12/20/2014, 1:41 PM, from Joshua Nemzoff to Brent McDonald and Mark Waxman, and copied to Cliff Stromberg, Steven Gerenraich, Rick Guevara, Meaghan Atkinson, Debora Foshee, Ed Rapier and David McClintock.

⁵⁹ Email of 01/07/2015, 10:06 AM, from Joshua Nemzoff to Deborah Foshee, Ed Rapier and David McClintock, and copied to Cliff Stromberg and Meaghan Atkinson.

So are you telling me you and Cliff had a side call.?? I will be on the call at 1 and I would like to talk about both documents and whatever you and Cliff think you may have worked out that none of us know about. It's a little late for this kind of stuff mark. Josh⁶⁰

Later on that same day, Nemzoff writes to LCMC lawyer, Mark Waxman, subject "Non Compete Language":

Hi Mark

As you can tell from the conversation today, this is a critical issue. I am not sure what Cliff said to you during your pre call, nor do I care. But we are talking about a huge amount of money that you are paying us and a very large amount of money that we can only spend on health care.

Nemzoff goes on to take a position on behalf of the Parish regarding provisions of transaction relating to non-competition and raising issues concerning scope of work.⁶¹

Between June 2014 and February 2015, the process yielded:

- Healthcare financial advisor and attorneys debating who should direct or manage due diligence;
- Healthcare financial advisor demanding that he be identified as lead negotiator;
- Attorneys exchanging draft agreements with LCMC attorneys, and healthcare financial advisor objecting to exchange of agreements;
- Healthcare financial advisor taking positions with LCMC advisors and attorneys, with or without communicating with Hogan Lovells attorneys;
- Attorneys justifying legal positions to healthcare financial advisor;
- Lead coordinator receiving copies of communications, but not actively tasking or managing assignments between consultants; and
- Lead negotiator being named, but oversight of consultants remaining unclear.

The Parish's failure to authorize a specific person as a lead negotiator at the outset, to manage consultants and direct tasks yielded redundancy and facilitated incongruent communications with LCMC regarding the negotiation process and transaction details. Issues with lines of authority were not resolved by the addition of the WJMC Board Chairman to the negotiation team after six months of active negotiations.

⁶⁰ Email of 01/23/2015, 11:40 AM, from Joshua Nemzoff to Mark Waxman and copied to Meaghan Atkinson, Chip Cahill, Cliff Stromberg, Ed Rapier, Deborah Foshee, David McClintock, Nancy Cassagne, Lee Samuelson, Wayne Osoba, Steven Gerenraich, Brent McDonald, and Rick Guevara.

⁶¹ Email of 01/23/2015, at 9:49 PM, from Joshua Nemzoff to Mark Waxman and copied to Greg Ferin, Brent McDonald, Cliff Stromberg, Deborah Foshee, Rick Guevara, Steven Gerenraich, Meaghan Atkinson, Ed Rapier, David McClintock, Chip Cahill, Nancy Cassagne.

2. Lack of Clarity with Reporting and Directions

Lack of clarity with reporting and directions naturally evolved from multiple lines of authority. While the consultants were to report to the Council through the PAO, the boundaries of communications were neither orderly nor respected. Further, the healthcare financial advisor's seemingly unabated ability to engage and opine on any issue, including those principally legal in nature, was permitted without any strong, discernable effort by the PAO to reduce redundancy and duplication of efforts between consultants. The communications below provide some example:

On 06/16/2014, Nemzoff writes to Deputy Parish Attorney Ed Rapier and Hogan Lovells attorney, Cliff Stromberg, outlining a, "few items for us to talk about tomorrow." The first item was, "How do we keep our client informed on a regular basis especially since they have a tendency to leak things to the press." Some items identified as written by Nemzoff, acting as health care financial advisor, were clearly of a financial nature, such as, "Net working capital should be an amount that is in addition to the up-front lease payment." However, some items identified by Nemzoff were clearly of a legal nature, such as "We need a signed LOI from LCMC that has more information in it than the current one, including but not limited to a guaranty from Children's, what happens at the end of the lease, the transaction criteria, a deal schedule, etc."⁶² No delineation was established at the outset to maximize each consultant's area of expertise or to reduce redundancy of efforts and expenses. Further, as will be discussed below, the invoicing received from Nemzoff did not describe with sufficient detail his work for the Parish to assess whether, where and what financial advisory, and other related, services were adding value to transaction negotiations.

On 07/28/2014, Nemzoff writes to Cliff Stromberg of Hogan Lovells:

I see no need to make our client, who has serious deal fatigue go through getting the data until they have to... With respect to the confidentiality agreement, as I am sure you have noticed, the LCMC folks are weasels.... So my position is we are not signing anything until we all agree on it.⁶³

Stromberg replies, "What is your reasoning on these two points," and the dialogue continues.⁶⁴ Nemzoff replies, "We should not be doing anything related to due diligence until we hear from Lcmc. In addition we should not under any circumstances sign a confidentiality agreement."⁶⁵

The relative need for a confidentiality agreement as well as the scope of a confidentiality agreement is a legal issue. The need for a confidentiality agreement is not a financial issue or risk which requires, or appropriately rests, on the opinion of a health financial advisor.

A little more than a month later on 09/4/2014, Nemzoff writes, "Hi Cliff, As you know we need to get started on due diligence."⁶⁶ However and by this time, Hogan Lovells had initiated communication with WJMC regarding due diligence as suggested by later communication. The

⁶² Email of 06/16/2014, 10:10 P.M., from Joshua Nemzoff to Ed Rapier and Cliff Stromberg.

⁶³ Emails of 07/28/2014, beginning at 6:04 PM, from Josuah Nemzoff to Cliff Stromberg and from Cliff Stromberg to Joshua Nemzoff.

⁶⁴ Id.

⁶⁵ Id.

⁶⁶ Email of 09/04/2014, 12:50 PM, from Joshua Nemzoff to Cliff Stromberg and copied to Ed Rapier.

exchange of communications between consultants, Nemzoff and Hogan Lovells, suggest that they were both engaged and divergent on timing and proceeding with due diligence.

Then on 09/09/2014, Meaghan Atkinson of Hogan Lovells writes to Deputy Parish Attorney Ed Rapier, post appointment of the PAO as lead coordinator, specifically seeking direction. She writes, "Please let me know of your preference and we can circulate a revised draft of the NDA." Nemzoff responds by writing, "I would agree with Ed that we only need LCMC's signature. In addition, the Letter of Intent has a confidentiality clause in it and has been executed by both parties."⁶⁷ Again, the need for a separate document or applications of a specific signed document relate to questions of enforceability of language and restrictions, one entity against another, and are legal in nature. This risk is not one which the Parish required the counsel of its healthcare advisor nor was the time spent by the healthcare advisor reviewing and commenting on the documents providing a necessary service to the Parish.

Thereafter, and on 09/12/2014, Deputy Parish Attorney Rapier writes to Meaghan Atkinson that "like the NDA and LOI I can have certain substantive input due to the legal structure of the Hospital District, the Parish and the Hospital District are relying on the expertise of your office and Mr. Nemzoff's office to advise on issues such as this. Therefore, as to the due diligence list, I would suggest that your office and Mr. Nemzoff's office work to an agreement on these documents."⁶⁸

Over a two week time period, the communications regarding status of non-disclosure agreements reflect:

- (1) the preparation of a legal document (Non-disclosure Agreement (NDA)) by its transaction counsel;
- (2) comment and counsel on the NDA by its healthcare financial consultant;
- (3) comment on the NDA by its PAO; and finally
- (4) communication by the PAO that the Parish is relying on the experts to manage the process.

Further, on 11/2/2014, Cliff Stromberg of Hogan Lovells writes to Nemzoff requesting to see information contained in a presentation intended for the Council on the status of negotiations. Stromberg writes:

We sent you some slides for our part of the Council Presentation, so we could coordinate. Meaghan asked you several times to send yours, but we have not received them. It is important that our presentation be cohesive

⁶⁷ Emails of 09/09/2014, beginning at 4:08 PM, from Meaghan Atkinson to Ed Rapier and Nemzoff to Meaghan Atkinson with copies to Ed Rapier, Cliff Stromberg, Lawrence Baily, Omid Harraf, Wilson Leung, Deborah Foshee and David McClintock.

⁶⁸ Email of 09/12/2014, 4:38 PM, from Ed Rapier to Meagahn Atkinson and copied to Cliff Stromberg, Joshua Nemzoff, Lawrence Bailey, Omid Harraf, Deborah Foshee and David McClintock.

and not confusing to the Council, so please send your proposed slides ASAP...⁶⁹

Nemzoff replies, “Cliff you have the topics that I will be presenting in the agenda. I have incorporated all of Meaghans changes to the five slides that she will be presented.” Stromberg answers, again requesting slides, “Why are you playing secretive games. Just send the slides. The Council will not be well served if you address points and we are not prepared to address the legal feasibility, constraints, or collateral effects. We are supposed to be a team.”⁷⁰

Nemzoff replies, “Cliff I am not being secretive. I am just doing my job.” After additional exchange, Nemzoff writes, “You are not going to see these slides. I think you guys are doing a great job. I really don’t give a shit what you think of my performance. But I do not work for you and I don’t take orders from you.”⁷¹

While other members of the Primary Negotiation Team were copied on these communications, there is no clear record of action being taken or direction given to firmly manage and reconcile various undertakings by consultants. The negotiation process remained burdened by the lack of defined roles, effective tasking, and consultant oversight, even after the PAO was “lead coordinator;” and the WJMC Board Chairman was named “lead negotiator.”

On 02/24/2015, Deputy Parish Attorney Rapier writes to Hogan Lovells and Nemzoff regarding information needed for approval from the Louisiana Attorney General’s office regarding the transaction. Meghan Atkinson of Hogan Lovells responds, “Thanks so much Ed...” Nemzoff replies the “AG application is part of the overall deal process. The negotiating team needs to coordinate this or we will all have problems. Ed and Meghan please refrain from doing anything until we have a call...” Deputy Parish Attorney Rapier responds to Nemzoff, “I do think that the email I sent shows what has to be coordinated.” Nemzoff replies, “So you are in charge of this process now??”⁷² Separately, Nemzoff writes to Parish Attorney Debroah Foshee, “Who put Ed in charge of this. We need to talk.”⁷³ Again, it is wholly unclear the specific need or role of a healthcare financial advisor on a regulatory application to the Louisiana Attorney General or the appropriateness of direction to the Deputy Parish Attorney to refrain from taking action. In all cases, the aforementioned communications are a few examples of the lack of coordinated efforts, delineation of responsibilities, or managing of tasks by the Parish’s negotiations with LCMC.

Finally, direct communication between consultants and individual councilmembers circumvented the channel of communication prescribed by the Council via resolution. Resolutions Nos. 122965 through 122967 adopted 06/11/2014. These resolutions directed that the Primary Negotiation Team, which included Nemzoff, attorneys from Hogan Lovells, and later WJMC Chairman Chip

⁶⁹ Emails of 11/2/2014, beginning at 9:33 AM, from Cliff Stromberg to Joshua Nemzoff and Nemzoff to Cliff Stromberg, copied to Meghan Atkinson and Ed Rapier.

⁷⁰ Emails of 11/2/2014, beginning at 9:51 AM, from Joshua Nemzoff to Cliff Stromberg and from Cliff Stromberg to Joshua Nemzoff, copied to Ed Rapier and Meghan Atkinson.

⁷¹ Id.

⁷² Emails of 02/24/2015, beginning at 11:36 AM, from Meghan Atkinson to Ed Rapier and from Joshua Nemzoff to Meghan Atkinson, copied to Ed Rapier, Cliff Stromberg, Chip Cahill, Nancy Cassagne, Debroah Foshee and David McClintock.

⁷³ Email of 02/24/2015, 11:45 AM, from Joshua Nemzoff to Debora Foshee.

Cahill, report to the Council through the PAO. The examples below reflect *ex parte* communications between consultants and individual councilmembers:

On 06/13/2014, Nemzoff writes to Jeff Zapata, aide to Councilman Ben Zahn, "Cliff is not available that day. I am getting some dates from him the following week." In reply to Jeff Zapata's response, Nemzoff writes, "I will be there next week per Paul [Johnston]'s request."⁷⁴

On 06/25/2014, Nemzoff writes to Bryan St. Cyr, aide to Councilman Paul Johnston, "Hi Bryan can you give me a call when you get a chance. Josh."⁷⁵

On 07/2/2014, Jeff Zapata, aide to Councilman Ben Zahn, writes to Nemzoff, "I'm not sure if you were copied on Ed's emails, but this is both sent this evenings. Thanks Jefz." "Ed's emails" were communications from Deputy Parish Attorney Ed Rapier advising Council members that "Mr. Nemzoff and Mr. Stromberg can talk to the entire council" at a council meeting and/or in executive session.

By January 2015, the prescribed line of communication had broken down as illustrated by a debate via electronic mail to and from consultants and all councilmembers or individual councilmembers regarding the Parish's position on negotiations.

On 01/17/2015, Nemzoff writes to Councilman Paul Johnston, "Hi, Paul. I mean no disrespect when I say this but you do not want me to send an email to this group to explain what occurred. My emails have a habit of being sent to Ben Meyers on a regular basis and you would not want this in writing."⁷⁶ Councilmembers Elton Lagasse, Chris Roberts, Rickey Templet, Mark Spears, Ben Zahn and Cynthia Lee Sheng along with Parish President Young and Parish Attorney Foshee were copied on the communication.

Councilman Roberts subsequently responded by writing "I am backing out of these discussions. Taking straw votes by email and giving direction by the majority is a violation of state law of which I won't be participating in." After additional communication via electronic mail, Nemzoff writes to Councilman Roberts, "Chris. I am just trying to help. You have a good point. Josh." Again, Councilmembers Elton Lagasse, Chris Roberts, Rickey Templet, Mark Spears, Ben Zahn and Cynthia Lee Sheng along with Parish President John Young and Parish Attorney Deborah Foshee were copied on the communication.⁷⁷

On 08/04/2015, Nemzoff writes to Ben Zahn, Mark Spears, Paul Johnston and Cynthia Lee-Sheng the following:

It seems that it is very convenient for other people to constantly attack me both professionally and personally. It has been very unfair and nasty... I have been informed that my current bill will not be paid unless I provide significantly more detail. I have responded to this latest request

⁷⁴ Emails of 06/13/2014, beginning at 5:22 PM, from Joshua Nemzoff to Jeff Zapata and from Jeff Zapata to Joshua Nemzoff.

⁷⁵ Email of 06/25/2014, 5:19 PM, from Joshua Nemzoff to Bryan St.Cry.

⁷⁶ Emails of 01/17/2015, beginning at 5:09 PM, from Joshua Nemzoff to Paul Johnston, copied to Elton Lagasse, Ed Rapier, Ricky Templet, Mark Spears, Ben Zahn, Cynthia Lee-Sheng, John Young, Debora Foshee, Chip Cahill, Cliff Stromberg, Meaghan Atkinson, and David McClintock.

⁷⁷ Id.

by informing your staff that I have stopped work on this project and will not be doing anything more. I have had enough...⁷⁸

Firm channels of communication support integrity within a process involving multiple stakeholders all of whom are similarly situated and of parallel importance. The Council undertook this process as the governing authority of the hospital services district, and each council member shared equally in the responsibility to establish and respect a process, the object of which was, to successfully negotiate a long-term partner for WJMC. The communications above reveal that the process was not fully respected. The impact, if any, of these communications on the process cannot be readily discerned, but communications such as these invite divisiveness, directly or indirectly.

3. Discordant Communications

In the absence of strong oversight by the Parish, haggling ensued over consultants' roles, responsibilities, as well as, the direction of negotiations. The discord was reflected in internal and external communications. The communications outlined in the following sections reflective of discordant communications:

Prior to the Parish's engagement of Nemzoff and during negotiations of engagement, Nemzoff writes to Deputy Parish Attorney Ed Rapier under subject, "Re: I think you guys should have a reality TV show."⁷⁹ On 06/10/2014, Nemzoff writes again to Deputy Parish Attorney Ed Rapier, "yes that is why I am actually following your advice as opposed to beating the shit out of a couple of people. Josh."⁸⁰ This tone of communication manifested as an issue and presented a risk to negotiations from the outset.

On 07/03/2014, LCMC wrote to then Council Chairman Elton Lagasse:

Our representatives had their first meeting last Friday with the Council's negotiation team, which included a discussion on the necessary requirement of confidentiality for negotiation phase of such a transaction. In one week since that meeting we have received two media inquiries, the first of which was received on Tuesday, July 1, regarding confidential documents that were reviewed and discussed.

It is disturbing that information, much of it erroneous, was reported to the media within days and has not resulted in the publication of an untrue, on-the-record accusation that LCMC Health has "totally, totally changed its offer." LCMC Health, the sole remaining suitor, is attempting to help Jefferson Parish, only to unfairly endure further attacks on our integrity.

At or about this same time, Mark Waxman, attorney for LCMC, wrote to Cliff Stromberg, "This circus is exactly what we were trying to avoid.... We are looking for

⁷⁸ Email of 08/04/2015, 9:22 PM, from Joshua Nemzoff to Ben Zahn, Cynthia Lee-Sheng, Paul Johnston, and Mark Spears.

⁷⁹ Email of 06/02/2014, 11:41 AM, from Joshua Nemzoff to Ed Rapier.

⁸⁰ Email of 06/10/2014, 11:07 AM, from Joshua Nemzoff to Ed Rapier.

insight as to how to proceed in the future. If we cannot find another way, the process is in jeopardy.”⁸¹

Approximately one month later, Brent McDonald, financial advisor to LCMC, writes to Nemzoff:

Josh,

We very much appreciate the urgency raised by your email and have been in very consistent communication with you regarding our response. We plan to maintain a civil and professional manner to meet the needs of our client and are surprised by your tone.⁸²

One year later in communicating with the Parish’s local bond counsel, Nemzoff writes:

Hi Bill

I am sorry for yelling and cursing at you. It was uncalled for. I am very frustrated by the LCMC people and the fact that they were stupid enough to get a valuation when I told them not to. In addition the valuation is garbage.⁸³

The tone of communications proved as challenging to the internal workings of the Primary Negotiation Team. On 09/04/2014, Stromberg writes to Nemzoff, “We do not enjoy the details of due diligence, but the fact is that because of the complexity of the process, Hogan Lovells needs to be the organizer of it...” Nemzoff replies, “Due to the complexity of the process you need to be in charge??? Did they teach you that at Harvard or Yale because I never learned it at Penn or Columbia. What the fuck do you think I do for a living. You think this is too complex for me to handle. Josh.”⁸⁴

Later on 09/12/2014, Stromberg writes to Nemzoff, “It is in our client’s interest that we work together collegially – and your repeated and unwarranted ‘nastygrams’ make that difficult. Please refrain.” Nemzoff replied, “They are repeated but not unwarranted. But you are right I will be nice. My apologies.”⁸⁵

The dynamics, however, did not change. While Hogan Lovells was engaged to “negotiate all terms of the necessary agreements” and submit them to the Council in complete form, and Nemzoff was retained to deliver health care financial advisory services, Nemzoff wrote to the Parish Attorney in November 2014, that

Cliff is a very smart guy. He really does not have the time to deal with your transaction so he has Meaghan doing most of the work. She is also very smart. Neither one of them is an experienced transaction lawyer, but they talk a good game. Cliff has the skill set, he does not have the time. Meghan has the time but

⁸¹ Email of 07/04/2014, 8:32 AM, from Mark Waxman to Cliff Stromberg.

⁸² Email of 08/08/2014, 11:29 AM, from Brent McDonald to Joshua Nemzoff.

⁸³ Email of 07/17/2015, 3:59 PM, from Nemzoff to Bill Becknell.

⁸⁴ Emails of 09/04/2014, 2:41 PM, from Cliff Stromberg to Joshua Nemzoff and Joshua Nemzoff to Cliff Stromberg, copied to Ed Rapier.

⁸⁵ Email of 09/12/2014, beginning at 10:26 AM, from Cliff Stromberg to Joshua Nemzoff and Joshua Nemzoff to Cliff Stromberg, copied to Ed Rapier, Deborah Foshee, and Meaghan Atkinson.

she does not have the skill set. Foley has Mark Waxman on the deal and I am not exaggerating when I say that I am not sure he has ever done a deal... ⁸⁶

Setting aside whether the opinions shared by the Parish's healthcare financial advisor with the Parish Attorney are well founded or not, the communications above were an early indication of precarious dynamics between Parish consultants and with LCMC representatives.

These dynamics continued, and on 01/19/2015, Cliff Stromberg of Hogan Lovells writes to Nemzoff, "You should have checked with me about the presentation of your list of open issues. I would have worded some differently and added others. I cannot understand why you persist in your loose cannon independent approach." Nemzoff replied, "Loss cannon is an old term. I am thinking more like a laser guided missile. And I don't work for you so so you can kiss my ass."⁸⁷

Later in the month, on 01/27/2015, Stromberg writes, "Nonsense. This from you who have had dozen of calls with McDonald without consulting us; have fired off dozens of ill advised emails on legal issues that cause confusion and harm; presented to the client-Council without showing us the presentation, causing massive confusion at the Council, etc., I won't say more." Nemzoff replies, "Yo mama."⁸⁸

The tone communications above is generally representative of the tone and tack taken by consultants. Despite the role of the PAO as "lead coordinator" and/or knowledge of the PAO of communications, this tone and tack went virtually unchecked by the Parish and was allowed to persist throughout the negotiation process. However difficult it may be to quantify in dollars the expense incurred by the Parish because consultants were not managed, the tone of the communications fairly indicates that all efforts and energies were not focused on representing the Parish's interest to LCMC in a unified manner or providing the Parish with the best information available.

D. Review and approval of consultant invoices

The manner and method consultants' invoices were received, reviewed and paid likewise reflected the lack of clarity with regard to management and oversight of consultants.

Over approximately 17 months, the review and/or authorization of payment for consultants' invoices varied widely. Beginning with the June 2014 invoices and continuing through January 2015, invoices for professional services were submitted by Hogan Lovells and Nemzoff to the PAO through Deputy Parish Attorney Ed Rapier. The invoices were subsequently forwarded to WJMC under the general direction that they be "put in line for payment" and advise PAO "when they are paid." Unlike the earlier engagement of Nemzoff, no one was specifically tasked with approving invoices and invoices were not routed through the Finance Department.

⁸⁶ Email of 11/08/2014, 9:49 PM, from Joshua Nemzoff to Deborah Foshee, Ed Rapier, and David McClintock.

⁸⁷ Email of 01/19/2015, beginning at 9:18 AM, from Cliff Stromberg to Joshua Nemzoff and Joshua Nemzoff to Cliff Stromberg, copied to Chip Cahill, Meaghan Atkinson, Ed Rapier, and Debora Foshee.

⁸⁸ Email of 01/27/2015, beginning at 6:52 PM, from Cliff Stromberg to Joshua Nemzoff and Joshua Nemzoff to Cliff Stromberg, copied to Chip Cahill, David McClintock, Ed Rapier and Meaghan Atkinson.

WJMC held no position on the Primary Negotiation Team during this period and was not present for negotiations during this period. However, WJMC paid the invoices per direction of PAO.⁸⁹

Beginning with the January 2015 invoices and invoices thereafter, the Parish Internal Auditor was tasked with reviewing invoices and documentation to assure compliance with the contract. According to the PAO, WJMC Chairman Mr. Cahill (or Deputy Parish Attorney Rapier) was to review bills for reasonableness.⁹⁰ See Attachment 32. Ms. Cassagne, WJMC CEO, was to review invoices for “final layer of approval.”⁹¹

The Internal Auditor was, over a period of months, tasked by the PAO with reviewing the invoices of Hogan Lovells and Nemzoff, and he reviewed the invoices. He concluded in his reports that he “has not been involved in the contracting or supervision on the consultant in any manner.” He recommended, “Someone who is involved in the negotiation of the lease, who has direct knowledge of the work” should “review and approve the invoices.” See Attachment 32.

Upon being forwarded the Internal Auditor’s report(s) by the PAO, the WJMC CEO responded that she would “facilitate the actual payment of the invoice. In no way should my signature be construed as having reviewed for accuracy any of Mr. Nemzoff or Hogan Lovells invoices.” She further expressed that, “Since the contract is not under the control of the WJMC Board or Administration” she would defer to the PAO, “as to the proper handling” of conclusions reached by the Internal Auditor. Deputy PAO Ed Rapier answered by stating:

I understand your concern about reviewing the bills of Mr. Nemzoff and Hogan Lovells for accuracy and validity. No one would have the ability to verify that work listed as being done was actually done unless the reviewer watched or took part in the work. Since a good portion of the work being done by both Mr. Nemzoff and Hogan Lovells occurs outside of the participation by anyone associated with Jefferson Parish, no one has the ability to verify that the work was actually done.

Invoices continued to be received by the PAO and invoices were paid by WJMC notwithstanding concern or uncertainty over process.

This section considers the Parish’s actions as they relate to review and payment of nearly \$4 million dollars in consulting fees. A review of this nature would customarily consider two sources of criteria, those established as internal accounting and review protocol, and those established by the contract. However, as noted above, neither consultant was retained, nor subsequently compensated, in a manner consistent with either the WJMC’s process or the Parish’s procurement process for professional services. For this reason, the review begins with each consultants separate terms of compensation as specified in respective contracts before considering the relative compliance by each consultant; and how invoices were received and paid

⁸⁹ WJMC was not a party to the contracts, not provided the executed professional service contracts, and not included in communications or exchanges with consultants over the course of negotiation until sometime after January 2015, or approximately one month before the negotiated contracts with LCMC were approved by the Council.

⁹⁰ While WJMC Chairman of the Board of Directors was identified in Resolution 122967 as a member of the Support Team for the Primary Negotiation Team, the WJMC Chairman was not routinely or regularly included in communications or updated on negotiations between June 2014 and December 2014.

⁹¹ Email of 04/13/2015 from Ed Rapier to JPOIG Special Agent Paul Casadaban.

by the Parish. Finally, we conclude this section with a discussion of the best practices approach to professional service contracts as it relates to consultants retained by the Parish for the WJMC transaction.

1. Relevant Contractual Terms and Conditions

Typically, a review of this nature would be based upon two sources of criteria, those established as internal accounting and review protocol, and those established by the contract. However, as noted above, both contractors were retained in a manner that was inconsistent with the procedure of both the Parish and the WJMC, resulting in the administration of the contracts falling outside of both of the relevant institutions customary oversight mechanisms. Therefore, with no established internal protocols being applicable, we necessarily turn to the contractual terms established, weighed against a best practices review.

Hogan Lovells

Pursuant to the data noted in the background section above, Hogan Lovells was initially approved by the Council and retained by the WJMC. The Council then revoked WJMC's authority to engage Hogan Lovells and resolved that the contract(s) with Hogan Lovells be amended, substituting the Council for WJMC and provide that Hogan Lovells report through the PAO. See Attachment 13. No amended contract was ever executed. Therefore, we turn to the agreement initially executed by the WJMC on 04/30/2014, which incorporated a Hogan Lovells based "General Terms of Representation". See Attachment 14. Various sections of the aforementioned terms are relevant to invoicing as follows:

3. Basis of the Firm's Charges

We will provide our services on hourly bases at our standard rates for attorneys' and other professionals' time, which rates are periodically revised, but, we have agreed to afford you a 10% discount. So our 2014 rates would be:

Cliff Stromberg - \$797

Jeff Schneider - \$756

Meaghan Atkinson - \$590

Larry Bailey - \$423.

5. Payment of Fees and Other Charges

We will bill you monthly for legal services and other charges (other charges being billed in accordance with the attached schedule), and will provide you with a detailed description of those services and charges.

Standard Schedule of Other Charges

Other charges incurred in connection with this representation will be billed on the following basis until further notice: secretarial overtime resulting from time-sensitive or unusual requests from clients at an hourly rate based on office location (and average compensation in effect

in each office), with other staff at \$30/hour; in-house photocopying at \$.20/page for black and white copies and \$.60/page for color copies; word processing operators and proofreaders at hourly rates based on office location (and average compensation in effect in each office). The following Items are billed at actual cost: computerized research, express delivery services, postage, outside messengers, outside photocopies, transcripts, food services, and all additional charges.⁹² See Attachment 14.

Accordingly, the invoicing review from Hogan Lovells is founded upon a “detailed description” of “services and charges” billed at a rate consistent with disclosed rate schedules. Rates for attorneys and other professionals are billed at a 10% discount. Other support charges have a separate payment schedule.

Nemzoff

Pursuant to the data noted in the background section above Nemzoff & Company, LLC was retained to provide “health care financial advisory services, and other related services, to the Council” for the engagement under review via a Professional Service Contract. The contract was signed by Mr. Nemzoff for Nemzoff & Co., L.L.C. on 6/24/2014. See Attachment 23. Section 3 – Compensation was amended by Council Resolution 123120, “the purpose of these changes is to revise the payment terms to reflect an hourly rate.” See Attachment 26. When Amendment #1 to the Professional Services Contract was prepared and executed, the compensation was changed to \$650.00 per hour and the cap on of the contract of \$625,000 was eliminated. Various sections of the aforementioned terms are relevant to invoicing:

Contract Amendment #1 to the Professional Services Contract

SECTION 3. COMPENSATION

The PARISH shall pay the Firm [Nemzoff & Co, LLC.] an hourly rate of \$650 per hour. In addition, FIRM shall be entitled to be reimbursed for all documented and pre-approved out-of-pocket expenses incurred in connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance. All travel expenses to be reimbursed at the State of Louisiana rates.

SECTION 4. – PAYMENTS

All invoices shall be supported with documentation of time spent and services provided.

Accordingly, the invoicing review from Nemzoff is based upon the provision that “[a]ll invoices shall be supported with documentation of time spent and services provided”.

Detailed and Supported Billing

Professional services invoices that are based on hourly rates, as opposed to benchmark deliverables, focus on detail and call for a heightened level of information such as “detailed

⁹² The rates were modified in 2015 and additional staff was utilized periodically. Email of 07/15/2015, 9:41 AM, from Ed Rapier to Nancy Cassagne, copied to Deborah Foshee and David McClintock.

description” of “services and charges” and “invoices shall be supported with documentation of time spent and services provided” as seen above. In many systems, the contract would have a standard boilerplate addendum that clearly set forth the information necessary to meet the requirement and justify payment.

It is only with verifiable, or auditable, information that the invoices should be approved for payment. In the absence of an adequate description of work performed, the vendor remains responsible to provide sufficient information. In the course of reviewing consultant invoices, a comparison of detail provided by each consultant was made. See Attachment 33.

2. Processing of Invoices

Invoicing for services based upon hourly rate should, under a best practices mode, be reviewed first by the engaging department who is most familiar with the work being performed and secondly by central accounting prior to processing payment. Here, this model was not followed. Invoices were received, but not necessarily reviewed, by the PAO who was most familiar with services provided, thereafter, the PAO directed WJMC to pay invoices.

June through December 2014

During this period, contractors submitted invoices to the PAO. The invoices were subsequently forwarded to the WJMC CEO, Nancy Cassagne, by the Deputy Parish Attorney, Mr. Rapier, with the following direction: “Attached are the June and July invoices for both [Nemzoff] and Hogan Lovells]. If you can put these in line for payment and advise me when they are paid, I would appreciate that.”⁹³ Significantly, this shows that the invoices were routed directly to WJMC rather than the Finance Department, as would otherwise be required for payment of a Parish vendor. For example, the Finance Department paid Nemzoff’s invoices when Nemzoff was first retained by the Parish to audit proposals by interested suitors for the Parish hospitals. Then, the Finance Department sought reimbursement from the hospitals.

It was also noted, during this period, that WJMC leadership had not been directed to review the invoices and was not participating in negotiations. Thus, invoices were paid as directed.⁹⁴ As such, there is no indication that the invoices were subject to any meaningful review process by either the PAO or the WJMC staff during this approximate 7-month period.

January 2015

Concerns over invoicing were raised by the JPOIG and the WJMC CEO. In the following exchange, WJMC CEO Cassagne writes Deputy PAO Rapier about invoices from Nemzoff on 01/20/2015:⁹⁵

⁹³ Email of 09/12/2014, 3:56 PM, From E Rapier to Nancy Cassagne.

⁹⁴ Email of 01/13/2015, 2:22 PM, from WJMC Cassagne to JPOIG Special Agent Casadaban-JPOIG: “Regarding review of payments, on the first Nemzoff agreement, there was language in the resolution that the Parish would review the invoices. So we paid upon request of the Parish. Under the current agreement for Mr. Nemzoff as the parish financial advisor on the lease negotiations, we pay the invoices submitted to us by Ed Rapier in the PAO office. The very last invoice actually contained expenses for travel that are questionable. I planned to speak to Ed about this at the council meeting as we are very unclear if we have any say so. Certainly we are frequently reminded that WJ is not the client.”

⁹⁵ Email of 01/20/2015, 1:31, PM from WJMC CEO Cassagne to Deputy Parish Attorney Rapier.

I am not the client and may be told I shouldn't ask these questions. However, I am concerned that down the road someone will say I should have asked so I figure I'll just do what I think is right. So here goes: if this were an agreement with WJMC, I would ask for more details behind the hours worked. Some of these seem a little large for one day's worth of work. When [Hogan Lovells] submits his invoices, [they] summarizes what . . . [was] actually worked on and whether it was a call, etc. This is usual and customary for hourly engagements. Additionally, as pointed out last month, Mr. Nemzoff has not provided receipts documenting his travel expenses. At WJMC, we do not reimburse for any travel without receipts.

I'm just pointing this out to you as these invoices are submitted to you for review.

In response, the Deputy PAO indicated that he had forwarded some of the back-up on 01/06/2015, and that more had been requested, indicating that some review was occurring at that time.⁹⁶ From this point forward, there is an increasing level of interest in the invoicing, although mainly restricted to travel costs.⁹⁷

Payment Snapshot

Notwithstanding the apparent lack of a meaningful review and authorization process, the Parish Attorney's Office directed the WJMC to pay invoices submitted by Hogan Lovells and Nemzoff over the preceding six months totaling \$1,306,294.35. There remained an outstanding balance of \$299,473 between the amount invoiced and the amount paid.

Consultant Activity Through January 2015				
	Hours Reported	Number of Invoices	Invoiced Amount	Net Payments
Hogan Lovells	2,031.70	9	\$ 991,389.84	\$ 692,839.25
Nemzoff	926.00	12	\$ 614,377.62	\$ 613,455.10
Total	2,957.70	21	\$ 1,605,767.46	\$ 1,306,294.35

March 2015 & the Parish Internal Auditor

On 03/03/2015 the Parish Attorney responded to a 02/04/2015 JPOIG request for information concerning "what Parish employee . . . was responsible for verifying that invoices were properly supported by sufficient documentation which would justify payment?" writing, in part, that:⁹⁸

Deputy Parish Attorney Edward S. Rapier, Jr. received and forwarded the Professional services invoices for Nemzoff and Hogan Lovells to the CEO of WJMC. The professionals were instructed to route all communication through the Parish Attorney's Office in response to earlier public disclosure of confidential information. While Mr. Rapier was not tasked to

⁹⁶ Email of 01/20/2015, 1:40, PM from Deputy Parish Attorney Rapier to WJMC CEO Cassagne.

⁹⁷ Email of 03/06/2015, 12:46 PM from Parish Attorney Foshee to Mr. Nemzoff.

⁹⁸ Email of 03/03/2015, 12:52 PM from Parish Attorney Foshee to SA Casadaban -JPOIG.

review and analyze the bills, he did take requests for additional information and documentation from the CEO of West Jefferson General Hospital back to the professionals.

The correspondence acknowledged that the PAO had not engaged in a review or analysis of the consultant invoices.

Shortly thereafter, the PAO initiated some review of invoices and considered other controls as demonstrated in a 03/10/2015 email by Parish Attorney Foshee to the WJMC Chairman, Mr. Cahill:⁹⁹

(1) Guidance - as Chip is a member of the negotiating team, and the only member directly affiliated with the Parish, he will accept responsibility for pointing out to other team members if they begin to perform services outside the scope of their retention. He will do this based upon personal observation as well as information provided to him by others;

(2) Billing process - the billings from team members will be reviewed by the Parish's internal auditor to insure that they are consistent with the contract. The protocol for invoice processing will be the WJMC AP policy, a copy of which has been supplied by Nancy Cassagne and is attached hereto for ready reference. PAO will share this with the auditor and the contractors; and,

(3) Follow-up - Nancy and Ed will meet with the Auditor to discuss the process and iron out any inconsistencies between the contract and the WJMC policy, issuing an update to this plan where appropriate.

...

Inclusion of the WJMC may have been an effort to institute process where none had been. However, as noted above, consultants were not under an engagement with the WJMC. In the cases of both Hogan Lovells and Nemzoff, the WJMC staff did not oversee the consultants' work in a way that would support verifications and approvals of amounts invoiced. Further, the WJMC did not even have a copy of the Nemzoff contract until January 2015.

Internal Auditor

On 03/20/2015, the Internal Auditor, Mr. Fikes, forwarded his review of the December 2014, invoice totaling approximately \$125,000, and January 2015 invoice totaling approximately \$112,000 from Mr. Nemzoff. This review was conducted using the contract language and the WJMC policies, which are not clearly relevant to this transaction, but do provide some guidance.

Hourly Billing

⁹⁹ Email of 03/10/2015, 3:48 PM from Parish Attorney Foshee to WJMC Chairman Cahill.

Mr. Fikes commented regarding the WJMC Accounting Policy and the manner of time billing as follows:¹⁰⁰

- Under WJMC policy, section 2 invoices for services will be paid upon verification that “adequate documentation supporting the service was provided.” Further, that “Adequate documentation” is a very subjective term and would be widely open to interpretation.”
- Under WJMC procedure 5e requires that invoices greater than \$10,000 be scanned and “emailed to the executive for a signature verifying that the services were rendered and authorizing payment of the invoice” and that “[n]one of the invoices are signed by an executive, verifying that the services were rendered.”
- The invoices provided listed daily hourly totals with very brief descriptions of the services rendered. It should also be noted that all of the daily hours billing are in whole hours, perhaps indication that billings are rounded to whole hours. Neither the contract nor the policy addresses rounding of hours, but best practices would indicate that service hours should be billed in at least quarter hour increments.

Concluding his review of expenses Mr. Fikes stated that:

Internal Audit cannot provide this verification because Internal Audit has not been involved in the contracting or supervision on the consultant in any manner. We recommend that someone who is involved in the negotiation of the lease, who has direct knowledge of the work that Nemzoff has performed, should review and approve the invoices.

Expenses

The Internal Auditor made several observations regarding travel expenses that mainly involved the adequacy of supporting documentation and appropriate rates under the State of Louisiana travel regulations. Specific concerns centered on the inclusion of copies of supporting documents as opposed to originals, as would normally be required, the difficulty of determining the most cost effective price retroactively, rental car insurance and mileage. See Attachment 32.

The Internal Auditor recommended, “that the expense reimbursement requests be rejected until original receipts are provided and the travel expenses are documented to comply with Louisiana travel reimbursement requirements.”¹⁰¹

The inclusion of the Internal Auditor gave the appearance of review. However, the Internal Auditor, like the WJMC, recognized that he was not in a position to verify hourly billings due to his non-involvement in the work and the lack of data contained in certain invoicing. Therefore, the Internal Auditor concluded he was unable to provide verification of hourly billings, but based upon information provided, he recommended request for reimbursement of expenses be rejected until such time as, proper support was provided.

Payment Snapshot

¹⁰⁰ Email of 03/20/2015, 3:28 PM from Auditor Fikes to Deputy Parish Attorney Rapier.

¹⁰¹ Email of 03/20/2015, 3:28 PM from Auditor Fikes to Deputy Parish Attorney Rapier.

Aside from the fact that the Internal Auditor was able to conduct a review of the expense reimbursements, it increasingly obvious that there was no meaningful review of consultants' time on invoices. During this period, the PAO continued to direct the WJMC to pay invoices, and additional payments of \$111,150, were made which brought the combined total to \$1,417,444. There was a difference of \$1,011,157, or 71%, between the amount invoiced to date (\$2,428,601) and the amount paid to date of (\$1,417,444).

Consultant Activity Through March 2015				
	Hours Reported	Number of Invoices	Invoiced Amount	Net Payments
Hogan Lovells	3,096.20	11	\$ 1,611,856.16	\$ 692,839.25
Nemzoff	1,235.00	15	\$ 816,745.18	\$ 724,605.10
Total	4,331.20	26	\$ 2,428,601.34	\$ 1,417,444.35

April 2015 – Inclusion of WJMC Chairman Cahill

On 04/17/2015, Deputy Parish Attorney Rapier forwarded the Hourly Billing portion of the Internal Auditor's report to the WJMC CEO and Chairman, stating that, "per the approval process we advised the Council that was being implemented, the invoice has been reviewed by Mr. Fikes . . . and at this point in the process, [Chairman Cahill] is to review for reasonableness. Once that has occurred [CEO Cassagne] has the final review and payment."¹⁰² Ms. Cassagne responded, indicating that it appeared the Internal Auditor was requesting changes to the contract to clarify hours billed; that the contract was not under the control of WJMC and deferring to the PAO on the handling of the comments; and that her signature "should in no way be construed as having reviewed for accuracy" any of either Nemzoffs or Hogan Lovells invoices.¹⁰³

The continued modifications of the process, albeit to instill review and oversight where none had existed, continued to generate confusion, as staff were asked to apply rules on a process they were unfamiliar with, and in a manner not consistent with normal established practice(s).

Payment Snapshot

During this period, the Parish Attorney's Office continued to direct the WJMC to render additional payments of \$710,112, bringing the combined total to \$2,127,556. Further, there was an outstanding balance of \$821,801, between the amount invoiced to date (\$2,949,357) and the amount paid to date (\$2,127,556).

Consultant Activity Through April 2015				
	Hours Reported	Number of Invoices	Invoiced Amount	Net Payments
Hogan Lovells	4,028.10	13	\$ 2,108,562.02	\$ 1,313,251.30
Nemzoff	1,272.00	16	\$ 840,795.18	\$ 814,305.10
Total	5,300.10	29	\$ 2,949,357.20	\$ 2,127,556.40

¹⁰² Email of 04/17/2015, 2:50 PM from Deputy Parish Attorney Rapier to CEO Cassagne and Chairman Cahill.

¹⁰³ Email of 04/21/2015, 9:22 AM, from CEO Cassagne to Deputy Parish Attorney Rapier.

May 2015

As the invoice review process developed, WJMC Board Chair Cahill, who had recently been tasked with reviewing contractor invoices for reasonableness, noted concerns with that aspect of the process. In an email dated 05/28/2015, Mr. Cahill wrote to the PAO and the JPOIG, as follows:¹⁰⁴

In [Auditor] Fike's comments on [Nemzoff's] invoices he says that management should also consider requiring that [Nemzoff] provide more detailed descriptions of services rendered going forward. Who is going to handle that? I do agree that more documentation is needed. [Auditor Fikes] also indicates that the WJMC policy requires that an executive sign off on the invoices verifying that the services were rendered. I don't think it's fair nor was it the spirit of the what we agreed to when developing a process. There is much being handled by both [Nemzoff and Hogan Lovell] that I am unaware of the specifics of and neither Nancy nor her exec's have knowledge of it either. It would be unfair to put me or them in that role since these consultants work for the council. What do you suggest?

These concerns were addressed by Deputy Parish Attorney Rapier on 05/29/2015, as follows:¹⁰⁵

There must be some confusion as no one is being asked to verify that all services were rendered. It would be impossible for anyone to do that with Mr. Nemzoff's bills, Hogan Lovell's bills or any other consultant that does work for either the Hospital District or the Parish. The only way that one could verify that all the services were rendered would be to sit and look over the shoulder of the consultant while they were doing the work; and none of us are doing that.

What the Council was told would be happening is that [Auditor Fikes] would review the bills for contract requirement compliance and that you, as the appointed lead negotiator, would review the bills for reasonableness.

Later the same day, WJMC Cassagne wrote to Deputy Parish Attorney Rapier, clarifying what she understood her role to be:

[A]s I mentioned to you earlier today, I did not agree to approve any invoices from Josh Nemzoff or Hogan Lovells. I am simply processing the invoices for payment because the District was instructed by the Council to pay the invoices. I am concerned that [Auditor] Fikes' review comments indicate that he believes that an executive at the hospital should be "verifying that the services were rendered" by signing off on the invoice.

I repeat that I will not sign off as approving, verifying or otherwise concurring with any of these invoices. I will process them for payment. I strongly

¹⁰⁴ Email of 05/28/2015, 2:51 PM, from WJMC Chairman Cahill to Parish Attorney Foshee, Deputy Parish Attorney Rapier, and Inspector General McClintock.

¹⁰⁵ Email of 05/29/2015, 9:09 AM, from Deputy Parish Attorney Rapier to WJMC Chairman Cahill.

recommend that [Auditor] Fikes' comments be modified as this is not something I ever agreed to do.

The comments by the WJMC CEO identify a key flaw in the adoption of the WJMC policies when the contracts are not being managed by the WJMC, and the level of concern held by executives asked to attest to the element of reasonableness when they do not have the requisite knowledge to do so.

Payment Snapshot

During this period there were no payments made; however, invoices were received bring the total invoiced amount to \$3,064,247 with an outstanding balance of \$936,691.

Consultant Activity Through May 2015				
	Hours Reported	Number of Invoices	Invoiced Amount	Net Payments
Hogan Lovells	4,192.70	14	\$ 2,207,201.83	\$ 1,313,251.30
Nemzoff	1,297.00	17	\$ 857,045.18	\$ 814,305.10
Total	5,489.70	31	\$ 3,064,247.01	\$ 2,127,556.40

June/July 2015

In June of 2015, approximately one year from the initiation of the contracts, the process for review of the consultant invoices was again modified and clarified into its current form. Parish Attorney Foshee wrote the following in response to continuing concerns:¹⁰⁶

Previously, the Council approved a process whereby [Auditor] Fikes would review the Nemzoff bills for compliance with the contract and WJMC accounts payable policy. After [Auditor Fikes's] first review it became apparent that there would be some challenges to this process - particularly that, pursuant to the WJMC AP policy, an executive would need to certify the invoices, and CEO Cassagne did not feel comfortable doing so.

After bringing these concerns to the Council the policy was modified for [Auditor Fikes] to review the bills for compliance with the contract and [WJMC Board Chair Cahill], as the only Parish affiliated member of the negotiating team, would review them for reasonableness. Based upon my conversation with [Auditor Fikes] this afternoon, he confirmed that we had not advised him of the modification. He was still reviewing for compliance with the WJMC AP policy. I take ownership of that failure to communicate the change in process . . . and apologize if that led to this confusion. [Auditor Fikes] will reissue his findings reflecting his opinions on compliance with the contract alone and then the invoices will be sent to [the WJMC Chairman] to review for reasonableness, based upon [his] knowledge of the workings of the negotiating committee.

¹⁰⁶ Email of 06/02/2015, 6:19 PM, from Parish Attorney Foshee to Deputy Parish Attorney Rapier and WJMC Chairman Cahill.

We will continue to ask Mr. Nemzoff to provide greater detail, recognizing that he is under no contractual obligation to do so, but it will make his bills easier to audit, thereby expediting payment.

...

During the June 24, 2015, Council meeting Mr. Nemzoff's contract was up for renewal. While ultimately approved, the concerns regarding contract oversight and invoice review were well known by this time and resulted in debate. When asked generally, who is responsible for invoice review during the 06/24/2015 Council meeting, Parish Attorney Deborah Foshee answered, "the council instructed us [in Executive Session on 06/10/2015] to have a two-step process. The first step is that [the internal auditor] reviews the invoices for compliance with the contracts and then they will be submitted to Mr. Rapier who reviews them for reasonableness of the amounts charged". Further, "there was a two or three month period where the process was the legislative auditor, then [the Chairman of the Board for WJMC], then [WJMC]. Therefore, there was a several month process where there were two parties who thought the other was reviewing it."¹⁰⁷

During this time, the Parish Attorney initiated efforts to obtain more detailed invoices. What follows is reflective of the exchanges and actions during this period.

On 07/06/2015, Deputy Parish Attorney Rapier forwarded the May invoices from Hogan Lovells and Mr. Nemzoff to CEO Cassagne, writing, in part, that, "Since I have no reason to believe that there are errors and it is not unreasonable to believe that these charges reasonable, please place these in line for payment."¹⁰⁸ Thus, it is clear that the Deputy Parish Attorney had no reason to believe the invoices were unreasonable; however, it remained unclear what standards or criteria the invoices were being reviewed against.

Regardless of the approvals, it is clear that the level of documentation and support provided for consultant billing was being revisited. The JPOIG raised the issue on several occasions with the Council during Executive Session, and the subject had become a matter of interest in the media.¹⁰⁹ During this period, Mr. Nemzoff filed a public records request for certain correspondence and received in response emails, which addressed, in part, the payment process for his invoices. Post receipt of the documentation, Mr. Nemzoff wrote the Parish Attorney on 07/24/2015 under the subject line of "My Bills" which included, in part, the following:¹¹⁰

if any of you think that I am churning hours or trying to make some money by padding my expenses, (And by the way Ed [Rapier], your request this week that I find the original copies of the receipts for my rental car and hotel when you have copies of the receipts and they are all on my Amex bill just boggles the mind.) you are mistaken. I know that I am from up north and that I am rude and

¹⁰⁷ Recording from Parish Council Meeting of 06/24/2015, Addendum Agenda Items 1-16, at 30:00-31:00. <http://jeffersonparishla.swagit.com/play/06242015-648>

¹⁰⁸ Email of 07/27/2015, 4:08 PM, from Deputy Parish Attorney Rapier to WJMC CEO Cassagne.

¹⁰⁹ See media reports as follows:

<http://www.fox8live.com/story/29642260/zurik-jp-hospital-consultant-gets-big-money-offers-few-details>
http://www.nola.com/politics/index.ssf/2015/07/jefferson_parish_consultant_in.html#incart_river

¹¹⁰ Email of 07/24/2015, 10:54 AM, from Nemzoff to Parish Attorney Foshee.

sometimes unprofessional. But I will stick by character, integrity and honesty up against any of you. You are all wasting your time. There is nothing wrong with my bills.

Payment Snapshot

During this period, the Parish Attorney's Office continued to direct the WJMC to render additional payments of \$744,445, bringing the combined total to \$2,872,031. Further, there was an outstanding balance of \$537,599, between the total amount invoiced and the total amount

Consultant Activity Through July 2015				
	Hours Reported	Number of Invoices	Invoiced Amount	Net Payments
Hogan Lovells	4,520.60	16	\$ 2,441,466.35	\$ 1,906,637.76
Nemzoff	1,464.00	20	\$ 968,164.55	\$ 965,393.98
Total	5,984.60	36	\$ 3,409,630.90	\$ 2,872,031.74

August/September 2015

The Parish's failure to establish proper process concerning invoicing requirements, review, criteria, and a person, or entity, specifically responsible for invoice review and authorization functions continued to cause concern throughout this period. However, the Parish Attorney does continue to pursue additional information from Mr. Nemzoff. What follows is reflective of the exchanges and actions during this period. The efforts resulted in Mr. Nemzoff ostensibly resigning, before reconsidering, and agreeing to provide additional detail and support in his invoicing.

Upon the submission of Mr. Nemzoff's July invoice on 08/03/2015, Deputy Parish Attorney Rapier responds to him, writing:¹¹¹

Thank you for your effort at providing more detailed time entries. The entries for July 29, 30 & 31 are better.

Can you please supply more information than just "Client", "Counsel"? Perhaps you can describe the work done with "Counsel", was it a phone call, multiple calls, whose counsel, some idea of what was discussed...

I have attached a copy of the amendment to your contract which requires, in the Payment Section, "[A]ll invoices shall be supported by documentation of time spent and services performed." I have no doubt that the work was performed, just need some help on what was done.

Thanks for all of your help.

In an email dated 08/04/2015, seemingly written in response to the Parish seeking more detail, Mr. Nemzoff gives notice that he will no longer work on the project. He

¹¹¹ Email of 08/03/2015, 3:44 PM, from Deputy Parish Attorney Rapier to Nemzoff.

addresses the following correspondence to four of the seven Councilmembers.¹¹² Thus, it would appear that Nemzoff had given notice of his intent to resign his contract, effective immediately on 08/05/2015. However, after consultation with the Parish Attorney that same day, Nemzoff apparently rescinded his resignation and agreed to the following terms:

- To continue to represent the Council through his contract's termination on 09/05/2015 but no further absent a renegotiation of the terms of his contract.
- To revise his July 2015 invoice to insure that time spent and services performed are clear.
- To indicate time spent and services performed in his invoices for August and September 2015 as well when he submits them.¹¹³

Ironically, on 08/07/2015, Mr. Nemzoff forwarded an email originally written on 06/20/2014, and regarding the negotiation over his contract terms emailed to both Inspector General McClintock and Deputy Parish Attorney Rapier. The email, in part, is demonstrative in that it makes clear the specific issue of support for invoices had been raised and discussed more than a year prior. In pertinent part, the email reads as follows:

This is an email from June of last year. Please look at the last three lines. I guess dreams really do come true.

----- Forwarded message -----

From: **Nemzoff, Joshua** <josh@nemzoff.net>

Date: Fri, Jun 20, 2014 at 10:13 AM

Subject: Upon further reflection

To: ERapier <ERapier@jeffparish.net>

. . .

I think I have gone out of my way to help all of you out despite many hurdles. But I am not going put myself in a position of having to justify every hour of my time on a project of this size. It seems to me that some folks down there are just looking to set me up for a fall and I do not plan to participate in that. My job is to get this deal done as quickly as possible. Josh

--

Joshua Nemzoff

Additional support for the heightening of invoice criteria can be seen in certain comments made during the 08/10/2015 Council Hearing. The Parish Attorney, while commenting on elements surrounding Mr. Nemzoff's purported resignation indicated that she had informed him that "[y]ou have been paid for everything you are owed and your next bill is not due for another three weeks so if you want to get paid you have to give us more detail."¹¹⁴ Further statements by Councilman

¹¹² Email of 08/04/2015, 9:22 AM, from Nemzoff to Councilman Zahn, Councilman Spears, Councilman Johnston, and Councilwoman Lee-Sheng.

¹¹³ Email of 08/05/2015, 5:53 AM, from Nemzoff to Parish Attorney Foshee.

¹¹⁴ Recording from Parish Council Meeting of 08/10/2015, Person Wishing to Appear Before the Council, at 18:00. <http://jeffersonparishla.swagit.com/play/08102015-628>

Zahn indicated that Councilman Zahn and Councilman Johnston were “negotiating” with Mr. Nemzoff concerning documentation contained in his invoices and his correction of issues raised on the July invoice.¹¹⁵

Therefore, approximately 30 days prior to the anticipated conclusion of his contract, the Parish, via certain Council members and the Parish Attorney had seemingly reached an understanding with Mr. Nemzoff that would result in the inclusion of additional detail in his invoices.

In conjunction with the efforts to enhance the information contained in Mr. Nemzoff’s invoices, the Parish Attorney’s Office began a process of reviewing email correspondence from Mr. Nemzoff in an effort to validate the data and the reasonableness of the invoices. Parish Attorney Foshee also addressed this email based review process during the 08/10/2015 Council meeting stating: We are going backwards, we are going to research backwards, we have audited forwards, now we are looking backwards. Deputy Parish Attorney Rapier then commented on how he has been conducting that process:¹¹⁶

The way I have been doing that ... I receive Mr. Nemzoff’s bill, I spot check it to see if I have work or emails that indicate work is being done by him. Have I in each month looked at each and every line item “No”.

...

We went and printed every email I have in the month of June (2015) ... and compared them to what Mr. Nemzoff said he did. I can tell you that not only did we find that I have enough supporting documentation ... the actual fact of the matter is that if Mr. Nemzoff was a better time keeper we would probably owe him some more money.

The JPOIG certainly understands and appreciates the effort to review transactional emails to validate efforts that correspond with the invoices; however, there remained throughout the period of the contract a dearth of information within the invoices that would be customarily expected in detailed invoicing on a professional services contract. It is not possible for any reviewer to deduce from an email how much time was expended conducting the research or assessment necessary to write the email.

Detailed invoicing in an effective oversight environment requires information and assessment beyond that gained by merely reviewing email production itself. Although the detail provided in an invoice under a professional services contract serves as a basis for further review, and as such must contain auditable detail, it does not often serve in isolation of the sole support required for payment. One of the core aspects of meaningful invoicing is accuracy in time keeping. In this instance, Mr. Nemzoff invoiced in whole hour blocks for the duration of the contract. Normally, time-based invoicing would track time on 1, 5, 6, or 10-minute intervals, and ideally, log actual time. Therefore, the use of whole 1-hour blocks raised concerns of accuracy, such as how matters that may take 15 minutes or 1 hour and 30 minutes are invoiced. Is the clock rolled forward or

¹¹⁵ Id. at 22:00 – 22:40.

¹¹⁶ Id. at 25:40 – 27:50.

backward? In correspondence addressing these concerns Parish Attorney Foshee wrote to Mr. Nemzoff on 08/18/2015, regarding the invoicing detail stating:

Thank you Josh. Excellent detail. You are making our lives much easier. This will also confirm our prior conversations regarding billing units. You have confirmed that you do not upcode your time. Any suggestion that you are, for example, working one hour and one minute and billing for two hours is erroneous according to our discussion.¹¹⁷

Mr. Nemzoff responded the following day as follows:

Correction. The suggestion that I am working 61 minutes and charging for two hours is not erroneous. It is slanderous and insulting. And if any of the merry band of idiots that keeps slandering me down there would like to accuse me of that in writing, which they will not do because they are wimps, I would be more than happy to sue the shit out of them. Just sayin. Josh¹¹⁸

Post-Closing Protocol

On 09/30/2015, the transaction closed necessarily altering the prior manner of payment as the Parish Attorney would no longer be able to direct the WJMC to pay the consultant invoices. More than \$431,000, either remained unpaid or was invoiced post-closing. These invoices were processed and paid by the Parish's Finance Department between 10/16/2016 and 12/15/2016. However, the discussion regarding invoice reviews and payment between the Finance Director and the Deputy Parish Attorney regarding approval for payment bore startling similarities to those which played out between the WJMC staff and Parish Attorney beginning in November/December of 2014.

Hogan Lovells, LLC – Post Closing

Hogan Lovells, LLC continued to submit invoices, as was customary, to Deputy Parish Attorney, Mr. Rapier, who in turn forwarded them to Internal Auditor Fikes for review. Auditor Fikes' review conducted in October 2015 of a Hogan Lovells, LLC invoice for August and September 2015 is, in part, as follows:

The August/September 2015 billing of \$263,704.61 for professional services and other charges appears well supported. It appears to be adequately documented with the time that each professional that performed work for the parish.

See Attachment 33.

Deputy Parish Attorney Rapier then forwarded both the Hogan Lovells, LLC invoice and the Internal Auditor's review to the Finance Director for payment writing as follows:¹¹⁹

Attached is the Hogan Lovell invoice for August/September along with Tommy's [the Internal Auditor's] review. This invoice, I think, is in line with the

¹¹⁷ Email of 08/18/2015, 4:33 PM, from Parish Attorney Foshee to Nemzoff.

¹¹⁸ Email of 08/19/2015, 6:05 PM, from Nemzoff to Parish Attorney Foshee.

¹¹⁹ Email of 10/13/2015, 11:46 AM, from Deputy Parish Attorney Rapier to Finance Director Palmatier

amount of money in the Funds Flow Agreement for Hogan Lovell. Since the district has received fair value for this work, please place this in line for payment by authorizing the release of the funds.

The JPOIG's review of the Hogan Lovells, LLC contractual documents did not reveal any provision addressing a "Funds Flow Agreement". It is possible the Funds Flow Agreement reference is related to the fee schedule that identifies the appropriate billing amount for the various staff. Further, we note that Mr. Rapier indicated that the district has received fair value for this work. It is not stated whether this conclusion is founded on his involvement in the engagement and/or the detailed invoices.

Nemzoff & Company – Post Closing

Nemzoff & Company, LLC continued to submit invoices, as was customary, to Deputy Parish Attorney Rapier who in turn forwarded them to Internal Auditor Fikes for review. Auditor Fikes' review read, in part, as follows:

Internal Audit's review of the monthly hourly billings is below:

...

Hourly Billings: The contract calls for a billing rate of \$650 per hour, but does not require specific documentation to be included with the invoice. Adequate documentation is a very subjective term and would be widely open to interpretation. The invoice provided for August included much more detailed documentation of the services rendered. It should also be noted again that all of the daily hours billing are in whole hours, perhaps indication that billings are rounded to whole hours. Neither the contract nor the policy addresses rounding of hours, but best practices would indicate that service hours should be billed in at least quarter hour increments.

Internal Audit cannot provide verification of reasonableness of the hours billed because Internal Audit has not been involved in the contracting or supervision on the consultant in any manner. We recommend that someone who is involved in the negotiation of the lease and has direct knowledge of the work that Nemzoff performed should review and approve the invoices.

See Attachment 32.

The review reflects, as previous reviews, continued concerns regarding documentation and the use of full hour increments before stating that "Internal Audit cannot provide verification of reasonableness of the hours billed". The following is an example of the more detailed invoice model submitted by Nemzoff & Company, LLC as a result of the Parish Attorney pursuing more detail.

NEMZOFF & COMPANY, LLC - 9.1.15 to 9.5.15 DETAIL			
1-Sep	4.00	Conference call with Bill Bucknell, Communication with Ed Rapier, Meaghan Atkinson, and Chip Cahill regarding review of executive contract issue, AG hearing issue, and closing date issues.	
2-Sep	3.00	Communications with Ed Rapier, Meaghan Atkinson, Cliff Stromberg, & Chip Cahill regarding review of executive compensation issues, hearing participants, new contract negotiation.	
3-Sep	3.00	Review of deposit documents. Communications with Meaghan, Ed Rapier, and Betty Tim regarding funds flow.	
4-Sep	4.00	Weekly call review of agenda document and markup. Communication with Ed Rapier, Meaghan Atkinson & Chip Cahill.	
5-Sep		End of Contract	
	14.00	Hours from 9.1.15 to 9.5.15	

Again, it merits restatement that §4 of the contract with Nemzoff & Company, LLC is titled "PAYMENTS" and states that "All invoices shall be supported with documentation of time spent and services provided." See Attachment 4. The enhanced invoices sample represented above reflects only 4 of 24 invoices submitted. These enhanced invoices, which still utilize full hour increments accounted for 11%, or \$118,300, out of \$1,083,693.98 paid.

Deputy Parish Attorney Rapier submitted the Nemzoff & Company, LLC invoices and the Internal Auditor's review to Mr. Timothy Palmatier, the Parish Finance Director, via email on 10/13/2015 as follows:

Attached are the last two invoices for Mr. Nemzoff. They have been reviewed by Tommy and his report is attached. Please place both invoices in line for payment.¹²⁰

Mr. Palmatier responded on the same day as follows:

[Mr. Rapier]: please see below excerpt from Tommy's review:

Internal Audit cannot provide verification of reasonableness of the hours billed because Internal Audit has not been involved in the contracting or supervision on the consultant in any manner. We recommend that someone who is involved in the negotiation of the lease and has direct knowledge of the work that Nemzoff performed should review and approve the invoices.

¹²⁰ Email of 10/13/2015, 12:16 PM, from Deputy Parish Attorney Rapier to Finance Director Palmatier.

[The Internal Auditor] has not approved. Please have someone in the PAO approve and initial beside the amount to be paid. Thank you.¹²¹

The Finance Director seemingly identified the same set of concerns initially voiced approximately 10 months prior and still unresolved. Deputy Attorney Rapier responded to Mr. Palmatier on 10/14/2015 as follows:

The purpose of Internal audit was to assure that the invoice(s) complied with the terms of the contract, which Tommy did. Once I receive the invoice from Tommy, it is then my function to approve the reasonableness of the invoice(s) which I did when I asked you to place them in line for payment. This is the same procedure that I did with the Hogan Lovell invoice that I sent you.

The amount to be paid is the total of the two invoices.¹²²

See Attachment 33.

In the first instance, the initial direction to pay Nemzoff & Company consisted of a statement regarding the Internal Auditor's review and direction to "[p]lease place both invoices in line for payment." After the Finance Director requested a signature to demonstrate approval, the Deputy Parish Attorney responded that Internal Audits review demonstrated the Nemzoff invoices comply with the contract, and that his request that they be placed "in line for payment" is his approval of the invoices reasonableness.

Revisiting the Internal Auditor's review we see that it does not conclude that the invoice is in compliance, but merely states that:

The contract calls for a billing rate of \$650 per hour, but does not require specific documentation to be included with the invoice. Adequate documentation is a very subjective term and would be widely open to interpretation. The invoice provided for August included much more detailed documentation of the services rendered.

It is far from clear that the Internal Auditor found that the invoices complied with the contract. Rather, it appears the internal auditor delicately addresses concepts dealt with above in detail concerning the adequacy of supporting material without concluding anything. The Internal Auditor then goes on to state, as the JPOIG has as well, that the invoice includes much more detailed documentation, but also declines to render a conclusion.

Parish Attorney - Email Review

Concerning the reasonableness assessment made by Deputy Parish Attorney Rapier we presume that it is based upon an email review scheme the Parish Attorney's Office had begun in approximately June of 2015. Recall that the matter had become the subject of media attention that resulted in various discussion(s) during Council meetings. On several occasions beginning in June 2015 both Parish Attorney Foshee and Deputy Parish Attorney Rapier stated publically that

¹²¹ Email of 10/13/2015, 2:27 PM, from Finance Director Palmatier to Deputy Parish Attorney Rapier.

¹²² Email of 10/14/2015, 11:35 AM, from Deputy Parish Attorney Rapier to Finance Director Palmatier.

they had begun reviewing emails, purportedly numbering in excess of 5000, in an effort to determine the reasonableness of the invoices being submitted by Nemzoff and Company, LLC.

During the 08/12/2015 Council meeting Parish Attorney Foshee comments on her offices efforts to review emails. In responding to a question posed by Councilman Lagasse and a resolution being read in that, if passed, would direct the Jefferson Parish Attorney's office to immediately cause payment to be withheld on all unpaid invoices until from Nemzoff & Company, LLC until such time as adequate back-up documentation can be received. Ms. Foshee responds by stating, in part, that:¹²³

Based upon your request and seeing this coming we, as you know, at the Monday meeting I was able, we were able to bring in just June. We have over here what we have done thus far we still have three months left to go that would be December, January and February. . . We had one attorney start in the beginning and one attorney start from the end and their working towards one another so I have three months in the middle that we are still pulling up the documentation for. Thus far, I feel confident we have asked for . . . one day we didn't have documentation for, we asked Mr. Nemzoff to provide it and he did. So we either have it already or we are going to request it from him.

Councilman Lagasse withdraws the resolution based upon Parish Attorney Foshee's commitment to handle it stating that "if you feel confident the monkey is on your back" to which Madam Foshee responds that "I understand that and this is my responsibility whether you pass this resolution or not."¹²⁴

The JPOIG considers this exercise, which consisted at one point of wheeling in a cart with numerous copy boxes onboard, as our best proof that the invoices submitted by Nemzoff did not include sufficient information to support the hourly billing or permit payment under any reasonable standard. Had the invoices included sufficient detail, no effort to match up emails with the entries provided in those invoices would have been necessary. The realization that such a labor intensive review by the contracting government party may be the preferred way to assure that adequate support existed for the expenditure of more than \$1 million in WJMC funds is demonstrative of the inadequate processes established at the inception of the engagement.

Further, the issue for the Parish was exacerbated by Nemzoff and Company, LLC's persistent position that they would not justify their time in more detail as demonstrated by the statement in June of 2014.

¹²³ Parish Council Meeting of 08/12/2015, Resolutions and Motions by Council Members. 1:00 through 2:38.

¹²⁴ Id. at 2:15-2:38.

Records reflect that invoices for both Nemzoff & Company, LLC and Hogan Lovells, LLC were paid by the Parish with funds from the closing proceeds as follows:

Detail of Post-Closing Payments				
	Consultant/Vendor	Invoice Date	Payment Date	Amount
1.	Hogan Lovells, LLC	09/29/2015	10/16/2015	\$263,704.61
2.	Nemzoff & Company, LLC	09/06/2015	11/10/2015	\$9,100.00
3.	Nemzoff & Company, LLC	10/06/2015	11/10/2015	\$16,250.00
4.	Hogan Lovells, LLC	08/31/2015	12/15/2015	\$137,329.80
5.	Hogan Lovells, LLC	04/13/2015	12/03/2015	\$10,007.20
6.	Hogan Lovells, LLC	10/27/2015	12/03/2015	\$20,191.05
				\$456,582.66

Payment Snapshot

During this period, the payments were made by the WJMC at the direction of the Parish Attorney's Office or by the Parish Finance Department from lease proceeds. The combined amount paid totaled \$3,945,163.56.

Consultant Activity Through Completion				
	Hours Reported	Number of Invoices	Invoiced Amount	Net Payments
Hogan Lovells	5,298.40	19	\$ 2,862,691.81	\$ 2,861,469.58
Nemzoff	1,646.00	24	\$ 1,086,464.55	\$ 1,083,693.98
Total	6,944.40	43	\$ 3,949,156.36	\$ 3,945,163.56

- ❖ Hogan Lovells, LLC invoiced for \$2,862,691.81 during the course of the engagement and received \$2,861,469.58, with \$1,222.23 being declined or otherwise not paid. Additionally, the following points are of interest:
 - The \$2,861,469.58 in expenditures represented 5298.40 hours of billed time (inclusive of anti-trust counsel) for an average hourly rate of \$540.06.¹²⁵
 - The hours invoiced consisted of work performed by 59 different persons providing services and were invoiced during the period of the engagement.
 - It was observed that 48,273 words were used to support the 5255.8 hours invoiced, which equates to 9.18 words in support of each per hour billed. It is recognized that there is a qualitative aspect of the supporting detail, which each reader will consider individually as it pertains to the expenditure.

¹²⁵ The average hourly rate is supplied as a demonstrative tool and also includes all reimbursed expenses.

❖ Nemzoff & Company, LLC invoiced for \$1,086,464.55 during the course of the engagement and received \$1,083,693.98, with \$2,770.57 being declined or otherwise not paid. Additionally, the following points are of interest:

- The \$1,083,693.98 in expenditures represented 1,646 hours of billed time for an average hourly rate of \$658.38.¹²⁶
- The hours invoiced consisted of the work performed by 1 person.
- It was observed that 4,033 words were used to support the 1,646 hours invoiced, which equates to 2.45 words per hour billed. It is recognized that there is a qualitative aspect of the supporting detail, which each reader will consider individually as it pertains to the expenditure.

3. Invoice Review Protocol – Practical Elements

Invoices for professional services are simply an itemized bill that includes documentation/evidence from the vendor of the services provided. A valid invoice must include information that documents the work was performed in a manner that is verifiable or auditable. Evaluation and processing of invoicing on professional service contracts often presents circumstances not seen in other types contract invoicing. Recipients of these contracts by their nature are contracting to perform professional or management consulting services in the areas of design, administration, legal or technical fields.

Professional services contracts are typically based on either payment for a specific deliverable or on an hourly basis with appropriate detailed support concerning time spent and services provided for the time billed. Both primary consultants, Hogan Lovells, LLC and Nemzoff & Company, LLC, were retained under the detailed invoicing model

While no established policy or procedure was applied to the management of these contracts, we find a good example of the criteria determined necessary to support payment in the Louisiana Office of the Governor's Policy and Procedure Memorandum #50 (PPM 50). See Attachment 34. While the procedure is directed to professional services contracts for legal services, the majority of the criteria are equally applicable across all professional services. The PPM 50 provides uniform requirements for detailed billing that seeks to manage expenses by ensuring adequate detail is included across a wide variety of data points prior to authorization for payment to include:

- Approved billing rates subject to modification only if justified and approved.
- Designation of an employee authorized to approve work or travel and to ensure billing procedures are followed.
- Establishment of a budget for the services and maximum value.
- Requires no billing for routing matters i.e. mail handling, scheduling, data entry, simple letters, etc.
- Responsibility to avoid duplication or repetitive efforts.
- Minimum billing increments of 6 minutes.
- Retention of daily time sheets for five years.
- Limit on legal research without approval.
- Advance approval for certain clerical work.
- Specific task and item billings.

¹²⁶ The average hourly rate is supplied as a demonstrative tool and also includes all reimbursed expenses.

- Prohibition on dual billing of multiple clients for the same time worked.
- Requires submission of receipts and documentation for expense reimbursements.
- Reduced rates for travel time.

In the absence of defined criteria being established, we will consider the invoices against five criteria that represent core data sets that would be applicable to the detailed invoicing in any professional services contract.

Elements of Effective Invoices

Professional services invoicing, under the hourly model, must include detail that permits the reviewer to audit or independently verify, if needed, that the billed activity meets the following criteria:

1. That it is within the scope of work defined by specific tasking, refined functions, or clear criteria.
2. That it records the dates and times (i.e. 5, 10, or 15 minute time block) when the activity occurred.
3. The subject matter or work product engaged in AND the specific actions taken.
4. The identification of key individuals participating in calls or attending meetings.
5. Research performed includes topic, purpose, and source.
6. Established travel reimbursement criteria.

Example #1 on page 55 reflects two small, but representative, samples of the invoicing received from Hogan Lovells and Nemzoff. See Attachment 33 for full monthly invoice detail. The examples represent one page of the invoicing received from both vendors for the month of February 2015. The samples are being provided to facilitate discussion and analysis of invoice sufficiency to merit the expenditure of public funds.

The assessments made below are based solely upon the information contained in the invoices and do not represent the results of an audit. The purpose of this section is to determine whether invoices submitted facially provided the information required for further review based upon the elements established as follows:

Actions within the Scope of Work

Ensuring that actions performed were within the defined scope of work is the first level of review. Assessments that work performed is within the scope involves consideration of the initial scope provided via the contracting documents and any specific tasking or scope refinement made during the course of the engagement. In this instance, the Parish engaged both consultants under broad scope of work statements. During the course of negotiations, there was not any effective and discernable effort to modify the scope of either vendor through specific tasking or refinement of the authorization through management or legislative action.

Tasking is an important tool in the management of hourly professional services contracts. Although specific tasking does require an engaged management model, it is a substantial and effective tool in the management of costs and refinement of scope. This is especially true in

environments, such as was experienced here, where direction provided is broad, daily management is weak, and more than one retained consultant is capable of performing the same tasks or functions. Similarly, there was not an effort to refine the scope of either primary consultant, despite the reality that both were working on the same issues at the same time. Coordinated actions by a team with defined and refined areas of responsibility can result in efficiency of process, an increase in the available knowledge base, and ultimately cost savings; however, uncoordinated actions under a leaderless negotiation committee with no defined or refined leadership can result in confusion, delay, and additional costs.

- ❖ Nemzoff & Co., LLC was retained to provide “health care financial advisory services, and other related services, to the Council”. Under this broad scope of work, the items noted in the invoicing appear to be related to the transaction.
- ❖ Hogan Lovells, LLC was retained to negotiate a lease and Cooperative Endeavor Agreement (CEA) in completed form. Under this broad scope of work, the items and actions noted in the invoicing appear to be related to the transaction.

Accounting for Time

Detailed invoicing under an hourly rate typically relies on an accurate statement of time spent per function or action. Most often time based billing utilizes the date and an increment of minutes as a standard billing unit (i.e. 5, 10, or 15) or in the alternative may break a 60 minute hour into ten 6 minute time blocks and bill by the 10th of an hour. Further, and perhaps more significant than the billing increment chosen, is whether actual time or calculated time is logged. While both systems are commonly used, the value difference to an auditor is stark.

The use of actual time logging results in real time entries, such as 9:00 AM through 10:00 AM, as opposed to simply 1 hour. While both styles of entry, 1 hour as opposed to 9:00 AM through 10:00 AM, are accurate, the value of the later is clear and meaningful from an auditability perspective. The more specific data identifies the actual time while the more vague data merely indicates that the event occurred during one of the 24 hours available. It is vastly more feasible to assure accurate reporting and detect fraudulent billing in a scenario requiring actual time and not permitting calculated time. Nonetheless, both primary consultants utilized the non-specific calculated time model. The preferred approach in a detailed invoice governmental environment should be to require smaller incremental units and actual time to be logged.

- ❖ Nemzoff & Co., LLC was retained at an hourly rate of \$650 per hour. Nemzoff & Company, LLC regularly provided invoices based upon calculated full hour increments. See Example #1. While billing in calculated hours is common, billing full hours is not, and lends itself to questions regarding accuracy.

This issue of full hour increments was initially brought forward as an anomaly under the detailed billing model by the JPOIG in the January 2015. Despite the requirement that, “[a]ll invoices shall be supported with documentation of time spent and services provided”, the invoices continued to be submitted and processed under this model. In addition, and as noted below, the information supporting the hours billed lacked sufficient detail to permit or facilitate an assessment of reasonableness or provide a realistic foundation for further review.

- ❖ Hogan Lovells, LLC utilizes a time billing model based on 1/10th of an hour (6-minute increments) as set forth in the invoice example provided. It was observed that their invoicing utilized calculated time as opposed to actual time. However, the documentation associated with the invoiced time typically presents sufficient detail to permit or facilitate an assessment of reasonableness and provides a foundation for further review.

Subject Matter or Work Product Engaged In & Specific Actions Taken

Detailed invoicing is necessarily dependent upon the details provided. In order for the data provided to be meaningful to the reviewer it should ideally: describe the subject matter engaged in and the specific actions taken including material researched, reviewed, documents produced or modified, persons or firms spoken with; manner of communication (phone, email, letter, etc.) and, if applicable, location of action if applicable such as in the case of travel. It is this information that forms the foundation for reasonableness and provides sufficient data for verification and audit efforts if desired.

- ❖ Nemzoff & Co., LLC routinely submitted invoices between 06/2014 and 07/2015 that were similar in sum and substance as is reflected below. There were efforts by the Parish Attorney in mid-2015 to seek additional detail that did result in some increase in detail after 07/2015, which will be discussed in more detail in following sections. However, the vast majority of invoices submitted contained simple and often one-word descriptors of the subject matter engaged in, but rarely included the additional data involving specific actions.

By way of example, the invoices frequently cite terms such as “CEA”, “Lease”, “Client” or “Counsel.” In the case of the “CEA”, which refers to the Cooperative Endeavor Agreement and the “Lease”, there is not typically any reference made to the specific sections or topics considered or an indication of whether the actions were to write, review, or modify the language in these very complex documents. Regarding the use of “Client”, it is unclear which Council District or Parish Attorney was contacted or for what. Similarly, the use of “Counsel” leaves the reviewer without the detail needed to determine which of the various counsel is being referred to (LCMC’s, WJMC’s, Parish’s, Bond Counsel, etc.).

The JPOIG made known concern regarding subject matter as early as January 2015. Despite the requirement that “[a]ll invoices shall be supported with documentation of time spent and services provided” the invoices continued to be submitted and processed under this model. The result was that the data provided lacked sufficient detail to permit or facilitate an assessment of reasonableness or provide a realistic foundation for further review.

- ❖ Hogan Lovells, LLC invoicing model includes detail that regularly identifies the action being taken, the specific document sub-section or issue being considered, and identifies others who they are in communication with by name. It was also noted that on occasion the invoicing further identifies the means of communication, such as, telephone conference, as noted. See Example #1. The result is that the data provided does provide sufficient detail to permit or facilitate an assessment of reasonableness and provides a realistic foundation for further review.

Example #1**Detailed Billing Sample****Nemzoff & Company,
LLC****&****Hogan Lovells, LLC****Hogan
Lovells**

Invoice No. 2801282

Edward S. Rapier, Jr.
Dorsey Pashin Attorney
Jefferson Parish Attorney's Office
200 Derbigny Street, Suite 522B
Gretna, LA 70059-5832

For Professional Services Rendered Through May

TRANSACTION COUNSEL

Date	Transaction	Hours
2/1/15	S. Ogea	3.50
2/5/15	M. Alkman	3.00
2/9/15	L. Bailey	3.50
2/27/15	V. Blinn	2.75
3/2/15	E. Calman	3.50
3/23/15	O. Farrel	3.75
3/23/15	A. Natic	3.40
3/23/15	S. Ogea	3.75
3/23/15	S. Hirsch	3.15



March 2, 2015

Nemzoff & Company, LLC - February 2015

1-Feb		11.00
2-Feb	CEA, Lease, Counsel, Client	8.00
3-Feb	CEA, NWC, Counsel, PwC, Client	8.00
4-Feb	CEA, NWC, Merrill, Client, Counsel	6.00
5-Feb	CEA, Schindler, Client, Counsel, Laundry	7.00
6-Feb	CEA, Lease, Client, Counsel, Merrill, PwC, Corp	10.00
7-Feb	CEA, Counsel, Client	4.00
8-Feb	CEA, Lease, Counsel, Merrill	5.00
9-Feb	CEA, Lease Client, Counsel	9.00
10-Feb	CEA, Lease, Counsel, Client	9.00
11-Feb	CEA, Non-Compete, Counsel, Client	9.00
12-Feb	CEA, Client, Counsel, Non-Compete	10.00
13-Feb	CEA, Non-Compete, Counsel, Client, Merrill	8.00
14-Feb	Counsel, Client, Merrill	2.00
15-Feb	CEA, Lease, Counsel	5.00
16-Feb	CEA, Lease Client, Counsel	7.00
17-Feb	CEA, Client, Counsel, Merrill	8.00
18-Feb	CEA, Lease, Client, Counsel, Merrill	6.00
19-Feb	Counsel, Client	1.00
20-Feb	Client, Counsel, Merrill	2.00
21-Feb		0.00
22-Feb	Review documents for Council Meeting	1.00
23-Feb	Council Meeting Prep Review, Doc L, Client, Counsel, LCMC	3.00
24-Feb	Council Meeting Prep Review, Doc L, Client, Counsel, LCMC	3.00
25-Feb	Counsel, Client, Merrill	2.00
26-Feb	Client	1.00
27-Feb	Client, Counsel	1.00
28-Feb		0.00

Total Hours for Month of February 138.00

Identification of Participating Individuals

In the WJMC lease engagement, the primary consultants were retained and tasked with a project that necessarily involved substantial contact with representatives from the Parish, the WJMC, LCMC, the various law firms involved, and others. This coordination and communication persistent setting demonstrates well the value of including the names of the specific persons involved in the tasks invoiced. The notation of key persons involved in task will support and refine subject matter as the individuals typically have a defined area of expertise. Further, the notation provides a ready source of verification of the events occurrence, the purpose or topic, and the duration. The latter element is especially relevant in matters such as this where both Hogan Lovells, LLC and Nemzoff & Company were submitting invoices to the Parish Attorney's Office for similar processing.

- ❖ Nemzoff & Co., LLC routinely submitted invoices from 06/2014 through 07/2015 that did not include this form of data. This was one of the areas where some improvement was seen in invoices for 08/2015 & 09/2015. However, the vast majority of invoices submitted did not contain the identification of other persons involved in the task, when applicable. The result was that the data provided lacked sufficient detail to permit or facilitate an assessment of reasonableness or provide a realistic foundation for further review.
- ❖ Hogan Lovells, LLC's invoicing model did include references to key individuals in many instances. In addition, it was not unusual for the detail to include, not only the identity of key persons, but to identify their role in the task, such as, preparing a draft, conferring over a specific issue, or reviewing a certain issue. The result is, the data provides sufficient detail to permit or facilitate an assessment of reasonableness and provides a realistic foundation for further review.

Established Travel Reimbursement Criteria

During the course of the WJMC engagement, more than \$20,000 was expended for travel by Hogan Lovells, LLC and Nemzoff & Company, which represents less than 1% of the total funds expended. The manner in which Hogan Lovells, LLC was retained resulted in the acceptance of their own travel criteria. It was noted, they utilize a common commercial travel service for this process.¹²⁷

Conversely, the manner in which Nemzoff & Company, LLC was retained resulted in the application of the Louisiana State travel rates, which are revised periodically and published in a Travel Guide.¹²⁸

The guide is designed predominately for state employees traveling and thus contains considerable information that is not relevant to a consultant. Nevertheless, the publication addresses jurisdiction specific rates for hotels, taxi and car rental, per diem, and parking, etc. Air travel is distinct from the other areas, as it presents too many variables to permit the establishment of maximum reimbursement rates. The general tenor of the reimbursement model is to ensure that the costs represent the lowest logical airfare, when properly supported.

¹²⁷ Hogan Lovells invoicing indicates the firm uses Carlson Wagonlit Travel for travel arrangements. See: <http://www.carlsonwagonlit.com/content/cwt/global/en/home.html>

¹²⁸ See: <http://www.doa.la.gov/osp/travel/travelpolicy/2014-2015travelguide.pdf>

- ❖ Nemzoff & Co., LLC typically submitted invoices documenting payments related to travel. The JPOIG did not find that the Parish provided guidance on compliance with these issues until such time as the internal auditor began reviewing invoices in early 2015. Further, it was observed that there were instances where travel related charges were questioned and in some cases denied as a result of the internal auditors review.
- ❖ Hogan Lovells, LLC's typically submitted invoices documenting payments related to travel. Any instances of failure to reimburse were related to a review by the internal auditor and related to inadequate supporting material.

IV. Recommendations

The following recommendations are intended to assist the Parish in strengthening the documentation of Council activity, eliminating circumstances that lead to non-compliance with Parish ordinances and circumvention of oversight processes, and improving the development and management of professional services contracting through best practices.

A. Maintenance of Minutes

The JPOIG has learned through the monitoring effort that while the hospital boards appropriately maintained minutes of closed meetings held under the Enhanced Ability to Compete Statute to discuss business of the respective hospital services districts, the Council did not.

The absence of minutes in this setting likely contributed to confusion, disjointed actions, and sometimes duplicative efforts among negotiation team members. In addition, the lack of documentation facilitated a sense of apparent authority around certain actions or positions among the team where no documented authority existed. Examples include, but are not limited to: the WJMC Board Chair not realizing that participation in the negotiations was permissible for a period of several months; ex parte communications between consultants and Parish officials, and the payment of invoices of more than 1 million dollars in consultant fees without prior review.

Ensuring that the will of the Council be recorded via minutes, in similar situations, would provide several key benefits:

- Compliance – Minutes document the nature of an executive session thereby allowing one to assess compliance with applicable legal mandates;
- Provide structure – Keeping of minutes encourages structured dialogue. Minutes document the outcomes of decision-making process and memorialize information which was considered;
- Drive action –Minutes can help drive a plan of action or document an intended course of action. Minutes serve to clarify and capture the how, when, and why a course of action was agreed upon or specific guidance was given;
- Serve as metric – Minutes serve as a baseline and demonstrate progress, or lack thereof, from one meeting to another.

The JPOIG recommends that the Parish Council maintain formal minutes of executive sessions in such a manner and with sufficient detail that members of the Council can subsequently:

- 1) verify, for its own benefit, past action and authority before new guidance is given;
- 2) verify information upon which past directions were based; and
- 3) mitigate the risk of unauthorized action and representation.

B. Circumvention of procurement process -- Compensating Consultant Without Contract

In its 2nd Supplemental Memorandum, issued in draft on 06/10/2014, the JPOIG addressed the irregularities consequent to the engagement of consultants for the WJMC transaction. The JPOIG specifically recommended that the Parish comply with its prescribed procurement process for soliciting and engaging representation to negotiate the WJMC transaction. The Parish did not. Resolution 122966 specifically revoked authority granted to the WJMC under Resolution 122824 to retain Hogan Lovells and directed that the contract with Hogan Lovells be amended to substitute the Jefferson Parish Council. No amended contract was entered into or executed by and between the Parish and Hogan Lovells.

Had the Parish followed its own procurement processes, as was done during the initial Nemzoff engagement in February 2014, the management of the Hogan Lovells' engagement would have been assigned to a department and the contract would have become a part of the Parish's financial system for purposes of invoice processing. If that protocol had been followed the absence of a signed contract would have come to the attention of the Finance Department had the Finance Department been responsible for paying Hogan Lovells' invoices. However, the Parish's actions served to circumvent its own procurement practices and undermined its internal controls by permitting the Parish Attorney's Office to receive invoices and to, thereafter, direct the WJMC to pay them. The absence of a signed contract went without detection while the Parish compensated Hogan Lovells for legal services rendered in connection with the WJMC transaction amounting to nearly 3 million dollars.

The JPOIG recommends that the Parish consider contract management revisions to ensure that in addition to existing policy:

- 1) The Parish does not permit vendor services to be rendered prior to proper contract execution, and
- 2) That the Parish Attorney's Office, or other applicable entity, be tasked with certifying a proposed procurement complies with all applicable law, policy and procedure prior to advertisement; and
- 3) That each contract must clearly articulate the department responsible for management and invoice review; and
- 4) That all payments must be routed through the Department of Finance for review and payment.

C. Noncompliance with JPCO 2-933.2, *Maximum amount for service contracts, Overcompensating Consultant(s)*

JPCO 2-933.2, *Maximum amounts for service contracts*, provides that all “parish contracts for services, including annual contracts and contracts for professional services, shall include a fixed maximum amount of compensation for the services to be rendered.” The ordinance itself represents a very positive practice that if articulated more clearly would have resulted in substantial savings. However, the Parish failed to comply with this ordinance as it relates to the engagement of both Hogan Lovells and Nemzoff & Company. Noncompliance with this ordinance is directly correlated to the Parish’s failure to follow its own procurement processes.

Initially, Hogan Lovells was retained by the WJMC upon the authority of the Council by Resolution No. 122824. Resolution 122966 called for the Parish to be substituted in place of the WJMC. However, in doing so, the Parish failed to ensure compliance with JPCO 2-933.2 as there was no maximum limit applied to the contract for Hogan Lovells.

Next, Nemzoff was engaged by the Parish under Resolution No. 122965. The contract signed by Nemzoff, dated 06/24/2014, provided that “Total fees exclusive of expenses, related to the West Jefferson transaction including all monthly fees and the initial retainer shall not exceed \$625,000 (Six Hundred Twenty-Five Thousand Dollars).” Nemzoff agreed to render services in connection with the WJMC transaction for \$625,000. On 06/26/2014, the Council passed Resolution 123120 resolving to “revise the payment terms to reflect an hourly rate”. Despite the fact that Resolution 123120 did not authorize the deletion of the contract cap, it was removed from the proposed contract sent to Nemzoff by Deputy Parish Attorney Ed Rapier. The Parish paid Nemzoff & Co., LLC in excess of 1.08 million dollars, or \$400,000 more than the maximum amount provided for and authorized by Council Resolution(s).

The ordinance mandating that a fixed maximum amount be included in all professional service contracts supports fiscal responsibility by reasonably anticipating total costs. In this case, the consultants were permitted to charge, and WJMC was expected to pay, all costs of consultants without an established limitation. Again, had the consultants’ contract been properly vetted against all applicable Parish procurement requirements the exclusion of contract caps would likely have been recognized and corrected.

Please see the comments noted above under recommendation B.

D. Engagement of Professional Services – Best Practices

Contracts for professional services present specific challenges in terms of balancing expenditures with the value of the service needed. However, there are resources that provide examples of best practices for the management and oversight of professional services. Presently, the Parish has no prescribed guidelines for the management and oversight of professional services such as those required for the WJMC transaction.

The JPOIG recommends that the Parish:

- 1) develop, adopt, and comply with a best practices model for future professional service agreements that provides effective management and oversight. Consultants should not be permitted to engage in unrefined services that lie upon the fringes of or outside the scope of the engagement. Further, the scope of engagement should be sufficiently refined to permit adequate oversight and management of tasks.
- 2) adopt a model contract for professional services that mandates the inclusion of various components in a manner similar in substance to those utilized by the Office of the Governor's Policy and Procedure Memorandum #50.

E. Proper Termination of Professional Service – Best Practices

Contracts contain terms and conditions pertinent to risks. When contracting for professional services, there is an inherent risk that services may not be provided in the manner needed, the time expected or for the costs anticipated. Therefore, the ability to terminate the contract is as important as the terms for compensation. Under the initial, anticipated terms of contract, the Parish reserved the right to terminate Nemzoff's contract for failing to "comply with terms, progress, or quality of work in a satisfactory manner..." Nemzoff replaced this language with terms providing that the Parish could only terminate his contract for "Gross and willful malfeasance." The Parish, through the Parish Attorney, accepted these more stringent terms that limited the Parish's ability to terminate its contract with Nemzoff.

The JPOIG recommends that the Parish develop and adopt model language that operates to serve the interest of the Parish and not those of any individual consultant regarding termination of professional services contracts.

F. *Ex Parte* Communications between Consultant and Councilmembers

Beginning with the first JPOIG Monitoring Memorandum, issued in draft on 09/13/2013, this office expressed concerns regarding the manner and method upon which information about the anticipated lease of the Parish's two public hospitals was being received, transmitted and acted upon. At that time, it was Kaufman Hall, a national healthcare consulting firm engaged to develop a strategic plan to secure a lease partner for the WJMC and the EJGH. However, divisiveness over the direction of the hospitals compromised the process and the viability of a partnership with certain suitors. After spending considerable public funds to secure Kaufman Hall's expertise, the engagement of Kaufman Hall ended in October 2013 when it issued a report recommending that WJMC and EJGH seek separate lease partners.

Moving forward, the Council went to great lengths to structure a negotiation process for the WJMC transaction, the integrity of which rested upon consultants reporting to the Council through the Parish Attorney. Resolutions Nos. 122965 through 122967 directed that the primary negotiation team, which included Nemzoff, attorneys from Hogan Lovells, and later the WJMC Chairman Chip Cahill, were to report to the Council through the Parish Attorney. However, the boundaries of communication were not honored, and Nemzoff was permitted access to certain Councilmembers outside the chain of reporting. Direct communications between Nemzoff and

certain Councilmembers did not serve the interests of other Council members or other members of the negotiating team.

The JPOIG recommends that Council consider measures that would prohibit *ex parte* communications of this kind in the future when the will of the Council called for a specific channel of communication.

G. Project management – Best Practices

Throughout the course of the hospital lease effort, the JPOIG has consistently pointed to a lack of process. Minimally, the process should have included strong management aspects such as defined roles, assigned responsibilities for specific tasks and established protocols for communication that collectively served to achieve the desired outcome. While the Parish succeeded in negotiating a lease and a cooperative endeavor agreement with LCMC for the WJMC, the process was stressed and encumbered by unrefined roles between consultants, no defined responsibility for the “lead coordinator,” and no defined authority for “lead negotiator.”

Time and resources were wasted working through the resulting lack of clarity regarding authority, specific tasks, and communications. Although the lease negotiations with LCMC for the WJMC have concluded, the management and oversight of compliance with the agreements has just begun. Thus, the risk has changed, but is no less significant today than it was a year ago. Failure to engage in proper project management specifically tailored towards addressing the residual issues related to the lease of the WJMC and overseeing compliance may well result in further divisiveness, unsupported expense(s), confused processes, and uncertain deliverables.

The JPOIG recommends a plan for future management and oversight of the lease that would, at a minimum:

- 1) identify and categorize mutual obligations, the Parish’s obligations to LCMC and LCMC’s obligation to the Parish, as set forth in the lease and CEA;
- 2) identify residual issues from the WJMC transaction, including satisfaction of outstanding liabilities;
- 3) identify professionals possessing requisite expertise, certifications, and licensure with whom the Parish may engage to ensure performance of obligations, resolution of residual issues, and representation;
- 4) develop scopes of work with measurable outcomes for each professional contracted which includes tasks that align with objectives;
- 5) develop and adopt a budget detailing anticipated cost of management and oversight related to the WJMC transaction and establish adequate internal controls to guard against waste or inefficiencies; and
- 6) utilize best practices for professional services contracts that include, but are not limited to, establishing a clear procedure regarding who the retained professionals take direction from; who, how, and when reports or deliverables are due; the specific invoicing elements required; an invoice approval and payment process; fee structures for any travel and other expenses; and termination provisions that support the Parish’s interest.

Table of Attachment

	Description
1	Council Agenda, 04/30/2014
2	(Proposed) Resolution, Item 122 Council Agenda, 04/30/2014
3	Resolution No. 122823, 04/30/2014
4	Resolution No. 122965, 06/11/2014
5	Resolution No. 122966, 06/11/2014
6	Resolution No. 122967, 06/11/2014
7	Resolution No. 123089, 06/25/2014
8	Resolution No. 124107, 12/19/2014
9	Resolution No. 124412, 02/23/2014
10	Resolution No. 122465, 02/19/2014
11	Resolution No. 122607, 03/19/2014
12	Email from Nancy Cassagne to Paul Johnston, 04/29/2014
13	Resolution No. 122824, 04/30/2014
14	Hogan Lovells Contract(s), 04/30/2014
15	Email from Joshua Nemzoff to Ed Rapier, with attachments, 06/16/2014
16	Resolution 123044, 06/18/2014
17	Email from Joshua Nemzoff to Ed Rapier, with invoice, 06/18/2014
18	Email from Joshua Nemzoff to Ed Rapier, with attachments, 06/19/2014
19	Email from Joshua Nemzoff to Ed Rapier, 06/19/2014
20	Email from Ed Rapier to Bryan St.Cyr, with attachments, 06/19/2014
21	Email from Joshua Nemzoff to Ed Rapier, 06/20/2014
22	Email from Joshua Nemzoff to Ed Rapier, 06/20/2014
23	Email from Joshua Nemzoff to Ed Rapier, with signed contract, 06/24/2014
24	Email from Ed Rapier to Joshua Nemzoff, Bryan St.Cyr, Jeff Zapata, Deborah Foshee, with contracts, 06/22/2014
25	Ed Rapier edits to Nemzoff contract.
26	Resolution No. 123120, 06/26/2014
27	Nemzoff & Co., LLC Contract (Amendment No. 1), 09/05/2014
28	Resolution No. 125193, 06/24/2015
29	Nemzoff & Co., LLC Contract (Amendment No. 2), 06/25/2015
30	Resolution No. 125558, 08/26/2014
31	Nemzoff & Co., LLC Contract (Amendment No. 3),
32	Internal Auditor Fike's Invoice Reviews
33	Comparison of Consultants
34	LA State Policy and Procedure Memoranda PPM 50

Council Agenda
04/30/2014



JEFFERSON PARISH COUNCIL MEETING
Wednesday, April 30, 2014
GENERAL GOVERNMENT BUILDING
GRETN, LOUISIANA

MEETING CALLED TO ORDER

INVOCATION AND/OR PLEDGE OF ALLEGIANCE

ORDINANCES TO BE DEFERRED

1. ORD.# 0 - SUMMARY NO. 24020 - (DEFERRED TO 5/14/14) amend Section 2-895 of the Code of Ordinances in order to revise the Request for Proposal (RFP) process is hereby deferred until May 14, 2014. (Parishwide)
2. ORD.# 0 - SUMMARY NO. 24022 - (DEFERRED TO 6/11/14) adopt millage rates to be extended on the Assessor's Tax Rolls for the Parish of Jefferson, for the year 2014 based on the 2014 Jefferson Parish assessment roll is hereby deferred until June 11, 2014. (Parishwide)
3. ORD.# 0 - SUMMARY NO. 24025 - (DEFERRED TO 5/14/14) amending the 2014 Operating Budget is hereby deferred until May 14, 2014. (Parishwide)
4. ORD.# 0 - SUMMARY NO. 24026 - (DEFERRED TO 5/14/14) amending the 2014 Capital Budget is hereby deferred until May 14, 2014. (Parishwide)

PROFESSIONAL SERVICES

5. Resolution #122710 - selecting a firm to provide Food and Related Services for Emergency Events for the Jefferson Parish Department of Emergency Management under RFP No. 0298. (Parishwide)(Approved by Mr. Roberts at the request of the Administration) (Deferred from 4/9/14) (Bethune Services, Inc.)
6. Resolution #122711 - selecting from individuals or firms interested in contracting with Jefferson Parish to provide evidence-based treatment services to at-risk youth and families assigned to the Department of Juvenile Services. (Parishwide) (Approved by Mr. Roberts at the request of the Administration) (All Qualified Firms)
7. Resolution #122712 - selecting individuals and/or agencies in contracting with the Parish to provide adjudicative competency evaluations for the Jefferson Parish Juvenile Court pursuant to the Louisiana Children's Code. (Parishwide) (Approved by Mr. Roberts at the request of the Administration) (Daliah Bauer, PhD., Ellen Gandle, M.D.)

EXECUTIVE SESSION

8. Resolution #122713 - authorizing the Council to go into executive session to discuss legal matters concerning the lawsuit entitled Parish of Jefferson v. Settoon Towing LLC, et al., 24th JDC, No. 726-747, Div. "D". (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
8. Resolution #122757 - authorizing a settlement in the lawsuit entitled Parish of Jefferson v. Settoon Towing LLC, et al., 24th JDC, No. 726-747, Div. "D," and to provide for related matters. (Parishwide)
9. Resolution #122714 - authorizing the Council to go into executive session to discuss legal matters concerning the lawsuit entitled Parish of Jefferson v. Tommie Vizier & Sons Towing Co., LLC, et al., 24th JDC, No. 726-746, Div. "N". (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
9. Resolution #122758 - authorizing a settlement in the lawsuit entitled Parish of Jefferson v. Tommie Vizier & Sons Towing Co., LLC, et al., 24th JDC, No. 726-746, Div. "N," and to provide for related matters. (Parishwide)
10. Resolution #122715 - authorizing the Council to go into executive session to discuss legal matters concerning Timothy Morales, et al, v. Jefferson Parish, et al., 24th JDC; Earl Falgoust, et al v. Jefferson Parish, et al., 24th JDC; and Redflex Traffic Systems v. Jefferson Parish, 24th JDC. (Approved by Mr. Roberts at the request of the Administration)

CONSENT AGENDA ONE

APPROVAL OF MINUTES

11. On joint motion of all Councilmembers present it was moved, that the reading of the minutes of all Jefferson Parish Council Meeting be dispensed with and said minutes be approved and adopted as recorded in the Official Journal.

APPROVAL OR DENIAL OF ALCOHOLIC BEVERAGE PERMIT APPLICATIONS

12. Resolution #122716 - approval of 2014 Alcoholic Beverage Permit/Officer/Manager Permits. (Parishwide)
13. Resolution #122717 - approval of Alcoholic Beverage Certificates of Qualification. (Parishwide)

AUTHORIZE ADVERTISEMENT OR READVERTISEMENT FOR SEALED BIDS

14. Resolution #122718 - authorizing the advertisement for sealed bids for Bucktown Connector Route and Signal Crossing Project (Shared Use Bicycle Route and Signal Installation on Metairie Hammond Highway). (Council District 5) (Approved by Ms. Lee-Sheng at the request of the Administration)
15. Resolution #122719 - authorizing the advertisement for sealed bids for the construction of the Jefferson Parish Coastal Impact Assistance Program (CIAP) project, Bayside Segmented Breakwaters at Grand Isle Phase 3. (Council District 1)(Approved by Mr. Templet at the request of the Administration)
16. Resolution #122720 - authorizes Purchasing to advertise for a pre-placed emergency contract to collect excess bagged waste, such as spoiled food and leaves, generated as the result of a disaster event. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
17. Resolution #122721 - authorizing the Purchasing Department to advertise for bids for labor, equipment and materials for resurfacing of the Lafreniere Park Jogging Path. (Council District 4)(Approved by Mr. Zahn at the request of the Administration)

AUTHORIZE SNOWBALL STANDS

18. Resolution #122722 - no objection to the location and use of a snowball stand at 200 Hector Avenue, Terrytown to be operated by Mehmet Kalenden during the period of May 1, 2014 to October 31, 2014. (Council District 1) (Mr. Templet)

ACCEPTANCE AND REJECTION OF BIDS

19. Resolution #122723 - accepting the lowest responsible bid of Boh Bros. Construction Company, L.L.C. in the amount of \$2,999,145.00, for the construction of Submerged Roads – Asphalt (Bid Package No. 3) Proposal No. 50-108668. (Council District 5)(Approved by Ms. Lee-Sheng at the request of the Administration)
20. Resolution #122724 - accepting the lowest responsible Base and Alternate 1 Bid of Fleming Construction Company, L.L.C. Proposal No. 50-109180, in the amount of \$1,105,733.00 for the construction of Phase II of Subsurface Drainage Improvements to Sena Drive. (Council District 5)(Approved by Ms. Lee-Sheng at the request of the Administration)
21. Resolution #122725 - accepting the lowest responsible bid of Centric Gulf Coast, Inc. in the amount of \$35,220.00 for labor, materials, and equipment to remove and replace the pneumatic tube system for the utility payment center located at 721 Terry Parkway, Proposal No. 50-109077. (Council District 1) (Approved by Mr. Templet at the request of the Administration)
22. Resolution #122726 - accepting the lowest responsible bid of Delta Process Equipment, Proposal No. 50-109316, for the purchase of two (2) submersible chopper pumps, for the Department of Sewerage, at the total cost of \$33,944.00. (Council District 1)(Approved by Mr. Templet at the request of the Administration)

23. Resolution #122727 - accepting the lowest responsible bid of Beacon Air Conditioning, Heating and Refrigeration, Inc., Bid No. 50-109039, in the amount of thirty-five thousand four hundred seventy-seven dollars (\$35,477.00) for labor, materials, and equipment necessary to remove existing rooftop units and furnish and install two (2) new rooftop units, located at the Charles B. Odom, Sr. Service Center. (Council District 2) (Approved by Mr. Johnston at the request of the Administration)
24. Resolution #122728 - accepting the lowest responsible bid of Dyna-Play LLC for labor, materials, and equipment to install a Tot Lot at Progressive Park in the amount of \$122,982.00 Bid No. 50-109129 for the Department of Parks and Recreation. (Council District 2) (Approved by Mr. Johnston at the request of the Administration)
25. Resolution #122729 - accepting the lowest responsible bid of Trane US Inc., Proposal No. 50-109156 to provide labor, materials, equipment, transportation, crane work, and all other incidentals necessary for the removal and replacement of two (2) existing chiller control panels and purge systems from the two (2) existing 300 ton CenTraVac chillers located at 100 Dolhonde Street, Gretna at the bid tabulation price of \$98,679. (Parishwide) (Approved by Mr. Johnston at the request of the Administration)
26. Resolution #122730 - accepting, the lowest responsible bid from Hanson Pipe & Precast, LLC of \$831,594.05, under Proposal No. 50-000108766 for a two (2) year contract for Concrete Storm Drain Culverts for the Department of Public Works, Drainage. Expenditures shall not exceed \$850,000.00 for the two (2) year period and compensation shall not exceed this amount by a factor of more than 10% without an amendment to the contract. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
27. Resolution #122731 - accepting the lowest responsible bid from Osburn Associates, Inc. under Proposal No. 50-109082 for a one-time purchase of U-Channel Galvanized Posts in the amount of \$50,525.00 for the Jefferson Parish Department of Public Works – Traffic Engineering Division. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
28. Resolution #0 - (DEFERRED TO 5/14/14)amending Resolution 122481, which accepted the lowest responsible bid of Southern Tire Mart, LLC, under Bid Proposal No. 50-108850, for a one year contract for a supply tires and tubes, on an as needed basis, for the Department of Central Garage, to delete item nos. 0015 and 0087 from this bid be and is hereby deferred until May 14, 2014. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
29. Resolution #122732 - accepting the lowest responsible bid of The Three C's Properties Inc, Bid Proposal 50-109036 for a two-year contract to provide Red Clay, on an as needed basis, for the Department of Parks and Recreation and all Jefferson Parish Departments, Agencies and Municipalities, for a cost not to exceed \$50,000.00, compensation shall not exceed this amount by a factor of more than ten percent (10%) without amendment to the contract. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)

30. Resolution #122733 - accepting the lowest responsible bid of Pauli's Lawn Equipment Proposal No. 50-109300 for a two (2) year contract for Chainsaws, Weedeaters, and various other Lawn Equipment for the Department of Parks and Recreation and all Jefferson Parish Departments, Agencies and Municipalities, to order on an as-needed basis, for a cost not to exceed \$300,000.00, compensation shall not exceed this amount by a factor of more than ten percent (10%) without amendment to the contract. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
31. Resolution #122734 - accepting the lowest responsible bid from Southeast Safety & Supply Corporation Proposal No. 50-108773 for a two (2) year contract for the supply of Rubber Safety Boots at the price of \$119,248.75 for the Sewerage Department (All Divisions). Maximum expenditures shall not exceed \$160,000.00 for the two (2) year period and compensation shall not exceed this amount by a factor of more than 10% without an amendment to the contract. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
32. Resolution #122735 - accepting the lowest responsible bid from LA Utilities Supply Co. Proposal No. 50-109220 for the supply of C-900 and C-905 PVC pressure pipe at the bid tabulation price of \$45,182.28 for the Department of Public Works, Sewerage and Water Departments (All Divisions). Maximum expenditures shall not exceed \$50,000.00 for the one (1) year period and compensation shall not exceed this amount by a factor of more than 10% without an amendment to the contract. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
33. Resolution #122736 - accepting the lowest responsible bid from Cimsco, Inc. under Proposal No. 50-109141 for the supply of cast iron water meter boxes and lid assemblies at the bid tabulation price of \$28,268.80 for the Department of Public Works, Water Department (All Divisions). Maximum expenditures shall not exceed \$100,000.00 for the one (1) year period and compensation shall not exceed this amount by a factor of more than 10% without an amendment to the contract. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
34. Resolution #122737 - accepting the lowest responsible bid of Rudy Smith Service, Inc., Proposal No. 50-109041, for a two (2) year contract for wrecker service for the East and West Banks of Jefferson Parish at the bid tabulation price of \$5,343.00. Maximum expenditures for this contract will not exceed \$150,000.00 for the two (2) years. The term of this contract will be from 08/19/2014 through 08/18/2016. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
35. Resolution #122738 - accepting the lowest responsible bid for a (2) year contract for emergency cleaning of drain lines with the lowest bid from Compliance Enviro Systems, LLC. Proposal No. 50-109306, in the amount of \$52,400.00. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)

36. Resolution #122739 - accepting the lowest responsible bid of BLD Services, LLC, Proposal No. 50-109342, for emergency sewer reconstruction, cleaning, and lining of existing sanitary sewers, including service laterals, at scattered locations in Jefferson Parish in response to a Natural Disaster or other State of Emergency, for a period of one year (June 1, 2014 to May 31, 2015), for the Department of Sewerage, at a total bid amount of \$1,858,336.00. Expenditures shall not exceed \$5,000,000.00 for the one (1) year contract period and compensation shall not exceed this amount by a factor of more than ten percent (10%) without amendment to the contract. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
37. Resolution #122740 - accepting the lowest responsible bid of Arcco Company Services, Inc., to provide a three (3) year contract for labor, materials, software, and all equipment necessary to perform load bank tests and preventative maintenance for various generators, Bid No. 50-109303, in the amount of \$32,850.00 per year for a total amount of \$98,550.00; and to provide for repairs, services, and materials beyond the load bank/preventative maintenance part of this contract with an amount not to exceed \$100,000.00 per year for a total amount of \$300,000.00. Compensation shall not exceed this amount by a factor of more than 10% without amendment to the contract. Total contract cap shall be \$398,550.00, for the Department of General Services. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
38. Resolution #122741 - accepting the lowest responsible bid of Barriere Construction Co., LLC, Bid No. 50-109387, to provide a one (1) year contract for the supply of asphalt products for the Jefferson Parish Department of Public Works – Streets. Expenditures shall not exceed \$400,000.00 for the one (1) year period; the term of this contract will commence on the date of the execution of the contract; and compensation shall not exceed this amount by a factor of more than 10% without amendment to the contract. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
39. Resolution #122742 - accepting the lowest responsible bid of Beverly Construction Co., LLC, Bid No. 50-109317, to provide a two (2) year contract for the supply of batture dirt/batture soil (with low clay content), for the Jefferson Parish Department of Public Works – Parkways. Expenditures shall not exceed \$100,000.00 for the two (2) year period; the term of this contract will commence on May 13, 2014 and end on May 12, 2016; and compensation shall not exceed this amount by a factor of more than 10% without amendment to the contract. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)

CHANGE ORDERS

40. Resolution #122743 - authorizing Change Order 1 with Tuna Construction, LLC, Bid No. 50-107443, in the additional amount of \$5,036.00, making a new contract cap of \$108,536.00, the cumulative total of the change order representing a 4.87% increase relative to the original amount of the contract, and adding 42 days to contract (Substantial Completion Date as 21 May 2014 and Final Acceptance Date as 20 June 2014) for Paving Repairs at West Bank Regional Library. (Council District 1)(Approved by Mr. Templeton at the request of the Administration)

41. Resolution #122744 - authorizing Change Order No. 1 (Final) with Subterranean Construction, LLC for an addition of \$47,722.59 to the contract amount which covers Montgomery Avenue Street and Drainage Improvements Proposal No. 50-104238. Change Order 1(Final) represents a 3.73% increase to the original contract amount. (Council District 2) (Approved by Mr. Johnston at the request of the Administration)
42. Resolution #122745 - granting Change Order No. 1 to the contract with M.R. Pittman, LLC under Proposal No. 50-105965 for labor, materials and equipment required for Installation of Auxiliary Power at Marrero WWTP, SCIP Project No. C3112A, for an addition of forty four (44) calendar days, and increase in the cost of the contract by \$137,234.70 from \$1,529,000.00 to \$1,666,234.70. Change order 1 represents an 8.98% increase to the original contract amount.(Council District 3) (Approved by Mr. Spears at the request of the Administration)

ACCEPTANCE OF COMPLETED CONTRACTS

43. Resolution #122746 - granting an acceptance to Subterranean Construction, LLC for their completed contract, which covers Montgomery Avenue Street and Drainage Improvements, Proposal No. 50-104238, for the Department of Engineering. (Council District 2) (Approved by Mr. Johnston at the request of the Administration)

RESOLUTIONS BY COUNCILMEMBERS

44. Resolution #122747 - granting Metairie Park Country Day School permission to have their school fair. (Council District 5)
45. Resolution #122748 - granting permission to St. Jude Children's Research Hospital to erect temporary 3 feet x 4 feet or smaller directional signs on the neutral ground at various intersections in conjunction with the 2014 New Orleans Dream Home fundraiser for the hospital. (Council District 5)
46. Resolution #122749 - granting St. Catherine of Siena School permission to conduct a St. Catherine of Siena Crawfish Cook-Off. (Council District 5)
47. Resolution #122750 - stating that permission was granted by letter to St. Martha's Church to erect temporary signs to advertise their event which will be held May 2nd and May 3rd, 2014. (Council District 1)
48. Resolution #122751 - granting permission to Hooters Restaurant, Gretna to hold an Anniversary Party. (Council District 1)
49. Resolution #122752 - appointing Mr. Mitchell Boyter to the Jefferson Parish Finance Authority as the representative of Councilman-at-Large, Division "B". (Mr. Lagasse)
50. Resolution #122753 - granting permission to the PetSmart, Inc. Store #304, to hold a Pet Adoption and to have live music. (Council District 3)
51. Resolution #122754 - granting permission to La Hacienda de Leon to hold a Cinco de Mayo Celebration. (Council District 3)

- 52. Resolution #122755 - granting permission to Jerry Harrell of Renew Woodmere to place temporary signs at various locations in Council District 3 for the Woodmere Health Fair. (Council District 3)
- 53. Resolution #122756 - granting permission to Girard Playground Booster Club to conduct a Baseball Jamboree. (Council District 4)

PUBLIC APPEARANCE AGENDA

ORDINANCES SCHEDULED FOR FINAL ADOPTION THIS DAY

SUBDIVISION ORDINANCES

- 54. ORD.# 24730 - SUMMARY NO. 24011 - resub Lots FF-1-A, FF-1-B and FF-1-C, Lake Timberlane Estates Subdivision. (Council District 1)
- 55. ORD.# 24731 - SUMMARY NO. 24012 - resub Lots 2-15, Sq. 167, and Lots A and B, Sq. 168, and the revoked Mathis St. and a ten (10) foot portion of Astoria Blvd. rights-of-way, South New Orleans Subdivision. (Council District 1)
- 56. ORD.# 24732 - SUMMARY NO. 24013 - approving the revocation of a portion of Maine Street and resubdividing same and Lots 10-X and 10-Y, Jefferson Plaza Subdivision. (Council District 2)
- 57. ORD.# 24733 - SUMMARY NO. 24014 - resub Lots 19 and 20, Square 15, Lakeshore Subdivision. (Council District 5)

RECLASSIFICATION OF ZONING - AND LAND USE COMPREHENSIVE PLAN ORDINANCES

- 58. ORD.# 0 - SUMMARY NO. 23943 - (DENIED) amending the zoning classification of Lot 4, Sq. A, Woodmere Subdivision, from the R-1A to R-3 and amending Chapter 25 of the Code more particularly amending the land use classification of Lot 4, Sq. A, Woodmere Subdivision, from MDR to HDR is hereby denied. (Council District 3)
- 59. ORD.# 0 - SUMMARY NO. 24015 - (DENIED) reclassify Lot G-5, Square 3, Oakdale Subdivision from R-1A to R-2 and amending Chapter 25 of the Code more particularly the land use classification of Lot G-5, Square 3, Oakdale Subdivision from LMR to MDR is hereby denied. (Council District 1)

60. **ORD.# 0 - SUMMARY NO. 24016 - (DEFERRED TO 6/11/14) reclassify properties zoned C-2 General Commercial or C-/2Commercial Parkway Overlay Zone CPZ within the Terry Parkway corridor to C-1 and PUB to R-1A and amending Chapter 25, Article VI, Comprehensive Plan of the Code more particularly amending the future land use map (FLUM) categories in the Terry Parkway corridor from HIC High and LMR to LIC and amending the zoning classifications of Lots 15-22, Sq. 40, Terrytown Subdivision No. 4 and Lots 2A, 3A, and 4A, Sq. 22, Terrytown Subdivision No. 2 from C-2/CPZ and R-3 to R1-A more particularly amending the future land use map (FLUM) categories in the Terry Parkway corridor and PUB from HIC and LMR to LIC and PUB is hereby deferred until June 11, 2014. (Council District 1)**

RECLASSIFICATION OF ZONING ORDINANCES - AMEND 3813/TEXT CHANGE

61. **ORD.# 24734 - SUMMARY NO. 24018 - amend Chapter 25, Planning and Development, of the Code, more particularly Article VI, Comprehensive Plan, Division 6, Transportation Element to adopt the Jefferson Parish Bicycle Master Plan, which establishes goals and implementation strategies to guide future capital investments and policies to help Jefferson Parish become a safer and more accommodating place for bikes. (Parishwide)**
62. **ORD.# 24735 - SUMMARY NO. 24019 - amend Chapter 32, Signs, Chapter 33, Unified Development Code, and Chapter 40, Zoning, of the Code, to clarify clear vision area regulations, including reorganizing, deleting, adding, and amending definitions, measurement techniques, and locations of clear vision areas on nonresidential sites; and updating language and graphics to establish consistency and improve comprehension. (Parishwide)**

RECLASSIFICATION OF ZONING ORDINANCES - CPZ/MUC'S

63. **ORD.# 24736 - SUMMARY NO. 23972 - approve MUC-5-14 for a variance to the sign regulations for CVS located at US Highway 90 and Jamie Boulevard on Lots B-1-C and B-1-E, proposed Lot CVS, Square P, Avondale Homes Subdivision. (Deferred from 3/19/14) (Council District 2)**

RECLASSIFICATION OF ZONING ORDINANCES - BULK STORAGE

64. **ORD.# 24737 - SUMMARY NO. 24017 - approving FL-1-14, the establishment of the bulk storage of flammable and combustible liquids and the renovation of the existing barge dock and the new construction of a ship dock in the Mississippi River as a special permitted use for Blackwater Harvey, LLC. (Council District 2)**

OTHER ORDINANCES

65. **ORD.# 0 - SUMMARY NO. 23663 - (CANCELLED) amend Section 2-155.10 of the Code as it relates to the Inspector General's power to secure records to be and is hereby cancelled. (Parishwide)**

66. ORD.# 0 - SUMMARY NO. 24002 - (DEFERRED TO 6/11/14) amending the Code, Chapter 2. Administration, Article V. Departments, Division 3.1, Sec. 2-515.6, duties of Crime Prevention and Quality of Life Enforcement Coordinator, to update the coordinator's duties currently performed is hereby deferred until June 11, 2014. (Parishwide) (Deferred from 4/9/14)
67. ORD.# 24738 - SUMMARY NO. 24008 - amending Chapter 38, Section 38-64.1 relative to driver's good conduct, of the Code of Ordinances. (Deferred from 4/9/14) (Parishwide)
68. ORD.# 24739 - SUMMARY NO. 24021 - amend section 35-155(b) of the Code which establishes the timeline for the collection of occupational license tax. (Parishwide)
69. ORD.# 24740 - SUMMARY NO. 24023 - amending the 2014 Operating Budget.(Parishwide)
70. ORD.# 24741 - SUMMARY NO. 24024 - amending the 2014 Capital Budget. (Parishwide)

TEMPORARY ALCOHOLIC BEVERAGE PERMITS (DEALER PERMITS)

71. Introduction of resolutions & motions by Councilmembers

RESOLUTIONS AND MOTIONS FROM THE FLOOR

72. Resolution #122759 - granting permission to St. Louis King of France Church, 1609 Carrollton Avenue, Metairie, LA 70005 to conduct a Parish Crawfish Boil (Council District 5)
72. Resolution #122760 - granting permission to Fred Nevins of Woodmere Civic Association to place temporary signs at various locations in Council District 3 for the Woodmere Civic Association garage sale at Faith is Victory Christian Center (Council District 3)
72. Resolution #122761 - authorizing the Purchasing Department to advertise for bids for a two (2) year contract for automotive parts for heavy equipment for the Department of Central Garage. (Parishwide)
72. Resolution #122762 - authorizing the Purchasing Department to advertise for bids for a two (2) year contract for automotive parts for vehicles for the Department of Central Garage. (Parishwide)

CONSENT AGENDA TWO

ADDENDUM AGENDA ITEMS

73. Resolution #122763 - no objection to the location and use of a snowball stand at 1480 Lincoln Ave. Marrero to be operated by Mrs Kathy P. Battle, during the period of May 1, 2014 to October 31, 2014. (Council District 3) (Mr. Spears)
73. Resolution #122764 - accepting the lowest responsible bid of Barriere Construction Co., LLC, received February 12, 2014, by the Louisiana Department of Transportation and Development, in the amount of \$6,268,351.60 for Ames Boulevard Improvements (Barataria Blvd. to East Ames Blvd.) (Roadway and Drainage). (Council District 1) (Approved by Mr. Templet at the request of the Administration)
73. Resolution #122765 - accepting the lowest responsible bid of BLD Services, LLC, Proposal No. 50-109330, for the emergency restoration of existing lift station electrical and mechanical damages and all miscellaneous components required to complete emergency repairs in response to a Natural Disaster or other State of Emergency, for a period of one year (June 1, 2014 to May 31, 2015) at a total bid amount of \$8,384,521.00. Expenditures shall not exceed \$5,000,000.00 for the one (1) year contract period and compensation shall not exceed this amount by a factor of more than ten percent (10%) without amendment to the contract. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
73. Resolution #122766 - accepting the lowest responsible bid of DRC Emergency Services, LLC, Bid No. 50-109318 for a one (1) year contract to provide emergency equipment rental for natural disasters or state of emergencies on an as needed basis for the Jefferson Parish Department of Public Works - Streets. Expenditures shall not exceed \$2,000,000.00, for the one (1) year period; the term of this contract will commence on May 1, 2014, and end on April 30, 2015; and compensation shall not exceed this amount by a factor of more than 10% without amendment to the contract authorized by resolution of the Council. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
73. Resolution #122767 - accepting the lowest responsible bid of Command Construction, LLC in the amount of \$4,262,371.10, for the construction of Submerged Roads – Concrete (Bid Package No. 6), Proposal No. 50-107733 (Council District 4) (Approved by Mr. Zahn at the request of the Administration)
73. Resolution #122768 - granting permission to Jefferson Playground Athletic Association, Inc. to hold a Baseball Jamboree. (Council District 2)
73. Resolution #122769 - granting permission to the Metropolitan Center for Women and Children to serve beer; at the Fat Boy Run-walk on May 31, 2014. (Council District 2)
73. Resolution #122770 - granting permission to the Gulf Coast Event Group to serve beer at the Huey P Long Bridge Run. (Council District 2)
73. Resolution #122771 - authorizing Our Lady of Prompt Succor School, to place signs at various locations to advertise their Annual Fair. (Council District 2)
73. Resolution #122772 - authorizing St. Matthew School Action Club, to place signs at various locations to advertise their Annual Fishing Rodeo. (Council District 2)

73. Resolution #122773 - granting permission to the Jefferson Parish Juvenile Drug Court to hold a Drug Court Rally. (Council District 3)
73. Resolution #122774 - opposing Senate Bill 629 and Senate Bill 79. Senate Bill 629 would transfer the Southeast Louisiana Flood Protection Authority-East and Southeast Louisiana Flood Protection Authority-West, the governing Authorities of the East Jefferson Levee District and the West Jefferson Levee District, respectively, into the executive branch of government and place the Authorities within the Coastal Protection Restoration Authority. Senate Bill 79 would deprive the members of the Authorities of the independence needed to fulfill their statutory and constitutional duties. (Parishwide) (Mr. Lagasse)
73. Resolution #122775 - authorizing the termination of the existing Lease with the Jefferson Legion Home, Inc. and ratifying a new Agreement to provide continued use of Parish property, located at 3001 River Road, Jefferson. (Council District 2) (Mr. Johnston)
73. Resolution #122776 - ratifying an Agreement with the City of New Orleans for installation of a flashing beacon within the limits of the City of New Orleans Old Hammond Highway street right-of-way by Jefferson Parish as part of the Bucktown Connector Route and Signal Crossing Project Metairie Hammond Highway Phase II and III (Carrollton Ave. to Orpheum Ave.). (Council District 5) (Approved by Ms. Lee-Sheng at the request of the Administration)
73. Resolution #122777 - authorizing the Council to designate the Director of the Department of Transit Administration to execute and file the Federal FY14 FTA Certifications and Assurances as required by the Federal Transit Administration (FTA) before submitting FY14 applications for FTA 5307 Urbanized Area Formula Program funds or for other FTA program funds in support of Parish-wide transit preventative maintenance, operating assistance, capital improvements, and planning activities as administered by Jefferson Parish Transit Administration. (Parishwide) (Approved by Mr. Spears at the request of the Administration)
73. Resolution #122778 - selecting King & Spalding, L.L.P. to serve as legal counsel to Jefferson Parish Hospital Service District No. 2, d/b/a East Jefferson General Hospital (EJGH) for purposes filing cost report appeals challenging the Centers for Medicare and Medicaid Services' (CMS) inclusion of Part C days in provider's Medicare Disproportionate Share Hospital (DSH) Patient Percentage (DPP) calculation, pursuant to the Engagement Letter attached hereto. (Council District 5) (Ms. Lee-Sheng)

OTHER RESOLUTIONS (DEFERRED)

74. Resolution #0 - (DEFERRED TO 6/25/14) ratifying Amendment 1 with Jefferson Council on Aging, Inc. to reflect a change in the amount budgeted to JCOA, to clarify the responsibilities of both parties regarding the use of Parish-owned senior centers, and to add a communications clause be and is hereby deferred until June 25, 2014. (Parishwide) (Mr. Johnston) (Deferred from 4/9/14)

75. **CANCELLED - ratifying the Agreement with the Jefferson Parish Economic Development and Port District to provide One Hundred and Eighty Thousand Dollars (\$180,000.00) to JEDCO to partner with Greater New Orleans, Inc. for regional projects which directly benefit the economic development of Jefferson Parish be and is hereby cancelled. (Parishwide)(Approved by Mr. Roberts at the request of the Administration) (Deferred from 4/9/14)**

AUTHORIZE CHAIRMAN TO SIGN CONSULTANT AGREEMENTS - (DEFERRED

76. **Resolution #122779 - authorizing Amendment 3 with Meyer Engineers, Ltd. to provide engineering and architectural services related to the design and construction of a Multi-Purpose Recreational and Achievement Center, to extend the term of the agreement for a period of one (1) year with a contract end date of July 14, 2015. (Council District 2)(Approved by Mr. Johnston at the request of the Administration) (Deferred from 4/9/14)**
77. **Resolution #122780 - ratifying a contract with Capital One to serve as the Parish's fiscal agent for the period May 1, 2014 through April 30, 2017 with an option to renew for two additional years if agreeable by both parties and a not to exceed amount of One Hundred Thousand (\$100,000.00) per year. (Parishwide) (Approved by Mr. Roberts at the request of the Administration) (Deferred from 4/9/14)**

AUTHORIZE CHAIRMAN TO SIGN CONSULTANT AGREEMENTS

78. **Resolution #122781 - ratifying an agreement with AIMS Group, Inc. for providing professional services related to the Grand Isle Waterline at a cost of \$257,617.60, with this cost not to be exceeded by a factor of more than ten percent without an amendment to the contract. (Council District 1)(Approved by Mr. Templet at the request of the Administration)**
79. **Resolution #122782 - authorizing Amendment 12 with Pepper & Associates, Inc., for Services associated with design and construction of Improvements to Ames Boulevard (Barataria Boulevard to Bayou Bouef Drive), to provide additional Supplemental Engineering Services for a Lump Sum amount of \$28,510.00, increasing the total cost of the Engineering Agreement from \$742,545.00 to \$771,055.00. (Council District 1)(Approved by Mr. Templet at the request of the Administration)**
80. **Resolution #122783 - ratifying Amendment 3 with Digital Engineering and Imaging, Inc. for Oakwood Canal Subsurface Drainage Improvements - Community Development Block Grant Drainage Improvements - to transfer funds from Testing Services to Resident Inspection and to add \$4,521.55 for Resident Inspection services. The total contract cost increases from \$496,403.10 to \$500,924.65. (Council District 1)(Approved by Mr. Templet at the request of the Administration)**

81. Resolution #122784 - ratifying an agreement with Professional Engineering & Environmental Consultants, Inc. related to Phase II of Central Avenue Water Line Improvements at a cost of \$216,700.00, with this cost not to be exceeded by a factor of more than ten percent without an amendment to the contract. (Council District 2) (Approved by Mr. Johnston at the request of the Administration)
82. Resolution #122785 - ratifying Amendment 8 with Shaw Coastal, Inc. (a CB&I company) for services related to St. Peter's Ditch/ Clearview Parkway Drainage Improvements, to establish a new contract termination date of August 9, 2015. The total contract value remains unchanged at \$3,221,123.68. (Council District 2) (Approved by Mr. Johnston at the request of the Administration)
83. Resolution #122786 - ratifying the First Amendment to the current contract with Phoenix Global Engineering and Construction, Inc. for temporary personnel services at the John A. Alario, Sr. Event Center. (Council District 3) (Approved by Mr. Spears at the request of the Administration)
84. Resolution #122787 - authorizing Amendment 2 with GCR, Inc. for the West Bank Market Revitalization Study to add professional services pertaining to the Churchill/Fairfield planning area and strategic plan process at a cost of \$20,000.00 thereby increasing the total cost of the contract from \$150,000.00 to \$170,000.00 and to establish a new expiration date of September 30, 2014. (Council District 3) (Approved by Mr. Spears at the request of the Administration)
85. Resolution #122788 - ratifying an Agreement with All South Consulting Engineers, LLC, for the design and construction of South Kenner Road Rehabilitation (Chenevert Street to Live Oak Boulevard), for an amount Not-to-Exceed \$415,093.00. (Council District 3) (Approved by Mr. Spears at the request of the Administration)
86. Resolution #122789 - ratifying Amendment 4 with Meyer Engineers, Ltd. for the Bayou Segnette Festival Park and Amphitheater, to add additional Supplemental Services fee to reflect the additional services for the scope of work which amends the total contract cost by \$27,557.20 from \$1,877,891.50 to \$1,905,448.70 and to establish a new termination date of May 2, 2016. (Council District 3) (Approved by Mr. Spears at the request of the Administration)
87. Resolution #122790 - ratifying Amendment 4 with New Era Information Technologies to provide supplemental computer services for the Management Information Systems Department at an annual cost not to exceed \$400,000, for a term of one year from September 7, 2014 to September 6, 2015. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
88. Resolution #122791 - ratifying Amendment 1 with New Era Information Technologies, to provide supplemental computer services to support the MIS and GIS Divisions of the Electronic Information Systems Department for a period of two years from October 1, 2014 to September 30, 2016, at an annual cost not to exceed \$1,700,000. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)

89. Resolution #122792 - ratifying Amendment 2 to The Non-Exclusive Time Contract For Residential and Small Business Solid Waste and Recyclable Materials Collection, with Progressive Waste Solutions of LA, Inc. (PWSLA), to revise the definition of Disabled Person and to allow for the temporary storage of semi-automated tipper carts for west bank distribution at the Lapalco Storm Debris Yard on the West Bank of Unincorporated Jefferson Parish and the Town of Jean Lafitte. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
90. Resolution #122793 - ratifying the First Amendment to the Agreement with Crescent Guardian, Inc. (RFP-279) to provide a holiday rate schedule for security guard services. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)

OTHER RESOLUTIONS

91. Resolution #122794 - authorizing Supplemental Agreement 2, with the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, and St. Tammany Parishes to cooperate in the development of a Stage 1 Environmental Assessment for the Airline Drive (US 61) at Clearview Parkway (LA 3152) Intersection Improvements, to extend the time of the Agreement one (1) year with no increase in the \$585,000.00 cost of the Agreement. (Council Districts 2 & 5) (Approved by Mr. Johnston, Ms. Lee-Sheng at the request of the Administration)
92. Resolution #122795 - ratifying the Agreement with the American Heart Association to provide for a Heart Walk which is a healthy and fun family event that promotes physical activity as a part of a heart-healthy lifestyle on Saturday, November 15, 2014 at LaSalle Park. (Council District 2) (Approved by Mr. Johnston at the request of the Administration)
93. Resolution #122796 - acknowledging that the Jefferson Parish Council has reviewed the attached Municipal Water Pollution Prevention (MWPP) Audit Report for the East Bank Wastewater Treatment Plant and, conditioned on the availability of funds, intends to continue programs, including collection system improvements listed in Part 9.A.iii and plant improvements listed in Part 9.C.iii of the Audit Report, that improve the operating efficiency and extend the useful life of the East Bank Wastewater Treatment Plant to ensure compliance with Louisiana Pollution Discharge Elimination System Permit No. LA0066630 – East Bank Wastewater Treatment Plant. (Council District 2) (Approved by Mr. Johnston at the request of the Administration)
94. Resolution #122797 - rescinding Resolution No. 122157 and ratifying an Agreement with the Department of Public Safety & Corrections, Office of State Fire Marshal of the State of Louisiana for the expenditure of State funds for a new classroom training facility (Council District 2) (Approved by Mr. Johnston at the request of the Administration)
95. Resolution #122798 - ratifying a director declared emergency for supply of material, equipment, and labor to rebuild the #1 Engine at Lake Cataouatche Pump Station 1 for a total cost of \$60,165.69. (Council District 3) (Approved by Mr. Spears at the request of the Administration)

96. Resolution #122799 - authorizing Jefferson Parish to pay to Union Pacific Railroad a review fee of \$1,055.00, which is necessary for the construction of Miscellaneous Drainage Improvements for Council District 3, Waggaman Jack and Bores. (Council District 3) (Approved by Mr. Spears at the request of the Administration)
97. Resolution #122800 - authorizing and ratifying the acceptance of a United States flag and a Louisiana State flag from the Waggaman Development Group to the Live Oak Library in Waggaman Louisiana. (Council District 3) (Approved by Mr. Spears at the request of the Administration)
98. Resolution #122801 - ratifying Amendment 2 with the Greater New Orleans Foundation to provide One Thousand Five Hundred Dollars (\$1,500.00) toward expenses associated with the Woodmere Health & Wellness Fair. (Council District 3) (Mr. Spears)
99. Resolution #122802 - ratifying a Memorandum of Understanding with the South Louisiana Region of the American Red Cross to provide a framework for cooperation and support in assisting victims of disasters and other humanitarian services for which cooperation may be mutually beneficial. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
100. Resolution #122803 - ratifying Amendment 2 with the University of New Orleans to participate in the student intern program of the UNO Department of Planning and Urban Studies by allowing one graduate student in urban and regional planning to work in the Parish Planning Department as an intern for the period of August 13, 2014 through August 15, 2015, increasing the total value of the contract by \$20,550.00 from \$55,000.00 to \$75,550.0. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
101. Resolution #122804 - amending resolution No. 118816 to allow the Library Department to apply to the Universal Service Administration Company (USAC) Schools and Library Division (SLD) E-RATE program to receive 90% reimbursement on eligible Telecommunication Services, Internet access, internal connections and basic maintenance expenditures. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
102. Resolution #122805 - authorizing the Parish Clerk to advertise for the submittal of a Statement of Qualifications from additional persons or firms interested in providing routine engineering services for Drainage Projects for a fee of \$300,000.00, or less, per assignment, excluding any fee for resident inspection services, who are not one of the forty-three (43) persons or firms approved by Resolution No. 122271. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
103. Resolution #122806 - authorizing the Parish Clerk to advertise for the submittal of a Statement of Qualifications from additional persons or firms interested in providing routine engineering services for Sewerage Projects for a fee of \$300,000.00, or less, per assignment, excluding any fee for resident inspection services, who are not one of the forty-two (42) persons or firms approved by Resolution No. 122270. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)

104. Resolution #122807 - authorizing a settlement in the lawsuit entitled Ruby Kennedy v. Myron Firmin, et al, 24th JDC, No. 731-401, Div. "J". (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
105. Resolution #122808 - authorizing a Subrecipient Agreement with Responsibility House Shelter Plus Care to provide case management/supportive services and other aspects of the Shelter Plus Care Grant; a grant specifically designed to assist individuals who are homeless and suffer from chronic mental illness, substance abuse and for dually diagnosed individuals secure and maintain housing rental assistance payments and to provide supportive services/case management. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
106. Resolution #122809 - ratifying the attached Cooperative Endeavor Agreement between the Parish of Jefferson and Boys & Girls Club of Southeast Louisiana—Westbank Unit, to provide equipment for their First Annual Gala. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
107. CANCELLED - authorizing the Jefferson Parish Purchasing Department to advertise for Request for Proposals (RFP) from those individuals or firms interested in providing assistance for development and completion of grant applications for FEMA's Hazard Mitigation Assistance (HMA) Fiscal Year 2014 application period be and is hereby cancelled. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
108. Resolution #122810 - authorizing the Director of the Library Department to click through the on-line enrollment form with Iverse Media, LLC, which includes Comics Plus: Library Edition Terms of Service for a one-year contract to provide Digital Comics and Graphic Novels for the Library Department. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
109. Resolution #122811 - accepting the grant award for the Retired and Senior Volunteer Program from the Corporation for National and Community Service (CNCS). (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
110. CANCELLED - authorizing an increase in the contract cap amount for Contract No. 55-00013770, dated August 17, 2013, Bid Proposal No. 50-106847, Resolution No. 112135, between Jefferson Parish and Lamarque Ford, Inc., by adding \$900,000.00 to the existing contract for a total not to exceed the amount of \$1,885,326.41. The increase of the contract is due to the volume of new vehicles being purchased by the Public Works Department in order to replace older vehicles be and is hereby cancelled. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
111. Resolution #122812 - authorizing Amendment 3 to the grant with the Louisiana Department of Environmental Quality which provides a 90-day, no-cost time extension to fund a limited Household Hazardous Materials Collection Event in Jefferson Parish. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
112. Resolution #122813 - authorizing Amendment 1 with Resources for Human Develop Womenspace/Family Services Program. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)

113. Resolution #122814 - authorizing the Purchasing Department to advertise for Requests for Proposals (RFP) to perform all necessary services in connection with drafting an Analysis of Impediments for the Jefferson Parish HOME Consortium. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
114. Resolution #122815 - authorizing the acceptance of renewals of certain Liability Insurance policies, at a cost not to exceed \$1,153,428.30 total premiums for all policies for the renewal period of 2014-2015. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
115. Resolution #122816 - authorizing the acceptance of renewals of certain property insurance policies, at a cost not to exceed \$1,400,438.25 total premiums for all policies for the renewal period of 2014-2015. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
116. Resolution #122817 - authorizing the acceptance of renewals of Workers' Compensation (WC) insurance policies, at a cost not to exceed \$372,827.00 total premiums for all policies for the renewal period of 2014-2015. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)
117. Resolution #122818 - accepting a federal grant award in the amount of \$46,740 with Matching funds of \$11,685 on behalf of the District Attorney's Office of the Twenty-Fourth Judicial District to continue its Domestic Violence Program for Eligible offenders. (Parishwide) (Mr. Lagasse)
118. Resolution #122819 - accepting a federal grant award in the amount of \$28,180 on behalf of the District Attorney's Office of the Twenty-Fourth Judicial District to continue its Juvenile Diversion Program for Eligible offenders. (Parishwide) (Mr. Lagasse)
119. Resolution #122820 - authorizing the collector to waive delinquent interest and penalties for occupational license tax until April 4, 2014 pursuant to Sec. 35-155 of the Jefferson Parish Code of Ordinances. (Parishwide) (Mr. Lagasse)
120. Resolution #122821 - extending the interim development standards imposed by Resolution 121179, which authorized the Planning Department and the Planning Advisory Board to conduct a study of the text of Chapter 25, Article VI Comprehensive Plan, Chapter 33 Unified Development Code, and Chapter 40 Zoning, of the Code with the intent of evaluating, clarifying, and amending regulations for minor subdivisions, for a period of six (6) months or until the effective date of final Council action, whichever comes first. (Parishwide) (Mr. Roberts)
121. Resolution #122822 - authorizing Amendment 2 to the UNO Research & Technology Foundation, Inc. for the Environmental Protection Agency's Lake Pontchartrain Basin Restoration Program for program year 9 which allows the lagoon adjacent to the marsh island area in Lafreniere Park to serve as an alternate site for the installation of the floating island system. (Council District 4)(Approved by Mr. Zahn at the request of the Administration)

JEFFERSON PARISH SPECIAL DISTRICTS

122. Resolution #122823 - establishing the process to negotiate a lease agreement between Louisiana Children's Medical Center and Jefferson Parish Hospital District No. 1. (Council District 2) (Mr. Johnston)
123. Resolution #122824 - selecting a legal firm to work with Jefferson Parish Hospital District No. 1 on the hospital lease negotiations. (Council District 2) (Mr. Johnston)
124. CANCELLED - selecting and authorizing the negotiation of all necessary agreements among (a) Jefferson Parish Hospital Service District No. 1, Parish of Jefferson and Louisiana Children's Medical Center, Inc.; and, (b) Jefferson Parish Hospital Service District No. 2, Parish of Jefferson and Louisiana Children's Medical Center, Inc. to lease, sub-lease or grant the use(s) of the assets and property which are owned or in any way under the control of each hospital service district be and is hereby cancelled. (Parishwide) (Mr. Lagasse) (Deferred from 3/19/14)

NEW BUSINESS

"The Jefferson Parish Council intends to vote on a resolution to authorize the calling of an election for the following special assessment renewal in the Stonebridge Subdivision Special District

The Jefferson Parish Council intends to vote on an ordinance to adopt millage rates to be extended on the Assessor's Tax Rolls for the Parish of Jefferson, State of Louisiana, for the year 2014 based on the 2014 Jefferson Parish assessment roll. The Jefferson Parish Council will vote on this ordinance at the June 11th, 2014 Jefferson Parish Council meeting beginning at 10:00 A.M. in the West Bank Council Chambers in the General Government Building located at 200 Derbigny Street, Gretna, Louisiana.

STATUS REPORT

PERSONS APPEARING BEFORE THE COUNCIL ON SPECIAL SUBJECT MATTERS

All persons wishing to appear before the Council are required to register with the Parish Clerk. Please list your name, address, phone number and the reason you would like to speak. Only persons registered will be allowed to address the Council. You will have 5 minutes only.

ORDINANCES FOR INTRODUCTION AND PUBLICATION IN SUMMARY

Summaries read 4-30-14

REPORTS AND NOTICES

- 125. Jefferson Parish Library - minutes from meeting**
- 126. EJGH - meeting minutes**

Resolution No. ____
(Proposed Resolution
establishing process to
negotiate lease)



On joint motion of all Councilmembers present, the following resolution was offered:

RESOLUTION NO.

A resolution establishing the process to negotiate a lease agreement between Louisiana Children's Medical Center and Jefferson Parish Hospital District No. 1. (Council District 2)

WHEREAS, the Jefferson Parish Council via Resolution No. 122709 granted authority to Jefferson Parish Hospital District No. 1, d/b/a West Jefferson Medical Center ("WJMC") to negotiate all of the necessary agreements and submit final agreement to the Jefferson Parish Council for ratification, and

WHEREAS, the Jefferson Parish Office of Inspector General issued a Supplemental Memorandum making certain recommendations, and

WHEREAS, the WJMC Board of Directors recommends the following as the Primary Negotiation Team:

1. Council Approved Transaction/M&A Counsel (Designated Lead Negotiator)
2. Council Approved Anti-Trust Counsel
3. WJMC Board of Directors Representative
4. Office of Inspector General Representative (whose responsibility it is to oversee the process and identify any concerns to the Negotiation Team/Council on an ongoing basis for immediate correction)

WHEREAS, the Primary Negotiation Team's responsibility is to negotiate a lease agreement that is in the best interest of the constituents of the West Bank of Jefferson Parish and present for Jefferson Parish Council approval, and

WHEREAS, the Primary Negotiation Team will work under the guidance of the parameters of the Letter of Intent, make all decisions necessary to accomplish a definitive agreement, and provide periodic updates to the Council, the Jefferson Parish Attorney's Office and the WJMC Board of Directors as directed or as needed and in Executive Session, and

WHEREAS, the Jefferson Parish Attorney's Office will serve as a conduit between the Primary Negotiation Team and the Council and ensure that all pertinent matters are brought forth to the Council in Executive Session, and

WHEREAS, the Representative of the Board of Directors who serves on the Primary Negotiation Team is permitted to provide updates to the full West Jefferson Medical Center Board of Directors in Executive Session, and

WHEREAS, the following will be designated as the Support Team for the Primary Negotiation Team and will be present during all negotiations but will have no decision-making authority:

1. WJMC Administration
2. WJMC Legal Counsel

WHEREAS, the Primary Negotiation Team may invite, as needed, any other entity/organization deemed necessary to assist in supporting the negotiations but such entity/organization will have no decision-making authority.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of said Parish:

SECTION 1. Authorizes the composition of the Primary Negotiation Team to be: 1. Approved Transaction/M&A Counsel, 2. Approved Anti-Trust Counsel, 3. Representative of the WJMC Board of Directors, and 4. Representative of the Jefferson Parish Inspector General's Office with duties and responsibilities as stated within the body of this resolution.

SECTION 2. Authorizes the WJMC Administration, WJMC Legal Counsel, and others as needed as the Support Team for the Primary Negotiation Team. The Support Team will not have any decision-making authority.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS

NAYS

ABSENT:

The resolution was declared to be adopted on this **30th day of April, 2014.**

Resolution No. 122823
04/30/2014



On joint motion of all Councilmembers present, the following resolution was offered as amended:

RESOLUTION NO. 122823

A resolution establishing the process to negotiate a lease agreement between Louisiana Children's Medical Center and Jefferson Parish Hospital (Council District 1).

WHEREAS, the Jefferson Parish Council via Resolution No. 122709 granted authority to Jefferson Parish Hospital District No. 1, d/b/a West Jefferson Medical Center ("WJMC") to negotiate all of the necessary agreements and submit final agreement to the Jefferson Parish Council for ratification, and

WHEREAS, the Jefferson Parish Office of Inspector General issued a Supplemental Memorandum making certain recommendations, and

WHEREAS, the WJMC Board of Directors recommends the following as the Primary Negotiation Team:

1. Council Approved Transaction/M&A Counsel (Designated Lead Negotiator)
2. Council Approved Anti-Trust Counsel
3. WJMC Board of Directors Chairman or Representative
4. Jefferson Parish Attorney or Representative
5. Councilman for Hospital District No. 1 or Representative

WHEREAS, the Primary Negotiation Team's responsibility is to negotiate a lease agreement that is in the best interest of the constituents of the West Bank of Jefferson Parish and present for Jefferson Parish Council approval, and

WHEREAS, the Primary Negotiation Team will work under the guidance of the parameters of the Letter of Intent, make all decisions necessary to accomplish a definitive agreement, and provide periodic updates to the Council and Parish President in Executive Session, and

WHEREAS, the Representative of the Board of Directors who serves on the Primary Negotiation Team is permitted to provide updates to the full West Jefferson Medical Center Board of Directors in Executive Session, and

WHEREAS, the following will be designated as the Support Team for the Primary Negotiation Team and will be present during all negotiations but will have no decision-making authority:

1. WJMC Administration
2. WJMC Legal Counsel
3. Jefferson Parish Inspector General or Representative.

WHEREAS, the Primary Negotiation Team may invite, as needed, any other entity/organization deemed necessary to assist in supporting the negotiations but such entity/organization will have no decision-making authority.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of said Parish:

SECTION 1. Authorizes the composition of the Primary Negotiation Team to be: 1. Approved Transaction/M&A Counsel, 2. Approved Anti-Trust Counsel, 3. WJMC Board of Directors' Chairman or Representative, 4. Jefferson Parish Attorney or Representative, and 5. Councilman for Hospital District No. 1 or Representative.

SECTION 2. Authorizes the WJMC Administration, WJMC Legal Counsel, Jefferson Parish Inspector General or Representative, and others as needed as the Support Team for the Primary Negotiation Team. The Support Team will not have any decision-making authority.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:


YEAS: 7

NAYS: None

ABSENT: None

The resolution was declared to be adopted on this the 30th day of April, 2014.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Resolution No. 122965
06/11/2014



On motion of **Mr. Johnston**, seconded by **Ms. Lee-Sheng**, the following resolution was offered:

RESOLUTION NO. 122965

A resolution selecting a person or firm interested in providing consulting services in the form of health care financial advisory services, and other related services, to the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center (Council) concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson, (Council District 2)

WHEREAS, the Jefferson Parish Office of Inspector General issued a Supplemental Memorandum citing unavoidable conflicts of interests if the Council permits the hospital's management team, attorneys, advisors, or board members to direct negotiations without a process in place; and

WHEREAS, in the Supplemental Memorandum, the Jefferson Parish Office of Inspector General placed the responsibility with the Council to establish a process which removes potential conflicts and provides for adequate input in the negotiations for any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; and

WHEREAS, the Council seeks to obtain consulting services in the form of health care financial advisory and related services concerning any transaction, or proposed transaction, involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; and

WHEREAS, the Supplemental Memorandum issued by the Jefferson Parish Office of Inspector General reports, on page 5, that "The JPOIG is concerned that the lack of established process may result in actions by the individual hospital boards which may result in substantial, uncoordinated and potentially duplicative institution specific expenditures. In addition to the aforementioned concerns regarding conflict of interest, we believe that the Council should take care to ensure that all future expenditures represent the most effective use of the public's funds[.]" and

WHEREAS, retention of an expert to provide healthcare financial advice to the Parish Council for all transactions involving all facilities avoids "duplicative institution specific expenditures [.]", and

WHEREAS, the Parish Council has authorized retention of legal experts in healthcare mergers and acquisitions and anitrust to serve on the negotiation team for the lease of West Jefferson General Hospital, however the Council has not retained nor authorized the retention of healthcare financial experts, thus retention of a healthcare financial advisor is not duplicative of any other expertise currently available to the Parish Council," and

WHEREAS, the West Jefferson Medical Center Board of Directors, through its Finance Committee, reviewed several proposals from firms with qualifications to provide health care financial advisory services for the hospital lease negotiations, and

WHEREAS, this expenditure represents the most efficient use of public funds

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center:

SECTION 1. That **Nemzoff & Co., LLC** is hereby selected to provide health care financial advisory services, and other related services, to the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center concerning any transaction or any proposed transaction involving the transfer

and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson.

SECTION 2. The charges for these services shall be paid by West Jefferson Medical Center

SECTION 3. That **Nemzoff & Co., LLC** shall report to and take direction from the Jefferson Parish Council acting as the governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center.

SECTION 4. That per the recommendation of the Jefferson Parish Office of Inspector General, **Nemzoff & Co., LLC** shall report to the Jefferson Parish Council through the Parish Attorney's Office.

SECTION 5. That the Administration is hereby directed to negotiate a contract with the person(s) or firm(s) selected by the council to provide health care financial advisory services, and other related services, to the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson and said contract shall be submitted to the Council in complete form, including all terms and conditions, for ratification by Council resolution prior to execution of said contract.

SECTION 6. That the Chairman of the Jefferson Parish Council, or in his absence the Vice-Chairman, be and they are, hereby authorized to execute any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: (4) Johnston	NAYS: (3) Lagasse	ABSENT: None
Spears	Roberts	
Zahn	Templet	
Lee-Sheng		

This resolution was declared to be adopted on this the 11th day of June, 2014.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Resolution No. 122966
06/11/2014



On motion of **Mr. Johnston**, seconded by **Mr. Lagasse**, the following resolution was offered:

RESOLUTION NO. 122966

A resolution amending Resolution No. 122824 which authorized the West Jefferson Medical Center Board to enter into a contract with Hogan Lovells and amending the contract with Hogan Lovells. (Council District 2)

WHEREAS, the WJMC Board of Directors, through its Finance Committee, reviewed several proposals from firms with qualifications to provide transactional and anti-trust legal advice for the hospital lease negotiations, and

WHEREAS, the WJMC Board of Directors recommended Hogan Lovells as the firm to assist in the negotiation process for the lease agreement by providing transactional and anti-trust legal advice; and

WHEREAS, on April 30, 2014, the Parish Council authorized the selection of Hogan Lovells and authorized the WJMC Board to enter into a contract with the firm for services based on the proposal; and

WHEREAS, the Jefferson Parish Office of Inspector General issued a Supplemental Memorandum citing unavoidable conflicts of interests if the Council permits the hospital's management team, attorneys, advisors, or board members to direct negotiations without a process in place; and

WHEREAS, in the Supplemental Memorandum, the Jefferson Parish Office of Inspector General placed the responsibility with the Council to ensure that a process which removes potential conflicts and provides for adequate input is established; and

WHEREAS, the Jefferson Parish Office of Inspector General recommended "[T]he retention of a single negotiation team which answers to the Council but reports through the Parish Attorney's Office. The JPOIG recognizes and understands that the negotiation team must have access to each hospital's respective management team, attorneys, advisors, and board members," and

WHEREAS, to that end, the Jefferson Parish Council, as the governing authority for Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center desires to amend the contract with Hogan Lovells to be signatory in accordance with the Jefferson Parish Office of Inspector General's Supplemental Memorandum,

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center:

SECTION 1. That Section 2 of Resolution No. 122824 is hereby revoked.

SECTION 2. That the contract with Hogan Lovells is hereby amended to remove West Jefferson Medical Center as signatory and replace it with the Jefferson Parish Council acting as the governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center.

SECTION 3. That Hogan Lovells shall report to and take direction from the Jefferson Parish Council acting as the governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center.

SECTION 4. That per the recommendation of the Jefferson Parish Office of Inspector General, Hogan Lovells shall report to the Jefferson Parish Council through the Parish Attorney's Office.

SECTION 5. That the Chairman of the Jefferson Parish Council, or in his absence the Vice-Chairman, be and they are, hereby authorized to execute any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 7

NAYS: None

ABSENT: None

The resolution was declared to be adopted on this the 11th day of June, 2014.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Attachment #6

Resolution No. 122967
06/11/2014



On joint motion of all Councilmembers present, the following resolution was offered, as amended:

RESOLUTION NO. 122967

A resolution amending Resolution No. 122823 which established the process to negotiate a lease agreement between Louisiana Children's Medical Center and Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center (Council District 2).

WHEREAS, the Jefferson Parish Council via Resolution No. 122709 granted authority to Jefferson Parish Hospital District No. 1, d/b/a West Jefferson Medical Center ("WJMC") to negotiate all of the necessary agreements and submit a final lease agreement to the Jefferson Parish Council for ratification; and

WHEREAS, the Jefferson Parish Office of Inspector General issued a Supplemental Memorandum citing unavoidable conflicts of interests if the Council permits the hospital's management team, attorneys, advisors, or board members to direct negotiations without a process in place; and

WHEREAS, in the Supplemental Memorandum, the Jefferson Parish Office of Inspector General placed the responsibility with the Council to ensure that a process which removes potential conflicts and provides for adequate input is established; and

WHEREAS, the Jefferson Parish Office of Inspector General recommended that the Parish Council provide "[C]lear direction to the hospital boards in the form of a resolution and/or ordinance concerning the authority to (1) engage past, present, or potential suitors in any manner; (2) engage in negotiation efforts; and (3) and expend funds related thereto. Action undertaken and completed should be rooted in specific authority that is aligned with the Parish's goal to ensure the future viability and sustainability of the public hospitals. In this manner, the Parish can ensure that necessary and proper input, advice, support and counsel is received from stakeholders while mitigating the risk of conflict that arise from direct control over the negotiating process."; and

WHEREAS, the Jefferson Parish Office of Inspector General recommended "[T]he retention of a single negotiation team which answers to the Council but reports through the Parish Attorney's Office. The JPOIG recognizes and understands that the negotiation team must have access to each hospital's respective management team, attorneys, advisors, and board members."; and

WHEREAS, to this end, the Jefferson Parish Council wishes to establish the following as the Primary Negotiation Team:

1. Council approved M & A counsel;
2. Council approved Anti-Trust counsel;
3. Health care financial advisor selected via the WJMC's SOQ process; and

WHEREAS, the Primary Negotiation Team's responsibility is to negotiate a lease agreement that is in the best interest of Jefferson Parish and present the lease agreement to the Jefferson Parish Council for approval; and

WHEREAS, the Primary Negotiation Team will work under the guidance of the parameters of the Letter of Intent, make all decisions necessary to accomplish a lease agreement, and provide periodic updates to the Council and Parish President; and

WHEREAS, the following will be designated as the Support Team for the Primary Negotiation Team:

1. WJMC Chief Executive Officer or Representative;
2. WJMC Legal Counsel;
3. Jefferson Parish Inspector General or Representative;
4. Jefferson Parish Attorney or Representative;
5. WJMC Board of Directors Chairman or representative; and
6. District 2 Councilman or Representative.

WHEREAS, the support team may be present during all negotiations but will have no decision-making authority; and

WHEREAS, the Chairman or Representative of the WJMC Board of Directors who serves on the Support Team is permitted to provide updates to the full West Jefferson Medical Center Board of Directors; and

WHEREAS, the Primary Negotiation Team may invite, as needed, any other entity/organization deemed necessary to assist in supporting the negotiations but such entity/organization will have no decision-making authority.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center:

SECTION 1. That Sections 1 & 2 of Resolution No. 122823 regarding the composition of the Primary Negotiation and Support Teams are hereby amended as reflected in Sections 2 & 4 & 6 below.

SECTION 2: That the Primary Negotiation Team shall consist of (1) Council Approved M&A Counsel, (2) Council Approved Anti-Trust Counsel, (3) Health care financial advisor selected via the WJMC's SOQ process.

SECTION 3. That the Primary Negotiation Team shall work under the guidance of the parameters of the Letter of Intent, make all decisions necessary to accomplish a definitive lease agreement, provide periodic updates to the Council and Parish President, and present the lease agreement, once all legal and business issues have been satisfied, to the Jefferson Parish Council for approval.

SECTION 4. That the Support Team for the Primary Negotiation Team shall consist of (1) WJMC Chief Executive Officer or Representative, (2) WJMC Legal Counsel, (3) Jefferson Parish Inspector General or Representative, (4) Jefferson Parish Attorney or Representative, (5) West Jefferson General Hospital Board of Directors Chairman or representative, (6) District 2 Councilman or Representative.

SECTION 5. That the Support Team shall not have any decision-making authority.

SECTION 6. That the Primary Negotiating and Support Teams will answer to the Parish Council, but report through the Parish Attorney's Office.

SECTION 7. That negotiation of a lease agreement between Jefferson Parish Hospital Service District No. 2, Parish of Jefferson, State of Louisiana, d/b/a East Jefferson General Hospital and any firm selected by the Council to enter into such negotiations shall be conducted in accordance with the process as outlined herein for the negotiation of a lease agreement between Louisiana Children's Medical Center and Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, with the exception that the Support Team for the Primary Negotiation Team for any lease to be negotiated with Hospital Service District No. 2, Parish of Jefferson, State of Louisiana, d/b/a East Jefferson General Hospital shall consist of (1) EJGH Chief Executive Officer or Representative, (2) EJGH Legal Counsel, (3) Jefferson Parish Inspector General or Representative, (4) Jefferson Parish Attorney or Representative, (5) East Jefferson General Hospital Board of Directors Chairman or representative, (6) District 5 Councilmember or Representative.

SECTION 8. That Hospital Service District No. 2, Parish of Jefferson, State of Louisiana, d/b/a East Jefferson General Hospital shall not less than monthly provide updated financial reports to the Council on the financial condition of the hospital, which reports may be given to the Council in executive session at the first Council meeting to be held each month. Any such records transmitted to the Council shall be considered exempt from the disclosure provisions of the Public Records Law under the exemptions provided in the Enhanced Ability to Compete Act to the provisions of the Public Records Law.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 7

NAYS: None

ABSENT: None

The resolution was declared to be adopted on this the 11th day of June, 2014.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Resolution No. 123089
06/25/2014



On joint motion of all Councilmembers present, the following resolution was offered as amended:

RESOLUTION NO. 123089

A resolution amending Resolution No. 122967 which established the process to negotiate a lease agreement between Louisiana Children's Medical Center and Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center (Council District 2).

WHEREAS, the Jefferson Parish Council (Council) via Resolution No. 122967 established the process to negotiate a lease agreement between Louisiana Children's Medical Center and Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center (Council District 2); and

WHEREAS, the Council expects that the members of the Primary Negotiation Team will work together to bring the lease negotiations to a swift conclusion; and

WHEREAS, the Primary Negotiation Team needs a designated lead coordinator; and

WHEREAS, in Resolution 122967, the Council designated that the Primary Negotiation Team shall report to the Council through the Parish Attorney's Office.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center:

SECTION 1. That the Parish Attorney or her designee who holds a law license from her office is designated as the lead coordinator for the Primary Negotiation Team.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:


YEAS: 7

NAYS: None

ABSENT: None

The resolution was declared to be adopted on this the **25th day of June, 2014.**

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Resolution No. 124107
12/19/2014



On joint motion of all Councilmembers present, the following resolution was offered:

RESOLUTION NO. 124107

A resolution appointing Harry “Chip” Cahill to the Primary Negotiation Team, as designated in Resolution No. 122823, adopted on April 30, 2014, as amended by Resolution No. 122967, adopted on June 11, 2014, and as further amended by Resolution No. 123041, adopted on June 11, 2014, to act as lead negotiator for a lease agreement between Louisiana Children’s medical Center and Jefferson Parish Hospital District No. 1. (Council District 2).

WHEREAS, the Parish of Jefferson via Resolution No. 122823 named a Primary Negotiation Team to negotiate all the necessary agreements and submit final agreement to the Jefferson Parish Council for ratification; and

WHEREAS, it is the best interest of the Parish of Jefferson, Jefferson Parish Hospital District No. 1, d/b/a West Jefferson Medical Center, and the residents of Jefferson Parish to avoid any further delays in the negotiation process.

NOW, THEREFORE, BE IT RESOLVED, by the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of said Parish:

SECTION 1. Harry “Chip” Cahill be and hereby is appointed to the Primary Negotiation Team, as designated in Resolution No. 122823, adopted on April 30, 2014, as amended by Resolution No. 122967, adopted on June 11, 2014, and as further amended by Resolution No. 123041, adopted on June 11, 2014, and is hereby authorized to act as lead negotiator in the negotiation process for a lease agreement between Louisiana Children’s medical Center and Jefferson Parish Hospital District No. 1.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:


YEAS: 6

NAYS: None

ABSENT: (1) Spears

The resolution was declared to be adopted on this the **19th day of December, 2014.**

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Resolution No. 124411
02/23/2015



On **Joint Motion** of all Councilmembers present, the following resolution was offered:

RESOLUTION NO. 124412

A resolution approving a Master Lease agreement and Cooperative Endeavor Agreement between Louisiana Children's Medical Center and Jefferson Parish Hospital District No. 1. (Council District 2)

WHEREAS, the Primary Negotiation Team, as previously established by the Jefferson Parish Council, is recommending that the Jefferson Parish Council adopt and approve a Master Lease agreement and Cooperative Endeavor Agreement between Louisiana Children's Medical Center and Jefferson Parish Hospital District No. 1 (d/b/a West Jefferson Medical Center).

NOW THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of said Parish:

SECTION 1. That the Council does hereby approve the Master Lease Agreement and Cooperative Endeavor Agreement between Louisiana Children's Medical Center and Jefferson Parish Hospital District No. 1.


SECTION 2. That the Council Chairman or in his absence the Vice-Chairman, be and is hereby authorized to sign any and all documents necessary to implement this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 7 NAYS: None ABSENT: None ABSTAIN: None

The resolution was declared to be adopted on this the **23rd day of February, 2015.**

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Resolution No. 122465
02/19/2014



On joint motion of all Councilmembers present, the following resolution was offered:

RESOLUTION NO. 122465

A resolution ratifying an Agreement between the Parish of Jefferson and **Nemzoff & Co., LLC** to provide auditing services to review and audit the submittals of the hospital suitors for Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; Jefferson Parish Hospital Services District No. 2, Parish of Jefferson, and providing for other related matters. (Parishwide)

WHEREAS, pursuant to Resolution No. 122196, adopted the 15th day of January, 2014, the Jefferson Parish Council authorized its Council Clerk to advertise for Statements of Qualifications for firms interested in providing auditing services to review and audit the submittals of the hospital suitors for Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; Jefferson Parish Hospital Services District No. 2, Parish of Jefferson.; and

WHEREAS, Resolution No. 122326, adopted the 5th day of February, 2014, selected Nemzoff & Co., LLC to provide auditing services to review and audit the submittals of the hospital suitors for Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; Jefferson Parish Hospital Services District No. 2, Parish of Jefferson.

WHEREAS, the administration has negotiated a contractual agreement with Nemzoff & Co., LLC, and said agreement in complete form, including all terms and conditions is submitted here for ratification.

NOW, THEREFORE, BE IT RESOLVED, by the Jefferson Parish Council of Jefferson Parish, Louisiana, acting as governing authority of said Parish;

SECTION 1. That the Council does hereby ratify a Professional Services Agreement between the Parish of Jefferson and Nemzoff & Co., LLC to provide auditing services to review and audit the submittals of the hospital suitors for Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; Jefferson Parish Hospital Services District No. 2, Parish of Jefferson.

SECTION 2. That all costs associated with this agreement shall be charged to Accounts No. XXXXXXXXXXXX.

SECTION 3. That the Council Chairman, or in his absence the Vice-Chairman, is authorized to execute any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:


**YEAS: Johnston
Spears
Zahn
Lee-Sheng**

**NAYS: Templet
Lagasse
Roberts**

ABSENT: None

This resolution was declared to be adopted on this the **19th day of February, 2014.**

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Resolution No. 122607
03/19/2014



On joint motion of all Councilmembers present the following resolution was offered:

RESOLUTION NO. 122607

A resolution requiring Jefferson Parish Hospital Services District No. 1 and Jefferson Parish Hospital Services District No. 2 to reimburse Jefferson Parish for all costs incurred for services rendered under the Agreement between the Parish of Jefferson and **Nemzoff & Co., LLC** to provide auditing services to review and audit the submittals of the firms being considered to enter into one or more leasing agreements with the hospitals, and providing for other related matters. (Parishwide)

WHEREAS, pursuant to Resolution No. 122465, adopted the 19th day of February, 2014, the Jefferson Parish Council ratified an Agreement between the Parish of Jefferson and Nemzoff & Co., LLC to provide auditing services to review and audit the submittals of the hospital suitors for Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; Jefferson Parish Hospital Services District No. 2, Parish of Jefferson; and

WHEREAS, no funding source was identified from which all costs incurred under this agreement are to be charged; and

WHEREAS, since the services rendered under the Agreement with Nemzoff & Co., LLC, are for the benefit of the two Parish hospitals, the costs for the services rendered under the Agreement should be borne in equal measures by the two hospitals;

NOW, THEREFORE, BE IT RESOLVED, by the Jefferson Parish Council of Jefferson Parish, Louisiana, acting as governing authority of said Parish;

SECTION 1. That all costs associated with the Agreement between the Parish of Jefferson and Nemzoff & Co., LLC, (hereinafter referred to as "Nemzoff") which Agreement was ratified by Resolution No. 122465, adopted on February 19, 2014, (hereinafter referred to as "the Agreement") to provide auditing services to review and audit the submittals of the firms being considered to enter into one or more leasing agreements with the two Parish hospitals shall be borne in equal measure by Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; and Jefferson Parish Hospital Services District No. 2, Parish of Jefferson.

SECTION 2. That the Parish Attorney's office shall review and approve each invoice submitted for payment under the Agreement prior to the payment of the invoice.

SECTION 3. That the Finance Department shall submit all invoices from Nemzoff approved by the Parish Attorney's office to each of the Parish hospitals for one-half of the amount of each such invoice received, establishing accounts "due from" the hospitals and a "due to" Nemzoff,

SECTION 4. That amounts received from the hospitals in response to the invoices sent to the hospitals under Section 3 herein shall be deposited and all invoices submitted by Nemzoff which have been approved for payment by the Parish Attorney's Office and by the Finance Department shall be paid.


SECTION 5. That the Council Chairman, or in his absence the Vice-Chairman, is authorized to execute any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 7 NAYS: None ABSENT: None

This resolution was declared to be adopted on this the **19th day of March, 2014.**

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Email 04/29/2014
From: Nancy Cassagne
To: Paul Johnston



From: Cassagne, Nancy R <Nancy.Cassagne@WJMC.ORG>
To: pjohnston@jeffparish.net <pjohnston@jeffparish.net>
Cc: elopez@jeffparish.net <elopez@jeffparish.net>
Sent Date: Apr 29, 2014 10:59:42
Subject: Resolution for April 30th Council meeting
Attachment:

Regarding Council Resolution No. 123, last night the WJMC Board unanimously voted to recommend **Hogan Lovells** as the firm to handle the transaction advisor and anti-trust work for WJMC for the negotiations with LCMC. Please note that the Finance Committee of the Board (comprised of David Andignac, William Lazaro, Madeline Browning, Controller for WJ and me) evaluated the various proposals and Hogan Lovells was ranked first for both the Transaction/M&A work and for the Anti-Trust work.

If you have any questions or need additional information, please let me know. Thank you very much.

Nancy R. Cassagne
C.E.O, WJMC
504-349-1102

This message contains confidential information and is intended only for the individual named. If you are not the named addressee you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. E-mail transmission cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. The sender therefore does not accept liability for any errors or omissions in the contents of this message, which arise as a result of e-mail transmission. If verification is required please request a hard-copy version. West Jefferson Medical Center, 1101 Medical Center Blvd. Marrero, LA. 70072. www.wjmc.org.

Resolution No. 122824
04/30/2014



On joint motion of all Councilmembers present, the following resolution was offered:

RESOLUTION NO. 122824

A resolution selecting **Hogan Lovells** as the legal firm to work with Jefferson Parish Hospital District No. 1 on the hospital lease negotiations.

WHEREAS, the Jefferson Parish Council via Resolution No. 122709 granted authority to Jefferson Parish Hospital District No. 1, d/b/a West Jefferson Medical Center ("WJMC") to negotiate all of the necessary agreements and submit final agreement to the Jefferson Parish Council for ratification, and

WHEREAS, the WJMC Board of Directors, through its Finance Committee, has reviewed several proposals from firms with qualifications to perform transaction advice and anti-trust advice for the hospital lease negotiations, and

WHEREAS, the WJMC Board of Directors recommends **Hogan Lovells** as the firm to assist in the negotiation process for the lease agreement.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of said Parish:

SECTION 1. Authorizes the selection of **Hogan Lovells** as the legal firm to assist in the negotiation for lease between WJMC and Louisiana Children's Medical Center.

SECTION 2. Authorizes the WJMC Board to enter into a contract for these services based on the submitted proposal.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:


YEAS: 7

NAYS: None

ABSENT: None

The resolution was declared to be adopted on this **30th day of April, 2014**.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Hogan Lovells Contract
04/30/2014



GENERAL TERMS OF REPRESENTATION

Hogan Lovells US LLP (the "Firm") provides legal services in connection with the matter referred to in our letter of April 30, 2014 (the "Transmittal Letter") on the basis described in that letter and on the following terms and conditions:

1. Hogan Lovells

a) Hogan Lovells refers to an international legal practice comprising Hogan Lovells US LLP, Hogan Lovells International LLP and their affiliated businesses, each of which is a separate legal entity. Hogan Lovells US LLP is a limited liability partnership registered in the District of Columbia. Hogan Lovells International LLP is a limited liability partnership registered in England and Wales with registered number OC323639. Most of Hogan Lovells' offices are offices of Hogan Lovells US LLP and Hogan Lovells International LLP. However, in some jurisdictions, Hogan Lovells practices through a local entity which is, or is an office of, an affiliate of Hogan Lovells US LLP or Hogan Lovells International LLP. Information about Hogan Lovells' offices and affiliates can be found on <http://www.hoganlovells.com>.

b) Pursuant to these Terms of Representation, the full resources of Hogan Lovells will be made available to you to the extent necessary to handle appropriately the matter for which you have engaged us. If Hogan Lovells International LLP or any Hogan Lovells affiliate carries out any work for you in relation to the matter, they will do so as a subcontractor of Hogan Lovells US LLP, and absent any other agreement, this engagement shall establish the terms under which they will perform any such work. Under this arrangement, Hogan Lovells US LLP will be the sole contracting party with you and will alone be responsible to you for the work performed under the engagement, including for the work performed under the engagement by Hogan Lovells International LLP or any of its affiliates.

c) The word "partner" is used or refers to a partner of the Hogan Lovells US LLP, or to a member of Hogan Lovells International LLP, or an employee or consultant with equivalent standing and qualifications, and to a partner, member, employee or consultant in any of their affiliated businesses who has equivalent standing.

2. Staffing

I, along with my partner, Jeff Schneider will have principal responsibility for this matter. We will be assisted by associates Meaghan Atkinson and Larry Bailey. We will, of course, coordinate closely with Bob Leibenluft who has the lead on antitrust issues. We will be assisted by other lawyers with specialized areas of expertise as needed. Staffing needs, of course, change over time; we will make adjustments to staffing assignments in accordance with those needs.

3. Basis of the Firm's Charges

We will provide our services on an hourly basis at our standard rates for attorneys' and other professionals' time, which rates are periodically revised, but we have agreed to afford you a 10% discount. So our 2014 rates would be:

Cliff Stromberg - \$797
Jeff Schneider - \$758
Meaghan Atkinson - \$590
Larry Bailey - \$423

4. Retainer

We will waive our standard practice and not require a retainer for this matter. We reserve the right, however, to require a retainer in the future if payments are not timely made or in other appropriate circumstances.

5. Payment of Fees and Other Charges

We will bill you monthly for legal services and other charges (other charges being billed in accordance with the attached schedule), and will provide you with a detailed description of those services and charges. Payment will be due within 30 days of the date of our statement. We may charge interest on amounts which are overdue for more than 30 days, with interest to be calculated at the prime rate as quoted by Barclays Bank. If bills are not paid on a timely basis, the Firm has the right to cease work and withdraw from the representation to the extent permitted by applicable Rules of Professional Conduct. If collection efforts are required, the Firm shall be entitled to recover from the Company all costs and fees, including reasonable attorneys' and collection agencies' fees and other charges, incurred in connection with such collection efforts. If major third-party charges are incurred in connection with the representation, such as printing bills, filing fees, court reporting fees, and expert witness fees, our normal practice is to forward such statements directly to you for payment. Our fees are determined net of any withholdings, deductions or payments that you or we may be required to make in respect of any taxes or duties, including, without limitation, taxes in the nature of "value added taxes," sales taxes, or taxes imposed upon gross receipts that we might be required to pay (but excluding taxes payable by us with respect to our net income by reason of our having an office in the jurisdiction imposing the tax). If you or we are required by law to withhold, deduct or pay taxes or other amounts (other than taxes on our net income described in the parenthetical in the preceding sentence), then the amount of each bill shall be treated as increased to the extent necessary that, after any withholding, deduction or payment, we receive and retain a net sum equal to the amount of the bill.

6. Conflicts and Confidential Information

Hogan Lovells has a large international legal practice with multiple offices around the world. Because of Hogan Lovells' size and geographic scope, as well as the breadth and diversity of its practice, other present or future clients of Hogan Lovells inevitably will have contacts with you. Accordingly, to prevent any future misunderstanding and to preserve the Firm's ability to represent you and its other clients, you and we agree as follows with respect to certain conflicts of interest issues:

- a) Unless we have your specific agreement that we may do so, neither we nor the other Hogan Lovells entities will represent another client in a matter which is substantially related to a matter in which we represent you and in which the other client is adverse to you. We understand the term "matter" to refer to transactions, negotiations, proceedings or other representations involving specific parties.

- b) In the absence of a conflict as described in subparagraph (a) above, you acknowledge that we and the other Hogan Lovells entities will be free to represent any other client either generally or in any matter in which you may have an interest.
- c) The effect of subparagraph (b) above is that we and the other Hogan Lovells entities may represent another client on any issue or matter in which you might have an interest, including, but not limited to:
 - (i) Agreements; licenses; mergers and acquisitions; joint ventures; loans and financings; securities offerings; bankruptcy, receivership or insolvency (including, without limitation, representation of a debtor, secured creditor, unsecured creditor, potential or actual acquirer, contract party or other party-in-interest in a case under the federal bankruptcy code or state insolvency laws or in a non-judicial debt restructuring, in which you are a debtor, creditor, contract party, potential or actual acquirer or other party-in-interest); patents, copyrights, trademarks, trade secrets or other intellectual property; real estate; government contracts; the protection of rights; representation before regulatory authorities as to these matters and others;
 - (ii) Representation of the Debtor or other party in a Chapter 11 case under the Federal Bankruptcy Code in which you are a creditor, debtor or otherwise have an interest in the case;
 - (iii) Representation and advocacy with respect to legislative issues, policy issues, or regulatory issues, including rulemakings, administrative proceedings and enforcement proceedings; and
 - (iv) Litigation matters brought by or against you as long as such matters are not the same as or substantially related to matters in which we are, or have been, representing you.

If at a later time you withdraw or modify this advance waiver in any material respect, you agree that at such time we shall have the right to withdraw from our representation of you pursuant to this agreement.

- d) We do not view this advance consent to permit unauthorized disclosure or use of any client confidences. Under applicable Rules of Professional Conduct, we are obligated to and shall preserve the confidentiality of any confidential information you provide to us. In this connection, we may obtain nonpublic personal information about you in the course of our representation. We restrict access to your nonpublic personal information to Firm personnel who need to know that information in connection with our representation and, as appropriate, third parties assisting in that representation. We maintain appropriate physical, electronic, and procedural safeguards to protect your nonpublic personal information. We do not disclose nonpublic personal information about our clients or former clients to anyone, except as permitted by law and applicable Rules of Professional Conduct.

- e) We will not disclose to you or use on your behalf any documents or information with respect to which we owe a duty of confidentiality to another client or person.
- f) The fact we may have your documents and/or information, which may be relevant to another matter in which we or the other Hogan Lovells entities are representing another client, will not prevent us or the other Hogan Lovells entities from representing that other client in that matter without any further consent from you.
- g) Our professional obligations require us to perform a conflicts check and not to commence work on a matter if we find conflicts of interest that would preclude us from doing so. Our professional obligations to you and to our other clients will require us to run a new conflicts check if there is any change in the parties to the matter or any material change in its nature. We must also run a new conflicts check before undertaking any new matters for you.
- h) The lawyers practicing in Hogan Lovells' offices in various jurisdictions are governed by rules of professional conduct and conflicts of interest that are prescribed by the proper authorities in each jurisdiction. Although the rules of the various jurisdictions are often similar, they are not identical. Only the rules in force in the specific jurisdictions in which the Hogan Lovells' lawyers representing you are practicing apply to those lawyers, subject to any permitted modifications of those rules reflected in these Terms of Representation.
- i) From time to time, Hogan Lovells includes client identities in marketing materials. These materials may include: print and online descriptions of Hogan Lovells' services, brochures, presentations to other clients, industry surveys and rankings, transactions lists in professional publications, recruiting material, and media outreach. You give your permission for Hogan Lovells to use your name and a brief description of the work we do for you in these materials, provided that no confidential information about you or the Firm's work for you is revealed.

7. Client Identification

You agree that the person or entity identified as engaging us in the Transmittal Letter is our client for the specific matters on which we are engaged, and that we shall not be deemed to represent any of its parents, subsidiaries or other affiliates unless we expressly agree in writing to do so. Further, our representation of a corporation, partnership, joint venture, or other entity does not include a representation of the individuals or entities that are shareholders, officers, directors, partners, joint venturers, employees or members of such entities or their interests in such entities. There is no attorney-client relationship between the Firm and any such related person or entity. The attorney-client privilege is solely between the client and the Firm. Any proposed expansion of the representation to include any such related persons or entities shall be subject to and contingent upon execution of an engagement letter directly with those persons or entities.

5. Disclosure Issues

a. Lobbying Disclosure Act of 1995

Please note that, under certain circumstances, lawyers who lobby officials of the executive or legislative branches or federal agencies must publicly disclose such activities under the Lobbying Disclosure Act of 1995. If our activities on your behalf trigger the Act's registration and reporting requirements, we will have to file reports, which will be made available to the public, disclosing our representation of you, the general nature of our "lobbying" activities on your behalf, and the Firm's income from such activities. We will bill you for any time spent complying with the Act's requirements in connection with matters handled for you.

b. Foreign Agents Registration Act

Under certain circumstances, lawyers who represent non-U.S. clients with respect to certain matters, including political activities, public relations, and advocacy before any agency or official of the U.S. government, must publicly disclose such activities under the Foreign Agents Registration Act. If our activities on your behalf trigger the Act's registration and reporting requirements, we will have to file reports, which will be made available to the public, disclosing our representation of you, the general nature of our activities on your behalf, and the Firm's income from such activities. We will bill you for any time spent complying with the Act's requirements in connection with matters handled for you.

c. Tax Shelter Regulations

Internal Revenue Service ("IRS") regulations require certain "material advisors" who make "tax statements" in the course of their work to maintain lists containing specified information and to disclose such information to the IRS upon request. The lists generally identify participants in a transaction, describe their anticipated tax benefits, and must include certain supporting documentation. Although targeted at "potentially abusive tax shelters," these regulations encompass "any transaction that has the potential for tax avoidance or evasion." Many of the commercial and other matters that we handle involve incidental tax issues that may bring them within this definition, even if we are not acting as our client's tax adviser with respect to the matter. If our activities on your behalf trigger these record keeping or disclosure obligations, we will be required to comply with the applicable law. We will bill you for any time spent doing so in connection with any matters that we handle for you. If you have any questions about these regulations, you should consult with your regular tax advisor or with one of our tax attorneys.

d. Compliance with Audit Requests, Subpoenas, Legal Process and Other Requests or Demands for Information

From time to time we may be required to respond to other requests for information or documents about you or our work for you. Such requests may come from you or your auditors. They may also come from third parties through a subpoena or other legal process to which we are required to respond. We will bill you for any time spent or costs incurred responding to such requests or demands in connection with any matters we handle for you. In the event the Firm considers it necessary to engage counsel in connection with any such third party inquiries, those expenses will be reimbursable costs under this engagement. The Firm will consult with you before engaging counsel.

9. Scope of Services

Our acceptance of this engagement does not involve an undertaking to represent you or your interests in any matter other than that which is described in the Transmittal Letter. In particular, unless specifically made a part of this engagement, our engagement does not include responsibility for review of insurance policies to determine the possibility of coverage for any claims that have been or might be asserted in a matter in which we are representing you, for notification of insurance carriers about such matters, or for advice about disclosure obligations concerning the matter under the federal securities laws or any other applicable law.

10. Client Files; Retention

During the course of this engagement, we shall maintain certain documents, both hard-copy and electronic, which pertain to the engagement and which in our judgment should be so maintained (the "Client File"). The Client File shall be your property. If you wish any documents we maintain in the Client File to be returned to you, we shall do so upon your request, although we shall be entitled to make copies of any such documents at our expense. Further, any expenses we incur in returning the Client File to you (other than costs incurred in making copies for ourselves) shall be billed to and paid by you, including without limitation any costs incurred in converting electronic documents to hard copy documents if you request such conversion. If you do not request return of the Client File, we shall maintain the documents in it for a period of seven (7) years from their creation, and thereafter may destroy the subject documents without further communication with you.

11. Arbitration of Disputes

The parties agree to final binding arbitration regarding any disputes or claims of any type or nature with respect to services rendered pursuant to this engagement letter, including, without limitation, disputes or claims related to legal fees for such services. The parties recognize that, by agreeing to arbitration, they will be waiving any right to a jury trial and the extensive discovery rights typically permitted in judicial proceedings. Unless otherwise agreed to by the parties or required by applicable jurisdictional requirements, the UNCITRAL Arbitration Rules shall govern the arbitration, the American Arbitration Association shall be the appointing authority, and the number of arbitrators shall be one.

12. Application of these Terms

The Transmittal Letter, this statement of general terms of representation, and the accompanying schedule of other charges will govern our relationship with you upon our retention even if you do not sign and return a copy of the Transmittal Letter. In the event that we agree to undertake additional matters, any such additional representations will be governed by the terms and conditions of this agreement unless we mutually agree otherwise in writing. Our representation will be deemed concluded at the time that we have rendered our final bill for services on this and any other matter undertaken for you. If you disagree with any of these terms and conditions, please advise us immediately by return correspondence so that we can resolve any differences at the outset of this engagement and proceed with a clear, complete, and consistent understanding of our relationship. This letter agreement supersedes any prior agreement with you with respect to our engagement to provide professional services to you, with the exception of any consent or waiver that you previously provided in relation to other engagements of the Firm. The terms and conditions of this letter may be modified or amended only by written agreement signed by the Firm and by you or another authorized representative of the client, and neither party may bind the other party by unilateral submission of additional or different terms and conditions absent written consent to such terms and conditions by the other party.

STANDARD SCHEDULE OF OTHER CHARGES

Other charges incurred in connection with this representation will be billed on the following basis until further notice: secretarial overtime resulting from time-sensitive or unusual requests from clients at an hourly rate based on office location (and average compensation in effect in each office), with other staff at \$30/hour; in-house photocopying at \$.20/page for black and white copies and \$.60/page for color copies; word processing operators and proofreaders at hourly rates based on office location (and average compensation in effect in each office). The following items are billed at actual cost: computerized research, express delivery services, postage, outside messengers, outside photocopies, transcripts, food services, and all additional charges.

GENERAL TERMS OF REPRESENTATION

Hogan Lovells US LLP (the "Firm") provides legal services in connection with the matter referred to in our letter of April 11, 2014 (the "Transmittal Letter") on the basis described in that letter and on the following terms and conditions:

1. Hogan Lovells

a) Hogan Lovells refers to an international legal practice comprising Hogan Lovells US LLP, Hogan Lovells International LLP and their affiliated businesses, each of which is a separate legal entity. Hogan Lovells US LLP is a limited liability partnership registered in the District of Columbia. Hogan Lovells International LLP is a limited liability partnership registered in England and Wales with registered number OC323639. Most of Hogan Lovells' offices are offices of Hogan Lovells US LLP and Hogan Lovells International LLP. However, in some jurisdictions, Hogan Lovells practices through a local entity which is, or is an office of, an affiliate of Hogan Lovells US LLP or Hogan Lovells International LLP. Information about Hogan Lovells' offices and affiliates can be found on <http://www.hoganlovells.com>.

b) Pursuant to these Terms of Representation, the full resources of Hogan Lovells will be made available to you to the extent necessary to handle appropriately the matter for which you have engaged us. If Hogan Lovells International LLP or any Hogan Lovells affiliate carries out any work for you in relation to the matter, they will do so as a subcontractor of Hogan Lovells US LLP, and absent any other agreement, this engagement shall establish the terms under which they will perform any such work. Under this arrangement, Hogan Lovells US LLP will be the sole contracting party with you and will alone be responsible to you for the work performed under the engagement, including for the work performed under the engagement by Hogan Lovells International LLP or any of its affiliates.

c) The word "partner" is used or refers to a partner of the Hogan Lovells US LLP, or to a member of Hogan Lovells International LLP, or an employee or consultant with equivalent standing and qualifications, and to a partner, member, employee or consultant in any of their affiliated businesses who has equivalent standing.

2. Staffing

We expect that Robert F. Leibenluft will work on this matter, with the assistance of Leigh Oliver, Lauren Battaglia and others as may be appropriate. Staffing needs, of course, change over time; we will make adjustments to staffing assignments in accordance with those needs.

3. Basis of the Firm's Charges

We will provide our services on an hourly basis at our standard rates for attorneys' and other professionals' time, which rates are periodically revised. The current rates for Mr. Leibenluft, Ms. Oliver, and Ms. Battaglia are \$885, \$670, and \$470, respectively. This is subject to such further adjustments as we believe are appropriate under the circumstances and which are approved by the Company in its discretion.

To the extent that our engagement entails your payment to us of a fixed fee for any services, we understand that you consent to the Firm's depositing this fee in the Firm's operating account rather than in a trust account, recognizing that in so doing the Firm will be free to make immediate use of the fee (whereas placement of the fee in a trust account could limit the Firm's use of the fee).

4. Retainer

We will waive our standard practice and not require a retainer for this matter. We reserve the right, however, to require a retainer in the future if payments are not timely made or in other appropriate circumstances.

5. Payment of Fees and Other Charges

We will bill you monthly for legal services and other charges (other charges being billed in accordance with the attached schedule), and will provide you with a detailed description of those services and charges. Payment will be due within 30 days of the date of our statement. We may charge interest on amounts which are overdue for more than 30 days, with interest to be calculated at the prime rate as quoted by Barclays Bank. If bills are not paid on a timely basis, the Firm has the right to cease work and withdraw from the representation to the extent permitted by applicable Rules of Professional Conduct. If collection efforts are required, the Firm shall be entitled to recover from the Company all costs and fees, including reasonable attorneys' and collection agencies' fees and other charges, incurred in connection with such collection efforts. If major third-party charges are incurred in connection with the representation, such as printing bills, filing fees, court reporting fees, and expert witness fees, our normal practice is to forward such statements directly to you for payment. Our fees are determined net of any withholdings, deductions or payments that you or we may be required to make in respect of any taxes or duties, including, without limitation, taxes in the nature of "value added taxes," sales taxes, or taxes imposed upon gross receipts that we might be required to pay (but excluding taxes payable by us with respect to our net income by reason of our having an office in the jurisdiction imposing the tax). If you or we are required by law to withhold, deduct or pay taxes or other amounts (other than taxes on our net income described in the parenthetical in the preceding sentence), then the amount of each bill shall be treated as increased to the extent necessary that, after any withholding, deduction or payment, we receive and retain a net sum equal to the amount of the bill.

6. Conflicts and Confidential Information

Hogan Lovells has a large international legal practice with multiple offices around the world. Because of Hogan Lovells' size and geographic scope, as well as the breadth and diversity of its practice, other present or future clients of Hogan Lovells inevitably will have contacts with you. Accordingly, to prevent any future misunderstanding and to preserve the Firm's ability to represent you and its other clients, you and we agree as follows with respect to certain conflicts of interest issues:

- a) Unless we have your specific agreement that we may do so, neither we nor the other Hogan Lovells entities will represent another client in a matter which is substantially related to a matter in which we represent you and in which the other client is adverse to you. We understand the term "matter" to refer to transactions, negotiations, proceedings or other representations involving specific parties.
- b) In the absence of a conflict as described in subparagraph (a) above, you acknowledge that we and the other Hogan Lovells entities will be free to

represent any other client either generally or in any matter in which you may have an interest.

- c) The effect of subparagraph (b) above is that we and the other Hogan Lovells entities may represent another client on any issue or matter in which you might have an interest, including, but not limited to:
- (i) Agreements; licenses; mergers and acquisitions; joint ventures; loans and financings; securities offerings; bankruptcy, receivership or insolvency (including, without limitation, representation of a debtor, secured creditor, unsecured creditor, potential or actual acquirer, contract party or other party-in-interest in a case under the federal bankruptcy code or state insolvency laws or in a non-judicial debt restructuring, in which you are a debtor, creditor, contract party, potential or actual acquirer or other party-in-interest); patents, copyrights, trademarks, trade secrets or other intellectual property; real estate; government contracts; the protection of rights; representation before regulatory authorities as to these matters and others;
 - (ii) Representation of the Debtor or other party in a Chapter 11 case under the Federal Bankruptcy Code in which you are a creditor, debtor or otherwise have an interest in the case;
 - (iii) Representation and advocacy with respect to legislative issues, policy issues, or regulatory issues, including rulemakings, administrative proceedings and enforcement proceedings; and
 - (iv) Litigation matters brought by or against you as long as such matters are not the same as or substantially related to matters in which we are, or have been, representing you.

If at a later time you withdraw or modify this advance waiver in any material respect, you agree that at such time we shall have the right to withdraw from our representation of you pursuant to this agreement.

- d) We do not view this advance consent to permit unauthorized disclosure or use of any client confidences. Under applicable Rules of Professional Conduct, we are obligated to and shall preserve the confidentiality of any confidential information you provide to us. In this connection, we may obtain nonpublic personal information about you in the course of our representation. We restrict access to your nonpublic personal information to Firm personnel who need to know that information in connection with our representation and, as appropriate, third parties assisting in that representation. We maintain appropriate physical, electronic, and procedural safeguards to protect your nonpublic personal information. We do not disclose nonpublic personal information about our clients or former clients to anyone, except as permitted by law and applicable Rules of Professional Conduct.
- e) We will not disclose to you or use on your behalf any documents or information with respect to which we owe a duty of confidentiality to another client or person.

- f) The fact we may have your documents and/or information, which may be relevant to another matter in which we or the other Hogan Lovells entities are representing another client, will not prevent us or the other Hogan Lovells entities from representing that other client in that matter without any further consent from you.
- g) Our professional obligations require us to perform a conflicts check and not to commence work on a matter if we find conflicts of interest that would preclude us from doing so. Our professional obligations to you and to our other clients will require us to run a new conflicts check if there is any change in the parties to the matter or any material change in its nature. We must also run a new conflicts check before undertaking any new matters for you.
- h) The lawyers practicing in Hogan Lovells' offices in various jurisdictions are governed by rules of professional conduct and conflicts of interest that are prescribed by the proper authorities in each jurisdiction. Although the rules of the various jurisdictions are often similar, they are not identical. Only the rules in force in the specific jurisdictions in which the Hogan Lovells' lawyers representing you are practicing apply to those lawyers, subject to any permitted modifications of those rules reflected in these Terms of Representation.
- i) From time to time, Hogan Lovells includes client identities in marketing materials. These materials may include: print and online descriptions of Hogan Lovells' services, brochures, presentations to other clients, industry surveys and rankings, transactions lists in professional publications, recruiting material, and media outreach. You give your permission for Hogan Lovells to use your name and a brief description of the work we do for you in these materials, provided that no confidential information about you or the Firm's work for you is revealed.

7. Client Identification

You agree that the person or entity identified as engaging us in the Transmittal Letter is our client for the specific matters on which we are engaged, and that we shall not be deemed to represent any of its parents, subsidiaries or other affiliates unless we expressly agree in writing to do so. Further, our representation of a corporation, partnership, joint venture, or other entity does not include a representation of the individuals or entities that are shareholders, officers, directors, partners, joint venturers, employees or members of such entities or their interests in such entities. There is no attorney-client relationship between the Firm and any such related person or entity. The attorney-client privilege is solely between the client and the Firm. Any proposed expansion of the representation to include any such related persons or entities shall be subject to and contingent upon execution of an engagement letter directly with those persons or entities.

8. Disclosure Issues

a. Lobbying Disclosure Act of 1995

Please note that, under certain circumstances, lawyers who lobby officials of the executive or legislative branches or federal agencies must publicly disclose such activities under the Lobbying Disclosure Act of 1995. If our activities on your behalf trigger the Act's registration and reporting requirements, we will have to file reports, which will be made available to the public, disclosing our representation of you, the general nature of our "lobbying" activities on your behalf,

and the Firm's income from such activities. We will bill you for any time spent complying with the Act's requirements in connection with matters handled for you.

b. Foreign Agents Registration Act

Under certain circumstances, lawyers who represent non-U.S. clients with respect to certain matters, including political activities, public relations, and advocacy before any agency or official of the U.S. government, must publicly disclose such activities under the Foreign Agents Registration Act. If our activities on your behalf trigger the Act's registration and reporting requirements, we will have to file reports, which will be made available to the public, disclosing our representation of you, the general nature of our activities on your behalf, and the Firm's income from such activities. We will bill you for any time spent complying with the Act's requirements in connection with matters handled for you.

c. Tax Shelter Regulations

Internal Revenue Service ("IRS") regulations require certain "material advisors" who make "tax statements" in the course of their work to maintain lists containing specified information and to disclose such information to the IRS upon request. The lists generally identify participants in a transaction, describe their anticipated tax benefits, and must include certain supporting documentation. Although targeted at "potentially abusive tax shelters," these regulations encompass "any transaction that has the potential for tax avoidance or evasion." Many of the commercial and other matters that we handle involve incidental tax issues that may bring them within this definition, even if we are not acting as our client's tax adviser with respect to the matter. If our activities on your behalf trigger these record keeping or disclosure obligations, we will be required to comply with the applicable law. We will bill you for any time spent doing so in connection with any matters that we handle for you. If you have any questions about these regulations, you should consult with your regular tax adviser or with one of our tax attorneys.

d. Compliance with Audit Requests, Subpoenas, Legal Process and Other Requests or Demands for Information

From time to time we may be required to respond to other requests for information or documents about you or our work for you. Such requests may come from you or your auditors. They may also come from third parties through a subpoena or other legal process to which we are required to respond. We will bill you for any time spent or costs incurred responding to such requests or demands in connection with any matters we handle for you. In the event the Firm considers it necessary to engage counsel in connection with any such third party inquiries, those expenses will be reimbursable costs under this engagement. The Firm will consult with you before engaging counsel.

9. Scope of Services

Our acceptance of this engagement does not involve an undertaking to represent you or your interests in any matter other than that which is described in the Transmittal Letter. In particular, unless specifically made a part of this engagement, our engagement does not include responsibility for review of insurance policies to determine the possibility of coverage for any claims that have been or might be asserted in a matter in which we are representing you, for notification of insurance carriers about such matters, or for advice about disclosure obligations concerning the matter under the federal securities laws or any other applicable law.

10. Client Files; Retention

During the course of this engagement, we shall maintain certain documents, both hard-copy and electronic, which pertain to the engagement and which in our judgment should be so maintained (the "Client File"). The Client File shall be your property. If you wish any documents we maintain in the Client File to be returned to you, we shall do so upon your request, although we shall be entitled to make copies of any such documents at our expense. Further, any expenses we incur in returning the Client File to you (other than costs incurred in making copies for ourselves) shall be billed to and paid by you, including without limitation any costs incurred in converting electronic documents to hard copy documents if you request such conversion. If you do not request return of the Client File, we shall maintain the documents in it for a period of seven (7) years from their creation, and thereafter may destroy the subject documents without further communication with you.

11. Arbitration of Disputes

The parties agree to final binding arbitration regarding any disputes or claims of any type or nature with respect to services rendered pursuant to this engagement letter, including, without limitation, disputes or claims related to legal fees for such services. The parties recognize that, by agreeing to arbitration, they will be waiving any right to a jury trial and the extensive discovery rights typically permitted in judicial proceedings. Unless otherwise agreed to by the parties or required by applicable jurisdictional requirements, the UNCITRAL Arbitration Rules shall govern the arbitration, the American Arbitration Association shall be the appointing authority, and the number of arbitrators shall be one.

12. Application of these Terms

The Transmittal Letter, this statement of general terms of representation, and the accompanying schedule of other charges will govern our relationship with you upon our retention even if you do not sign and return a copy of the Transmittal Letter. In the event that we agree to undertake additional matters, any such additional representations will be governed by the terms and conditions of this agreement unless we mutually agree otherwise in writing. Our representation will be deemed concluded at the time that we have rendered our final bill for services on this and any other matter undertaken for you. If you disagree with any of these terms and conditions, please advise us immediately by return correspondence so that we can resolve any differences at the outset of this engagement and proceed with a clear, complete, and consistent understanding of our relationship. This letter agreement supersedes any prior agreement with you with respect to our engagement to provide professional services to you, with the exception of any consent or waiver that you previously provided in relation to other engagements of the Firm. The terms and conditions of this letter may be modified or amended only by written agreement signed by the Firm and by you or another authorized representative of the client, and neither party may bind the other party by unilateral submission of additional or different terms and conditions absent written consent to such terms and conditions by the other party.

STANDARD SCHEDULE OF OTHER CHARGES

Other charges incurred in connection with this representation will be billed on the following basis until further notice: secretarial overtime resulting from time-sensitive or unusual requests from clients at an hourly rate based on office location (and average compensation in effect in each office), with other staff at \$30/hour; in-house photocopying at \$.20/page for black and white copies and \$.60/page for color copies; word processing operators and proofreaders at hourly rates based on office location (and average compensation in effect in each office). The following items are billed at actual cost: computerized research, express delivery services, postage, outside messengers, outside photocopies, transcripts, food services, and all additional charges.

Email 06/16/2014
From: Nemzoff, Joshua
To: ERapier
With Attachments



From: Nemzoff, Joshua <josh@nemzoff.net>
To: ERapier <ERapier@jeffparish.net>
Sent Date: Jun 16, 2014 12:26:07
Subject: Re: contract
Attachment: [Jefferson parish contract with Nemzoff 06162014.docx](#)

Hi Ed.

here are some of my comments. I am checking on the insurance issue. Call me when you can.
Josh

On Mon, Jun 16, 2014 at 9:11 AM, ERapier <ERapier@jeffparish.net> wrote:
For your review.

Edward S. Rapier, Jr.

Deputy Parish Attorney

Jefferson Parish Attorney's Office

200 Derbigny Street, Suite 5200

Gretna, LA 70053-5850

Office: 504-364-3802

This e-mail may contain privileged attorney-client communications, confidential information and/or attorney work product, and is only for the use by the intended recipient. Receipt by an unintended recipient does not constitute a waiver of any applicable privilege or applicable exemption pursuant to the Louisiana Public Records Law (La. Rev. Stat. 44:1 et seq.). Reading, disclosure, discussion, dissemination, distribution or copying of this information by anyone other than the intended recipient or his or her employees or agents is strictly prohibited. If you have received this communication in error, please immediately notify us and delete the original material from your computer.

NOTE: any information provided to Jefferson Parish Government may be subject to disclosure under the Louisiana Public Records Law.

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Joshua Nemzoff
Josh@nemzoff.net
215 862 4404 Office
[REDACTED] Cell
www.nemzoff.net

PROFESSIONAL SERVICES CONTRACT

BETWEEN

NEMZOFF & CO, LLC

AND

**JEFFERSON PARISH HOSPITAL SERVICE DISTRICT NO. 1, PARISH OF
JEFFERSON, STATE OF LOUISIANA**

**PARISH OF JEFFERSON
STATE OF LOUISIANA**

This Agreement made and entered into on this _____ day of _____, 2014, by and between the Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center by and through the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, hereinafter sometimes called the PARISH, represented by Elton M. Lagasse, Council Chairman, duly authorized to act pursuant to the provisions of Resolution No. _____ adopted on the _____ day of _____, 2014, and Nemzoff & Co., L.C., 300 Covered Bridge Rd, New Hope, PA 15936, authorized to do and doing business in the State of Louisiana, hereinafter called FIRM, represented herein by Joshua A. Nemzoff, its president.

In its contract with the Jefferson Parish Council, it was said: I am confirmed:

SECTION 1. – THE PROJECT

The PARISH hereby contracts with FIRM to perform all necessary services in connection with the project defined as follows:

To provide health care financial advisory services, and other related services, to the Jefferson Parish Council in its contract with the Jefferson Parish Council, it was said: I am confirmed: acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson.

The scope of the services includes, but is not limited to, the following tasks:

- a) Transaction Services - including negotiations and the advising on the structure of any proposed transaction including debt issues.
- b) Letter of Intent – The FIRM will negotiate the business terms of any Letter of Intent ("LOI") between the PARISH and the bidder, and will coordinate the negotiation and execution of the LOI with your designated legal counsel and/or other representatives and professionals.
- c) Transaction Documents – The FIRM will negotiate the business terms of any transaction agreed upon between the parties and will coordinate all negotiations regarding these documents. The primary document will be a Lease Agreement.
- d) Due Diligence – The FIRM will serve as the coordinator of the due diligence process. FIRM will advise in its contract with the Jefferson Parish Council, it was said: I am confirmed: as to all of the areas that the bidder may wish to include in due diligence. To the extent that the PARISH does not have the resources to respond to certain areas of due diligence, FIRM will identify additional professionals to assist the PARISH. The FIRM will work closely with the hospital management team and their advisors with respect to due diligence.

- e) Transition Planning – The FIRM will work with the PARISH at developing a transition plan relating to the transfer of operations of the facility to the bidders control.
- f) Closing – The FIRM will coordinate the transaction through closing to make sure that the entire process proceeds in an orderly and efficient manner from inception through the conclusion of the matter.

The FIRM shall work in conjunction with other experts retained to provide counsel to the PARISH on this transaction.

SECTION 2. – DOCUMENTS

The FIRM shall, without charge to the PARISH, furnish to the PARISH copies of any project documents requested by the PARISH. The PARISH shall furnish all standard information that the PARISH now has in its files that may be of use to the FIRM.

SECTION 3. – COMPENSATION

The PARISH shall pay the FIRM a retainer of \$50,000 (Fifty Thousand Dollars) upon execution of this Agreement. On the first day of each calendar month thereafter until closing or until this Agreement is terminated, whichever comes first, the PARISH shall pay the FIRM a monthly fee of \$50,000 (Fifty Thousand Dollars). Total fees exclusive of expenses, related to the West Jefferson transaction including all monthly fees and the initial retainer shall not exceed \$625,000 (Six Hundred Twenty-Five Thousand Dollars).

In addition, FIRM shall be entitled to be reimbursed for all documented and pre-approved out-of-pocket expenses incurred in connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance.

SECTION 4. – PAYMENTS

The FIRM shall submit an invoice for an initial payment of \$50,000 upon execution of this Agreement. Payment is due on this initial payment within 10 days of execution of this agreement. Ten days before the first day of each calendar month thereafter until closing or until this Agreement is terminated, whichever comes first, the Firm shall submit an invoice in the amount of \$50,000 (Fifty Thousand Dollars), along with any expenses that have been incurred. Parish shall pay all such invoices on the first day of the month following receipt of each invoice.

Deleted: On the

Deleted: within 10 days of

Deleted: receipt

SECTION 5. – TERMINATION OR SUSPENSION

The terms of this Agreement shall be binding upon the parties hereto until the work has been completed and accepted by the PARISH and all payments required to be made to the FIRM have been made; but this contract may be terminated under any or all of the following conditions:

- By mutual Agreement and consent of the parties hereto.
- By the PARISH as a consequence of the Firm's cessation of Gross and useful performance.
- By satisfactory completion of all services and obligations described herein.
- By PARISH with thirty (30) days written notice to FIRM.

Deleted: Return of the FIRM to comply with the terms, program, or quality of work in a satisfactory manner, proper conditions being made an understanding beyond the scope of the contract.
No other party upon notice of the other party to take its obligations, as set forth in this contract.

This Agreement shall expire twelve (12) months after it is executed by both parties or upon the closing of a transaction for the lease of West Jefferson Medical Center, whichever occurs first. The term of this Agreement may be extended upon mutual agreement of the parties.

Upon termination, the FIRM shall be paid for actual work performed prior to notice of termination or a pro rata share of the basic fee on the percentage of work actually completed. Upon termination under Item 2 above, the FIRM shall deliver to the OWNER all original documents, computer files, and files except the FIRM's personal and administrative files.

SECTION 6. – INSURANCE

Prior to commencing work FIRM shall provide at its own expense, proof of the following insurance coverage to the Parish of Jefferson by insurance companies acceptable to the PARISH.

Professional Liability Insurance for FIRM's liability for its operations under this Agreement with a Combined Single Limit of at least \$1,000,000.00 per occurrence.

The insurance policies detailed in this section shall contain no exclusionary language as respects the scope of operations to be performed for the PARISH. If this policy contains a deductible or retention, it is understood that FIRM is solely responsible for the payment of any deductible and the PARISH has no obligation whatsoever to participate in the payment of said deductible, any co-payments, and/or any claims expenses. All certificates of insurance shall be furnished to the PARISH upon request and shall provide that insurance will not be cancelled without sixty (60) days' notice to PARISH. The PARISH may examine the policy upon request, but has no duty to approve all insurance policies prior to commencing of any work. Insurance is to be placed with insurers with an AM Best rating of no less than A III.

SECTION 7. – INDEPENDENT CONTRACTOR

PARISH hereby engages FIRM as an independent contractor to render professional consulting services to and/or on behalf of PARISH and FIRM hereby accepts such engagement effective upon execution of this Agreement. It is understood and agreed by the parties hereto that FIRM is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between the PARISH and FIRM.

The parties hereto acknowledge and agree that the PARISH shall not: (a) withhold federal or state income taxes; (b) withhold federal social security tax (FICA); (c) pay federal or state unemployment taxes for the account of FIRM; or (d) pay workman's compensation insurance premiums for coverage for FIRM. On the other hand, FIRM agrees to be responsible and to pay all applicable federal income taxes, federal social security tax (or self employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

FIRM agrees to indemnify and hold the PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from the PARISH'S treatment of FIRM as an independent contractor. FIRM further agrees to reimburse the PARISH for any and all costs it incurs, including, but not limited to accounting fees and legal fees, in defending itself against any such liability.

SECTION 8. – NOTICE

Any communications to be given hereunder by either party to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

FIRM: Joshua A. Nemzoff
Nemzoff & Co., LLC
300 Covered Bridge Rd
New Hope, PA 18938

PARISH: Eilon M. Lagasse
Council Chairman
200 Derbigny St.
Suite 6013
Gretna, Louisiana 70053

Written notices hereunder delivered personally shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated five (5) days after deposit in the mail in accordance with this Paragraph.

SECTION 9. GENERAL

The FIRM shall indemnify and hold harmless the PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any party, firm or organization for loss of life or injury or damages to person or property, growing out of, resulting from, or by reason of any negligent acts, errors, and/or omissions, by the FIRM, its agents, servants or employees, while engaged upon or in connection with the services required to be performed by the FIRM under this Agreement.

The FIRM warrants that he has not employed or retained any company or person, other than bona fide employees working solely for the FIRM, to solicit or secure this contract, and that they have not paid or agreed to pay any company or person, other than bona fide employees working solely for the FIRM, any fee, commission, percentage, brokerage fee, gifts, or any other consideration, contingent upon or resulting from the award or making of this contract. For breach of violation of this warranty, the PARISH shall have the right to annul this contract without liability.

The continuance of this Agreement is contingent upon the appropriation of funds by the Jefferson Parish Council. If the Council fails to appropriate sufficient monies to provide for the continuation of the Agreement, or if such appropriation is reduced by the veto of the Parish President to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the Agreement, the Agreement shall terminate on the date of the beginning of the fiscal year for which funds are not appropriated.

The PARISH does not obligate itself to contract for or accept more than their actual requirements during the period of this agreement, as determined by actual needs and availability of appropriated funds.

The FIRM acknowledges and agrees that the rights and obligations conferred and contained herein shall be non-exclusive in nature, and the PARISH makes no representations or warranties to the contrary.

The FIRM acknowledges that pursuant to JPCO Sec. 2-155.10 (19) it has the duty to cooperate with the Jefferson Parish Inspector General in any investigation, audit, inspection, performance review, or hearing.

SECTION 10. ASSIGNMENT

This Agreement being for the personal services of the FIRM, shall not be assigned, sublet, transferred or subcontracted in whole or in part by the FIRM, as to services to be performed hereunder without the written consent of the PARISH.

SECTION 11. SUBMISSION TO JURISDICTION OF JEFFERSON PARISH

This Agreement shall be deemed to be a contract made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The FIRM hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

SECTION 12. – ENTIRE AGREEMENT

This Agreement and the attached documents represent the entire Agreement between the Parish of Jefferson and the FIRM and supersede all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Parish of Jefferson, through its Council Chairman, and the FIRM.

SECTION 13. – SEVERABILITY

Every provision of this Agreement is intended to be severable. If any term or provision hereof is deemed unlawful or invalid for any reason whatsoever, such unlawfulness or invalidity shall not affect the validity of the remainder of this Agreement.

This Agreement is executed in four (4) originals.

IN TESTIMONY WHEREOF, the parties have executed this Agreement on the day and year first above written.

Witnesses:

Jefferson Parish Hospital Service
District No. 1, Parish of Jefferson,
State of Louisiana d/b/a West
Jefferson Medical Center

Printed Name: _____

By _____
Ellen A. Lagasse, Chairman
Jefferson Parish Council

Printed Name: _____

Witnesses:

Nemzoff & Co., LLC

Printed Name: _____

By _____
Joshua A. Nemzoff, President

Printed Name: _____

Resolution No. 123044
06/18/2014



On joint motion of all Councilmembers present, the following resolution was offered as amended:

RESOLUTION NO. 123044

A resolution ratifying an Agreement between the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center (Council) and **Nemzoff & Co., LLC** to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson. (Council District 2)

WHEREAS, pursuant to Resolution No. 122965, adopted the 11th day of June, 2014, the Council selected Nemzoff & Co., LLC to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; and

WHEREAS, the administration has negotiated a contractual agreement with Nemzoff & Co., LLC, and said agreement in complete form, including all terms and conditions is submitted here for ratification.

NOW, THEREFORE, BE IT RESOLVED, by the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center;

SECTION 1. That the Council does hereby ratify a Professional Services Agreement between the Jefferson Parish Council of Jefferson Parish, Louisiana acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center and Nemzoff & Co., LLC to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson.

SECTION 2. That all costs associated with this agreement shall be paid by the West Jefferson Medical Center.


SECTION 3. That the Council Chairman, or in his absence the Vice-Chairman, is authorized to execute any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 4	(1) Johnston	NAYS: 3	(1) Templet	ABSENT: None
	(2) Spears		(2) Lagasse	
	(3) Zahn		(3) Roberts	
	(4) Lee-Sheng			

This resolution was declared to be adopted on this the **18th day of June, 2014.**

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Email 06/18/2014
From: Nemzoff, Joshua
To: ERapier
With Invoice



From: Nemzoff, Joshua <josh@nemzoff.net>
To: ERapier <ERapier@jeffparish.net>
Sent Date: Jun 18, 2014 13:54:33
Subject: Fwd: FOR YOUR REVIEW - Initial Payment for Jefferson
Attachment: [Invoice 6.18.14 Initial Payment - Jefferson.pdf](#)

Joshua Nemzoff

[REDACTED] cell

215 862 4404 work

www.nemzoff.net

Sent from Samsung Galaxy S5

----- Forwarded message -----

From: "Laura Taylor" <[REDACTED]>
Date: Jun 18, 2014 2:48 PM
Subject: FOR YOUR REVIEW - Initial Payment for Jefferson
To: "Joshua Nemzoff" <josh@nemzoff.net>
Cc:

Laura Taylor

[REDACTED]
[REDACTED] cell



June 18, 2014

To: Jefferson Parish Council
c/o Edward S. Rapier, Jr.
200 Derbigny Street, Suite 5200
Gretna, LA 70053-5850

From: Joshua Nemzoff
President
Nemzoff & Company
360 Covered Bridge Road
New Hope, PA 18938

Re: Advisory Services to the Jefferson Parish Council
for Jefferson Parish Hospital Services
District No. 1, Parish of Jefferson; Jefferson Parish Hospital Services

Initial Payment	<u>\$50,000.00</u>
Total Due	<u>\$50,000.00</u>

Payable Upon Receipt to Nemzoff & Company

Email 06/19/2014
From: Nemzoff, Joshua
To: ERapier
With Attachments



From: Nemzoff, Joshua <josh@nemzoff.net>
To: ERapier <ERapier@jeffparish.net>
Sent Date: Jun 19, 2014 15:13:43
Subject: Comments to contract
Attachment: [Jefferson parish contract with Nemzoff .docx](#)

Hi Ed

Here are my comments to the contract. I have retained the fee cap at \$625,000 and switched the payment to an hourly rate. Also, please note that I have eliminated one of the termination provisions in section 5 re the ability of the Parish to cancel the contract on 30 days notice. Given the volatility of the situation, I do not think it is in anyone's best interests to have that in there. If we do, there are individuals that will spend the next six months doing nothing but continuing to try to get rid of me. Josh

--

Joshua Nemzoff
Josh@nemzoff.net
215 862 4404 Office
[REDACTED] Cell
www.nemzoff.net

PROFESSIONAL SERVICES CONTRACT

BETWEEN

NEMZOFF & CO, LLC

AND

**JEFFERSON PARISH HOSPITAL SERVICE DISTRICT NO. 1, PARISH OF
JEFFERSON, STATE OF LOUISIANA**

**PARISH OF JEFFERSON
STATE OF LOUISIANA**

This Agreement made and entered into on this _____ day of _____, 2014, by and between the Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center by and through the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, hereinafter sometimes called the PARISH, represented by _____, duly authorized to act pursuant to the provisions of Resolution No. 122965, adopted on the 11th day of June, 2014, and Nemzoff & Co., LLC, 160 Covered Bridge Rd, New Hope, PA 18938, authorized to do and doing business in the State of Louisiana, hereinafter called FIRM, represented herein by Joshua A. Nemzoff, its president.

SECTION 1. – THE PROJECT

The PARISH hereby contracts with FIRM to perform all necessary services in connection with the project defined as follows:

To provide health care financial advisory services, and other related services, to the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson.

The scope of the services includes, but is not limited to, the following tasks:

Appointment to the Primary Negotiation Team as described in Resolution 122967, attached hereto as Exhibit A.

The FIRM shall work in conjunction with other experts retained to provide counsel to the PARISH on this transaction.

SECTION 2. – DOCUMENTS

The FIRM shall, without charge to the PARISH, furnish to the PARISH copies of any project documents requested by the PARISH. The PARISH shall furnish all standard information that the PARISH now has in its files that may be of use to the FIRM.

SECTION 3. – COMPENSATION

The PARISH shall pay the FIRM a ~~monthly fee of \$25,000 per month~~. Total fees exclusive of expenses, related to the West Jefferson transaction shall not exceed \$625,000 (Six Hundred Twenty-Five Thousand Dollars).

In addition, FIRM shall be entitled to be reimbursed ~~at State of Louisiana rates~~ for all documented and pre-approved out-of-pocket expenses incurred in

Deleted: fee of \$25,000 (Twenty Five Thousand Dollars) per month exclusive of expenses, related to the West Jefferson transaction shall not exceed \$625,000 (Six Hundred Twenty-Five Thousand Dollars). On the first day of each calendar month thereafter until the termination of this Agreement, the PARISH shall pay the FIRM a monthly fee of \$25,000 (Twenty Five Thousand Dollars) exclusive of expenses, related to the West Jefferson transaction.

connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance.

SECTION 4 – PAYMENTS

The FIRM shall submit an invoice for ~~all fees and expenses incurred by~~ Parish shall pay all such invoices within 30 days of receipt. All invoices shall be supported by documentation of the amount of time spent and a general description of the services performed on a daily basis.

SECTION 5 – TERMINATION OR SUSPENSION

The terms of this Agreement shall be binding upon the parties hereto until the work has been completed and accepted by the PARISH and all payments required to be made to the FIRM have been made; but this contract may be terminated under any or all of the following conditions:

- By mutual Agreement and consent of the parties hereto.
- By the PARISH as a consequence of the Firm engaging in Gross and willful malfeasance.
- By satisfactory completion of all services and obligations described herein.

This Agreement shall expire twelve (12) months after it is executed by both parties or upon the closing of a transaction for the lease of West Jefferson Medical Center, whichever occurs first. The term of this Agreement may be extended upon mutual agreement of the parties.

Upon termination, the FIRM shall be paid for actual work performed ~~under~~ prior to notice of termination. Upon termination under Item 2 above, the FIRM shall deliver to the OWNER all original documents, computer files, and files except the FIRM's personal and administrative files.

SECTION 6 – INSURANCE

Prior to commencing work FIRM shall provide at its own expense, proof of the following insurance coverage to the Parish of Jefferson by insurance companies acceptable to the PARISH:

Professional Liability Insurance for FIRM's liability for its operations under this Agreement with a Combined Single Limit of at least \$1,000,000.00 per occurrence.

The insurance policies detailed in this section shall contain no exclusionary language as respects the scope of operations to be performed for the PARISH. If the policy contains a deductible or retention, it is understood that FIRM is solely responsible for the payment of any deductible and the PARISH has no obligation whatsoever to participate in the payment of said deductible, any co-payments, and/or any claims expenses. All certificates of insurance shall be furnished to the PARISH upon request and shall provide that insurance will not be cancelled without sixty (60) days' notice to PARISH. The PARISH may examine the policy upon request, but has no duty to approve all insurance policies prior to commencing of any work. Insurance is to be placed with insurers with an AM Best rating of no less than A III.

SECTION 7 – INDEPENDENT CONTRACTOR

PARISH hereby engages FIRM as an independent contractor to render professional consulting services to and/or on behalf of PARISH and FIRM hereby accepts such engagement effective upon execution of this Agreement. It is understood and agreed by the parties hereto that FIRM is entering into this Agreement in the capacity of an independent contractor and that nothing contained

Deleted: an even payment of \$10,000 upon completion of this Agreement. This shall be the first due of each calendar month thereafter until closing or until this Agreement is terminated, whichever occurs first. The Firm shall submit an invoice in the amount of \$10,000 (Fifty Thousand Dollars), along with any expenses that have been incurred.

Deleted: By Parish with thirty (30) days written notice to FIRM.
Formatted: Twenty (20)
Formatted: Deleted and Numbering

Deleted: or a greater amount of the possible fee for the completion of work actually completed.

in this Agreement is intended to be construed as creating any other relationship between the PARISH and FIRM.

The parties hereto acknowledge and agree that the PARISH shall not: (a) withhold federal or state income taxes; (b) withhold federal social security tax (FICA); (c) pay federal or state unemployment taxes for the account of FIRM; or (d) pay workman's compensation insurance premiums for coverage for FIRM. On the other hand, FIRM agrees to be responsible and to pay all applicable federal income taxes, federal social security tax (or self employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

FIRM agrees to indemnify and hold the PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from the PARISH's treatment of FIRM as an independent contractor. FIRM further agrees to reimburse the PARISH for any and all costs it incurs, including, but not limited to accounting fees and legal fees, in defending itself against any such liability.

SECTION 8 - NOTICE

Any communications to be given hereunder by either party to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

FIRM: Joshua A. Niemczoff
Niemczoff & Co., LLC
360 Covered Bridge Rd
New Hope, PA 18938

PARISH: Jefferson Parish Council
200 Derbigny St.
Suite 6013
Gretna, Louisiana 70053

Written notices hereunder delivered personally shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated five (5) days after deposit in the mail in accordance with this Paragraph.

SECTION 9 - GENERAL

The FIRM shall indemnify and hold harmless the PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any party, firm or organization for loss of life or injury or damages to person or property, growing out of, resulting from, or by reason of any negligent acts, errors, and/or omissions, by the FIRM, its agents, servants or employees, while engaged upon or in connection with the services required to be performed by the FIRM under this Agreement.

The FIRM warrants that he has not employed or retained any company or person, other than bona fide employees working solely for the FIRM, to solicit or secure this contract, and that they have not paid or agreed to pay any company or person, other than bona fide employees working solely for the FIRM, any fee, commission, percentage, brokerage fee, gifts, or any other consideration, contingent upon or resulting from the award or making of this contract. For breach of violation of this warranty, the PARISH shall have the right to annul this contract without liability.

The continuance of this Agreement is contingent upon the appropriation of funds by the Jefferson Parish Council. If the Council fails to appropriate sufficient monies to provide for the continuation of the Agreement or if such appropriation is reduced by the veto of the Parish President to prevent the total appropriation for

the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the Agreement, the Agreement shall terminate on the date of the beginning of the fiscal year for which funds are not appropriated.

The PARISH does not obligate itself to contract for or accept more than their actual requirements during the period of this agreement, as determined by actual needs and availability of appropriated funds.

The FIRM acknowledges and agrees that the rights and obligations conferred and contained herein shall be non-exclusive in nature, and the PARISH makes no representations or warranties to the contrary.

The FIRM acknowledges that pursuant to JPCQ Sec. 2-155.10 (19) it has the duty to cooperate with the Jefferson Parish Inspector General in any investigation, audit, inspection, performance review, or hearing.

SECTION 10 - ASSIGNMENT

This Agreement being for the personal services of the FIRM, shall not be assigned, sublet, transferred or subcontracted in whole or in part by the FIRM, as to services to be performed hereunder without the written consent of the PARISH.

SECTION 11 - SUBMISSION TO JURISDICTION OF JEFFERSON PARISH

This Agreement shall be deemed to be a contract made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The FIRM hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

SECTION 12 - ENTIRE AGREEMENT

This Agreement and the attached documents represent the entire Agreement between the Parish of Jefferson and the FIRM and supersede all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Parish of Jefferson, through its Council Chairman, and the FIRM.

SECTION 13 - SEVERABILITY

Every provision of this Agreement is intended to be severable. If any term or provision hereof is deemed unlawful or invalid for any reason whatsoever, such unenforceability or invalidity shall not affect the validity of the remainder of this Agreement.

This Agreement is executed in four (4) originals.

IN TESTIMONY WHEREOF, the parties have executed this Agreement on the day and year first above written.

Witnesses:

Jefferson Parish Hospital Service
District No. 1, Parish of Jefferson,
State of Louisiana d/b/a West
Jefferson Medical Center

Printed Name: _____

By: _____
Jefferson Parish Council

Printed Name: _____

Witnesses:

Nemzoff & Co., LLC

Printed Name: _____

By: _____
Joshua A. Nemzoff, President

Printed Name: _____

Email 06/19/2014
From: Nemzoff, Joshua
To: ERapier



From: Nemzoff, Joshua <josh@nemzoff.net>
To: ERapier <ERapier@jeffparish.net>
Sent Date: Jun 19, 2014 16:00:45
Subject: Contract
Attachment:

Please disregard my prior email. Your changes to the contract are acceptable.

Joshua Nemzoff

cell

215 862 4404 work

www.nemzoff.net

Sent from Samsung Galaxy S5

Email 06/19/2014

From: ERapier

To: BStCyr

With Attachments



From: ERapier <ERapier@jeffparish.net>
To: BSTCyr <BSTCyr@jeffparish.net>
Sent Date: Jun 19, 2014 18:04:33
Subject: Fwd: Comments to contract
Attachment: [Jefferson parish contract with Nemzoff .docx](#)
[ATT00001.htm](#)

Ed Rapier
Sent from my iPad

Begin forwarded message:

From: "Nemzoff, Joshua" <josh@nemzoff.net<mailto:josh@nemzoff.net>>
Date: June 19, 2014 at 3:13:41 PM CDT
To: ERapier <ERapier@jeffparish.net<mailto:ERapier@jeffparish.net>>
Subject: Comments to contract

Hi Ed

Here are my comments to the contract. I have retained the fee cap at \$625,000 and switched the payment to an hourly rate. Also, please note that I have eliminated one of the termination provisions in section 5 re the ability of the Parish to cancel the contract on 30 days notice. Given the volatility of the situation, I do not think it is in anyone's best interests to have that in there. If we do, there are individuals that will spend the next six months doing nothing but continuing to try to get rid of me. Josh

--

Joshua Nemzoff
Josh@nemzoff.net<mailto:Josh@nemzoff.net>
215 862 4404 Office
[REDACTED] Cell
www.nemzoff.net<<http://www.nemzoff.net>>

PROFESSIONAL SERVICES CONTRACT

BETWEEN

NEMZOFF & CO, LLC

AND

JEFFERSON PARISH HOSPITAL SERVICE DISTRICT NO. 1, PARISH OF
JEFFERSON, STATE OF LOUISIANA

PARISH OF JEFFERSON
STATE OF LOUISIANA

This Agreement made and entered into on this _____ day of _____, 2014, by and between the Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center by and through the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, hereinafter sometimes called the PARISH, represented by _____, duly authorized to act pursuant to the provisions of Resolutions No. 122965, adopted on the 11th day of June, 2014, and Nemzoff & Co., LLC, 100 Covered Bridge Rd, New Hope, PA 18938, authorized to do and doing business in the State of Louisiana, hereinafter called FIRM, represented herein by Joshua A. Nemzoff, its president.

SECTION 1. - THE PROJECT

The PARISH hereby contracts with FIRM to perform all necessary services in connection with the project defined as follows:

To provide health care financial advisory services, and other related services, to the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson.

The scope of the services includes, but is not limited to, the following tasks:

Appointment to the Primary Negotiation Team as described in Resolution 122967, attached hereto as Exhibit A.

The FIRM shall work in conjunction with other experts retained to provide counsel to the PARISH on this transaction.

SECTION 2. - DOCUMENTS

The FIRM shall, without charge to the PARISH, furnish to the PARISH copies of any project documents requested by the PARISH. The PARISH shall furnish all standard information that the PARISH now has in its files that may be of use to the FIRM.

SECTION 3. - COMPENSATION

The PARISH shall pay the FIRM an hourly fee of \$250 per hour. Total fees exclusive of expenses, related to the West Jefferson transaction shall not exceed \$625,000 (Six Hundred Twenty-Five Thousand Dollars).

In addition, FIRM shall be entitled to be reimbursed at State of Louisiana rates for all documented and pre-approved out-of-pocket expenses incurred in

Defaulted: Interest of \$25,000 (Twenty Five Thousand Dollars) upon extension of this Agreement. On the first day of each calendar month thereafter until \$625,000 is paid this Agreement is terminated, whichever occurs first, the PARISH shall pay the FIRM a monthly fee of \$25,000 (Twenty Five Thousand Dollars).
Defaulted: including all meeting fees and the initial extension.

connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance.

SECTION 4. – PAYMENTS

The FIRM shall submit an invoice for ~~all fees and expenses incurred by the FIRM every month~~. Parish shall pay all such invoices within 30 days of receipt. All invoices shall be supported by documentation of the amount of time spent and a general description of the services performed on a daily basis.

Deleted: an actual payment of \$10,000 upon execution of this Agreement. Two (2) years before the first day of each calendar month thereafter until closed or until this Agreement is terminated, whichever comes first, the Firm shall submit an invoice in the amount of \$10,000 (Ten Thousand Dollars), along with any expenses that have been incurred.

SECTION 5. – TERMINATION OR SUSPENSION

The terms of this Agreement shall be binding upon the parties hereto until the work has been completed and accepted by the PARISH and all payments required to be made to the FIRM have been made; but this contract may be terminated under any or all of the following conditions:

- By mutual Agreement and consent of the parties hereto.
- By the PARISH as a consequence of the Firm engaging in Gross and willful malfeasance.
- By satisfactory completion of all services and obligations described herein.

Deleted: By PARISH with sixty (60) days written notice to FIRM.
Terminated: Incent: 1.0%
Terminated: Notice and Duration

This Agreement shall expire twelve (12) months after it is executed by both parties or upon the closing of a transaction for the lease of West Jefferson Medical Center, whichever occurs first. The term of this Agreement may be extended upon mutual agreement of the parties.

Upon termination, the FIRM shall be paid for actual work performed and expenses incurred prior to notice of termination. Upon termination under Item 2 above, the FIRM shall deliver to the OWNER all original documents, computer files, and files except the FIRM's personal and administrative files.

Deleted: or a percentage of the possible fee on the percentage of work actually completed.

SECTION 6. – INSURANCE

Prior to commencing work FIRM shall provide at its own expense, proof of the following insurance coverage to the Parish of Jefferson by insurance companies acceptable to the PARISH.

Professional Liability Insurance for FIRM's liability for its operations under this Agreement with a Combined Single Limit of at least \$1,000,000.00 per occurrence.

The insurance policies detailed in this section shall contain no exclusionary language as respects the scope of operations to be performed for the PARISH. If this policy contains a deductible or retention, it is understood that FIRM is solely responsible for the payment of any deductible and the PARISH has no obligation whatsoever to participate in the payment of said deductible, any co-payments, and/or any claims expenses. All certificates of insurance shall be furnished to the PARISH upon request and shall provide that insurance will not be cancelled without sixty (60) days' notice to PARISH. The PARISH may examine the policy upon request, but has no duty to approve all insurance policies prior to commencing of any work. Insurance is to be placed with insurers with an AM Best rating of no less than A III.

SECTION 7. – INDEPENDENT CONTRACTOR

PARISH hereby engages FIRM as an independent contractor to render professional consulting services to and/or on behalf of PARISH and FIRM hereby accepts such engagement effective upon execution of this Agreement. It is understood and agreed by the parties hereto that FIRM is entering into this Agreement in the capacity of an independent contractor and that nothing contained

in this Agreement is intended to be construed as creating any other relationship between the PARISH and FIRM.

The parties hereto acknowledge and agree that the PARISH shall not: (a) withhold federal or state income taxes; (b) withhold federal social security tax (FICA); (c) pay federal or state unemployment taxes for the account of FIRM; or (d) pay workman's compensation insurance premiums for coverage for FIRM. On the other hand, FIRM agrees to be responsible and to pay all applicable federal income taxes, federal social security tax (or self employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

FIRM agrees to indemnify and hold the PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from the PARISH's treatment of FIRM as an independent contractor. FIRM further agrees to reimburse the PARISH for any and all costs it incurs, including, but not limited to accounting fees and legal fees, in defending itself against any such liability.

SECTION 8 - NOTICE

Any communications to be given hereunder by either party to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

FIRM: Joshua A. Nimzoff
Nimzoff & Co., LLC
360 Covered Bridge Rd
New Hope, PA 18938

PARISH: Jefferson Parish Council
200 Derbigny St.
Suite 6013
Gretna, Louisiana 70053

Written notices hereunder delivered personally shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated five (5) days after deposit in the mail in accordance with this Paragraph.

SECTION 9 - GENERAL

The FIRM shall indemnify and hold harmless the PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any party, firm or organization for loss of life or injury or damages to person or property, growing out of, resulting from, or by reason of any negligent acts, errors, and/or omissions, by the FIRM, its agents, servants or employees, while engaged upon or in connection with the services required to be performed by the FIRM under this Agreement.

The FIRM warrants that he has not employed or retained any company or person, other than bona fide employees working solely for the FIRM, to solicit or secure this contract, and that they have not paid or agreed to pay any company or person, other than bona fide employees working solely for the FIRM, any fee, commission, percentage, brokerage fee, gifts, or any other consideration, contingent upon or resulting from the award or making of this contract. For breach of violation of this warranty, the PARISH shall have the right to annul this contract without liability.

The continuance of this Agreement is contingent upon the appropriation of funds by the Jefferson Parish Council. If the Council fails to appropriate sufficient monies to provide for the continuation of the Agreement or if such appropriation is reduced by the veto of the Parish President to prevent the total appropriation for

the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the Agreement, the Agreement shall terminate on the date of the beginning of the fiscal year for which funds are not appropriated.

The PARISH does not obligate itself to contract for or accept more than their actual requirements during the period of this agreement, as determined by actual needs and availability of appropriated funds.

The FIRM acknowledges and agrees that the rights and obligations conferred and contained herein shall be non-exclusive in nature, and the PARISH makes no representations or warranties to the contrary.

The FIRM acknowledges that pursuant to JPCQ Sec. 2-155.10 (19) it has the duty to cooperate with the Jefferson Parish Inspector General in any investigation, audit, inspection, performance review, or hearing.

SECTION 10 - ASSIGNMENT

This Agreement being for the personal services of the FIRM, shall not be assigned, sublet, transferred or subcontracted in whole or in part by the FIRM, as to services to be performed hereunder without the written consent of the PARISH.

SECTION 11 - SUBMISSION TO JURISDICTION OF JEFFERSON PARISH

This Agreement shall be deemed to be a contract made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The FIRM hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

SECTION 12 - ENTIRE AGREEMENT

This Agreement and the attached documents represent the entire Agreement between the Parish of Jefferson and the FIRM and supersede all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Parish of Jefferson, through its Council Chairman, and the FIRM.

SECTION 13 - SEVERABILITY

Every provision of this Agreement is intended to be severable. If any term or provision hereof is deemed unlawful or invalid for any reason whatsoever, such unenforceability or invalidity shall not affect the validity of the remainder of this Agreement.

This Agreement is executed in four (4) originals.

IN TESTIMONY WHEREOF, the parties have executed this Agreement on the day and year first above written.

Witnesses:

Jefferson Parish Hospital Service
District No. 1, Parish of Jefferson,
State of Louisiana d/b/a West
Jefferson Medical Center

Printed Name: _____

By: _____
Jefferson Parish Council

Printed Name: _____

Witnesses:

Nemzoff & Co., LLC

Printed Name: _____

By: _____
Joshua A. Nemzoff, President

Printed Name: _____

Email 06/20/2014
From: Nemzoff, Joshua
To: ERapier



From: Nemzoff, Joshua <josh@nemzoff.net>
To: ERapier <ERapier@jeffparish.net>
Sent Date: Jun 20, 2014 09:12:58
Subject: RE: Question
Attachment:

Well maybe not. I am sending you an email

Joshua Nemzoff

cell

215 862 4404 work

www.nemzoff.net

Sent from Samsung Galaxy S5

On Jun 20, 2014 10:07 AM, "ERapier" <ERapier@jeffparish.net> wrote:

As far as I am concerned you are under contract based on the contract I forwarded you yesterday.

Edward S. Rapier, Jr.

Deputy Parish Attorney

Jefferson Parish Attorney's Office

200 Derbigny Street, Suite 5200

Gretna, LA 70053-5850

Office: 504-384-3802

This e-mail may contain privileged attorney-client communications, confidential information and/or attorney work product, and is only for the use by the intended recipient. Receipt by an unintended recipient does not constitute a waiver of any applicable privilege or applicable exemption pursuant to the Louisiana Public Records Law (La. Rev. Stat. 44:1 et seq.). Reading, disclosure, discussion, dissemination, distribution or copying of this information by anyone other than the intended recipient or his or her employees or agents is strictly prohibited. If you have received this communication in error, please immediately notify us and delete the original material from your computer.

NOTE: any information provided to Jefferson Parish Government may be subject to disclosure under the Louisiana Public Records Law.

From: Nemzoff, Joshua [mailto:josh@nemzoff.net]

Sent: Thursday, June 19, 2014 8:51 PM

To: ERapier

Subject: Question

Cliff has scheduled a meeting next Thursday at 10AM in Washington DC with the Merrill Lynch guys and Foley to talk about next steps. As far as I know, I do not have a contract yet so if I incur any travel expenses, like going down the day before because I can not get there in time for the meeting if I do not, will my contract be in force by Wednesday late morning/early afternoon?

--

Joshua Nemzoff

Josh@nemzoff.net

215 862 4404 Office

██████████ Cell

www.nemzoff.net

Email 06/20/2014
From: Nemzoff, Joshua
To: ERapier
With Attachments



From: Nemzoff, Joshua <josh@nemzoff.net>
To: ERapier <ERapier@jeffparish.net>
Sent Date: Jun 20, 2014 09:13:16
Subject: Upon further reflection
Attachment: [east jeff417.pdf](#)
[westjeff424.docx](#)
[Jefferson contractjune20.docx](#)

Hi Ed

I thought about our conversation yesterday and here are some thoughts for you. Attached you will find the East Jeff Proposal which was for \$625,000. In addition I have attached the West Jeff Proposal which was for \$625,000. And finally I have attached my comments on the current proposal which is also for \$625,000. All of these contracts anticipate a fee for this work of \$625,000. In other words I am getting paid \$625,000 to do all of the work necessary to close this deal. The \$50,000 a month that is referenced in all of these documents is simply an explanation of how that money is paid out.

I think that when I sent you the first draft of a proposal a couple of weeks ago, in an effort to not call this a contingent fee contract, it simply said 50 a month and fees will not exceed 625. That was probably my fault in not being clear, but if for example this deal closes in four months, I did not intend for you to think that my fee for a transaction of this magnitude would be \$200,000. I have adjusted the fee section accordingly. I have also taken out the line about providing supporting documentation regarding time. The \$50,000 a month has nothing to do with time spent. In fact since there is no mention of an hourly rate anywhere in this contract, I am not sure what documentation you would want. If I said I spent 60 hours or 90 hours, how would you be in a position to say that was worth \$50,000 a month? I also took out the 30 day cancellation clause. As I mentioned to you before, leaving this in is simply going to continue to provide a disruptive element in the Parish Council. The people that do not want me there will continue to try to get rid of me on a daily basis, which I do not think is in anyone's best interests.

I also wanted to let you know that I was disturbed by the events of the past few days. Putting aside the details of the contract, as you know I am not an expert in your contracting procedures, but you and I went over the contract and we agreed on it last week and the Council knew that. On Wednesday morning, the Parish council went into executive session and made some changes to the document. That was Wednesday. It appears the changes that were made were few in number, but no one told me what they were. At 2:34 yesterday, I saw the changes for the first time. I then gave you my comments and was very quickly told that the 3PM deadline had passed for making any changes. I am a bit confused as to why these changes to the contract that were agreed to on Wednesday were not sent to me by Deborah until 30 minutes before your deadline. A deadline that I was not aware of. Had I known that any changes to the contract had that deadline, I would have been calling you every hour after the council meeting to get the comments.

So here is where I am on this issue. I understand that you have certain constraints regarding timing and I do not want to hold things up. The contract that the Parish council approved on

Wednesday is not acceptable to me for the reasons stated. The contract I have attached to this email is acceptable. Please be advised and consider this a formal notice, that I am willing to sign the contract approved by the Parish Council on Wednesday in a gesture of good faith to keep the process moving forward, but I will only work under those terms until the next Council meeting in July. At that time, if the Council does not approve the contract attached to this email, or one that we both agree to, I will stop all work. I have taken a reasonably high amount of abuse in Jefferson Parish since the day I sent you my proposal in February, but that is what I do for a living, so it does not bother me. I think I have gone out of my way to help all of you out despite many hurdles. But I am not going to put myself in a position of having to justify every hour of my time on a project of this size. It seems to me that some folks down there are just looking to set me up for a fall and I do not plan to participate in that. My job is to get this deal done as quickly as possible, Josh

--

Joshua Nemzoff
Josh@nemzoff.net
215 862 4404 Office
[REDACTED] Cell
www.nemzoff.net



April 24, 2014

Ms. Nancy R. Cassagne
Chief Executive Officer
West Jefferson Medical Center
1101 Medical Center Blvd.
Marrero, LA 70072

Re: Advisory Services Agreement

Dear Ms. Cassagne,

In accordance with our recent discussions, this will confirm the agreement of the Jefferson Parish Hospital Service District No. 1 d/b/a West Jefferson Medical Center ("Company") to retain Nemzoff & Company, LLC ("Consultant"), to render advisory services to the Company, for any change of control transaction related to West Jefferson Medical Center and related entities (the "Engagement"), as provided below and upon the terms and conditions set forth herein. The Company and Consultant agree as follows:

1. **Duties of Consultant.** During the term of this Agreement, the Consultant and more specifically Joshua Nemzoff, will provide the Company with such regular and customary consulting advice concerning matters pertaining to a change of control transaction as is reasonably requested by the Company, provided that the Consultant shall not be required to undertake duties not reasonably within the scope of the advisory services contemplated by this Agreement. In performance of these duties, the Consultant shall provide the Company with the benefits of its best judgment and efforts. It is understood and acknowledged by the parties that the value of the Consultant's advice is not measurable in any quantitative manner, and that the Consultant shall be obligated to render advice, upon the request of the Company, in good faith.

The services to be provided by the Consultant may include but are not limited to the following:

A. **Transaction Services**

Consultant will coordinate all negotiations and related work with your transaction counsel. We work as a team with your transaction counsel to make sure that the legal and business aspects of the transaction are properly handled. We strongly suggest, as part of this transaction, that you hire an experienced hospital transaction attorney

who had been the lead transaction attorney on multiple hospital sales and acquisitions. We will need to rely on the expertise of counsel in these matters, and our strong belief is an inexperienced transaction attorney will slow down and/or impair the process. If you do not have access to such an individual, we can certainly recommend someone.

B. Negotiations

Consultant will coordinate all negotiations on any transaction including business and legal issues. The Board, through a designated person(s) appointed by the Board, will be kept fully and promptly informed of all actions and developments, and shall have and maintain total control over the transaction process. No commitments or material decisions or representations will be made without the Board's prior knowledge and approval. It is clearly understood by all parties that Consultant will serve as the lead negotiator and project director, and all contact with potential bidders and their representatives will be coordinated and handled by us, and by no other party without our written approval.

C. Structure

Consultant will advise and consult with you and your transaction counsel as to the appropriate transaction structure, including, but not limited to, major deal points, assets/liabilities to be assumed, required representations, warranties and indemnifications, and termination provisions.

D. Debt Issues

Consultant will coordinate with and advise the Board and/or, at its direction, its designated legal and financial professionals, as to all business issues relating to the status of your outstanding debt, and how it relates to the transaction. We will coordinate these activities with your investment bankers and/or other designated legal and financial professionals.

E. Letter of Intent

Consultant will negotiate the business terms of any Letter of Intent ("LOI") between the Company and the bidder, and will coordinate the negotiation and preparation of the LOI with your designated legal counsel and/or other representatives and professionals.

F. Transaction Documents

Consultant will negotiate the business terms of any transaction agreed upon between the parties and will coordinate all negotiations regarding these documents. The primary document will, of course, be a Lease Agreement.

G. Due Diligence

Consultant will serve as the Project Director and coordinator of the due diligence process. We will advise you as to all of the areas that the bidder may wish to include in due diligence. To the extent that you do not have the resources to respond to certain areas of due diligence, we will identify additional professionals to assist you. Please note that we do not supply any due diligence data to bidders ourselves since that would potentially present a conflict of interest. Our role is to coordinate and direct the entire process.

H. Transition Planning

As the deal proceeds, we will work with you at developing a transition plan relating to the transfer of operations of the facility to the bidders control. Many of the personnel used in due diligence will, in fact, become part of the transition planning team.

I. Closing

We will coordinate the transaction through closing to make sure that the entire process proceeds in an orderly and efficient manner from inception through the conclusion of the matter.

2. Relationship with Others. The Company acknowledges that the Consultant and its affiliates are in the business of providing financial services and consulting advice (of all types contemplated by this Agreement) to others. Nothing herein contained shall be construed to limit or restrict the Consultant or its affiliates from rendering such services or advice unrelated to the Company to others.

3. Compensation. As compensation for the services to be rendered by the Consultant to the Company pursuant to Section 1 hereof, the Company shall pay the Consultant a transaction fee of \$625,000 (Six Hundred Twenty Five Thousand Dollars) at closing ("Transaction Fee"), less the retainer and monthly fees paid as indicated below. The Transaction Fee is contingent upon closing. Company shall pay Consultant a retainer of \$50,000 (Fifty Thousand Dollars) upon execution of this agreement and on the first day of each calendar month thereafter until closing or until this Agreement is terminated, whichever comes first, a monthly fee of \$50,000 (Fifty Thousand Dollars) will be paid to consultant. The retainer and all monthly fees paid will be deducted from the Transaction Fee. Professional fees will be capped at \$625,000 (Six Hundred Twenty Five Thousand Dollars). It is understood that to the extent Consultant is in the process of negotiating a lease or similar transaction on behalf of the Company and the term of

this agreement expires, all of the professional fees related the transaction will have been paid and Consultant will agree to complete all of the work on this engagement. Out-of-pocket expenses will be invoiced separately and are payable within fifteen (15) days. Any expenses except for those related to travel must be approved in writing by the Company in advance.

4. Limitation Upon the Use of Advice and Services.

(a) No person or entity, other than the Company or any of its subsidiaries, shall be entitled to make use of or rely upon the advice of the Consultant to be given hereunder, and the Company shall not transmit such advice to others, or encourage or facilitate the use of or reliance upon such advice by others, without the prior written consent of the Consultant, unless required to do so by law.

5. Severability. Every provision of this Agreement is intended to be severable. If any term or provision hereof is deemed unlawful or invalid for any reason whatsoever, such unlawfulness or invalidity shall not affect the validity of the remainder of this Agreement.

6. Term of Agreement. This Agreement shall expire twelve (12) months after it is executed by both parties or upon the closing of a transaction, whichever occurs first.

7. Termination - Other than expiration according to its terms as stated above, this Agreement may only be terminated for cause, defined as follows:

(a) If Nemzoff, or Joshua A. Nemzoff is indicted for or convicted of a felony offense or crime of moral turpitude, a financial crime (e.g. theft, embezzlement or the like, regardless of whether a felony or lesser offense), or if Nemzoff is dissolved or liquidated, or shall apply for or consent to the appointment of a receiver, trustee or liquidator of Nemzoff, or all or a substantial part of its assets, or file a voluntary petition in bankruptcy, or commits gross and willful malfeasance, this agreement shall be terminated.

(b) If Nemzoff refuses or is unable to perform the lawful duties assigned to him and said refusal or inability to perform causes a material breach of this agreement."

(c) In the event that the Company abandons the idea of entering into a change of control agreement with a third party and elects to move forward on its own.

(d) In the event this Agreement is terminated for cause, you will not be required to make any further payments. Any amounts paid up until the date of termination shall be considered full payment for services provided under this Agreement.

8. Miscellaneous.

(a) If, during the term hereof, the Consultant shall cease to do business, the provisions hereof relating to the duties of the Consultant and compensation by the Company as it applies to the Consultant shall thereupon cease to be in effect, except for the Company's obligation of payment for services rendered prior thereto.

(b) This Agreement embodies the entire agreement and understanding between the Company, and the Consultant and supersedes any and all negotiations, prior discussions and preliminary and prior agreements and understandings related to the subject matter hereof.

(c) This Agreement has been duly authorized, executed and delivered by and on behalf of the Company and the Consultant.

(d) This Agreement shall be construed and interpreted in accordance with the laws of the State of Louisiana, without giving effect to conflicts of laws.

9. Ownership and Use of Materials.

The Company shall own, solely and exclusively, all reports delivered under this Agreement. If any of Consultant's intellectual property is contained in any of the deliverables, Consultant grants the Company a royalty free, paid up, non-exclusive, perpetual license to use such intellectual property in connection with the Company's use of all of the deliverables. Consultant acknowledges and agrees that its intellectual property shall not include, and it shall have no ownership rights in, any of the Company's confidential information or tangible or intangible property.

10. Confidentiality.

Except as otherwise required by law or regulation, any and all documentation, data, opinions, information and communications heretofore or hereafter made or furnished by the Company to Consultant or any consultant subcontractor in connection with this Agreement, shall remain proprietary to the Company and shall be held by the Consultant and any consultant subcontractor in strict confidence and shall not be released, copied or disclosed by the Consultant or any consultant subcontractor without the prior written consent of the Company. If Consultant or any of Consultant's Representatives becomes legally compelled (by oral questions, interrogatories, requests for information or documents, subpoena, civil or criminal investigative demand or similar process) to make any disclosure that is prohibited or otherwise constrained by this letter agreement, Consultant or such Representative, as the case may be, will provide Discloser with prompt notice of such legal proceedings so that it may seek an appropriate protective order or other appropriate relief or waive compliance with the provisions of this letter agreement. In the absence of a protective order or Consultant's receiving such a waiver from Company, Consultant or its Representative is permitted (with Discloser's cooperation but at Consultant's expense) to disclose that portion (and only that portion) of the Confidential Information that Consultant or the Representative is legally compelled to disclose, provided, however, that Consultant and Consultant's Representatives must use reasonable efforts to obtain reliable assurance that

confidential treatment will be accorded by any person to whom any Confidential Information is so disclosed.

11. HIPAA.

The Consultant shall reasonably cooperate with the Company to perform its obligations under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") in compliance with privacy policies and procedures that may, from time-to-time, be implemented by the Company under HIPAA. The parties acknowledge that, in the event the Consultant has or is granted access to individually identifiable health information under this Agreement, the Consultant may be deemed a "business associate of the Company, as such term is defined under the standards for privacy of individually identifiable health information adopted pursuant to HIPAA (45C.F.R. Parts 160 and 164), and the parties will enter into a separate business associate agreement upon terms and conditions that are mutually satisfactory to the parties.

If you are in agreement with the foregoing, please execute and return one copy of this letter to Joshua Nemzoff.

Sincerely,

Joshua A. Nemzoff
President
Nemzoff & Company, LLC

ACCEPTED BY AND AGREED TO
AS OF THE DATE FIRST WRITTEN ABOVE:

West Jefferson Medical Center

By: _____

Title: _____

Date: _____

PROFESSIONAL SERVICES CONTRACT

BETWEEN

NEMZOFF & CO, LLC

AND

JEFFERSON PARISH HOSPITAL SERVICE DISTRICT NO. 1, PARISH OF
JEFFERSON, STATE OF LOUISIANA

PARISH OF JEFFERSON
STATE OF LOUISIANA

This Agreement made and entered into on this _____ day of _____, 2014, by and between the Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center by and through the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, hereinafter sometimes called the PARISH, represented by _____, duly authorized to act pursuant to the provisions of Resolution No. 122965, adopted on the 11th day of June, 2014, and Nemzoff & Co., LLC, 100 Covered Bridge Rd, New Hope, PA 18938, authorized to do and doing business in the State of Louisiana, hereinafter called FIRM, represented herein by Joshua A. Nemzoff, its president.

SECTION 1. - THE PROJECT

The PARISH hereby contracts with FIRM to perform all necessary services in connection with the project defined as follows:

To provide health care financial advisory services, and other related services, to the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson.

The scope of the services includes, but is not limited to, the following tasks:

Appointment to the Primary Negotiation Team as described in Resolution 122967, attached hereto as Exhibit A.

The FIRM shall work in conjunction with other experts retained to provide counsel to the PARISH on this transaction.

SECTION 2. - DOCUMENTS

The FIRM shall, without charge to the PARISH, furnish to the PARISH copies of any project documents requested by the PARISH. The PARISH shall furnish all standard information that the PARISH now has in its files that may be of use to the FIRM.

SECTION 3. - COMPENSATION

~~The fee for completing all work on this transaction will be \$500,000 excluding expenses, payable as follows:~~ The PARISH shall pay the FIRM a retainer of \$50,000 (Fifty Thousand Dollars) upon execution of this Agreement. On the first day of each calendar month thereafter until a ~~Definitive Agreement~~ Definitive Agreement is signed by the PARISH, the PARISH shall pay the FIRM \$50,000 (Fifty Thousand Dollars). ~~Upon execution of a Definitive Agreement, a fee payment will be made~~

~~Excluded: nothing or with this Agreement is immaterial, whichever comes first.~~
~~Excluded: a monthly fee of~~

to the Firm in an amount equal to \$500,000 less all fees and the retainer previously paid. By way of example, if the Definitive Agreement is signed after five months an additional payment of \$500,000 will be due from West. Subsequent to the execution of a Definitive Agreement/Lease, the PARISH shall pay the FIRM \$50,000 on the first of each calendar month subsequent to execution of the agreement for two months and \$15,000 on the third month. Total fees exclusive of expenses, related to the West Jefferson transaction including all monthly fees and the initial retainer shall not exceed \$825,000 (Six Hundred Twenty-Five Thousand Dollars).

In addition, FIRM shall be entitled to be reimbursed at State of Louisiana rates for all documented and pre-approved out-of-pocket expenses incurred in connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance.

SECTION 4. PAYMENTS

The FIRM shall submit an invoice for all fees and amounts. Parish shall pay all such invoices within 30 days of receipt.

SECTION 5. - TERMINATION OR SUSPENSION

The terms of this Agreement shall be binding upon the parties hereto until the work has been completed and accepted by the PARISH and all payments required to be made to the FIRM have been made; but this contract may be terminated under any or all of the following conditions:

- By mutual Agreement and consent of the parties hereto
- By the PARISH as a consequence of the Firm engaging in Gross and willful malfeasance
- By satisfactory completion of all services and obligations described herein.

This Agreement shall expire twelve (12) months after it is executed by both parties or upon the closing of a transaction for the lease of West Jefferson Medical Center, whichever occurs first. The term of this Agreement may be extended upon mutual agreement of the parties.

Upon termination, the FIRM shall be paid for actual work performed prior to notice of termination or a pro rata share of the monthly fee on the percentage of work actually completed. Upon termination under item 2. above, the FIRM shall deliver to the OWNER all original documents, computer files, and files except the FIRM's personal and administrative files.

SECTION 6. - INSURANCE

Prior to commencing work FIRM shall provide at its own expense, proof of the following insurance coverage to the Parish of Jefferson by insurance companies acceptable to the PARISH.

Professional Liability Insurance for FIRM's liability for its operations under this Agreement with a Combined Single Limit of at least \$1,000,000.00 per occurrence.

The insurance policies detailed in this section shall contain no exclusionary language as respects the scope of operations to be performed for the PARISH. If this policy contains a deductible or retention, it is understood that FIRM is solely responsible for the payment of any deductible and the PARISH has no obligation whatsoever to participate in the payment of said deductible, any co-payments, and/or any claims expenses. All certificates of insurance shall be furnished to the PARISH upon request and shall provide that insurance will not be cancelled without sixty (60) days' notice to PARISH. The PARISH may examine the policy

Deleted; or an early payment of \$50,000 upon execution of this Agreement. Ten days before the first day of each calendar month thereafter until closing of this Agreement to terminate, whichever occurs first, the Firm shall submit an invoice in the amount of \$50,000 (or \$15,000 thereafter), only with any expenses that have been incurred.

Deleted; all amounts shall be supported by documentation of time spent and hours of employees.

Deleted; By PARISH with 30 to 120 days written notice to FIRM.
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upon request, but has no duty to approve all insurance policies prior to commencing of any work. Insurance is to be placed with insurers with an AM Best rating of no less than A III.

SECTION 7. - INDEPENDENT CONTRACTOR

PARISH hereby engages FIRM as an independent contractor to render professional consulting services to and/or on behalf of PARISH and FIRM hereby accepts such engagement effective upon execution of this Agreement. It is understood and agreed by the parties hereto that FIRM is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between the PARISH and FIRM.

The parties hereto acknowledge and agree that the PARISH shall not: (a) withhold federal or state income taxes; (b) withhold federal social security tax (FICA); (c) pay federal or state unemployment taxes for the account of FIRM; or (d) pay workman's compensation insurance premiums for coverage for FIRM. On the other hand, FIRM agrees to be responsible and to pay all applicable federal income taxes, federal social security tax (or self employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

FIRM agrees to indemnify and hold the PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from the PARISH'S treatment of FIRM as an independent contractor. FIRM further agrees to reimburse the PARISH for any and all costs it incurs, including, but not limited to accounting fees and legal fees, in defending itself against any such liability.

SECTION 8. - NOTICE

Any communications to be given hereunder by either party to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

FIRM:	Joshua A. Nemzoff Nemzoff & Co., LLC 500 Covered Bridge Rd New Hope, PA 18936
PARISH:	Jefferson Parish Council 200 Derbigny St Suite 6013 Gretna, Louisiana 70053

Written notices hereunder delivered personally shall be deemed communicated as of actual receipt, mailed notices shall be deemed communicated five (5) days after deposit in the mail in accordance with this Paragraph.

SECTION 9. - GENERAL

The FIRM shall indemnify and hold harmless the PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any party, firm or organization for loss of life or injury or damages to person or property, growing out of, resulting from, or by reason of any negligent acts, errors, and/or omissions by the FIRM, its agents, servants or employees, while engaged upon or in connection with the services required to be performed by the FIRM under this Agreement.

The FIRM warrants that he has not employed or retained any company or person, other than bona fide employees working solely for the FIRM, to solicit or

secure this contract, and that they have not paid or agreed to pay any company or person, other than bona-fide employees working solely for the FIRM, any fee, commission, percentage, brokerage fee, gifts, or any other consideration, contingent upon or resulting from the award or making of this contract. For breach of violation of this warranty, the PARISH shall have the right to annul this contract without liability.

The continuance of this Agreement is contingent upon the appropriation of funds by the Jefferson Parish Council. If the Council fails to appropriate sufficient monies to provide for the continuation of the Agreement, or if such appropriation is reduced by the veto of the Parish President to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the Agreement, the Agreement shall terminate on the date of the beginning of the fiscal year for which funds are not appropriated.

The PARISH does not obligate itself to contract for or accept more than their actual requirements during the period of this agreement, as determined by actual needs and availability of appropriated funds.

The FIRM acknowledges and agrees that the rights and obligations conferred and contained herein shall be non-exclusive innature, and the PARISH makes no representations or warranties to the contrary.

The FIRM acknowledges that pursuant to JPCO Sec. 2-155.10 (19) it has the duty to cooperate with the Jefferson Parish Inspector General in any investigation, audit, inspection, performance review, or hearing.

SECTION 10. – ASSIGNMENT

This Agreement being for the personal services of the FIRM, shall not be assigned, sublet, transferred or subcontracted in whole or in part by the FIRM, as to services to be performed hereunder without the written consent of the PARISH.

SECTION 11. – SUBMISSION TO JURISDICTION OF JEFFERSON PARISH

This Agreement shall be deemed to be a contract made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The FIRM hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

SECTION 12. – ENTIRE AGREEMENT

This Agreement and the attached documents represent the entire Agreement between the Parish of Jefferson and the FIRM and supersede all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Parish of Jefferson, through its Council Chairman, and the FIRM.

SECTION 13. – SEVERABILITY

Every provision of this Agreement is intended to be severable. If any term or provision hereof is deemed unlawful or invalid for any reason whatsoever, such unlawfulness or invalidity shall not affect the validity of the remainder of this Agreement.

This Agreement is executed in four (4) originals.

IN TESTIMONY WHEREOF, the parties have executed this Agreement on the day and year first above written.

Witnesses:

Jefferson Parish Hospital Service
District No. 1, Parish of Jefferson,
State of Louisiana d/b/a West
Jefferson Medical Center

By: _____

Printed Name: _____

Jefferson Parish Council

Printed Name: _____

Witnesses:

Nemzoff & Co., LLC

By: _____

Joshua A. Nemzoff, President

Printed Name: _____

Printed Name: _____

PROFESSIONAL SERVICES CONTRACT

BETWEEN

NEMZOFF & CO, LLC

AND

JEFFERSON PARISH HOSPITAL SERVICE DISTRICT NO. 1, PARISH OF
JEFFERSON, STATE OF LOUISIANA

PARISH OF JEFFERSON
STATE OF LOUISIANA

This Agreement made and entered into on this _____ day of _____, 2014, by and between the Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center by and through the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, hereinafter sometimes called the PARISH, represented by _____, duly authorized to act pursuant to the provisions of Resolution No. 122965, adopted on the 11th day of June, 2014, and Nemzoff & Co., LLC, 100 Covered Bridge Rd, New Hope, PA 18938, authorized to do and doing business in the State of Louisiana, hereinafter called FIRM, represented herein by Joshua A. Nemzoff, its president.

SECTION 1. - THE PROJECT

The PARISH hereby contracts with FIRM to perform all necessary services in connection with the project defined as follows:

To provide health care financial advisory services, and other related services, to the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson.

The scope of the services includes, but is not limited to, the following tasks:

Appointment to the Primary Negotiation Team as described in Resolution 122967, attached hereto as Exhibit A.

The FIRM shall work in conjunction with other experts retained to provide counsel to the PARISH on this transaction.

SECTION 2. - DOCUMENTS

The FIRM shall, without charge to the PARISH, furnish to the PARISH copies of any project documents requested by the PARISH. The PARISH shall furnish all standard information that the PARISH now has in its files that may be of use to the FIRM.

SECTION 3. - COMPENSATION

~~The fee for completing all work on this transaction will be \$500,000 excluding expenses, payable as follows:~~ The PARISH shall pay the FIRM a retainer of \$50,000 (Fifty Thousand Dollars) upon execution of this Agreement. On the first day of each calendar month thereafter until a ~~Definitive Agreement~~ ~~is signed by the PARISH~~ (the PARISH shall pay the FIRM \$50,000 (Fifty Thousand Dollars)). ~~(Upon execution of a Definitive Agreement, a one-time payment will be made~~

~~Definitive (closing or until this Agreement is terminated, whichever comes first)~~

~~Definitive: a monthly fee of~~

In addition, FARM shall be entitled to be reimbursed at State of Louisiana rates for all documented and pre-approved out-of-pocket expenses incurred in connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance.

The FIRM shall submit an invoice for all fees and expenses. Parish shall pay all such invoices within 30 days of receipt.

The terms of this Agreement shall be binding upon the parties hereto until the work has been completed and accepted by the PARISH and all payments required to be made to the FIRM have been made; but this contract may be terminated under any or all of the following conditions:

- This Agreement shall expire twelve (12) months after it is executed by both parties or upon the closing of a transaction for the lease of West Jefferson Medical Center, whichever occurs first. The term of this Agreement may be extended upon mutual agreement of the parties.

SECTION 5 - INSURANCE

Professional Liability insurance for FIRM's liability for its operations under this Agreement with a Combined Single Limit of at least \$1,000,000.00 per occurrence.

Delayed, or an early payment of \$50,000 upon completion of this Agreement. The days before the first day of each calendar month thereafter until closing to void this Agreement is terminated, whichever occurs first, the First shall submit an invoice in the amount of \$50,000 to My Financial (GSM), along with the statement that funds have been received.

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 Page: 1 of 1

Excluded: the FASB staff with the 1301 sign written down to print

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upon request, but has no duty to approve all insurance policies prior to commencing of any work. Insurance is to be placed with insurers with an AM Best rating of no less than A III.

SECTION 7. - INDEPENDENT CONTRACTOR

PARISH hereby engages FIRM as an independent contractor to render professional consulting services to and/or on behalf of PARISH and FIRM hereby accepts such engagement effective upon execution of this Agreement. It is understood and agreed by the parties hereto that FIRM is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between the PARISH and FIRM.

The parties hereto acknowledge and agree that the PARISH shall not: (a) withhold federal or state income taxes; (b) withhold federal social security tax (FICA); (c) pay federal or state unemployment taxes for the account of FIRM; or (d) pay workman's compensation insurance premiums for coverage for FIRM. On the other hand, FIRM agrees to be responsible and to pay all applicable federal income taxes, federal social security tax (or self employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

FIRM agrees to indemnify and hold the PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from the PARISH'S treatment of FIRM as an independent contractor. FIRM further agrees to reimburse the PARISH for any and all costs it incurs, including, but not limited to accounting fees and legal fees, in defending itself against any such liability.

SECTION 8. - NOTICE

Any communications to be given hereunder by either party to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

FIRM:	Joshua A. Nemzoff Nemzoff & Co., LLC 500 Covered Bridge Rd New Hope, PA 18936
PARISH:	Jefferson Parish Council 200 Derbigny St Suite 6013 Gretna, Louisiana 70053

Written notices hereunder delivered personally shall be deemed communicated as of actual receipt, mailed notices shall be deemed communicated five (5) days after deposit in the mail in accordance with this Paragraph.

SECTION 9. - GENERAL

The FIRM shall indemnify and hold harmless the PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any party, firm or organization for loss of life or injury or damages to person or property, growing out of, resulting from, or by reason of any negligent acts, errors, and/or omissions by the FIRM, its agents, servants or employees, while engaged upon or in connection with the services required to be performed by the FIRM under this Agreement.

The FIRM warrants that he has not employed or retained any company or person, other than bona fide employees working solely for the FIRM, to solicit or

secure this contract, and that they have not paid or agreed to pay any company or person, other than bona-fide employees working solely for the FIRM, any fee, commission, percentage, brokerage fee, gifts, or any other consideration, contingent upon or resulting from the award or making of this contract. For breach of violation of this warranty, the PARISH shall have the right to annul this contract without liability.

The continuance of this Agreement is contingent upon the appropriation of funds by the Jefferson Parish Council. If the Council fails to appropriate sufficient monies to provide for the continuation of the Agreement, or if such appropriation is reduced by the veto of the Parish President to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the Agreement, the Agreement shall terminate on the date of the beginning of the fiscal year for which funds are not appropriated.

The PARISH does not obligate itself to contract for or accept more than their actual requirements during the period of this agreement, as determined by actual needs and availability of appropriated funds.

The FIRM acknowledges and agrees that the rights and obligations conferred and contained herein shall be non-exclusive in nature, and the PARISH makes no representations or warranties to the contrary.

The FIRM acknowledges that pursuant to JPCO Sec. 2-155.10 (19) it has the duty to cooperate with the Jefferson Parish Inspector General in any investigation, audit, inspection, performance review, or hearing.

SECTION 10. – ASSIGNMENT

This Agreement being for the personal services of the FIRM, shall not be assigned, sublet, transferred or subcontracted in whole or in part by the FIRM, as to services to be performed hereunder without the written consent of the PARISH.

SECTION 11. – SUBMISSION TO JURISDICTION OF JEFFERSON PARISH

This Agreement shall be deemed to be a contract made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The FIRM hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

SECTION 12. – ENTIRE AGREEMENT

This Agreement and the attached documents represent the entire Agreement between the Parish of Jefferson and the FIRM and supersede all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Parish of Jefferson, through its Council Chairman, and the FIRM.

SECTION 13. – SEVERABILITY

Every provision of this Agreement is intended to be severable. If any term or provision hereof is deemed unlawful or invalid for any reason whatsoever, such unlawfulness or invalidity shall not affect the validity of the remainder of this Agreement.

This Agreement is executed in four (4) originals.

IN TESTIMONY WHEREOF, the parties have executed this Agreement on the day and year first above written.

Witnesses:

Jefferson Parish Hospital Service
District No. 1, Parish of Jefferson,
State of Louisiana d/b/a West
Jefferson Medical Center

By: _____

Printed Name: _____

Jefferson Parish Council

Printed Name: _____

Witnesses:

Nemzoff & Co., LLC

By: _____

Joshua A. Nemzoff, President

Printed Name: _____

Printed Name: _____

Email 06/24/2014
From: Nemzoff, Joshua
To: ERapier
With Signed Contract



From: Nemzoff, Joshua <josh@nemzoff.net>
To: ERapier <ERapier@jeffparish.net>
Sent Date: Jun 24, 2014 18:11:56
Subject: signed contract
Attachment: [jefferson contract2.pdf](#)

--

Joshua Nemzoff
Josh@nemzoff.net
215 862 4404 Office
[REDACTED] Cell
www.nemzoff.net

PROFESSIONAL SERVICES CONTRACT

BETWEEN

NEMZOFF & CO, LLC

AND

**JEFFERSON PARISH HOSPITAL SERVICE DISTRICT NO. 1, PARISH OF
JEFFERSON, STATE OF LOUISIANA**

**PARISH OF JEFFERSON
STATE OF LOUISIANA**

This Agreement made and entered into on this 24th day of June, 2014, by and between the Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center by and through the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, hereinafter sometimes called the PARISH, represented by _____, duly authorized to act pursuant to the provisions of Resolution No. _____ adopted on the _____ day of _____, 2014, and Nemzoff & Co., LLC, 380 Covered Bridge Rd, New Hope, PA 18938, authorized to do and doing business in the State of Louisiana, hereinafter called FIRM, represented herein by Joshua A. Nemzoff, its president

SECTION 1. – THE PROJECT

The PARISH hereby contracts with FIRM to perform all necessary services in connection with the project defined as follows:

To provide health care financial advisory services, and other related services, to the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson

The scope of the services includes, but is not limited to, the following tasks:

Appointment to the Primary Negotiation Team as described in Resolution 122967, attached hereto as Exhibit A.

The FIRM shall work in conjunction with other experts retained to provide counsel to the PARISH on this transaction

SECTION 2. – DOCUMENTS

The FIRM shall, without charge to the PARISH, furnish to the PARISH copies of any project documents requested by the PARISH. The PARISH shall furnish all standard information that the PARISH now has in its files that may be of use to the FIRM.

SECTION 3. – COMPENSATION

The PARISH shall pay the FIRM a retainer of \$50,000 (Fifty Thousand Dollars) upon execution of this Agreement. On the first day of each calendar month thereafter until closing or until this Agreement is terminated, whichever comes first the PARISH shall pay the FIRM a monthly fee of \$50,000 (Fifty

Thousand Dollars) Total fees exclusive of expenses, related to the West Jefferson transaction including all monthly fees and the initial retainer shall not exceed \$625,000 (Six Hundred Twenty-Five Thousand Dollars).

In addition, FIRM shall be entitled to be reimbursed, at the State of Louisiana rates, for all documented and pre-approved out-of-pocket expenses incurred in connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance.

SECTION 4. - PAYMENTS

The FIRM shall submit an invoice for an initial payment of \$50,000 upon execution of this Agreement. All invoices shall be supported with documentation of time spent and services provided. Ten days before the first day of each calendar month hereafter until closing or until this Agreement is terminated, whichever comes first, the Firm shall submit an invoice in the amount of \$50,000 (Fifty Thousand Dollars), along with any expenses that have been incurred. Parish shall pay all such invoices within 30 days of receipt.

SECTION 5. - TERMINATION OR SUSPENSION

The terms of this Agreement shall be binding upon the parties hereto until the work has been completed and accepted by the PARISH and all payments required to be made to the FIRM have been made; but this contract may be terminated under any or all of the following conditions:

- By mutual Agreement and consent of the parties hereto
- By the PARISH as a consequence of the Firm engaging in Gross and willful malfeasance.
- By satisfactory completion of all services and obligations described herein.
- By PARISH with thirty (30) days written notice to FIRM

This Agreement shall expire twelve (12) months after it is executed by both parties or upon the closing of a transaction for the lease of West Jefferson Medical Center, whichever occurs first. The term of this Agreement may be extended upon mutual agreement of the parties.

Upon termination, the FIRM shall be paid for actual work performed prior to notice of termination or a pro rata share of the monthly fee on the percentage of work actually completed. Upon termination under Item 2 above, the FIRM shall deliver to the OWNER all original documents, computer files, and files except the FIRM's personal and administrative files.

SECTION 6. - INSURANCE

Prior to commencing work FIRM shall provide at its own expense, proof of the following insurance coverage to the Parish of Jefferson by insurance companies acceptable to the PARISH.

Professional Liability Insurance for FIRM's liability for its operations under this Agreement with a Combined Single Limit of at least \$1,000,000.00 per occurrence.

The insurance policies detailed in this section shall contain no exclusionary language as respects the scope of operations to be performed for the PARISH. If this policy contains a deductible or retention, it is understood that FIRM is solely responsible for the payment of any deductible and the PARISH has no obligation whatsoever to participate in the payment of said deductible, any co-payments, and/or any claims expenses. All certificates of insurance shall be furnished to the PARISH upon request and shall provide that insurance will not be cancelled without sixty (60) days notice to PARISH. The PARISH may examine the policy upon request, but has no duty to approve all insurance

policies prior to commencing of any work. Insurance is to be placed with insurers with an AM Best rating of no less than A III.

SECTION 7. – INDEPENDENT CONTRACTOR

PARISH hereby engages FIRM as an independent contractor to render professional consulting services to and/or on behalf of PARISH and FIRM hereby accepts such engagement effective upon execution of this Agreement. It is understood and agreed by the parties hereto that FIRM is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between the PARISH and FIRM.

The parties hereto acknowledge and agree that the PARISH shall not (a) withhold federal or state income taxes, (b) withhold federal social security tax (FICA), (c) pay federal or state unemployment taxes for the account of FIRM, or (d) pay workman's compensation insurance premiums for coverage for FIRM. On the other hand, FIRM agrees to be responsible and to pay all applicable federal income taxes, federal social security tax (or self employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

FIRM agrees to indemnify and hold the PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from the PARISH'S treatment of FIRM as an independent contractor. FIRM further agrees to reimburse the PARISH for any and all costs it incurs, including, but not limited to accounting fees and legal fees, in defending itself against any such liability.

SECTION 8. – NOTICE

Any communications to be given hereunder by either party to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

FIRM:	Joshua A. Nemzoff Nemzoff & Co., LLC 380 Covered Bridge Rd New Hope, PA 18938
PARISH:	Elton M. Lagasse Council Chairman 200 Derbigny St Suite 6013 Gretna, Louisiana 70053

Written notices hereunder delivered personally shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated five (5) days after deposit in the mail in accordance with this Paragraph.

SECTION 9. – GENERAL

The FIRM shall indemnify and hold harmless the PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any party, firm or organization for loss of life or injury or damages to person or property, growing out of, resulting from, or by reason of any negligent acts, errors, and/or omissions, by the FIRM, its agents, servants or employees, while engaged upon or in connection with the services required to be performed by the FIRM under this Agreement.

The FIRM warrants that he has not employed or retained any company or person, other than bona fide employees working solely for the FIRM, to solicit or secure this contract, and that they have not paid or agreed to pay any company or person, other than bona-fide employees working solely for the FIRM, any fee, commission, percentage, brokerage fee, gifts, or any other consideration, contingent upon or resulting from the award or making of this contract. For breach of violation of this warranty the PARISH shall have the right to annul this contract without liability.

The continuance of this Agreement is contingent upon the appropriation of funds by the Jefferson Parish Council. If the Council fails to appropriate sufficient monies to provide for the continuation of the Agreement, or if such appropriation is reduced by the veto of the Parish President to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the Agreement, the Agreement shall terminate on the date of the beginning of the fiscal year for which funds are not appropriated.

The PARISH does not obligate itself to contract for or accept more than their actual requirements during the period of this agreement, as determined by actual needs and availability of appropriated funds.

The FIRM acknowledges and agrees that the rights and obligations conferred and contained herein shall be non-exclusive in nature, and the PARISH makes no representations or warranties to the contrary.

The FIRM acknowledges that pursuant to JPCO Sec. 2-155.10 (19) it has the duty to cooperate with the Jefferson Parish Inspector General in any investigation, audit, inspection, performance review, or hearing.

SECTION 10. - ASSIGNMENT

This Agreement being for the personal services of the FIRM, shall not be assigned, sublet, transferred or subcontracted in whole or in part by the FIRM, as to services to be performed hereunder without the written consent of the PARISH.

SECTION 11. - SUBMISSION TO JURISDICTION OF JEFFERSON PARISH

This Agreement shall be deemed to be a contract made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The FIRM hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

SECTION 12. - ENTIRE AGREEMENT

This Agreement and the attached documents represent the entire Agreement between the Parish of Jefferson and the FIRM and supersede all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Parish of Jefferson, through its Council Chairman, and the FIRM.

SECTION 13. - SEVERABILITY

Every provision of this Agreement is intended to be severable. If any term or provision hereof is deemed unlawful or invalid for any reason whatsoever,

such unlawfulness or invalidity shall not affect the validity of the remainder of this Agreement

This Agreement is executed in four (4) originals

IN TESTIMONY WHEREOF, the parties have executed this Agreement on the day and year first above written,

Witnesses

Jefferson Parish Hospital Service
District No. 1, Parish of Jefferson,
State of Louisiana d/b/a West
Jefferson Medical Center

Printed Name _____

By: _____
Elton M. Lagasse, Chairman
Jefferson Parish Council

Printed Name: _____

Witnesses

Nemzoff & Co., LLC

Printed Name Jessica Nemzoff

By: _____
Joshua A. Nemzoff, President

Printed Name: Lorrie Nemzoff

Email 06/22/2014

From: ERapier

To: Josh Nemzoff,
BSTCyr, JZapata,
DFoshee With Contracts



From: ERapier <ERapier@jeffparish.net>
To: Josh@nemzoff.net <Josh@nemzoff.net>, BSTCyr <BSTCyr@jeffparish.net>, JZapata <JZapata@jeffparish.net>, DFoshee <DFoshee@jeffparish.net>
Sent Date: Jun 22, 2014 22:07:18
Subject: Contract
Attachment: [Jefferson parish contract with Nemzoff redline hourly rate.docx](#)
[Jefferson parish contract with Nemzoff Clean version 06182014.docx](#)

Attached is the clean version of the contract as ratified by the council last Wednesday. I have also attached a version with the hourly rate.

Please review and let me know if you want any changes.

Edward S. Rapier, Jr.
Deputy Parish Attorney
Jefferson Parish Attorney's Office
200 Derbigny Street, Suite 5200
Gretna, LA 70053-5850
Office: 504-364-3802

This e-mail may contain privileged attorney-client communications, confidential information and/or attorney work product, and is only for the use by the intended recipient. Receipt by an unintended recipient does not constitute a waiver of any applicable privilege or applicable exemption pursuant to the Louisiana Public Records Law (La. Rev. Stat. 44:1 et seq.). Reading, disclosure, discussion, dissemination, distribution or copying of this information by anyone other than the intended recipient or his or her employees or agents is strictly prohibited. If you have received this communication in error, please immediately notify us and delete the original material from your computer.

NOTE: any information provided to Jefferson Parish Government may be subject to disclosure under the Louisiana Public Records Law.

PROFESSIONAL SERVICES CONTRACT

BETWEEN

NEMZOFF & CO, LLC

AND

**JEFFERSON PARISH HOSPITAL SERVICE DISTRICT NO. 1, PARISH OF
JEFFERSON, STATE OF LOUISIANA**

**PARISH OF JEFFERSON
STATE OF LOUISIANA**

This Agreement made and entered into on this _____ day of _____, 2014, by and between the Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center by and through the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, hereinafter sometimes called the PARISH, represented by _____, duly authorized to act pursuant to the provisions of Resolution No. _____, adopted on the _____ day of _____, 2014, and Nemzoff & Co., LLC, 360 Covered Bridge Rd, New Hope, PA 18938, authorized to do and doing business in the State of Louisiana, hereinafter called FIRM, represented herein by Joshua A. Nemzoff, its president.

SECTION 1. – THE PROJECT

The PARISH hereby contracts with FIRM to perform all necessary services in connection with the project defined as follows:

To provide health care financial advisory services, and other related services, to the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson.

The scope of the services included, but is not limited to, the following tasks:

Appointment to the Primary Negotiation Team as described in Resolution 122967, attached hereto as Exhibit A.

The FIRM shall work in conjunction with other experts retained to provide counsel to the PARISH on this transaction.

SECTION 2. – DOCUMENTS

The FIRM shall, without charge to the PARISH, furnish to the PARISH copies of any project documents requested by the PARISH. The PARISH shall furnish all standard information that the PARISH now has in its files that may be of use to the FIRM.

SECTION 3. – COMPENSATION

The PARISH shall pay the FIRM an hourly rate of \$400 per hour.

In addition, FIRM shall be entitled to be reimbursed at FIRM's actual cost for all documented and pre-approved out-of-pocket expenses incurred in connection with the consulting services. Any documents needed for these costs to be reimbursed must be submitted to and approved by the PARISH in advance.

In addition, FIRM shall be entitled to be reimbursed, at the State of Louisiana rates, for all documented and pre-approved out-of-pocket expenses incurred in connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance.

SECTION 4. - PAYMENTS

The FIRM shall submit an invoice for all fees and expenses incurred the first of every month. Parish shall pay all such invoices within 30 days of receipt. All invoices shall be supported by documentation of the amount of time spent and a detailed description of the services performed on a daily basis.

SECTION 5. - TERMINATION OR SUSPENSION

The terms of this Agreement shall be binding upon the parties hereto until the work has been completed and accepted by the PARISH and all payments required to be made to the FIRM have been made; but this contract may be terminated under any or all of the following conditions:

- By mutual Agreement and consent of the parties hereto.
- By the PARISH as a consequence of the Firm engaging in Gross and willful malfeasance.
- By satisfactory completion of all services and obligations described herein.
- By PARISH with thirty (30) days written notice to FIRM.

This Agreement shall expire twelve (12) months after it is executed by both parties or upon the closing of a transaction for the lease of West Jefferson Medical Center, whichever occurs first. The term of this Agreement may be extended upon mutual agreement of the parties.

Upon termination, the FIRM shall be paid for actual work performed prior to notice of termination or a pro rata share of the monthly fee on the percentage of work actually completed. Upon termination under Item 1 above, the FIRM shall deliver to the OWNER all original documents, computer files, and files except the FIRM's personal and administrative files.

SECTION 6. - INSURANCE

Prior to commencing work FIRM shall provide at its own expense, proof of the following insurance coverage to the Parish of Jefferson by insurance companies acceptable to the PARISH:

Professional Liability Insurance for FIRM's liability for its operations under this Agreement with a Combined Single Limit of at least \$1,000,000.00 per occurrence.

The insurance policies detailed in this section shall contain no exclusionary language as respects the scope of operations to be performed for the PARISH. If this policy contains a deductible or retention, it is understood that FIRM is solely responsible for the payment of any deductible and the PARISH has no obligation whatsoever to participate in the payment of said deductible, any co-payments, and/or any claims expenses. All certificates of insurance shall be furnished to the PARISH upon request and shall provide that insurance will not be cancelled without sixty (60) days' notice to PARISH. The PARISH may examine the policy upon request, but has no duty to approve all insurance policies prior to commencing of any work. Insurance is to be placed with insurers with an AM Best rating of no less than A (II).

SECTION 7. - INDEPENDENT CONTRACTOR

~~Deleted: The PARISH shall pay the FIRM a sum of \$50,000 (Fifty Thousand Dollars) upon execution of this Agreement. In the event any of said (FIFTY THOUSAND) Dollars becomes due during or under this Agreement is terminated, whichever comes first, the PARISH shall pay the FIRM a monthly fee of \$40,000 (Forty Thousand Dollars). Time spent exclusive of expenses related to the West Jefferson transaction including all monthly fees and the initial retainer shall not exceed \$400,000 (Four Hundred Twenty Five Thousand Dollars).~~

~~Deleted: The FIRM shall submit an invoice for an initial payment of \$10,000 upon execution of this Agreement. All invoices shall be supported with documentation of time spent and services provided. This Agreement shall be paid by cash transfer each month after the closing of this Agreement is terminated, whichever comes first, the Firm shall submit an invoice in the amount of \$40,000 (Forty Thousand Dollars) along with any expenses that have been incurred. Parish shall pay all such invoices within 30 days of receipt.~~

PARISH hereby engages FIRM as an independent contractor to render professional consulting services to and/or on behalf of PARISH and FIRM hereby accepts such engagement effective upon execution of this Agreement. It is understood and agreed by the parties hereto that FIRM is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between the PARISH and FIRM.

The parties hereto acknowledge and agree that the PARISH shall not: (a) withhold federal or state income taxes; (b) withhold federal social security tax (FICA); (c) pay federal or state unemployment taxes for the account of FIRM; or (d) pay workman's compensation insurance premiums for coverage for FIRM. On the other hand, FIRM agrees to be responsible and to pay all applicable federal income taxes, federal social security tax (or self employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

FIRM agrees to indemnify and hold the PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from the PARISH'S treatment of FIRM as an independent contractor. FIRM further agrees to reimburse the PARISH for any and all costs it incurs, including, but not limited to accounting fees and legal fees, in defending itself against any such liability.

SECTION 8 – NOTICE

Any communications to be given hereunder by either party to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

FIRM: Joshua A. Nemzoff
Nemzoff & Co., LLC
360 Covered Bridge Rd
New Hope, PA 18938

PARISH: Elton M. Lagasse
Council Chairman
200 Desbigny St.
Suite 6013
Gretna, Louisiana 70053

Written notices hereunder delivered personally shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated five (5) days after deposit in the mail in accordance with this Paragraph.

SECTION 9 – GENERAL

The FIRM shall indemnify and hold harmless the PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any party, firm or organization for loss of life or injury or damages to person or property, growing out of, resulting from, or by reason of any negligent acts, errors, and/or omissions, by the FIRM, its agents, servants or employees, while engaged upon or in connection with the services required to be performed by the FIRM under this Agreement.

The FIRM warrants that he has not employed or retained any company or person, other than bona fide employees working solely for the FIRM, to solicit or secure this contract, and that they have not paid or agreed to pay any company or person, other than bona fide employees working solely for the FIRM, any fee, commission, percentage, brokerage fee, gifts, or any other consideration, contingent upon or resulting from the award or making of this contract. For breach

of violation of this warranty, the PARISH shall have the right to annul this contract without liability.

The continuance of this Agreement is contingent upon the appropriation of funds by the Jefferson Parish Council. If the Council fails to appropriate sufficient monies to provide for the continuation of the Agreement or if such appropriation is reduced by the veto of the Parish President to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the Agreement, the Agreement shall terminate on the date of the beginning of the fiscal year for which funds are not appropriated.

The PARISH does not obligate itself to contract for or accept more than their actual requirements during the period of this agreement, as determined by actual needs and availability of appropriated funds.

The FIRM acknowledges and agrees that the rights and obligations conferred and contained herein shall be non-exclusive in nature, and the PARISH makes no representations or warranties to the contrary.

The FIRM acknowledges that pursuant to JPCO Sec. 2-155.10 (19) it has the duty to cooperate with the Jefferson Parish Inspector General in any investigation, audit, inspection, performance review, or hearing.

SECTION 10 – ASSIGNMENT

This Agreement being for the personal services of the FIRM, shall not be assigned, sublet, transferred or subcontracted in whole or in part by the FIRM, as to services to be performed hereunder without the written consent of the PARISH.

SECTION 11 – SUBMISSION TO JURISDICTION OF JEFFERSON PARISH

This Agreement shall be deemed to be a contract made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The FIRM hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

SECTION 12 – ENTIRE AGREEMENT

This Agreement and the attached documents represent the entire Agreement between the Parish of Jefferson and the FIRM and supersede all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Parish of Jefferson, through its Council Chairman, and the FIRM.

SECTION 13. - SEVERABILITY

Every provision of this Agreement is intended to be severable. If any term or provision hereof is deemed unlawful or invalid for any reason whatsoever, such unlawfulness or invalidity shall not affect the validity of the remainder of this Agreement.

This Agreement is executed in four (4) originals.

IN TESTIMONY WHEREOF, the parties have executed this Agreement on the day and year first above written.

Witnesses:

Jefferson Parish Hospital Service
District No. 1, Parish of Jefferson,
State of Louisiana d/b/a West
Jefferson Medical Center

Printed Name: _____

By: _____
Elton M. Lagasse, Chairman
Jefferson Parish Council

Printed Name: _____

Witnesses:

Nemzoff & Co., LLC

Printed Name: _____

By: _____
Joshua A. Nemzoff, President

Printed Name: _____

PROFESSIONAL SERVICES CONTRACT

BETWEEN

NEMZOFF & CO, LLC

AND

JEFFERSON PARISH HOSPITAL SERVICE DISTRICT NO. 1, PARISH OF
JEFFERSON, STATE OF LOUISIANA

PARISH OF JEFFERSON
STATE OF LOUISIANA

This Agreement made and entered into on this _____ day of _____, 2014, by and between the Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center by and through the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, hereinafter sometimes called the PARISH, represented by _____, duly authorized to act pursuant to the provisions of Resolution No. _____ adopted on the _____ day of _____, 2014, and Nemzoff & Co., LLC, 360 Covered Bridge Rd, New Hope, PA 18938, authorized to do and doing business in the State of Louisiana, hereinafter called FIRM, represented herein by Joshua A. Nemzoff, its president.

SECTION 1. – THE PROJECT

The PARISH hereby contracts with FIRM to perform all necessary services in connection with the project defined as follows:

To provide health care financial advisory services, and other related services, to the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson.

The scope of the services includes, but is not limited to, the following tasks:

Appointment to the Primary Negotiation Team as described in Resolution 122967, attached hereto as Exhibit A.

The FIRM shall work in conjunction with other experts retained to provide counsel to the PARISH on this transaction.

SECTION 2. – DOCUMENTS

The FIRM shall, without charge to the PARISH, furnish to the PARISH copies of any project documents requested by the PARISH. The PARISH shall furnish all standard information that the PARISH now has in its files that may be of use to the FIRM.

SECTION 3. – COMPENSATION

The PARISH shall pay the FIRM a retainer of \$50,000 (Fifty Thousand Dollars) upon execution of this Agreement. On the first day of each calendar month thereafter until closing or until this Agreement is terminated, whichever comes first, the PARISH shall pay the FIRM a monthly fee of \$50,000 (Fifty Thousand Dollars). Total fees exclusive of expenses, related to the West Jefferson transaction.

including all monthly fees and the initial retainer shall not exceed \$625,000 (Six Hundred Twenty-Five Thousand Dollars).

In addition, FIRM shall be entitled to be reimbursed, at the State of Louisiana rates, for all documented and pre-approved out-of-pocket expenses incurred in connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance.

SECTION 4. – PAYMENTS

The FIRM shall submit an invoice for an initial payment of \$50,000 upon execution of this Agreement. All invoices shall be supported with documentation of time spent and services provided. Ten days before the first day of each calendar month thereafter until closing or until this Agreement is terminated, whichever comes first, the Firm shall submit an invoice in the amount of \$50,000 (Fifty Thousand Dollars), along with any expenses that have been incurred. Parish shall pay all such invoices within 30 days of receipt.

SECTION 5. – TERMINATION OR SUSPENSION

The terms of this Agreement shall be binding upon the parties hereto until the work has been completed and accepted by the PARISH and all payments required to be made to the FIRM have been made; but this contract may be terminated under any or all of the following conditions:

- By mutual Agreement and consent of the parties hereto.
- By the PARISH as a consequence of the Firm engaging in Gross and willful malfeasance.
- By satisfactory completion of all services and obligations described herein.
- By PARISH with thirty (30) days written notice to FIRM.

This Agreement shall expire twelve (12) months after it is executed by both parties or upon the closing of a transaction for the lease of West Jefferson Medical Center, whichever occurs first. The term of this Agreement may be extended upon mutual agreement of the parties.

Upon termination, the FIRM shall be paid for actual work performed prior to notice of termination or a pro rata share of the monthly fee on the percentage of work actually completed. Upon termination under Item 2 above, the FIRM shall deliver to the OWNER all original documents, computer files, and files except the FIRM's personal and administrative files.

SECTION 6. – INSURANCE

Prior to commencing work FIRM shall provide at its own expense, proof of the following insurance coverage to the Parish of Jefferson by insurance companies acceptable to the PARISH.

Professional Liability Insurance for FIRM's liability for its operations under this Agreement with a Combined Single Limit of at least \$1,000,000.00 per occurrence.

The insurance policies detailed in this section shall contain no exclusionary language as respects the scope of operations to be performed for the PARISH. If this policy contains a deductible or retention, it is understood that FIRM is solely responsible for the payment of any deductible and the PARISH has no obligation whatsoever to participate in the payment of said deductible, any co-payments, and/or any claims expenses. All certificates of insurance shall be furnished to the PARISH upon request and shall provide that insurance will not be cancelled without sixty (60) days' notice to PARISH. The PARISH may examine the policy upon request, but has no duty to approve all insurance policies prior to

commencing of any work. Insurance is to be placed with insurers with an AM Best rating of no less than A III.

SECTION 7. – INDEPENDENT CONTRACTOR

PARISH hereby engages FIRM as an independent contractor to render professional consulting services to and/or on behalf of PARISH and FIRM hereby accepts such engagement effective upon execution of this Agreement. It is understood and agreed by the parties hereto that FIRM is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between the PARISH and FIRM.

The parties hereto acknowledge and agree that the PARISH shall not: (a) withhold federal or state income taxes; (b) withhold federal social security tax (FICA); (c) pay federal or state unemployment taxes for the account of FIRM; or (d) pay workman's compensation insurance premiums for coverage for FIRM. On the other hand, FIRM agrees to be responsible and to pay all applicable federal income taxes, federal social security tax (or self employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

FIRM agrees to indemnify and hold the PARISH harmless from any and all federal and/or state income tax liability including taxes, interest and penalties, resulting from the PARISH'S treatment of FIRM as an independent contractor. FIRM further agrees to reimburse the PARISH for any and all costs it incurs, including, but not limited to accounting fees and legal fees, in defending itself against any such liability.

SECTION 8. – NOTICE

Any communications to be given hereunder by either party to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

FIRM: Joshua A. Nemzoff
Nemzoff & Co., LLC
360 Covered Bridge Rd
New Hope, PA 18938

PARISH: Elton M. Lagasse
Council Chairman
200 Derbigny St.
Suite 6013
Gretna, Louisiana 70053

Written notices hereunder delivered personally shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated five (5) days after deposit in the mail in accordance with this Paragraph.

SECTION 9. – GENERAL

The FIRM shall indemnify and hold harmless the PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any party, firm or organization for loss of life or injury or damages to person or property, growing out of, resulting from, or by reason of any negligent acts, errors, and/or omissions, by the FIRM, its agents, servants or employees, while engaged upon or in connection with the services required to be performed by the FIRM under this Agreement.

The FIRM warrants that he has not employed or retained any company or person, other than bona fide employees working solely for the FIRM, to solicit or

secure this contract, and that they have not paid or agreed to pay any company or person, other than bona-fide employees working solely for the FIRM, any fee, commission, percentage, brokerage fee, gifts, or any other consideration, contingent upon or resulting from the award or making of this contract. For breach of violation of this warranty, the PARISH shall have the right to annul this contract without liability.

The continuance of this Agreement is contingent upon the appropriation of funds by the Jefferson Parish Council. If the Council fails to appropriate sufficient monies to provide for the continuation of the Agreement, or if such appropriation is reduced by the veto of the Parish President to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the Agreement, the Agreement shall terminate on the date of the beginning of the fiscal year for which funds are not appropriated.

The PARISH does not obligate itself to contract for or accept more than their actual requirements during the period of this agreement, as determined by actual needs and availability of appropriated funds.

The FIRM acknowledges and agrees that the rights and obligations conferred and contained herein shall be non-exclusive in nature, and the PARISH makes no representations or warranties to the contrary.

The FIRM acknowledges that pursuant to JPCO Sec. 2-155.10 (19) it has the duty to cooperate with the Jefferson Parish Inspector General in any investigation, audit, inspection, performance review, or hearing.

SECTION 10. – ASSIGNMENT

This Agreement being for the personal services of the FIRM, shall not be assigned, sublet, transferred or subcontracted in whole or in part by the FIRM, as to services to be performed hereunder without the written consent of the PARISH.

SECTION 11. – SUBMISSION TO JURISDICTION OF JEFFERSON PARISH

This Agreement shall be deemed to be a contract made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The FIRM hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

SECTION 12. – ENTIRE AGREEMENT

This Agreement and the attached documents represent the entire Agreement between the Parish of Jefferson and the FIRM and supersede all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Parish of Jefferson, through its Council Chairman, and the FIRM.

SECTION 13. – SEVERABILITY

Every provision of this Agreement is intended to be severable. If any term or provision hereof is deemed unlawful or invalid for any reason whatsoever, such unlawfulness or invalidity shall not affect the validity of the remainder of this Agreement.

This Agreement is executed in four (4) originals.

IN TESTIMONY WHEREOF, the parties have executed this Agreement on the day and year first above written.

Witnesses:

Jefferson Parish Hospital Service
District No. 1, Parish of Jefferson,
State of Louisiana d/b/a West
Jefferson Medical Center

Printed Name: _____

By: _____
Elton M. Lagasse, Chairman
Jefferson Parish Council

Printed Name: _____

Witnesses:

Nemzoff & Co., LLC

Printed Name: _____

By: _____
Joshua A. Nemzoff, President

Printed Name: _____

ERapier amendments to
Nemzoff contract (draft)



SECTION 3 – COMPENSATION

The PARISH shall pay the FIRM an hourly rate of \$550 per hour.

In addition, FIRM shall be entitled to be reimbursed at State of Louisiana rates for all documented and pre-approved out-of-pocket expenses incurred in connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance.

Page 1 of 5

In addition, FIRM shall be entitled to be reimbursed, at the State of Louisiana rates, for all documented and pre-approved out-of-pocket expenses incurred in connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance.

SECTION 4 – PAYMENTS

The FIRM shall submit an invoice for all fees and expenses on or about the first of every month. Parish shall pay all such invoices within 30 days of receipt. All invoices shall be supported by documentation of the amount of time spent and a general description of the services performed on a daily basis.

SECTION 5 – TERMINATION OR SUSPENSION

The terms of this Agreement shall be binding upon the parties hereto until the work has been completed and accepted by the PARISH and all payments required to be made to the FIRM have been made; but this contract may be terminated under any or all of the following conditions:

§ Reprieves

Deleted: – The PARISH shall pay the FIRM a retainer of \$50,000 (Fifty Thousand Dollars) upon execution of this Agreement. On the first day of each calendar month thereafter until closing or until this Agreement is terminated, whichever comes first, the PARISH shall pay the FIRM a monthly fee of \$50,000 (Fifty Thousand Dollars). Total fees, including all expenses related to the first Jefferson transaction including all monthly fees and the initial retainer, shall not exceed \$625,000 (Six Hundred Twenty Five Thousand Dollars).

§ Reprieves

Deleted: – The FIRM shall submit an invoice for an initial payment of \$50,000 upon execution of this Agreement. All invoices shall be supported with documentation of time spent and services provided. Ten days before the first day of each calendar month thereafter until closing or until this Agreement is terminated, whichever comes first, the Firm shall submit an invoice in the amount of \$50,000 (Fifty Thousand Dollars), along with any expenses that have been incurred. Parish shall pay all such invoices within 30 days of receipt.

Resolution No. 123120
06/26/2014



On motion of **Mr. Johnston**, seconded by **Mr. Lagasse**, the following resolution was offered.

RESOLUTION NO. 123120

A resolution ratifying Amendment No. 1 to the Agreement between the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center (Council) and Nemzoff & Co., LLC to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson. (Council District 2)

WHEREAS, pursuant to Resolution No. 122985, adopted the 11th day of June, 2014, the Council selected Nemzoff & Co., LLC to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; and

WHEREAS, pursuant to Resolution No. 123044, adopted on June 18, 2014, the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center ratified a contract with Nemzoff & Co. amending the contract on the record to address concerns raised by the Inspector General; and

WHEREAS, Nemzoff & Co. initially declined to perform services on an hourly basis; and

WHEREAS, further negotiations were had on Friday, June 20th, during which Nemzoff & Co. agreed to perform the services on an hourly basis ; and

WHEREAS, the purpose of these changes is to revise the payment terms to reflect an hourly rate.

NOW, THEREFORE, BE IT RESOLVED, by the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center,

SECTION 1. That the Council does hereby ratify the attached Amendment No. 1 to the Professional Services Agreement between the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center and Nemzoff & Co., LLC to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson.

SECTION 2. That all costs associated with this agreement shall be paid by the West Jefferson Medical Center.

SECTION 3. That the Council Chairman, or the Vice-Chairman, is authorized to execute any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:


YEAS: (4)
Johnston
Spears
Zahn
Lee-Sheng

NAYS: (2)
Templet
Lagasse

ABSENT: (1) Roberts

This resolution was declared to be adopted on this the 26th day of June, 2014.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Nemzoff Contract
(Amended)
09/05/2014



**AMENDMENT 1 to the
PROFESSIONAL SERVICES CONTRACT**

BETWEEN

NEMZOFF & CO, LLC

AND

**JEFFERSON PARISH HOSPITAL SERVICE DISTRICT NO. 1, PARISH OF
JEFFERSON, STATE OF LOUISIANA**

**PARISH OF JEFFERSON
STATE OF LOUISIANA**

THIS AMENDMENT NUMBER 1 to the Contract to Provide Professional Services between Nemzoff & Co, LLC and the Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center by and through the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, hereinafter sometimes called the PARISH, represented by Mark Spears, Canal Vice-Chairman duly authorized to act pursuant to the provisions of Resolution No. 123122 adopted on the 26 day of June, 2014, and Nemzoff & Co., LLC, 390 Covered Bridge Rd, New Hope, PA 18938, authorized to do and doing business in the State of Louisiana, hereinafter called FIRM, represented herein by Joshua A. Nemzoff, its president, is entered into on the 5th day of September, 2014.

WHEREAS, the Parish ratified the Contract to Provide Professional Services by Resolution No. 123044, adopted on June 18, 2014; and

WHEREAS, the Parties have agreed to amend Section 3. - COMPENSATION and Section 4. - PAYMENTS; and

WHEREAS, all other terms and conditions of the Contract shall remain unchanged.

NOW, THEREFORE, the Parties hereby agree to amend the Contract to Provide Professional Services as follows:

1. Section 3. - COMPENSATION is amended to read as follows:

SECTION 3. - COMPENSATION

The PARISH shall pay the FIRM an hourly rate of \$350 per hour.

In addition, FIRM shall be entitled to be reimbursed for all documented and pre-approved out-of-pocket expenses incurred in connection with the consulting services. Any expenses except for those related to travel must be approved in writing by the PARISH in advance. All travel expenses to be reimbursed at the State of Louisiana rates.

2. Section 4. - PAYMENTS is amended to read as follows:

SECTION 4. - PAYMENTS

The FIRM shall submit an invoice for all fees and expenses on or about the first of every month. Parish shall pay all such invoices within 30 days of receipt. All invoices shall be supported by documentation of time spent and services performed.

3. All other terms and conditions of the Contract to Provide Professional Services to remain unchanged.

This Amendment is executed in four (4) originals.

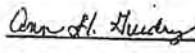
THUS DONE AND EXECUTED by the parties before the undersigned competent witnesses on the day, month, and year first above written.

Witnesses:

Jefferson Parish Hospital Service
District No. 1, Parish of Jefferson,
State of Louisiana d/b/a West
Jefferson Medical Center

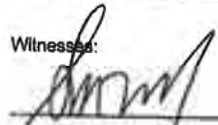

Printed Name: John J. Kelley

By: 
Mark J. Kelly, Vice Chairman
Jefferson Parish Council

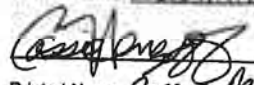

Printed Name: Ann H. Guidry

Witnesses:

Nemzoff & Co., LLC


Printed Name: Joshua A. Nemzoff

By: 
Joshua A. Nemzoff, President


Printed Name: Cassie Nemzoff

Resolution No. 125193
06/24/2015



On motion of **Mr. Johnston**, and seconded by **Mr. Spears**, the following resolution was offered:

RESOLUTION NO. 125193

A resolution ratifying Amendment No. 2 to the Agreement between the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center (Council) and **Nemzoff & Co., LLC** to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson. (Council District 2)

WHEREAS, pursuant to Resolution No. 122965, adopted the 11th day of June, 2014, the Council selected Nemzoff & Co., LLC to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; and

WHEREAS, pursuant to Resolution No. 123044, adopted on June 16, 2014, the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center ratified a contract with Nemzoff & Co. amending the contract on the record to address concerns raised by the Inspector General; and

WHEREAS, pursuant to Resolution No. 123120, adopted on 26th day of June, 2014, the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center ratified Amendment 1 to the contract with Nemzoff & Co.; and

WHEREAS, by the terms of the contract with Nemzoff & Co., the contract is nearing its expiration date; and

WHEREAS, the contract with Nemzoff & Co. contains a right to extend the contract by mutual consent of the parties; and

NOW, THEREFORE, BE IT RESOLVED, by the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center;

SECTION 1. That the Council does hereby ratify the attached Amendment No 2 to the Professional Services Agreement between the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center and Nemzoff & Co., LLC to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson extending the term of the contract until the completion of the transaction for the lease of West Jefferson Medical Center.

SECTION 2. That all costs associated with this agreement shall be paid by the West Jefferson Medical Center.

SECTION 3. That the Council Chairman, or the Vice-Chairman, is authorized to execute any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:


YEAS : (4) Lee-Sheng
Johnston
Spears
Zahn

NAYS: (3) Templet
Roberts
Lagasse

ABSENT: None

This resolution was declared to be adopted on this the 24th day of June, 2015.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Nemzoff Contract
(Amendment No. 2)
06/25/2015



**AMENDMENT 2 to the
PROFESSIONAL SERVICES CONTRACT**

BETWEEN

NEMZOFF & CO, LLC

AND

**JEFFERSON PARISH HOSPITAL SERVICE DISTRICT NO. 1, PARISH OF
JEFFERSON, STATE OF LOUISIANA**

**PARISH OF JEFFERSON
STATE OF LOUISIANA**

THIS AMENDMENT NUMBER 2 to the Contract to Provide Professional Services between Nemzoff & Co, LLC and the Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center by and through the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, hereinafter sometimes called the PARISH, represented by Paul D. Johnston, Vice-Chairman, J.P. Council, duly authorized to act pursuant to the provisions of Resolution No. 125193, adopted on the 24th day of June, 2015, and Nemzoff & Co., LLC, 360 Covered Bridge Rd, New Hope, PA 18938, authorized to do and doing business in the State of Louisiana, hereinafter called FIRM, represented herein by Joshua A. Nemzoff, its president, is entered into on the 25 day of June, 2015.

WHEREAS, the Parish ratified the Contract to Provide Professional Services by Resolution No. 123044, adopted on June 18, 2014; and

WHEREAS, Amendment 1 to the Contract to Provide Professional Services was ratified by the Parish by Resolution No. 123120 adopted on 26th day of June, 2014; and

WHEREAS, the Parties agreed to amend SECTION 5. – TERMINATION OR SUSPENSION; and

WHEREAS, all other terms and conditions of the Contract and Amendment 1 shall remain unchanged.

NOW, THEREFORE, the Parties hereby agree to amend the Contract to Provide Professional Services as follows:

- By mutual Agreement and consent of the parties hereto.
- By the PARISH as a consequence of the Firm engaging in Gross and willful malfeasance.
- By satisfactory completion of all services and obligations described herein.
- By PARISH with thirty (30) days written notice to FIRM.

This Agreement shall expire on September 5, 2015. The term of this Agreement may be extended upon mutual agreement of the parties.

Upon termination, the FIRM shall be paid for actual work performed prior to notice of termination or a pro rata share of the monthly fee on the percentage of work actually completed. Upon termination under Item 2 above, the FIRM shall deliver to the OWNER all original documents, computer files, and files except the FIRM's personal and administrative files.

2. All other terms and conditions of the Contract to Provide Professional Services as amended by Amendment 1 to remain unchanged.

This Amendment is executed in four (4) originals.

THUS DONE AND EXECUTED by the parties before the undersigned competent witnesses on the day, month, and year first above written.

Witnesses:

Jefferson Parish Hospital Service
District No. 1, Parish of Jefferson,
State of Louisiana d/b/a West
Jefferson Medical Center

Norma Linder
Printed Name: Norma Linder

By: Paul D. Johnston
Jefferson Parish Council

Ann H. Guidry
Printed Name: Ann H. Guidry

~~CHRISTOPHER L. ROBERTS~~
~~Chairman, Jefferson Parish Council~~
PAUL D. JOHNSTON
VICE-CHAIRMAN, JEFFERSON PARISH COUNCIL

Witnesses:
Susan Nemzoff
Printed Name: SUSAN NEMZOFF

Nemzoff & Co., LLC
By: Joshua A. Nemzoff
Joshua A. Nemzoff, President

Printed Name: _____

Resolution No. 125558
08/26/2015



On motion of **Mr. Spears**, seconded by **Mr. Lagasse**, the following resolution was offered as amended:

RESOLUTION NO. 125558

A resolution ratifying Amendment No. 3 to the Agreement between the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center (Council) and Nemzoff & Co., LLC to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson. (Council District 2)

WHEREAS, pursuant to Resolution No. 122965, adopted the 11th day of June, 2014, the Council selected Nemzoff & Co., LLC to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson; and

WHEREAS, pursuant to Resolution No. 123044, adopted on June 16, 2014, the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center ratified a contract with Nemzoff & Co. amending the contract on the record to address concerns raised by the Inspector General; and

WHEREAS, pursuant to Resolution No. 123120, adopted on 26th day of June, 2014, the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center ratified Amendment 1 to the contract with Nemzoff & Co.; and

WHEREAS, by the terms of the contract with Nemzoff & Co., the contract is nearing its expiration date; and

WHEREAS, the contract with Nemzoff & Co. contains a right to extend the contract by mutual consent of the parties; and

NOW, THEREFORE, BE IT RESOLVED, by the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center;

SECTION 1. That the Council does hereby ratify the attached Amendment No 3 to the Professional Services Agreement between the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center and Nemzoff & Co., LLC to provide health care financial advisory services, and other related services, to the Council concerning any transaction or any proposed transaction involving the transfer and/or lease of all or substantially all of the assets of Jefferson Parish Hospital Services District No. 1, Parish of Jefferson extending the term of the contract until the completion of the transaction for the lease of West Jefferson Medical Center.

SECTION 2. That all costs associated with this agreement shall be paid by the West Jefferson Medical Center.

SECTION 3. That the Council Chairman, or the Vice-Chairman, is authorized to execute any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:


YEAS: 7

NAYS: None

ABSENT: None

This resolution was declared to be adopted on this the 26th day of August, 2015.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Nemzoff Contract
(Amendment No. 3)
09/01/2015



**AMENDMENT 3 to the
PROFESSIONAL SERVICES CONTRACT**

BETWEEN

NEMZOFF & CO, LLC

AND

**JEFFERSON PARISH HOSPITAL SERVICE DISTRICT NO. 1, PARISH OF
JEFFERSON, STATE OF LOUISIANA**

**PARISH OF JEFFERSON
STATE OF LOUISIANA**

THIS AMENDMENT NUMBER 3 to the Contract to Provide Professional Services between Nemzoff & Co, LLC and the Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center by and through the Jefferson Parish Council acting as governing authority of Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center, hereinafter sometimes called the PARISH, represented by Christopher L. Roberts

_____, duly authorized to act pursuant to the provisions of Resolution No. 125558, adopted on the 26th day of August, 2015, and Nemzoff & Co., LLC, 360 Covered Bridge Rd, New Hope, PA 18938, authorized to do and doing business in the State of Louisiana, hereinafter called FIRM, represented herein by Joshua A. Nemzoff, its president, is entered into on the 12th day of September, 2015.

WHEREAS, the Parish ratified the Contract to Provide Professional Services by Resolution No. 123044, adopted on June 18, 2014; and

WHEREAS, Amendment 1 to the Contract to Provide Professional Services was ratified by the Parish by Resolution No. 123120 adopted on 26th day of June, 2014; and

WHEREAS, the Parties agreed to amend SECTION 5. – TERMINATION OR SUSPENSION; and

WHEREAS, all other terms and conditions of the Contract and Amendment 1 shall remain unchanged.

NOW, THEREFORE, the Parties hereby agree to amend the Contract to Provide Professional Services as follows:

1. SECTION 5. – TERMINATION OR SUSPENSION is amended to read as follows:

SECTION 5. – TERMINATION OR SUSPENSION

The terms of this Agreement shall be binding upon the parties hereto until the work has been completed and accepted by the PARISH and all payments required to be made to the FIRM have been made; but this contract may be terminated under any or all of the following conditions:

- By mutual Agreement and consent of the parties hereto.
- By the PARISH as a consequence of the Firm engaging in Gross and willful malfeasance.
- By satisfactory completion of all services and obligations described herein.
- By PARISH with thirty (30) days written notice to FIRM.

This Agreement shall expire upon the closing of the CEA and Master Lease Agreement between Jefferson Parish Hospital Service District No. 1, Parish of Jefferson, State of Louisiana d/b/a West Jefferson Medical Center and LCMC. The term of this Agreement may be extended upon mutual agreement of the parties.

Upon termination, the FIRM shall be paid for actual work performed prior to notice of termination or a pro rata share of the monthly fee on the percentage of work actually completed. Upon termination under Item 2 above, the FIRM shall deliver to the OWNER all original documents, computer files, and files except the FIRM's personal and administrative files.

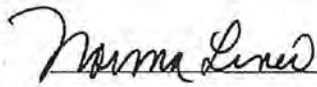
2. All other terms and conditions of the Contract to Provide Professional Services as amended by Amendments 1 and 2 to remain unchanged.

This Amendment is executed in four (4) originals.

THUS DONE AND EXECUTED by the parties before the undersigned competent witnesses on the day, month, and year first above written.

Witnesses:

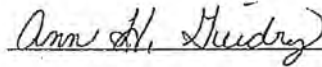
Jefferson Parish Hospital Service
District No. 1, Parish of Jefferson,
State of Louisiana d/b/a West
Jefferson Medical Center



Printed Name: Norma L'ner

By: 

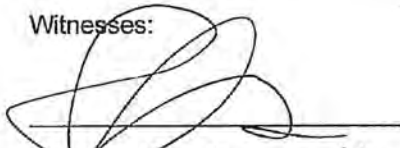
CHRISTOPHER L. ROBERTS
Jefferson Parish Council



Printed Name: Ann H. Guidry

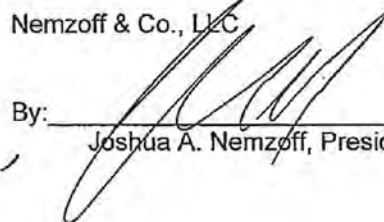
PAUL D. JOHNSTON
VICE-CHAIRMAN, JEFFERSON PARISH COUNCIL

Witnesses:



Printed Name: Susan Nemzoff

Nemzoff & Co., LLC

By: 

Joshua A. Nemzoff, President

Printed Name: _____

Invoice Reviews by
Parish Auditor Fikes



NOTE: any information provided to Jefferson Parish Government may be subject to disclosure under the Louisiana Public Records Law.

From: TFikes

Sent: Friday, March 20, 2015 3:28 PM

To: ERapier

Cc: DFoshee

Subject: Nemzoff Travel and Hourly Billing Invoices

I have been asked to review the December 2014 and January 2015 expense invoices and time billing invoices from Joshua Nemzoff. Mr. Nemzoff was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A Professional Services Contract between Nemzoff & Co, LLC and the Hospital Service District was signed on June 24, 2014. The original contract was a fixed fee contract with a monthly retainer of \$50,000 per month, exclusive of expenses, with a contract cap of \$625,000 for a 12 month contract. The original contract required that travel expenses be reimbursed at State of Louisiana rates and that expenses other than travel be pre-approved, in writing.

After the Jefferson Parish Office of Inspector General raised some concerns regarding the fixed price contract, an amendment to the original contract was signed on June 26, 2014, which changed the contract to an hourly rate of \$650 rather than a fixed monthly retainer. The amendment still required that travel expenses be reimbursed at State of Louisiana rates and other expenses be pre-approved in writing.

Internal Audit's review of hourly billing and expenses are detailed below:

Hourly Billings – Nemzoff billed for 192 hours in December 2014 at \$650/hour totaling \$124,800. He billed 171 hours for January 2015 @ \$650/hour totaling \$111,150. The West Jeff Medical Center Accounting policy for processing invoices for payment states under Policy Section 2 that invoices for services will be paid upon verification that “adequate documentation supporting the service was provided.” “Adequate documentation” is a very subjective term and would be widely open to interpretation. The invoices provided listed daily hourly totals with very brief descriptions of the services rendered. It should also be noted that all of the daily hours billing are in whole hours, perhaps indication that billings are rounded to whole hours. Neither the contract nor the policy addresses rounding of hours, but best practices would indicate that service hours should be billed in at least quarter hour increments.

The West Jeff Medical Center accounting policy further states under Procedure 5e that “invoices greater than \$10,000 are scanned and emailed to the executive for a signature verifying that the services were rendered and authorizing payment of the invoice.” None of the invoices are signed by an executive, verifying that the services were rendered.

Internal Audit cannot provide this verification because Internal Audit has not been involved in the contracting or supervision on the consultant in any manner. We recommend that someone who is involved in the negotiation of the lease, who has direct knowledge of the work that Nemzoff has performed, should review and approve the invoices.

Expenses – Mr. Nemzoff billed \$922.52 for a December 19, 2014 trip to Washington, DC on January 5, 2015 and \$1,517.56 for a January 13-14, 2015 trip to New Orleans plus some printing expenses. As noted above, the expenses are required in the contract to be reimbursed at the State of Louisiana rates.

First, Louisiana state rules require detailed receipts for reimbursement. Mr. Nemzoff included photocopies of credit card receipts, which by definition, would not qualify for reimbursement. For travel (airline and train), the rules require the use of “the most cost effective method of transportation that will accomplish the purpose of the travel shall be selected.” It further states that “The difference between coach/economy class rates and first or business class rates will be paid by the traveler. Internal Audit is unaware of how to retroactively determine the most cost effective price at the time the travel was booked.

Louisiana rules for rental cars limit the reimbursement to the cost of a compact or intermediate model unless the vehicle is used to transport more than two people. The rules state that “within the 50 United States: insurance billed by car rental companies is not reimbursable. The ground transportation expense on 12/19/14 would be allowed with an original receipt, but the tip would be limited to 15%.

Mileage, as claimed for the January trip to New Orleans must be supported by either the odometer reading from the point of origin to the point of return or by using a website mileage calculator or published software package.

The Hotel and meals reimbursements were different for the two locations of travel included in the December 2014 and January 2015 reimbursement requests. The December 2014 trip to Washington, DC Qualified as Tier IV travel, which allows reimbursement of up to \$225 per night for the hotel, and meal reimbursements of up to \$13 for breakfast, \$19 for lunch, and \$33 for dinner. The January trip to New Orleans would be classified as Tier II travel, which would include a \$135 allowance for hotel, \$10 for breakfast, \$15 for lunch, and \$29 for dinner. The rules state “THE ALLOWANCES LISTED ARE NOT A PER DIEM, THEY ARE ONLY THE MAXIMUM AMOUNT ALLOWED FOR THAT MEAL WHILE IN TRAVEL STATUS.” Original receipts are still required, and, “Reimbursement for alcohol is prohibited.”

Internal Audit recommends that the expense reimbursement requests be rejected until original receipts are provided and the travel expenses are documented to comply with Louisiana travel reimbursement requirements.

Tommy Fikes
Director of Internal Audit
Jefferson Parish
200 Derbigny Street - Suite 4200
Gretna, LA 70053
tfikes@jeffparish.net
Phone: (504) 364-2659
Cell: (504) 609-1727

**Internal Audit Review of Nemzoff's Hourly Billing Invoice
February 2015**

I have been asked to review the February 2015 time billing invoices from Joshua Nemzoff. Mr. Nemzoff was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A Professional Services Contract between Nemzoff & Co, LLC and the Hospital Service District was signed on June 24, 2014. The original contract was a fixed fee contract with a monthly retainer of \$50,000 per month, exclusive of expenses, with a contract cap of \$625,000 for a 12 month contract. The original contract required that travel expenses be reimbursed at State of Louisiana rates and that expenses other than travel be pre-approved, in writing.

After the Jefferson Parish Office of Inspector General raised some concerns regarding the fixed price contract, an amendment to the original contract was signed on June 26, 2014, which changed the contract to an hourly rate of \$650 rather than a fixed monthly retainer. The amendment still required that travel expenses be reimbursed at State of Louisiana rates and other expenses be pre-approved in writing.

Internal Audit's review of February's hourly billing is below:

Hourly Billings – Nemzoff billed for 138.00 hours in February 2015 @ \$650/hour totaling \$89,700.00. The West Jeff Medical Center Accounting policy for processing invoices for payment states under Policy Section 2 that invoices for services will be paid upon verification that "adequate documentation supporting the service was provided." "Adequate documentation" is a very subjective term and would be widely open to interpretation. The invoices provided listed daily hourly totals with very brief descriptions of the services rendered. It should also be noted again that all of the daily hours billing are in whole hours, perhaps indication that billings are rounded to whole hours. Neither the contract nor the policy addresses rounding of hours, but best practices would indicate that service hours should be billed in at least quarter hour increments.

Conversely, in the billings for Hogan Lovells, another consultant used in the West Jefferson Medical Center transaction, the hourly billings are rounded to the 1/10th hour (6 minute increments). This billing methodology is much preferred to ensure reasonableness of hourly billings, especially considering the high dollar hourly rate. Management should consider amending the contract to further define the billing rate, with a recommendation that the billing be rounded to the closest 1/10th hour. The Hogan Lovells invoices also include much more detailed descriptions of services rendered by the consultant. Management should also consider requiring that Nemzoff provide more detailed descriptions of services rendered, going forward.

The West Jeff Medical Center accounting policy further states under Procedure 5e that "invoices greater than \$10,000 are scanned and emailed to the executive for a signature verifying that the services were rendered and authorizing payment of the invoice." None of the invoices are signed by an executive, verifying that the services were rendered. Internal Audit cannot provide this verification because

Internal Audit has not been involved in the contracting or supervision on the consultant in any manner. We recommend that someone who is involved in the negotiation of the lease, who has direct knowledge of the work that Nemzoff has performed, should review and approve the invoices.

**Internal Audit Review of Nemzoff's Hourly Billing Invoice
March 2015 and April 2015**

I have been asked to review the February 2015 time billing invoices from Joshua Nemzoff. Mr. Nemzoff was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A Professional Services Contract between Nemzoff & Co, LLC and the Hospital Service District was signed on June 24, 2014. The original contract was a fixed fee contract with a monthly retainer of \$50,000 per month, exclusive of expenses, with a contract cap of \$625,000 for a 12 month contract. The original contract required that travel expenses be reimbursed at State of Louisiana rates and that expenses other than travel be pre-approved, in writing.

After the Jefferson Parish Office of Inspector General raised some concerns regarding the fixed price contract, an amendment to the original contract was signed on June 26, 2014, which changed the contract to an hourly rate of \$650 rather than a fixed monthly retainer. The amendment still required that travel expenses be reimbursed at State of Louisiana rates and other expenses be pre-approved in writing.

Internal Audit's review of the monthly hourly billings is below:

March 2015 Hourly Billings – Nemzoff billed for 37.00 hours in March 2015 @ \$650/hour, totaling \$24,050.00.

April 2015 Hourly Billings – Nemzoff billed for 25.00 hours in April 2015 @ \$650/hour, totaling \$16,250.00.

Comments on Billings: The West Jeff Medical Center Accounting policy for processing invoices for payment states under Policy Section 2 that invoices for services will be paid upon verification that "adequate documentation supporting the service was provided." "Adequate documentation" is a very subjective term and would be widely open to interpretation. The invoices provided listed daily hourly totals with very brief descriptions of the services rendered. It should also be noted again that all of the daily hours billing are in whole hours, perhaps indication that billings are rounded to whole hours. Neither the contract nor the policy addresses rounding of hours, but best practices would indicate that service hours should be billed in at least quarter hour increments.

Conversely, in the billings for Hogan Lovells, another consultant used in the West Jefferson Medical Center transaction, the hourly billings are rounded to the 1/10th hour (6 minute increments). This billing methodology is much preferred to ensure reasonableness of hourly billings, especially considering the high dollar hourly rate. Management should consider amending the contract to further define the billing rate, with a recommendation that the billing be rounded to the closest 1/10th hour. The Hogan Lovells invoices also include much more detailed descriptions of services rendered by the consultant. Management should also consider requiring that Nemzoff provide more detailed descriptions of services rendered, going forward.

The West Jeff Medical Center accounting policy further states under Procedure 5e that “invoices greater than \$10,000 are scanned and emailed to the executive for a signature verifying that the services were rendered and authorizing payment of the invoice.” None of the invoices are signed by an executive, verifying that the services were rendered. Internal Audit cannot provide this verification because Internal Audit has not been involved in the contracting or supervision on the consultant in any manner. We recommend that someone who is involved in the negotiation of the lease and has direct knowledge of the work that Nemzoff performed, should review and approve the invoices.

**Internal Audit Review of Nemzoff's Hourly Billing Invoice
May 2015**

I have been asked to review the 2015 time billing invoices from Joshua Nemzoff. Mr. Nemzoff was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A Professional Services Contract between Nemzoff & Co, LLC and the Hospital Service District was signed on June 24, 2014. The original contract was a fixed fee contract with a monthly retainer of \$50,000 per month, exclusive of expenses, with a contract cap of \$625,000 for a 12 month contract. The original contract required that travel expenses be reimbursed at State of Louisiana rates and that expenses other than travel be pre-approved, in writing.

After the Jefferson Parish Office of Inspector General raised some concerns regarding the fixed price contract, an amendment to the original contract was signed on June 26, 2014, which changed the contract to an hourly rate of \$650 rather than a fixed monthly retainer. The amendment still required that travel expenses be reimbursed at State of Louisiana rates and other expenses be pre-approved in writing.

Internal Audit's review of the monthly hourly billings is below:

May 2015 Hourly Billings – Nemzoff billed for 68.00 hours in March 2015 @ \$650/hour, totaling \$44,200.00.

Comments on Billings:

The contract calls for a billing rate of \$650 per hour, but does not require specific documentation to be included with the invoice. Adequate documentation is a very subjective term and would be widely open to interpretation. The invoices provided listed daily hourly totals with very brief descriptions of the services rendered. It should also be noted again that all of the daily hours billing are in whole hours, perhaps indication that billings are rounded to whole hours. Neither the contract nor the policy addresses rounding of hours, but best practices would indicate that service hours should be billed in at least quarter hour increments.

Internal Audit cannot provide verification of reasonableness of the hours billed because Internal Audit has not been involved in the contracting or supervision on the consultant in any manner. We recommend that someone who is involved in the negotiation of the lease and has direct knowledge of the work that Nemzoff performed should review and approve the invoices.

It should be noted that the professional services contract with Nemzoff & Co, LLC "shall expire 12 months after it is executed by both parties or upon closing of a transaction for the lease of West Jefferson Medical Center, whichever occurs first." Because the contract is expiring at the end of June, more specific documentation requirements can be added to any extensions of the contact, if necessary.

**Internal Audit Review of Nemzoff's Hourly Billing Invoice
June 2015**

I have been asked to review the 2015 time billing invoices from Joshua Nemzoff. Mr. Nemzoff was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A Professional Services Contract between Nemzoff & Co, LLC and the Hospital Service District was signed on June 24, 2014. The original contract was a fixed fee contract with a monthly retainer of \$50,000 per month, exclusive of expenses, with a contract cap of \$625,000 for a 12 month contract. The original contract required that travel expenses be reimbursed at State of Louisiana rates and that expenses other than travel be pre-approved, in writing.

After the Jefferson Parish Office of Inspector General raised some concerns regarding the fixed price contract, an amendment to the original contract was signed on June 26, 2014, which changed the contract to an hourly rate of \$650 rather than a fixed monthly retainer. The amendment still required that travel expenses be reimbursed at State of Louisiana rates and other expenses be pre-approved in writing.

The contract had a second amendment to extend the contract until September 5, 2015 under the same terms as the original contract.

Internal Audit's review of the monthly hourly billings is below:

June 2015 Hourly Billings – Nemzoff billed for 99.00 hours in June 2015 @ \$650/hour, totaling \$64,350.00.

June 2015 Out of Pocket Expenses – Nemzoff billed for \$2,569.37 for the month of June 2015.

Comments on Billings:

Hourly Billings: The contract calls for a billing rate of \$650 per hour, but does not require specific documentation to be included with the invoice. Adequate documentation is a very subjective term and would be widely open to interpretation. The invoices provided listed daily hourly totals with very brief descriptions of the services rendered. It should also be noted again that all of the daily hours billing are in whole hours, perhaps indication that billings are rounded to whole hours. Neither the contract nor the policy addresses rounding of hours, but best practices would indicate that service hours should be billed in at least quarter hour increments.

Internal Audit cannot provide verification of reasonableness of the hours billed because Internal Audit has not been involved in the contracting or supervision on the consultant in any manner. We recommend that someone who is involved in the negotiation of the lease and has direct knowledge of the work that Nemzoff performed should review and approve the invoices.

Out of Pocket Expenses: Mr. Nemzoff billed \$2,569.37 for a June 9, 2015 trip to New Orleans. As noted above, the expenses are required in the contract to be reimbursed at the State of Louisiana rates.

For travel (airline and train), the rules require the use of “the most cost effective method of transportation that will accomplish the purpose of the travel shall be selected.” It further states that “The difference between coach/economy class rates and first or business class rates will be paid by the traveler. Internal Audit is unaware of how to retroactively determine the most cost effective price at the time the travel was booked. The airline ticket was booked in coach and cost \$1,999.00 for the roundtrip from Philadelphia to New Orleans.

Louisiana rules for rental cars limit the reimbursement to the cost of a compact or intermediate model unless the vehicle is used to transport more than two people. Mr. Nemzoff rented a Cadillac XTS at a cost of \$115.88 for the 1 day rental, which would not be eligible for reimbursement under the Louisiana rules.

There is no support included for the \$44.00 charged for mileage.

Mr. Nemzoff billed \$330.49 for hotel and meals for the trip to New Orleans. New Orleans would be classified as Tier II travel, which would include a \$135 allowance for hotel, \$10 for breakfast, \$15 for lunch, and \$29 for dinner. The maximum total reimbursement would be \$189 for a one day trip. The rules state “THE ALLOWANCES LISTED ARE NOT A PER DIEM, THEY ARE ONLY THE MAXIMUM AMOUNT ALLOWED FOR THAT MEAL WHILE IN TRAVEL STATUS.” Original receipts are still required, and, “Reimbursement for alcohol is prohibited.”

**Internal Audit Review of Nemzoff's Hourly Billing Invoice
July 2015**

I have been asked to review the 2015 time billing invoices from Joshua Nemzoff. Mr. Nemzoff was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A Professional Services Contract between Nemzoff & Co, LLC and the Hospital Service District was signed on June 24, 2014. The original contract was a fixed fee contract with a monthly retainer of \$50,000 per month, exclusive of expenses, with a contract cap of \$625,000 for a 12 month contract. The original contract required that travel expenses be reimbursed at State of Louisiana rates and that expenses other than travel be pre-approved, in writing.

After the Jefferson Parish Office of Inspector General raised some concerns regarding the fixed price contract, an amendment to the original contract was signed on June 26, 2014, which changed the contract to an hourly rate of \$650 rather than a fixed monthly retainer. The amendment still required that travel expenses be reimbursed at State of Louisiana rates and other expenses be pre-approved in writing.

The contract had a second amendment to extend the contract until September 5, 2015 under the same terms as the original contract.

Internal Audit's review of the monthly hourly billings is below:

July 2015 Hourly Billings – Nemzoff billed for 69.00 hours in July 2015 @ \$650/hour, totaling \$44,850.00.

June 2015 Out of Pocket Expenses – Nemzoff billed for \$0.00 for the month of July 2015.

Comments on Billings:

Hourly Billings: The contract calls for a billing rate of \$650 per hour, but does not require specific documentation to be included with the invoice. Adequate documentation is a very subjective term and would be widely open to interpretation. The invoice provided for July included much more detailed documentation of the services rendered. It should also be noted again that all of the daily hours billing are in whole hours, perhaps indication that billings are rounded to whole hours. Neither the contract nor the policy addresses rounding of hours, but best practices would indicate that service hours should be billed in at least quarter hour increments.

Internal Audit cannot provide verification of reasonableness of the hours billed because Internal Audit has not been involved in the contracting or supervision on the consultant in any manner. We recommend that someone who is involved in the negotiation of the lease and has direct knowledge of the work that Nemzoff performed should review and approve the invoices.

**Internal Audit Review of Nemzoff's Hourly Billing Invoice
August 2015**

I have been asked to review the 2015 time billing invoices from Joshua Nemzoff. Mr. Nemzoff was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A Professional Services Contract between Nemzoff & Co, LLC and the Hospital Service District was signed on June 24, 2014. The original contract was a fixed fee contract with a monthly retainer of \$50,000 per month, exclusive of expenses, with a contract cap of \$625,000 for a 12 month contract. The original contract required that travel expenses be reimbursed at State of Louisiana rates and that expenses other than travel be pre-approved, in writing.

After the Jefferson Parish Office of Inspector General raised some concerns regarding the fixed price contract, an amendment to the original contract was signed on June 26, 2014, which changed the contract to an hourly rate of \$650 rather than a fixed monthly retainer. The amendment still required that travel expenses be reimbursed at State of Louisiana rates and other expenses be pre-approved in writing.

The contract had a second amendment to extend the contract until September 5, 2015 under the same terms as the original contract.

Internal Audit's review of the monthly hourly billings is below:

July 2015 Hourly Billings – Nemzoff billed for 74.00 hours in August 2015 @ \$650/hour, totaling \$48,100.00.

June 2015 Out of Pocket Expenses – Nemzoff billed for \$0.00 for the month of August 2015.

Comments on Billings:

Hourly Billings: The contract calls for a billing rate of \$650 per hour, but does not require specific documentation to be included with the invoice. Adequate documentation is a very subjective term and would be widely open to interpretation. The invoice provided for August included much more detailed documentation of the services rendered. It should also be noted again that all of the daily hours billing are in whole hours, perhaps indication that billings are rounded to whole hours. Neither the contract nor the policy addresses rounding of hours, but best practices would indicate that service hours should be billed in at least quarter hour increments.

Internal Audit cannot provide verification of reasonableness of the hours billed because Internal Audit has not been involved in the contracting or supervision on the consultant in any manner. We recommend that someone who is involved in the negotiation of the lease and has direct knowledge of the work that Nemzoff performed should review and approve the invoices.

**Internal Audit Review of Nemzoff's Hourly Billing Invoice
September 2015**

I have been asked to review the 2015 time billing invoices from Joshua Nemzoff. Mr. Nemzoff was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A Professional Services Contract between Nemzoff & Co, LLC and the Hospital Service District was signed on June 24, 2014. The original contract was a fixed fee contract with a monthly retainer of \$50,000 per month, exclusive of expenses, with a contract cap of \$625,000 for a 12 month contract. The original contract required that travel expenses be reimbursed at State of Louisiana rates and that expenses other than travel be pre-approved, in writing.

After the Jefferson Parish Office of Inspector General raised some concerns regarding the fixed price contract, an amendment to the original contract was signed on June 26, 2014, which changed the contract to an hourly rate of \$650 rather than a fixed monthly retainer. The amendment still required that travel expenses be reimbursed at State of Louisiana rates and other expenses be pre-approved in writing.

The contract had a second amendment to extend the contract until September 5, 2015 under the same terms as the original contract.

Internal Audit's review of the monthly hourly billings is below:

September 2015 Hourly Billings – Nemzoff billed \$9,100.00 for 14.00 hours on September 6, for the period on September 1-5, 2015, and \$16,250.00 on October 6 for 25 hours for the period September 6-30, 2015, totaling \$25,350.00 for the month.

September 2015 Out of Pocket Expenses – Nemzoff billed for \$0.00 for the month of September 2015.

Comments on Billings:

Hourly Billings: The contract calls for a billing rate of \$650 per hour, but does not require specific documentation to be included with the invoice. Adequate documentation is a very subjective term and would be widely open to interpretation. The invoice provided for August included much more detailed documentation of the services rendered. It should also be noted again that all of the daily hours billing are in whole hours, perhaps indication that billings are rounded to whole hours. Neither the contract nor the policy addresses rounding of hours, but best practices would indicate that service hours should be billed in at least quarter hour increments.

Internal Audit cannot provide verification of reasonableness of the hours billed because Internal Audit has not been involved in the contracting or supervision on the consultant in any manner. We recommend that someone who is involved in the negotiation of the lease and has direct knowledge of the work that Nemzoff performed should review and approve the invoices.

**Internal Audit Review of Hogan Lovells Invoices
December 2014 and January 2015**

I have been asked to review the December 2014 and January 2015 invoices of Hogan Lovells, who was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A General Terms of Representation was signed by Nancy Cassagne on April 30, 2014 and by Harry "Chip" Cahill on May 2, 2014.

December 2014 Billing – The December 2014 billing of \$347,466.88 appears well supported. The terms of representation stated that the Hospital District would receive a 10% discount from the standard hourly fees for attorneys and other professionals times. The agreement listed four specific discounted rates for 2014, but did not include all of the professionals that were billed during the period. The December 2014 invoice appears to be adequately documented with the time that each professional that performed work for the parish, but should be reviewed and approved by someone with direct knowledge and authority to approve the invoice. The direct expenses appear to be adequately documented.

December 2014 Billing – The January 2015 billing of 272,999.44 also appears well supported. It appears to be adequately documented with the time that each professional that performed work for the parish; however, the standard rates appear to have increased over the 2014 rates documented in the Terms of Representation. The Hospital District should obtain a copy of the 2015 standard billing rates from Hogan Lovells, to ensure that the 10% discount is properly applied. The invoice should also be reviewed and approved by someone with direct knowledge and authority to approve the invoice. One of the direct expenses, a \$54.27 taxi fare did not include supporting documentation.

**Internal Audit Review of Hogan Lovells Invoices
February 2015**

I have been asked to review the February 2015 invoice of Hogan Lovells, who was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A General Terms of Representation was signed by Nancy Cassagne on April 30, 2014 and by Harry "Chip" Cahill on May 2, 2014.

February 2015 Billing – The February 2015 billing of \$356,091.54 appears well supported. It appears to be adequately documented with the time that each professional that performed work for the parish. However, the Other Charges Billing appears to be incorrect. The support for other charges only adds up to \$4,572.79, but the bill for other charges totaled \$4,579.99.

The Parish should reduce the undocumented \$7.20 of other charges, thus reducing the payment from the \$356,091.54 to \$356,084.34.

Internal Audit Review of Hogan Lovells Invoices
March 2015

I have been asked to review the March 2015 invoice of Hogan Lovells, who was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A General Terms of Representation was signed by Nancy Cassagne on April 30, 2014 and by Harry "Chip" Cahill on May 2, 2014.

March 2015 Billing – The March 2015 billing of \$130,614.32 appears well supported. It appears to be adequately documented with the time that each professional that performed work for the parish; however, the standard rates appear to have increased over the 2014 rates documented in the Terms of Representation. The Hospital District should obtain a copy of the 2015 standard billing rates from Hogan Lovells, to ensure that the 10% discount is properly applied. The invoice should also be reviewed and approved by someone with direct knowledge and authority to approve the invoice.

NOTE: While I have received the December 2014 and January 2015 invoices, I have not been provided a copy of the February 2015 invoice, which according to the March 2015 invoice, was \$356,091.54 billed on April 13, 2015 – Invoice #2890282.

**Internal Audit Review of Hogan Lovells Invoices
April 2015**

I have been asked to review the invoice of the work done through April 30, 2015 of Hogan Lovells, who was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A General Terms of Representation was signed by Nancy Cassagne on April 30, 2014 and by Harry "Chip" Cahill on May 2, 2014.

April 2015 Billing – The April 2015 billing of \$98,639.81, dated 6/3/15 appears well supported. It appears to be adequately documented with the time that each professional that performed work for the parish; however, the standard rates appear to have increased over the 2014 rates documented in the Terms of Representation. The Hospital District should obtain a copy of the 2015 standard billing rates from Hogan Lovells, to ensure that the 10% discount is properly applied. The invoice should also be reviewed and approved by someone with direct knowledge and authority to approve the invoice.

NOTE: While I have received the December 2014, January 2015, and March 2015 invoices, I have not been provided a copy of the February 2015 invoice, which according to the March 2015 invoice, was \$356,091.54 billed on April 13, 2015 – Invoice #2890282.

**Internal Audit Review of Hogan Lovells Invoices
May 2015**

I have been asked to review the invoice of the work done through May 31, 2015 of Hogan Lovells, who was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A General Terms of Representation was signed by Nancy Cassagne on April 30, 2014 and by Harry "Chip" Cahill on May 2, 2014.

May 2015 Billing – The May 2015 billing of \$66,749.70, dated 7/8/15 appears well supported. It appears to be adequately documented with the time that each professional that performed work for the parish. The vendor has also provided the 2015 standard billing rates as previously requested.

**Internal Audit Review of Hogan Lovells Invoices
June 2015**

I have been asked to review the invoice of the work done through June 31, 2015 of Hogan Lovells, who was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A General Terms of Representation was signed by Nancy Cassagne on April 30, 2014 and by Harry "Chip" Cahill on May 2, 2014.

June 2015 Billing – The May 2015 billing of \$167,514.82, dated July 31, 2015 appears well supported. It appears to be adequately documented with the time that each professional that performed work for the parish. The total paid for Hogan Lovells staff time was \$112,105.35 and the total for Advance Third Party Charges was \$55,409.47, to total the billing amount of \$167,514.82. The vendor has also provided the 2015 standard billing rates as previously requested.

Internal Audit Review of Hogan Lovells Invoices
July 2015

I have been asked to review the July 2015 invoice of Hogan Lovells, who was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A General Terms of Representation was signed by Nancy Cassagne on April 30, 2014 and by Harry "Chip" Cahill on May 2, 2014.

July 2015 Billing – The July 2015 billing of \$131,120.55 for professional services appears well supported. It appears to be adequately documented with the time that each professional that performed work for the parish. However, the Other Charges Billing of \$6,209.25 appears to be incorrect. There is an Invoice amount of \$5,858.15. The invoice also implies that they are also passing through a charge for 44 mailings at \$7.45 each, plus \$.48 each for return envelopes. This would total up to \$348.92, which, when added to the \$5,858.15 would total \$6,207.07, which is \$2.18 less than the amount invoiced of \$6,209.25 for other charges.

It appears from my calculation that the invoice total should be \$137,327.62.

**Internal Audit Review of Hogan Lovells Invoices
August and September 2015**

I have been asked to review the August/September 2015 invoice of Hogan Lovells, who was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A General Terms of Representation was signed by Nancy Cassagne on April 30, 2014 and by Harry "Chip" Cahill on May 2, 2014.

July 2015 Billing – The August/September 2015 billing of \$263,704.61 for professional services and other charges appears well supported. It appears to be adequately documented with the time that each professional that performed work for the parish.

**Internal Audit Review of Hogan Lovells Invoices
End of Month September 2015**

I have been asked to review the partial end of month September 2015 invoice of Hogan Lovells, who was hired by the Jefferson Parish Council as the governing authority for the Jefferson Parish Hospital Service District No. 1 to serve as a consultant for the negotiation of a lease to a third party. A General Terms of Representation was signed by Nancy Cassagne on April 30, 2014 and by Harry "Chip" Cahill on May 2, 2014.

July 2015 Billing – The September 2015 professional services billing, for the period of September 25-30, of \$20,191.05, appears well supported. It appears to be adequately documented with the time that each professional that performed work for the parish. I verified that services on this invoice were not previously billed to the parish.

Comparison of
Consultant Invoice Detail



Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
4/25/2014	H. Atkeson	1.50	Review Letter of Intent regarding debt issues; correspondence regarding same			
5/1/2014	C. Stromberg	1.80	Review materials regarding transaction received from client including financials, resolutions, history			
5/2/2014	R. Leibenluft	0.50	Review background information related to antitrust issues			
5/4/2014	C. Stromberg	2.30	Review term sheet and develop matrix of further decisions, terms, and features to be discussed with clients			
5/5/2014	C. Stromberg	3.30	Review mass of documents; prior reports, financials, term sheets, press reports, etc. to prepare questions for meeting			
5/6/2014	C. Stromberg	4.00	Meetings with WJMC management and Board; review materials for meeting			
5/7/2014	C. Stromberg	3.30	Review and analyze new materials received (KH reports, Nemzoff report, financials, etc.); begin work on process outline			
5/14/2014	C. Stromberg	1.00	call with M. Waxman and S. Geremai regarding West Jefferson--LCMC transaction			
5/14/2014	C. Stromberg	2.50	Review documents; conference call with M. Waxman, et al			
5/15/2014	C. Stromberg	0.30	Call with N. Cassagne			
5/16/2014	C. Stromberg	1.30	Work on analysis of issues to be addressed in revised LOI			
5/20/2014	C. Stromberg	1.80	Review documents and prepare outline of issues for negotiation			
5/21/2014	C. Stromberg	1.50	Review various transaction documents from analogous transactions and prepare issues list			
5/26/2014	J. Schneider	2.00	Review transaction documents received from C. Stromberg			
5/27/2014	C. Stromberg	1.00	Call with M. Waxman; review Louisiana EACA and assess effect on transaction			
5/29/2014	C. Stromberg	0.50	Review due diligence list from LCMC and identify issues to delete/discuss regarding disclosure			
5/30/2014	C. Stromberg	2.30	Call with M. Waxman; follow-up regarding issues he raised; call regarding AG research; work on prepare positions for negotiation meeting			
6/1/2014	C. Stromberg	1.00	Analyze materials from Kauffman Hall and others; prepare financial arguments for negotiation			
6/2/2014	M. Atkinson	2.50	Review background materials in connection with proposed transaction			
6/2/2014	O. Harraf	3.40	Research regarding the Attorney General's approval and notice requirements and related regulatory issues			
6/2/2014	C. Stromberg	3.30	Review documents and prepare for negotiation meeting			
6/3/2014	M. Atkinson	8.00	Prepare for and participate in a meeting with J. Schneider, S. Stromberg, N. Cassagne and attorneys from Foley Lardner; review and mark-up proposed due diligence request list			
6/3/2014	J. Schneider	3.50	Review LOI and other materials in preparation for meeting with LCMC counsel; attend meeting and brief post-meeting session with client and team regarding next steps			
6/3/2014	C. Stromberg	5.00	Meeting with client; meeting with LCMC representatives; follow up on issues raised at meeting			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
6/6/2014	S. Rausch	1.30	Review materials and tax question from C. Stromberg; analyze same; research regarding tax status of WJSC; draft e-mail memorandum to C. Stromberg regarding prospect of changing the member of WJMC and tax-exempt status			
6/6/2014	C. Stromberg	0.80	Call with Ms. Cassagne; meeting with in-house lawyers regarding tasks			
6/7/2014	C. Stromberg	3.50	Review resolutions; work on issues grid of issues to be addressed by client and guidance sought; work on due diligence list, process issues that need to be moved for deal to go forward			
6/8/2014	S. Rausch	0.80	Review WJMC articles of incorporation; tax analysis regarding same			
6/9/2014	M. Atkinson	0.10	Participate in a telephone conference with S. Rausch regarding tax status of West Jefferson entity			
6/9/2014	S. Rausch	0.50	Discuss political subdivision issue with S. Lilienthal; telephone conference with M. Atkinson			
6/12/2014	C. Stromberg	1.80	Call with Nemzoff; review documents received from him			
6/13/2014	M. Atkinson	0.10	Liaise with C. Stromberg regarding next steps			
6/13/2014	O. Harraf	3.80	Review the letter of intent and background documents for the possible transaction			
6/13/2014	C. Stromberg	1.50	Call with Nemzoff; review more documents ; call with Atkinson			
6/15/2014	C. Stromberg	1.00	Review documents on prior evaluations received from Nemzoff, etc .			
6/16/2014	M. Atkinson	2.10	Review and mark-up diligence request list; prepare list of next steps; participate in a telephone conference with L. Bailey and O. Harraf to provide a transaction overview; liaise with C. Stromberg regarding transaction status and next steps			
6/16/2014	L. Bailey	1.80	Conference with M. Atkinson regarding status of deal and open items; prepare confidentiality agreement for due diligence review; conference with Intralinks vendor regarding virtual data room pricing.			
6/16/2014	O. Harraf	1.00	Conference with M. Atkinson and L. Bailey regarding documents that need to be drafted to begin the diligence process			
6/16/2014	C. Stromberg	3.30	Call with N. Cassagne; review resolutions; work on process steps; call with M. Atkinson regarding due diligence issues; review and comment on list, etc.			
6/17/2014	M. Atkinson	3.40	Participate in a status update telephone conference with M. Waxman and C. Stromberg; liaise with N. Cassagne regarding bond documentation; participate in a telephone conference with C. Stromberg, J. Nemzoff and E. Rapier regarding transaction status and next steps; liaise with H. Atkeson regarding review of bond documents; liaise with L. Bailey regarding transaction			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
6/17/2014	C. Stromberg	2.30	next steps Call with client and J. Nemzoff; call with S. Lilienthal regarding debt issues; discuss organization of task with internal team; review financial reports			
6/18/2014	H. Atkeson	1.30	Review debt documents ; correspondence regarding same			
6/18/2014	M. Atkinson	1.40	Liaise with specialists regarding transaction; liaise with L. Bailey and O. Harraf regarding next steps			
6/18/2014	L. Bailey	3.90	Review of existing confidentiality agreement between client and opposing counsel; conference with M. Atkinson regarding same, current status of matter and business considerations; conference with HL specialists regarding same; review of Louisiana law regarding cooperative endeavor agreements for transactions involving state entities.	6/18/2014	Discussions with counsel and client	3
6/18/2014	O. Harraf	4.60	Review and revise deal documents, telephone conference with M. Atkinson regarding the deal; review applicable Louisiana Law that would require consents or special disclosures , telephone conference with L. Bailey regarding the same			
6/19/2014	M. Atkinson	1.80	Review and revise due diligence request lists; liaise with J. Nemzoff and C. Stromberg regarding transaction next steps; correspond with M. Waxman regarding term sheet and diligence requests	6/19/2014	Communications with client review of data	3
6/20/2014	H. Atkeson	0.30	Various correspondence regarding debt matters	6/20/2014	Communication with client review of data	4
6/20/2014	M. Atkinson	1.70	Liaise with C. Stromberg and J. Nemzoff regarding transaction status and next steps; draft correspondence to C. Carithers regarding pension plan; correspond with H. Atkeson regarding bond issues in connection with the transaction			
6/20/2014	L. Bailey	4.00	Prepare draft due diligence request list based on hospital team template; review of background information and letter of intent for transaction; conference with M. Atkinson regarding same.			
6/22/2014	H. Atkeson	3.00	Review debt documents; correspondence regarding same			
6/22/2014	C. Stromberg	1.50	Review LOI and prepare counter positions for negotiation session			
6/23/2014	M. Atkinson	4.40	Participate in a telephone conference with S. Rausch regarding tax issues in connection with the transaction; participate in a telephone conference with C. Carithers regarding pension plan issues in connection with the transaction ; liaise with H. Atkeson	6/23/2014	Communication with client review of data	3

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
6/23/2014	C. Carithers	0.80	regarding debt issues; participate in telephone conferences with J. Nemzoff regarding transaction status and next steps; review revised due diligence request lists and provide comments to L. Bailey; liaise with deal team regarding next steps and open issues			
6/23/2014	C. Carithers	0.80	Review pension plan financial statements; consultation with M. Atkinson regarding same			
6/23/2014	O. Harraf	2.40	Prepare a non-disclosure agreement for the parties in anticipation of performing due diligence			
6/23/2014	S. Rausch	0.30	Telephone conference with M. Atkinson regarding "repurposing" West Jefferson Services Corporation			
6/24/2014	L. Bailey	6.20	Conference with HL antitrust counsel regarding matter details and open items that require antitrust review; prepare summary of antitrust-relevant issues and relevant Louisiana law; prepare	6/24/2014	Communication with client review of data	4
6/24/2014	C. Stromberg	1.00	updated draft of due diligence request list from WJMC to LCMC, and markup of LCMC requests for WJMC. Exchanges of emails with various participants; call with Mr. Rapier; call with M. Atkinson regarding due diligence			
6/25/2014	L. Bailey	2.40	Prepare draft nondisclosure agreement for due-diligence process; conference with O. Harraf regarding same.	6/25/2014	Communication with client and counsel preparation for meeting on Friday	5
6/26/2014	L. Bailey	4.40	Conference with C. Stromberg regarding status of due	6/26/2014	Communication with counsel and client, trip to DC meeting with counsel, meeting with Merrill Lynch	9
6/26/2014	O. Harraf	2.20	diligence request lists and process; prepare updated drafts regarding same; prepare summary of Louisiana hospital district law relevant to transaction.			
6/26/2014	M. Harrington	0.80	Review documents and research applicable law in anticipation of meeting with LCMC; conference with C. Stromberg regarding the same			
6/26/2014	C. Stromberg	4.50	Telephone conference and e-mail correspondence with C. Stromberg regarding HSR issues; research regarding same			
6/26/2014	C. Stromberg	4.50	Review documents to prepare for negotiation session; meeting with Mr. Nemzoff regarding various issues			
6/27/2014	O. Harraf	5.50	Conference with C. Stromberg, J. Nemzoff, B. McDonald, and	6/27/2014	Negotiations with LCMC in DC. Meeting with counsel, communications with counsel. Review of new MOU	10
6/27/2014	C. Stromberg	6.80	representatives from Foley regarding the Letter of Intent and other open issues; draft, review and revise meeting notes; review documents from the meeting			
6/27/2014	C. Stromberg	6.80	Call with N. Cassagne; call with E. Rapier; pre-meeting with J.			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			Nemzoff; discussion with M. Waxman; attend negotiation meeting; respond to Council staff call; discuss HSR with M. Harrington			
6/29/2014	C. Stromberg	3.50	Review new LOI presented by Children's; work on outline of added needed provisions; begin review of bond opinion and bond Official Statement	6/29/2014	Communications with client	1
6/30/2014	M. Atkinson	0.70	Liaise with L. Bailey and O. Harraf regarding transaction next steps	6/30/2014	Conference call with counsel and client, communications with client, review of data.	5
6/30/2014	L. Bailey	1.50	Conference with M. Atkinson and O. Harraf regarding current status of letter of intent and other early stage issues; prepare updated draft of due diligence request list; conference with antitrust team regarding open issues.			
6/30/2014	C. Stromberg	2.00	Call with Mr. Rapier; follow-up comparison of term sheet drafts			
7/1/2014			No charges	7/1/2014	Communication with Client	2
7/2/2014	L. Bailey	0.40	Conference with data room vendors regarding rates and functionality options for WJMC diligence.	7/2/2014	Communication with Client and Counsel Review of Documents	4
7/2/2014	O. Harraf	0.40	Conference with L. Bailey regarding the new proposed terms; telephone conference with M. Atkinson regarding the same			
7/2/2014	J. Schneider	0.30	Phone conference with C. Stromberg to discuss status; review summary of meeting			
7/2/2014	C. Stromberg	5.50	Call E. Rapier; draft new MOU, etc.; draft summary of changes			
7/3/2014	H. Atkeson	2.00	Review debt documents	7/3/2014	Communication with Client, Merrill Lynch and Counsel	5
7/3/2014	M. Atkinson	0.20	Correspond with H. Atkeson regarding bond documents			
7/3/2014	C. Stromberg	0.50	Review emails; call with Mr. Nemzoff			
7/4/2014	C. Stromberg	3.80	Review press materials, emails; reply to client; review MOU and LOI and draft integrated issues term sheet	7/4/2014	Communication with Client, Merrill Lynch and Counsel	6
7/5/2014	C. Stromberg	1.50	Further drafting of term sheet			
7/6/2014	C. Stromberg	1.00	Review antitrust analysis; HSR; etc.			
7/7/2014	H. Atkeson	1.50	Attend conference call regarding debt matters; follow up correspondence regarding same	7/7/2014	Communication with Client and Counsel, work on Presentation	5
7/7/2014	M. Atkinson	1.30	Participate in a telephone conference regarding the status of the outstanding WJMC bonds with H. Atkeson and L. Bailey; prepare a summary of information regarding the bonds; liaise with C. Stromberg regarding transaction status			
7/7/2014	C. Stromberg	2.00	Review exchanges with Mr. Nemzoff; conference call with Mr. Waxman; work on presentation and drafting new one			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/8/2014	H. Atkeson	2.00	Review debt documents to consider transaction issues; correspondence regarding same	7/8/2014	Communication with Counsel, work on Presentation	6
7/8/2014	M. Atkinson	0.20	Correspond with WJMC and H. Atkeson regarding bond documents			
7/8/2014	J. Schneider	0.80	Review MOU; review slide for Council presentation, comment on same and discuss with C. Stromberg			
7/8/2014	C. Stromberg	6.30	Draft new presentation to Council; review J. Nemzoff's draft; review M. Waxman responses; review prior documents; review bond documents; prepare for meeting; several calls with J. Nemzoff to resolve issues			
7/9/2014	M. Atkinson	0.10	Review correspondence from C. Stromberg regarding transaction status	7/9/2014	Presentation Preparation, Communication with Counsel, Meeting with Counsel	9
7/9/2014	L. Bailey	1.20	Prepare bond documentation materials for H. Atkeson ; prepare internal task list; analysis of data room costs per vendor ; conference with M. Atkinson regarding same.			
7/9/2014	C. Stromberg	5.80	Preview financials and materials; call with J. Nemzoff; prepare questions and answer responses for Board meeting; review ancillary document compilation			
7/10/2014	M. Atkinson	0.10	Liaise with L. Bailey regarding transaction next steps	7/10/2014	Presentation to Council, Communication with Client and LCMC	8
7/10/2014	L. Bailey	3.80	Research regarding cooperative endeavor agreements in Louisiana and applicability to WJMC transaction; prepare memorandum regarding same.			
7/10/2014	C. Stromberg	4.00	Pre-meeting ; meeting with Council; meeting with Parish attorney			
7/11/2014	M. Atkinson	0.10	Liaise with C. Stromberg regarding transaction status			
7/11/2014	C. Stromberg	1.50	Call with WJMC; further work on terms sheet			
7/13/2014	C. Stromberg	3.30	Review draft from LCMC; analyze differences in approach from term sheet draft; revise to add provisions/reconcile terms			
7/14/2014	L. Bailey	3.70	Draft memorandum regarding Louisiana cooperative endeavor agreements and applicability of same to WJMC transaction.	7/14/2014	Review of Data Communication with Client	4
7/14/2014	J. Schneider	2.60	Review LOI, new MOU and draft Cooperative Endeavor Agreement ; review C. Stromberg Summary of Transaction Terms and comment on same			
7/14/2014	C. Stromberg	4.50	Review and analyze draft from LCMC of entire agreement ; incorporate; analyze legal issues; draft term sheet; review e-mail memo from J. Nemzoff; analyze how to address various points raised regarding negotiation of financial terms			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/15/2014	L. Bailey	4.00	Prepare memorandum regarding Louisiana cooperative endeavor agreements and applicability to WJMC transaction .	7/15/2014	Communication with Clients, Review of Data	6
7/15/2014	J. Schneider	0.70	Review J. Nemzoff comments for updated LOI; discuss same with C. Stromberg; review C. Stromberg summary of proposed additional terms and comment on same			
7/15/2014	C. Stromberg	3.70	Work on draft proposal for financial issues; review financials, etc.; finalize term sheet			
7/16/2014	J. Schneider	0.40	Review latest version of additional terms document received from C. Stromberg and comment on same	7/16/2014	Reivew of New Documents Communication with Client and Counsel	7
7/16/2014	C. Stromberg	5.80	Review J. Nemzoff comments; call; revise documents; several calls, draft new versions; check prior materials, etc.			
7/17/2014	M. Atkinson	0.90	Review correspondence from C. Stromberg and J. Nemzoff regarding transaction status	7/17/2014	Reivew of New Term Sheet Communication with Client and Counsel	6
7/17/2014	C. Stromberg	3.30	Call with M. Harrington and analyze HSR and antitrust issues; review IG report and resolutions; several calls with Mr. Rapier; call with Mr. Waxman; call with Mr. Nemzoff; finalize and convey proposal			
7/18/2014			No charges	7/18/2014	Review of Data Communication with Client and Counsel	5
7/19/2014	C. Stromberg	1.30	Review form CEA from Parish; outline required issues to be meshed with terms sheet; review material on finances of LCMC			
7/23/2014	M. Atkinson	0.60	Review and revise non-disclosure agreement prepared by L. Bailey			
7/23/2014	L. Bailey	1.50	Prepare draft NOA for LCMC review of WJMC documents ; prepare due diligence request list from WJMC to LCMC; conference with M. Atkinson regarding same.			
7/24/2014	M. Atkinson	0.10	Discuss transaction next steps with L. Bailey			
7/25/2014	H. Atkeson	0.20	Discuss debt issues with C. Stromberg			
7/25/2014	M. Atkinson	1.40	Participate in a status update meeting via telephone conference with L. Bailey, O. Harraf and C. Stromberg; participate in a telephone conference with O. Harraf and L. Bailey regarding due diligence next steps			
7/25/2014	L. Bailey	1.90	Conference call with deal team regarding next steps and update on process and matter status; prepare draft NOA between WJMC and LCMC for provision of WJMC documents.			
7/25/2014	O. Harraf	1.00	Conference with C. Stromberg regarding next steps; telephone conference with M. Atkinson regarding the same			
7/28/2014	M. Atkinson	1.10	Participate in a telephone conference with E. Rapier regarding due diligence; correspond with N. Cassagne regarding same; liaise with L. Bailey regarding data room set-up	7/28/2014	Communication with Client and Merrill Lynch	1

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/28/2014	L. Bailey	2.40	Prepare draft diligence request list markup for LCMC requests for WJMC; prepare draft NOA for provision of documents by WJMC to LCMC; conference with M. Atkinson and WJMC counsel regarding same; conference with data room vendors regarding opening of data room for WJMC documents.			
7/29/2014	H. Atkeson	2.00	Consider debt issues and correspondence regarding same with analysis	7/29/2014	Communication with Client	1
7/29/2014	M. Atkinson	0.90	Participate in a telephone conference with N. Cassagne, M. Browning and L. Bailey regarding the due diligence process; liaise with L. Bailey regarding transaction next steps and VDR set-up			
7/29/2014	L. Bailey	2.10	Conference call with WJMC operations staff regarding diligence process; correspondence with WJMC regarding same and draft diligence request list from LCMC to WJMC; conference with M. Atkinson regarding same.			
7/30/2014	M. Atkinson	1.80	Correspond with E. Rapier, M. Browning and N. Cassagne regarding due diligence; liaise with L. Bailey regarding virtual data room and transaction next steps			
7/30/2014	L. Bailey	1.90	Conference with vendors regarding creation of data room for WJMC documents; prepare draft due diligence request list from WJMC to LCMC; conference with M. Atkinson regarding same.			
7/31/2014	H. Atkeson	0.80	Various correspondence regarding debt matters			
7/31/2014	M. Atkinson	0.50	Correspond with N. Cassagne regarding due diligence request list; liaise with L. Bailey regarding transaction next steps			
8/1/2014	M. Atkinson	0.60	Liaise with O. Harraf and L. Bailey regarding due diligence process			
8/4/2014	H. Atkeson	1.00	Prepare for and attend calls to discuss debt matters	8/4/2014	Class with client and counsel	1
8/4/2014	M. Atkinson	1.60	Liaise with L. Bailey, W. Leung and O. Harraf regarding due diligence and transaction next steps; participate in a telephone conference with C. Stromberg and H. Atkeson regarding bond defeasement			
8/4/2014	L. Bailey	2.10	Prepare draft diligence request list for LCMC; review client comments to LCMC diligence request list for WJMC; conference with M. Atkinson regarding same; conference with data room vendor regarding setup and operation of VDR;			
8/4/2014	O. Harraf	0.40	Prepare the VDR for uploading documents			
8/4/2014	W. Leung	0.80	Manage data room			
8/4/2014	C. Stromberg	1.50	Call with M. Atkinson regarding debt strategy; defeasance option; review documents; meeting with M. Atkinson regarding due diligence, etc.			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/5/2014	M. Atkinson	0.20	Liaise with L. Bailey regarding due diligence	8/5/2014	Call with client and Merrill Lynch	2
8/5/2014	W. Leung	0.60	Manage data room			
8/6/2014	H. Atkeson	0.30	Consider debt issues; correspondence regarding same			
8/6/2014	M. Atkinson	0.40	Liaise with L. Bailey regarding due diligence			
8/6/2014	O. Harraf	0.50	Review and revise the diligence request list; review recently uploaded documents			
8/7/2014	M. Atkinson	0.30	Liaise with L. Bailey, W. Leung and O. Harraf regarding due diligence review	8/7/2014	Communication with client	1
8/7/2014	L. Bailey	2.40	Conference with HL antitrust specialists regarding guidelines for production of documents by client; conference with client regarding document upload process; review WJMC contract and corporate documents.			
8/7/2014	O. Harraf	3.50	Conference with L. Bailey and M. Atkinson regarding outstanding issues related to the transaction; review documents in the VDR			
8/7/2014	W. Leung	1.00	Internal team status call; manage data room; review documents			
8/8/2014	M. Atkinson	0.20	Liaise with L. Bailey, O. Harraf and W. Leung regarding transaction status	8/8/2014	Communication with client and counsel	4
8/8/2014	O. Harraf	1.00	Perform due diligence; review uploaded documents			
8/8/2014	W. Leung	1.00	Manage data room; review and convert documents			
8/8/2014	C. Stromberg	3.50	Review emails; call with J. Nemzoff; call with Foshee; begin review of CEA; compare to term sheet terms			
8/9/2014			No charges	8/9/2014	Reviewed documents	4
8/10/2014	C. Stromberg	2.80	Review debt documents and issues; due diligence issues, etc.	8/10/2014	Reviewed documents communicated with client	4
8/11/2014	O. Harraf	1.30	Review documents uploaded to the dropbox	8/11/2014	Communications with client and counsel	6
8/11/2014	W. Leung	3.00	Manage data room; review and convert documents			
8/11/2014	C. Stromberg	5.50	Detailed review of LCMC proposed draft agreement			
8/12/2014	W. Leung	7.00	Manage data room; review documents	8/12/2014	Prepared report and communication with client counsel and Merrill Lynch	5
8/12/2014	C. Stromberg	2.30	Review rating report; call with Mr. Nemzoff; review his comments			
8/13/2014	O. Harraf	0.70	Review documents in the DVR	8/13/2014	Review data communication with counsel	2
8/13/2014	W. Leung	7.00	Review documents; manage data room; create contracts matrix			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/14/2014	W. Leung	2.00	Review documents	8/14/2014	Pension issues communication with clients	3
8/18/2014	M. Atkinson	1.00	Participate in a telephone conference with W. Leung and O. Harraf regarding the status of due diligence review; participate in a telephone conference with B. Smith regarding review of audit work papers in connection with the transaction; review newly posted documents for status of diligence process			
8/18/2014	O. Harraf	1.40	Correspond with Intralinks representatives regarding watermarking options; maintain the data room; review documents in data room			
8/18/2014	W. Leung	0.50	Internal conference call with regard to diligence process			
8/19/2014	M. Atkinson	1.10	Liaise with C. Stromberg regarding transaction status; liaise with O. Harraf regarding due diligence review and next steps	8/19/2014	Communication with client	1
8/19/2014	O. Harraf	1.10	Review recently uploaded documents; correspondence with Intralinks regarding certain available features			
8/19/2014	C. Stromberg	1.30	Work on Bylaws revisions; call with M. Waxman			
8/20/2014	M. Atkinson	0.90	Participate in a telephone conference with O. Harraf and W. Leung regarding the status of due diligence			
8/20/2014	O. Harraf	3.00	Update and maintain the data room			
8/20/2014	W. Leung	7.00	Manage data room; review documents			
8/20/2014	C. Stromberg	1.50	Work on outline of term differences in latest proposal; revisions to agreement			
8/21/2014	M. Atkinson	0.70	Participate in a telephone conference with M. Browning regarding the status of due diligence; liaise with O. Harraf and W. Leung regarding same	8/21/2014	Communication with counsel, client and Merrill Lynch	2
8/21/2014	O. Harraf	6.10	Maintain and organize the dataroom			
8/21/2014	C. Stromberg	3.30	Work on revisions; comparison of terms; prepare for meeting; call with Mr. Nemzoff			
8/22/2014	M. Atkinson	1.40	Participate in a telephone conference with C. Stromberg, J. Nemzoff and LCMC counsel regarding deal terms; liaise with O. Harraf and W. Leung regarding due diligence	8/22/2014	Conference call with LCMC team, communication with counsel and client	5
8/22/2014	O. Harraf	2.20	Maintain and organize the dataroom			
8/22/2014	W. Leung	5.00	Organize and manage data room			
8/22/2014	C. Stromberg	5.80	Prepare matrix/grid of issues; long conference call to negotiate; redraft agreement			
8/23/2014	C. Stromberg	1.50	Further review of text of CEA and prepare summary of how it differs from LOL; many emails with Mr. Nemzoff	8/23/2014	Communication with counsel and Merrill Lynch	2

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/24/2014	C. Stromberg	1.30	Prepare proposal to LCMC; analyze appropriate measures of future lease payment	8/24/2014	Presentation work and communication with counsel	4
8/25/2014	M. Atkinson	0.40	Liaise with L. Bailey and O. Harraf regarding due diligence next steps	8/25/2014	Communication with counsel and client, worked on presentation	6
8/25/2014	O. Harraf	1.00	Conference with M. Atkinson and L. Bailey regarding the diligence process; review diligence request list			
8/25/2014	C. Stromberg	1.50	Conference call with E. Rapier; work on alternative strategy for resolving issues; draft list for Council			
8/26/2014	M. Atkinson	0.40	Revise correspondence prepared by O. Harraf for distribution to specialists regarding due diligence review	8/26/2014	Communication with counsel and client	4
8/26/2014	O. Harraf	0.80	Correspond with the specialist with regards to the commencement of the diligence review			
8/26/2014	C. Stromberg	1.80	Call with Mr. Nemzoff; review open issues and devise proposal for Board meeting			
8/27/2014	M. Atkinson	0.50	Participate in a telephone conference with O. Harraf, L. Bailey and W. Leung regarding due diligence review and status of the VDR	8/27/2014	Conference call with LCMC team, worked on presentation, communication with counsel and client	8
8/27/2014	L. Bailey	0.60	Conference with M. Atkinson and O. Harraf regarding HL specialist review of WJMC documents.			
8/27/2014	V. Brennan	0.10	Confer with L. Bailey regarding due diligence			
8/27/2014	O. Harraf	0.90	Prepare the data room for specialist review; conference with L. Bailey regarding same; review contracts in data room			
8/27/2014	W. Leung	3.00	Internal team call to discuss workstreams; review corporate diligence documents			
8/27/2014	S. Rausch	0.20	Review due diligence request list to identify tax materials			
8/27/2014	C. Stromberg	0.50	Calls with E. Rapier			
8/28/2014	M. Atkinson	0.30	Correspond with M. Browning, L. Bailey, O. Harraf and W. Leung regarding due diligence matters	8/28/2014	Worked on new presentation, communication with client and counsel	6
8/28/2014	O. Harraf	2.00	Maintain the dataroom; prepare the request list for and correspondence with the specialist; conference with L. Bailey regarding the same			
8/28/2014	W. Leung	2.00	Review documents; manage data room			
8/28/2014	C. Stromberg	1.80	Review MSA draft rep; issues to raise with LCMC; conference call with BAML and counsel, etc.; review changes they propose			
8/29/2014	P. Griffin	0.60	Conduct employee benefits diligence into the governmental defined benefit plan and confer with C. Carithers regarding the same	8/29/2014	Worked on presentation, communication with client	5
8/29/2014	O. Harraf	3.50	Review and redact contracts in Folder D			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/29/2014	T. Laszlo	0.60	Access the datasite and download Jefferson real property documents for review			
8/29/2014	W. Leung	2.10	Manage data room			
8/29/2014	C. Stromberg	1.50	Review and comment again on PP draft; review legal issues regarding debt; call with M. Atkinson, etc.; call E. Rapier			
8/30/2014	C. Stromberg	1.50	Review PowerPoint for meeting LCMC summary, etc	8/30/2014	Work on presentation and deal summary	4
9/1/2014	H. Atkeson	0.20	Attention to debt issues	9/1/2014	Presentation work	2
9/1/2014	C. Stromberg	0.50	Review and comment on final list; work on debt issue			
9/1/2014	A. Abrol	0.30	E-mail correspondence regarding the scope of the proposed transaction			
9/1/2014	H. Atkeson	5.00	Review bond documents and various debt proposals; attend conference calls and correspondence regarding same			
9/1/2014	M. Atkinson	1.30	Participate in telephone conferences with H. Atkeson and C. Carithers regarding open deal points, and correspond with C. Stromberg regarding same			
9/1/2014	C. Carithers	1.00	Review pension materials; consultation with M. Atkinson regarding same; consultation with P. Griffin regarding same			
9/1/2014	P. Griffin	0.80	Conduct employee benefits due diligence review of the governmental defined benefit plan; research options for plan continuation or termination given its funding level; confer with C. Carithers regarding the same			
9/1/2014	O. Harraf	2.40	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/1/2014	T. Laszlo	6.80	Access the datasite and download Jefferson real property documents for review; organize the Jefferson real property documents for review; conduct due diligence on the Jefferson owned and leased real property; review documents provided by WJMC with an eye towards red flags, issues, transferability, and appropriateness for sharing with the purchaser; begin to prepare WJMC's master property chart			
9/1/2014	C. Stromberg	2.50	Review documents and prepare for response to questions from Parish			
9/1/2014	B. Thedinger	0.20	Review environmental diligence; communicate with E. Kimball regarding same			
9/2/2014			No charges	9/2/2014	Travel to New Orleans for presentation, preparation for presentation	8
9/3/2014	H. Atkeson	0.50	Consider follow up to debt issues; review diligence request	9/3/2014	Presentation, travel, review of documents, communication with counsel	13
9/3/2014	M. Atkinson	0.40	Liaise with A. Lee regarding contract review and the status of due diligence review			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/3/2014	C. Carithers	0.70	Review materials on governmental plan termination; consultation with P. Griffin regarding same			
9/3/2014	P. Griffin	3.40	Conduct employee benefits due diligence review of the governmental defined benefit plan; research options for plan continuation or termination given its funding level; confer with C. Carithers regarding the same			
9/3/2014	O. Harraf	2.60	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/3/2014	J. Irias	4.80	Review employment-related documents as part of diligence process			
9/3/2014	T. Laszlo	8.40	Conduct due diligence on the Jefferson owned and leased real property; review documents provided by WJMC with an eye towards red flags, issues, transferability, and appropriateness for sharing with the purchaser; continue to complete WJMC's master property chart based on the documents reviewed			
9/3/2014	J. Montague	0.90	Review tax-related diligence materials from client; conference with S. Rausch regarding materials			
9/3/2014	S. Rausch	0.50	E-mail correspondence from J. Montague regarding tax diligence; attention to same			
9/3/2014	C. Stromberg	4.00	Meeting with Parish Council, etc.			
9/3/2014	B. Thedinger	0.10	Communicate with E. Kimball regarding environmental diligence			
9/4/2014	M. Atkinson	1.20	Liaise with L. Bailey and O. Harraf regarding due diligence review; liaise with C. Stromberg and J. Nemzoff regarding transaction status and next steps	9/4/2014	Diligence communication with client and Merrill Lynch	8
9/4/2014	O. Harraf	5.20	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/4/2014	J. Irias	1.60	Review employment-related documents as part of diligence process			
9/4/2014	T. Laszlo	7.50	Conduct due diligence on the Jefferson owned and leased real property; review documents provided by WJMC with an eye towards red flags, issues, transferability, and appropriateness for sharing with the purchaser; continue to complete WJMC's master property chart based on the documents reviewed; compile a list of open questions for the client regarding the real property documents and send to the corporate team for review			
9/4/2014	C. Stromberg	2.30	Address due diligence; work on revisions to CEA			
9/5/2014	H. Atkeson	0.80	Various correspondence regarding debt issues; conference calls regarding same	9/5/2014	Data review, communication with counsel and Merrill Lynch	8

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/5/2014	M. Atkinson	2.20	Participate in a telephone conference and liaise throughout the day with O. Harraf and L. Bailey to discuss the status of due diligence review; liaise with J. Nemzoff and C. Stromberg regarding transaction status; participate in a telephone conference with J. Nemzoff regarding transaction issues			
9/5/2014	L. Bailey	1.80	Review of WJMC provided documents and corresponding sensitivities; conference with O. Harraf regarding same; prepare updated draft of WJMC due diligence request list for LCMC; conference with M. Atkinson regarding same.			
9/5/2014	O. Harraf	3.00	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/5/2014	C. Stromberg	1.50	Review due diligence list; calls with M. Atkinson; address HSR issues			
9/6/2014	O. Harraf	2.30	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists	9/6/2014	Review of data	7
9/7/2014	M. Atkinson	0.50	Correspond with J. Nemzoff, C. Stromberg, O. Harraf and L. Bailey regarding due diligence matters	9/7/2014	Data review, communication with client	7
9/7/2014	O. Harraf	9.10	Due diligence review of documents for proper categorization and potentially sensitive issues ; coordinate with specialists			
9/7/2014	C. Stromberg	1.30	Review emails; work on due diligence process			
9/8/2014	H. Atkeson	2.30	Consider debt issues; correspondence and calls regarding same with J. Nemzoff and M. Atkinson	9/8/2014	Data review, communication with counsel and Merrill Lynch	8
9/8/2014	M. Atkinson	3.70	Participate in telephone conferences with C. Milne, O. Harraf and L. Bailey regarding due diligence review and liaise with them throughout the day; participate in a telephone conference with L. Oliver and C. Russo regarding antitrust issues in connection with the transaction; participate in a telephone conference with C. Stromberg regarding transaction status; participate in a telephone conference with H. Atkeson regarding bond issues in connection with the transaction; participate in a telephone conference and correspond with M. Harrington regarding the need for a HSR filing in connection with the transaction; participate in a telephone conference with J. Nemzoff to discuss transaction status and next steps; liaise with L. Bailey and O. Harraf throughout the day regarding transaction status			
9/8/2014	L. Bailey	1.80	Research regarding board appointment laws in Louisiana and board appointment practices undertaken by WJMC; review of WJMC provided documents and corresponding sensitivities;			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/8/2014	V. Brennan	0.10	conference with O. Harraf regarding same.			
9/8/2014	C. Carithers	0.30	Confer with A. Aft regarding diligence			
			Consultation with S. Rausch regarding diligence items and issues			
9/8/2014	S. Carman	2.00	Review due diligence materials; draft licensing chart			
9/8/2014	O. Harraf	6.30	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/8/2014	M. Harrington	0.30	Prepare for and participate in telephone conference with M. Atkinson regarding HSR exemption issues			
9/8/2014	C. Milne	1.00	Status call with internal team; due diligence review			
9/8/2014	J. Montague	0.80	Draft comments on responses to tax diligence requests; correspond with S. Rausch regarding same			
9/8/2014	S. Rausch	3.30	Attention to diligence review issues; review background materials; e-mail correspondence with J. Montague; discuss structure items with C. Carithers; tax analysis regarding dual 115 and 501(c)(3) status of WJMC			
9/8/2014	E. Seaver	0.80	Research and review to determine status of employees			
9/8/2014	C. Stromberg	2.50	Work on revisions to MSA; review emails; due diligence issues; call M. Atkinson; meeting with R. Leibenluft regarding antitrust			
9/9/2014	H. Atkeson	3.00	Attend conference call with C. Stromberg and M. Atkinson regarding debt issues; attention to follow up matters; correspondence regarding same; review debt documents	9/9/2014	Due Diligence coordination, call with counsel, client and Merrill Lynch	8
9/9/2014	M. Atkinson	4.60	Correspond with M. Harrington regarding HSR exemption; participate in a telephone conference with C. Stromberg and H. Atkeson regarding bond issues; prepare for and participate in a telephone conference with C. Stromberg, J. Nemzoff and Foley Lardner regarding transaction status and next steps; liaise with E. Rapier, L. Bailey and O. Harraf regarding due diligence and NDA; liaise with J. Nemzoff regarding transaction status; draft extension to the Letter of Intent			
9/9/2014	S. Carman	2.00	Review and analyze documents; correspond with team regarding release of documents ; research regarding hospital ownership			
9/9/2014	O. Harraf	9.30	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/9/2014	M. Harrington	0.50	E-mail correspondence with C. Stromberg, M. Atkinson and M. Verne (FTC) regarding HSR exemption issues			
9/9/2014	J. Irias	3.60	Review employment-related documents as part of diligence process			
9/9/2014	S. Lilienthal	2.00	Telephone conference with S. Rausch regarding tax issues; review correspondence; analyze tax issues			
9/9/2014	S. Rausch	2.50	Telephone conference with S. Lilienthal; follow-up tax analysis regarding dual governmental instrumentality and 501(c)(3)			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/9/2014	C. Stromberg	3.50	status; draft e-mail memorandum to deal team Review mass of documents; emails; work on CEA; review legal issue on District authority, etc.			
9/10/2014	A. Aft	0.90	Review Jefferson Parish IP documents	9/10/2014	Review data, communication with client and counsel	6
9/10/2014	H. Atkeson	0.20	Attention to debt issues regarding transaction			
9/10/2014	M. Atkinson	2.20	Liaise with C. Stromberg, L. Bailey, O. Harraf and J. Nemzoff regarding transaction status and due diligence review; liaise with C. Russo regarding antitrust matters; liaise with H. Atkeson regarding bond issues			
9/10/2014	O. Harraf	5.70	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists; conversation with M. Atkinson and L. Bailey regarding the same			
9/10/2014	E. Kimball	2.30	Review environmental documents to identify any key issues			
9/10/2014	C. Milne	3.60	Status call with internal team; due diligence review			
9/10/2014	C. Stromberg	3.50	Call N. Cassagne; review capex materials; call with Atkinson and comment on due diligence lists; work on revisions to MSA			
9/10/2014	B. Thedinger	0.50	Review and revise summary regarding environmental documents; communicate with O. Harraf and E. Kimball regarding same			
9/11/2014	M. Atkinson	4.50	Discuss WJMC diligence request list to LCMC with C. Stromberg and revise same; liaise with O. Harraf and L. Bailey regarding due diligence review; revise NOA and correspond with E. Rapier regarding same; review Jefferson Parish Council resolutions and minutes regarding authorization of the Letter of Intent; liaise with J. Nemzoff regarding transaction status	9/11/2014	Communication with client, counsel and Merrill Lynch	6
9/11/2014	L. Bailey	1.40	Review of Louisiana statutes governing action by WJMC Board and Parish Council; conference with M. Atkinson regarding same; review of proposed NOA between LCMC and WJMC; conference with M. Atkinson regarding same.			
9/11/2014	V. Brennan	0.20	Review trade name license; confer with A. Aft regarding diligence			
9/11/2014	S. Carman	0.90	Review and analyze documents; confer with team regarding same			
9/11/2014	O. Harraf	8.10	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists; review minutes of Parish Counsel to determine how the Parish authorized the Letter of Intent; conference call with C. Russo regarding the review of certain documents			
9/11/2014	C. Milne	1.20	Due diligence review			
9/11/2014	C. Stromberg	3.30	Work on drafting additional sections of CEA; review and revise due diligence list; long call M. Atkinson; analyze Louisiana law			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
issues						
9/12/2014	H. Atkeson	0.20	Attention to debt issues; various correspondence regarding same	9/12/2014	Review data, communication with client, counsel and Merrill Lynch	8
9/12/2014	M. Atkinson	3.20	Liaise with J. Nemzoff, O. Harraf, E. Rapier, C. Stromberg and L. Bailey regarding transaction status; revise and finalize extension to Letter of Intent, LCMC due diligence request list and non-disclosure agreement and correspond with E. Rapier, J. Nemzoff and Foley Lardner regarding same; liaise with C. Russo regarding antitrust issues in connection with the transaction			
9/12/2014	L. Bailey	1.80	Review of documents provided by WJMC and corresponding sensitivities; conference with O. Harraf and M. Atkinson regarding same; prepare updated draft of WJMC due diligence request list for LCMC			
9/12/2014	O. Harraf	5.80	Review and revise the transaction contact list; due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/12/2014	C. Milne	6.90	Status call with internal team; due diligence review			
9/12/2014	C. Stromberg	4.50	Need description			
9/13/2014	C. Stromberg	2.50	Work on drafting revisions to CEA; prepare comments for additional issues to be analyzed by specialists			
9/14/2014	M. Atkinson	5.50	Review and revise Cooperative Endeavor Agreement	9/14/2014	Data analysis, communication with client	2
9/14/2014	S. Carman	2.00	Review and analyze documents to be posted in data room; correspond with team regarding same			
9/14/2014	C. Stromberg	1.80	Review and draft changes to Newco Bylaws; address debt issues			
9/15/2014	H. Atkeson	1.30	Attention to debt issues	9/15/2014	Data analysis, communication with client and Merrill Lynch	4
9/15/2014	M. Atkinson	6.30	Liaise with C. Russo regarding antitrust issues; review and revise Cooperative Endeavor Agreement; liaise with S. Carman regarding transaction structure; correspond with J. Nemzoff regarding deal points			
9/15/2014	O. Harraf	6.20	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/15/2014	W. Leung	1.00	Review documents; manage data room			
9/15/2014	C. Stromberg	2.80	Work on revisions to documents and financial issues			
9/16/2014	M. Atkinson	3.70	Correspond with C. Stromberg and J. Nemzoff regarding deal points; participate in a telephone conference with M. Waxman	9/16/2014	Communication with client and counsel	4

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/16/2014	L. Bailey	4.30	regarding the NDA, diligence request list and LOI extension letter; revise due diligence request list; participate in a telephone conference with J. Nemzoff and C. Stromberg regarding due diligence; participate in telephone conferences with J. Nemzoff; liaise with O. Harraf regarding the status of due diligence review			
9/16/2014	O. Harraf	6.10	Review and provide comments to current draft of Cooperative Endeavor Agreement ; conference with M. Atkinson regarding same.			
9/16/2014	S. Kanner	1.00	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/16/2014	C. Stromberg	2.30	Telephone M. Atkinson regarding IGT; review article regarding federal questions; research communications between CMS and Louisiana			
9/16/2014			Call with J. Nemzoff; revise due diligence list; work on LLC license issue, etc.			
9/17/2014	M. Atkinson	4.70	Review and revise Cooperative Endeavor Agreement; liase with L. Bailey, C. Stromberg, O. Harraf and J. Nemzoff throughout the day regarding due diligence, transaction next steps and ancillary documents and revisions	9/17/2014	Review of data, communication with client and counsel	7
9/17/2014	L. Bailey	2.80	Prepare updated draft of Cooperative Endeavor Agreement draft; conference with M. Atkinson regarding same.			
9/17/2014	S. Carman	1.80	Research regarding Medicare requirements for limited liability companies; confer with team regarding same			
9/17/2014	P. Griffin	0.50	Review employee benefits documents prior to production			
9/17/2014	O. Harraf	5.90	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/17/2014	E. Kimball	0.60	Review documents for environmental diligence			
9/17/2014	T. Laszlo	2.20	Review the cooperative endeavor agreement and provide comments to the real estate schedules			
9/17/2014	S. Loughlin	0.40	Review materials relating to transaction			
9/17/2014	J. Montague	0.50	Review draft cooperative endeavor agreement			
9/17/2014	C. Stromberg	1.80	Call with M. Atkinson and meet with L. Bailey regarding changes			
9/17/2014	B. Thedinger	1.10	Review and revise environmental provisions in transaction agreement; communicate with S. Reisch and M. Atkinson regarding same			
9/18/2014	M. Atkinson	11.30	Review and revise Cooperative Endeavor Agreement and Newco Bylaws; liase with S. Gerenraich to finalize Non- Disclosure Agreement ; liase with N. Cassagne, L. Bailey, C. Stromberg, O. Harraf and J. Nemzoff throughout the day regarding due diligence, transaction next steps and ancillary	9/18/2014	Review of data, communication with client and counsel	6

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/18/2014	L. Bailey	4.00	documents and revisions Review of draft bylaws for LCMC-WJMC joint venture entity; conference with M. Atkinson regarding same.			
9/18/2014	V. Brennan	0.10	Confer with A. Aft regarding diligence			
9/18/2014	S. Carman	0.20	Confer with team regarding due diligence materials			
9/18/2014	P. Griffin	1.50	Review and revise the current transaction draft and confer with C. Carithers regarding the same			
9/18/2014	O. Harraf	5.20	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists; telephone conference with M. Atkinson regarding HIPPA and privacy review of documents; maintain the virtual data room			
9/18/2014	T. Laszlo	0.50	Review the datasite for additional documents; review and respond to questions from corporate regarding real estate			
9/18/2014	S. Loughlin	0.70	Review materials relating to transaction			
9/18/2014	J. Montague	3.70	Review and revise tax sections of draft cooperative endeavor agreement; conference with S. Rausch regarding same			
9/18/2014	S. Rausch	0.80	Discuss CEA agreement with J. Montague; attention to reviewing same			
9/18/2014	S. Reisch	0.30	Review and comment on environmental provisions of agreement			
9/18/2014	B. Thedinger	0.70	Review and revise environmental provisions in agreement; communicate with S. Reisch and M. Atkinson regarding same			
9/19/2014	M. Atkinson	3.40	Revise Cooperative Endeavor Agreement and Newco Bylaws and liaise with specialists attorneys regarding same; liaise with J. Nemzoff and C. Stromberg regarding transaction status; liaise with O. Harraf regarding due diligence matters	9/19/2014	Communication with client, counsel and Merrill Lynch	8
9/19/2014	C. Carithers	1.20	Review and provide comments on transaction agreement; correspondence with M. Atkinson regarding same			
9/19/2014	P. Griffin	0.80	Review and revise the current transaction draft and confer with C. Carithers regarding the same; conduct review of employee benefits documents prior to disclosure			
9/19/2014	O. Harraf	4.50	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/19/2014	S. Loughlin	0.80	Conference with members of working group regarding privacy related issues; review transaction agreements			
9/19/2014	J. Montague	0.90	Conference with S. Rausch regarding comments on draft agreement; provide comments to M. Atkinson; correspond with M. Atkinson and S. Rausch regarding comments			
9/19/2014	S. Rausch	1.00	Review and revise tax comments to CEA; e-mail correspondence with J. Montague; respond to follow up inquiries from M. Atkinson			
9/19/2014	J. Schneider	0.70	Review health regulatory representations and warranties in			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/19/2014	C. Stromberg	2.00	draft Cooperative Endeavor Agreement; comment on same and discuss briefly with M. Atkinson Call N. Cassagne; review capital issues; review due diligence issues; meeting regarding antitrust issues			
9/20/2014			No charges	9/20/2014	CEA	6
9/21/2014	M. Atkinson	0.20	Correspond with J. Nemzoff regarding transaction status	9/21/2014	CEA	6
9/22/2014	M. Atkinson	4.30	Prepare for and participate in a telephone conference with WJMC business leads, L. Bailey, O. Harraf and J. Nemzoff regarding the due diligence process; liaise with J. Nemzoff and C. Stromberg throughout the day regarding revisions to the CEA; liaise with J. Nemzoff, PwC, M. Browning, N. Cassagne, O. Harraf and L. Bailey throughout the day regarding due diligence review	9/22/2014	CEA calls with client and counsel	8
9/22/2014	L. Bailey	1.90	Conference with M. Atkinson and O. Harraf regarding due diligence review of WJMC documents before their provision to LCMC; review LCMC request list for WJMC and conference with client regarding changes to same.			
9/22/2014	S. Carman	1.50	Review and analyze documents			
9/22/2014	O. Harraf	5.90	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/22/2014	S. Loughlin	0.80	Analyze privacy issues relating to transaction documents; revise same			
9/22/2014	C. Stromberg	1.00	Call M. Atkinson; email responses to J. Nemzoff; call E. Rapier; review emails			
9/23/2014	M. Atkinson	3.00	Liaise with J. Nemzoff, L. Oliver, O. Harraf, L. Bailey and A. Netto throughout the day regarding due diligence review and transaction next steps; review Clean Team Guidelines and correspond with L. Oliver and C. Russo regarding same; revise Cooperative Endeavor Agreement	9/23/2014	Diligence, communication with client, counsel, Merrill Lynch and PWC	10
9/23/2014	S. Carman	1.30	Review and analyze documents; confer with team regarding documents and strategy; review and comment on agreement; confer with team regarding same			
9/23/2014	O. Harraf	3.70	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/23/2014	A. Netto	1.60	Meet with M. Atkinson, O. Harraf; L. Bailey to discuss the deal, the due diligence assignment, and next steps; Meet with O. Harraf to become oriented to data room structure and contracts to review			
9/23/2014	C. Stromberg	1.00	Review antitrust analysis; discuss with L. Oliver; call with M. Waxman regarding LOI extension			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/24/2014	M. Atkinson	1.90	Liaise with J. Nemzoff regarding transaction next steps; prepare for and participate in a telephone conference with J. Nemzoff, O. Harraf, L. Bailey and Foley attorneys regarding due diligence	9/24/2014	Conference call with counsel, PWC, LCMC, diligence, CEA	8
9/24/2014	L. Bailey	1.50	Conference call with client regarding next steps of due diligence; review LCMC requests for WJMC and WJMC requests of LCMC; conference with M. Atkinson and O. Harraf regarding next steps and logistics of review.			
9/24/2014	O. Harraf	4.90	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists; telephone conference with M. Atkinson, M. Tatelbaum, S. Gerenraich, J. Nemzoff, and L. Bailey regarding the due diligence process			
9/24/2014	A. Netto	3.70	Review and summarize technology contracts from data room for due diligence purposes; Discuss project and initial findings with O. Harraf			
9/24/2014	J. Schneider	0.80	Review due diligence materials received from O. Harraf and discuss briefly with O. Harraf			
9/24/2014	C. Stromberg	1.50	Review emails, due diligence list, open issues on terms, call with M. Atkinson			
9/25/2014	H. Atkeson	3.00	Review bond refinancing documents; attend conference call regarding same; correspondence regarding same	9/25/2014	CEA diligence, PWC, counsel, client WJMC	9
9/25/2014	M. Atkinson	2.00	Liaise with J. Nemzoff, C. Stromberg, L. Bailey, O. Harraf, PwC and WJMC business leads regarding due diligence and CEA revisions; participate in a telephone conference with L. Burkhart and J. Nemzoff regarding PwC review of audit work papers			
9/25/2014	O. Harraf	2.00	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/25/2014	A. Netto	3.20	Conduct due diligence on technology contracts in the data room			
9/25/2014	J. Schneider	1.70	Review additional due diligence materials received from O. Harraf; discuss briefly with C. Stromberg; follow-up e-mail to O. Harraf			
9/25/2014	C. Stromberg	1.30	Work on resolving open factual issues in CEA			
9/26/2014	M. Atkinson	1.90	Liaise with L. Oliver regarding antitrust protocols for due diligence review; correspond with PwC regarding due diligence review	9/26/2014	Diligence CEA, client and counsel communication	8
9/26/2014	L. Bailey	2.80	Prepare updated draft of LCMC request list for WJMC to correspond to feedback from WJMC financial consultants; due diligence review of WJMC financial materials; conference with O. Harraf and M. Atkinson regarding same.			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/26/2014	C. Carithers	0.40	Review retention bonus arrangement; correspondence with C. Stromberg regarding same; consultation with C. Stromberg regarding pension issues			
9/26/2014	O. Harraf	2.70	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/27/2014	A. Netto	2.20	Conduct due diligence review of technology contracts for confidentiality, assignment, and change of control provisions	9/27/2014	Status Report CEA	2
9/27/2014	C. Stromberg	1.50	Work on revisions to documents and solutions to financial issues			
9/28/2014	M. Atkinson	2.00	Review J. Nemzoff comments to CEA and WJMC bylaws and prepare responses to same	9/28/2014	Communication with client	1
9/29/2014	M. Atkinson	3.00	Participate in a telephone conference with C. Stromberg and J. Nemzoff regarding revisions to the CEA and Bylaws; revise CEA; liaise with L. Bailey and O. Harraf regarding due diligence	9/29/2014	CEA conference call, client communication, Merrill Lynch, PWC, counsel	9
9/29/2014	O. Harraf	5.90	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/29/2014	A. Netto	2.60	Due diligence review of technology contracts in the data room			
9/29/2014	C. Stromberg	1.50	Call with J. Nemzoff			
9/30/2014	H. Atkeson	0.30	Review documents for due diligence process	9/30/2014	Client, counsel, Merrill Lynch, PWC	9
9/30/2014	M. Atkinson	6.00	Review and revise CEA per comments from J. Nemzoff and C. Stromberg; liaise with O. Harraf and WJMC regarding due diligence matters; liaise with J. Nemzoff regarding transaction status			
9/30/2014	O. Harraf	3.10	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
9/30/2014	T. Laszlo	2.20	Review the updated real property documents provided by the client and revise the real property chart and red flags list			
9/30/2014	A. Netto	6.60	Due diligence review of Information Technology and Telecommunications contracts			
9/30/2014	C. Stromberg	0.50	Review documents			
10/1/2014	M. Atkinson	5.00	Review and revise CEA based on comments provided by C. Stromberg and J. Nemzoff; liaise with J. Nemzoff and C. Stromberg regarding transaction status and next steps; liaise with PwC, L. Bailey and O. Harraf regarding due diligence matters	10/1/2014	Pension - Bonds - Client Counsel	8
10/1/2014	P. Griffin	0.60	Review the defined benefit plan and determine which participants were given the option and took the option to enter the 403(b) plan; conduct diligence review of the defined benefit			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
10/1/2014	O. Harraf	8.50	plan's latest audit; confer with C. Carithers regarding the same			
10/1/2014	J. Montague	2.70	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists; conference call with A. Netto; research WJMC structure			
10/1/2014	A. Netto	2.00	Summarize key terms of agreement and Newco structure for S. Rausch			
10/1/2014	C. Stromberg	1.80	Call with O. Harraf to receive and discuss the next portion of the contracts due diligence assignment; Begin due diligence on new set of contracts			
10/1/2014			Call with E. Rapier; call with M. Atkinson; review due diligence issues, etc.; revisions to CEA			
10/2/2014	M. Atkinson	1.90	Liaise with J. Nemzoff and C. Stromberg regarding transaction status; liaise with O. Harraf, L. Bailey and PwC regarding due diligence matters	10/2/2014	Pension - Bonds - Client Counsel - CEA - PWC - Merrill	10
10/2/2014	L. Bailey	2.40	Prepare updated draft of due diligence request list from LCMC to WJMC; conference with M. Atkinson, O. Harraf and client regarding same.			
10/2/2014	O. Harraf	8.90	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists			
10/2/2014	A. Netto	7.90	Due diligence on technology contracts; Draft abstracts for specific large vendors			
10/3/2014	H. Atkeson	0.30	Consider diligence issues; correspondence regarding same	10/3/2014	Conf. Call - Diligence - Pension - CEA - PWC - Merrill	9
10/3/2014	M. Atkinson	2.20	Participate in due diligence telephone conference with PwC, J. Nemzoff, M. Browning and N. Cassagne; participate in a telephone conference with J. Nemzoff and C. Carithers regarding pension plan issues; participate in a telephone conference with P. Griffin and C. Carithers regarding pension			
			plan issues; liaise with L. Bailey, O. Harraf, J. Nemzoff and C. Stromberg throughout the day regarding due diligence matters and transaction next steps			
10/3/2014	L. Bailey	1.50	Conference call with client and opposing counsel regarding financial data; prepare updated draft of due diligence request list from LCMC to WJMC regarding same.			
10/3/2014	P. Griffin	3.70	Research whether the governmental defined benefit plan may be terminated where the participants' vested, accrued benefit is			
			reduced			
10/3/2014	O. Harraf	5.20	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists; prepare the diligence request list; coordinate with PwC and LCMC			
10/3/2014	A. Netto	3.90	Due diligence review of Technology contracts; Due diligence			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			review focused on agreements with Premier, Inc			
10/4/2014	O. Harraf	0.20	Review of LCMC usage of the data room	10/4/2014	CEA - Pension - Data Review	5
10/5/2014	M. Atkinson	0.50	Correspond with J. Nemzoff and O. Harraf regarding transaction status	10/5/2014	Pension - CEA - Data Review	7
10/6/2014	M. Atkinson	3.50	Revise CEA per comments provided by J. Nemzoff; liaise with J. Nemzoff and C. Stromberg regarding transaction status; liaise with O. Harraf regarding due diligence review	10/6/2014	CEA - Pension - Client Counsel - PWC	9
10/6/2014	C. Carithers	0.60	Meeting with K. Lawson and P. Griffin regarding treatment of pension plan			
10/6/2014	P. Griffin	5.70	Research whether the governmental defined benefit plan may be terminated where the participants' vested, accrued benefit is reduced; draft memorandum regarding the same			
10/6/2014	O. Harraf	4.80	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives			
10/6/2014	K. Lawson	2.20	Telephone conference with P. Griffin and C. Carithers regarding termination of underfunded governmental plan; research regarding same			
10/6/2014	A. Netto	2.20	Due diligence review of Joint Venture contracts			
10/7/2014	M. Atkinson	6.30	Revise CEA per comments provided by J. Nemzoff and participate in telephone conferences with J. Nemzoff regarding same; meet with A. Netto and O. Harraf regarding due diligence; participate in a telephone conference with E. Rapier regarding due diligence; liaise with C. Stromberg, O. Harraf, J. Nemzoff and L. Bailey regarding transaction next steps	10/7/2014	Pension - CEA - Client - Foley - Merrill Counsel	9
10/7/2014	L. Bailey	2.90	Prepare summary of due diligence items to be addressed by client per opposing counsel request; conference with M. Atkinson and client regarding same.			
10/7/2014	P. Griffin	3.40	Research whether the governmental defined benefit plan may be terminated where the participants' vested, accrued benefit is reduced; draft memorandum regarding the same			
10/7/2014	O. Harraf	6.60	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; research "materiality" in relevant jurisdictions			
10/7/2014	A. Netto	6.40	Due diligence on joint venture contracts; Due diligence on technology contracts; Research case law to determine how Louisiana courts define certain contract terms; Meet with O. Harraf and M. Atkinson to discuss progress on diligence and			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
next steps						
10/8/2014	H. Atkeson	1.00	Review various financing documents as part of diligence process	10/8/2014	Diligence - CEA - Reverse Diligence - Merrill - Client Counsel	9
10/8/2014	M. Atkinson	4.60	Liase with J. Nemzoff, C. Stromberg, O. Harraf, S. Gerenraich, L. Bailey and A. Netto regarding due diligence and transaction next steps; revise CEA			
10/8/2014	L. Bailey	1.40	Prepare due diligence request list update reflecting new supplemental requests from opposing counsel; conference with client and M. Atkinson regarding same.			
10/8/2014	C. Chandler	0.30	Conference with P. Griffin regarding pension liability issues			
10/8/2014	P. Griffin	4.10	Research whether the governmental defined benefit plan may be terminated where the participants' vested, accrued benefit is reduced; draft memorandum regarding the same			
10/8/2014	O. Harraf	13.40	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives			
10/8/2014	A. Netto	5.70	Due diligence on technology contracts			
10/8/2014	C. Stromberg	3.50	Review and revise final version of CEA; review emails; call Mr. Rapier; meeting with M. Atkinson; review due diligence list and formulate poison, etc.			
10/8/2014	R. Wisor	0.30	Respond to inquiry from M. Atkinson regarding application of the health care fraud and abuse laws to lease payments between hospital systems			
10/8/2014	J. Biever	0.50	Conference with R. Sklar on compressor stations; email on OHMS a potential regulation			
10/9/2014	M. Atkinson	6.30	Liase with J. Nemzoff, C. Stromberg, O. Harraf, S. Gerenraich, L. Bailey and A. Netto regarding due diligence and transaction next steps; revise CEA	10/9/2014	CEA - Merrill - Counsel Client	9
10/9/2014	A. Netto	8.20	Review, clean, and revise Cooperative Endeavor Agreement to prepare for distribution to the parties; Due diligence review of technology contracts			
10/9/2014	C. Stromberg	0.50	Calls with M. Atkinson			
10/10/2014	M. Atkinson	3.90	Liaise with Foley Lardner, A. Netto, O. Harraf, L. Bailey, J. Nemzoff and C. Stromberg regarding due diligence and transaction next steps; participate in a telephone conference with Foley Lardner, Bank of America, J. Nemzoff and C. Stromberg regarding reverse due diligence	10/10/2014	CEA - Diligence - Reverse Diligence - Merrill - Counsel Client	8

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
10/10/2014	O. Harraf	5.70	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with PwC and LCMC representatives			
10/10/2014	A. Netto	4.20	Due diligence review and redaction of maintenance contracts			
10/10/2014	C. Stromberg	2.50	Conference call with LCMC representatives; work on resolution of due diligence issues; review indemnity issues; work on debt issues			
10/13/2014	M. Atkinson	3.10	Liaise with J. Nemzoff regarding transaction status and next steps; liaise with N. Donkar, S. Gerenraich, O. Harraf, LCMC business leads and M. Browning regarding due diligence review; liaise with O. Harraf regarding transaction next steps	10/13/2014	Diligence - CEA - Pension - Counsel	4
10/13/2014	O. Harraf	3.30	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with PwC; telephone conference with M. Atkinson and N. Cassagne regarding the diligence process			
10/14/2014	M. Atkinson	4.10	Participate in a team meeting with L. Bailey, W. Leung, A. Netto and O. Harraf to discuss transaction next steps; liaise with C. Stromberg and J. Nemzoff regarding transaction issues; liaise with O. Harraf, S. Gerenraich, M. Browning and PwC regarding due diligence issues; participate in a telephone conference with P. Griffin and C. Carithers regarding pension issues in connection with the transaction	10/14/2014	Diligence - Pension - Client Counsel - Merrill	5
10/14/2014	L. Bailey	2.80	Internal team meeting regarding diligence and next steps to continue transaction; review of current draft of Cooperative Endeavor Agreement; prepare draft signing and closing checklist.			
10/14/2014	C. Carithers	0.50	Review pension plan memorandum; consultation with M. Atkinson and P. Griffin regarding actuarial and legal issues			
10/14/2014	P. Griffin	0.60	Confer with C. Carithers and M. Atkinson regarding the potential issues arising from terminating the governmental defined benefit plan; identify potential local counsel			
10/14/2014	O. Harraf	13.30	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; review and compare the Cooperative Endeavor Agreement with the Letter of Intent to determine whether there exists any inconsistencies			
10/14/2014	T. Laszlo	0.30	Review the files for property lists and review and respond to emails			
10/14/2014	K. Lawson	0.90	Gather and send list of public plan actuaries to C. Carithers			
10/14/2014	W. Leung	3.80	Internal team status meeting; review documents; manage data room; review agreement drafts			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
10/14/2014	A. Netto	6.60	Due diligence review of maintenance contracts; Meet with M. Atkinson, O. Harraf, and L. Bailey to discuss progress and plan for next steps in the deal			
10/15/2014	M. Atkinson	1.30	Liaise with J. Nemzoff regarding transaction status; liaise with L. Bailey regarding due diligence review; review responses to reverse due diligence request list provided by Foley and correspond with J. Nemzoff and C. Stromberg regarding same	10/15/2014	CEA - Diligence - Client Counsel - Merrill	4
10/15/2014	P. Griffin	0.30	Confer with Towers Watson regarding public defined benefit plan actuaries			
10/15/2014	W. Leung	4.00	Review documents; manage data room; review; analyze potential issue involving Associated Hospital Services			
10/15/2014	A. Netto	2.60	Due diligence review of maintenance contracts; Abstract relevant terms from contracts and redact sensitive information			
10/15/2014	C. Stromberg	1.80	Review due diligence list, etc.; work on, local counsel; call M. Atkinson			
10/16/2014	M. Atkinson	0.20	Correspond with M. Browning and L. Bailey regarding diligence matters; correspond with C. Stromberg regarding transaction status	10/16/2014	Pension - Bonds - Diligence	7
10/16/2014	L. Bailey	4.80	Due diligence review of corporate and contract documents provided by WJMC; conference with opposing counsel and representatives regarding ongoing diligence requests; prepare updated diligence request list regarding same; conference with client regarding same.			
10/16/2014	C. Carithers	0.30	Consultation with P. Griffin regarding governmental plan issues; consultation with M. Atkinson regarding same			
10/16/2014	P. Griffin	1.70	Research the continuing applicability of a governmental plan exemption upon a transaction where the employees are leased to a separate entity and confer with C. Carithers and M. Atkinson regarding the same; review the health and welfare benefit plans to determine whether they may be assigned to LCMC; review the 403(b) plan to determine whether it may be assigned to LCMC			
10/16/2014	W. Leung	8.00	Review documents; manage data room			
10/16/2014	A. Netto	8.30	Due diligence review of maintenance contracts; Draft consent to disclose; Prepare draft of Cooperative Endeavor Agreement disclosure schedules			
10/16/2014	C. Stromberg	0.80	Review due diligence issues; call M. Waxman; respond to emails; review financials			
10/17/2014	M. Atkinson	2.00	Liaise with L. Bailey, O. Harraf, L. Oliver, M. Waxman, S. Gerenraich and J. Nemzoff regarding transaction status and next steps	10/17/2014	Pension - PR Issues - Merrill - Client Counsel	3

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
10/17/2014	L. Bailey	5.20	Prepare draft disclosure consent letter for counterparties to WJMC contracts; conference with M. Atkinson regarding same; review of materials provided by WJMC for antitrust sensitivities; conference with L. Oliver regarding same; conference with opposing counsel regarding outstanding diligence request lists and access to diligence materials; conference with M. Atkinson regarding same.			
10/17/2014	P. Griffin	1.40	Review the health and welfare benefit plans to determine whether they may be assigned to LCMC; review the 403(b) plan to determine whether it may be assigned to LCMC; confer with TowersWatson regarding their public plan experience			
10/17/2014	O. Harraf	2.10	Due diligence review of documents for proper categorization and potentially sensitive issues			
10/17/2014	W. Leung	7.20	Review documents; redact documents; manage data room			
10/17/2014	A. Netto	3.50	Draft Disclosure Schedule to Cooperative Endeavor; review draft of disclosure consent letter and send to L. Bailey for comments			
10/18/2014			No charges	10/18/2014	Bonds - Pension - CEA	4
10/20/2014	H. Atkeson	1.50	Prepare for and attend conference call with J. Nemzoff regarding debt issues	10/20/2014	Pension - Bods - CEA - Client Counsel - Bond Counsel	8
10/20/2014	M. Atkinson	2.40	Liaise with O. Harraf, J. Nemzoff, C. Stromberg, A. Netto, L. Oliver, M. Waxman, S. Gerenraich, L. Bailey and W. Leung regarding transaction status and next steps			
10/20/2014	L. Bailey	5.20	Prepare draft contract disclosure consent letters for counterparties to WJMC contracts; conference with M. Atkinson and O. Harraf regarding same; conference with client regarding same; prepare updated draft of consent tracker; conference with A. Netto regarding same; due diligence review of contract documents provided by WJMC.			
10/20/2014	O. Harraf	8.10	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with PwC and LCMC regarding the same; review consent letters to third parties to contracts with confidentiality provisions; telephone conference call with N. Cassagne and M. Browning regarding the same			
10/20/2014	W. Leung	6.00	Manage data room; review documents; redact documents			
10/20/2014	C. Milne	0.40	Communications with O. Harraf regarding redacted documents			
10/20/2014	A. Netto	8.70	Draft and revise consent letters for confidentiality disclosures			
10/21/2014	H. Atkeson	0.50	Review diligence documents regarding debt matters; follow up to conference with J. Nemzoff	10/21/2014	Merrill - Client Counsel - Benefits - CEA - PR	9

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
10/21/2014	M. Atkinson	5.00	Liaise with L. Oliver and C. Stromberg regarding antitrust issues in connection with the transaction; prepare for and lead weekly internal team meeting; liaise with J. Nemzoff and internal team regarding transaction status and next steps; participate in a telephone conference with J. Nemzoff, N. Cassagne and the WJMC public relations team regarding communications strategies			
10/21/2014	L. Bailey	1.80	Internal team meeting regarding current status of deal and diligence; conference with opposing counsel regarding diligence issues; conference with HL antitrust team regarding sensitive documents and next steps.			
10/21/2014	P. Griffin	2.70	Review employee benefits documents prior to their production; confer with C. Carithers and M. Atkinson regarding whether the health and welfare benefits plans may be retained by LCMC post-transaction; draft correspondence to the client regarding the same			
10/21/2014	O. Harraf	1.70	Due diligence review of documents for proper categorization and potentially sensitive issues; coordinate with specialists; coordinate with PwC and LCMC			
10/21/2014	J. Irias	0.90	Review employment-related documents			
10/21/2014	W. Leung	7.00	Review documents; manage data room; redact documents			
10/21/2014	A. Netto	1.10	Update virtual data room based on redactions and distribution of consent letters			
10/21/2014	E. Seaver	0.10	Review employment agreement for sensitive information not to be disclosed to other parties			
10/21/2014	C. Stromberg	1.00	Review linen contract memo; conference call regarding same; call M. Atkinson regarding process; review emails			
10/22/2014	M. Atkinson	6.40	Participate in a telephone conference with S. Gerenraich regarding due diligence status and open items and Foley's comments and questions in connection with the CEA; liaise with WJMC regarding contract consents; liaise with J. Nemzoff and C. Stromberg regarding transaction status and next steps; liaise with L. Oliver regarding antitrust issues in connection with the transaction; liaise with L. Bailey, A. Netto and O. Harraf regarding transaction next steps, due diligence and preparation of disclosure schedules; participate in a telephone conference with C. Carithers, J. Nemzoff and P. Griffin to discuss pension plan issues in connection with the transaction; liaise with O. Harraf regarding Louisiana law research; correspond with S. Gerenraich regarding due diligence questions and coordinate with O. Harraf, W. Leung and L. Bailey regarding same; participate in telephone conferences with M. Waxman and S. Gerenraich, and S. Gerenraich, L. Oliver and C. Stromberg	10/22/2014	Benefits - Merrill - CEA - Client - PR - Pension - Bonds	8

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
10/22/2014	L. Bailey	5.20	regarding termination of contracts Review of current draft of CEA for all provisions corresponding to signing and closing steps; conference with M. Atkinson regarding same; prepare draft closing checklist regarding same; due diligence review of contracts provided by WJMC.			
10/22/2014	C. Carithers	1.70	Review health plan materials; telephone conference with P. Griffin, M. Atkinson and J. Nemzoff; review pension plan termination materials			
10/22/2014	P. Griffin	1.70	Draft correspondence regarding the ability to assign the health and welfare plans; teleconference with Joshua Nemzoff, C. Carithers and M. Atkinson; confer with C. Carithers regarding governmental plan termination			
10/22/2014	O. Harraf	3.00	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC regarding the same			
10/22/2014	E. Kimball	0.10	Communciate with S. Thedinger regarding review of documents intended for publication in the data room to identify material environmental issues			
10/22/2014	W. Leung	8.00	Respond to specific diligence questions from Foley; manage data room; review documents; redact documents			
10/22/2014	A. Netto	4.70	Create and update a document to track disclosure consent forms as they are received; meet with M. Atkinson regarding Disclosure Schedules and Cooperative Endeavor Agreement edits; Draft and revise remaining Disclosure Schedules to the Cooperative Endeavor Agreement to turn into M. Atkinson for review and comment			
10/22/2014	C. Stromberg	1.30	Review documents; laundry, labor, contracts, vendor issues and call to resolve with M. Atkinson			
10/23/2014	M. Atkinson	1.70	Liase with J. Nemzoff, O. Harraf, L. Bailey, S. Gerenraich regarding due diligence matters and transaction next steps throughout the day	10/23/2014	Pension - HR - PR - Bonds - CEA - Client Counsel - Merrill	8
10/23/2014	L. Bailey	3.00	Conference with A. Netto and O. Harraf regarding contract disclosure consents received by client; review WJMC documents for antitrust sensitivity; due diligence review of documents provided by WJMC; conference with M. Atkinson regarding same.			
10/23/2014	P. Griffin	0.80	Review government reports on the restrictions associated with terminating a local government defined benefit plan; revise plan termination risk analysis			
10/23/2014	O. Harraf	6.50	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
10/23/2014	E. Kimball	0.70	Review documents for environmental diligence and public disclosure			
10/23/2014	W. Leung	6.60	Review and redact agreements ; manage data room			
10/23/2014	S. Loughlin	0.90	Review due diligence materials			
10/23/2014	A. Netto	4.30	Redact contracts and manage virtual data room with respect for such contracts; Track the receipt of disclosure consents			
10/24/2014	M. Atkinson	4.00	Participate in a telephone conference with C. Carithers, C. Stromberg and P. Griffin regarding pension issues in connection with the transaction; prepare for and participate in a telephone conference with E. Rapier, J. Nemzoff and C. Stromberg regarding transaction status; liaise with O. Harraf regarding due diligence matters; liaise with J. Nemzoff regarding disclosure schedules	10/24/2014	CEA - Diligence - Client - Merrill - PWC	9
10/24/2014	C. Carithers	2.10	Participate in conference call with C. Stromberg, M. Atkinson and P. Griffin regarding treatment of pension plan; review and provide comments on memorandum; consultation with P. Griffin regarding same			
10/24/2014	P. Griffin	2.10	Confer with C. Stromberg, C. Carithers and M. Atkinson regarding the defined benefit plan; draft summary of payment provisions and options; revise the risk assessment memorandum and confer with C. Carithers regarding the same			
10/24/2014	O. Harraf	3.80	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives			
10/24/2014	E. Kimball	1.10	Review documents for environmental diligence			
10/24/2014	W. Leung	8.10	Review and redact documents; manage data room			
10/24/2014	A. Netto	4.80	Review, redact, and upload prepared contracts to the virtual data room; Draft confidentiality letters			
10/24/2014	C. Stromberg	2.30	Review open issues list; call M. Atkinson; call C. Carithers regarding pension; call with E. Rapier; work on laundry issue; assigned contract issue, etc.			
10/24/2014	B. Thedinger	0.50	Review environmental diligence; communicate with E. Kimball and O. Harraf regarding same			
10/25/2014			No charges	10/25/2014	Client Counsel - Merrill	3
10/26/2014	H. Atkeson	0.30	Consider debt issues; correspondence regarding same	10/26/2014	CEA - Merrill - Client Counsel - Bond Counsel - Presentation	8
10/27/2014	H. Atkeson	1.00	Various correspondence regarding debt issues	10/27/2014	CEA - Merrill - Client Counsel - Bond Counsel - Presentation	8
10/27/2014	M. Atkinson	2.70	Review CEA Disclosure Schedules template; liaise with J. Nemzoff regarding transaction next steps			
10/27/2014	L. Bailey	2.10	Prepare updated draft of LCMC due diligence request list for			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			WJMC; conference with client and O. Harraf regarding same; review WJMC contract materials and summarize disclosure consent requirements.			
10/27/2014	O. Harraf	1.00	Correspondence with LCMC regarding the diligence process			
10/27/2014	W. Leung	0.80	Review disclosure schedule templates			
10/28/2014	H. Atkeson	0.80	Correspondence regarding debt issues	10/28/2014	CEA - Diligence - Merrill - Client Counsel	8
10/28/2014	M. Atkinson	5.00	Liasie with S. Gerenraich regarding due diligence; liaise with S. Thedinger, E. Rapier, L. Bailey, O. Harraf, W. Leung, C. Stromberg and J. Nemzoff throughout the day regarding transaction next steps, due diligence and preparation of disclosure schedules; participate via telephone conference in weekly internal team meeting			
10/28/2014	L. Bailey	2.50	Conference with HL specialists regarding preparation of CEA disclosure schedules; conference with M. Atkinson regarding same; due diligence review of WJMC contracts; conference with opposing counsel regarding disclosure consent requirements in same.			
10/28/2014	O. Harraf	7.10	Prepare an updated diligence request list; telephone conference with M. Atkinson, L. Bailey, N. Cassagne and M. Browning regarding the same; telephone conference with P. Meson regarding preparing disclosure schedules			
10/28/2014	E. Kimball	0.50	Communicate with S. Thedinger regarding the initial drafts of the disclosure schedules; update schedule of reviewed environmental documents			
10/28/2014	W. Leung	1.40	Internal team meeting to discuss disclosure schedules; manage data room			
10/28/2014	S. Ongwae	0.30	Analyze issues regarding disclosure schedules with L. Bailey			
10/28/2014	J. Schneider	0.50	Review additional due diligence materials received from O. Harraf and discuss same			
10/28/2014	C. Stromberg	1.00	Call with M. Atkinson; prepare agenda for meeting; emails; call with M. Harrington regarding HSR, etc.			
10/28/2014	B. Thedinger	0.20	Communicate with L. Bailey and E. Kimball regarding environmental schedules			
10/29/2014	H. Atkeson	0.30	Correspondence regarding debt matters; review same	10/29/2014	CEA - Diligence - Merrill - Client Counsel	8
10/29/2014	M. Atkinson	2.40	Liaise with J. Nemzoff and C. Stromberg regarding transaction next steps; participate in a telephone conference with O. Harraf and S. Gerenraich regarding due diligence; participate in a telephone conference with O. Harraf, L. Bailey, N. Cassagne and M. Browning regarding due diligence; liaise with O. Harraf and L. Bailey regarding preparation of disclosure schedules; meet with P. Meson and O. Harraf to discuss due diligence			
10/29/2014	L. Bailey	1.20	Conference with HL specialists regarding CEA disclosure schedule preparation; conference with M. Atkinson regarding			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
10/29/2014	C. Carithers	1.60	same; prepare updated draft skeleton of schedules.			
10/29/2014	P. Griffin	0.90	Review and provide comments on memorandum regarding pension issues; consultation with P. Griffin regarding same			
10/29/2014	O. Harraf	4.30	Confer with C. Carithers regarding the pension risk assessment memorandum; draft disclosure schedules			
10/29/2014	W. Leung	5.00	Due diligence review of documents for proper categorization and potentially sensitive issues; prepare disclosure schedules			
10/29/2014	P. Meson	3.80	Update contract matrix			
10/29/2014	J. Montague	0.90	Call with M. Atkinson and O. Harraf, set up intralinks account, review 25 contracts			
			Review recent additions to diligence responses; conference with S. Rausch regarding same; teleconference with L. Bailey regarding additional information needed on diligence responses			
10/29/2014	A. Netto	2.00	Review technology contracts to compile list of material contracts that must be included in the Disclosure Schedules to the Cooperative Endeavor Agreement			
10/29/2014	S. Rausch	0.80	Attention to e-mail correspondence and tax disclosure schedule matters; prepare for call with WJ finance team			
10/29/2014	C. Stromberg	1.30	Continue working on pension and debt issues			
10/30/2014	M. Atkinson	3.30	Review updates to due diligence request list; liaise with J. Nemzoff and C. Stromberg regarding transaction status and deal points; prepare slide deck for Parish Council meeting; participate in a telephone conference with K. Reddy and A. Enriquez regarding due diligence review; liaise with O. Harraf and L. Bailey regarding transaction status and next steps	10/30/2014	CEA - Merrill - Guaranty - Pension - Bonds	8
10/30/2014	L. Bailey	2.90	Conference call with client regarding tax diligence; conference with M. Atkinson regarding same; review of WJMC contracts and confidentiality clauses; conference with opposing counsel regarding same; due diligence review of WJMC contracts and corporate documents.			
10/30/2014	S. Carman	1.30	Review and analyze schedules and licenses; confer with team regarding same			
10/30/2014	A. Enriquez	1.60	Discuss due diligence for Cooperative Endeavor Agreement with M. Atkinson; discuss data room assignment for same with O. Harraf			
10/30/2014	P. Griffin	0.80	Revise the legal risk memorandum and confer with C. Carithers regarding the same; review the unfunded liability calculation under a revised 4% assumption			
10/30/2014	O. Harraf	6.30	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with PwC and LCMC regarding the same; update the diligence report and respond to LCMC requests; prepare schedules; telephone conference with A. Enriquez and K. Roddy regarding the			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
10/30/2014	W. Leung	4.00	schedules Revise contract matrix			
10/30/2014	P. Meson	3.00	Draft summary of 25 contracts			
10/30/2014	J. Montague	0.60	Teleconference with client regarding responses to diligence requests			
10/30/2014	A. Netto	10.50	Draft confidentiality consent letters for release of contracts into deal data room; review 150 technology contracts and compile list of contracts required for inclusion in the Disclosure Schedules to the Cooperative Endeavor Agreement			
10/30/2014	S. Rausch	1.50	Attention to tax diligence for schedules; telephone conference with M. Browning and N. Cassagne; review additional tax documents for same			
10/30/2014	K. Roddy	1.10	Telephone call with M. Atkinson regarding background information for West Jefferson Hospital Cooperative Endeavour Agreement; telephone call with O. Harraf explaining diligence assignment and relevant provisions to note			
10/31/2014	H. Atkeson	1.00	Attention to debt issues; various correspondence regarding same	10/31/2014	Client Counsel - Pension - Presentation - Diligence - Merrill	8
10/31/2014	M. Atkinson	1.70	Participate in a telephone conference with W. Becknell and associates, J. Nemzoff, H. Atkeson, Inspector General's office and E. Rapier regarding bond issues; liaise with O. Harraf			
10/31/2014	L. Bailey	2.80	regarding due diligence issues; participate in a telephone conference with C. Stromberg regarding transaction status Conference call with client regarding litigation and compliance disclosures; conference with S. Carman regarding same; due diligence review of WJMC materials regarding same; prepare summary of WJMC permits and licenses.			
10/31/2014	S. Carman	1.30	Prepare for and confer with West Jefferson team regarding schedules; analyze and draft list of potential licenses; correspond with team regarding same			
10/31/2014	A. Enriquez	0.20	Prepare materials for due diligence review			
10/31/2014	W. Leung	4.00	Update contracts matrix; review documents			
10/31/2014	P. Meson	3.00	Draft summary of 25 contracts, due diligence review			
10/31/2014	J. Montague	0.40	Review additional diligence responses from client			
10/31/2014	A. Netto	10.70	Review management services agreements and prepare matrix for completion of disclosure schedules to the Cooperative Endeavor Agreement; draft confidentiality letters for three additional vendors			
10/31/2014	S. Ongwae	0.20	Review relevant diligence items for real property			
10/31/2014	K. Roddy	2.60	Diligence for Cooperative Endeavour Agreement			
10/31/2014	C. Stromberg	0.50	Review emails and call M. Waxman; call with M. Atkinson			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/1/2014	M. Atkinson	1.00	Revise slides for Parish Council presentation and correspond with C. Stromberg and J. Nemzoff regarding same	11/1/2014	Presentation	3
11/1/2014	C. Carithers	0.20	Correspondence with C. Stromberg regarding pensions treatment			
11/1/2014	O. Harraf	1.20	Due diligence review of documents for proper categorization and potentially sensitive issues; prepare schedules			
11/1/2014	A. Netto	3.20	Review and create matrix of material maintenance contracts for Disclosure Schedules to the Cooperative Endeavor Agreement			
11/1/2014	K. Roddy	5.50	Diligence for Cooperative Endeavor Agreement			
11/2/2014	M. Atkinson	1.50	Participate in conference calls, and correspond with, J. Nemzoff and C. Stromberg regarding transaction status and next steps	11/2/2014	Presentation, Client, Counsel	3
11/2/2014	A. Enriquez	2.80	Review personal property leases (capital and operating)			
11/2/2014	P. Griffin	0.70	Confer with C. Stromberg, C. Carithers and M. Atkinson regarding the pension plan; research discount rate and disclosure cases			
11/2/2014	A. Netto	2.40	Review and create matrix of material maintenance contracts for Disclosure Schedules to the Cooperative Endeavor Agreement			
11/2/2014	C. Stromberg	1.50	Call with M. Atkinson; review materials for Board meeting and prepare response to possible questions			
11/3/2014	H. Atkeson	1.00	Prepare for and attend conference call with M. Atkinson regarding debt issues	11/3/2014	CEA, Counsel, Merrill, Pension Bonds	8
11/3/2014	M. Atkinson	3.50	Participate in a telephone conference with H. Atkeson regarding bond issues and prepare summary of same; lead internal team meeting with A. Netto, W. Leung, L. Bailey and W. Leung; liaise with C. Carithers and G. Page regarding pension issues in connection with the transaction; liaise with J. Nemzoff regarding transaction status and next steps			
11/3/2014	L. Bailey	2.80	Prepare draft contract consent disclosure letters; conference with WJMC regarding same; review cooperative endeavor agreement and conference with M. Atkinson regarding same; internal team meeting to discuss next steps; prepare updated closing checklist.			
11/3/2014	C. Carithers	1.10	Consultation with P. Griffin regarding research of pension issues; consultation with P. Griffin and M. Atkinson regarding pension issues			
11/3/2014	S. Carman	0.10	Review correspondence from team			
11/3/2014	A. Enriquez	7.80	Continue review of personal property leases (capital and operating) ; telephone conference with O. Harraf to discuss progress on diligence review			
11/3/2014	P. Griffin	5.80	Review the actuarial unfunded liability with various return on			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/3/2014	O. Harraf	5.40	investment assumptions and confer with C. Carithers regarding the same; conduct legal research into disclosure and release claims under the Employee Retirement Income Security Act; revise the risk assessment Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with PwC and LCMC regarding the same; update the diligence report and respond to LCMC requests; prepare schedules; telephone conference with A. Enriquez, K. Roddy, A. Netto regarding the schedules			
11/3/2014	W. Leung	11.00	Review documents; manage data room; update contract matrix			
11/3/2014	P. Meson	3.90	Draft summary of contracts, due diligence review			
11/3/2014	J. Montague	0.20	Review recent uploads to diligence room; correspond with L. Bailey regarding same			
11/3/2014	A. Netto	9.80	Review contracts for materiality and identify proper categorization for Disclosure Schedules to Cooperative Endeavor Agreement; telephone conference with O. Harraf, K. Roddy, and A. Enriquez regarding progress on project and to receive next steps; telephone conference with O. Harraf, M. Atkinson, L. Bailey to discuss open items on the deal, status of the deal, and next steps for the week			
11/3/2014	S. Ongwae	0.80	Review diligence items for real property			
11/3/2014	S. Rausch	0.30	Attention to uploaded materials and e-mail correspondence			
11/3/2014	K. Roddy	7.70	Diligence for Cooperative Endeavor Agreement			
11/4/2014	H. Atkeson	3.50	Summarize options for handling debt in transaction; various telephone conferences regarding same	11/4/2014	CEA, Pension, Bonds, Presentation	9
11/4/2014	M. Atkinson	2.00	Liaise with L. Bailey, H. Atkeson, J. Nemzoff and O. Harraf throughout the day regarding transaction status and next steps			
11/4/2014	A. Enriquez	6.60	Continue contract review of educational and affiliation agreements			
11/4/2014	P. Griffin	2.30	Review and revise the disclosure schedules and confer with C. Carithers regarding the same			
11/4/2014	O. Harraf	6.90	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with PwC and LCMC regarding the same; update the diligence report and respond to LCMC requests; prepare schedules			
11/4/2014	W. Leung	9.00	Review documents; manage data room; revise contract matrix			
11/4/2014	S. Lilienthal	1.20	Review correspondence regarding proposed transaction structure; analyze tax issues; telephone conference with H. Atkeson			
11/4/2014	P. Meson	3.50	Draft summary of contracts, due diligence review			
11/4/2014	J. Montague	2.10	Review additional diligence responses from client and Louisiana lawyer; draft comments and questions on diligence			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/4/2014	A. Netto	6.90	responses; review tax receivable agreement as part of diligence review			
11/4/2014	S. Ongwae	3.10	Finalize review of material contracts and revise matrix for Disclosure Schedules to the Cooperative Endeavor Agreement; draft email outlining open questions and issues and submit work product to O. Harraf			
11/4/2014	K. Roddy	6.70	Review diligence items for real property; review documentation in data room; draft relevant disclosure schedules			
11/4/2014	C. Stromberg	1.50	Diligence for Cooperative Endeavor Agreement			
			Review mass of emails; call M. Atkinson; work on coordinating due diligence; prepare for questions from Council			
11/5/2014	H. Atkeson	0.50	Consider debt issues; correspondence regarding same	11/5/2014	Presentation, Bonds, CEA, Pension	10
11/5/2014	M. Atkinson	5.00	Prepare for and participate in a Parish Council Executive Session; liaise with C. Stromberg, J. Nemzoff, L. Bailey, O. Harraf and A. Netto regarding transaction status and next steps following meeting			
11/5/2014	L. Bailey	4.10	Prepare draft due diligence request list markup from LCMC from WJMC; conference with O. Harraf and HL specialists regarding same; review of WJMC financial documents for competitively sensitive information.			
11/5/2014	S. Carman	0.30	Correspond with team regarding new permits; review same			
11/5/2014	A. Enriquez	7.50	Review affiliation contracts and supplementary documents for due diligence; prepare contracts matrices; review advertising agreements			
11/5/2014	P. Griffin	0.60	Confer with O. Harraf regarding documents uploaded to the data room; conduct employee benefits diligence			
11/5/2014	O. Harraf	3.20	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with PwC and LCMC regarding the same; update the diligence report and respond to LCMC requests; prepare schedules			
11/5/2014	J. Irias	1.10	Review employment-related documents to be released to the data room			
11/5/2014	W. Leung	8.00	Review documents; revise contracts matrix; manage data room; redact documents			
11/5/2014	P. Meson	2.50	Draft summary of contracts, due diligence review			
11/5/2014	J. Montague	1.10	Review tax receivable agreement and research treatment of income therefrom; draft e-mail to corporate team regarding agreement			
11/5/2014	A. Netto	7.30	Review and abstract contracts from additional assigned folders in preparation for completion of Disclosure Schedules to the Cooperative Endeavor Agreement			
11/5/2014	S. Ongwae	3.90	Review diligence items for real property; review documentation in data room; draft relevant disclosure schedules			
11/5/2014	K. Roddy	2.50	Diligence for Cooperative Endeavor Agreement			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/5/2014	C. Stromberg	1.50	Conference call participation in Council meeting			
11/6/2014	H. Atkeson	1.00	Conference call with J. Nemzoff regarding debt issues; review bond documents	11/6/2014	Pension, Bonds, Counsel	10
11/6/2014	M. Atkinson	3.30	Liaise with J. Nemzoff and C. Stromberg regarding transaction status and next steps; liaise with L. Bailey and O. Harraf regarding due diligence and disclosure schedules preparation; review draft CEA provided by Foley			
11/6/2014	L. Bailey	4.30	Due diligence conference call with WJMC and PwC; conference with M. Atkinson and client regarding same; prepare updated draft of LCMC to WJMC due diligence request list; conference with opposing counsel regarding same; review of confidentiality obligations in existence between WJMC and LCMC; conference with M. Atkinson regarding same; conference with client regarding current status of due diligence request list.			
11/6/2014	C. Carithers	0.30	Review and provide comments on disclosure schedules			
11/6/2014	A. Enriquez	3.20	Review contracts for advertising and marketing			
11/6/2014	O. Harraf	6.10	Incorporate LCMC's stand alone requests into the diligence request list; respond to LCMC's specific requests; update schedules			
11/6/2014	H. Katz	0.40	Review mark up of disclosure schedules and provide comments to S. Ongwae			
11/6/2014	W. Leung	3.00	Review contracts matrix and schedules			
11/6/2014	P. Meson	1.50	Draft summary of contracts, due diligence review			
11/6/2014	J. Montague	1.70	Teleconference with S. Rausch regarding diligence responses; draft e-mails to client regarding tax diligence; draft response to disclosure schedule for tax			
11/6/2014	A. Netto	4.30	Conduct due diligence on employment contracts and provide matrix of all material contracts reviewed to O. Harraf in preparation of drafting Disclosure Schedules			
11/6/2014	S. Ongwae	1.80	Draft real estate relevant disclosure schedules; analyze real estate diligence materials; review real estate documentation in the data room			
11/6/2014	S. Rausch	0.50	Review responsive information; discuss same with J. Montague			
11/6/2014	K. Roddy	5.00	Diligence for Cooperative Endeavor Agreement			
11/6/2014	C. Stromberg	1.30	Review due diligence issues; talk to associates; work on debt issues			
11/7/2014	H. Atkeson	2.00	Review debt documents; correspondence regarding same; prepare Schedules regarding debt	11/7/2014	CEA, Counsel	9
11/7/2014	M. Atkinson	4.10	Coordinate with specialists on review of the CEA; review Foley mark-up of the CEA; participate in a telephone conference with			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			J. Nemzoff and C. Stromberg regarding issues in connection with the CEA mark-up; liaise with O. Harraf, L. Bailey, A. Netto and W. Leung regarding due diligence and disclosure schedules preparation			
11/7/2014	L. Bailey	2.90	Conference with HL tax counsel regarding issues related to formation of Newco in Louisiana; conference with HL environmental and real estate teams regarding status of disclosure schedules for cooperative endeavor agreement; review of same; conference with M. Atkinson regarding same.			
11/7/2014	A. Enriquez	2.00	Contract review of advertising agreements			
11/7/2014	P. Griffin	0.70	Confer with C. Carithers and revise the draft disclosure schedules; conduct diligence review of material contracts for employee benefits contracts			
11/7/2014	O. Harraf	3.80	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC regarding the same; update the diligence report and respond to			
			LCMC requests; prepare schedules			
11/7/2014	J. Irias	0.20	Review cooperative endeavor agreement			
11/7/2014	E. Kimball	1.10	Review documents in the data room for environmental diligence; communicate with S. Thedinger regarding environmental disclosure schedules			
11/7/2014	P. Meson	2.50	Draft summary of contracts, due diligence review			
11/7/2014	J. Montague	1.10	Teleconference with S. Rausch regarding disclosures and representations; revise representation to reference Section 115 status and exemption from Form 990 filing; review markup of cooperative agreement from Foley			
11/7/2014	S. Ongwae	0.60	Analyze issues regarding draft real estate disclosure schedules with H. Katz; update draft real estate disclosure schedules			
11/7/2014	S. Rausch	1.00	Discuss tax matters and disclosure schedule with J. Montague; review revisions; commence review of Foley markup of Cooperative Agreement			
11/7/2014	K. Roddy	5.90	Diligence for Cooperative Endeavor Agreement			
11/7/2014	C. Stromberg	1.30	Review pension memo, debt analysis, employee issues; work on comments to agreement			
11/7/2014	B. Thedinger	1.50	Review and revise environmental provisions in purchase agreement and schedules; communicate with E. Kimball and L. Bailey regarding same			
11/8/2014	M. Atkinson	8.60	Revise Foley draft of the CEA			
11/8/2014	P. Meson	3.00	Draft summary of contracts, due diligence review			
11/8/2014	S. Ongwae	0.50	Review diligence items, review draft cooperative endeavor agreement			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/8/2014	C. Stromberg	1.00	Work on review of due diligence issues and possible resolution of them			
11/9/2014	A. Aft	0.70	Review and revise WJMC agreement			
11/9/2014	S. Carman	3.60	Review and analyze cooperative endeavor agreement; draft and edit schedules; review and analyze documents for schedules; confer with team regarding same			
11/9/2014	O. Harraf	1.50	Review WJMC's documents to ensure consistency with certain provisions of the master lease			
11/9/2014	J. Irias	1.00	Review and revise Cooperative Endeavor Agreement			
11/9/2014	W. Leung	2.50	Analyze issues in Cooperative Endeavor Agreement			
11/9/2014	P. Meson	4.00	Draft summary of contracts, due diligence review			
11/9/2014	A. Netto	5.50	Review material contracts matrices for joint venture detail for M. Atkinson for purposes of answering questions on joint venture agreements from opposing counsel; conduct first portion of a clean read of the Cooperative Endeavor Agreement in preparation for returning comments and changes to opposing counsel			
11/9/2014	J. Schneider	0.40	Review latest version of CEA and provide comments on reps and warranties to M. Atkinson			
11/9/2014	C. Stromberg	3.00	Detailed markup and draft added provisions to CEA			
11/10/2014	A. Aft	0.40	Review and revise WJMC agreement; conference with V. Brennan regarding same	11/10/2014	CEA, Pension, Client	8
11/10/2014	H. Atkeson	5.50	Review and comment on draft of Cooperative Endeavor Agreement; consider debt issues regarding possible assumption of Bonds; review various bond documents regarding same			
11/10/2014	M. Atkinson	6.70	Revise CEA; liaise with specialists regarding their comments to the draft CEA; liaise with L. Bailey, O. Harraf and A. Netto regarding disclosure schedules and transaction next steps; liaise with C. Stromberg regarding transaction next steps			
11/10/2014	L. Bailey	3.80	Prepare draft disclosure schedules to CEA; conference with M. Atkinson and HL specialists regarding same; conference with opposing counsel regarding current status of due diligence requests to WJMC; conference with WJMC regarding same.			
11/10/2014	V. Brennan	0.60	Confer with A. Aft regarding cooperative endeavor agreement			
11/10/2014	C. Carithers	1.50	Review and provide comments on purchase agreement; consultation with M. Atkinson regarding same			
11/10/2014	S. Carman	1.50	Edit cooperative endeavor agreement; confer with team regarding edits			
11/10/2014	M. DeLarco	0.50	Review and revise CEA			
11/10/2014	A. Enriquez	0.40	Telephone conference with O. Harraf regarding new issues for contracts matrices			
11/10/2014	P. Griffin	1.70	Review and revise the updated cooperative endeavor			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/10/2014	O. Harraf	5.50	agreement and confer with C. Carithers regarding the same Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; prepare closing schedules; review and revise the same			
11/10/2014	J. Irias	4.00	Revise Cooperative Endeavor Agreement			
11/10/2014	H. Katz	1.20	Review markup to CEA and provide comments			
11/10/2014	W. Leung	6.60	Analyze issues in Cooperative Endeavor Agreement; review contracts matrix; internal call on schedules			
11/10/2014	S. Lilienthal	1.60	Correspondence with H. Atkeson regarding tax questions relating to bonds; follow up; correspondence with J. Montague regarding tax provisions in lease agreement; review documents			
11/10/2014	P. Meson	4.70	Draft summary of contracts, due diligence review			
11/10/2014	J. Montague	4.00	Review changes to Cooperative Agreement made by corporate team and by Foley; revise portions of Agreement relevant to taxes; conference with S. Rausch regarding Agreement; correspond with S. Lilienthal and S. Rausch regarding Agreement			
11/10/2014	A. Netto	9.00	Complete clean read of Cooperative Endeavor Agreement in preparation for sending the document to opposing counsel; abstract relevant terms of additional contracts for due diligence; identify contracts that contain an absolute ban on assignment; telephone conference with O. Harraf, W. Leung, and A. Enriquez to discuss remaining review of contracts			
11/10/2014	S. Ongwae	2.30	Analyze issues regarding outstanding real estate questions and issues with H. Katz and L. Bailey; draft chart of outstanding notes, questions and red flags; review newly uploaded documentation			
11/10/2014	S. Rausch	2.00	Review cumulative mark up; analysis for tax comments; review draft of same from J. Montague; e-mail correspondence with J. Montague			
11/10/2014	S. Reisch	0.40	Review and revise environmental provisions of agreement; meeting with S. Thedinger regarding same			
11/10/2014	E. Seaver	0.40	Revise cooperative endeavor agreement for labor and employment issues			
11/10/2014	B. Thedinger	1.40	Review and revise environmental provisions in Cooperative Endeavor Agreement; communicate with M. Atkinson and S. Reisch regarding same			
11/11/2014	H. Atkeson	1.50	Further review and summary of debt documents; various correspondence regarding same	11/11/2014	CEA, Pension, Lease	8
11/11/2014	M. Atkinson	7.50	Review J. Nemzoff comments to the CEA and liaise with J. Nemzoff regarding same; liaise with C. Stromberg regarding			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/11/2014	L. Bailey	5.50	changes to the CEA; finalize draft of the CEA; lead internal team meeting with A. Netto, W. Leung, L. Bailey and O. Harraf; review Master Hospital Lease provided by Foley, meet with L. Samuelson to discuss same and prepare issues list; review correspondence from H. Atkeson regarding treatment of bonds			
11/11/2014	A. Enriquez	2.40	Prepare updated draft of CEA disclosure schedules; conference with HL specialists regarding same; prepare issues list and updated document request list for client, to be discussed in order to complete schedules; conference with M. Atkinson and O. Harraf regarding same; prepare updated due diligence request list from LCMC to WJMC; conference with O. Harraf regarding same.			
11/11/2014	O. Harraf	2.10	Review documents for complete prohibitions on assignment and market sensitive information			
11/11/2014	J. Irias	0.10	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; prepare closing schedules; review and revise the same			
11/11/2014	W. Leung	9.00	Review employment-related documents			
11/11/2014	A. Netto	9.00	Review and revise disclosure schedules; manage data room; internal team status calls			
11/11/2014	S. Ongwae	3.60	Review material contracts and place relevant content into Disclosure Schedules to the Cooperative Endeavor Agreement; attend meeting with M. Atkinson, W. Leung, O. Harraf, and L. Bailey to discuss progress on assignments and next steps; review new contracts that were added to the virtual data room, redact where appropriate, and file new contracts into appropriate folders in the data room			
11/11/2014	S. Rausch	0.20	Analyze issues regarding outstanding real estate questions and issues with H. Katz and L. Bailey; draft chart of outstanding notes, questions and red flags; review newly uploaded documentation			
11/11/2014	L. Samuelson	3.50	Review additional responsive tax information from M. Browning			
11/12/2014	H. Atkeson	0.50	Review lease; discuss with M. Atkinson; discuss issues with T. Ryan			
			Consider debt issues; correspondence regarding same; attend conference calls regarding same			
11/12/2014	M. Atkinson	5.50	Liaise with J. Nemzoff and E. Rapier regarding Master Hospital Lease; review correspondence from H. Atkeson on bond assumption; review and revise Closing Checklist; revise issues list in connection with Master Hospital Lease and correspond with E. Rapier and J. Nemzoff regarding same; participate in a	11/12/2014	CEA, Lease, Counsel, Bonds	6

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/12/2014	L. Bailey	3.70	telephone conference regarding open due diligence items with M. Browning, O. Harraf, N. Cassagne, L. Bailey and W. Leung Prepare updated draft of CEA disclosure schedules; conference with HL specialists regarding same; conference call with client regarding current status of disclosure schedules and			
11/12/2014	O. Harraf	2.20	related open items; review of CEA; conference with M. Atkinson regarding same. Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; prepare closing schedules; review and revise the same			
11/12/2014	W. Leung	5.70	Manage data room; review documents; call with WJMC on CEA schedules			
11/12/2014	A. Netto	1.40	Address newly uploaded contracts in the virtual data room by extracting relevant provisions; move documents within virtual data room to achieve appropriate organization; supplement Disclosure Schedules with additional material contracts			
11/12/2014	S. Ongwae	0.60	Draft form tenant consent request letters			
11/12/2014	K. Roddy	1.80	Diligence for Cooperative Endeavor Agreement			
11/12/2014	A. Ryan	0.40	Review and comment on issues for lease agreement			
11/12/2014	L. Samuelson	0.10	Review and respond to correspondence			
11/13/2014	H. Atkeson	0.30	Consider debt issues	11/13/2014	Lease, CEA, Bonds	8
11/13/2014	M. Atkinson	4.70	Prepare for and participate in a telephone conference with J. Nemzoff and C. Stromberg regarding the Master Hospital Lease; correspond with internal team regarding transaction status and next steps; liaise with J. Nemzoff regarding transaction status and next steps; liaise with L. Samuelson and A. Ryan regarding revisions to Master Hospital Lease			
11/13/2014	L. Bailey	2.90	Prepare updated draft of CEA disclosure schedules; conference with M. Atkinson regarding same; prepare summary of open diligence items to be shared with client; conference with HL real estate team regarding current status of diligence and master hospital lease.			
11/13/2014	S. Carman	0.40	Review schedules; confer with team regarding schedules			
11/13/2014	H. Katz	1.00	Revise draft of tenant consent to assign request; attend to issues regarding title quotes			
11/13/2014	W. Leung	1.50	Manage data room; revise disclosure schedules			
11/13/2014	A. Netto	1.30	Edit Disclosure Schedules with additional material contracts; move newly provided contracts in the virtual data room to the appropriate folder; research Associated Hospital Services contracts for indications of ownership			
11/13/2014	S. Ongwae	4.10	Analyze issues regarding form tenant's consent letter with H.			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/13/2014	L. Samuelson	2.80	Katz; draft form tenant's consent letter; analyze issues regarding title search with H. Katz and title companies Review and respond to correspondence; review lease with T. Ryan; attend to drafting issues			
11/14/2014	H. Atkeson	1.00	Attention to debt issues; correspondence and conference call regarding same	11/14/2014	CEA, Bonds	9
11/14/2014	M. Atkinson	3.30	Meet with A. Netto to discuss preparation of contracts assignment consent; participate in a telephone conference with			
			A. Ryan to discuss revisions to the Master Hospital Lease; liaise with S. Gerenraich regarding due diligence matters; liaise with J. Nemzoff regarding transaction next steps			
11/14/2014	C. Carithers	0.20	Correspondence with P. Griffin and M. Atkinson regarding local counsel inquiries			
11/14/2014	P. Griffin	0.50	Draft the proposed questions for local counsel and confer with C. Carithers regarding the same			
11/14/2014	W. Leung	2.50	Manage data room; review corporate diligence materials			
11/14/2014	A. Netto	1.80	Draft assignment consent letter; make updates to the virtual data room based on newly uploaded documents			
11/14/2014	S. Ongwae	3.00	Analyze issues regarding form tenant's consent letter with H. Katz; draft form tenant's consent letter; analyze issues regarding title search with H. Katz and title companies			
11/14/2014	A. Ryan	3.20	Telephone conferences regarding lease; draft related correspondence; revise lease agreement			
11/14/2014	L. Samuelson	0.50	Review lease issues, review correspondence regarding same			
11/15/2014	A. Ryan	1.00	Revise lease agreement			
11/16/2014	A. Ryan	5.40	Review and revise lease agreement			
11/16/2014	L. Samuelson	1.60	Review and comment on lease with T. Ryan			
11/17/2014	A. Aft	0.50	Review IP materials and schedules			
11/17/2014	H. Atkeson	0.30	Consider debt issues; correspondence regarding same			
11/17/2014	M. Atkinson	3.20	Lead internal team meeting; review and revise Disclosure Schedules and correspond with internal team regarding same; liaise with L. Bailey and O. Harraf regarding disclosure schedules			
11/17/2014	L. Bailey	1.60	Prepare draft disclosure schedules to CEA; conference with HL corporate team and M. Atkinson regarding same; conference with HL specialists regarding open items needed regarding same.			
11/17/2014	O. Harraf	6.10	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; prepare closing schedules; review and revise the same			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/17/2014	W. Leung	5.50	Manage data room; review and revise disclosure schedules to Cooperative Endeavor Agreement			
11/17/2014	A. Netto	8.00	Review due diligence provided by LCMC; review M. Atkinson's marked changes to the Disclosure Schedules; research open issues in the Disclosure Schedules and respond to marked changes			
11/17/2014	S. Ongwae	6.60	Analyze issues regarding title search with H. Katz and title companies; review diligence responses; draft disclosure schedules; draft list of supplemental diligence request; review newly provided real property documentation; draft master property chart of material information related to real property			
11/17/2014	S. Reisch	0.80	Review and revise lease; telephone conferences with A. Ryan and S. Thedinger regarding same			
11/17/2014	A. Ryan	5.70	Review and revise lease agreement; review cooperative agreement; draft related correspondence			
11/17/2014	C. Stromberg	1.50	Review draft schedules, correlate with reps language and modify			
11/17/2014	B. Thedinger	2.50	Review and revise environmental provisions in lease and CEA; review environmental report for vacant lot site in LA; communicate with S. Reisch, L. Bailey, and M. Atkinson regarding same			
11/18/2014	M. Atkinson	5.20	Liaise with L. Bailey, O. Harraf, E. Seaver and S. Thedinger regarding due diligence matters; participate in a telephone conference with N. Cassagne and C. Stromberg regarding the CEA; review revisions to Master Lease and Hase with A. Ryan regarding same	11/18/2014	Assured Guaranty, Merrill	2
11/18/2014	L. Bailey	5.10	Prepare draft disclosure schedules to CEA; conference with M. Atkinson, W. Leung, A. Netto, O. Harraf and HL specialists regarding same; prepare summary of open items needed to complete disclosure schedules; conference with client regarding same.			
11/18/2014	O. Harraf	3.20	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; prepare closing schedules; review and revise the same			
11/18/2014	W. Leung	1.50	Review and revise schedules to Cooperative Endeavor Agreement			
11/18/2014	J. Montague	0.20	Review updated diligence responses; correspond with client regarding same			
11/18/2014	A. Netto	8.30	Complete review of LCMC due diligence and provide summary to M. Atkinson; begin draft of Trademark License Agreement; compile list of missing master agreements from the data room; review footnotes to material contracts Schedules and begin resolving open questions			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/18/2014	S. Ongwae	2.30	Review newly uploaded documentation; draft master property chart			
11/18/2014	A. Ryan	6.80	Revise lease agreement; telephone conferences with L. Samuelson and M. Atkinson; review related matters			
11/18/2014	L. Samuelson	1.80	Review and comment on lease; discuss with T. Ryan			
11/18/2014	E. Seaver	0.40	Review documents produced by LCMC regarding employment litigation			
11/18/2014	R. Sklar	0.20	Confer with S. Thedinger; determine whether there is any indication that Phase I ESA is privileged			
11/18/2014	C. Stromberg	3.50	Review issues in CEA regarding long call with Coassignee; work on review of lease; call M. Atkinson regarding documents			
11/18/2014	C. Stromberg	1.80	Review of documents for meeting			
11/18/2014	B. Thedinger	1.00	Review environmental diligence; review lease agreement; communicate with R. Sklar, L. Bailey and M. Atkinson regarding same			
11/19/2014	M. Atkinson	4.50	Liaise with A. Ryan and C. Stromberg regarding the Master Hospital Lease; review and revise Disclosure Schedules; lead internal team meeting; liaise with O. Harraf, S. Gerenraich and L. Bailey regarding due diligence items; liaise with C. Stromberg and J. Nemzoff regarding Foley issues list and prepare for telephone conference regarding same	11/19/2014	CEA, Counsel, Client	4
11/19/2014	L. Bailey	3.60	Prepare draft disclosure schedules to CEA; conference with M. Atkinson, HL specialists, and client regarding same; prepare summary of remaining open items needed to complete schedules; conference with client regarding same.			
11/19/2014	O. Harraf	3.70	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; prepare closing schedules; review and revise the same; review of ancillary documents			
11/19/2014	W. Leung	7.10	Revise schedules to CEA; draft Trademark License Agreement			
11/19/2014	J. Montague	0.60	Teleconference with O. Harraf regarding diligence responses; review recent responses to tax diligence			
11/19/2014	A. Netto	9.00	Review, research issues, and edit contracts portions of the Disclosure Schedules to the Cooperative Endeavor Agreement; conference call with M. Atkinson, L. Bailey, O. Harraf, and W. Leung to discuss progress on assigned tasks, open issues, and receive additional assignments; draft Assignment and Assumption agreement; begin drafting Medical Records Agreement			
11/19/2014	S. Ongwae	5.00	Analyze issues regarding newly uploaded documentation and diligence responses with L. Bailey; review leasehold property documentation; draft master property chart; draft relevant disclosure schedules			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/19/2014	A. Ryan	4.60	Telephone conference with M. Atkinson ; review and revise lease agreement; draft cover memorandum			
11/19/2014	C. Stromberg	5.80	Detailed review of lease; review LCMC list of issues objections; review CEA; develop positions for meeting; call with M. Atkinson; review due diligence schedules			
11/20/2014	M. Atkinson	5.30	Participate in a telephone conference with principals from LCMC, E. Rapier, C. Stromberg and J. Nemzoff regarding the CEA	11/20/2014	CEA	6
11/20/2014	L. Bailey	2.50	Prepare draft disclosure schedules to CEA; conference with M. Atkinson and W. Leung regarding same; conference with client regarding open diligence and disclosure schedule requests.			
11/20/2014	O. Harraf	2.20	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; prepare closing schedules; review and revise the same; review of ancillary documents			
11/20/2014	W. Leung	3.00	Draft Trademark License Agreement			
11/20/2014	A. Netto	8.50	Draft Officer's Certificate; finish drafting Medical Records Agreement and submit to review; review supplemental contracts in the virtual data room and insert relevant details into Disclosure Schedule			
11/20/2014	J. Schneider	0.50	Review due diligence materials received from O. Harraf and comment on same			
11/20/2014	C. Stromberg	6.30	Review documents to prepare for negotiation			
11/21/2014	H. Atkeson	0.20	Correspondence regarding bond matters			
11/21/2014	M. Atkinson	0.70	Participate in a telephone conference with PwC, M. Browning and N. Cassagne regarding tax issues; liaise with J. Nemzoff regarding transaction next steps	11/21/2014	CEA, Bonds	2
11/21/2014	L. Bailey	1.80	Prepare draft disclosure schedules to CEA; conference with M. Atkinson and HL specialists regarding same.			
11/21/2014	O. Harraf	3.90	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; prepare closing schedules; review and revise the same; review of ancillary documents			
11/21/2014	W. Leung	1.00	Revise schedules and Officer's Certificate pursuant to Cooperative Endeavor agreement; manage data room			
11/21/2014	A. Netto	3.70	Finalize draft of Officer's Certificate and edit based on feedback from W. Leung; review and highlight contracts in the master contracts matrix exceeding \$100,000 in value for purposes of revising Disclosure Schedules			
11/21/2014	C. Stromberg	1.30	Call to local counsel; review emails; follow-up on issues from meeting			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/22/2014			No charges	11/22/2014	Bonds, Merrill	1
11/24/2014	H. Atkeson	1.00	Various correspondence regarding debt issues	11/24/2014	CEA, Lease, Counsel, Client, Merrill	8
11/24/2014	M. Atkinson	2.80	Liaise with C. Stromberg and internal team regarding disclosure schedules revisions; participate in a telephone conference regarding transaction status with C. Stromberg; correspond with C. Carithers regarding benefits issues in connection with the transaction; correspond with E. Rapier regarding open items; correspond with J. Nemzoff regarding transaction status			
11/24/2014	L. Bailey	4.30	Prepare draft disclosure schedules for CEA; conference with M. Atkinson and HL specialists regarding same; conference with M. Atkinson regarding current status of diligence and diligence request lists.			
11/24/2014	C. Carithers	0.70	Review COBRA regulations; prepare response on responsibility for COBRA coverage			
11/24/2014	W. Leung	1.10	Revise schedules to Cooperative Endeavor Agreement; review supplemental request list markup			
11/25/2014	H. Atkeson	1.50	Attend conference calls with J. Nemzoff and bond counsel regarding assumption issues; correspondence regarding same	11/25/2014	Bonds, Pension, Lease, Client, Counsel	8
11/25/2014	M. Atkinson	1.00	Review revised CEA Schedules and correspond with L. Bailey regarding same			
11/25/2014	L. Bailey	3.80	Prepare updated draft disclosure schedules for CEA; conference with M. Atkinson regarding same; conference with O. Harraf and W. Leung regarding status of contract review; conference with HL specialists regarding status of relevant document review.			
11/25/2014	C. Carithers	0.30	Correspondence with J. Nemzoff regarding governmental plan issues			
11/25/2014	P. Griffin	0.40	Review and revise the disclosure schedules; confer with C. Carithers regarding NEWCO taking over the pension plan			
11/25/2014	O. Harraf	5.10	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; prepare closing schedules; review and revise the same;			
11/26/2014	L. Bailey	1.20	Prepare draft disclosure schedules; conference with M. Atkinson regarding same.	11/26/2014	Lease, Bonds, Pension, Client, Counsel, Merrill	8
11/26/2014	O. Harraf	1.20	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives ; prepare closing schedules; review and revise the same			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
11/27/2014			No charges	11/27/2014	Bonds, Jail	2
11/29/2014	C. Stromberg	2.50	Review and formulate changes to Lease to resolve open differences; review same in CEA	11/29/2014	No charges	
11/30/2014	H. Atkeson	1.00	Various discussions and review relating to debt issues	11/30/2014	Bonds, CEA	2
11/30/2014	C. Carithers	0.20	Review proposed revisions to disclosure schedules; correspondence with P. Griffin regarding same			
11/30/2014	A. Ryan	0.60	Prepare for lease discussion ; review lease and feedback from consultant			
11/30/2014	C. Stromberg	1.00	Review issues on bonds, emails, etc.; link to open provisions of lease, etc. summarize schedules which may need to be updated at closing.			
12/1/2014	H. Atkeson	0.80	Consider various issues regarding outstanding debt; correspondence regarding same	12/1/2014	CEA, Bonds, Lease, Client, Merrill Lynch	8
12/1/2014	M. Atkinson	3.80	Participate in a telephone conference with C. Stromberg regarding transaction status and next steps; review correspondence from H. Atkeson and J. Nemzoff regarding bonds; participate in a telephone conference with E. Rapier regarding transaction next steps; participate in a telephone conference with A. Ryan and C. Stromberg to discuss the Master Hospital Lease; prepare WJMC issues list			
12/1/2014	L. Bailey	4.60	Prepare draft disclosure schedules for CEA; conference with M. Atkinson and HL specialists regarding same; conference with client regarding outstanding diligence items and next steps to completion; conference with client regarding open items in disclosure schedules.			
12/1/2014	S. Carman	0.70	Review diligence materials; edit licensure chart; correspond with team regarding same			
12/1/2014	P. Griffin	0.60	Revise the disclosure schedules and confer with C. Carithers regarding the same			
12/1/2014	O. Harraf	4.30	Review, revise, and update the diligence request list; correspondence with PwC and LCMC regarding the diligence request list			
12/1/2014	A. Netto	2.70	Due diligence review of recently added contracts to the virtual data room; create tracking document to determine contracts that are missing, contracts that have been provided, and contracts that have been requested by LCMC			
12/1/2014	A. Ryan	1.60	Telephone conference regarding revisions to lease agreement; review same			
12/1/2014	C. Stromberg	2.30	Call with M. Atkinson; review schedules and open issues; call with Ryan to formulate positions and solutions to issues in lease, etc;			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/2/2014	H. Atkeson	1.00	Prepare for and attend telephone conference with LCMC counsel regarding debt issues	12/2/2014	Lease, Client	4
12/2/2014	M. Atkinson	1.90	Draft correspondence to M. Waxman regarding the CEA; liaise with A. Ryan regarding the Master Hospital Lease; lead weekly internal team meeting with A. Netto, W. Leung, L. Bailey and O. Harraf			
12/2/2014	O. Harraf	3.30	Review and revise the diligence request list; team conference call; general diligence, including diligence on bond documents			
12/2/2014	J. Irias	0.40	Review employment-related documents			
12/2/2014	W. Leung	1.80	Internal team call; revise schedules			
12/2/2014	A. Netto	5.30	Review additional contracts provided in the virtual data room, extract relevant terms, supplement Disclosure Schedules where necessary; attend meeting with M. Atkinson, O. Harraf, L. Bailey, W. Leung to discuss progress on the project and next steps			
12/2/2014	S. Ongwae	4.10	Review real property ancillary documentation; draft master property chart; draft real estate relevant disclosure schedules			
12/2/2014	C. Stromberg	3.50	Review drafts received; review emails; calls regarding regulatory issues			
12/3/2014	M. Atkinson	7.80	Review mark-ups of Master Hospital Lease and CEA prepared by Foley Lardner; liaise with A. Ryan regarding Master Hospital Lease issues; participate in telephone conferences with C. Stromberg and E. Rapier regarding transaction status; correspond with M. Waxman regarding deal points; prepare CEA issues list; participate in a telephone conference with M. Waxman regarding LA law; review draft contract assignment consent letter; review and revise draft Assignment and Assumption Agreement; review draft Trademark License Agreement	12/3/2014	Lease, Bonds, Counsel	7
12/3/2014	L. Bailey	5.80	Prepare draft markup of due diligence request list; conference with O. Harraf and client regarding same; review of WJMC contracts and financial documents; prepare summary of open items to be addressed based on feedback from opposing counsel; prepare updated draft of disclosure schedules; review of CEA regarding language relevant to disclosure schedules.			
12/3/2014	O. Harraf	3.70	Review, revise and update Schedules; review and revise the diligence request list			
12/3/2014	W. Leung	2.10	Revise schedules to CEA			
12/3/2014	A. Netto	0.30	Telephone conference with O. Harraf regarding Disclosure Schedules and tracking chart for missing contracts and requests from LCMC; draft follow up email to O. Harraf and L. Bailey regarding the same			
12/3/2014	S. Ongwae	3.90	Review real property ancillary documentation; draft master			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/3/2014	C. Russo	0.40	property chart			
12/3/2014	A. Ryan	2.40	Review documents for data room			
12/3/2014	L. Samuelson	3.30	Review revised lease agreement; draft issues list			
			Review and comment on lease and issues list for lease; review correspondence; discuss issues with T. Ryan and M. Atkinson ; review due diligence lists and CEA			
12/3/2014	C. Stromberg	5.50	Call with E. Rapier; calls to local counsel; review and comment on due diligence process and summaries; detailed review of new documents			
12/4/2014	H. Atkeson	1.00	Telephone conferences and correspondence regarding debt issues	12/4/2014	Lease, CEA, Bonds	10
12/4/2014	M. Atkinson	5.30	Liaise with L. Samuelson , A. Ryan and C. Stromberg regarding the Master Hospital Lease; participate in telephone conferences with A. Ryan, L. Samuelson and C. Stromberg and with J. Nemzoff, A. Ryan, L. Samuelson and C. Stromberg regarding the terms of the Master Hospital Lease; liase with O. Harraf regarding due diligence; liaise with L. Samuelson and A. Ryan regarding the Master Hospital Lease issues list; review and revise the Medical Records Agreement; review and revise Officer's Certificate; review and revise Consent to Assignment letter; prepare Master Hospital Lease issues list with L. Samuelson and A. Ryan			
12/4/2014	O. Harraf	5.90	Telephone conference with N. Cassagne, M. Browning, L. Bailey, and M. Atkinson regarding the diligence request list; review and revise ancillary documents; perform general diligence			
12/4/2014	W. Leung	1.30	Revise consent to assignment letter; draft notice of transaction letter			
12/4/2014	S. Ongwae	2.20	Draft master property chart			
12/4/2014	A. Ryan	1.60	Review issues list; telephone conference regarding lease matters; review and comment on same; telephone conference regarding larger lease matters			
12/4/2014	L. Samuelson	4.40	Participate in numerous conference calls regarding issues on the lease; review lease; review and revise issues list; review CEA; telephone conference with T. Ryan regarding same; meeting with M. Atkinson regarding same; telephone conference with C. Stromberg regarding same			
12/4/2014	C. Stromberg	4.30	Review lease and CEA and prepare comments for changes; call with team regarding changes; follow-up on due diligence with L. Bailey, etc.			
12/5/2014	H. Atkeson	0.50	Conference call with J . Nemzoff regarding bond matters	12/5/2014	Lease, Bonds, Client, Counsel	8
12/5/2014	M. Atkinson	3.40	Prepare for and participate in a telephone conference with A.			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/5/2014	L. Bailey	1.80	Ryan, C. Stromberg, E. Rapier, J. Nemzoff and LCMC representatives regarding the Master Hospital Lease; liaise with L. Samuelson, C. Stromberg, A. Ryan and L. Bailey throughout the day regarding transaction status and next steps			
12/5/2014	E. Hamelin	0.20	Prepare draft consent and notice letters for assignment of WJMC contracts; conference with opposing counsel regarding same; conference with HL real estate team regarding open diligence items.			
12/5/2014	O. Harraf	1.90	Correspond with L. Bailey and team regarding upcoming distributions			
12/5/2014	W. Leung	4.10	Review newly uploaded documents; update contracts matrix			
12/5/2014	S. Ongwae	1.00	Revise consent to assignment letter; draft notice of transaction letter; manage data room			
12/5/2014	A. Ryan	1.50	Draft form tenant consent form; analyze issues regarding Tenant consent form with L. Samuelson			
12/5/2014	L. Samuelson	4.70	Lease conference call and related preparation			
12/5/2014	C. Stromberg	4.50	Participate in conference call regarding lease; prepare for same and review and revise lease; telephone conference with T. Ryan regarding revisions; review tenant consent notice			
			Long conference call with opposing counsel on documents ; work on revisions after; call with M. Atkinson and L. Samuelson, etc.			
12/6/2014	A. Ryan	4.00	Review and revise lease agreement	12/6/2014	Bonds, CEA, Agenda	2
12/6/2014	L. Samuelson	10.00	Review, revise and re-draft the lease; discuss same with T. Ryan			
12/7/2014	M. Atkinson	5.00	Prepare matrix of Lease and CEA breaches and potential remedies, and liaise with C. Stromberg regarding same; review Lease mark-up prepared by A. Ryan and provide comments to same; participate in a telephone conference with L. Samuelson and A. Ryan regarding the Master Hospital Lease	12/7/2014	Agenda, Merrill Lynch, Client	4
12/7/2014	S. Carman	1.40	Review regulations regarding Attorney General approvals and hospital licensure process			
12/7/2014	S. Ongwae	1.00	Draft tenant consent form; analyze issues regarding tenant consent form with L. Samuelson			
12/7/2014	S. Reisch	0.70	Review and revise environmental provisions of lease			
12/7/2014	A. Ryan	4.70	Internal telephone conference on lease changes; review and revise lease; review term sheet addressing same			
12/7/2014	L. Samuelson	4.60	Review and revise lease; review comments and correspondence on lease; review and revise same; telephone conference with M. Atkinson and T. Ryan regarding same; telephone conference call with T. Ryan regarding lease issues; review and revise consent agreement			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/7/2014	C. Stromberg	1.80	Review issues list and termination provisions and prepare for negotiations; develop alternatives			
12/7/2014	B. Thedinger	2.20	Review and revise environmental provisions in lease and cooperative endeavor agreement; communicate with S. Reisch and T. Ryan regarding same			
12/8/2014	H. Atkeson	1.00	Further review and analysis of bond documents; prepare summary regarding same	12/8/2014	CEA, Lease, Client	11
12/8/2014	M. Atkinson	5.20	Liaise with C. Stromberg, L. Samuelson and A. Ryan, regarding termination rights chart and revise same; participate in a telephone conference regarding the Master Hospital Lease revisions with L. Samuelson, A. Ryan and C. Stromberg; prepare CEA issues list			
12/8/2014	O. Harraf	1.10	Perform due diligence; review updates to the Material Contracts portion of the Schedule			
12/8/2014	A. Netto	8.80	Review new contracts added to the virtual data room and update Disclosure Schedules accordingly; review contracts under the Premier group purchasing plan and remove contracts from Disclosure Schedules, as appropriate; edit Trademark License Agreement based on M. Atkinson comments			
12/8/2014	S. Ongwae	1.10	Draft tenant consent form			
12/8/2014	A. Ryan	1.80	Review and comment on lease agreement and default matrix			
12/8/2014	L. Samuelson	3.80	Prepare for and participate in conference call regarding lease; prepare for meeting and call on Tuesday; draft issues list for same; review grid of issues and modify same; review and revise lease			
12/8/2014	C. Stromberg	7.80	Review blacklines and open issues in both major agreements; prepare potential compromise language; prepare for negotiations; call with H. Atkeson and others on various issues			
12/8/2014	B. Thedinger	0.10	Communicate with M. Atkinson regarding cooperative endeavor agreement			
12/9/2014	H. Atkeson	0.30	Attention to debt issues; correspondence with J. Becknell regarding same	12/9/2014	CEA, Lease, Client	12
12/9/2014	M. Atkinson	8.00	Attend negotiations session with LCMC, members of the OIG, J. Nemzoff, E. Rapier, D. Foshee and C. Stromberg			
12/9/2014	L. Bailey	5.80	Prepare updated draft of due diligence request list from LCMC to WJMC; conference with O. Harraf and opposing counsel regarding same; review of items provided to date by WJMC; prepare updated draft of disclosure schedules; conference with WJMC regarding same; conference call with client and opposing counsel regarding open real estate property descriptions.			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/9/2014	O. Harraf	5.00	Review contracts to update the material contracts portion of the			
			Schedule			
12/9/2014	W. Leung	1.00	Revise Trademark and License Agreement			
12/9/2014	A. Netto	7.10	Make additional edits to the Trademark License Agreement and provide to W. Leung for review; review list of missing contracts provided by LCMC and create response matrix based on information in the virtual data room; update Disclosure Schedules based on new additions to the virtual data room			
12/9/2014	L. Samuelson	5.20	Prepare for and participate in conference call regarding lease; draft issues list for same			
12/9/2014	C. Stromberg	6.50	Attend all day negotiation with LCMC			
12/10/2014	H. Atkeson	0.20	Attention to debt matters; correspondence regarding same	12/10/2014	CEA, Lease, Meetings w/ Client and Counsel	12
12/10/2014	M. Atkinson	7.10	Revise CEA and coordinate with specialists regarding same; meet with L. Samuelson to discuss Master Hospital Lease; liaise with L. Bailey and O. Harraf regarding finalization of disclosure schedules draft; participate in internal team meeting			
			to discuss transaction next steps			
12/10/2014	L. Bailey	2.50	Conference with HL specialists regarding open diligence items; prepare updated disclosure schedules; conference with M. Atkinson regarding same.			
12/10/2014	O. Harraf	6.00	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; prepare closing schedules; review and revise the same; review of ancillary documents			
12/10/2014	W. Leung	0.80	Internal status call; revise schedules			
12/10/2014	A. Netto	8.20	Edit Assignment and Assumption Agreement and return to L. Bailey for review and comments; review vendor payments in excess of one hundred thousand dollars and update Disclosure Schedules accordingly; create tracking documentation for open contracts questions and update tracking documentation for missing contracts			
12/10/2014	S. Ongwae	1.50	Draft landlord and tenant consent request forms; draft master property chart; draft list of outstanding diligence items			
12/10/2014	L. Samuelson	4.80	Review and discuss CEA with M. Atkinson; review lease issues with M. Atkinson; review issues lists and issues associated with			
			the lease and deal structure			
12/10/2014	C. Stromberg	2.00	Pre-meeting with Parish Attorney; meeting with Parish Council			
12/11/2014	H. Atkeson	0.30	Discuss debt and assumption of bonds issues; correspondence regarding same	12/11/2014	CEA, Lease, Bonds	7

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/11/2014	M. Atkinson	5.50	Liaise with S. Carman regarding vehicle assignments; revise Cooperative Endeavor Agreement; participate in telephone conferences and correspond with Foley attorneys, L. Samuelson, C. Stromberg, W. Leung, L. Bailey and J. Nemzoff regarding transaction status and next steps			
12/11/2014	L. Bailey	4.80	Prepare updated draft of due diligence request list from LCMC to WJMC; prepare updated draft of disclosure schedules; conference call with client regarding next steps to completing disclosure schedules and completing diligence; conference with HL corporate team regarding contract review and scheduling.			
12/11/2014	S. Carman	0.40	Confer with team regarding vehicle leases; research regarding same			
12/11/2014	O. Harraf	3.00	Due diligence review of documents for proper categorization and potentially sensitive issues; correspondence with LCMC representatives; prepare closing schedules; review and revise the same; review of ancillary documents			
12/11/2014	A. Netto	1.00	Update tracking charts for open contracts questions and circulate to L. Bailey for distribution to the client			
12/11/2014	S. Ongwae	0.50	Analyze issues regarding draft consent forms with L. Samuelson; draft master property chart			
12/11/2014	L. Samuelson	1.30	Review and comment on correspondence; meeting with M. Atkinson regarding issues; review assignment consent documents; meeting with S. Ongwae regarding same			
12/11/2014	B. Thedinger	0.30	Review and revise environmental provisions in purchase agreement; communicate with M. Atkinson regarding same			
12/12/2014	H. Atkeson	1.00	Correspondence regarding debt issues and proposals for bonds; conference call and correspondence with J. Becknell regarding same	12/12/2014	CEA, Jail, Merrill Lynch, Counsel	8
12/12/2014	M. Atkinson	6.20	Revise Cooperative Endeavor Agreement and liaise with S. Thedinger, C. Carithers, L. Samuelson and J. Nemzoff regarding same			
12/12/2014	L. Bailey	4.00	Prepare updated draft of disclosure schedules; conference with client and HL specialists regarding same; review of contract and financial materials provided to date by WJMC; conference with HL corporate team regarding same; prepare updated draft of consent letter for assignment of WJMC contracts.			
12/12/2014	C. Carithers	0.20	Consultation with P. Griffin regarding purchase agreement provisions			
12/12/2014	P. Griffin	2.50	Review and comment on the revised cooperative endeavor agreement and confer with C. Carithers regarding the same; confer with L. Bailey regarding the client's deferred compensation policies			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/12/2014	S. Reisch	0.20	Meeting with S. Thedinger and revise environmental provisions			
12/12/2014	L. Samuelson	4.30	Review issues on revised lease and CEA; meeting with M. Atkinson regarding CEA			
12/12/2014	B. Thedinger	0.90	Review and revise environmental provisions in agreement and schedules; communicate with M. Atkinson and S. Reisch regarding same			
12/13/2014	C. Carithers	1.10	Review and provide comments on transaction agreement; correspondence with M. Atkinson regarding same	12/13/2014	CEA, Jail	6
12/13/2014	C. Stromberg	1.50	Review latest draft Lease, etc.; work on open issues			
12/14/2014	M. Atkinson	5.00	Participate in telephone conferences with C. Stromberg and J. Nemzoff regarding the CEA; revise the CEA; correspond with C. Stromberg and J. Nemzoff regarding open deal points	12/14/2014	CEA, Merrill Lynch, Client, Counsel	2
12/14/2014	C. Stromberg	2.50	Long call to convey changes in CEA to M. Atkinson; work on open issues for meetings; lease issues, etc.			
12/15/2014	H. Atkeson	1.00	Review draft CEA; conference call regarding same and debt issues	12/15/2014	CEA, Jail, Bonds, Lease, Client, Counsel	7
12/15/2014	M. Atkinson	4.00	Liaise with L. Bailey, J. Nemzoff, C. Stromberg, O. Harraf and N. Cassagne regarding transaction next steps			
12/15/2014	L. Bailey	7.30	Prepare updated draft of closing checklist; review of current draft of CEA regarding same; prepare updated draft of disclosure schedules; conference with client and HL specialists regarding same; prepare updated draft of consent letter for assignment of WJMC contracts; conference with opposing counsel regarding same.			
12/15/2014	M. DeLarco	0.50	Review revisions to Corporate Endeavor Agreement			
12/15/2014	O. Harraf	2.20	Perform due diligence; review updates to the Schedules			
12/15/2014	W. Leung	4.00	Discuss contract assignment issue with L. Bailey; revise contract assignment consent letter; review schedules; review and revise assignment and assumption agreement; manage data room			
12/15/2014	S. Ongwae	1.30	Review draft disclosure schedules; analyze issues regarding disclosure schedules with M. Atkinson and L. Samuelson; draft disclosure schedules			
12/15/2014	L. Samuelson	3.00	Review issues on revised lease; draft issues memorandum on same			
12/15/2014	J. Schneider	0.30	Discuss IGT/UPL issue with M. Atkinson; review e-mail exchange regarding same			
12/15/2014	C. Stromberg	1.00	Work on comments/revisions to assert at negotiation session			
12/15/2014	B. Thedinger	0.20	Review environmental provisions in Cooperative Endeavor Agreement and lease			
12/16/2014	H. Atkeson	0.50	Attention to defeasance of outstanding bonds issues; review	12/16/2014	Lease, Jail, Client, Counsel	9

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/16/2014	M. Atkinson	6.60	draft CEA Review revised Master Hospital Lease and issues list prepared by L. Samuelson; participate in a telephone conference with L. Bailey and N. Cassagne to review disclosure schedules; participate in internal team meeting; review revised Closing Checklist; liaise with Phelps Dunbar attorneys; liaise with C. Stromberg regarding transaction status; meet with L. Samuelson to discuss lease issues			
12/16/2014	L. Bailey	6.90	Prepare updated draft of CEA disclosure schedules; conference call with WJMC regarding same; conference with M. Atkinson regarding same; conference with HL real estate and corporate teams regarding open items requested to be added to data room; prepare updated draft of closing checklist; review of contracts to be released for LCMC review; conference with HL environmental team regarding appropriate disclosures for environmental schedule.			
12/16/2014	C. Carithers	0.80	Review 457 plans; correspondence with L. Bailey regarding same			
12/16/2014	S. Carman	0.50	Confer with team regarding vehicles and transfer requirements			
12/16/2014	O. Harraf	1.70	Perform general due diligence; conference call with the Hogan team			
12/16/2014	W. Leung	4.10	Revise contract assignment consent letter; discuss assignment and assumption issue with L. Bailey; revise assignment and assumption agreement; internal status call			
12/16/2014	A. Netto	2.00	Attend meeting with M. Atkinson, W. Leung, O. Harraf, and L. Bailey to discuss progress of projects related to the deal and next steps; edit draft of Trademark License Agreement based on O. Harraf feedback and circulate to M. Atkinson			
12/16/2014	S. Ongwae	4.00	Review newly uploaded real property documentation; analyze issues regarding disclosure schedules with L. Bailey; review comments to disclosure schedules; draft disclosure schedules			
12/16/2014	L. Samuelson	1.40	Review issues on revised lease; discuss same with M. Atkinson			
12/16/2014	B. Thedinger	1.20	Review and revise environmental provisions in lease agreement; review environmental schedules; communicate with M. Atkinson, L. Bailey, S. Reisch and T. Ryan regarding same			
12/17/2014	M. Atkinson	7.70	Liaise with L. Bailey, O. Harraf, W. Leung and A. Netto regarding next steps to prepare for signing and revisions to the disclosure schedules; review J. Nemzoff comments to the Master Hospital Lease; participate in a telephone conference with C. Stromberg and L. Samuelson regarding the Master Hospital Lease issue; review Foley comments to consent letter; review and revise Trademark License Agreement; participate in	12/17/2014	CEA, Jail	8

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/17/2014	L. Bailey	7.10	a telephone conference with L. Sisung, N. Cassagne and J. Schneider regarding IGT payments; revise issues list with respect to Master Hospital Lease; participate in a telephone conference with local counsel, C. Stromberg and L. Samuelson regarding transaction documents and next steps; meet with A. Netto to discuss transaction status			
12/17/2014	C. Carithers	1.00	Prepare updated draft of closing checklist; conference with M. Atkinson regarding same; clean read review of CEA; conference with HL corporate team regarding contract review and open outstanding diligence requests; conference with Foley and WJMC regarding issues related to real property descriptions requested by LCMC; prepare updated drafts of contract assignment consent and notice letters; conference with opposing counsel regarding same.			
12/17/2014	S. Carman	0.40	Review 457 guidance; correspondence with L. Bailey regarding treatment of 457 plans			
12/17/2014	W. Leung	4.00	Correspond with team; review vehicle titles			
12/17/2014	A. Netto	5.10	Meeting with A. Netto, O. Harraf and L. Bailey to discuss schedule revisions; review and revise schedules			
12/17/2014	S. Ongwae	3.20	Update contracts portions of the Disclosure Schedules based on a recent regarding-draft of the Cooperative Endeavor Agreement			
12/17/2014	L. Samuelson	2.80	Review newly uploaded real property documentation; analyze issues regarding disclosure schedules with L. Bailey; review comments to disclosure schedules; draft disclosure schedules			
12/17/2014	C. Stromberg	6.50	Review issues on revised lease; discuss same with M. Atkinson; telephone conference with C. Stromberg; telephone conference call with local counsel; revise issues list			
12/17/2014	B. Thedinger	0.60	Conference call regarding Lease; review new version; call with local counsel; calls to Parish attorney, etc.; work on revisions to documents; Lease issue with local counsel, etc.			
			Review and revise environmental provisions of lease; communicate with S. Reisch and T. Ryan regarding same			
12/18/2014	H. Atkeson	2.50	Comment on Cooperative Endeavor Agreement; review defeasance provisions in bond documents	12/18/2014	CEA, Lease, Presentation, Counsel, Client	11
12/18/2014	M. Atkinson	3.50	Participate in a telephone conference with M. Bianchi and A. Furlow regarding HITECH payment issue; liaise with C. Stromberg regarding transaction status and issues; participate in a telephone conference with E. Rapier; correspond with J. Nemoff regarding transaction status; finalize lease issues list with L. Samuelson; review revised Disclosure Schedules and liaise with L. Bailey regarding same			
12/18/2014	L. Bailey	7.80	Prepare updated draft of CEA disclosure schedules; conference with HL specialists, HL corporate team and M.			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			Atkinson regarding same; conference with WJMC regarding open items to be provided; conference call with WJMC and HL real estate team regarding real property descriptions and missing documents to be provided to LCMC; due diligence review of WJMC contracts; conference with O. Harraf and W. Leung regarding same.			
12/18/2014	M. Bianchi	1.00	Analyze questions regarding meaningful use			
12/18/2014	S. Carman	2.00	Research regarding vehicle transfers; confer with regulators; correspond with team regarding research; confer with team regarding strategy for vehicles transfers			
12/18/2014	A. Furlow	4.30	Research and analyze client question regarding procedures and timing for transfer of EHR meaningful use incentive payments to hospital from CMS			
12/18/2014	H. Katz	0.50	Discuss real property questions with S. Ongwae and L. Bailey			
12/18/2014	W. Leung	2.00	Review contracts matrix; revise schedules; manage data room			
12/18/2014	A. Netto	0.90	Revise Trademark License Agreement following feedback from M. Atkinson; re-circulate draft for review			
12/18/2014	E. Ohman	1.20	Research regarding breach of quiet enjoyment of a lease under general and Louisiana law			
12/18/2014	S. Ongwae	1.40	Analyze issues regarding legal descriptions with L. Bailey, H. Katz and client; review and analyze real property chart; draft summary of inconsistencies between real property charts			
12/18/2014	L. Samuelson	2.20	Review and revise issues list; review and comment on correspondence; review suggested revisions to lease; telephone conference with M. Atkinson regarding same			
12/18/2014	C. Stromberg	5.30	Detailed review of lease; review memo regarding open issues form L. Samuelson; call M. Atkinson; review CEA; emails; call E. Rapier; prepare for negotiation session; review emails on jail, etc.; review financial and various issues raised by LCMC			
12/19/2014	H. Atkeson	0.30	Conference call with C. Stromberg regarding status of transaction	12/19/2014	CEA, Lease, Meetings	10
12/19/2014	M. Atkinson	9.00	Participate in a negotiations session with C. Stromberg, J. Nemzoff, L. Samuelson, E. Rapier and representatives from LCMC in connection with the Master Hospital Lease and CEA; meet with L. Bailey to discuss disclosure schedules; participate in a telephone conference with C. Gordon (local counsel) regarding regulatory issues in connection with the transaction; liaise with S. Carman regarding open regulatory issues; participate in a telephone conference with L. Samuelson regarding revisions to the Master Hospital Lease			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/19/2014	L. Bailey	6.30	Prepare updated draft of CEA disclosure schedules; conference with HL specialists and WJMC regarding same; prepare updated draft of markup of due diligence request list from LCMC to WJMC; conference with PwC regarding same; conference with HL regulatory and environmental teams regarding issues at WJMC raised by opposing counsel; conference with M. Atkinson regarding same; conference with			
			A. Netto regarding WJMC contracts to be provided.			
12/19/2014	S. Carman	1.30	Review and analyze regulatory documents in data room in response to research regarding Joint Commission status; correspond with team regarding same and regulatory matters			
12/19/2014	O. Harraf	1.00	Correspondence with LCMC and PwC regarding the diligence process; perform general due diligence			
12/19/2014	E. Kimball	0.20	Telephone conference with S. Thedinger regarding environmental diligence follow-up question; draft and send e- mail to S. Thedinger regarding the same			
12/19/2014	W. Leung	3.10	Revise schedules to CEA; manage data room; review documents			
12/19/2014	A. Netto	1.40	Review Disclosure Schedule for consents and adjust to reflect only the most critical contracts			
12/19/2014	S. Ongwae	2.80	Analyze issues regarding legal descriptions with L. Bailey, H. Katz and client; review and analyze real property chart; draft summary of inconsistencies between real property charts			
12/19/2014	L. Samuelson	7.50	Participate in conference call regarding lease; negotiate lease; revise lease			
12/19/2014	J. Schneider	0.40	E-mail to M. Atkinson summarizing call with consultant regarding UPL arrangements			
12/19/2014	C. Stromberg	6.80	Long negotiation session; confer after regarding open issues; review emails; meeting with M. Atkinson; review Foshee memo; etc.			
12/19/2014	B. Thedinger	0.30	Review environmental diligence summary; communicate with E. Kimball and L. Bailey regarding same			
12/20/2014	M. Atkinson	2.00	Review revised Master Hospital Lease and participate in a telephone conference with L. Samuelson regarding same; correspond with J. Nemzoff and C. Stromberg regarding deal status and next steps	12/20/2014	Counsel, Client	2
12/20/2014	L. Samuelson	2.30	Review and revise lease draft; telephone conference with M. Atkinson regarding same			
12/21/2014	M. Atkinson	1.50	Participate in a telephone conference with L. Samuelson and C. Stromberg regarding revisions to the Master Hospital Lease and review same; participate in a telephone conference with J. Nemzoff regarding transaction status	12/21/2014	Client, Merrill Lynch, Lease, Counsel	3

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/21/2014	S. Ongwae	1.00	Analyze issues regarding legal descriptions of owned real property with L. Samuelson; review chart of legal descriptions			
12/21/2014	L. Samuelson	1.40	Review and revise lease; telephone conference with C. Stromberg and M. Atkinson regarding same			
12/21/2014	C. Stromberg	3.30	Detailed review of proposed disclosure schedules; work on review of lease revisions; conference call on lease to develop changes/positions; respond to emails			
12/22/2014	H. Atkeson	1.50	Various correspondence regarding debt matters and defeasance of bonds	12/22/2014	Lease, Client, Counsel, Merrill	8
12/22/2014	M. Atkinson	4.90	Liaise with L. Samuelson and J. Nemzoff regarding comments to master hospital lease; participate in a telephone conference			
			with E. Rapier, S. Ongwae and H. Katz to discuss real estate due diligence; prepare issues list for C. Cahill; liaise with L. Bailey regarding due diligence questions from Foley			
12/22/2014	L. Bailey	5.60	Conference with Foley regarding latest due diligence request list and narrative responses to open items; prepare updated draft of request list regarding same; review of CEA disclosure schedules; conference with C. Stromberg and A. Netto regarding same; review of UPL payment contracts entered into by WJMC; conference with M. Atkinson regarding same.			
12/22/2014	S. Carman	1.00	Confer with C. Gordon regarding strategy and status related to licenses; analyze notice requirements and licensure chart			
12/22/2014	P. Griffin	1.60	Update the litigation risk assessment to include a section on offering a lump sum benefit to participants at a discount rate less than the discount rate used to calculate the plan's funding percentage			
12/22/2014	H. Katz	1.00	Participate in conference call regarding real property issues; confer with S. Ongwae regarding real property			
12/22/2014	A. Netto	3.50	Review recently provided contracts and update Disclosure Schedules as applicable			
12/22/2014	S. Ongwae	1.80	Analyze issues regarding legal descriptions with M. Atkinson, H. Katz and client; draft summary of owned real property			
12/22/2014	C. Stromberg	2.50	Review lease changes; review open issues; call with M. Atkinson; etc.			
12/23/2014	M. Atkinson	6.80	Revise deal points overview and prepare packet of materials on deal status for C. Cahill; participate in internal team meeting; participate in a telephone conference with C. Cahill,	12/23/2014	CEA, Lease, Client, Counsel	9

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			N. Cassagne, J. Nemzoff and C. Stromberg to discuss transaction status; participate in a telephone conference with L. Sisung, M. Waxman, J. Nemzoff, N. Cassagne, J. Schneider and G. Feirn regarding UPL payments; participate in a telephone conference with deal teams from West Jefferson and LCMC to discuss CEA revisions			
12/23/2014	L. Bailey	3.20	Prepare updated draft of closing checklist; conference with M. Atkinson regarding open diligence items and next steps to completion; conference with WJMC regarding same and review of documents provided in response to same; review of documents evidencing arrangement between WJMC and Jefferson Parish prison.			
12/23/2014	A. Netto	5.10	Review recently provided contracts and update Disclosure Schedules as applicable			
12/23/2014	L. Samuelson	2.00	Participate in conference call regarding CEA			
12/23/2014	J. Schneider	0.90	Prepare for and participate in phone conference with client and LCMC team regarding UPUIGT arrangements; follow-up discussion with C. Stromberg			
12/23/2014	C. Stromberg	5.30	Work on summary for Cahill; call with Cahill and others; calls with team on various issues; review latest drafts to devise alternatives; conference call with opposing counsel; review assignment issues; call on UPL with J. Schneider; work on draft added features			
12/24/2014	L. Bailey	2.10	Due diligence review of UPL payment contracts entered into by WJMC; prepare summary regarding assignment issues related to same; conference with M. Atkinson regarding same.	12/24/2014	Lease, Client, Counsel	2
12/24/2014	A. Netto	1.80	Review recently provided contracts and update Disclosure Schedules as necessary			
12/26/2014	M. Atkinson	1.50	Participate in a telephone conference regarding open deal points with C. Cahill, J. Nemzoff, N. Cassagne, C. Stromberg, E. Rapier, D. Foshee and D. McClintock; liaise with C. Stromberg and review correspondence regarding same	12/26/2014	Lease, CEA, Feirn Document	5
12/26/2014	C. Stromberg	2.30	Review Feirn email; conference call with clients; draft responsive email; check agreement language; review and respond to emails on legal opinion, bonds, etc.			
12/28/2014	M. Atkinson	1.70	Revise C. Cahill email response to G. Feirn; prepare Non-Disclosure Agreement for L. Sisung; correspond with J. Nemzoff regarding transaction status	12/28/2014	Feirn Document	2
12/28/2014	C. Stromberg	1.00	Work on response to Feirn; work on open issues list for CEA and due diligence completion			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/29/2014	H. Atkeson	1.00	Various telephone conferences and correspondence regarding debt issues	12/29/2014	NWC, CEA, Feirn Document	8
12/29/2014	M. Atkinson	5.10	Revise NOA for L. Sisung and draft correspondence regarding same; liaise with L. Bailey, O. Harraf and M. Waxman regarding due diligence; participate in a telephone conference with C. Cahill, N. Cassagne, J. Nemzoff, C. Stromberg, E. Rapier and D. McClintock regarding response to G. Feirn email and draft correspondence regarding same; participate in a telephone conference with C. Ralston; review correspondence from H. Atkeson regarding bond defeasance			
12/29/2014	L. Bailey	3.40	Prepare updated due diligence request list from LCMC to WJMC; conference with A. Netto and O. Harraf regarding same; prepare updated draft of disclosure schedules to CEA; conference with A. Netto regarding same; conference with HL real estate team regarding open items under review.			
12/29/2014	W. Leung	0.50	Manage data room			
12/29/2014	A. Netto	2.00	Update Disclosure Schedules with line edits provided by client; draft email with open contracts questions and updated Disclosure Schedules to L. Bailey			
12/29/2014	S. Ongwae	5.50	Review newly uploaded documentation; draft chart of owned real property; draft master property chart; analyze issues regarding owned real property with E. Rapier			
12/29/2014	L. Samuelson	0.30	Review comments on lease			
12/29/2014	C. Stromberg	2.00	Incorporate comments to Fern response; conference call with team; call with H. Atkeson regarding bond strategy; review emails, etc.			
12/30/2014	M. Atkinson	1.30	Participate in internal team meeting; correspond with L. Bailey and M. Browning regarding due diligence matters; liaise with O. Harraf regarding transaction next steps	12/30/2014	CEA, NWC, Client, Bonds	5
12/30/2014	L. Bailey	4.10	Weekly team conference call regarding matter status; prepare updated draft of LCMC due diligence request list for WJMC; conference with Foley and PwC regarding same; prepare updated draft of closing checklist; prepare updated draft of assignment and assumption agreement; conference with M. Atkinson regarding same.			
12/30/2014	V. Brennan	0.10	Confer with A. Netto regarding trademark license agreement and usage guidelines			
12/30/2014	O. Harraf	1.00	Conference call with the Hogan team; perform general due diligence			
12/30/2014	A. Netto	0.50	Attend team meeting with M. Atkinson, O. Harraf and L. Bailey to discuss updates on individual projects and discuss next steps in the deal; follow up with W. Leung on status of two ancillary agreements			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
12/30/2014	S. Ongwae	8.30	Analyze and review spreadsheet of owned property; analyze and review legal descriptions of owned real property; draft spreadsheet of owned real property; review lease documentation; draft master property chart; analyze issues regarding spreadsheet of owned real property with E. Rapier			
12/31/2014	S. Ongwae	1.80	Review newly uploaded lease documents; draft master property chart	12/31/2014	NWC	2
1/2/2015	M. Atkinson	1.00	Correspond with PwC and M. Browning regarding due diligence review; correspond with C. Stromberg and J. Nemzoff regarding open deal points; correspond with L. Sisung regarding UPL payments			
1/4/2015	V. Brennan	0.30	Review and comment on trademark license agreement	1/4/2015	NWC	2
1/5/2015	H. Atkeson	0.30	Attention to open debt issues	1/5/2015	NWC, client, counsel, call with PwC, second call with PwC	5
1/5/2015	M. Atkinson	6.20	Participate in telephone conferences and correspond with C. Gordon, S. Carman, J. Nemzoff, L. Bailey, S. Gerenraich, M. Waxman, M. Tatelbaum, O. Harraf and A. Netto throughout the day regarding transaction status, open items and next steps; review revised due diligence request list and liaise with L. Bailey and O. Harraf regarding same; participate in a telephone conference with M. Browning, N. Cassagne, L. Bailey and PwC regarding open due diligence			
1/5/2015	L. Bailey	7.30	Due diligence review of contracts and corporate document provided by WJMC ; conference call with LCMC financial representatives regarding open requests; conference with WJMC regarding fulfillment of open requests; conference with M. Atkinson regarding same; prepare updated draft of disclosure schedules ; conference with HL specialists regarding same; prepare updated draft of due diligence request list.			
1/5/2015	S. Carman	1.50	Prepare for and confer with C. Gordon regarding regulatory matters; confer with team regarding same			
1/5/2015	O. Harraf	5.20	Maintain the datasite; review the Assignment and Assumption Agreement ; telephone conference with LCMC			
1/5/2015	A. Netto	2.60	Incorporate changes to the Trademark License Agreement provided by V. Brennan; update other ancillary agreements in preparation for circulation to local counsel; research and provide copies of contracts requested by WJMC			
1/5/2015	S. Ongwae	3.00	Review newly uploaded real property documentation ; draft master property chart			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/6/2015	M. Atkinson	7.70	Participate in a telephone conference with C. Stromberg regarding transaction status and next steps; review email to Foley regarding UPL analysis ; review Louisiana AG opinions regarding hospital leases provided by C. Gordon; participate in weekly internal team meeting; review and respond to correspondence from M. Browning and N. Cassagne regarding due diligence; participate in a telephone conference with the negotiating team to discuss open deal points; participate in a telephone conference with M. Browning, N. Cassagne, L. Bailey and O. Harraf regarding open due diligence items; draft responses to LCMC open deal points; participate in a telephone conference with M. Waxman, R. Guevara, S. Carman, C. Gordon and L. Bailey regarding AG approval; participate in a telephone conference with C. Cahill, N. Cassagne, J. Nemzoff, D. McClintock and E. Rapier regarding open deal points and draft responses to same; liaise with C. Stromberg throughout the day regarding deal points	1/6/2015	Client, counsel,NWC, Ferin letter	8
1/6/2015	L. Bailey	8.80	Due diligence review of contract and services agreements provided by WJMC; conference with WJMC and HL antitrust team regarding same; prepare updated draft of disclosure schedules ; conference with LCMC counsel regarding relationships between WJMC and its affiliates; conference with M. Atkinson regarding same; prepare draft of contract assignment consent letter; conference with LCMC counsel regarding same; conference call regarding process for seeking consent from Louisiana Attorney General.			
1/6/2015	S. Carman	1.00	Confer with M. Waxman , S. Gerenraich, C. Gordon, R. Guevara, M. Atkinson and L. Bailey regarding attorney general requirements and licensure process; confer with M. Atkinson and L. Bailey regarding same			
1/6/2015	O. Harraf	1.40	Confrence call with the Hogan team; maintaining the dataroom			
1/6/2015	W. Leung	2.30	Internal status call; review disclosure schedules ; revise trademark license agreement			
1/6/2015	A . Netto	1.50	Incorporate changes to Trademark License Agreement provided by E. Rapier, Jr.; meeting with M. Atkinson, L. Bailey, O. Harraf, and W. Leung to discuss progress on individual assignments and next steps; compile and provide ancillary agreements to M. Atkinson and L. Bailey for submission to local counsel			
1/6/2015	S. Ongwae	4.50	Review newly uploaded real property documentation ; draft master property chart			
1/6/2015	J. Schneider	0.10	Review draft e-mail received from L. Bailey regarding arrangements with SCLS and NOPS and comment on same			
1/7/2015	M. Atkinson	3.10	Draft correspondence regarding responses to G. Feirn issues	1/7/2015	NWC, LCMC financials, UPL, client, counsel	6

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/7/2015	L. Bailey	6.90	list; participate in due diligence telephone conference with PwC, M. Browning, N. Cassagne, L. Bailey and J. Nemzoff; correspond with C. Ralston regarding deal points; liaise with M. Waxman and C. Stromberg regarding deal points; liaise with L. Bailey regarding due diligence Conference with WJMC regarding open corporate and contract requests from LCMC counsel; review of same; conference with HL antitrust regarding same; conference with LCMC financial representatives regarding open diligence request items; prepare updated draft of diligence request list; prepare summary of WJMC affiliate relationships; prepare updated draft			
1/7/2015	O. Harraf	2.50	of disclosure schedules in response to items provided by WJMC. Review recently provided minutes; perform general due diligence			
1/7/2015	W. Leung	0.40	Review and revise schedules			
1/7/2015	A. Netto	2.70	Review WJMC responses to request for additional contract information and update Disclosure Schedules accordingly			
1/7/2015	S. Ongwae	9.30	Review newly uploaded real property documentation ; draft master property chart; draft real estate disclosure schedules to cooperative endeavor agreement			
1/7/2015	L. Samuelson	0.60	Discuss issues on real estate with H. Katz and S. Ongwae			
1/8/2015	M. Atkinson	0.70	Liaise with M. Waxman and S. Carman regarding AG approval requirement ; liaise with C. Carithers regarding pension plan treatment ; liaise with L. Bailey regarding outstanding due diligence	1/8/2015	NWC, presentation, capital,client, counsel, Merrill	8
1/8/2015	L. Bailey	8.50	Prepare updated draft of disclosure schedules; conference with HL real estate and regulatory specialists regarding items provided by WJMC ; prepare updated draft of due diligence request list; conference with WJMC regarding open diligence questions from LCMC counsel; conference with LCMC counsel regarding open disclosure schedule items and diligence requests; prepare updated draft of contract assignment consent letter.			
1/8/2015	S. Carman	0.20	Correspond with team regarding various matters			
1/8/2015	O. Harraf	1.70	Perform general due diligence			
1/8/2015	H. Katz	1.30	Review and provide comments to assignment document			
1/8/2015	A. Netto	0.40	Provide updates to L. Bailey regarding status of missing contracts requested by LCMC; add LCMC participant to virtual data room			
1/8/2015	S. Ongwae	1.40	Analyze issues regarding real property documentation with L. Bailey; review real property documentation			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/8/2015	C. Stromberg	0.80	Review emails; call M. Atkinson; organize next steps			
1/9/2015	M. Atkinson	2.60	Participate in a telephone conference with Foley, E. Rapier, C. Gordon, R. Guevara and S. Carman regarding AG approval process; liaise with Foley regarding status of transaction documents and due diligence requests; liaise with O. Harraf regarding finalization of draft Assignment and Assumption Agreement ; liaise with L. Bailey regarding transaction next steps	1/9/2015	CEA, NWC, client, counsel	7
1/9/2015	L. Bailey	3.20	Prepare updated draft of Foley diligence request list; conference with HL specialists regarding open contract, real estate and regulatory items for disclosure schedules ; prepare updated draft regarding same.			
1/9/2015	S. Carman	0.60	Prepare for and confer with R. Guevara, E. Rapier and others regarding attorney general approval			
1/9/2015	O. Harraf	2.20	Perform due diligence, review newly provided documents			
1/9/2015	L. Samuelson	0.30	Discuss due diligence matters with S. Ongwae regarding real estate			
1/9/2015	C. Stromberg	0.50	Call with team on NG issues; call with M. Atkinson			
1/10/2015	C. Stromberg	0.80	Review emails, responses to LCMC, capex issues, NWC issues etc.	1/10/2015	Merrill	2
1/11/2015	C. Stromberg	0.80	Review emails and open issues, and provide responses	1/11/2015	Presentation	2
1/12/2015	M. Atkinson	3.60	Participate in a telephone conference with J. Armstrong and C. Carithers regarding pension plan treatment; liaise with N. Cassange, M. Browning and L. Bailey regarding due diligence matters; participate in a telephone conference with N. Cassagne regarding transaction status; participate in a telephone conference with J. Schneider, M. Waxman, L. Sisung and N. Cassagne regarding UPL payments; liaise with J. Nemzoff regarding transaction status; review local counsel comments to ancillary agreements and correspond with J. Stuckey regarding same	1/12/2015	Presentation, client, counsel, Merrill, Lane	7
1/12/2015	L. Bailey	6.60	Prepare updated drafts of officer's closing certificate, trademark license agreement and contract assignment notice letter; conference with M. Atkinson and LCMC counsel regarding same; conference with WJMC regarding open diligence request items from PwC and Foley; prepare updated due diligence request list draft regarding same; prepare updated draft of CEA disclosure schedules .			
1/12/2015	C. Carithers	0.60	Participate in conference call with M. Atkinson and J. Armstrong of Phelps Dunbar			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/12/2015	S. Carman	0.10	Correspond with team regarding attorney general notice			
1/12/2015	S. Ongwae	3.70	Analyze issues regarding list of owned real property with L. Ciravolo; review owned real property documentation; draft master property chart; draft spreadsheet of owned real property			
1/13/2015	M. Atkinson	6.40	Participate in telephone conferences with the transaction team to discuss deal status; review CEA and Master Hospital Lease mark-up prepared by Foley; liaise with L. Bailey and PwC regarding due diligence ; correspond with local counsel regarding their comments to ancillary agreements ; participate in a telephone conference with C. Gordon and L. Bailey regarding the Medical Records Agreement	1/13/2015	CEA, client, counsel,Lane, presentation	9
1/13/2015	L. Bailey	7.40	Prepare updated draft of disclosure schedules ; conference with WJMC regarding open diligence requests and clarifications; conference with HL corporate team regarding same; review of WJMC contracts and corporate documents ; prepare updated draft of Medical Records Agreement and Assignment and Assumption Agreement ; conference with LCMC counsel regarding same.			
1/13/2015	C. Carithers	0.30	Correspondence with J. Armstrong regarding pension issues			
1/13/2015	S. Ongwae	0.50	Review master property chart; review spreadsheet of owned real property			
1/13/2015	L. Samuelson	2.00	Review revised transaction agreement and draft issues list			
1/13/2015	J. Schneider	0.20	Review draft language for CEA regarding IGT arrangements and comment on same			
1/13/2015	C. Stromberg	2.80	Call with Cahill; call with Atkinson; review UPL issues; review many emails; call regarding UPL			
1/14/2015	H. Atkeson	0.20	Review revised CEA; correspondence regarding same	1/14/2015	Council mtg.,client, counsel,document review	12
1/14/2015	M. Atkinson	4.80	Participate in a telephone conference with C. Stromberg regarding issues in the latest drafts of the CEA and Master Hospital Lease and liaise with L. Samuelson regarding same; participate in a telephone conference with S. Thedinger regarding environmental comments to the drafts; participate in Parish Council Executive Session via telephone conference			
1/14/2015	L. Bailey	6.90	Conference with WJMC regarding open building code compliance issues and other diligence requests from LCMC; conference with M. Atkinson regarding same; conference with HL corporate team regarding open contract request items; prepare updated draft of disclosure schedules; conference with WJMC regarding same.			
1/14/2015	L. Samuelson	0.80	Review revised transaction agreements with M. Atkinson			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/14/2015	C. Stromberg	3.30	Review new draft Lease and CEA; discuss changes with M. Atkinson ; prepare for Council meeting; participate in meeting			
1/14/2015	B. Thedinger	1.00	Review and revise environmental provisions in lease and cooperative endeavor agreement; communicate with M. Atkinson regarding same			
1/15/2015	H. Atkeson	0.80	Review and comment on revised draft of CEA	1/15/2015	Document review, Feirn letter, call with team, client, Merrill,counsel	10
1/15/2015	M. Atkinson	4.30	Liaise with L. Bailey regarding Foley comments to ancillary agreements ; revise CEA issues list for distribution to E. Rapier; revise letter to LCMC from Parish Council regarding drop-dead date; participate in a telephone conference with J. Nemzoff, C. Stromberg and the West Jeff negotiating team regarding deal documents			
1/15/2015	L. Bailey	7.10	Prepare updated draft of disclosure schedules; conference with WJMC regarding open contract and regulatory issues; conference with HL IP and regulatory specialists regarding same; review of WJMC compliance logs; conference with WJMC regarding same; prepare updated draft of diligence request list; conference with LCMC counsel regarding same.			
1/15/2015	S. Ongwae	0.20	Analyze issues regarding obtaining title for owned properties and finalizing list of owned properties with H. Katz			
1/15/2015	L. Samuelson	1.00	Review correspondence ; discuss issues with M. Atkinson; propose alternatives for issues raised			
1/15/2015	C. Stromberg	5.30	Draft letter based on Parish meeting; calls with M. Atkinson regarding schedules , amend open items; conference call with team; revise letter; review open lease items list and discuss Lease and CEA revisions with M. Atkinson			
1/16/2015	H. Atkeson	0.50	Review and comment on CEA regarding debt issues; correspondence regarding same	1/16/2015	Ferin letter, counsel, client, Merrill, document review	9
1/16/2015	M. Atkinson	6.50	Revise Master Hospital Lease and CEA and liaise with team regarding same; liaise with S. Gerenraich and L. Bailey regarding open due diligence ; liaise with internal team and J. Nemzoff to prepare for Signing			
1/16/2015	L. Bailey	4.70	Prepare updated draft of CEA disclosure schedules ; conference with WJMC and HL specialists regarding same; prepare updated draft of contract assignment consent letter; conference with LCMC counsel regarding same; conference with HL regulatory team regarding open diligence questions regarding permits from LCMC.			
1/16/2015	S. Carman	0.80	Review and analyze correspondence regarding license; prepare response and strategy for next steps			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/16/2015	C. Stromberg	1.80	Conference call with M. Waxman ; calls regarding due diligence; resolve issues regarding letter			
1/17/2015	C. Stromberg	2.80	Review latest draft CEA and lease and comment ; draft changes; work on open issues list, etc.	1/17/2015	Docuemnt review, client, counsel, Feirn issue	6
1/18/2015	M. Atkinson	1.30	Revise CEA and Master Hospital Lease based on comments provided by C. Stromberg , J. Schneider and J. Nemzoff	1/18/2015	Feirn letter	2
1/18/2015	J. Schneider	1.40	E-mail exchange with C. Stromberg regarding proposed "retaliatory enactment" language; review L. Sisung's proposed IGT language; draft formal contract language; review, revise and circulate internally			
1/18/2015	C. Stromberg	1.50	Work on draft non-targeted enactment provision; work on UPL/IGT solution; review emails and respond to Council			
1/19/2015	H. Atkeson	1.00	Review debt provisions of CEA; various correspondence and telephone conferences regarding same	1/19/2015	Documents, client, counsel, Merrill	6
1/19/2015	M. Atkinson	3.30	Revise Master Hospital Lease and CEA and liasie with J. Nemzoff, H. Atkeson and C. Stromberg regarding same			
1/19/2015	L. Bailey	1.10	Review markup of disclosure schedules prepared by Foley; conference with M. Atkinson regarding same.			
1/19/2015	C. Stromberg	1.00	Review latest drafts and prepare for call			
1/20/2015	M. Atkinson	5.70	Review comments to the Disclosure Schedules from Foley & Lardner; participate in a telephone conference with E. Rapier, D. Foshee and C. Stromberg regarding transaction next steps; lead internal weekly team meeting; participate in a telephone conference with C. Stromberg, J. Nemzoff, E. Rapier, D. Foshee, C. Cahill and N. Cassagne regarding revisions to the CEA and Master Hospital Lease; revise drafts of same	1/20/2015	Counsel,conf. call, CEA, lease	6
1/20/2015	L. Bailey	8.60	Review markup of disclosure schedules prepared by Foley; prepare updated draft of same; conference with HL specialists regarding Foley edits to same; conference with WJMC regarding open diligence items and clarifications as well as open items in disclosure schedules; conference with HL corporate team regarding assignment and assumption agreement, medical records agreement and contract assignment consent letter; prepare updated draft of closing checklist.			
1/20/2015	W. Leung	1.40	Internal status meeting; review and revise schedules to Cooperative Endeavor Agreement			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/20/2015	A. Netto	1.00	Meet with M. Atkinson, L. Bailey, and W. Leung to discuss status of the deal and next steps towards closing; review newly provided contracts from WJMC and update Disclosure Schedules			
1/20/2015	S. Ongwae	0.70	Analyze issues regarding disclosure schedules with L. Bailey; review mark-up of disclosure schedule			
1/20/2015	J. Schneider	0.40	Follow-up e-mail exchange with C. Stromberg regarding proposed IGT language for CEA			
1/20/2015	C. Stromberg	1.50	Conference call regarding agreements; call with M. Atkinson regarding schedules, etc.			
1/21/2015	M. Atkinson	2.40	Participate in a telephone conference with L. Bailey and S. Gerenraich regarding contract consents; liaise with L. Bailey regarding disclosure schedules	1/21/2015	CEA, lease, client, counsel, Lane	8
1/21/2015	L. Bailey	4.60	Prepare updated draft of diligence request list; conference with WJMC regarding same; prepare updated drafts of contract assignment consent letter and assignment and assumption agreement; conference with M. Atkinson regarding same; conference with A. Netto regarding Foley draft of Trademark License Agreement; prepare issues list regarding same.			
1/21/2015	A. Netto	4.00	Migrate closing checklist to New York server and assume ownership of it moving forward; update closing checklist; telephone conference with L. Bailey regarding Trademark License Agreement; review Foley mark-up to the Trademark License Agreement and develop an issues list to use for negotiations; review Foley mark-up to Assignment and Assumption Agreement			
1/21/2015	S. Ongwae	7.00	Review comments to real property disclosure schedules; review real property documentat ion; draft feedback to comments to real property disclosure schedules			
1/22/2015	H. Atkeson	0.50	Review debt schedules; correspondence regarding same	1/22/2015	CEA, counsel, client, Greg, Merrill	4
1/22/2015	M. Atkinson	1.70	Liaise with L. Sisung regarding UPL language; liaise with L. Bailey regarding Foley revisions to ancillary agreements and outstanding diligence items; liaise with C. Stromberg and L. Samuelson regarding revisions to the Master Hospital Lease and CEA			
1/22/2015	L. Bailey	7.30	Prepare updated draft of disclosure schedules ; conference with			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			HL real estate and bond teams regarding same; conference with WJMC regarding same; prepare updated draft of diligence request list; conference with LCMC counsel regarding same and items to be added to clean room for review; conference with LCMC financial representatives regarding diligence responses; prepare updated draft of contract assignment consent letter; conference with LCMC counsel regarding same.			
1/22/2015	V. Brennan	0.20	Review proposed changes to trademark license agreement			
1/22/2015	E. Hamelin	0.20	Correspond with L. Bailey regarding document distribution issues			
1/22/2015	W. Leung	0.30	Manage data room files			
1/22/2015	A. Netto	1.10	Draft issues list for Assignment and Assumption Agreement ; research data room questions regarding contracts that have been provided to LCMC's counsel			
1/22/2015	S. Ongwae	1.00	Review comments to disclosure schedules ; draft master property chart			
1/22/2015	J. Schneider	0.80	Prepare for and participate in conference call to discuss IGT arrangements ; brief follow-up discussion with C. Stromberg			
1/22/2015	C. Stromberg	1.50	Review text; call with J. Schneider regarding UPL; call with Sysung; call with M. Atkinson regarding open Lease issues			
1/23/2015	H. Atkeson	0.30	Further review and correspondence regarding schedules for outstanding debt	1/23/2015	CEA, lease, conf. call, schedules, non-compete, client, counsel	9
1/23/2015	M. Atkinson	8.80	Prepare for and participate in a telephone conference with L. Samuelson, C. Stromberg, S. Gerenraich and W. Osoba; participate in a telephone conference with L. Bailey to discuss disclosure schedule revisions; participate in a telephone conference with the WJMC and LCMC deal teams regarding the CEA and Master Hospital Lease; liaise with L. Samuelson, C. Stromberg and T. McClary regarding revisions to the CEA; draft correspondence to Foley regarding open deal points and proposed language to address same			
1/23/2015	L. Bailey	7.90	Prepare updated draft of CEA disclosure schedules and transmit to LCMC counsel; conference with HL specialists and M. Atkinson regarding same; conference with M. Atkinson regarding Foley drafts of Required Consents and Excluded Assets schedules; conference with WJMC regarding same; conference with HL real estate team regarding open diligence items; prepare updated tracker of CEA schedules and exhibits; conference with Foley regarding same.			
1/23/2015	S. Carman	0.30	Correspond with team regarding licensure matter			
1/23/2015	T. McClary	0.80	Conference with M. Atkinson regarding indemnity issues			
1/23/2015	S. Ongwae	4.00	Analyze issues regarding disclosure schedules with L. Bailey; review disclosure schedules; draft disclosure schedules;			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/23/2015	L. Samuelson	4.60	analyze issues regarding legal descriptions of owned real property with L. Ciravolo; draft master property chart Review issues in lease and CEA; participate in multiple conference calls regarding transaction documents ; draft proposals for title issues; meeting with M. Atkinson regarding issues on deal structure; review issues on deal structure with T.			
1/23/2015	J. Schneider	0.40	Mcleary and M. Atkinson; review correspondence and comment on same Review follow-up e-mails from L. Sisung and M. Waxman regarding UPL/IGT arrangement and accompanying materials			
1/23/2015	C. Stromberg	4.50	Review latest drafts; conference call with counsel; calls with HL team regarding Lease; conference call with all hands; reviewed Lease after call			
1/24/2015	C. Stromberg	1.50	Review schedules and status ; analyze issues in them regarding Bailey comments and blackline	1/24/2015	Schedules	3
1/25/2015	L. Bailey	1.80	Review of WJMC contracts with Premier to determine assignability .	1/25/2015	Brent, lease, CEA	3
1/25/2015	L. Samuelson	3.80	Review revised transaction documents; comment on same; review correspondence ; draft response proposals			
1/25/2015	C. Stromberg	1.80	Review new draft agreements			
1/26/2015	H. Atkeson	2.30	Consider debt and defeasance issues; correspondence regarding same; review revised CEA	1/26/2015	CEA, lease, schedules, Merrill, client, counsel	4
1/26/2015	M. Atkinson	3.90	Participate in a telephone conference with J. Armstrong and C. Carithers regarding pension plan treatment; participate in a telephone conference with V. Brennan, A. Netto and L. Bailey regarding Foley revisions to TMLA ; participate in a telephone conference with internal team regarding AG approval approach; review revised CEA and Master Hospital Lease and liaise with J . Nemzoff, C. Stromberg and L. Samuelson regarding same			
1/26/2015	L. Bailey	8.80	Conference call with HL IP team regarding Trademark License Agreement; conference call with WJMC regarding next steps towards attorney general consent to transaction; prepare updated draft of disclosure schedules; conference with HL corporate team and specialists regarding same; prepare markup of outstanding diligence items list; conference with LCMC counsel regarding same; review of WJMC contracts to determine assignability .			
1/26/2015	V. Brennan	0.40	Further review proposed changes to trademark license agreement; call with corporate team regarding same			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/26/2015	C. Carithers	1.00	Review materials from Phelps Dunbar on 457 arrangements; review diligence materials; telephone conference with M. Atkinson and J. Armstrong			
1/26/2015	O. Harraf	2.40	Review Schedules to the CEA, perform general due diligence			
1/26/2015	A. Netto	3.30	Update closing checklist; telephone conference with M. Atkinson, L. Bailey, and V. Brennan to discuss response to Foley mark up of Trademark License Agreement; research and respond to due diligence and Disclosure Schedules questions			
1/26/2015	S. Ongwae	4.50	Review legal descriptions of owned real property ; analyze issues regarding legal descriptions of owned real property with L. Ciravolo; draft spreadsheet of legal descriptions of owned real property; draft master property chart			
1/26/2015	L. Samuelson	1.70	Review issues and correspondence; prepare for conference call on Tuesday; telephone conference with M. Atkinson regarding issues			
1/26/2015	J Schneider	0.50	Phone conference regarding proposed IGT arrangement			
1/26/2015	C. Stromberg	1.30	Respond to emails; review UPOL issue; call on Laundry; call on schedules			
1/27/2015	M. Atkinson	10.00	Participate in telephone conference with internal deal team regarding revisions to the CEA and Master Hospital Lease; participate in telephone conference with Foley, LCMC and internal deal team regarding revisions to the CEA and Master Hospital Lease; liaise with L. Samuelson, J. Schneider, L. Sisung and C. Stromberg throughout the day regarding draft language; liaise with L. Bailey regarding revisions to disclosure schedules and ancillary agreements ; liaise with local counsel regarding pension issues; liaise with S. Gerenraich regarding open diligence questions	1/27/2015	CEA, NWC, schedules, calls, client, counsel,Merill	8
1/27/2015	L. Bailey	10.30	Prepare updated draft of disclosure schedules; conference regarding same and regarding open diligence items and items provided by WJMC with HL specialists and corporate team; conference with LCMC counsel regarding required consents and excluded assets schedules; conference with LCMC counsel regarding open diligence requests; conference with local counsel regarding trademark license agreement and LCMC markup; diligence review of contracts and permits provided by WJMC ; conference with local counsel regarding transference of d/b/as; conference with HL real estate team			
1/27/2015	S. Carman	0.60	regarding title insurance documents. Confer with team regarding permit matters			
1/27/2015	O. Harraf	2.30	Reveiw and revise the Schedules; review and revise the Assignment and Assumption Agreement			
1/27/2015	W. Leung	1.30	Review and revise disclosure schedules to CEA			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/27/2015	A. Netto	1.80	Research and respond to questions from Foley regarding capital leases in Disclosure Schedules; research and respond to diligence and Disclosure Schedule questions from L. Bailey; upload new documents to the virtual data room			
1/27/2015	S. Ongwae	3.00	Analyze issues regarding newly uploaded documents with L. Bailey; review acquisition documents of owned real property; review legal descriptions of owned real property; review master property chart			
1/27/2015	L. Samuelson	4.00	Participate in multiple conference calls; review and revise correspondence regarding transaction agreements; review transaction agreement; discuss same with M. Atkinson			
1/28/2015	H. Atkeson	1.50	Further review of debt language for CEA; various correspondence regarding same; further review of issues	1/28/2015	CEA, NWC, title, counsel, client, Greg, Brent, Chip	6
1/28/2015	M. Atkinson	6.10	Participate in Parish Council Meeting via telephone conference ; liaise with C. Stromberg, J. Nemzoff, E. Rapiet, N. Cassange, L. Bailey, W. Leung and L. Samuelson regarding revisions to the CEA and Master Hospital Lease and related Schedules and Exhibits; participate in internal team meeting			
1/28/2015	L. Bailey	9.80	Conference call with WJMC regarding medical records agreement and WJMC procedures regarding records; conference with HL corporate team regarding current status of schedules and exhibits; prepare updated summary draft of chart regarding same and closing checklist; prepare updated draft of diligence request list from LCMC counsel; conference with LCMC counsel regarding open diligence items and CEA disclosure schedules; prepare updated draft of disclosure schedules; conference with A. Netto regarding diligence on WJMC contracts; conference with HL real estate team regarding open items on disclosure schedules .			
1/28/2015	V. Brennan	0.10	Further review proposed changes to trademark license agreement; call with corporate team regarding same			
1/28/2015	C. Carithers	0.70	Review transaction agreement and schedules; correspondence with L. Bailey regarding excluded assets			
1/28/2015	S. Carman	0.10	Correspond with team regarding regulatory matters			
1/28/2015	O. Harraf	0.90	Telephone conference with the Hogan Lovells team; perform follow-up diligence in anticipation of signing			
1/28/2015	W. Leung	3.00	Call with N. Cassagne, M. Atkinson and L. Bailey to discuss Medical Records Agreement; internal team status call; review and revise schedules to CEA; review insurance documents			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/28/2015	A. Netto	7.50	Update closing checklist based on the most recent exchange of Disclosure Schedules and receipt of Cooperative Endeavor Agreement ; telephone conference with M. Atkinson , L. Bailey, O. Harraf, and W. Leung to discuss next steps and tasks to work towards signing and closing; review and upload real estate documents to the virtual data room; begin review of insurance contracts outlined in Disclosure Schedules to determine consent requirements upon assignment of the agreements			
1/28/2015	S. Ongwae	7.50	Review acquisition documents of owned real property; analyze issues regarding drafting exhibits to the master hospital lease with N. Cassagne, M. Adcock and L. Samuelson; draft exhibits to master hospital lease; draft master property chart			
1/28/2015	L. Samuelson	2.50	Review issues on title; review correspondence ; meeting with M. Atkinson regarding issues on deal and provide comments on same			
1/28/2015	J. Schneider	0.80	Phone conference with LCMC and client teams regarding proposed IGT arrangement ; review latest iteration of same and e-mail with M. Atkinson regarding same			
1/28/2015	C. Stromberg	1.00	Call with M. Atkinson ; review materials and emails to brief Council; brief call with Council; follow-up call			
1/29/2015	H. Atkeson	1.00	Consider steps for defeasance of outstanding bonds; correspondence regarding same	1/29/2015	CEA, lease, UPL, clients, counsel,LCMC	9
1/29/2015	M. Atkinson	7.60	Liaise with internal team and Foley attorneys regarding revisions to the CEA and Master Hospital Lease throughout the day; liaise with L. Bailey and local counsel regarding revisions to disclosure schedules, ancillary agreements , and Stark law questions raised by Foley			
1/29/2015	L. Bailey	11.50	Conference with LCMC counsel regarding open issues in disclosure schedules and outstanding diligence requests; conference with R. Wisor regarding potential regulatory issues in WJMC contracts; conference with M. Atkinson regarding open items in disclosure schedules and diligence; conference with local counsel regarding issues related to transferring of IP; prepare updated draft of disclosure schedules ; review of WJMC contracts and corporate documents; conference with LCMC counsel regarding contract assignment consent letter; conference with M. Atkinson regarding same.			
1/29/2015	V. Brennan	0.40	Call with opposing counsel regarding trademark license agreement			
1/29/2015	S. Carman	2.00	Review and analyze permits; edit licensure chart; correspond with team regarding same			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/29/2015	O. Harraf	3.80	Review and revise the Schedules ; research certificate of good standing for WJMC ; research directors' terms for WJMC			
1/29/2015	W. Leung	0.80	Update and revise insurance schedules			
1/29/2015	A . Netto	6.80	Update multiple disclosure schedules ; meet with M. Atkinson regarding Assignment and Assumption agreement feedback from Foley; edit draft of Assignment and Assumption agreement to return to Foley			
1/29/2015	S. Ongwae	8.90	Review owned real property acquisition documents; draft exhibits to master property lease; review exhibits to master property lease; review leasehold property documentation ; analyze issues regarding leasehold property documentation with L. Bailey			
1/29/2015	L. Samuelson	2.80	Numerous meetings with M. Atkinson regarding transact ion proposals; review and respond to correspondence; review proposals; telephone conference with C. Stromberg and M. Atkinson			
1/29/2015	J. Schneider	1.30	Numerous e-mail exchanges regarding latest proposal for additional lease payments; discuss with L. Sisung; e-mail exchange and discussion with C. Stromberg regarding proposal and provider-donation issue			
1/29/2015	C. Stromberg	1.80	Review encumbrance issue; call with L. Samuelson ; review myriad emails; try opt devise solution			
1/29/2015	R. Wisor	1.50	Review/analyze summary e-mail from L. Bailey and draft initial analysis of potential Stark law compliance issues related to missing or late contract signatures			
1/30/2015	M. Atkinson	3.20	Liaise with J. Scheider regarding UPL language; liaise with L. Bailey regarding open items; participate in an internal telephone conference regarding open issues; revise title/permitted encumbrance language and liaise with L. Samuelson regarding same	1/30/2015	CEA, lease, schedules, NWC, UPL, client, counsel	8
1/30/2015	L. Bailey	7.50	Prepare updated draft of disclosure schedules ; conference with HL real estate team and LCMC counsel regarding same; conference with WJMC regarding open diligence and potential regulatory issues; conference with M. Atkinson regarding Foley draft of excluded assets schedule; conference with local counsel regarding trademark license agreement and IP issues; conference with V. Brennan regarding same; review of WJMC corporate and contract documents.			
1/30/2015	V. Brennan	0.20	Confer with L. Bailey regarding trademark license agreement			
1/30/2015	E. Hamelin	0.40	Correspond with L. Bailey; work on signatory matters			
1/30/2015	S. Ongwae	7.70	Draft exhibits to master hospital lease; review legal descriptions of owned real property; review site plans			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
1/30/2015	L. Samuelson	2.70	Participate in conference calls; review and respond to correspondence; draft revised proposals; review and comment on schedules to lease			
1/30/2015	J. Schneider	0.50	Phone conference with J. Nemzoff regarding proposed IGT arrangement ; follow-up discussions with M. Atkinson and C. Stromberg			
1/30/2015	C. Stromberg	2.50	Review new proposals regarding IGT (call with J. Schneider); review encumbrance propasal, emails, etc.; conference call with team			
1/30/2015	R. Wisor	0.20	Exchange e-mails with L. Bailey regarding response to Stark law compliance questions			
1/31/2015	A. Netto	1.50	Review the recently provided managed care contracts , update tracking matrix, and circulate findings regarding assignment provisions to L. Bailey	1/31/2015	NWC, counsel,client, non-compete	2
1/31/2015	C. Stromberg	1.30	Draft new noncompete proposal; emails regarding UPL issues, etc.; update open issues			
2/1/2015	S.Ongwae	3.30	Review exhibits to Master Hospital Lease Agreement; draft exhibits to Master Hospital Lease Agreement; review legal descriptions of owned properties			
2/2/2015	M. Atkinson	3.80	Revise language regarding permitted encumbrances and liaise with the team regarding same; liaise with L. Bailey regarding pre-signing next steps and to review Schedules; liaise with C. Stromberg regarding transaction next steps; participate in a telephone conference with D.McClintock; correspond with S. Gerenraich	2/2/2015	CEA, Lease, Counsel, Client	8
2/2/2015	L. Bailey	8.60	Prepare draft disclosure schedules; conference with LCMC counsel,M. Atkinson and HL specialists regarding same; conference with WJMC regarding open diligence requests related to contracts and financialdata;conference with V. Brennan regarding Trademark License Agreement; conference with S. Thedinger regarding definitions of excluded and assumed liabilities; prepare updated ancillary document and schedule tracker; conference with M. Atkinson regarding Newco bylaws; conference with HL real estate team regarding open items in schedules and fulfillment of diligence requests.			
2/2/2015	V. Brennan	0.70	Confer with Foley and L. Bailey regarding trademark license agreement			
2/2/2015	S. Carman	0.50	Review and analyze correspondence from team and buyer's counselregarding regulatory matters; correspond with team regarding same			
2/2/2015	O. Harraf	0.70	Review and revise the Schedules to the CEA			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
2/2/2015	A. Netto	5.40	Update disclosure schedules based on requests from L. Bailey, resulting from new information provided by WJMC			
2/2/2015	S.Ongwae	8.70	Draft exhibits to Master Hospital Lease Agreement; draft exhibits to Cooperative Endeavor Agreement; review legal descriptions of owned real property;draft master property chart; review leasehold documentation			
2/2/2015	S. Reisch	0.10	Meeting with S.Thedinger regarding changes to environmental provision in agreement			
2/2/2015	L. Samuelson	2.20	Review and respond to correspondence; review issues on transaction; discuss issues with M.Atkinson; review title objections			
2/2/2015	J. Schneider	0.30	Phone conference with C. Stromberg regarding UPVIGT issue			
2/2/2015	C. Stromberg	2.30	Calls regarding openitems; review communication issues; emails with Parish; review NWC calculation, etc.;calls regarding schedules			
2/2/2015	B. Thedinger	0.40	Review environmentalprovisions in purchase agreement			
2/3/2015	M. Atkinson	8.90	Review and revise Newco Operating Agreement;participate in a telephone conference with C. Stromberg and the Parish Attorney's office; participate in a telephone conference with L. Sisung, J.Schneider, E. Rapier and D. McClintock regarding UPL;lead internal team meeting;review Foley comments to various Exhibits to the CEA and liaise with L. Balley and local counselregarding responses to Foley comments;liaise with L. Bailey regarding revisions to the Schedules; liaise with local counselregarding discussions with the Attorney General;liaise with Foley attorneys and J. Nemzoff regarding revisions to the CEA; review and revise Escrow Agreement	2/3/2015	CEA, NWC, Counsel, PwC, Client	8
2/3/2015	L. Bailey	8.60	Prepare draft disclosure schedules; conference regarding same with M. Atkinson, HL corporate team and client;due diligence review of permit and contract materials provided by client; prepare summary regarding same; conference with opposing counsel regarding open diligence requests; conference with client regarding same; prepare updated drafts of contract assignment consent letter,LCMC bylaws amendment and Newco operating agreement.			
2/3/2015	V. Brennan	0.10	Review local counselcomments on trademark license agreement			
2/3/2015	S. Carman	0.30	Research regarding pharmacy regulations			
2/3/2015	E. Hamelin	0.10	Correspond with L.Balley regarding due diligence matters			
2/3/2015	O. Harraf	1.30	Hogan Lovells team meeting regarding the status of the transaction; prepare for signing			
2/3/2015	H.Katz	0.30	Confer with L. Samuelson and M. Atkinson regarding title issues			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
2/3/2015	W. Leung	6.00	Internal status call; review and revise Master Hospital Lease; discuss revisions to schedules with L.Bailey and A.Netto			
2/3/2015	A. Netto	5.30	Update Officer's Certificate;begin a clean read of the Cooperative Endeavor Agreement; update the closing checklist; telephone conference with M. Atkinson, W. Leung, O. Harraf, L. Bailey regarding dealstatus and next steps to accomplish in preparation for signing; update Disclosure Schedules with managed care contracts			
2/3/2015	S. Ongwae	5.00	Analyze issues regarding disclosure schedules with L Bailey; review disclosure schedules; draft disclosure schedules; review			
2/3/2015	L.Samuelson	3.20	property documents; draft master property chart Review and respond to correspondence; review issues on transaction; participate in conference calls; discuss Issues with M. Atkinson;review title objections			
2/3/2015	J.Schneider	1.80	Phone conference with C.Stromberg regarding legal opinion on UPUIGT issue; draft lengthy e-mail to client regarding same; participate in conference call to discuss same;follow-up research and review of latest CMS pronouncements regarding ZUPUIGT arrangements			
2/3/2015	C. Stromberg	2.50	Calls regarding UPL; call with J. Schneider; call with group; call with Foshee regarding transaction issues; discuss schedules and resolve issues with M. Atkinson,etc.			
2/4/2015	M.Atkinson	3.90	Prepare tor and read internal team meeting to discuss next steps; liaise with L. Bailey, J. Nemzoff, E.Rapier, C. Stromberg and Foley attorneys throughout the day regarding transaction next steps and open issues; liaise with R. Wisor regarding potential Stark issue; review and revise form of Escrow Agreement	2/4/2015	CEA, NWC, Merrill, Client, Counsel	6
2/4/2015	L.Bailey	12.40	Prepare updated disclosure schedules; conference with M. Atkinson and client regarding same; conference with client regarding open diligence items and requests from LCMC; prepare updated diligence request response list regarding same; due diligence review of WJMC contracts; prepare summary regarding same; conference call with team regarding current status of deal and Associated Hospital Services,Inc. contract; prepare summary regarding same; prepare draft exhibits for CEA and Master Hospital Lease.			
2/4/2015	O. Harraf	2.80	Perform diligence review of newly provided contracts; telephone conference with the Hogan Lovells team regarding the signing			
2/4/2015	E. Hellman	5.00	Conference with M. Atkinson regardinglong-term tease transaction by West Jefferson Medical Center; correspondence with L. Bailey regarding long-term lease transaction diligence;			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			review of West Jefferson Medical Center contract diligence matrix; telephone call with L. Bailey regarding review of contracts for lease transaction; review of West Jefferson Medical Center contracts regarding assignment, term, and confidentiality provisions regarding lease transaction; conference with M. Atkinson and L. Bailey regarding review of West Jefferson Medical Center contracts			
2/4/2015	W. Leung	12.10	Review newly uploaded contracts; revise schedules to CEA; review confidentiality disclosures; discuss documents with L. Bailey, M. Atkinson and A. Netto; update contracts matrix and incorporate all changes			
2/4/2015	M. Levine	0.50	Review e-mail from M. Atkinson regarding hospital sale and review of medical records in connection with same; review HIPAA privacy rule discussion of same; telephone conference with M. Wilder regarding same; telephone conference with M. Atkinson regarding same			
2/4/2015	A. Netto	11.10	Review newly provided contracts and update Disclosure Schedules; continue clean read of Cooperative Endeavor Agreement; meet with M. Atkinson regarding review of Escrow Agreement			
2/4/2015	S. Ongwae	5.00	Review disclosure schedules; draft disclosure schedules; review acquisition documents; draft master property chart; review leasehold property documentation			
2/4/2015	J. Schneider	0.10	E-mail exchange with M. Atkinson regarding coding review			
2/4/2015	D. Thless	2.40	Research regarding effect of delaying payment until agreement is executed; draft analysis for R. Wisor			
2/4/2015	A. Wisor	1.20	Review East Jefferson Physician's Group documents and website; conference with D. Thiess regarding research of guidance on unsigned agreements; review same; exchange e-mails and telephone conference with M. Atkinson and L. Bailey regarding response to buyer's counsel			
2/5/2015	M. Atkinson	7.20	Liaise with L. Samuelson, S. Ongwae, L. Bailey, O. Harraf, A. Netto, W. Leung, J. Nemzoff, E. Rapier, C. Cahill, N. Cassagne, C. Stromberg, A. Wisor, J. Schneider and Foley attorneys throughout the day regarding transaction next steps, open items and revisions to the Disclosure Schedules, Exhibits, CEA and Master Hospital Lease; participate in a telephone conference with K. Chatelain regarding transaction status; participate in a telephone conference with E. Rapier, J. Nemzoff and the OIG regarding transfer of JV interests	2/5/2015	CEA, Schedules, Client, Counsel, Laundry	7
2/5/2015	L. Balley	9.40	Conference call with LCMC counsel regarding assignment of client interest in laundry services joint venture; conference with M. Atkinson regarding same; conference with client regarding			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			open diligence items; conference with LCMC counsel regarding same; prepare updated draft of closing checklist and disclosure			
			schedules; conference with HL corporate team and specialists regarding same; conference with HL environmental team regarding open issues in transaction.			
2/5/2015	V. Brennan	0.10	Review trademark license agreement mark-up			
2/5/2015	O. Harraf	1.70	Diligence; review of Joint Ventures with WJMC			
2/5/2015	W. Leung	7.40	Review and revise schedules to the Cooperative Endeavor Agreement; revise Master Hospital Lease			
2/5/2015	A. Netto	9.60	Review and revise Foley draft of Escrow .Agreement; review Disclosure Schedules to confirm all new contracts have been captured; complete clean read of Cooperative Endeavor Agreement			
2/5/2015	S. Ongwae	3.10	Analyze issues regarding owned real property with L. Samuelson; review master property chart; review acquisition documents			
2/5/2015	L. Samuelson	6.30	Review correspondence and multiple issues with M. Atkinson; review Issues regarding title with L. Wyler; review and comment on the right of possession agreement; discuss same with M. Atkinson; review and comment on CEA revisions regarding title			
2/5/2015	J. Schneider	0.30	E-mail exchanges with team regarding sharing of compliance materials			
2/5/2015	C. Stromberg	2.50	Review documents on laundry, JVs; brainstorm with M. Atkinson regarding possible solutions and work around to LCMC objections, etc.			
2/5/2015	R. Wisor	0.40	Review and provide comments on L. Bailey's proposed e-mail closing out the East Jefferson Physician1s Group agreement			
2/5/2015	L. Wyler	8.00	Respond to follow-up questions from buyer's counsel issue; review terms of Cooperative Endeavor Agreement ("CEA"), certain agreed-upon title related documentation and other ancillary documents; draft certain provisions of CEA.			
2/6/2015	M. Atkinson	9.00	Liase with L. Samuelson, L. Wyler, S. Ongwae, L. Bailey, O. Harraf, A. Netto, W. Leung, J. Nemzoff, E. Rapier, C. Cahill, N. Cassagne, C. Stromberg, J. Schneider and Foley attorneys throughout the day regarding transaction next steps, open items and revisions to the Disclosure Schedules, Exhibits, CEA and Master Hospital Lease; participate in a telephone conference with the WJMC and LCMC deal teams to discuss open items and next steps; participate in an attorneys-only call with L. Bailey and Foley attorneys to discuss revisions to the CEA and Disclosure Schedules	2/6/2015	CEA, Lease, Client, Counsel, Merrill, PwC, Greg	10

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
2/6/2015	L. Bailey	8.50	Conference call with client regarding interim changes schedule; conference call with LCMC counsel regarding next steps in transaction and trademark license agreement; prepare updated draft of disclosure schedules; conference with HL specialists and client regarding same; conference with local counsel regarding process of transferring and applying for permits by Newco; conference with HL regulatory team regarding same.			
2/6/2015	V. Brennan	0.80	Further review trademark license agreement mark-up; confer with L. Bailey regarding same			
2/6/2015	M. DeLarco	1.00	Review issue around assumption of contracts and benefits; email with M. Atkinson			
2/6/2015	E. Hamelin	4.90	Correspond with L. Bailey; work on document distribution			
2/6/2015	O. Harraf	1.30	Review and revise the Medical Records Maintenance Agreement			
2/6/2015	W. Leung	5.10	Revise Master Hospital lease; prepare documents for mail merge; coordinate with E. Hamelin and L. Bailey to prepare assignment consent letters			
2/6/2015	A. Netto	2.20	Review and update disclosure schedules based on recently received contracts; assist with clean read of Master Hospital Lease			
2/6/2015	L. Samuelson	3.20	Participate in conference calls regarding transaction and deal issues; review and comment on correspondence; review and comment on right of use agreement; review and comment on title language provisions			
2/6/2015	J. Schneider	0.30	Phone conference with M. Waxman regarding UPUIGT proposal; e-mail to team regarding same			
2/6/2015	C. Stromberg	3.00	Calls and review of emails; conference call with gate			
2/6/2015	B. Thedinger	0.70	Review environmental provisions of agreement; communicate with L. Bailey and M. Atkinson regarding same			
2/6/2015	L. Wyler	5.50	Continue to work on drafting and revising certain portions of the Cooperative Endeavor Agreement ("CEA"); review correspondence on title issues; provide comments on redraft of CEA section; begin to comment on and revise portions of the Use and Occupancy Agreement.			
2/7/2015	M. Atkinson	9.70	Revise Cooperative Endeavor Agreement and Master Hospital Lease and liaise with L. Bailey, C. Stromberg, J. Nemzotf and Foley attorneys regarding same; participate in telephone conference to discuss open issues with Foley and WJMC deal teams	2/7/2015	CEA, Counsel, Client	4
2/7/2015	L. Bailey	4.30	Prepare updated draft of disclosure schedules and CEA exhibits; conference with M. Atkinson and LCMC counsel regarding same; prepare updated draft of closing checklist; conference with M. Atkinson regarding same.			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
2/7/2015	C. Carithers	0.30	Correspondence with M. Atkinson regarding SERP treatment; correspondence with J. Armstrong regarding same			
2/7/2015	L. Samuelson	2.50	Review and comment on revised documents			
2/7/2015	J. Schneider	0.40	Review and comment on new UPUIGT proposal and language; discuss with M. Atkinson and follow-up e-mail exchange			
2/7/2015	L. Wyler	0.20	Review and respond to deal correspondence.			
2/8/2015	M. Atkinson	4.00	Revise Cooperative Endeavor Agreement and Master Hospital Lease and liaise with WJMC deal team regarding same; participate in telephone conferences with J. Nemzoff regarding transaction status	2/8/2015	CEA, Lease, Counsel, Merrill	5
2/8/2015	S. Carman	0.40	Correspond with team regarding Attorney General review and material licenses for schedules			
2/8/2015	L. Samuelson	2.80	Review and comment on revised documents; telephone conference with M. Atkinson regarding same			
2/9/2015	H. Atkeson	0.50	Attention to debt matters and information for schedules	2/9/2015	CEA, Lease Client, Counsel	9
2/9/2015	M. Atkinson	7.20	Revise Cooperative Endeavor Agreement, Master Hospital Lease and related Schedules and Exhibits and liaise with L. Bailey, C. Stromberg, J. Nemzoff, Phelps Dunbar attorneys and Foley attorneys regarding same			
2/9/2015	L. Bailey	10.30	Conference call with LCMC counsel regarding assumed and excluded liabilities; conference call with LCMC counsel regarding next steps to signing transaction; prepare updated draft of disclosure schedules; conference with client, HL specialists, LCMC counsel and M. Atkinson regarding same; conference with E. Hamelin regarding process of creating assignment consent letters for client contracts and real estate leases; due diligence review of client documents prior to provision to LCM counsel; conference with LCMC counsel regarding same.			
2/9/2015	V. Brennan	0.10	Confer with M. Atkinson and L. Bailey regarding trademark license agreement mark-up			
2/9/2015	S. Carman	0.90	Review correspondence regarding attorney general notice requirements and licensure matters; confer with team including local counsel regarding regulatory matters			
2/9/2015	E. Hamelin	6.30	Correspond with L. Bailey and W. Leung; continue to work on distribution project			
2/9/2015	W. Leung	11.00	Cross reference schedules to CEA; review data room materials; prepare assignment consent letters; update contracts matrix			
2/9/2015	A. Netto	5.20	Update matrix of contracts that require consent to assign or notification of assignment with appropriate addresses for distribution of letters			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
2/9/2015	S. Ongwae	1.80	Review acquisition documents; review master property chart; analyze Issues regarding consent letters for the assignment of leases with L. Bailey			
2/9/2015	L. Samuelson	1.20	Participate in conference call;review revised documents; meeting with M.Atkinson			
2/9/2015	B. Thedinger	1.50	Review environmental provisions in purchase agreement; prepare for and participate in call regarding environmental provisions; communicate with L.Bailey and M.Atkinson regarding same			
2/10/2015	H.Atkeson	2.00	Develop schedules related to long-term indebtedness; correspondence regarding same	2/10/2015	CEA, Lease, Counsel, Client	9
2/10/2015	M.Atkinson	10.60	Revise Cooperative Endeavor Agreement, Master Hospital Lease and related Schedules and Exhibits and liaise with L. Bailey,C. Stromberg, L. Samuelson, E. Rapier, C.Cahill, J. Nemzoff, Phelps Dunbar attorneys and Foley attorneys regarding same; participate in telephone conference with Phelps Dunbar, L. Samuelson and Foley attorneys to discuss Right of Use Agreement;lead internal team meeting; participate in a telephone conference with the WJMC and LCMC deal teams and Foley attorneys to discuss transaction status and next steps			
2/10/2015	L. Bailey	11.60	Prepare updated draft of disclosure schedules; conference with HL specialists, client, M. Atkinson and LCMC counsel regarding same; prepare contract and lease assignment consent letters; conference with E. Hamelin regarding same; conference call with LCMC counsel regarding next steps to signing;prepare updated draft of closing checklist; conference with LCMC counselregarding open items to be provided by LCMC; prepare updated drafts of Trademark License Agreement and Medical Records Agreement; internal conference call regarding status of transact ion documents.			
2/10/2015	V.Brennan	1.70	Confer with M. Atkinson and L. Bailey regarding trademark license agreement mark-up; revise IP sections of CEA and trademark license agreement			
2/10/2015	S.Carman	0.70	Confer with team regarding various regulatory matters; review schedule			
2/10/2015	E. Hamelin	4.50	Assist with various matters associated with assignments			
2/10/2015	O. Harraf	1.00	Conference with Hogan Lovells team regarding outstanding issues; review of the closing checklist			
2/10/2015	H. Katz	0.50	Attend to real estate matters with M. Atkinson and L. Samuelson			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
2/10/2015	W. Leung	6.40	Review, consolidate and revise matrices; review newly uploaded contracts; revise schedules to CEA; manage data room			
2/10/2015	A. Netto	6.90	Continue updating matrix for tracking vendor addresses for purposes of sending assignment consent letters; attend team meeting with M. Atkinson, L. Bailey, O. Harraf, W. Leung to discuss remaining open items on closing checklist; coordinate consent letters for assignment of leases with L. Bailey			
2/10/2015	S. Reisch	0.20	Review revised environmental provisions of agreement			
2/10/2015	L. Samuelson	3.30	Participate in conference calls regarding deal status; discuss issues with M. Atkinson; review and draft provisions for the CEA; telephone conference with local counsel regarding real estate issues and constitutionality issues; review title commitment			
2/10/2015	J. Schneider	0.70	Review proposed language for limits on assumed liabilities and discuss with M. Atkinson; follow-up discussions with M. Atkinson on revised UPUIGT proposal and issues relating to voluntary payments			
2/10/2015	C. Stromberg	3.80	Call with M. Atkinson; call with N. Cassagne; conference call with team; review and revise provisions on various subjects; review schedule issues; conference call with team and opposing counsel			
2/10/2015	B. Theding	0.90	Review and revise environmental provisions in agreement; communicate with L. Bailey, M. Atkinson and S. Reisch regarding same			
2/11/2015	H. Atkeson	0.30	Various correspondence regarding debt issues and defeasance conditions for outstanding bonds	2/11/2015	CEA, Non-Compete, Counsel, Client	9
2/11/2015	M. Atkinson	9.50	Revise Cooperative Endeavor Agreement, Master Hospital Lease and related Schedules and Exhibits and liaise with L. Bailey, C. Stromberg, L. Samuelson, E. Rapier, C. Cahill, J. Nemzoff, Phelps Dunbar attorneys and Foley attorneys regarding same; attend the Parish Council Executive Session via telephone conference; participate in a telephone conference with the WJMC and LCMC deal teams and Foley attorneys to discuss transaction status and next steps			
2/11/2015	L. Bailey	6.90	Conference calls regarding next steps for signing with HL corporate team and with LCMC counsel; conference with client regarding open diligence requests from LCMC; prepare updated draft of disclosure schedules; conference with HL specialists and LCMC counsel regarding same; conference with LCMC counsel regarding assumed liabilities of Newco; prepare updated draft of closing checklist			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
2/11/2015	V. Brennan	1.40	Confer with M. Atkinson and L. Balley regarding trademark license agreement; revise exhibit for trademark license agreement; forward logo guidelines to N. Gage at Foley			
2/11/2015	J. Brown	1.50	Assist with assignment distribution matters; conference with E. Hamelin regarding same			
2/11/2015	S. Carman	0.50	Confer with team regarding permit transfers and schedules; review correspondence regarding same			
2/11/2015	E. Hamelin	6.00	Continue to assist L. Bailey with distribution matters			
2/11/2015	W. Leung	5.40	Review, consolidate and revise matrices; review newly uploaded contracts; revise schedules to CEA; manage data room; update contracts matrix			
2/11/2015	A. Netto	4.70	Coordinate with B. Hamelin to prepare tenant and landlord lease assignment consent letters for distribution; review new contracts and update disclosure schedules as necessary; prepare signature pages			
2/11/2015	S. Ongwae	4.50	Review title commitment; review form owner's affidavit; analyze issues regarding owner's affidavit with L. Samuelson and the title company; review disclosure schedules			
2/11/2015	S. Reisch	0.20	Review revised environmental provisions of agreement			
2/11/2015	L. Samuelson	3.00	Participate in conference calls regarding deal status; discuss issues with M. Atkinson; review and draft provisions for the CEA; telephone conference with local counsel regarding real estate issues and constitutionality issues			
2/11/2015	J. Schneider	0.40	Review latest UPUIGT proposal and comment on same			
2/11/2015	C. Stromberg	1.30	Calls and emails; provide amended language to M. Atkinson			
2/11/2015	B. Thedinger	1.50	Review and revise environmental language in purchase agreement; communicate with S. Reisch, L. Bailey and M.			
2/12/2015	M. Atkinson	5.90	Liaise with L. Balley, C. Stromberg, L. Samuelson, E. Rapier, C. Cahill, J. Nemzoff, Phelps Dunbar attorneys and Foley attorneys regarding revisions to the Master Hospital Lease and Cooperative Endeavor Agreement; liaise with internal HL team regarding transaction next steps and open items	2/12/2015	CEA, Client, Counsel, Non-Compete	10
2/12/2015	L. Bailey	7.80	Prepare updated draft of disclosure schedules; conference with HIspecialists, LCMC counsel and client regarding same; due diligence review of documents provided by client prior to disclosure to LCMC counsel; prepare updated draft of closing checklist; review of CEA; conference with LCMC counsel regarding same; prepare updated drafts of CEA exhibits; conference with M. Atkinson regarding same.			
2/12/2015	V. Brennan	2.20	Further revise exhibit for trademark license agreement; forward same to N. Gage at Foley; confer with M. Atkinson regarding same			
2/12/2015	S. Carman	0.20	Review correspondence regarding permits; confer with team			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
2/12/2015	E. Hamelin	1.40	regarding same Correspond with L. Bailey regarding additional distributions; correspond with O. Harraf regarding same; coordinate production team regarding upcoming distributions			
2/12/2015	O. Harraf	0.30	Prepare final notices for the transaction			
2/12/2015	W. Leung	4.00	Review schedules to CEA; prepare for signing			
2/12/2015	A. Netto	1.20	Update closing checklist; finalize Form of Escrow Agreement			
2/12/2015	S. Ongwae	1.10	Analyze issues regarding exhibits to Master Hospital Lease with L. Samuelson and W. Osoba; review owner's affidavit			
2/12/2015	L. Samuelson	1.40	Review and comment on issues regarding expropriated parcels and title matters and other real estate matters; discuss same with M. Atkinson; review and comment on title affidavit			
2/12/2015	J. Schneider	0.40	Review latest proposed CEA language to incorporate UPUIGT proposal; comment on same; review language received from M. Atkinson on liability limits for coding and related issues and comment on same			
2/12/2015	C. Stromberg	0.80	Review emails and comment to M. Atkinson on call			
2/13/2015	M. Atkinson	4.40	Liaise with L. Bailey, C. Stromberg, L. Samuelson, E. Rapier, C. Cahill, J. Nemzoff, Phelps Dunbar attorneys and Foley attorneys regarding revisions to the Master Hospital Lease and Cooperative Endeavor Agreement; liaise with internal HL team regarding transaction next steps and open items	2/13/2015	CEA, Non-compete, Counsel, Client, Merrill	8
2/13/2015	L. Bailey	7.10	Prepare updated draft of disclosure schedules; conference with HL specialists and LCMC counsel regarding same; prepare updated draft of closing checklist; conference with M. Atkinson regarding next steps to signing; prepare updated draft of CEA exhibits; conference with LCMC counsel regarding same; prepare contract assignment consent letters; conference with E. Hamelin regarding same.			
2/13/2015	V. Brennan	2.00	Review Foley's mark-up of trademark license agreement; confer with N. Gage at Foley regarding same; confer with M. Atkinson regarding same; call with C. Cahill regarding options			
2/13/2015	E. Hamelin	7.00	Continue to work on distribution production			
2/13/2015	O. Harraf	0.90	Telephone conference with the Hogan Lovells team regarding the status of the transaction; review the closing checklist			
2/13/2015	A. Netto	1.30	Compile agreed upon ancillary documents and convert and compile PDFs in preparation for signing; discuss strategy for finalizing remaining documents with L. Bailey			
2/13/2015	S. Ongwae	6.00	Analyze issues regarding expropriation parcel and exhibits to Master Hospital Lease Agreement with W. Osoba and L. Bailey; draft exhibits to Master Hospital Lease Agreement; review surveys to Master Hospital Lease Agreement			
2/13/2015	L. Samuelson	1.00	Review and comment on issues regarding expropriated parcels			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			and other real estate matters; discuss same with M. Atkinson			
2/14/2015	V. Brennan	2.60	Revise trademark license agreement	2/14/2015	Counsel, Client, Merrill	2
2/14/2015	C. Stromberg	1.00	Review mass of emails and drafts and prepare to propose solutions on call on Sunday			
2/15/2015	M. Atkinson	3.00	Participate in telephone conferences and correspond with C. Stromberg, N. Nemzoff and C. Cahill, and with S. Gerenraich, to discuss open issues and revisions to the CEA; correspond with L. Bailey regarding revisions to the Schedules; revise Assumed Liabilities Schedule	2/15/2015	CEA, Lease, Counsel	3
2/15/2015	V. Brennan	0.80	Call with N. Gage at Foley regarding revised trademark license agreement; update M. Atkinson regarding same			
2/15/2015	L. Samuelson	1.40	Review and comment on revised documents; discuss same with M. Atkinson			
2/15/2015	C. Stromberg	1.50	Conference call with Cahill and others; review revised drafts and comment on changes needed			
2/15/2015	B. Thedinger	0.30	Review environmental provisions in CEA; communicate with M. Atkinson regarding same			
2/16/2015	H. Atkeson	0.70	Further comment on Cooperative Endeavor Agreement regarding debt provisions; correspondence regarding same	2/16/2015	CEA, Lease Client, Counsel	7
2/16/2015	M. Atkinson	9.30	Revise Cooperative Endeavor Agreement and Master Hospital Lease; liaise with J. Nemzoff, WJMC business leads, C. Stromberg, V. Brennan, H. Atkeson, L. Bailey and Foley attorneys regarding same			
2/16/2015	L. Bailey	5.80	Prepare draft disclosure schedules and CEA exhibits; conference with HL specialists, M. Atkinson and LCMC counsel regarding same; diligence review of WJMC-provided items for accuracy before provision to LCMC counsel.			
2/16/2015	V. Brennan	1.40	Call with N. Gage at Foley regarding revised trademark license agreement; update M. Atkinson regarding same			
2/16/2015	A. Netto	0.80	Review emails regarding plans for finalizing documents; convert agreed upon ancillaries to PDF and compile into signing packets; update closing checklist			
2/16/2015	S. Ongwae	4.00	Analyze issues regarding the Master Hospital Lease Agreement exhibits with W. Osoba, M. Atkinson and L. Bailey; draft Master Hospital Lease Agreement exhibits; review main campus survey			
2/16/2015	L. Samuelson	1.80	Review and comment on revised documents; discuss same with M. Atkinson			
2/16/2015	C. Stromberg	2.30	Review changes, side letter, lease, CEA, schedules; call with M. Atkinson; etc.			
2/16/2015	B. Thedinger	2.10	Prepare for and participate in conference call with M. Atkinson and opposing counsel regarding environmental liabilities;			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			review and revise environmental provisions in purchase agreement			
2/17/2015	H.Atkeson	0.20	Attention to debt issues; correspondence regarding same	2/17/2015	CEA, Client, Counsel, Merrill	8
2/17/2015	M. Atkinson	8.90	Revise CEA and Disclosure Schedules; Halse with J.Nemzoff, C. Stromberg, C.Cahill, S. Thedinger, V. Brennan, E. Rapier, L. Samuelson, Foley attorneys, L. Bailey, A.Netto and W . Leung regarding same			
2/17/2015	L. Bailey	11.30	Prepare updated draft of CEA disclosure schedules; conference with Hlspecialists and client regarding same; prepare updated draft of closing checklist; prepare updated draft of CEA exhibits,including Trademark License Agreement and Medical Records agreement; conference with E.Hamelin regarding process of obtaining contract assignment consents; conference with M. Atkinson regarding same; due diligence review of contract materials provided by WJMC.			
2/17/2015	V.Brennan	2.20	Confer with N.Gage at Foley regarding trademark license agreement and IP provisions of CEA			
2/17/2015	o. Harraf	1.20	Prepare for submitting the final packets to the counsel			
2/17/2015	W.Leung	3.30	Prepare CEA and ancillary documents for signing			
2/15/2015	A.Netto	6.70	Organize signing sets and coordinate with deal team and support staff to prepare final documents for shipment to New Orleans			
2/17/2015	S. Ongwae	3.00	Analyze issues regarding exhibits to the Main Hospital Lease Agreement with L.Bailey; draft exhibits to the Main Hospital Lease Agreement; draft schedules to the Cooperative Endeavor Agreement			
2/17/2015	L. Samuelson	0.50	Attend to document issues; review correspondence ; telephone conference with M. Atkinson			
2/17/2015	C. Stromberg	1.00	Review many emails regarding community benefits, LLP, schedules, etc.; calls with M. Atkinson, etc.			
2/17/2015	B. Thedlnger	0.50	Review environmental provisions in purchase agreement; communicate with M. Atkinson regarding same			
2/18/2015	M. Atkinson	5.60	Prepare for and lead internal team meeting;revise CEA, Disclosure Schedules and Exhibits; liaison with J.Nemzoff , C. Stromberg, C. Cahill,S. Thedinger, V.Brennan, E. Rapier, L. Samuelson, Foley attorneys, L. Bailey, A. Netto and W. Leung regarding same and signing logistics	2/18/2015	CEA, Lease, Client, Counsel,, Merrill	8
2/18/2015	L. Bailey	9.60	Prepare updated draft of closing checklist;conference with A. Netto regarding same;prepare updated draft of CEA disclosure schedules and exhibits; conference with V. Brennan regarding IP issues in Trademark License Agreement and CEA; conference with M.Atkinson regarding CEA; conference with			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			client regarding open regulatory Issues related to WJMC operation;due diligence review of materials related to same; prepare updated draft of Medical Records Agreement; conference with M. Atkinson regarding same.			
2/18/2015	V. Brennan	1.70	Provide evidence of use/registrations to N.Gage at Foley			
2/18/2015	E. Hamelin	4.90	Continue to work on distribution project;correspond with O. Harraf regarding outstanding address issues			
2/18/2015	O. Harraf	0.40	Review the final packages			
2/18/2015	W. Leung	1.80	Prepare signing documents; internalstatus meeting			
2/18/2015	A . Netto	1.70	Adjust signing packets in preparation for finalfzatlon and shipment; meet with M. Atkinson, W. Leung, L. Bailey, O. Harraf to discuss pre-signing and post-closing tasks			
2/18/2015	C. Stromberg	0.80	Meeting and discussion with M. Atkinson; review emails, etc.			
2/19/2015	M. Atkinson	2.30	Finalize CEA, Disclosure Schedules and Exhibits; liaise with J. Nemzoff, C. Stromberg,C. Cahill,S.Thedinger, V. Brennan, E. Rapier,L. Samuelson, Foley attorneys, L. Bailey, A. Netto and W.Leung regarding same and signing logistics	2/19/2015	Counsel, Client	3
2/19/2015	L. Bailey	7.50	Prepare executable drafts of Medical Records Agreement, Newco bylaws, Parish Letter, and CEA disclosure schedules; conference with LCMC counsel regarding same; conference with A. Netto regarding execution of CEA and signature page process; conference with E. Hamelin regarding assignment consent process; review of letters regarding same;conference with LCMC counsel and client regarding open regulatory issues.			
2/19/2015	V. Brennan	0.10	Follow-up with N.Gage at Foley regarding TMLA			
2/19/2015	E. Hamelin	6.10	Continue to work on assignment distribution project			
2/19/2015	A. Netto	4.00	Organize and manage final documents for signing packets; compile packets and coordinate duplication, binding and shipment with Hogan Lovells support staff			
2/19/2015	S.Ongwae	0.20	Analyze issues regarding title commitment with H. Katz			
2/19/2015	C. Stromberg	0.50	Call with M. Waxman; address side letter issues and resolve; call with M. Atkinson			
2/20/2015	M.Atkinson	2.60	Liaise with C. Cahill and L. Samuelson regarding title Issues; liaise with C. Stromberg, J. Nemzoff, E. Rapier, A. Netto and L. Balley regarding signing logistics; liaise with L. Bailey regarding finalization of Medical Records Agreement	2/20/2015	Client, Counsel, Merrill	2
2/20/2015	L. Bailey	6.10	Prepare executable versions of CEA disclosure schedules and exhibits; conference with M.Atkinson and A. Netto regarding same; review of resolutions approving transaction provided by LCMC; review of contract assignment consent letters;			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			conference with LCMC counsel regarding assignment of WJMC joint venture interests; prepare executable version of Medical Records Agreement; conference with LCMC counsel regarding same.			
2/20/2015	v. Brennan	1.30	Review Foley's TMLA markup; draft final version			
2/20/2015	E. Hamelin	5.30	Continue to work on assignment distribution project			
2/20/2015	A. Netto	0.90	Research open questions regarding notice addresses in preparation for mailing assignment notice and consent letters			
2/20/2015	S.Ongwae	0.40	Analyze issues regarding title with M. Atkinson and L. Samuelson; review owner's affidavit letter; review letter on title			
2/20/2015	C. Stromberg	0.50	Review and analyze real estate reservation letter from Waxman, etc.			
2/21/2015	M. Atkinson	0.70	Liaise with E.Rapier and internal team regarding preSigning logistics and next steps; liaise with C. Cahill regarding title objections letter			
2/21/2015	L. Bailey	2.90	Prepare updated draft of WJMC joint venture interest assignment letter; conference with LCM counsel regarding same; prepare executable draft of Medical Records Agreement; due diligence review of WJMC joint venture operating agreements.			
2/22/2015	M. Atkinson	1.00	Liaise with L. Bailey regarding consent request letter distribution and pre-Signing logistics	2/22/2015	Review documents for Council Meeting	1
2/22/2015	A. Netto	2.60	Finalize documents in preparation for signing			
2/22/2015	C. Stromberg	1.00	Review Issues for closing and prepare to answer questions for Board meeting			
2/23/2015	M. Atkinson	3.40	Liaise with E. Hamelin and internal team regarding distribution of consent request letters; liaise with S. Gerenraich, L. Bailey and E. Rapier regarding pre-Signing logistics; participate in the Parish Council Executive Session via telephone conference	2/23/2015	Council Meeting Prep Review, Docs, Client, Counsel, LCMC	3
2/23/2015	L. Bailey	8.80	Prepare executable versions of WJMC contract assignment consent letters; conference with E. Hamelin regarding same; prepare tracking document regarding same; due diligence review of regulatory and contract materials provided by client; conference with LCMC counsel regarding same; prepare updated draft of WJMC joint venture interest assignment letters; conference with M. Atkinson regarding same; prepare updated draft of CEA closing checklist; conference with A. Netto regarding same.			
2/23/2015	V. Brennan	1.00	Call with Foley regarding TMLA mark-up; further revise TMLA; confer with M. Atkinson regarding same; circulate revised version			
2/23/2015	E. Hamelin	6.20	Continue to work on distribution project and coordinating same			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
2/23/2015	W. Leung	2.00	Prepare documents for signing			
2/23/2015	A. Netto	3.40	Finalize signing documents and compile complete signature packets for the parties; update closing checklist to reflect status as of signing and activities to complete between signing and closing			
2/23/2015	S. Ongwae	2.40	Analyze issues regarding title objection letter and owner's affidavit with L.Samuelson; review title objection letter; review title commitment			
2/23/2015	C. Stromberg	0.50	Respond to emails; call with M. Atkinson regarding Parish process and meeting; follow-up call on closing timeline. etc.			
2/24/2015	M. Atkinson	2.30	Prepare for and lead internal team meeting; Halse with E. Rapier regarding signature pages and signing logistics; liaise with E. Hamelin and L. Bailey regarding consent request letter distribution; liaise with V. Brennan regarding finalization of the trademark license agreement; liaise with C. Stromberg regarding transaction next steps	2/24/2015	Council Meeting Prep Review, Docs, Client, Counsel, LCMC	3
2/24/2015	L. Bailey	5.20	Prepare updated drafts of joint venture Interest assignment consent letters; conference with LCMC counsel regarding same; review of joint venture operating agreements to which WJMC is party; conference with E. Hamelin regarding current status of contract assignment consent letters; internal team update conference call; prepare updated signature page packets.			
2/24/2015	S. Carman	1.10	Analyze requirements for AG submission; prepare for and confer with C. Gordon regarding same and licensure process			
2/24/2015	E. Hamelin	4.80	Correspond with L. Bailey; prepare distribution packages			
2/24/2015	O. Harraf	0.20	Conference call with the Hogan Lovells team regarding the status of the deal			
2/24/2015	E. Hellman	0.10	Review application for Attorney General's office for merger, sale, acquisition of non-profits			
2/24/2015	A. Netto	0.50	Update signing date on documents; update closing checklist; meeting with M. Atkinson, W. Leung, O. Harraf, L. Bailey regarding status of signing and post-signing tasks			
2/24/2015	S. Ongwae	1.00	Analyze Issues regarding title objection letter with L. Samuelson; review title objection letter; review title commitment			
2/24/2015	C. Stromberg	1.30	Respond to emails; review AG protocol, closing checklist, etc.			
2/25/2015	M. Atkinson	3.70	Liaise with V. Brennan regarding finalization of the trademark license agreement; liaise with E. Rapier and S. Gerenraich regarding signing logistics; liaise with E. Hamelin regarding	2/25/2015	Counsel, Client, Merrill	2

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
2/25/2015	L. Bailey	3.90	consent letter request distribution; participate in a telephone conference with S. Carman regarding license and permit transfers; review Closing Checklist; review local counsel comments to JV transfer consent request letters; liaise with C. Stromberg regarding transaction next steps; participate in a telephone conference with S. Gerenraich, C. Stromberg and M. Waxman regarding transaction next steps; review draft letter to Foley & Lardner regarding title encumbrances			
2/25/2015	V. Brennan	0.70	Prepare updated drafts of joint venture interest assignment letters; review of joint venture operating agreements to which WJMC is party; conference with LCMC counsel and M. Atkinson regarding same.			
2/25/2015	S. Carman	0.40	Follow-up with Foley regarding TMLA mark-up; review proposal			
2/25/2015	E. Hamelin	3.70	Confer with team regarding regulatory matters; correspond with buyer's counsel			
2/25/2015	E. Hellman	0.10	Continue to work on mail distribution project			
			Telephone call with S. Carman regarding diligence on application to the Louisiana Attorney General regarding the transaction between West Jefferson Medical Center and LCMC Health System			
2/25/2015	A. Netto	1.70	Incorporate comments to closing checklist from M. Atkinson, L. Bailey, and S. Ongwae; review Cooperative Endeavor Agreement to ensure all section references and action items are captured in closing checklist before sending to Foley			
2/25/2015	S. Ongwae	5.90	Analyze issues regarding the response to the title objection notice with L. Samuelson and M. Atkinson; draft response to the title objection notice; review Cooperative Endeavor Agreement			
2/25/2015	L. Samuelson	1.00	Review and attend to real estate title matters and letter response; meeting with S. Ongwae regarding same			
2/25/2015	C. Stromberg	2.30	Review AG protocol requirements and outline response plan; call with M. Atkinson and review closing checklist and allocate tasks; call with M. Waxman regarding steps to closing and coordination			
2/26/2015	M. Atkinson	1.20	Liaise with M. Waxman regarding post-Signing logistics; liaise with L. Bailey, A. Netto and E. Hamelin regarding distribution of signing set and consent request letters; liaise with V. Brennan regarding revisions to the Trademark License Agreement	2/26/2015	Client	1
2/26/2015	L. Bailey	6.50	Conference with E. Hamelin regarding contract assignment consent letters; prepare tracking documents regarding same; prepare copies of letters to be sent individually by WJMC to counterparties directly; conference with WJMC regarding same; prepare execution copies of CEA disclosure schedules and exhibits; conference with A. Netto regarding same;			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
2/26/2015	V. Brennan	0.70	conference with O. Harraf and W. Leung regarding contract review and next steps to assignment.			
2/26/2015	S.Carman	0.50	Further revise TMLA; circulate to Foley			
2/26/2015	E. Hamelin	5.50	Prepare for and confer with buyer's counsel regarding licensure transfers			
2/26/2015	A. Netto	0.70	Correspond with L. Bailey; finalize mailing production; coordinate distribution of same; update to M.Atkinson, L. Bailey, O. Harraf and W. Leung regarding same			
2/26/2015	L. Samuelson	0.10	Obtain finalsignatures from all parties; compile and circulate complete signing set to all			
2/26/2015			Attend to real estate title matters			
2/27/2015	M. Atkinson	1.30	Liaise with S. Gerenraich and L. Bailey regarding consent requests and disclosures;participate in a telephone conference	2/27/2015	Client, Counsel	2
2/27/2015	L. Bailey	5.10	with L. Bailey, C.Stromberg, J. Nemzoff, C. Cahill, N. Cassagne, E. Rapier and D.McClintock regarding transaction next steps			
2/27/2015	V. Brennan	0.50	Prepare assignment consent letters related to WJMC'sjoint venture interests and contracts; conference with client and M. Atkinson regarding same; internal conference call regarding next steps to be taken in transaction;prepare updated closing checklist; prepare execution copy of CEA and related materials; review of contracts provided by WJMC.			
2/27/2015	E. Hamelin	5.60	Confer with N. Gage at Foley regarding TMLA			
2/27/2015	O. Harraf	2.20	Work on post mailing production project			
2/27/2015	A. Netto	0.30	Review Premier contracts to determine WJMC's ownership interest; telephone confere.nce with L. Balley regardingthe same			
2/27/2015	C. Stromberg	0.50	Update Hogan Lovells system with executed and finalized PDFs of signing set			
2/28/2015	M.Atkinson	0.20	Call with team regarding next steps			
2/28/2015	V. Brennan	0.30	Correspond with C. Stromberg regarding AG approvalprocess			
3/1/2015	V. Brennan	0.40	Further revise TMLA; send same to N. Gage at Foley			
3/2/2015	M. Atkinson	0.20	Finalize TMLA			
3/2/2015	L. Bailey	6.40	Liaise with L. Bailey regarding consent request letters	3/2/2015	Closing Issues	3
			Diligence review of materials related to WJMC's interest in Premier, Inc. and Premier Healthcare Alliance, LP; prepare summary regarding same, including explanation of interplay among all transaction documents and Exchange Agreement; conference with opposing counsel and WJMC regarding same; prepare updated drafts of contract and lease assignment consent letters; conference with client regarding same; prepare			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
3/2/2015	E. Hamelin	2.00	updated draft of closing checklist; prepare draft interest assignment consent letter for Premier, Inc.			
3/2/2015	A. Netto	1.70	Correspond with A. Netto, M. Atkinson, L. Bailey, O. Harraf and W. Leung regarding notification received and additional letters for distribution; upload all return receipts; update to A. Netto, M. Atkinson, L. Bailey, O. Harraf and W. Leung regarding same			
3/2/2015	L. Samuelson	0.30	Review contracts matrix to determine vendors that require notice letters			
			Attend to real estate matters and requests regarding survey and updated legal descriptions			
3/3/2015	M. Atkinson	0.90	Prepare for and lead internal team meeting; liaise with E. Hamelin and L. Bailey regarding consent request letters; liaise with J. Nemzoff regarding transaction status	3/3/2015	Closing Issues	3
3/3/2015	L. Bailey	2.90	Prepare updated draft of execution disclosure schedules; conference with opposing counsel regarding WJMC's held interest in Premier, Inc. and related purchasing LP; prepare updated summary of interest and contract assignment disclosure letters; conference with E. Hamelin regarding same; internal conference call regarding steps to closing.			
3/3/2015	V. Brennan	0.20	Confer with N. Gage at Foley regarding final TMLA			
3/3/2015	E. Hamelin	1.20	Revise letter for Life Insurance company of North America; review letters received; update tracking chart; organize, upload and distribute same to M. Atkinson, L. Bailey, O. Harraf, W. Leung and A. Netto			
3/3/2015	O. Harraf	0.60	Telephone conference with A. Netto regarding notice provisions; telephone conference with members of the Hogan			
3/3/2015	A. Netto	1.00	Lovells team regarding the outstanding tasks prior to closing			
			Finalize research on need for notice letters; meet with Hogan Lovells team regarding next steps for closing; update closing checklist and circulate to L. Bailey for broader distribution			
3/4/2015	L. Bailey	4.10	Prepare updated real estate lease assignment consent letters; conference with client and A. Netto regarding same; prepare updated drafts of joint venture interest assignment consent letters; conference with E. Hamelin and opposing counsel regarding same; prepare updated draft of signing and closing checklist for group circulation; conference with J. Nemzoff regarding same; prepare updated summary of contract assignment consent letters.			
3/4/2015	E. Hamelin	0.90	Review letter received; organize and upload same			
3/4/2015	A. Netto	0.50	Review addresses on chart of leased property and identify discrepancies			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
3/5/2015	L. Bailey	4.60	Conference with client regarding various issues related to contract assignment consent and lease assignment consent letters; prepare updated summary of high priority letters and conference with client regarding same; prepare updated joint venture interest assignment letters; conference with opposing counsel regarding same; review of WJMC contractual and corporate documents; prepare updated draft of signing and closing checklist.	3/5/2015	Client	2
3/5/2015	A. Netto	2.00	Complete review of notice details in lease chart; compile document containing lease letters that need to be revised			
3/6/2015	M. Atkinson	0.50	Correspond with L. Samuelson and S. Ongwae regarding real property encumbrances and next steps	3/6/2015	Transition Issues	2
3/6/2015	L. Bailey	3.30	Prepare updated drafts of real estate lease assignment consent letters; conference with A. Netto and client regarding same; conference with client and M. Atkinson regarding new benefit provider entities to be disclosed to opposing counsel; prepare updated draft of interest assignment letter for Premier, Inc.			
3/6/2015	E. Hamelin	0.60	Review signed letter received; organize, upload and distribute same; correspond with colleagues regarding green cards received; update to L. Bailey regarding same; review, organize and upload additional documents received; update track chart; distribute same to M. Atkinson, L. Bailey, W. Lung, O. Hara and A. Neto			
3/6/2015	L. Samuelson	0.20	Attend to title matters; review correspondence			
3/9/2015	M. Atkinson	1.40	Liaise with L. Bailey regarding newly disclosed WJMC contracts; participate in a telephone conference with L. Bailey, N. Cassagne, A. Greener and M. Browning regarding newly disclosed contracts			
3/9/2015	L. Bailey	4.20	Prepare updated drafts of WJMC real estate lease assignment consent letters; conference with WJMC regarding same; conference with WJMC regarding physician health care benefits provider entities and next steps to disclosure of same to opposing counsel; conference with M. Atkinson regarding same; conference with WJMC regarding material consents to be obtained; prepare summary regarding same; review of capital leases and insurance contracts provided by WJMC; prepare updated draft of assignment consent summary.			
3/9/2015	E. Hamelin	6.70	Continue to work on updating tracking chart with return evidence received and assignment letters; correspond with A. Netto and L. Bailey regarding Ace Insurance issue			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
3/9/2015	A. Netto	0.90	Research new addresses for returned contract assignment letters; coordinate with E. Hamelin on new distribution of letters; respond to email inquiries regarding status of assignment letters			
3/10/2015	M. Atkinson	1.60	Participate in a telephone conference with S. Gerenraich, M. Waxman, A. Netto and L. Bailey regarding transaction status and next steps; liaise with S. Carman regarding licensing next steps			
3/10/2015	L. Bailey	4.50	Prepare updated summary of contract assignment consent letters; prepare list of issues related to faulty letters; conference with WJMC regarding same; review of real estate leases and HL real estate team summary regarding same; conference call regarding next steps to closing; prepare draft officers certificate and conference with opposing counsel regarding same; prepare updated draft of interest assignment consent letters.			
3/10/2015	E. Hamelin	5.80	Review, organize and upload the additional filing materials received; correspond with L. Bailey, M. Atkinson, A. Netto, W. Leung and O. Harraf regarding same			
3/10/2015	A. Netto	1.30	Attend closing planning meeting with M. Atkinson, L. Bailey, and Foley attorneys to discuss open items and next steps; update closing checklist following meeting to reflect new status for pre-closing items; review emails and coordinate with B. Hamelin on status of assignment consent letters			
3/11/2015	M. Atkinson	0.60	Liaise with J. Nemzoff, S. Gerenraich and L. Bailey regarding transaction status and next steps towards closing	3/11/2015	Financial Review	2
3/11/2015	L. Bailey	4.20	Prepare updated draft summary of contract and lease assignment consent approval status; conference with E. Hamelin and A. Netto regarding same; prepare updated draft of joint venture interest assignment approval consent letter; conference with opposing counsel and counsel for Premier, Inc. regarding same; review of insurance documents and contract documents provided by WJMC; conference with M. Atkinson regarding same.			
3/11/2015	S. Carman	0.50	Review licensure strategy with team; correspond with buyer's counsel regarding same			
3/11/2015	E. Hamelin	4.50	Continue to assist with consent letters diligence			
3/11/2015	A. Netto	1.10	Draft letter to West Jefferson Hospital Foundation; research managed care contracts and confirm that all were sent assignment consent letters			
3/12/2015	M. Atkinson	1.60	Liaise with L. Bailey regarding consent letter process and open	3/12/2015	NWC	2

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
3/12/2015	L. Bailey	5.20	items; review and revise letter to the WJMC Foundation prepared by A. Netto Prepare summary of insurance assignment consents received on WJMC's behalf; conference with client and opposing counsel regarding same; draft agreement email stipulating extension of deadline to receive consents; prepare updated draft of joint venture interest consent letters; conference regarding same with opposing counsel; conference with E. Hamelin regarding status of contract assignment consent letters; review of contracts and insurance policies provided by WJMC; conference with L. Oliver regarding antitrust guidance for client's sensitive documents during period between signing and closing.			
3/12/2015	E. Hamelin	1.00	Continue to work on updating the tracking chart with materials received; update to M. Atkinson, L. Bailey, O. Harraf, A. Netto and W. Leung			
3/13/2015	M. Atkinson	3.50	Participate in a telephone conference with C. Carithers and J. Armstrong regarding termination of pension plans; participate in a telephone conference with E. Rapier, D. Foshee, L. Bailey, D. McClintock, C. Cahill, N. Cassagne and J. Nemzoff regarding the AG approval process and timeline	3/13/2015	Client, Counsel, Contracts, AG Filing	6
3/13/2015	L. Bailey	7.80	Conference call with client and opposing counsel regarding attorney general review process for transaction; review of request list for same; prepare summary of documents required and current status for each; conference with M. Atkinson regarding same; review of corporate and contractual documents provided by WJMC; review of executed CEA and corresponding exhibits and schedules; conference with WJMC regarding assignment consent letter process and various issues related thereto.			
3/13/2015	C. Carithers	0.50	Telephone conference with M. Atkinson and J. Armstrong regarding pension issues			
3/13/2015	S. Carman	0.40	Correspond with team regarding licensure matters; confer with team regarding attorney general matters			
3/13/2015	E. Hamelin	0.90	Correspond with L. Bailey; review returned packages received; update tracking chart; correspond with A. Netto regarding same			
3/13/2015	O. Harraf	0.40	Review contracts of the WJMC executives			
3/13/2015	A. Netto	1.00	Update closing checklist; circulate letter to West Jefferson Hospital Foundation and closing checklist to the team for continuing coverage; work on assignment consent letters; circulate complete signing packet to L. Bailey for distribution to Foley			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
3/16/2015	M. Atkinson	1.20	Participate in a telephone conference with L. Bailey regarding preparation of Attorney General application; participate in a telephone conference with S. Carman, C. Gordan and M. Chmielewski regarding license and permit transfers in connection with the transaction	3/16/2015	Client, NWC	2
3/16/2015	L. Bailey	3.80	Prepare updated summary of contract assignment consent letter status; conference with E. Hamelin and O. Harraf regarding same; prepare updated draft of closing checklist; prepare additional consent request letters for initial letters returned or otherwise flawed; prepare draft of joint venture interest consent letters; conference with opposing counsel regarding same.			
3/16/2015	S. Carman	0.30	Prepare for and confer with team regarding licensure matters			
3/16/2015	E. Hamelin	2.30	Continue to work on organizing, uploading letters received; update tracking chart; distribution of same			
3/16/2015	O. Harraf	2.10	Review the Attorney General's approval form; prepare a closing check list for the same; conference with L. Bailey regarding the same			
3/17/2015	M. Atkinson	3.20	Liaise with J. Nemzoff regarding net working capital calculations; liaise with L. Bailey and E. Hamelin regarding consents; participate in weekly internal team meeting; participate in a telephone conference with S. Gerenraich regarding transaction next steps; liaise with C. Stromberg regarding transaction status	3/17/2015	Cash Analysis	1
3/17/2015	L. Bailey	4.80	Prepare updated drafts of contract and joint venture assignment consent letters; conference with E. Hamelin and opposing counsel regarding same; prepare summary of status of same; review contract and Premier, Inc. securities documents provided by client; conference with client regarding same; internal team meeting regarding next steps to closing.			
3/17/2015	E. Hamelin	2.30	Review, upload organize and distribute letters received, return packages received and additional green cards; correspond with M. Atkinson, L. Bailey, W. Leung, O. Harraf and A. Netto regarding Stryker letter issues; update tracking chart			
3/17/2015	O. Harraf	0.80	Telephone conference with the Hogan Lovells team regarding the status of the closing; review and revise the AG closing check list			
3/18/2015	M. Atkinson	0.40	Liaise with L. Bailey regarding contract consents and next steps in connection with closing	3/18/2015	Cash Analysis, Capital, Merrill, Client	2

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
3/18/2015	L. Bailey	3.60	Prepare updated summary of contract assignment consent letters; conference with E. Hamelin regarding same; prepare updated draft of joint venture interest assignment consent letters; conference with M. Atkinson regarding same; review of attorney general transaction review steps; conference with M. Atkinson regarding same.			
3/18/2015	E. Hamelin	1.80	Review, upload letters received; update tracking chart; correspond with L. Bailey assist with finalizing and distribution of Multiplan Inc; update tracking chart			
3/19/2015	M. Atkinson	0.30	Liaise with L. Bailey regarding transaction status and next steps towards closing	3/19/2015	AG, Capital	2
3/19/2015	L. Bailey	4.80	Conference with E. Hamelin regarding status of contract assignment consent letters; conference with A. Netto and W. Leung regarding same; review of Premier, Inc. securities information and insurance contracts provided by client; conference with client and opposing counsel regarding same; conference with opposing counsel regarding extension of deadline for receipt of insurance policy assignment consents; prepare updated summary of assignment consent process; conference with M. Atkinson regarding attorney general approval process.			
3/19/2015	S. Carman	0.60	Correspond with team regarding licensure			
3/19/2015	E. Hamelin	0.60	Work on uploading letters received; updating tracking chart; correspond with L. Bailey, M. Atkinson, W. Leung, O. Harraf and A. Netto regarding returned packages received			
3/20/2015	M. Atkinson	1.50	Participate in a telephone conference with the WJMC transactions team regarding transaction status and next steps; liaise with L. Samuelson regarding open real estate items; correspond with M. Waxman regarding capital projects and the need for LCMC input regarding same; liaise with C. Carithers regarding pension termination	3/20/2015	Capital Call	2
3/20/2015	L. Bailey	3.90	Internal team conference call regarding attorney general approval application and other items needed for closing; conference with E. Hamelin regarding current status of contract assignment consent letters; conference with opposing counsel regarding next steps and assignment of joint venture interests; conference with HL antitrust team regarding access to payer agreements by opposing counsel and operations staff.			
3/20/2015	E. Hamelin	0.30	Review documents			
3/21/2015	C. Stromberg	1.00	Review schedules to agreement as to items that may require bring down to closing; emails, etc.; review capital projects			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			matters			
3/23/2015	L. Bailey	1.90	Prepare updated draft summary of contract assignment consent status; prepare updated drafts of letters with incorrect addresses; conference with client and E. Hamelin regarding same; review of contracts and corporate materials provided by client.	3/23/2015	Bonds Issues	1
3/23/2015	E. Hamelin	1.00	Review, organize, upload consent letters received; update tracking chart			
3/24/2015	M. Atkinson	5.80	Prepare AG approval application materials; review and revise chart of AG application materials prepared by O. Harraf and liaise with L. Bailey and O. Harraf regarding same; review and revise Closing Checklist; participate in a telephone conference with L. Bailey and Foley attorneys to discuss transaction status; correspond with J. Armstrong regarding pension issues; review and revise draft letter to the West Jefferson Foundation requesting ongoing financial support for WJMC; prepare transaction summary to include with the AG application packet	3/24/2015	Closing Items	1
3/24/2015	L. Bailey	4.40	Prepare updated drafts of closing checklist and attorney general consent checklist; conference with M. Atkinson regarding same; conference call with opposing counsel regarding next steps to closing; conference with HL regulatory counsel regarding current status of permit assignment process; review of contracts provided by client; prepare updated summary of consent letter receipt status; conference with client regarding issues related to interest in Premier, Inc.; review Premier, Inc. documents regarding same.			
3/24/2015	S. Carman	0.30	Correspond with licensure team; review licensure materials			
3/24/2015	E. Hamelin	1.10	Distribute materials received to L. Bailey; review, upload additional materials received; update tracking chart; correspond with M. Atkinson, L. Bailey A. Netto, W. Leung and O. Harraf regarding same			
3/24/2015	O. Harraf	1.40	Review and revise the AG checklist			
3/24/2015	A. Netto	1.20	Attend pre-closing planning meeting with members from Foley, M. Atkinson and L. Bailey; update closing checklist in preparation of conference call with Foley; incorporate M. Atkinson changes to letter to Hospital Foundation			
3/25/2015	M. Atkinson	3.00	Liaise with L. Bailey, O. Harraf and A. Netto regarding transaction status, closing checklist and next steps; correspond with J. Nemzoff regarding open items; participate in a telephone conference with N. Cassagne, M. Browning and L. Bailey regarding AG application and required consents; draft	3/25/2015	Contracts	1

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
3/25/2015	L. Bailey	4.00	transaction summary Review of contract assignment consent materials provided by client counterparties; review of draft joint venture interest assignment consent letters provided by Foley; conference with M. Atkinson regarding same; internal conference call regarding next steps to closing; prepare updated draft of closing checklist; review of attorney general approval requirements; conference with O. Harraf regarding same; conference with client regarding issue with contract assignment consent letters; prepare updated drafts for certain letters.			
3/25/2015	V. Brennan	0.10	Confer with L. Bailey regarding TMLA			
3/25/2015	S. Carman	0.20	Correspond with licensure team			
3/25/2015	E. Hamelin	0.70	Review letters received; organize and upload same; correspond with A. Netto regarding undeliverable packages and tracking chart matters; correspond with L. Bailey regarding LSU request; assist with same			
3/25/2015	O. Harraf	0.30	Review and revise the AG application tracker			
3/25/2015	A. Netto	3.40	Update closing checklist with comments from M. Atkinson; update closing checklist with due dates for all items per instruction from J. Nemzoff; edit West Jefferson Hospital Foundation letter based on feedback from M. Atkinson; create tracking chart of assignment letters that have been returned and require follow up			
3/26/2015	M. Atkinson	6.10	Draft executive summaries of the CEA and Lease for the AG application packet; finalize letter to West Jefferson Foundation; liaise with A. Netto and S. Carman regarding timing of license and permit transfers	3/26/2015	Contracts	1
3/26/2015	L. Bailey	6.40	Review of drafts of joint venture interest assignment consent letters provided by opposing counsel; conference with M. Atkinson regarding same; review joint venture agreements for compatibility with same; conference with E. Hamelin and A. Netto regarding current status of contract assignment consent letters and approvals; prepare updated drafts of certain letters after same; prepare summary of material consents and status regarding receipt of each; conference with client regarding same; review of client contracts for compatibility with consent process.			
3/26/2015	S. Carman	1.00	Confer with team including buyer's counsel regarding licensure transfers; related follow up			
3/26/2015	E. Hamelin	0.90	Update online records and tracking chart with additional materials received; correspond with A. Netto regarding return package issues start to work on resolving same			
3/26/2015	O. Harraf	0.40	Update the AG closing checklist			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
3/26/2015	A. Netto	3.00	Research addresses for returned assignment letters; chart the new addresses and coordinate with E. Hamelin for the new issuance of letters; make additional amendments to West Jefferson Hospital Foundation letter; incorporate changes into closing checklist based on regulatory feedback			
3/26/2015	L. Samuelson	0.30	Review and attend to title correspondence			
3/27/2015	M. Atkinson	2.60	Review revised AG checklist and liaise with L. Bailey regarding same; participate in weekly all hands status call; participate in a	3/27/2015	Contracts call with Team	2
			telephone conference with M. DeLarco and E. Seaver regarding WARN act notices in connection with the transaction; draft summary of Master Hospital Lease			
3/27/2015	L. Bailey	3.90	Internal conference call regarding steps to closing and attorney general approval; prepare updated checklists regarding both items; conference with M. Atkinson and O. Harraf regarding same; prepare documentation needed for attorney general application; review of contract assignment consent materials provided by counterparties to client contracts.			
3/27/2015	M. DeLarco	1.00	Review and analyze potential WARN Act obligations and telephone with M. Atkinson regarding same			
3/27/2015	E. Hamelin	3.50	Continue to work on updates regarding letters received; organize and distribute address change letters received from A. Netto; correspond with A. Netto and L. Bailey regarding same			
3/27/2015	O. Harraf	0.80	Telephone conference with L. Bailey regarding the AG closing checklist; review and revise the same			
3/27/2015	E. Seaver	0.60	Research WARN and state requirements for termination and rehire under the lease			
3/30/2015	M. Atkinson	1.30	Draft summary of the Master Hospital Lease for the AG submission and revise CEA summary	3/30/2015	Data Review	1
3/30/2015	L. Bailey	4.30	Prepare updated summary of contract assignment consent responses; prepare updated letters for certain counterparties at			
			client request; review of attorney general application items; conference with M. Atkinson regarding same; review of assignment and assumption agreement provided by counterparty to client payor agreement.			
3/30/2015	E. Hamelin	0.90	Organize and upload letters received; update tracking chart			
3/30/2015	W. Leung	1.00	Review executive summary			
3/30/2015	A. Netto	0.60	Review and provide comments to Executive Summary of the transaction to be supplied as part of Attorney General application			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
3/31/2015	M. Atkinson	4.60	Prepare Master Hospital Lease summary for the AG submission packet; liaise with L. Bailey regarding open consents; participate in weekly status update telephone conference with Foley, A. Netto and L. Bailey; review local counsel recommendations with respect to treatment of the pension plan; liaise with L. Bailey regarding open items in connection with the transaction; correspond with C. Carithers and J. Armstrong regarding pension plan issues	3/31/2015	Merill, Client	1
3/31/2015	L. Bailey	3.80	Conference call with opposing counsel regarding next steps to closing; prepare summary of attorney general application and assignment consent items needed from opposing counsel; conference with M. Atkinson regarding same; review of assignment consent materials provided by counterparties to WJMC contracts; prepare summary regarding same.			
3/31/2015	E. Hamelin	1.90	Organize and upload letters received; update tracking chart; correspond with A. Netto and L. Bailey regarding Stryker distribution; assist with same			
3/31/2015	A. Netto	2.50	Review tracking chart for assignment consent letters and report status to M. Atkinson and L. Bailey; respond to emails from E. Hamelin regarding questions on assignment consent letters; attend pre-closing planning meeting with M. Atkinson, L. Bailey and Foley team; update closing checklist following pre-closing planning meeting			
3/31/2015	L. Samuelson	1.00	Review and comment on summary of lease.			
3/31/2015	C. Stromberg	0.80	Review and revise summaries for AG			
4/1/2015	M. Atkinson	3.70	Liaise with C. Stromberg regarding open items; revise executive summaries of the CEA and Master Hospital Lease for presentation to the AG; review and revise Closing Checklist; participate in a telephone conference with O. Harraf and L. Bailey regarding the AG checklist and open items; review draft transaction timeline	4/1/2015	Document review	3
4/1/2015	L. Bailey	3.60	Prepare updated summary of assignment consent materials requested by counterparties to WJMC contracts; review of assignment and assumption materials related to same; conference with opposing counsel regarding same; prepare updated drafts of closing checklist and Attorney General application checklist; conference with M. Atkinson regarding same; prepare drafts of Attorney General application items; conference with O. Harraf regarding same.			
4/1/2015	E. Hamelin	0.60	Work on document uploads and updating tracking chart			
4/1/2015	O. Harraf	0.50	Review and revise the Attorney General Application Checklist			
4/1/2015	A. Netto	0.90	Incorporate comments into closing checklist (from M. Atkinson);			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
4/1/2015	C. Stromberg	2.30	review assignment consent tracker and coordinate continued clean up and progress with E. Hamelin Review and analyze pension memo options; final review of AG summaries; confer with M. Atkinson; emails, etc.			
4/2/2015	M. Atkinson	2.60	Liaise with S. Gerenraich regarding open items in connection with closing; review J. Nemzoff comments to executive summaries and participate in a conference call with J. Nemzoff regarding same; revise summaries	4/2/2015	Document review	2
4/2/2015	L. Bailey	2.50	Review of assignment and assumption agreements provided by counterparties to WJMC contracts; prepare summary regarding same and conference with opposing counsel regarding same; review of contracts provided by WJMC; conference with client regarding next steps to closing.			
4/2/2015	E. Hamelin	2.30	Correspond with A.Netto; update tracking chart and online records with letters and receipts received; correspond with A. Netto regarding correspondence receive by T. Brown; assist with preparing and distributing letters			
4/2/2015	A. Netto	0.40	Email correspondence with T. Brown and E. Hamelin regarding addresses for assignment consent letters			
4/3/2015	L. Bailey	2.80	Prepare updated drafts of closing and Attorney General application checklists; conference with O. Harraf regarding same; prepare summary of assignment consent process; conference with WJMC regarding same; conference with opposing counsel regarding next steps to closing; review of materials provided by Premier, Inc. related to assignment of interests in same.			
4/3/2015	S. Carman	0.80	Review and analyze materials; confer with buyer's counsel			
4/3/2015	E. Hamelin	0.30	Review letter received from Aesynt; update to L. Bailey and A. Netto; update online records and tracking chart with assignment and assumption and green cards received			
4/6/2015	M. Atkinson	3.30	Revise CEA and Master Hospital Lease summaries for the AG submission packet; participate in weekly status update telephone conference with E. Rapier, L. Bailey, J. Nemzoff, N. Cassagne, C. Cahill and other members of the WJMC deal team; participate in a telephone conference with L. Bailey regarding the AG application packet; participate in telephone conferences with S. Carman and C. Stromberg regarding transaction status and next steps	4/6/2015	Review checklist, conf call with team	2
4/6/2015	L. Bailey	4.20	Prepare updated draft of Attorney General application materials; conference with O. Harraf regarding same; conference with opposing counsel regarding next steps to			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
4/6/2015	S. Carman	0.60	closing; conference with Parish Council attorney regarding same; conference with HL regulatory specialists regarding transference of WJMC permits to LCMC; review of contracts and permit materials provided by WJMC; prepare updated summary of contract assignment consent process.			
4/6/2015	E. Hamelin	0.20	Review regulatory notices; confer with team regarding same			
4/6/2015	O. Harraf	2.90	Review correspondence received from T. Brown; correspond with A. Netto regarding same; review updated consent letters received from Stryker			
4/6/2015	A. Netto	0.10	Prepare the AG Application for submission			
			Review emails from E. Hamelin regarding notice assignment letters; update address tracking checklist based on response from T. Brown			
4/7/2015	M. Atkinson	1.50	Liaise with L. Bailey and E. Rapier regarding AG submission; liaise with C. Gordon and S. Carman regarding license and permit transfers; participate in a status update telephone conference with the Foley team, L. Bailey, O. Harraf and A. Netto	4/7/2015	Contracts CEA	2
4/7/2015	L. Bailey	3.00	Conference with client and opposing counsel regarding assignment and assumption agreements required for client joint venture entities and other client contract counterparties; conference call with opposing counsel regarding attorney general approval steps and other closing steps; prepare updated draft of closing checklist and attorney general application checklists; conference with O. Harraf regarding attorney general application materials.			
4/7/2015	E. Hamelin	2.20	Review consents received; upload same; update tracking chart			
4/7/2015	A. Netto	1.50	Attend pre-closing conference call with L. Bailey, M. Atkinson, and Foley team; edit closing checklist to reflect updates following pre-closing conference call; review assignment consent tracking sheet and email traffic over the past week to summarize open items for L. Bailey			
4/7/2015	J. Schneider	0.40	Review UPL CEA received from M. Atkinson and discuss briefly with M. Atkinson			
4/8/2015	M. Atkinson	1.60	Liaise with Foley, J. Nemzoff and N. Cassagne regarding executive employment agreements; liaise with L. Bailey regarding assignment of the Premier agreement and other open items in connection with closing	4/8/2015	Exec. Contracts, bank accounts	1

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
4/8/2015	L. Bailey	1.30	Review of materials evidencing client ownership interest in Premier, Inc.; review of transaction agreements evidencing same; conference with M. Atkinson regarding same; review of assignment and assumption materials for counterparties to client contracts; conference with opposing counsel regarding same.			
4/8/2015	S. Carman	0.20	Review and analyze correspondence regarding Medicare provider numbers			
4/8/2015	E. Hamelin	0.40	Upload and organize letters received; update tracking chart; correspond with L. Bailey and M. Gross regarding mailing tracking chart matters			
4/8/2015	A. Netto	0.20	Update closing checklist per instruction from M. Atkinson			
4/9/2015	M. Atkinson	3.90	Correspond with M. Waxman regarding open items in connection with the AG submission; prepare AG submission; review narratives provided by O. Harraf and liaise with O. Harraf, J. Nemzoff, N. Cassagne and C. Cahill regarding same	4/9/2015	Review valuation, counsel client	2
4/9/2015	L. Bailey	2.70	Conference with Premier, Inc. representatives regarding assignment of WJMC interests; prepare updated summary of material issues related to assignment of WJMC joint venture interests and contracts; conference with E. Hamelin regarding same; conference with O. Harraf and M. Atkinson regarding attorney general application process and associated materials.			
4/9/2015	V. Brennan	0.20	Confer with N. Gage regarding IP schedules			
4/9/2015	E. Hamelin	0.20	Review correspondence received from N. Cassagne; correspond with L. Baile regarding same			
4/9/2015	O. Harraf	1.70	Review and revise the AG Application questionnaire			
4/9/2015	J. Schneider	0.50	Discuss bank account transfer issue with M. Atkinson and review agreement received from M. Waxman relating to same			
4/9/2015	C. Stromberg	0.80	Call with M. Atkinson; review AG issues, etc.			
4/10/2015	M. Atkinson	6.60	Review Partnership Agreement for Community Services Collaborative drafted by S. Gerenraich; review laundry services agreements in connection with provision of services to Newco; revise Closing Checklist; participate in a telephone conference with S. Carman, C. Gordon and L. Myers regarding license and permit transfers in connection with the transaction; participate in a telephone conference with L. Bailey, N. Cassagne and M. Browning regarding transfer of the Premier interests to Newco and various pre-closing next steps; correspond with Foley, WJMC and O. Harraf regarding the AG application packet; participate in weekly all-hands status call with the transaction team and W. Becknell	4/10/2015	Conf call review checklist	2

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
4/10/2015	L. Bailey	0.80	Conference call with client regarding Premier Inc. ownership interest and West Jefferson Physician Services; conference with M. Atkinson regarding same.			
4/10/2015	S. Carman	1.00	Review pharmacy applications and correspondence to regulators; confer with C. Gordon, M. Atkinson and L. Meyers; correspond with C. Gordon regarding conference with regulator			
4/10/2015	E. Hamelin	0.50	Upload online records and tracking chart with materials received; correspond with T. Brown; review online records; correspond with A. Netto regarding same; distribute Heart Clinic of Louisiana consent			
4/10/2015	O. Harraf	3.20	Telephone conference call with N. Cassagne and M. Atkinson regarding the status of Premier; telephone conference call with M. Atkinson regarding the status of the AG Application; review and revise the AG application			
4/10/2015	A. Netto	0.20	Update the closing checklist with comments from M. Atkinson			
4/11/2015	C. Stromberg	1.30	Review and comment on partnership agreement; review valuation			
4/13/2015	M. Atkinson	1.20	Review AG narrative prepared by E. Rapier; revise CSC Partnership Agreement			
4/13/2015	C. Stromberg	0.30	Review emails and call M. Atkinson regarding AG package issues			
4/14/2015	M. Atkinson	4.60	Revise CSC Partnership Agreement; liaise with E. Rapier regarding the AG application and finalization of same; participate in a telephone conference with L. Bailey, M. Browning and representatives of Premier to discuss WJMC's ownership interest in Premier; review and revise Closing Checklist; review cover letter to AG submission packet; participate in weekly status update telephone conference with L. Bailey, M. Waxman and S. Gerenraich; correspond with T. Foto, L. Meyers and N. Cassagne regarding various due diligence points			
4/14/2015	L. Bailey	2.80	Conference call with representatives of Premier, Inc. regarding client's ownership of securities therein and steps needed for assignment; review of Premier assignment documents to effect same; conference call with opposing counsel regarding next steps to closing and attorney general approval process; prepare updated summary of client counterparty assignment consent materials; conference with E. Hamelin regarding same.			
4/14/2015	E. Hamelin	0.20	Review Unitedhealthcare correspondence received; update to L. Bailey and A. Netto regarding same; update tracking chart with additional materials received			
4/14/2015	A. Netto	1.70	Update closing checklist prior to conference call with Foley; review assignment consent tracking chart and summarize			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			status and open issues for L. Bailey; attend pre-closing conference call with L. Bailey, M. Atkinson, and members of Foley team; update closing checklist following conference call with Foley			
4/15/2015	M. Atkinson	5.10	Revise CSC Partnership Agreement ; correspond with E. Rapier and N. Cassagne regarding open items; participate in a telephone conference with N. Cassagne, A. Greener, J. Schneider, S. Carman and C. Gordon regarding treatment of bank accounts prior to receipt of tie-in notices			
4/15/2015	L. Bailey	2.10	Conference with client regarding ownership interest in Premier, Inc.; prepare updated summary of assignment consent correspondence with client counterparties; conference with E. Hamelin regarding same; prepare updated draft of closing checklist; conference with A. Netto regarding same; review of contracts provided by WJMC.			
4/15/2015	S. Carman	0.80	Prepare for and confer with operations and regulatory team regarding Medicare and private payer matters			
4/15/2015	E. Hamelin	1.70	Continue to work on uploads of consents received; updates to L. Bailey and A. Netto regarding issues regarding same; update tracking chart			
4/15/2015	A. Netto	1.50	Respond to inquiries and issues with L. Bailey and E. Hamelin regarding assignment consent letters; draft two new assignment consent letters and coordinate delivery with E. Hamelin; incorporate M. Atkinson comments into closing checklist			
4/15/2015	J. Schneider	0.60	Conference call with client team to discuss handling of pre-Closing receivables and accounts; follow-up e-mail exchanges			
4/15/2015	C. Stromberg	0.80	Calls and emails and response regarding AG process, etc.; review revised partnership draft			
4/16/2015	M. Atkinson	2.20	Correspond with N. Cassagne regarding treatment of bank accounts post-Closing; revise Partnership Agreement ; correspond with J. Schneider and S. Carman regarding bank accounts post-Closing			
4/16/2015	L. Bailey	3.20	Prepare updated status report regarding consent to assignment of WJMC contracts; review of assignment and assumption agreements provided by counterparties to WJMC agreements; conference with opposing counsel regarding same; review of CEA disclosure schedules; conference with M. Atkinson regarding same.			
4/16/2015	S. Carman	0.30	Review correspondence regarding Medicare matter; research regarding same			
4/16/2015	E. Hamelin	0.80	Review packages received; correspond with A. Netto and L. Bailey regarding tenant packages returned; update online			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			records with consents received; update tracking chart; correspond with L. Bailey and A. Netto regarding same			
4/16/2015	A. Netto	0.10	Email correspondence with E. Hamelin and L. Bailey regarding returned assignment consent letters			
4/17/2015	M. Atkinson	0.90	Participate in weekly all hands WJMC group telephone conference			
4/17/2015	L. Bailey	2.10	Prepare updated closing checklist; review of opposing counsel comments to counterparty assignment and assumption agreements; conference call with client regarding next steps to closing; conference with M. Atkinson regarding same.			
4/17/2015	E. Hamelin	0.30	Update tracking chart with consents received; update online records			
4/20/2015	M. Atkinson	1.30	Review AG submission packet; participate in a telephone conference with O. Harraf regarding deposit agreement			
4/20/2015	L. Bailey	2.90	Review of assignment and assumption materials provided by client counterparties; conference with opposing counsel and counsel for counterparties regarding same; conference with M. Atkinson regarding same; review of WJMC contract materials; prepare assignment consent letters regarding same; conference with E. Hamelin regarding same.			
4/20/2015	E. Hamelin	0.90	Work on updating tracking chart with consents received; update online records with same			
4/20/2015	O. Harraf	0.40	Draft a Deposit Agreement for transfer of funds to West Jefferson Holdings, LLC			
4/21/2015	M. Atkinson	4.70	Review AG application submission packet and liaise with S. Gerenraich, O. Harraf and E. Rapier regarding same; review laundry services agreement to determine how services may be provided post-Closing; revise AG application; participate in a telephone conference with L. Bailey to discuss transaction status and next steps; participate in a weekly telephone conference with L. Bailey, M. Waxman and S. Gerenraich; review and revise closing checklist	4/21/2015	Document review AG application	2
4/21/2015	L. Bailey	2.00	Weekly conference call with opposing counsel regarding next steps to closing; review of assignment and assumption materials provided by WJMC counterparty counsel; conference regarding same with M. Atkinson and opposing counsel; review of material consents required for closure of CEA; conference with M. Atkinson regarding same.			
4/21/2015	E. Hamelin	0.50	Review and upload consents received; update tracking chart			
4/21/2015	O. Harraf	0.10	Telephone conference with M. Atkinson about certain AG Application materials			
4/21/2015	A. Netto	0.60	Attend pre-closing conference call with M. Atkinson, L. Bailey, and Foley team			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
4/22/2015	M. Atkinson	1.90	Correspond with N. Cassagne and C. Cahill regarding Partnership Agreement; correspond with M. Waxman regarding Partnership Agreement; liaise with O. Harraf regarding Deposit Transfer Agreement	4/22/2015	Client call counsel	1
4/22/2015	L. Bailey	1.40	Review of assignment and assumption agreements provided by counterparties to WJMC contracts; review of joint venture assignment letter drafts provided by opposing counsel.			
4/22/2015	E. Hamelin	0.60	Correspond with A. Netto regarding consent letter issue; organize and upload same; correspond with L. Bailey and A. Netto regarding consent letter request; review online records; organize and distribute consent letter			
4/22/2015	O. Harraf	1.10	Draft, review and revise a Payment Arrangement Agreement for transfer of payments to West Jefferson Holdings, LLC			
4/22/2015	A. Netto	0.30	Update closing checklist following conference call on April 21; email correspondence with L. Bailey and E. Hamelin regarding assignment consent letters and issues received			
4/23/2015	M. Atkinson	1.70	Liaise with S. Carman and L. Bailey regarding transaction status and licensing issues; participate in telephone conferences with E. Rapier and M. Waxman regarding the CSC Partnership Agreement; review and revise Deposit Account Transfer Agreement	4/23/2015	Client call counsel	1
4/23/2015	L. Bailey	1.60	Conference with S. Carman and M. Atkinson regarding current status of permit transfer process and next steps to closing; review of joint venture interest assignment letters provided by opposing counsel; review of WJMC contracts and status of contract assignment consent letters.			
4/23/2015	S. Carman	0.40	Confer with team regarding strategy and status			
4/23/2015	O. Harraf	1.70	Review and revise the Payment Arrangement Agreement for transfer of payments to West Jefferson Holdings, LLC			
4/24/2015	L. Bailey	4.10	Conference call with client and Aon pension specialists regarding treatment of WJMC pension funds post closing; conference with C. Carithers regarding same; conference call with client regarding next steps to closing; conference with M. Atkinson regarding same; review of assignment and assumption materials provided by WJMC contract counterparties; conference with E. Hamelin regarding same; prepare summary regarding same for client review.	4/24/2015	Client call, counsel, pension issues, document review	4
4/24/2015	C. Carithers	1.50	Participate in conference call regarding treatment of pension plan; review pension and de-risking materials			
4/24/2015	E. Hamelin	0.60	Review consent letter received; update online records and tracking chart; update online records with additional receipts			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
4/24/2015	A. Netto	0.70	received; update to A. Netto and L. Bailey regarding Premier consent letter issues and return packages received Email correspondence with L. Bailey, E. Hamelin, T. Brown, and M. Romano regarding updates and changes to assignment consent letters			
4/27/2015	M. Atkinson	1.00	Liaise with O. Harraf regarding Deposit Account Transfer Agreement; participate in a telephone conference with J. Nemzoff regarding transaction next steps; participate in a telephone conference with L. Myers, S. Carman and C. Gordon regarding licensing issues in connection with the transaction			
4/27/2015	L. Bailey	2.60	Prepare updated draft of closing checklist; conference with A. Netto regarding same; conference with opposing counsel regarding assignment and assumption agreement materials for WJMC counterparties; review of lease agreement summary prepared by HL real estate team; review of contracts and leases provided by WJMC.			
4/27/2015	S. Carman	0.70	Prepare for and confer with team and buyer's counsel regarding licensure transfer			
4/27/2015	E. Hamelin	2.70	Work on updates received from M. Romano; update tracking chart; correspond with A. Netto and L. Bailey regarding same; revise and distribute letter 268; update to A. Netto regarding same; correspond with A. Netto regarding revised Premier letter			
4/27/2015	O. Harraf	0.80	Review and revise the Payment Arrangement Agreement for transfer of payments to West Jefferson Holdings, LLC			
4/27/2015	A. Netto	1.00	Draft additional assignment consent letter; email correspondence with E. Hamelin, L. Bailey and M. Romano at WJMC regarding assignment consent letters; summarize status of assignment consent letters for L. Bailey and update closing checklist			
4/28/2015	M. Atkinson	2.50	Revise Deposit Account Transfer Agreement; review and revise Closing Checklist; correspond with L. Myers, C. Gordon and S. Carman regarding license transfers; liaise with E. Rapier regarding transaction status; participate in a telephone conference with J. Nemzoff regarding transaction status;	4/28/2015	Review financials	3
4/28/2015	L. Bailey	3.30	participate in weekly status update telephone conference with Foley, L. Bailey and A. Netto Weekly conference call with opposing counsel regarding next steps to closing; review of assignment and assumption agreements provided by counterparties to WJMC contracts; conference with opposing counsel regarding same; review of status of assignment consent letters; conference with E.			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
4/28/2015	S. Carman	0.30	Hamelin regarding same; review real estate leases and contracts provided by WJMC.			
4/28/2015	E. Hamelin	0.40	Review correspondence with regulators; confer with team regarding same			
4/28/2015	A. Netto	1.20	Distribute consent notice for Premier, letter number 360; correspond with A. Netto regarding same; update tracking chart and online records			
			Attend pre-closing conference call with L. Bailey, M. Atkinson, and Foley team; update closing checklist in preparation for conference call; update closing checklist following pre-closing call and incorporate additional changes from L. Bailey			
4/29/2015	M. Atkinson	1.70	Liaise with C. Gordon, S. Carman and L. Meyers regarding regulatory notices; prepare for and participate in a telephone conference with N. Cassagne regarding transaction status; correspond with M. Waxman regarding transaction next steps			
4/29/2015	L. Bailey	3.90	Review of lease summary prepared by HL real estate team and lease documents provided by WJMC; conference with client regarding same and assignment consent letters related to WJMC leases; review of contracts provided by WJMC; conference with client and E. Hamelin regarding status of assignment consent letters; conference with representatives for Premier, Inc. regarding assignment of WJMC's interest therein.			
4/29/2015	S. Carman	0.50	Confer with team regarding licenses conter with A. Ownes regarding FCC permit; research regarding same			
4/29/2015	E. Hamelin	0.20	Distribute additional materials received to L. Bailey; review new notifications received			
4/30/2015	M. Atkinson	2.90	Finalize letter to Louisiana Medicaid; review draft Laundry Services Agreement and correspond with N. Cassagne regarding same; review employee communications and participate in a telephone conference with C. Carithers regarding same; review changes to CSC Partnership Agreement provided by M. Waxman; revise Closing Checklist; participate in a telephone conference with N. Cassagne regarding transaction status			
4/30/2015	L. Bailey	2.90	Conference with opposing counsel regarding assignment and assumption agreements for counterparties to WJMC contracts; conference with M. Atkinson regarding same; prepare updated draft of closing checklist; prepare updated status summary of contract assignment consent letters; review of disclosure schedules and proposed changes to be integrated at closing.			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
4/30/2015	S. Carman	0.30	Confer with team regarding FCC licenses; research regarding same; review correspondence regarding Medicaid notice			
4/30/2015	E. Hamelin	0.40	Upload consent letter received; upload mailing materials received; update tracking chart			
4/30/2015	E. Seaver	0.50	Review communication delivered to employees and advise on next steps			
5/1/2015	M. Atkinson	1.80	Correspond with M. Waxman and S. Gerenraich regarding revisions to the Partnership Agreement; participate in a telephone conference with S. Carman regarding FCC application; correspond with M. Waxman and E. Rapier regarding changes to the CSC Partnership Agreement; prepare for and participate in the weekly negotiating team status update	5/1/2015	Client, pension, counsel, capital	3
			telephone conference; participate in a telephone conference with J. Nemzoff			
5/1/2015	S. Carman	0.20	Correspond with buyer's counsel regarding NPI numbers			
5/1/2015	O. Harraf	0.40	Telephone conference regarding the status of the transaction with WJMC, Hogan Lovells and the Parish Counsel			
5/3/2015			No charges	5/3/2015	Review pension info and LCMC financials, client	4
5/4/2015	M. Atkinson	1.10	Liaise with S. Gerenraich regarding revisions to the Disclosure Schedules to the CEA			
5/4/2015	L. Bailey	0.90	Review of assignment and assumption agreements provided by WJMC contract counterparties; conference with E. Hamelin regarding status of contract assignment letters; prepare updated drafts of same.			
5/4/2015	E. Hamelin	1.30	Continue to update tracking chart with materials received; correspond with A. Netto regarding same; assist with additional			
			consent distributions			
5/4/2015	O. Harraf	2.30	Review status of consent letters, review of the agreement and organizational documents regarding the laundry services arrangements			
5/4/2015	A. Netto	0.70	Email correspondence with E. Hamelin, T. Brown, and L. Bailey regarding assignment consent letters; draft a revised assignment consent letter for new distribution; update closing checklist based on a request from L. Bailey			
5/5/2015	M. Atkinson	1.00	Liaise with L. Bailey, J. Nemzoff and E. Rapier regarding transaction next steps			
5/5/2015	L. Bailey	3.60	Review of laundry service termination letters; conference with O. Harraf regarding same; weekly conference call with opposing counsel regarding current progress towards closing;			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			review of comments to joint venture interest assignment letters provided by opposing counsel; prepare updated draft of closing checklist; conference with M. Atkinson regarding same.			
5/5/2015	S. Carman	0.20	Confer with team regarding transfer of licenses			
5/5/2015	E. Hamelin	0.50	Correspond with A. Netto and L. Bailey; assist with consent distribution to M. Romano			
5/5/2015	O. Harraf	1.50	Review and revise the consent and laundry termination letters			
5/5/2015	A. Netto	0.50	Email correspondence with T. Brown, L. Bailey, and E. Hamelin regarding assignment consent letters; update closing checklist			
5/6/2015	M. Atkinson	0.50	Participate in a telephone conference with L. Bailey regarding contract assignments	5/6/2015	Client NWC analysis chip	2
5/6/2015	L. Bailey	2.20	Review of assignment and assumption agreements provided by WJMC payors and other contract counterparties; conference with opposing counsel and client regarding treatment of such agreements going forward; conference with M. Atkinson regarding same; review of payor agreements regarding same.			
5/6/2015	E. Hamelin	2.20	Upload consents received; update tracking chart; assist A. Netto with additional consent distributions; update tracking chart regarding same			
5/6/2015	A. Netto	0.10	Email correspondence regarding assignment consent letters			
5/7/2015	S. Carman	0.50	Confer with team regarding FCC permits; correspond with buyer's counsel regarding same			
5/7/2015	E. Hamelin	0.40	Correspond with S. Ballard; distribute Lynx Medical Systems letter; update online records with receipt and additional consent received; update tracking chart			
5/8/2015	M. Atkinson	1.90	Participate in a telephone conference regarding license transfers with C. Gordon and L. Myers; participate in weekly all hands telephone conference with the WJMC transactions team	5/8/2015	Status call, NWC issues pension, UPL analysis	4
5/8/2015	L. Bailey	2.70	Weekly internal conference call with client regarding next steps to closing; conference with HL regulatory counsel regarding next steps to closing; prepare updated draft of closing checklist; prepare updated summary of status of contract assignment consent letters.			
5/8/2015	S. Carman	0.40	Confer with team regarding licensure matters including Medicare			
5/8/2015	E. Hamelin	0.10	Upload additional materials received; update tracking chart			
5/9/2015			No charges	5/9/2015	NWC analysis, client	2

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
5/10/2015			No charges	5/10/2015	NWC presentation	2
5/11/2015	M. Atkinson	2.80	Prepare for and participate in a telephone conference with C. Gordon, S. Carman and L. Meyers regarding licensing; participate in telephone conferences with C. Stromberg and E. Rapier regarding transaction status; correspond with M. Waxman regarding open items	5/11/2015	NWC charts, fianacial review, client, counsel	4
5/11/2015	L. Bailey	1.20	Conference with E. Hamelin regarding future practices related to payor agreement assignment consents, as well as material contract assignment consents; review required material consents and prepare summary of items received to date and items needed; review of contracts provided by WJMC.			
5/11/2015	C. Carithers	1.60	Review 403(b) plan materials; correspondence with M. Atkinson regarding same; correspondence with K. Lawson regarding same			
5/11/2015	S. Carman	2.00	Analyze and edit regulatory notices and applications; confer with buyer's counsel and team regarding same			
5/11/2015	E. Hamelin	0.50	Review consent letter received; update tracking chart; correspond with A. Netto, L. Bailey and T. Brown regarding returned package received; work on resolving issues with same			
5/11/2015	K. Lawson	0.60	Respond to question from C. Carithers regarding transfers of 403(b) plans			
5/11/2015	A. Netto	0.20	Email exchange with L. Bailey and E. Hamelin regarding assignment consent letters			
5/12/2015	M. Atkinson	1.00	Liaise with E. Rapier, C. Stromberg and L. Bailey regarding transaction status and next steps	5/12/2015	Client, counsel, presentation	2
5/12/2015	L. Bailey	3.30	Conference call with WJMC and HL benefits counsel regarding treatment of WJMC pension plans after closing; conference with C. Carithers regarding same; weekly conference call with opposing counsel regarding next steps to closing; review of opposing counsel comments to joint venture interest assignment consent letters; review of partnership agreements governing joint ventures.			
5/12/2015	C. Carithers	1.70	Review pension materials; participate in conference call with WJMC and J. Armstrong regarding pension treatment; review 204(h) requirements			
5/12/2015	S. Carman	0.30	Correspondence from buyer's counsel regarding regulator and transfers; correspond with team regarding same			
5/12/2015	E. Hamelin	0.70	Correspond with A. Netto; revise, finalize and distribute Comprehensive consent letter			
5/12/2015	W. Leung	1.10	Review data room materials; review contracts matrix			
5/12/2015	C. Stromberg	0.50	Calls with N. Cassagne and M. Atkinson regarding consent process, contract assignment and other issues			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
5/12/2015	L. Szarmach	1.00	Conference with C. Carithers regarding asset sale transaction and background; research regarding 204(h) notice obligation and draft email to C. Carithers regarding same			
5/13/2015	M. Atkinson	4.00	Participate in telephone conferences with each of C. Stromberg, E. Rapier, J. Nemzoff, N. Cassagne and S. Carman regarding transaction status and next steps; participate in a telephone conference with S. Carman, L. Meyers and C. Gordon regarding license and permit transfers	5/13/2015	Presentation review, data, counsel, client	6
5/13/2015	L. Bailey	3.70	Conference with WJMC and E. Hamelin regarding next steps to obtaining contract and interest assignment consent letters; prepare drafts of joint venture interest assignment consent letters for distribution by WJMC at respective board meetings; review of operating agreements of joint ventures; conference with opposing counsel regarding same; review of contracts provided by WJMC.			
5/13/2015	S. Carman	0.70	Confer with team regarding licensure transfer and NPI matters			
5/13/2015	E. Hamelin	0.10	Correspond with L. Bailey regarding additional consents for distribution			
5/14/2015	M. Atkinson	3.00	Correspond with WJMC team and S. Carman, C. Gordon and L. Meyers regarding the status of license applications; correspond with C. Carithers and M. Waxman regarding 403(b) plan assignment; liaise with E. Seaver regarding executive contract terminations; correspond with J. Armstrong and C. Carithers regarding pension Q&A; review and revise DEA notice and Board of Pharmacy notice letters prepared by C. Gordon; participate in a telephone conference with C. Carithers and N. Cassagne regarding assignment of the 403(b) plans	5/14/2015	Client, counsel, review NWC data	2
5/14/2015	L. Bailey	1.50	Review of contract assignment consent letters provided by WJMC counterparties; prepare updated summary regarding same; review of operating agreements governing WJMC joint venture interests; prepare interest assignment consent letters for client review.			
5/14/2015	C. Carithers	0.20	Telephone conference with M. Atkinson and N. Cassagne regarding 403(b) plan issues			
5/14/2015	S. Carman	0.70	Review and edit various regulatory notices and applications			
5/14/2015	E. Hamelin	0.10	Correspond with L. Bailey regarding consent matters			
5/14/2015	E. Seaver	0.40	Review agreements for drafting releases			
5/15/2015	M. Atkinson	2.40	Liaise with S. Carman regarding license application submissions; review and revise Closing Checklist; revise deposit transfer agreement based on comments provided by N. Cassagne and correspond with Foley regarding same;	5/15/2015	Client, review NWC data	2

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			correspond with N. Cassagne, S. Carman, L. Meyers and C. Gordon regarding license and permit transfer applications; participate in a telephone conference with N. Cassagne and C. Cahill regarding transaction status; liaise with L. Bailey regarding transaction status			
5/15/2015	L. Bailey	1.30	Prepare updated draft of interest consent letters for WJMC joint ventures; conference with E. Hamelin and opposing counsel regarding same; prepare updated draft of closing checklist; conference with M. Atkinson regarding same; review of contract assignment consent letters received from WJMC counterparties.			
5/15/2015	S. Carman	1.30	Review application materials; prepare for and confer with Medicaid officials and buyer's counsel; confer with buyer's counsel regarding strategy for transfers			
5/15/2015	E. Hamelin	1.70	Correspond with L. Bailey; assist with consent distribution to N.Cassagne; update online records and tracking chart with letters received; distribute same to L. Bailey, A. Netto and N. Cassagne			
5/15/2015	A. Netto	0.10	Calculate assignment consent letters that have been received and provide update to L. Bailey			
5/15/2015	E. Seaver	0.40	Review contracts for potential separation notices			
5/17/2015			No charges	5/17/2015	NWC analysis, client, email to Nancy	3
5/18/2015	M. Atkinson	1.30	Liaise with C. Gordon, S. Carman and L. Meyers regarding license transfers; participate in a telephone conference with J. Nemzoff regarding transition planning; participate in a telephone conference with N. Cassagne regarding consents process and correspond with N. Cassagne regarding same; liaise with L. Bailey regarding transaction next steps	5/18/2015	Client, counsel, financial closing issues, account security	3
5/18/2015	S. Carman	0.60	Confer with buyer's counsel regarding licensure transfers; including FCC permits			
5/18/2015	L. Samuelson	0.30	Review and respond to correspondence regarding title matters			
5/19/2015	M. Atkinson	4.50	Liaise with L. Bailey and A. Netto regarding updates to the Closing Checklist; liaise with S. Carman and C. Gordon regarding licensing; liaise with C. Carithers regarding transition of the 403(b) plan; participate in a telephone conference with D. Foshee and J. Nemzoff regarding transition planning; participate in a status update telephone conference with S. Gerenraich and L. Bailey; correspond with E. Rapier regarding AG status; correspond with N. Cassagne regarding open items; liaise with L. Bailey and A. Netto regarding schedules updates	5/19/2015	Counsel, client, financial analysis	4

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
5/19/2015	L. Bailey	2.80	Prepare updated draft of closing checklist; weekly conference call with opposing counsel regarding same; conference with client regarding process for assignment of payor agreements; conference with M. Atkinson regarding same; review of payor agreement assignment consent letters.			
5/19/2015	S. Carman	0.80	Confer with team regarding regulator filings and ambulances; research regarding same; review and edit regulator filings			
5/19/2015	A. Netto	1.10	Update closing checklist; attend closing conference call with M. Atkinson, L. Bailey and Foley team; email exchange with L. Bailey and M. Atkinson regarding next steps			
5/20/2015	M. Atkinson	5.20	Correspond with W. Osoba regarding property descriptions to be attached to the lease; correspond with D. Foshee, E. Rapier, N. Cassagne, L. Oliver, L. Bailey, A. Netto throughout the day regarding transaction next steps; review federal grant agreements; review AG supplemental request; participate in a telephone conference with C. Stromberg regarding status; participate in a telephone conference with L. Samuelson regarding title issues	5/20/2015	Client, counsel, review of AG data, NWC data, financial projections	5
5/20/2015	S. Carman	0.20	Review correspondence regarding Medicaid			
5/20/2015	O. Harraf	0.30	Review and retrieve FEMA related documents			
5/20/2015	A. Netto	1.80	Review new land surveys against surveys provided for signing to confirm updates; update closing checklist; draft tracking document for pre-closing documentation updates			
5/21/2015	M. Atkinson	3.00	Correspond with D. Foshee regarding transaction next steps; correspond with Foley, C. Cahill and E. Rapier regarding title issues; participate in a telephone conference with C. Gordon, S. Carman regarding regulatory issues; participate in a telephone conference with C. Gordon, L. Meyers and S. Carman regarding regulatory issues; participate in a telephone conference with J. Nemzoff regarding transaction next steps; draft correspondence to D. Foshee regarding transaction next steps; review closing checklist	5/21/2015	Counsel, client, review agenda data, UPL/NWC issues	2
5/21/2015	L. Bailey	0.90	Review of assignment and assumption agreements provided by counterparties to WJMC contracts; review of joint venture interest assignment letters; conference with client regarding same.			
5/21/2015	S. Carman	2.00	Review and analyze applications; prepare for and confer with buyer's counsel regarding applications			
5/21/2015	A. Netto	0.40	Draft document to track transition items for post-closing; update closing checklist			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
5/21/2015	L. Samuelson	0.20	Review and respond to correspondence regarding title matters			
5/21/2015	C. Stromberg	0.80	Review employee issues, NWC emails; call M. Atkinson			
5/22/2015	M. Atkinson	3.10	Participate in a telephone conference with N. Cassagne regarding transition services; prepare for and participate in weekly all-hands internal status telephone conference; liaise with C. Stromberg regarding transaction status; participate in a telephone conference with S. Carman, T. Foto and A. Greener regarding license transfers			
5/22/2015	L. Bailey	0.80	Weekly conference call regarding next steps to closing; review of assignment and assumption agreements relating to WJMC contracts; conference with E. Hamelin regarding same.	5/22/2015	Client, counsel	2
5/22/2015	S. Carman	0.70	Prepare for and confer with operations team and M. Atkinson regarding joint ventures and licensure matters			
5/22/2015	A. Netto	0.60	Attend pre-closing conference call with M. Atkinson, L. Bailey and members of WJMC; update closing checklist following the conference call			
5/23/2015			No charges	5/23/2015	Employee contracts, post closing issues, client	5
5/26/2015	M. Atkinson	1.60	Participate in a telephone conference with J. Nemzoff regarding the Deposit Account agreement; participate in weekly status update telephone conference with S. Gerenraich, L. Bailey, R. Guevara and L. Meyers	5/26/2015	Counsel, client, review deposit agreement	2
5/26/2015	L. Bailey	1.80	Review of contract assignment consent letters and assignment agreements provided by WJMC counterparties; weekly conference call with opposing counsel regarding next steps to closing; conference with M. Atkinson regarding same; review of WJMC contracts.			
5/26/2015	S. Carman	0.50	Review applications; confer with team regarding same			
5/26/2015	E. Hamelin	0.70	Correspond with L. Bailey regarding consents received; upload, organize and distribute same to N. Cassagne; update tracking chart			
5/26/2015	A. Netto	0.20	Update closing checklist in preparation for conference call with Foley			
5/27/2015	M. Atkinson	0.90	Participate in a telephone conference with C. Gordon, S. Carman and L. Meyers regarding 855R forms; liaise with L. Bailey regarding post-closing next steps and closing side letter	5/27/2015	Counsel, client, NWC, Merrill, transition patients	3
5/27/2015	L. Bailey	1.20	Conference with opposing counsel regarding process of assignment of WJMC contracts; review of contract assignment consent letters; conference with E. Hamelin regarding same; prepare updated draft of closing checklist.			
5/27/2015	S. Carman	0.70	Prepare for and confer with buyer's counsel regarding			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			applications; correspond with operations team regarding applications			
5/27/2015	E. Hamelin	0.30	Correspond with L. Bailey and A. Netto regarding package return and consents received			
5/27/2015	A. Netto	0.30	Email correspondence between E. Hamelin and L. Bailey regarding assignment consent letters			
5/27/2015	L. Samuelson	0.20	Review correspondence and issues regarding title and legal descriptions; comment on same			
5/28/2015	M. Atkinson	1.10	Participate in a telephone conference with N. Cassagne, A. Greener, C. Cahill and M. Browning regarding transition patient payments; update list of post-Closing next steps; liaise with L. Samuelson and W. O Soba about surveyor certification	5/28/2015	Review items for closing	2
5/28/2015	A. Netto	0.60	Update closing checklist and inquire about additional tasks to be addressed pre-closing; update post-closing transition task list			
5/28/2015	L. Samuelson	0.70	Review correspondence and issues regarding title and legal descriptions; comment on same			
5/29/2015	M. Atkinson	3.40	Participate in a telephone conference with C. Stromberg regarding transaction status and next steps; review and revise Closing Checklist; liaise with S. Carman regarding 855 applications; liaise with L. Samuelson regarding title issues; prepare funds flow memorandum; participate in weekly all- hands status update telephone conference; liaise with J. Nemzoff regarding transaction status	5/29/2015	Conf call with team, CSC agreement, transition patients	4
5/29/2015	S. Carman	0.80	Review and analyze correspondence regarding Medicare and Medicaid applications and applications; prepare for and confer with A. Greener regarding completing Medicare and Medicaid applications; correspond with buyer's counsel regarding same			
5/29/2015	E. Hamelin	1.30	Correspond with T. Brown, L. Bailey and A. Netto regarding returned package matters; work on resolving same			
5/29/2015	A. Netto	0.90	Update closing checklist; attend pre-closing conference call with M. Atkinson and WJMC team			
5/29/2015	C. Stromberg	0.80	Review emails and call M. Atkinson; advise on various issues			
6/1/2015	M. Atkinson	1.50	Revise Foley draft of CSC Partnership Agreement and liaise with J. Nemzoff regarding same; correspond with E. Rapier regarding transaction next steps; draft response to J. Nemzoff email regarding partnership agreement	6/1/2015	Review CSC, client counsel, Merrill	6
6/1/2015	L. Bailey	1.70	Review of joint venture interest assignment consent letters; review of corporate documents evidencing same; review of contracts provided by WJMC; conference with client regarding next steps to obtaining all required material consents; prepare			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
6/1/2015	S. Carman	0.10	updated draft of closing checklist.			
6/1/2015	E. Hamelin	0.70	Review correspondence			
6/1/2015	O. Harraf	0.20	Review consent letters received; organize, upload and distribute same; update tracking chart			
6/1/2015	A. Netto	0.30	Review certain retirement plans for West Jefferson Medical Center			
			Update closing checklist; review Master Lease Agreement exhibits against revised surveys			
6/2/2015	M. Atkinson	2.10	Participate in weekly lawyers status telephone conference with L. Bailey and Foley attorneys; liaise with O. Harraf regarding review of Parish Code; liaise with S. Carman regarding license transfers; liaise with E. Rapier regarding proposed changes to the CSC Partnership Agreement	6/2/2015	Client counsel, Merrill, CSC, check list	4
6/2/2015	L. Bailey	3.10	Review of joint venture interest assignment consent letters; conference with client regarding same; conference with client regarding obtaining material consents required for closing; weekly conference call with opposing counsel regarding next steps to closing and status of attorney general review and regulatory issues; review of contracts provided by WJMC.			
6/2/2015	S. Carman	0.60	Review materials from Board of Pharmacy; correspond with buyer's counsel regarding same			
6/2/2015	A. Netto	0.60	Attend pre-closing conference call with M. Atkinson, L. Bailey, and Foley team			
6/2/2015	L. Samuelson	0.40	Review correspondence regarding title and survey; discuss same with M. Atkinson			
6/3/2015	M. Atkinson	0.70	Liaise with J. Nemzoff, E. Rapier and L. Bailey regarding transaction status and next steps	6/3/2015	Client counsel, Merrill, CSC, non-compete	4
6/3/2015	L. Bailey	1.80	Prepare updated drafts of joint venture interest assignment consent letters for client; conference with E. Hamelin and client regarding same; review of CEA disclosure schedules and summarize schedules which may need to be updated at closing.			
6/3/2015	E. Hamelin	0.20	Correspond with T. Brown; correspond with L. Bailey; distribute tracking chart to T. Brown			
6/3/2015	A. Netto	0.40	Compare post-closing checklist from E. Rapier against internal Hogan Lovells post-closing checklist and incorporate comments			
6/3/2015	C. Stromberg	1.50	Review emails; call M. Atkinson regarding partnership agreement; competition issues; closing conditions, etc.			
6/4/2015	M. Atkinson	1.40	Prepare revised post-Closing checklist; correspond with E. Rapier and J. Nemzoff regarding transition services agreement;	6/4/2015	Client counsel, CSC, AG issues, cash and closing calculation, employee leasing, transition services	5

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
6/4/2015	L. Bailey	2.10	participate in telephone conferences with E. Rapier and J. Nemzoff regarding AG application process			
6/4/2015	E. Hamelin	0.40	Review of contract assignment consent letters for WJMC contracts; conference with E. Hamelin regarding same; conference with representatives from Premier, Inc. regarding assignment of WJMC interest in Premier entities to Newco; conference with LCMC counsel regarding same; prepare draft side letter waiving closing condition that Newco receive WJMC's interest in Associated Hospital Services; prepare updated draft of closing checklist.			
6/4/2015	O. Harraf	1.10	Correspond with N. Cassagne; correspond with L. Bailey regarding tracking chart matters; follow-up with N. Cassagne and T. Brown regarding same			
6/4/2015	A. Netto	0.30	Review Parish ordinances that would require to be amended as a result of the transaction			
6/4/2015			Update closing checklist			
6/5/2015	M. Atkinson	2.50	Participate in a telephone conference with S. Carman, C. Gordon and L. Meyers regarding the license and permit transfer process; participate in a telephone conference with C. Stromberg regarding transaction status; participate in a telephone conference with Aon Hewitt, J. Armstrong and the WJMC team regarding pension plan treatment options; liaise with O. Harraf regarding proposed changes to the Parish Code	6/5/2015	Client counsel, pension call, AG issues	4
6/5/2015	L. Bailey	0.40	Review of contract assignment consent materials received from client counterparties; conference with E. Hamelin regarding same.			
6/5/2015	S. Carman	0.50	Prepare for and confer with buyer's counsel and others regarding licensure transfers and applications			
6/5/2015	O. Harraf	2.60	Review of Parish Ordinances that would required to be amended as a result of the transaction; telephone conference with M. Atkinson regarding the same			
6/7/2015	C. Stromberg	0.80	Review closing agenda, pension emails, etc.; identify open issues for pre-closing			
6/8/2015	M. Atkinson	4.10	Prepare for and participate in a telephone conference with S. Carman regarding license transfers for pharmacy operations; liaise with O. Harraf regarding proposed amendment to Parish Code; liaise with J. Nemzoff regarding transaction status; review escrow deposit agreement in connection with bond defeasance; participate in a telephone conference with E. Rapier and C. Stromberg regarding Parish Council meeting	6/8/2015	Client counsel, data request and review	3
6/8/2015	L. Bailey	3.20	Review of material consents for contract assignments;			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			conference with E. Hamelin regarding same; prepare draft side letter regarding closing condition that Newco obtain WJMC's membership in Associated Hospital Services; conference with M. Atkinson regarding same; prepare updated draft of closing checklist; prepare open items summary regarding same.			
6/8/2015	S. Carman	0.40	Confer with team regarding strategy for licensure matters			
6/8/2015	O. Harraf	2.90	Draft amendments to Parish Ordinances reflecting the terms of the contemplated transaction			
6/8/2015	C. Stromberg	1.50	Call with Rapier; call with Nemzoff; review closing list; review Aon presentation on pension options			
6/9/2015	H. Atkeson	0.20	Conference with M. Atkinson regarding escrow agreement	6/9/2015	Meeting prep, client counsel, data review.	8
6/9/2015	M. Atkinson	2.10	Review and revise Laundry Services Agreement termination letters; prepare for and participate in weekly lawyer's status call; correspond with Becknell Law Firm regarding bond escrow agreement; prepare list of discussion topics for Parish Council meeting			
6/9/2015	L. Bailey	2.40	Prepare updated draft of closing checklist; weekly conference call with LCMC counsel regarding next steps to closing; review of material consents schedule; review of contract assignment consents received from WJMC counterparties; conference with WJMC regarding consents to be obtained; conference with M. Atkinson regarding same.			
6/9/2015	S. Carman	0.60	Prepare for and confer with A. Greener regarding status of various regulatory matters; correspond with buyer's counsel and local counsel regarding various regulatory matters			
6/9/2015	O. Harraf	1.90	Review and revise the recommended Ordinance Amendments; telephone conference with M. Atkinson regarding the same			
6/9/2015	A. Netto	0.40	Update closing checklist; attend conference call with M. Atkinson, L. Bailey, and Foley team to discuss pre-closing matters			
6/9/2015	C. Stromberg	2.00	Discuss with Atkinson issues for Board; call with Rapier; review emails, financials, etc.; prepare to respond to questions on next steps and plan			
6/10/2015	M. Atkinson	4.00	Review mark-up of Parish Code prepared by O. Harraf; prepare for and participate in the Parish Council meeting via telephone conference; review Foley's proposed changes to the CSC Partnership Agreement and revise same	6/10/2015	Meeting with Ben Zhang, council meeting, data review	8
6/10/2015	S. Carman	0.20	Correspond with team regarding licensure matters			
6/10/2015	C. Stromberg	1.00	Conference call with Parish			
6/11/2015	M. Atkinson	3.70	Review correspondence between J. Nemzoff and N. Cassagne	6/11/2015	counsel Client counsel, Merrill, CSC review, AG issues, NWC	5

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			regarding changes to financials; participate in a telephone conference regarding proposed amendments to the Parish Code with O. Harraf and review and revise mark-up of same; participate in a telephone conference with J. Nemzoff regarding transaction status; participate in a telephone conference with L. Bailey, O. Harraf and A. Netto regarding transaction status; revise CSC Partnership Agreement and liaise with local counsel regarding same			
6/11/2015	L. Bailey	2.70	Review of contract assignment consent letters provided by WJMC counterparties; review of CEA disclosure schedules and closing requirements related to consents; conference with client regarding material consents to be obtained; conference with E. Hamelin regarding same; prepare updated draft of closing checklist; internal team conference call regarding next steps to closing; conference with O. Harraf regarding same.			
6/11/2015	O. Harraf	2.30	Telephone conference with the internal Hogan Lovells team regarding the status of closing; review amendments to the Laundry Services termination letters; review and revise the amendments to Parish Ordinances			
6/11/2015	A. Netto	0.80	Conference call regarding closing items with M. Atkinson, L. Bailey, O. Harraf			
6/11/2015	E. Seaver	0.40	Review agreements to draft separation and release			
6/12/2015	M. Atkinson	1.30	Participate in weekly all hands telephone conference; liaise with C. Stromberg regarding transaction status			
6/12/2015	L. Bailey	1.00	Weekly internal conference call regarding next steps to closing and attorney general review process; review of contract assignment consent letters provided by HL counterparties; conference with E. Hamelin regarding same.	6/12/2015	issues Client counsel, status call, NWC issues, AG issues	5
6/12/2015	S. Carman	0.30	Prepare for conference with team and buyer's counsel; correspond with buyer's counsel regarding licensure matters			
6/12/2015	E. Hamelin	0.20	Review package received; correspond with L. Bailey and A. Netto regarding same			
6/12/2015	C. Stromberg	3.80	Review ECG report; prepare for call; conference call with team; review and revise letter to AG; review other AG exhibits; review open issues in TSA, etc. for closing			
6/15/2015	M. Atkinson	3.40	Participate in a telephone conference regarding licensing with	6/15/2015	Client counsel, Chip, NWC issues, review of financials, AG issues	4

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			C. Gordon, S. Carman and L. Meyers; participate in a telephone conference with O. Harraf and C. Stromberg regarding proposed amendments to the Parish Code and liaise with Parish regarding same; participate in a telephone conference with A. Netto, O. Harraf and L. Bailey regarding transaction status and next steps; participate in a telephone conference with M. Waxman, S. Gerenraich, L. Bailey and E. Rapier regarding the AG approval process; liaise with A. Netto regarding funds flow agreement			
6/15/2015	L. Bailey	5.10	Team conference call regarding next steps to closing; conference with counsel for LCMC regarding attorney general review process and status; prepare closing task list allocating responsibility for all open items; prepare updated draft of closing side letter addressing Associated Hospital Services; review of termination letters for WJMC's interest in same; prepare summary of material consents required; conference with client regarding same.			
6/15/2015	S. Carman	0.90	Prepare for and confer with buyer's counsel and team regarding licensure matters; correspond with A. Greener regarding pharmacy matter			
6/15/2015	E. Hamelin	0.40	Correspond with L. Bailey regarding consent letter request received from T. Brown; review online records; distribute same; update online tracking chart with green card received and receipts received			
6/15/2015	O. Harraf	1.80	Review and revise the termination notices for the laundry service arrangements; review and revise the proposed Amendments to Parish Ordinances			
6/15/2015	A. Netto	3.30	Attend pre-closing conference call with M. Atkinson, L. Bailey, O. Harraf; review all exhibits and ancillary agreements to identify open issues to be addressed and completed prior to close; begin converting ancillary agreements into execution form; begin drafting funds flow memorandum			
6/15/2015	C. Stromberg	1.00	Review draft changes to Ordinances; call with M. Atkinson			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
6/16/2015	M. Atkinson	4.40	Review Closing task checklist prepared by L. Bailey; correspond with A. Netto and L. Bailey regarding finalization of exhibits to the Master Hospital Lease; meet with A. Netto to discuss flow of funds document; participate in telephone conferences with C. Stromberg and J. Nemzoff regarding transaction status; participate in weekly status update telephone conference with M. Waxman, S. Gerenraich, L. Bailey and R. Guevara; participate in a telephone conference with C. Stromberg, E. Rapier, J. Nemzoff and D. Foshee regarding AG approval process; participate in a telephone conference with S. Gerenraich regarding Partnership Agreement; draft letter to Parish Council; review reps and warranties bring down certificates	6/16/2015	Client counsel, Madeline, AG call, NWC Issues	5
6/16/2015	L. Bailey	4.70	Prepare draft transition services agreement for post closing arrangement between Newco and District; prepare updated draft of closing checklist; weekly conference call with opposing counsel regarding next steps to closing; prepare updated closing task list; conference with opposing counsel and counsel for Premier, Inc. regarding assignment of client's interest to Newco; conference with M. Atkinson regarding same.			
6/16/2015	E. Hamelin	0.10	Follow-up with L. Bailey regarding returned consent letter 117			
6/16/2015	A. Netto	2.70	Draft bring down certificates for closing; make edits to funds flow memorandum; attend pre-closing conference call with M. Atkinson, L. Bailey and Foley team			
6/16/2015	C. Stromberg	2.50	Review correspondence on AG presentation; add plan for use of proceeds, etc.; draft letter to Parish at request of Parish Attorney			
6/17/2015	M. Atkinson	1.10	Review letter to the Parish Council; participate in a telephone conference with E. Rapier and S. Carman regarding vehicle title transfers; participate in a telephone conference with L. Bailey regarding transaction next steps	6/17/2015	Client Counsel	2
6/17/2015	L. Bailey	3.60	Prepare initial draft of post-closing TSA between Newco and District; prepare draft termination letters related to WJMC's relationship with Associated Hospital Services, Inc.; review of contract assignment consent letters; conference with client regarding same; team conference call regarding next steps to closing.			
6/17/2015	S. Carman	0.10	Confer with counsel regarding licensure transfers			
6/17/2015	O. Harraf	0.30	Review and revise the Management Agreement Termination Notice, the PCA Termination Notice, and Membership Termination Notice			
6/17/2015	E. Seaver	1.60	Draft severance agreements for executives			
6/17/2015	C. Stromberg	0.30	Finalize letter			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
6/18/2015	M. Atkinson	3.30	Review LCMC and Newco reps and warranties bringdown certificates and funds flow memorandum prepared by A. Netto; review and revise Transition Services Agreement prepared by L. Bailey; participate in a telephone conference with L. Meyers, N. Cassange and M. Adcock regarding vehicle title transfers	6/18/2015	Client Counsel	2
6/18/2015	L. Bailey	2.90	Conference with client regarding updates to CEA disclosure schedules for closing; review of disclosure schedules regarding process and likely missing items; conference with O. Harraf regarding same; prepare updated draft of closing checklist; prepare updated draft of CEA side letter.			
6/18/2015	E. Hamelin	0.70	Review returned package received; correspond with L. Bailey regarding same and T. Brown request; assist with consent distribution; follow-up with T. Brown regarding consent 117			
6/18/2015	O. Harraf	0.60	Telephone conference with L. Bailey, N. Cassagne, and M. Browning regarding the necessary updates to the Schedules			
6/18/2015	A. Netto	1.20	Revise Officer's Certificates and Funds Flow Memorandum; update closing checklist			
6/18/2015	E. Seaver	0.10	Draft release agreement for executives			
6/19/2015	M. Atkinson	2.30	Finalize draft transition services agreement and funds flow; participate in a licensing update telephone conference with L. Meyers, S. Carman and C. Gordon; participate in a telephone conference with J. Nemzoff regarding funds flow; participate in all-hands weekly status update telephone conference	6/19/2015	Conference call with team and Amdeline, review funds flow, review transition, services, counsel client	5
6/19/2015	L. Bailey	3.00	Weekly conference call regarding next steps to closing; review of items related to updated CEA disclosure schedules; conference with WJMC regarding same and regarding status of material consent letters; prepare updated draft of closing side letter; prepare updated draft of closing checklist; conference with M. Atkinson regarding next steps to closing.			
6/19/2015	S. Carman	0.70	Prepare for and confer with team regarding open items for licensure transfers			
6/19/2015	E. Hamelin	0.40	Review correspondence received from T. Brown; correspond with L. Bailey regarding same; update tracking chart and online records; follow-up with T. Brown regarding consents received			
6/19/2015	C. Stromberg	0.50	Call and review and respond to emails on AG process			
6/22/2015	M. Atkinson	3.10	Participate in preparatory calls with E. Rapier and J. Nemzoff and C. Stromberg; liaise with W. Osoba regarding real estate issues; liaise with L. Bailey regarding schedule updates; participate in a telephone conference with J. Stuckey and L. Bailey regarding partnership agreement; participate in a telephone conference with the WJMC negotiating team, E.	6/22/2015	Client counsel, AG call, Merrill	4

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
6/22/2015	L. Bailey	4.80	Rapier and the AG's office regarding transaction status; participate in a telephone conference with J. Nemzoff regarding AG approval process Prepare draft closing side letter; conference with M. Atkinson regarding same; conference call with local counsel regarding community partnership agreement; prepare updated draft of task list and closing checklist; conference with client regarding updates to CEA disclosure schedules; prepare updated draft of same; review of contract assignment consent letters.			
6/22/2015	E. Hamelin	0.80	Correspond with T. Brown regarding consent letter requests; correspond with L. Bailey regarding same; distribute same; follow-up with L. Bailey regarding additional requests; assist with distribution of same to T. Brown			
6/22/2015	A. Netto	1.20	Begin review of newly uploaded contracts in Intralinks; update disclosure schedules and create list of newly required assignment consent letters as necessary			
6/22/2015	L. Samuelson	0.20	Review correspondence; discuss issues with M. Atkinson			
6/22/2015	C. Stromberg	1.00	Review correspondence from AG and OIG, prepare responses for meeting; call			
6/23/2015	M. Atkinson	3.80	Meet with A. Netto and L. Bailey regarding transaction next steps; revise Closing Checklist; review and revise AHS agreement terminations; review and revise closing side letter; correspond with J. Nemzoff regarding AG application; participate in a weekly status update telephone conference with M. Waxman, S. Gerenraich, L. Bailey and R. Guevara; revise Appendix P to AG application and liaise with C. Stromberg regarding same	6/23/2015	Client counsel, Merrill, LCMC, Appendix R prep	6
6/23/2015	L. Bailey	4.20	Conference call with opposing counsel regarding next steps to closing; conference with O. Harraf and A. Netto regarding same; prepare updated bringdown disclosure schedules based on review of materials provided by WJMC; prepare updated draft of closing side letter; prepare updated draft of notice of lease; review of WJMC joint venture assignment consent letters returned by counterparties.			
6/23/2015	S. Carman	0.10	Confer regarding Medicare matters			
6/23/2015	E. Hamelin	0.10	Review correspondence received from T. Brown and L. Bailey regarding issues with consent letter received			
6/23/2015	A. Netto	3.40	Attend conference call with M. Atkinson and L. Bailey regarding additional contracts; attend pre-closing conference call with M. Atkinson, L. Bailey and Foley team; update closing checklist; review additional contracts submitted to Intralinks			
6/23/2015	C. Stromberg	1.50	Review and redraft report on uses; review many emails; call			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
with M. Atkinson; prepare for Parish Council meeting						
6/24/2015	M. Atkinson	3.70	Review exhibit to the AG application prepared by J. Nemzoff; liaise with C. Stromberg regarding Parish Council executive session; correspond with L. Bailey and A. Netto regarding contracts review; review and revise Closing Side Letter; participate in Parish Council Meeting Executive Session via telephone conference; liaise with A. Greener, S. Carman, C. Gordon and L. Meyers regarding licensing issues	6/24/2015	Council mtg, client counsel, Merrill, Appendix R	8
6/24/2015	L. Bailey	6.20	Review of updated disclosure schedule materials provided by WJMC; prepare bringdown schedules for closing; conference with O. Harraf and A. Netto regarding same; conference with client regarding same; conference with opposing counsel regarding treatment of WJMC interests in Premier Inc. prior to closing; prepare updated closing side letter; conference with O. Harraf regarding same.			
6/24/2015	S. Carman	0.70	Confer with G. Imseis regarding background screening; correspond with team regarding pharmacy applications; prepare for and confer with team regarding permit transfer; prepare for and confer with A. Greener regarding Medicare applications			
6/24/2015	O. Harraf	0.40	Conference with L. Bailey regarding preparation of closing documents			
6/24/2015	A. Netto	2.90	Review additional contracts uploaded to Intralinks; conference call with L. Bailey and O. Harraf regarding the same			
6/24/2015	L. Samuelson	0.40	Review documents and comment on title notice of lease			
6/24/2015	C. Stromberg	1.00	Review new emails on various deal events; conference call with Parish			
6/25/2015	H. Atkeson	0.30	Correspondence regarding defeasance matters	6/25/2015	Client counsel, Appendix \$, Merrill	4
6/25/2015	M. Atkinson	2.80	Liaise with E. Rapier and J. Nemzoff to finalize Appendix R of the AG submission; review and revise CEA side letter; participate in a telephone conference with C. Cahill, L. Samuelson, W. Osoba and E. Rapier to discuss open title issues; finalize comments to Owner's Affidavit and Lease Notice			
6/25/2015	L. Bailey	1.60	Review of materials related to updated CEA disclosure schedules; conference with client and O. Harraf regarding same; review of closing side letter and other ancillary agreements; conference with O. Harraf regarding same.			
6/25/2015	O. Harraf	2.10	Perform diligence on certain contracts			
6/25/2015	A. Netto	1.70	Review additional contracts uploaded to intralinks; update closing checklist			
6/25/2015	L. Samuelson	0.80	Review documents; comment on title affidavit and notice of lease; participate in conference call regarding title issues			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
6/25/2015	C. Stromberg	1.00	Conference call with Parish; review financial issues and emails; respond regarding ECG valuation			
6/26/2015	M. Atkinson	5.70	Review correspondence regarding AG review; participate in weekly licensing update call with S. Carman, C. Gordon and L. Meyers; liaise with V. Brennan regarding finalization of trademark license agreement; revise title affidavit per comments from J. Stuckey; liaise with E. Seaver regarding employment agreement terminations; liaise with J. Nemzoff regarding transaction next steps; liaise with O. Harraf regarding transaction next steps	6/26/2015	Client counsel, NWC conf call	4
6/26/2015	V. Brennan	0.20	Review e-mail from N. Gage regarding TMLA; follow-up with M. Atkinson and L. Bailey re same			
6/26/2015	S. Carman	1.70	Review and analyze licenses; edit schedules; prepare for and confer with buyer's counsel regarding licensure transfers; review correspondence with regulators			
6/26/2015	O. Harraf	6.70	Perform diligence on contacts; review and revise the Schedules; telephone conference with WJMC and the Parish regarding the status of the transaction			
6/26/2015	A. Netto	1.40	Update closing checklist; attend conference call with M. Atkinson, O. Harraf, and client regarding pre-closing open items; conference call with O. Harraf regarding additional contracts that were added to Intralinks and strategy for addressing the same			
6/26/2015	E. Seaver	1.40	Draft separation waiver and release forms for executives			
6/26/2015	C. Stromberg	0.50	Emails and calls with J. Nemzoff et al regarding AG and finances and valuation			
6/27/2015	A. Netto	5.00	Review additional contracts added to Intralinks and update Disclosure Schedules as appropriate; review legal description of land surveys and insert into form of Master Hospital Lease			
6/28/2015	A. Netto	3.30	Review additional contracts added to Intralinks and update Disclosure Schedules accordingly			
6/29/2015	S. Carman	0.80	Analyze licenses; edit schedules			
6/30/2015	M. Atkinson	2.70	Liaise with J. Nemzoff regarding transaction status and next steps; meet with H. Katz to discuss real estate issues in connection with the transaction; review and revise Closing Checklist; participate in a telephone conference with LCMC, N. Cassagne, S. Carman and L. Meyers regarding continuation of	6/30/2015	Client counsel, Merrill, NWC issues	3

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
6/30/2015	V. Brennan	0.10	340B program; participate in weekly attorney's call with Foley, O. Harraf and R. Guevara			
6/30/2015	S. Carman	0.90	Confer with M. Atkinson and L. Bailey regarding closing checklist item			
6/30/2015	O. Harraf	1.80	Prepare for and confer with buyer's team regarding pharmacy matters; confer with team regarding same			
6/30/2015	H. Katz	2.60	Telephone conference with S. Gerenraich, M. Waxman, and M. Atkinson regarding the status of the closing; finalize the Laundry Services termination notice; perform diligence and update the Schedules			
6/30/2015	A. Netto	2.40	Review comments to disclosure schedules and revise schedules			
			Review additional contracts uploaded to Intralinks and update Disclosure Schedules as necessary; update closing checklist; attend pre-closing conference call with M. Atkinson, O. Harraf, and Foley team			
7/1/2015	M. Atkinson	0.30	Correspond with O. Harraf and A. Netto regarding transaction next steps	7/1/2015	Client, Counsel	1
7/1/2015	V. Brennan	0.10	Confer further with M. Atkinson and L. Bailey regarding closing checklist item		Communication with client regarding liability for insurance - Ed Rapier - Ed Rapier	
7/1/2015	O. Harraf	6.90	Review recently added contracts		Communication with client & counsel regarding financial statements & NWC Madeline Browning, TPalmatier, Ed - Madeline Browning, TPalmatier, Ed Rapier, Meaghan Atkinson, Chip Cahill, Deborah Foshee, David McClintock	
7/1/2015	A. Netto	1.80	Review recently added contracts and update disclosure schedules as necessary			
7/2/2015	M. Atkinson	1.40	Participate in a telephone conference with J. Stuckey regarding lease assignment; meet with O. Harraf and A. Netto regarding transaction status and next steps; correspond with N. Cassagne regarding termination of trademark license; review and revise the Closing Checklist	7/2/2015	Client, Counsel, NWC	2
7/2/2015	V. Brennan	0.20	Confer further with M. Atkinson and L. Bailey regarding agreement termination; provide update to N. Gage		Communication with client & counsel regarding financial - Ed Rapier, Meaghan Atkinson	
7/2/2015	S. Carman	0.10	Correspond with C. Gordon regarding regulatory matters		Communication with client & counsel regarding insurance - Ed Rapier, Chip Cahill	
7/2/2015	R. Cooper	1.50	Discuss scope of assignment; review legal descriptions, underlying agreement and surveys		Communication with client & counsel regarding NWC. - Madeline Browning, TPalmatier, Ed Rapier, Meaghan Atkinson, Chip Cahill, Deborah Foshee, David, Nancy Cassagne	
7/2/2015	O. Eori	1.50	Print and organize lease documents			
7/2/2015	O. Harraf	4.40	Review and schedule recently added contracts; perform general diligence in anticipation of closing; telephone			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/2/2015	A. Netto	4.70	conference with H. Katz regarding real estate leases Review additional contracts added to Intralinks; meet with R. Cooper regarding review of new site maps and legal descriptions for Master Hospital Lease			
7/3/2015	M. Atkinson	2.20	Review and revise Closing Checklist; correspond with O. Harraf. A. Netto, N. Cassagne, L. Bailey, E. Rapier and J. Nemzoff regarding open items and transaction next steps	7/3/2015	NWC issues Communication with counsel regarding audited financials. - Meaghan Atkinson Communication with client & counsel regarding NWC. - Madeline Browning, Deborah Foshee, Ed Rapier, Chip Cahill, Tpalmatier Communication with Merrill Lynch regarding NWC. - Nick Donkar, Ohki Murai, Brent McDonald, Frank Ferramosca, Brett Southworth	1
7/3/2015	S. Carman	0.10	Correspond with M. Atkinson regarding pending matters			
7/3/2015	O. Harraf	2.10	Update consent letters for the Laundry Services arrangements; review and revise the Schedule			
7/4/2015	L. Bailey	0.40	Review of draft CEA side letter to be executed at closing; conference with M. Atkinson regarding same; conference with O. Harraf regarding status of items related to closing requested from client.			
7/5/2015	O. Harraf	3.00	Review and revise the Contracts Matrix; review newly added contract and input information in the matrix			
7/6/2015	M. Atkinson	2.30	Review correspondence regarding the AG approval process; revise Closing Checklist; participate in a telephone conference with S. Gerenraich regarding employment agreement release language; participate in weekly internal all-hands call; liaise with C. Cahill regarding owner's affidavit; review and revise laundry termination letters	7/6/2015	Client, Counsel Conf. Call Closing Issues WJMC - LCMC transition tasks weekly call. - Weekly Call Discussion with client & counsel regarding LCMC CEA Resolution. - Deborah Foshee, Ed Rapier, Meaghan Atkinson Discussion with client & counsel regarding closing checklist. - Ed Rapier, Meaghan Atkinson, Clifford Stromberg, Chip Cahill, Deborah Foshee, David McClintock Communication with client & AG regarding valuation opinion. - Brent McDonald Communication with client & counsel regarding Laundry Services Termination. - Ed Rapier, Meaghan Atkinson Communication with counsel regarding conference call. - Meaghan Atkinson Communication with client regarding billing - Ed Rapier	3
7/6/2015	R. Cooper	3.00	Review legal descriptions, underlying agreement and surveys; determine appropriate placement of revised legal descriptions			
7/6/2015	O. Harraf	9.20	Review and schedule recently added contracts			
7/6/2015	A. Netto	7.00	Review additional contracts and leases added to the data room and update disclosure schedules accordingly; incorporate comments to Funds Flow Memorandum; update closing checklist; incorporate new legal descriptions and site maps into form of Master Lease and circulate for review			
7/6/2015	C. Stromberg	1.00	Review updated closing agenda			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/7/2015	M. Atkinson	2.10	Participate in weekly status update telephone conference with the WJMC transactions team and bond counsel; participate in a telephone conference with the WJMC transactions team to discuss next steps in connection with the AG application process; correspond with D. Foshee regarding the CSC Partnership Agreement; liaise with O. Harraf and A. Netto regarding due diligence review and other open items; correspond with B. Earnest regarding fund flow memorandum; correspond with N. Cassagne regarding open items	7/7/2015	Valuation Issues, Client, Counsel, Merrill, Conf. Calls, AG Application, Next Steps Communication with client & counsel regarding Public Hearing - Ed Rapier, Meaghan Atkinson, Chip Cahill, Brent McDonald, Clifford Stromberg, David McClintock Discussion with counsel regarding AG letter/Valuation. - Clifford Stromberg, Meaghan Atkinson Communication with client & counsel regarding contract admendment. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Brent McDonald, Clifford Stromberg, David McClintock Communication with counsel regarding AG advisor. - Clifford Stromberg, Meaghan Atkinson, Adam Kline Communication with client & counsel regarding Community Services Collaborative as a limited liability partnership versus a general partnership. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Brent McDonald, Clifford Stromberg, David McClintock Conference call with client & counsel to discuss AG application and next steps. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Brent McDonald, Clifford Stromberg, David McClintock Communication with client & counsel regarding AG additional information request. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Brent McDonald, Clifford Stromberg, David McClintock Communication with client regarding billing - Ed Rapier	4
7/7/2015	O. Harraf	4.70	Update the contracts matrix, review and revise the Schedule, review recently added contracts			
7/7/2015	A. Netto	4.60	Revise matrix of newly added contracts; coordinate with O. Harraf to summarize new documents added to data room for purposes of disclosing to Foley; attend pre-closing call with M. Atkinson, O. Harraf and Foley; update funds flow memorandum			
7/7/2015	C. Stromberg	1.80	Call with team; review AG letter; call with M. Waxman; review ECG report and suggest changes			
7/8/2015	M. Atkinson	1.30	Review and revise due diligence abstract chart of new contracts prepared by O. Harraf and A. Netto and liaise with O. Harraf and A. Netto regarding same	7/8/2015	Client, Counsel, AG Issues Communication with client & counsel regarding Master Lease - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with client & counsel regarding AG issues - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Call with Greg Feirn - Greg Feirn	2
7/8/2015	S. Carman	0.20	Correspondence regarding regulatory notices			
7/8/2015	O. Harraf	8.80	Review and update the contract matrix to share with Foley and LCMC; review and revise the Schedule			
7/8/2015	A. Netto	7.60	Review contracts and update chart tracking each new entry in the data room			
7/9/2015	M. Atkinson	2.00	Review diligence matrixes and liaise with L. Bailey, O. Harraf and A. Netto regarding same; liaise with J. Nemzoff regarding AG application next steps; participate in a telephone conference with T. Foto, L. Bailey and N. Cassagne regarding	7/9/2015	Client, Counsel, Merrill, AG Issues Communication with client & counsel regarding Master Lease - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock, Deborah Forshee	2

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/9/2015	L. Bailey	6.60	GSQN consent; liaise with A. Netto and W. Osoba regarding updates to the Master Hospital Lease Prepare updated draft of CEA closing side letter; conference with M. Atkinson regarding same; review of contracts entered into by client since signing; prepare summary of same; conference with opposing counsel regarding same; prepare updated draft of closing checklist; prepare updated draft of CEA disclosure schedules; conference with M. Atkinson and client regarding status of joint venture and material consents to assignment for client contracts.		Communication with client & counsel regarding LCMC Valuation/AG issues. - Chip Cahill, Meaghan Atkinson, Ed Rapier, Deborah Forshee, Clifford Stromberg, MWaxman, Sgerenraich Communication with client regarding lack of communication with LCMC - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	
7/9/2015	V. Brennan	0.10	Review e-mail from M. Atkinson regarding agreement termination			
7/9/2015	H. Katz	0.50	Review revisions to schedules and new lease updates; send email regarding same			
7/9/2015	A. Netto	5.80	Finalize chart containing new contracts added to the data room; update closing checklist; update Exhibits to Master Hospital Lease			
7/10/2015	M. Atkinson	3.10	Participate in weekly all hands call with the WJMC transactions team; liaise with L. Bailey regarding open items; liaise with J. Nemzoff and H. Silver regarding private letter rulings surrounding FMV; finalize draft release language for employment agreements and liaise with M. DeLarco regarding same; correspond with W. Osoba regarding Master Hospital Lease	7/10/2015	Client, Counsel, Merrill, Greg Ferin, AG Issue, Conf. Call Communication with Greg Ferin regarding Valuation - Greg Feirn Communication with client & counsel regarding Valuation. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock, Brent McDonald Conference call with client & counsel to discuss - Ed Rapier, Meaghan Atkinson	5
7/10/2015	L. Bailey	4.40	Weekly internal conference call regarding next steps to closing; conference with client and opposing counsel regarding status of outstanding material consents; prepare updated draft of owner's affidavit for client property; conference with A. Netto regarding same; prepare updated draft of CEA closing side letter; conference with opposing counsel regarding status of client contracts entered into since signing.		Communication with client & counsel regarding AG issues. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock, Deborah Forshee Communication with client regarding June financials. - Madeline Browning, TPalmatier, Ed Rapier, Chip	
7/10/2015	S. Carman	0.60	Prepare for and confer with team regarding regulatory notices; correspond regarding 340B program			
7/10/2015	M. DeLarco	0.60	Telephone with M. Atkinson regarding release of claims in offer letters; revise release language			
7/10/2015	E. Hamelin	1.70	Correspond with A. Netto; start to prepare for consent distribution			
7/10/2015	J. Montague	2.10	Research cases or rulings supporting the position that an appraisal is unnecessary to establish fair value in the context of competitive bidding situation; correspond with H. Silver			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/10/2015	A. Netto	1.80	regarding same Coordinate next round of assignment consent letters to be sent to third parties; begin populating chart with required information			
7/10/2015	H. Silver	1.70	for mail merge for assignment consent letters Review M. Atkinson voicemail; telephone conference with M. Atkinson; review M. Atkinson emails regarding fair value issue regarding transaction; review IRS rulings and regulations regarding J. Nemzoff comments; telephone conference with J. Montague			
7/11/2015	H. Silver	0.40	Review J. Montague email and attachments			
7/11/2015	C. Stromberg	1.30	Review and obtain materials on valuation and consideration of taxes; review and revise side letter; email on AG, etc.			
7/12/2015	J. Montague	3.70	Research IRS rulings and other sources regarding proper valuation of a business sold to a tax-exempt organization; correspond with H. Silver regarding same			
7/12/2015	H. Silver	0.90	Review C. Stromberg email questions; email to J. Montague; review research results and email to C. Stromberg and M. Atkinson; research regarding valuation issue			
7/13/2015	L. Bailey	3.90	Prepare updated draft of owner's affidavit for client property; conference with local counsel regarding same; prepare updated draft of CEA disclosure schedules; prepare updated draft of closing checklist; conference with A. Netto regarding same; conference with M. Atkinson regarding current status of transaction documents outstanding; conference with opposing counsel regarding same and outstanding material consents.	7/13/2015	Client, FMV Issues Communication with client regarding billing - Ed Rapier Communication with client regarding Fair Market Value issues. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with client regarding AG email. - Brent McDonald, Greg Feirn, Rick Guevara	2
7/13/2015	S. Carman	0.20	Correspond with team regarding regulatory filings			
7/13/2015	E. Hamelin	1.90	Work on finalizing materials and letters for additional distribution; correspond with A. Netto regarding same			
7/13/2015	A. Netto	2.00	Coordinate additional round of assignment consent letter distribution; update closing checklist			
7/13/2015	H. Silver	0.90	Follow-up on fair value issue			
7/14/2015	L. Bailey	6.60	Weekly conference call with opposing counsel regarding next steps to closing; prepare updated draft of closing checklist; prepare updated summary of material consent status; prepare updated draft of master hospital lease after discussion with local counsel; prepare executive employment agreement summary; review of proposed changes to material contract assignment agreement proposed by opposing counsel; conference with client regarding same; conference with counsel for landlord of property leased by client regarding assignment of client's lease.	7/14/2015	Client, FMV Issue, Merrill Communication with client regarding AG email. - Brent McDonald Communication with client regarding public bid requirement. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with client regarding Fair Market Value. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with Merrill Lynch regarding FMV/AG. - Brent McDonald	2

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/14/2015	S. Carman	0.10	Correspond with team regarding 340B program			
7/14/2015	E. Hamelin	4.30	Work on finalizing consent distributions; prepare tracking chart			
7/14/2015	A. Netto	2.50	Review and update disclosure schedules; attend conference call with L. Bailey and Foley team regarding pre-closing matters; make additional changes to Master Hospital Lease; research executive compensation information for E. Rapier			
7/15/2015	L. Bailey	3.50	Review of assignment and assumption agreement materials provided by client counterparty; conference with client regarding same; conference with counsel for landlord owning property leased by client regarding consent to assignment of lease; prepare summary of licensure materials to be provided in data room; conference with O. Harraf regarding same.	7/15/2015	Client, Counsel, AG Issues Communication with client & counsel regarding call with AG. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock; Communication with client & counsel regarding Valuation. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	2
7/15/2015	S. Carman	0.10	Review correspondence regarding regulatory filings			
7/15/2015	E. Hamelin	5.30	Finalize consent distribution; update to A. Netto regarding same			
7/15/2015	O. Harraf	4.90	Review and revise the Schedules; perform general diligence			
7/15/2015	A. Netto	0.10	Coordinate with E. Hamelin on distribution of assignment consent letters			
7/16/2015	L. Bailey	4.80	Review of disclosure schedule update materials provided by client; prepare updated draft of CEA disclosure schedules, including updates to contracts, leases, licenses and operational changes schedules; prepare updated draft of client property owner's affidavit; conference with M. Atkinson regarding same; conference with opposing counsel regarding assignment of Meadowcrest professional building lease.	7/16/2015	Client, Counsel, Greg Ferin, NWC, AG Issues Communication with client & counsel regarding Valuation. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with Greg Ferin regarding Valuation. - Greg Feirn Communication with client & counsel regarding NWC. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with client & counsel regarding AG issues. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with client regarding June financials. - Ed Rapier, Madeline Browning	4
7/16/2015	S. Carman	0.10	Correspond with licensure team regarding call			
7/16/2015	M. DeLarco	0.30	Attention to release agreement language and options			
7/16/2015	O. Harraf	1.10	Review and revise outstanding questions for lease specialists so to update the Schedules			
7/17/2015	M. Atkinson	3.20	Review and revise Closing Checklist; prepare for and participate in a telephone conference with representatives of Gulf South Quality Network, L. Bailey and WJMC regarding transfer of membership interest; participate in weekly all hands working group telephone conference; liaise with O. Harraf	7/17/2015	Conf. Call, Client, Counsel, AG Issues WJMC - LCMC transition tasks weekly call. - Weekly Call Communication with client & counsel regarding AG issues. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	3

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/17/2015	L. Bailey	3.40	regarding proposed legislative changes; liaise with C.Stromberg, J. Nemzoff and E. Rapier regarding AG approval next steps; draft correspondence to M. Waxman regarding draft correspondence to M. Waxman regarding termination and release language Weekly conference call with client regarding next steps to closing; prepare updated draft of closing checklist; conference call regarding assignment consent of Gulf South Quality Network interest assignment; conference with M. Atkinson regarding same; prepare updated draft to WJMC property owner's affidavit; prepare updated draft of transition services agreement.		Communication with counsel regarding AG issues. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with client & counsel regarding June financials. - Madeline Browning, Chip Cahill, Nancy Cassange, Ed Rapier, Deborah Foshee Communication with client & counsel regarding Fair Market Value issues. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	
7/17/2015	O. Harraf	0.90	Review updated Parish Ordinances; review and revise the Schedules			
7/17/2015	A. Netto	0.80	Update closing checklist; attend pre-closing conference call with WJMC			
7/18/2015			No Charges	7/18/2015	Call with Chris Rainey, Client, Counsel, Email Conference Call with Chris Rainey, client & counsel regarding Valuation. - Chris Rainey, Meaghan Atkinson, Ed Rapier, Deborah Forshee Communication with client & counsel regarding AG/Valuation issues. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	1
7/20/2015	M. Atkinson	1.40	Participate in a telephone conference with O. Harraf regarding proposed changes to the Parish Code; participate in a telephone conference with LCMC, S. Carman, and C. Gordon regarding 340B transfer; participate in a telephone conference with J. Nemzoff regarding transaction status and next steps	7/20/2015	Client, Counsel Communication with client regarding billing. - Ed Rapier Communication with client & counsel regarding Valuation. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	2
7/20/2015	L. Bailey	2.80	Review of assignment and assumption materials related to material consents to be obtained for closing; conference with M. Atkinson and opposing counsel regarding same; prepare updated draft of closing checklist and CEA disclosure schedules; prepare updated draft of CEA closing side letter.			
7/20/2015	S. Carman	0.40	Correspond with team regarding regulatory matters			
7/20/2015	E. Hamelin	0.20	Review consent received; correspond with A. Netto and L. Bailey regarding same			
7/20/2015	O. Harraf	1.00	Review and revise the Schedule in accordance with WJMC comments			
7/20/2015	A. Netto	1.30	Update closing checklist; review Master Hospital Lease to identify properties to exclude based on WJMC feedback; coordinate with real estate team for brief review of proposed changes to Master Hospital Lease; conference call with O.			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			Harraf regarding review of leases and updates to disclosure schedules			
7/21/2015	M. Atkinson	2.70	Participate in telephone conferences with E. Rapier, J. Nemzoff and L. Bailey throughout the day regarding transaction status and next steps; participate in weekly status update telephoneconference with Foley	7/21/2015	Client, Counsel, Merrill, Review of Valuation by ECG Review of financial Valuation by ECG. - Review of Document Communication with client & counsel regarding Valuation ECG. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with Merrill Lynch regarding Valuation by - Brent McDonald Communication with ECG regarding Valuation. Communication with client & counsel regarding NWC adjustments - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with client & counsel regarding significant financial changes at WJMC - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	6
7/21/2015	L. Bailey	4.60	Weekly conference call with opposing counsel regarding next steps to closing; review of assignment and assumption materials provided by counterparties to client material contracts; prepare updated draft of partnership agreement, CEA side letter and transition services agreement; conference with opposing counsel regarding same; prepare updated draft of CEA disclosure schedules.			
7/21/2015	H. Katz	0.40	Review documents relating to running track property; email regarding same			
7/21/2015	A. Netto	5.00	Review new leases for issues to flag for the real estate team and incorporate changes into the disclosure schedules; draft summary of findings and issues regarding leases in the disclosure schedules and send to O. Harraf for review and distribution; attend pre-closing conference call with M. Atkinson, L. Bailey and Foley team; send summary email to M. Atkinson regarding updates to the Master Hospital Lease			
7/21/2015	C. Stromberg	1.00	Review new valuation and develop questions			
7/22/2015	M. Atkinson	3.10	Participate in Parish Council Executive Session via telephone conference; liaise with J. Nemzoff, W. Osoba, L. Bailey and O. Harraf regarding transaction next steps	7/22/2015	Financial Review Exec. Session Call with AG Advisor, Client, Communication with client, counsel & ECG regarding Valuation. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with client & counsel regarding AG/Valuation. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with client & counsel regarding financial review. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Financial Review Exec. Session call with AG financial advisor, client & counsel. - Exec. Session Call	6
7/22/2015	L. Bailey	4.70	Conference with client and M. Atkinson regarding issue related to assignment of lease interest in suite in Meadowcrest professional building; conference with counsel for landlord regarding same; prepare draft assignment document; prepare updated draft of CEA disclosure schedules; conference with client regarding same; conference with HL real estate team regarding status of estoppel certificate regarding same; prepare updated draft of CEA closing side letter.			
7/22/2015	R. Cooper	1.40	Review and revise estoppel and non disturbance agreement		Communication with client & counsel regarding AG financial advisor call. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/22/2015	E. Hamelin	0.80	Upload organize and distribute consent letters received; update tracking chart; update to L. Bailey and A. Netto regarding same		Communication with client regarding feedback on AG advisor - CRoberts, ELagasse, BZahn, MSpears, PJohnston, RTemplet, CLeesheng, DFoshee, ERapier, JYoung, Chip Cahill, David McClintock, Meaghan Atkinson, Clifford Stromberg	
7/22/2015	O. Harraf	1.90	Finalize lease documents to be reviewed		Communication with ECG regarding AG advisor call. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	
7/22/2015	A. Netto	0.50	Attend to pre-closing matters		Communication with client & counsel regarding 2014 audit. - Ed Rapier, Chip Cahill, Clifford Stromberg, David McClintock	
7/22/2015	L. Samuelson	0.60	Review and discuss SNDA and estoppel with R. Cooper		Communication with client regarding board minutes and financials. - Ed Rapier, Chip Cahill, Clifford Stromberg, David McClintock	
					Communication with client & counsel regarding billing. - Ed Rapier, Deborah Forshee	
7/23/2015	M. Atkinson	2.20	Liaise with J. Nemzoff regarding transaction status and next steps; meet with A. Netto, L. Bailey and O. Harraf regarding transaction next steps	7/23/2015	Client, Counsel, Merrill	5
7/23/2015	L. Bailey	3.50	Internal team conference call regarding preparation for closing; review of CEA schedule updates provided by client; prepare updated draft of disclosure schedules regarding same; prepare updated draft of closing checklist; conference with A. Netto regarding same; review of assignment consent materials related to material consents provided by counterparties.		Communication with Merrill Lynch regarding Valuation. - Brent McDonald	
7/23/2015	V. Brennan	0.10	Confer with M. Atkinson regarding agreement termination		Communication with client & counsel regarding AG advisor and Valuation. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	
7/23/2015	S. Carman	0.10	Review correspondence regarding Medicare forms		Communication with client & counsel regarding billing. - Ed Rapier, Deborah Forshee	
7/23/2015	E. Hamelin	1.40	Review, upload and distribute materials received; update tracking chart; correspond with A Netto and L Bailey regarding same		Review of financials and audit. - Reviewed Document	
7/23/2015	O. Harraf	0.60	Telephone conference regarding the status of the transaction		Communication with counsel regarding CEA monthly financial requirements. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	
7/23/2015	A. Netto	3.80	Attend pre-closing planning call with M. Atkinson, L. Bailey and O. Harraf; review and make updates to the closing checklist; revise Master Hospital Lease to remove certain excluded properties and incorporate changes from Foley		Communication with Merrill Lynch regarding NWC and - Brent McDonald	
					Communication with client regarding May financials. - Madeline Browning, Nancy Cassagne	
7/24/2015	M. Atkinson	1.90	Prepare for and participate in weekly status update telephone conference ; participate in telephone conferences with E. Rapier and J. Nemzoff regarding transaction status; liaise with L. Bailey regarding consents and transaction next steps; liaise with V. Brennan regarding finalization of TMLA	7/24/2015	Client, Counsel, Merrill, Conf. Call	4
					Communication with client & counsel regarding AG/Valuation issues. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	
					WJMC - LCMC transition tasks weekly call. - Weekly Call	

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/24/2015	L. Bailey	3.90	Weekly conference call with client regarding next steps to closing; prepare updated draft of CEA disclosure schedules after review of contract, lease and operational materials provided by client; conference with counsel for Meadowcrest professional building regarding assignment of WJMC lease to Newco.		Communication with client, counsel & Merrill Lynch regarding NWC and financials. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock, Brent McDonald Communication with client, counsel regarding financials and audit. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with client & counsel regarding billing. - Ed Rapier, Deborah Forshee	
7/24/2015	V. Brennan	0.50	Confer with M. Atkinson regarding agreement termination; review limited use agreement and T. Foto comments			
7/24/2015	E. Hamelin	1.00	Review consents received; update tracking chart; update to A. Netto and L. Bailey regarding same			
7/24/2015	A. Netto	2.10	Create chart tracking open issues on each deal document; update deal documents based on M. Atkinson feedback; attend pre-closing conference call with M. Atkinson, L. Bailey and client			
7/27/2015	M. Atkinson	2.70	Participate in a telephone conference with V. Brennan and T. Foto regarding a trademark termination; review Closing Checklist;; correspond with C. Stromberg, J. Nemzoff and E. Rapier throughout the day regarding transaction next steps; review T. Palmatier comments to TSA	7/27/2015	Client Communication with client regarding financials. Communication with counsel regarding LCMC MAE.	1
7/27/2015	L. Bailey	6.40	Prepare updated draft of CEA disclosure schedules; review of contracts, licenses and leases provided by WJMC regarding same; conference with client and opposing counsel regarding status of material consents to be obtained from WJMC counterparties; review of assignment and assumption agreements provided by counterparties; conference with M. Atkinson regarding same.			
7/27/2015	V. Brennan	0.40	Confer with M. Atkinson regarding agreement termination; review limited use agreement and T. Foto comments; call to N. Gage regarding same			
7/27/2015	O. Harraf	4.10	Finalize Schedules; perform general diligence; conference with L. Bailey regarding the same			
7/27/2015	A. Netto	2.10	Update closing checklist and circulate to M. Atkinson and L. Bailey for comments; review revised disclosure schedules and respond to inquiries from L. Bailey regarding the same			
7/28/2015	M. Atkinson	1.20	Participate in weekly status update telephone conference with the Foley team; liaise with L. Bailey regarding consents and transaction next steps; participate in a telephone conference with J. Nemzoff regarding transaction status and next steps	7/28/2015	Client Communication with client regarding audit and financials. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with client regarding billing. - Ed Rapier, Deborah Forshee Call with Rapier, Calls with Cahill, Review of Documents sent by Rapier, Call with Merrill Lynch -	1
7/28/2015	L. Bailey	5.20	Prepare updated draft of CEA disclosure schedules for client review; conference with O. Harraf regarding same; review relevant portions of CEA for accuracy; weekly conference call with opposing counsel; conference with M. Atkinson regarding			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/28/2015	S. Carman	0.30	same; conference with counsel for counterparties to client contracts and leases regarding consent to assignment of same.			
7/28/2015	E. Hamelin	1.80	Confer with team regarding schedules			
7/28/2015	O. Harraf	0.30	Review, upload, organize and distribute consents received; update tracking chart; correspond with L. Bailey and A. Netto regarding same			
7/28/2015	A. Netto	1.20	Review certain grant information in order to revise the information provided in the Schedules			
			Discuss permits to update in disclosure schedules with S. Camara; search data room for permits; attend pre-closing conference call with M. Atkinson, L. Bailey and Foley team			
7/29/2015	L. Bailey	3.80	Agreement; prepare updated draft of closing checklist; Prepare updated draft of CEA disclosure schedules for closing bringdown; prepare updated draft of Transition Services conference with O. Harraf and A. Netto regarding same.	7/29/2015	Call with Rapier, Calls with Cahill, Review of Documents sent by Rapier, Call with Merrill Lynch	2
7/29/2015	E. Hamelin	1.10	Correspond with L. Bailey; work on resolving Intralinks issues; follow-up with L. Bailey regarding same		Document review of documents sent by client. - Reviewed Documents	
					Communication with client & counsel regarding documents. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	
					Communication with client regarding NWC. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock	
					Call with Merrill Lynch regarding Valuation and next steps. - Brent McDonald, Rick Guevara	
					Communication with Client, Communication with Merrill and LCMC, Review of Revised Valuation	
7/30/2015	M. Atkinson	2.40	Liaise with J. Nemzoff, S. Gerenraich, L. Bailey, E. Rapier, C. Cahill and J. Stuckey throughout the day regarding transaction	7/30/2015	Communication with Client, Communication with Merrill and LCMC, Review of Revised Valuation	4
			next steps; participate in a telephone conference with L. Bailey regarding outstanding items; liaise with V. Brennan regarding changes to the trademark license agreement; review LCMC AG submission; meet with A. Netto regarding transaction next steps and open items		Review of revised Valuation	
7/30/2015	L. Bailey	3.20	Prepare updated draft of CEA closing side letter; conference with C. Carithers regarding CIGNA assignment agreement; conference with opposing counsel regarding material consents		Communication with client & counsel regarding revised Valuation. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock, Deborah Forshee	
			to be obtained and status of negotiations with counterparties; prepare updated draft of CEA disclosure schedules.		Communication with Merrill Lynch & LCMC regarding revised - Brent McDonald, Greg Feirn	
7/30/2015	V. Brennan	0.90	Revise TMLA; confer with N. Gage at Foley regarding same		Communication with client regarding Flow of Funds Memo. - Ed Rapier, Chip Cahill, Clifford Stromberg, David McClintock	
7/30/2015	O. Harraf	3.00	Review and revise the Schedules; review and revise the Transitional Services Agreement; review and revise the Funds Flow Agreement; correspondence with L. Bailey and A. Netto		Communication with client regarding Schedule 2.1 of TSA. - Ed Rapier, Chip Cahill	
					Communication with client & counsel regarding Master Lease - Ed Rapier, Meaghan Atkinson	

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
7/30/2015	H. Katz	3.50	regarding the same Review new lease documents; lease issues and master property chart; prepare email regarding open lease issues			
7/30/2015	A. Netto	3.50	Update drafts of transaction documents based on comments provided by the district; draft resignation letter; update closing checklist; update transaction documents to conform and prepare for closing			
7/30/2015	C. Stromberg	0.80	Review emails and materials on revised valuation			
7/31/2015	M. Atkinson	2.00	Liaise with J. Nemzoff regarding valuation and review correspondence regarding same; participate in weekly licensure telephone conference with C. Gordon, L. Meyers and S. Carman; liaise with J. Nemzoff, A. Netto and L. Bailey regarding executive employment agreements; participate in weekly all-hands call with the WJMC negotiating team			
7/31/2015	L. Bailey	5.20	Weekly internal conference call discussing steps to closing; conference with M. Atkinson regarding same; prepare updated draft of closing checklist; conference with client regarding assignment and assumption agreements related to material consents; conference with counsel for Meadowcrest professional building regarding client's lease therein; review of contracts and real estate leases provided by client; prepare summary regarding same.	7/31/2015	Conf. Call with Team, Communication with Counsel, Client and Merrill, Review of New Valuation, Review of Transition WJMC - LCMC transition tasks weekly call. - Weekly Call Review draft of Transition Service Agreement. - N/A Communication with client & counsel regarding revised Valuation. - Ed Rapier, Meaghan Atkinson, Chip Cahill, Clifford Stromberg, David McClintock Communication with Merrill Lynch & LCMC regarding revised Valuation. - Brent McDonald, Rick Guevara, Greg Feirn	4
7/31/2015	S. Carman	0.90	Prepare for and confer with buyer's counsel regarding licensure matters; review materials regarding same; correspondence with A. Greener regarding filings			
7/31/2015	A. Netto	0.50	Attend pre-closing call with M. Atkinson, L. Bailey and the client			
8/3/2015	M. Atkinson	2.30	Review correspondence from V. Brennan regarding TMLA prepare for telephone conference with T. Palmatier regarding Deposit Sweep Agreement, Funds Flow Agreement regarding Deposit Sweep Agreement, Funds Flow Agreement and Transition Services Agreement; participate in a telephone conference with T. Palmatier, L. Bailey, E. Rapier and J. Nemzoff; correspond with A. Netto regarding revisions to documents; participate in a telephone conference with Sisung regarding Funds Flow	8/3/2015	Communication with Ed Rapier regarding deal changes. Conference call with Merrill Lynch regarding deal changes. Communications with Chip Cahill regarding deal changes.	3

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/3/2015	L. Bailey	3.80	Review of real estate leases and contracts provided by client; prepare summary of follow up items regarding same; prepare updated draft of CEA disclosure schedules; conference with M. Atkinson regarding same; conference with HL real estate team regarding changes to be made to Master Hospital Lease; conference with client regarding transition services agreement and other closing documents.			
8/3/2015	V. Brennan	0.10	Revise TMLA; confer with N. Gage at Foley regarding same			
8/3/2015	S. Carman	0.20	Review correspondence regarding hospital licensure application			
8/3/2015	R. Cooper	0.50	Review correspondence and deed; advise on implications of use restrictions in portion of deed provided			
8/3/2015	E. Hamelin	1.10	Review consents and green receipts received; organize and upload same; update tracking chart; correspond with A. Netto and L. Bailey regarding same			
8/3/2015	O. Harraf	1.10	Review the schedule of leases; telephone conference with H. Katz and L. Bailey regarding the same			
8/3/2015	A. Netto	2.40	Review additional contracts provided and update disclosure schedules; summarize open questions for M. Atkinson in preparation for meeting with T. Palmatier; review real property documents in the virtual data room to determine if there are restrictions on the deed to certain property; email correspondence with L. Bailey, M. Atkinson, and R. Cooper on the deed restriction question			
8/4/2015	M. Atkinson	2.20	Liaise with W. Osoba regarding Bent Tree walking track property; liaise with C. Stromberg and J. Nemzoff regarding change in transaction terms; prepare for and participate in weekly status update telephone conference with L. Bailey, L. Meyers and the Foley team; review revised Funds Flow and Deposit Sweep Agreement and provide same to Foley; liaise with S. Carman and C. Gordon regarding regulatory question related to post-Closing billing	8/4/2015	Call with Meaghan Atkinson regarding track and revised CEA. Calls with Ed Rapier regarding revised CEA. Call with Brent McDonald regarding revised CEA. Call to discuss W Jeff Financial Performance	3
8/4/2015	L. Bailey	3.90	Weekly conference call with opposing counsel regarding next steps to closing; review of material consents received; conference with opposing counsel regarding next steps to completion of assignment process related to Premier, Inc. and Gulf South Quality Network, LLC; prepare updated draft of CEA disclosure schedules; conference with A. Netto and O. Harraf regarding same.			
8/4/2015	S. Carman	0.20	Confer with team regarding regulatory matters			
8/4/2015	M. Delarco	0.20	Attention to issue of consideration for release in offer letters			
8/4/2015	E. Hamelin	0.10	Review package received from United States Post Office;			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/4/2015	A. Netto	2.40	correspond with A. Netto regarding same Revise deposit sweep agreement based on comments received from T. Palmatier; revise funds flow memorandum based on comments received from T. Palmatier; attend pre-closing conference call with M. Atkinson, L. Bailey and Foley team			
8/5/2015	M. Atkinson	0.70	Liaise with J. Nemzoff, E. Rapier, C. Stromberg and L. Bailey throughout the day regarding transaction status and next steps	8/5/2015	Conference call with council members, council staff, Parish attorney. Document Review Call with Merrill Lynch/Brent McDonald regarding revised bid.	4
8/5/2015	L. Bailey	2.80	Review of regulatory and contract changes made to CEA disclosure schedules since signing; prepare updated draft of schedules regarding same; conference with A. Netto and M. Atkinson regarding same; conference with opposing counsel regarding process of obtaining material assignment consents.			
8/5/2015	S. Carman	0.20	Review correspondence from buyer's counsel			
8/5/2015	E. Hamelin	0.70	Correspond with A. Netto; revise and distribute consent letter; update tracking chart regarding same			
8/5/2015	O. Harraf	0.30	Respond to certain diligence questions			
8/5/2015	A. Netto	1.40	Update disclosure schedules based on additional feedback from WJMC; update closing checklist; add additional contracts that were provided to the virtual data room			
8/6/2015	M. Atkinson	4.20	Prepare for and participate in a telephone conference with S. Gerenraich, R. Guevara and M. Delarco regarding termination of executive employment agreements; liaise with L. Samuelson regarding revisions to the Master Hospital Lease; revise employment agreement termination language and correspond with M. Delarco, E. Rapier and Foley regarding same; revise Master Hospital Lease and correspond with team regarding same; draft Amendment to the CEA and liaise with C. Stromberg and negotiating team regarding same	8/6/2015	Call with Ed Rapier, Meaghan Atkinson and Deborah Foshee, regarding LCMC letter Call with Ed Rapier, Meaghan Atkinson and Deborah Foshee, regarding review of CEA amendment Call with Ed Rapier, Meaghan Atkinson and Deborah Foshee, regarding review of walking track document Communication with Brent McDonald, Greg Feirn, Ed Rapier, Deborah Foshee regarding council mtgs. Review if July emails. Review and comments in CEA revision Communication with Brent McDonald, Greg Feirn, Ed Rapier, Deborah Foshee regarding assignment if Meadow Crest.	4
8/6/2015	L. Bailey	1.60	Prepare updated draft of CEA disclosure schedules; conference with client regarding updates based on new contracts and real estate leases; conference with opposing counsel regarding assignment consent process; prepare updated draft of closing checklist.			
8/6/2015	M. Delarco	1.30	Telephone calls with M. Atkinson and buyer's counsel regarding executing agreements and general release of claims			
8/6/2015	O. Harraf	0.30	Respond to certain diligence questions, review and revise the schedules with respect to leases			
8/6/2015	A. Netto	0.90	Make updates to closing checklist; conduct brief review of			

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Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/6/2015	L. Samuelson	0.50	employment agreements and summarize severance provisions			
8/6/2015	E. Seaver	0.20	Review and comment on lease revisions			
8/6/2015	C. Stromberg	0.50	Review executive agreements for severance questions			
			Review and discuss with M. Atkinson pre-closing steps needed; conditions; etc.; review walkway issue; etc.			
8/7/2015	M. Atkinson	3.30	Liaise with J. Nemzoff, C. Stromberg and E. Rapier and Foley regarding CEA amendment and revise same; prepare for and participate in weekly all-hands negotiating team status call; review correspondence from S. Gerenraich regarding Everbank consent; draft correspondence to Foley regarding CEA amendment; participate in a telephone conference with P. Casadaban; correspond with C. Gordon and S. Carman regarding tie-in notice; correspond with T. Palmatier regarding finalization of Funds Flow and Deposit Sweep Agreement; liaise with L. Bailey regarding Meadowcrest assignment and correspondence to the negotiating team regarding same; liaise with O. Harraf regarding issues related to Disclosure Schedules	8/7/2015	Call with team regarding communication with Merrill Lynch regarding deal changes Review if CEA amendment Discussion with client regarding billing issues. Communication with Meaghan Atkinson regarding CEA amendment. Review of August 22 emails requested by client. Strategy call regarding dealing with AG with counsel Review of letter to AG Discussion of deal timing with counsel. Review of July emails requested by client. Review of assignment issues on Meadow Crest review closing checklist.	5
8/7/2015	L. Bailey	3.00	Weekly conference call with client regarding next steps to closing; conference with M. Atkinson regarding assignment of Meadowcrest lease; prepare updated draft of closing checklist and summary of assignment consent status; prepare updated draft letter for assignment of Premier, Inc. contracts; conference with opposing counsel regarding same.			
8/7/2015	E. Hamelin	0.20	Review receipt received; upload same			
8/7/2015	A. Netto	0.70	Attend pre-closing conference call with M. Atkinson, L. Bailey and the client; create summary email and provide drafts to M. Atkinson regarding open items needed from T. Palmatier			
8/8/2015	C. Stromberg	0.80	Review documents and legal analysis on employment contract issue and assess options	8/8/2015	No charges	
8/9/2015	C. Stromberg	1.80	Review financials, rights under agreement, etc.; emails; prepare for Parish Council meeting; review and advise on CEA amendment and MAE provisions; review and respond to emails accordingly; draft proposed amendment	8/9/2015	Communication with Meaghan Atkinson and Cliff Stromberg regarding CEA amendment. Review of CEA amendment Review of CEA MAE language Communication with Parish attorney preparation for Council meeting. Communication with Merrill Lynch regarding Ferin letter	4
8/10/2015	M. Atkinson	3.90	Correspond with J. Nemzoff, C. Stromberg and M. Waxman regarding CEA amendment and revise same; attend Parish Council Executive Session via telephone conference; liaise with L. Bailey regarding open items and transaction next steps;	8/10/2015	Monitor council meeting and executive session. Review final admendments to CEA Communications with Greg Feirn and Brent McDonald. Communications with Parish attorney.	4

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/10/2015	L. Bailey	2.50	review 403(b) plan adoption agreement and liaise with C. Carithers regarding same; participate in telephone conferences with J. Nemzoff regarding transaction status		Communications with Meaghan Atkinson and Cliff Stromberg.	
			Conference with M. Atkinson regarding CEA disclosure schedules, ancillary closing documents and next steps to closing; conference with A. Netto regarding same; prepare updated draft of closing checklist; review of current drafts of CEA closing side letter and transition services agreement.			
8/10/2015	O. Harraf	0.30	Correspondence with H. Katz and L. Bailey regarding the recently provided leases			
8/10/2015	H. Katz	0.50	Review email and lease documents regarding schedule updates; send email regarding same			
8/10/2015	A. Netto	0.60	Update closing checklist; review changes to master hospital lease provided by Foley			
8/10/2015	C. Stromberg	1.50	Review and draft revision to CEA Amendment; participate in Parish Council meeting; review financials; discuss with M. Atkinson follow-up as to Transition Agreement, employees, etc. and other conditions to closing			
8/11/2015	M. Atkinson	2.80	Correspond with Foley regarding CEA amendment; participate in telephone conferences with J. Nemzoff regarding transaction status; correspond with E. Rapier regarding open items; correspond with LCMC and Foley regarding open items; correspond with J. Stuckey regarding owner's affidavit; participate in a telephone conference with E. Rapier regarding transaction next steps	8/11/2015	Communications with AG advisor, Ed Rapier, Brent McDonald & Meaghan Atkinson regarding amendment to CEA. Review amendment to lease.	2
8/11/2015	L. Bailey	1.20	Conference with opposing counsel regarding material assignment consents to be obtained; conference with M. Atkinson regarding same; prepare updated draft of closing checklist; prepare summary of open items to be completed prior to closing; conference with A. Netto regarding same.			
8/11/2015	E. Hamelin	0.30	Review consent received; update online records; update tracking chart; update to A. Netto and L. Bailey regarding same			
8/11/2015	A. Netto	0.50	Update closing checklist; make updates to Master Hospital Lease			
8/12/2015	M. Atkinson	3.80	Liaise with L. Bailey, E. Rapier, the IG's office, J. Nemzoff, O. Harraf and A. Netto throughout the day via telephone and email regarding transaction status and next steps; participate in weekly status update telephone conference with Foley, L. Bailey and A. Netto; finalize changes to Master Hospital Lease	8/12/2015	Communication with Ed Rapier regarding CEA CSC language. Communication with Deborah Foshee regarding CEA CSC language. Communication with Meaghan Atkinson regarding CEA CSC language. Review of clinic information for council meeting. Review of billings.	5
8/12/2015	L. Bailey	5.40	Weekly conference call with opposing counsel regarding next			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			steps to closing; review of drafts of transition service agreement; prepare updated draft of same; conference with M. Atkinson and A. Netto regarding same; prepare draft assignment letters for contracts to be assumed by Newco; conference with opposing counsel regarding same; prepare updated draft of CEA disclosure schedules; conference with O. Harraf regarding same.			
8/12/2015	E. Hamelin	0.20	Review consent letter received; update tracking chart and distribute same to A. Netto and L. Bailey			
8/12/2015	O. Harraf	0.10	Review access history of the dataroom			
8/12/2015	A. Netto	1.80	Attend pre-closing conference call with M. Atkinson, L. Bailey, and Foley team; update closing checklist; incorporate changes into Transition Services Agreement			
8/13/2015	M. Atkinson	2.00	Participate in a telephone conference with J. Stuckey and L. Bailey regarding changes to the Owner's Affidavit and correspond with C. Cahill regarding same; participate in a telephone conference with Foley, E. Rapier, R. Guevara and M. DeLarco regarding employment agreement termination language; revise Owner's Affidavit and correspond with E. Cahill and J. Stuckey regarding same	8/13/2015	No charges	
8/13/2015	L. Bailey	2.70	Conference call with local counsel regarding owner's affidavit for property to be leased to Newco; review of same; conference with M. Atkinson regarding same; prepare updated draft of closing checklist; conference with HL real estate team regarding updates to CEA disclosure schedules; prepare update regarding same.			
8/13/2015	O. Harraf	0.40	Review dataroom usage; respond to diligence questions			
8/14/2015	M. Atkinson	4.30	Correspond with C. Cahill and E. Cahill regarding Owner's Affidavit and revise same; correspond with W. Osoba regarding Master Hospital Lease; correspond with L. Bailey and T. Brown regarding GSQN consent; participate in a telephone conference with J. Schneider, S. Carman and attorneys from Gachassin Law Firm regarding use of Medicare and Medicaid numbers post-Closing; participate in weekly all-hands status call with the WJMC negotiating team and advisors; draft correspondence to the negotiating team regarding regulatory issue	8/14/2015	Team call. Communication with Ed Rapier, Meaghan Atkinson, Bill Becknell, Victor Chi at Assured Guaranty. Revenues if Medicare issue. Review if Clinic issue. Call with Chip Cahill.	5
8/14/2015	L. Bailey	4.30	Weekly conference call with client regarding next steps to closing; conference with opposing counsel regarding assignment and assumption agreements and corresponding letters for material assignment consents; conference with M. Atkinson regarding same; conference with counsel for Premier, Inc. regarding same; research regarding status of client real estate proposed as home for future partnership with Newco;			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/14/2015	S. Carman	0.80	conference with M. Atkinson regarding same.			
8/14/2015	J. Schneider	0.80	Correspond with licensure team; prepare for and confer with buyer's counsel regarding Medicare matters; confer with team regarding same			
8/14/2015	E. Seaver	2.20	Review proposed billing agreement in preparation for phone conference to discuss pre-tie-in notice arrangements; participate in phone conference regarding same; follow-up e-mail exchanges with team regarding same			
			Draft resignation letters for executives; draft section for new employment agreements requiring the resignation letters			
8/15/2015	M. Atkinson	0.40	Correspond with J. Nemzoff, T. Palmatier and C. Stromberg regarding transaction next steps	8/15/2015	Communication with Brent McDonald, Ed Rapier, Deborah Foshee and Meaghan Atkinson regarding Medicare tie-in problem.	1
8/17/2015	L. Bailey	2.80	Conference with client regarding status of material assignment consents received; conference with HL real estate team regarding CEA disclosure schedules; prepare updated draft regarding same; conference with client regarding assignment of Meadowcrest lease and assignment thereof; prepare	8/17/2015	Communication with Meaghan Atkinson, Deborah Foshee, OIG, Madeline Browning and Tim.	6
8/17/2015	E. Hamelin	0.50	updated draft of closing checklist.		Conference call with Madeline Browning, Tim Palmatier and Meaghan Atkinson regarding review of clinic assignment documents.	
8/17/2015	H. Katz	3.00	Review consents received; upload, organize and distribute same to A. Netto and L. Bailey; update online tracking charts		Review July billing details.	
8/17/2015	L. Samuelson	0.30	Review lease information; revise chart and schedules			
8/17/2015	C. Stromberg	0.80	Review and comment on lease revisions			
			Analyze lease issue; NWC issue; review emails and comments			
8/18/2015	M. Atkinson	0.70	Prepare for and participate in a telephone conference with M. Browning, J. Nemzoff, L. Bailey and T. Palmatier regarding the deposit sweep and transition services agreements; correspond with L. Bailey regarding transaction status and next steps	8/18/2015	Communications with Brent McDonald, Deborah Foshee, Tim Palmatier, OIG.	2
8/18/2015	L. Bailey	3.60	Prepare updated draft of closing checklist; review of assignment agreements and letters related to material consents required for closing; conference with opposing counsel and client regarding same; conference with M. Atkinson regarding opposing counsel's drafts of Transition Services Agreement and closing side letter; review of same.			
8/18/2015	S. Carman	0.10	Review correspondence from buyer's counsel			
8/18/2015	H. Katz	1.50	Finish revisions to disclosure schedules			
8/19/2015	M. Atkinson	2.60	Review Foley comments to TSA and closing side letter and correspond with the District regarding same; correspond with C. Cahill regarding AG next steps; correspond with L. Bailey and E. Seaver regarding transaction next steps; review and revise employment termination letters and correspond with E.	8/19/2015	Communication with Ed Rapier, Deborah Foshee, Chip Cahill, Brent McDonald, Meaghan Atkinson regarding review of TSA	3

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/19/2015	L. Bailey	3.40	Rapier regarding same Prepare updated draft of master hospital lease; weekly conference call regarding next steps to closing; conference with M. Atkinson regarding same; review of client responses to questions related to Lapalco office building; prepare summary regarding same; review of assignment agreements and letters related to material consents; conference with opposing counsel regarding same.			
8/19/2015	S. Carman	0.10	Review correspondence with team			
8/19/2015	M. Delarco	0.70	Revise resignation letter and language for buyer's employment agreements			
8/19/2015	E. Seaver	0.80	Revise resignation letters and language for new employment agreements			
8/20/2015	L. Bailey	5.90	Prepare updated draft of closing checklist; prepare updated draft of assignment and assumption agreements between WJMC and two counterparties; prepare updated summary of material consents received; review of contracts provided by WJMC; prepare updated draft of disclosure schedules; conference with opposing counsel regarding same and regarding material consents.	8/20/2015	Communications with Chip Cahill, Ed Rapier, Deborah Foshee, Meaghan Atkinson, Brent McDonald and Greg Feirn.	3
8/21/2015	M. Atkinson	1.20	Participate in weekly all hands telephone conference; liaise with E. Rapier, L. Bailey and J. Nemzoff regarding transaction status and next steps	8/21/2015	Communications with Ed Rapier, Deborah Foshee, Mark Waxman, entire council regarding MAE clause.	2
8/21/2015	L. Bailey	1.80	Weekly internal conference call regarding steps to closing; conference with counsel to Premier Inc. regarding assignment of WJMC interest therein; conference with opposing counsel regarding status of material consents to be obtained.			
8/21/2015	V. Brennan	0.10	Follow-up with N. Gage at Foley regarding revised TMLA			
8/21/2015	O. Harraf	0.30	Upload certain leases to the virtual data room			
8/24/2015	M. Atkinson	0.80	Liaise with E. Rapier, C. Stromberg, W. Osoba, L. Meyers, C. Cahill, J. Nemzoff, L. Bailey regarding transaction status and next steps			
8/24/2015	L. Bailey	2.60	Prepare updated draft of closing checklist; prepare updated draft of Master Hospital Lease; conference with M. Atkinson and counsel for LCMC regarding same; conference with HL real estate specialist regarding same; conference with counsel for Premier Inc. regarding assignment of WJMC interests therein.	8/24/2015	Communications with Chip Cahill, Ed Rapier, Meaghan Atkinson regarding review of AG emails.	1
8/24/2015	S. Carman	0.20	Review correspondence regarding regulatory matters			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/24/2015	E. Hamelin	0.50	Review consent letters received; organize and upload same; update tracking chart; update to A. Netto and L. Bailey			
8/24/2015	A. Netto	0.30	Review emails and drafts circulated during week of August 17; update closing checklist			
8/25/2015	M. Atkinson	1.60	Correspond with S. Gerenraich, J. Nemzoff, E. Rapier and T. Palmatier regarding transaction status and next steps; prepare for and participate in a weekly all-hands telephone conference with Foley, L. Bailey, A. Netto and R. Guevara	8/25/2015	Communications with Ed Rapier, Meaghan Atkinson, & Deborah Foshee	2
8/25/2015	L. Bailey	5.10	Weekly conference call with opposing counsel regarding next steps to closing; conference with counsel for Premier Inc. and Everbank regarding assignment of WJMC contracts and interests; review and markup of Transition Services Agreement markup provided by opposing counsel; conference with M. Atkinson regarding same; conference with real estate counsel to LCMC regarding status of lease assignment consents.			
8/25/2015	E. Hamelin	0.10	Correspond with L. Bailey and A. Netto regarding tracking chart matters; assist with same			
8/25/2015	A. Netto	0.80	Attend pre-closing conference call with M. Atkinson, L. Bailey and Foley team			
8/25/2015	C. Stromberg	1.00	Meeting with M. Atkinson; review pre-closing steps; open issues on AG, NWC; review emails on issues			
8/26/2015	M. Atkinson	1.20	Correspond with E. Rapier regarding transaction status and next steps; participate in Parish Council Executive Session via telephone conference			
8/26/2015	L. Bailey	2.40	Prepare updated draft of Transition Services Agreement; conference with M. Atkinson regarding same; prepare updated draft of closing side letter; prepare updated draft of Master Hospital Lease; conference with M. Atkinson regarding same.	8/26/2015	Council Call Communications with Ed Rapier, Deborah Foshee, Meaghan Atkinson, Brent McDonald regarding review of proposal deposit agreement from Parish.	4
8/26/2015	S. Carman	0.10	Review correspondence from attorney general			
8/26/2015	E. Hamelin	0.10	Update tracking chart with additional notations received from A. Netto; update to L. Bailey and A. Netto regarding same			
8/26/2015	A. Netto	0.60	Update closing checklist following call with Foley and AG update; follow up with M. Atkinson regarding comments to resignation letters			
8/27/2015	M. Atkinson	3.00	Liaise with L. Bailey, E. Rapier, J. Nemzoff and C. Stromberg regarding transaction next steps; review and revise TSA based on comments from T. Palmatier; review and revise the revised	8/27/2015	Communication with Ed Rapier, Meaghan Atkinson, Brent McDonald & Madeline Browning regarding flow document and deposit document.	2

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
8/27/2015	L. Bailey	3.50	Funds Flow Agreement and Deposit Transfer Agreement provided by T. Palmatier and correspond with J. Nemzoff regarding same; review and revise the Closing Checklist; review and revise Board resignation letters			
8/27/2015	S. Carman	0.10	Review of WJMC excluded contracts; conference with client regarding same; prepare updated draft of closing checklist; prepare updated summary of material consents and lease assignment consents received; prepare updated draft of transition services agreement; conference with M. Atkinson regarding same.			
8/27/2015	A. Netto	0.10	Correspond with team regarding licensure matters			
8/27/2015	C. Stromberg	0.80	Update closing checklist			
			Call with M. Atkinson; review correspondence on AG letter, NWC, review emails			
8/28/2015	M. Atkinson	3.50	Liaise with J. Nemzoff and C. Stromberg regarding transaction next steps; prepare for and participate in weekly internal all hands call; participate in a telephone conference with T. Nemzoff, T. Palmatier and L. Bailey regarding TSA, Funds Flow and Deposit Sweep Agreement; revise Transition Services Agreement and Deposit Sweep Agreement and correspond with S. Gerenraich regarding same	8/28/2015	Communications with Ed Rapier, Deborah Foshee & Meghan Atkinson. Conference call to review legal documents.	5
8/28/2015	L. Bailey	2.90	Prepare updated draft of CEA disclosure schedules; conference with opposing counsel regarding same; prepare updated draft of closing checklist; weekly conference call with client regarding steps to closing; prepare updated draft of Transition Services Agreement; conference with M. Atkinson regarding same.			
8/28/2015	A. Netto	1.50	Attend pre-closing conference call with L. Bailey, M. Atkinson, and client; update closing checklist; research issues on Premier contracts for L. Bailey and return results on the same			
8/31/2015	M. Atkinson	3.20	Liaise with E. Rapier, C. Stromberg and J. Nemzoff throughout the day regarding transaction status; prepare list of open items for discussion during all-hands call; prepare for and participate in all-hands call; correspond with internal team and Foley regarding follow-up items from the all hands call	8/31/2015	Conference call with LCMC. Communication with Brent McDonald, Ed Rapier, Meaghan Atkinson. regarding review of closing check list items, review of vehicle title issue, review of Medicare billing number issue.	4
8/31/2015	L. Bailey	2.70	Prepare updated draft of CEA disclosure schedules; review of corporate and contract materials provided by WJMC; conference call with opposing counsel and client regarding final steps to closing and Attorney General hearing process.			
8/31/2015	A. Netto	1.40	Update closing checklist; begin draft of list of documents for execution to be presented at upcoming Parish Council meeting			
8/31/2015	C. Stromberg	1.50	Review emails; call with M. Atkinson on executive agreement			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			issue; conference call with all parties			
9/1/2015	M. Atkinson	3.80	Participate in a telephone conference with S. Gerenraich, A. Netto, L. Bailey and O. Harraf regarding revisions to the Disclosure Schedules; correspond with WJMC and LCMC teams regarding closing logistics and next steps; participate in a telephone conference regarding the bond closing with J. Nemzoff, W. Becknell and B. Ernst; prepare for and participate in weekly all-hands call with Foley and LCMC; liaise with E. Rapier and L. Bailey regarding transaction next steps	9/1/2015	Conference call with Bill Becknell. Communication with Ed Rapier, Meaghan Atkinson, and Chip Cahill regarding review of executive contract issue, AG hearing issue, and closing date issues.	4
9/1/2015	L. Bailey	5.30	Conference call with client regarding items needed to complete CEA disclosure schedules; review of same to identify missing information; conference call with opposing counsel regarding same; prepare updated draft of CEA disclosure schedules; conference with A. Netto regarding same; conference with counsel to client contract counterparties regarding assignment consent process; prepare updated consent documents regarding same.			
9/1/2015	S. Carman	0.10	Review correspondence regarding closing			
9/1/2015	O. Harraf	2.00	Telephone conference with Foley and LCMC regarding finalizing the Schedules; prepare documents for closing			
9/1/2015	A. Netto	2.10	Conference call with L. Bailey, M. Atkinson, O. Harraf and S. Gerenraich to discuss disclosure schedules; conduct follow up research to answer questions regarding disclosure schedules; attend weekly pre-closing conference call with M. Atkinson, L. Bailey and Foley team			
9/2/2015	M. Atkinson	4.20	Review correspondence from the negotiating team; liaise with T. Palmatier regarding revisions to the Transition Services Agreement and Deposit Sweep Agreement; revise Closing Side Letter and correspond with S. Gerenraich regarding same	9/2/2015	Communications with Ed Rapier, Meaghan Atkinson, Cliff Stromberg, & Chip Cahill regarding review of executive compensation issues, hearing participants, new contract negotiation.	3
9/2/2015	L. Bailey	4.00	Prepare updated draft of Transition Services Agreement; conference with M. Atkinson regarding same; prepare updated draft of CEA disclosure schedules; review of real estate and contract documents provided by client; conference with opposing counsel regarding same and changes to CEA disclosure schedules; conference with counsel to Premier Inc. regarding assignment consent status.			
9/2/2015	E. Hamelin	0.10	Review package received; correspond with A. Netto and L. Bailey regarding same; update tracking chart			
9/2/2015	A. Netto	0.70	Complete draft of memorandum outlining documents that must be signed by the District at closing and submit with a list of open questions to M. Atkinson for review			
9/2/2015	C. Stromberg	0.80	Review and answer questions in emails; call M. Atkinson;			

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			review documents			
9/3/2015	M. Atkinson	3.80	Participate in telephone conferences with J. Nemzoff and E. Rapier regarding transaction status; revise Deposit Sweep Agreement and correspond with T. Palmatier regarding same; revise Closing Side Letter and correspond with the transaction team regarding same; participate in telephone conference with attorney to N. Cassagne regarding resignation letter; review and revise Closing Checklist; revise Closing Side Letter	9/3/2015	Review of deposit documents. Communications with Meaghan, Ed Rapier, and Betty Tim regarding funds flow.	3
9/3/2015	L. Bailey	3.40	Conference with opposing counsel regarding status of CEA disclosure schedules; prepare updated draft of same; prepare updated draft of assignment consent documents for counterparties to WJMC capital leases; conference with client regarding same; review of real estate and contract documents provided by WJMC.			
9/3/2015	A. Netto	0.70	Update closing checklist; revise draft of closing side letter to incorporate comments from M. Atkinson			
9/4/2015	M. Atkinson	1.30	Prepare for and participate in weekly all-hands telephone conference with the transaction team; liaise with L. Bailey, E. Rapier and J. Nemzoff regarding transaction next steps			
9/4/2015	L. Bailey	3.60	Conference with counterparties to WJMC capital leases and Premier Inc. regarding status of assignment consents for client	9/4/2015	Weekly call review of agenda document and markup. Communication with Ed Rapier, Meaghan Atkinson & Chip Cahill.	4
			agreements and securities; conference with LCMC counsel regarding same; review of contracts provided by WJMC; prepare updated draft of CEA disclosure schedules; conference with A. Netto and M. Atkinson regarding same; review of items to be completed regarding same.			
9/4/2015	A. Netto	0.90	Attend pre-closing conference call with M. Atkinson and the client			
9/4/2015	J. Schneider	0.40	Review Closing Letter and revise Medicare provisions of same			
9/5/2015	S. Carman	0.40	Review and analyze side agreement; correspond with team regarding same; correspond with buyer's counsel and team regarding regulatory matters	9/5/2015	No charges	
9/6/2015	A. Netto	0.20	Update closing checklist and circulate to M. Atkinson and L. Bailey for review	9/6/2015	No Charges	
9/8/2015	M. Atkinson	4.20	Liaise with S. Carman regarding revisions to Closing Side Letter and revise same; revise Deposit Sweep Agreement; participate in a telephone conference with S. Gerenraich regarding the Funds Flow Agreement and Transition Services	9/8/2015	Review of deposit transfer and funds flow agreements. Communication with Meaghan	2

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/8/2015	L. Bailey	5.90	Agreement; correspond with Kent from Sisung Securities regarding transaction status; participate in weekly status call with Foley; participate in a telephone conference with Sisung Investments and B. Earnest regarding Closing logistics			
			Conference call with opposing counsel regarding steps to closing and changes in CEA disclosure schedules since signing; review of contract materials provided by client regarding same; conference with opposing counsel to clarify certain changes; prepare updated draft of CEA disclosure schedules; conference with M. Atkinson regarding same; prepare updated draft of closing checklist; conference with opposing counsel regarding status of assignment consent documents for client contracts.			
9/8/2015	S. Carman	0.70	Correspond with buyers counsel and team regarding regulatory matters; edit side agreement; correspond with team regarding same; confer with team regarding same; research regarding same			
9/8/2015	O. Harraf	0.80	Telephone conference with M. Atkinson. ; M Waxman; S. Gerenraich; R. Guevara; and L. Bailey regarding the status of the transaction			
9/8/2015	A. Netto	0.90	Update closing checklist; attend pre-closing conference call with L. Bailey, M. Atkinson and Foley team			
9/9/2015	M. Atkinson	3.50	Liaise with J. Nemzoff and M. Browning regarding revisions to the Transition Services Agreement; liaise with S. Gerenraich regarding closing logistics; participate in a telephone conference with W. Osoba, L. Bailey and M. Browning regarding lease assignments; review Foley changes to the Transition Services Agreement	9/9/2015	Review of deposit agreement and fund flow issues. Check language with Meaghan and Madeline.	2
9/9/2015	L. Bailey	6.50	Prepare updated draft of CEA disclosure schedules; conference with client regarding changes to same; conference with client and opposing counsel regarding client's subleases of leased space to various practitioners; conference with counsel to Premier Inc. and other client counterparties regarding assignment consent process; conference with opposing counsel regarding same.			
9/9/2015	S. Carman	0.20	Review correspondence regarding regulatory notice			
9/9/2015	M. DeLarco	0.40	Review revisions to resignation letter and emails with M. Atkinson			
9/9/2015	A. Netto	0.20	Call L. Bailey to confirm next steps in preparing deal documents for closing			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/10/2015	M. Atkinson	5.20	Prepare for and participate in a telephone conference with M.Browning, N. Cassagne and L. Bailey; participate in a telephone conference with J. Armstrong regarding pension and benefit plan transitions; participate in a telephone conference with N. Gage, S. Gerenraich and V. Brennan regarding finalization of the Trademark License Agreement; participate in a group telephone conference regarding the Transition Services Agreement; correspond with A. Netto, L. Bailey, J. Armstrong, E. Rapier, J. Nemzoff, N. Cassagne and M. Browning regarding open items in connection with the transaction; revise Closing Side Letter; revise Closing Checklist	9/10/2015	Review of NWC issues workers comp issues. Transition patient issues. Communications with Meaghan, Ed & Brent. Review closing side letter.	2
9/10/2015	L. Bailey	9.20	Prepare updated draft of Funds Flow Memorandum; prepare updated draft of consent assignment letter for Premier Inc. agreements; prepare updated draft of closing checklist; prepare updated draft of Escrow Agreement; prepare updated draft of CEA disclosure schedules; conference with opposing counsel and M. Atkinson regarding same; conference call with client regarding specifics of Transition Services Agreement; conference with M. Atkinson regarding same.			
9/10/2015	V. Brennan	0.40	Call with N. Gage at Foley and M. Atkinson regarding license			
9/10/2015	S. Carman	0.10	Review and analyze documents			
9/10/2015	M. DeLarco	0.30	Revise Cassagne resignation letter			
9/10/2015	H. Katz	0.70	Emails with L. Bailey regarding lease issue; review lease regarding use issues			
9/10/2015	A. Netto	1.40	Begin converting transaction documents into execution version; update closing checklist			
9/10/2015	C. Stromberg	1.00	Review and comment on side letter			
9/11/2015	M. Atkinson	3.30	Liaise with J. Nemzoff, E. Rapier, L. Bailey, A. Netto regarding next steps for Closing; participate in a telephone conference with J. Armstrong, S. Pylate and E. Rapier regarding close-out of SERP plans; participate in weekly all-hands group call with the transaction team	9/11/2015	No charges	
9/11/2015	L. Bailey	5.40	Weekly conference call with client regarding final steps to closing; prepare updated draft of CEA disclosure schedules; prepare updated draft of Master Hospital Lease and Notice of Lease; conference with opposing counsel regarding same; review of contracts and corporate documents provided by client; conference with counsel to Premier Inc. regarding consent to assignment of client interests therein.			
9/11/2015	V. Brennan	0.20	Confer with N. Gage at Foley and M. Atkinson regarding sublicense			
9/11/2015	S. Carman	0.30	Review correspondence with regulators			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/11/2015	O. Eori	3.60	Prepare signature pages for closing documents			
9/11/2015	O. Harraf	0.80	Retrieve certain Employment Agreements; telephone conference regarding the outstanding issues prior to closing			
9/11/2015	O. Harraf	0.60	Review documents for closing; retrieve documents for Bonds counsel			
9/11/2015	A. Netto	4.30	Convert transaction documents into execution version; attend pre-closing conference call with M. Atkinson, L. Bailey and District parties			
9/13/2015	A. Netto	1.10	Finalize conversion of additional transaction documents into execution copy and circulate email outlining missing information and issues to M. Atkinson and L. Bailey	9/13/2015	No charges	
9/14/2015	M. Atkinson	3.70	Liaise with E. Rapier, M. Landry and J. Armstrong regarding N. Cassagne resignation; meet with A. Netto to discuss Closing packet for Council meeting; liaise with L. Bailey, O. Harraf, A. Netto, and V. Brennan regarding next steps in connection with Closing; participate in a telephone conference with B. Earnest and A. Netto regarding funds flow; participate in telephone conferences with B. McDonald	9/14/2015	Review of Notice of the Hearing (AG), Amending resolution for the Underwriters	1
9/14/2015	L. Bailey	6.20	Prepare updated draft of CEA disclosure schedules; conference with client, HL corporate team, HL IP team and regulatory counsel for LCMC regarding changes to same; review of contract materials provided by WJMC; conference with M. Atkinson and A. Netto regarding same; review of real estate changes to disclosure schedules proposed by opposing counsel.			
9/14/2015	V. Brennan	1.30	Revise sublicense and TMLA			
9/14/2015	P. McGovern	2.50	Prepare closing labels and folders			
9/14/2015	A. Netto	2.60	Revise drafts of transaction documents with newly received information; discuss Funds Flow Memorandum with M. Atkinson and B. Earnest; attend to other pre-closing matters			
9/14/2015	C. Stromberg	1.00	Review emails; confer with M. Atkinson; review AG and NWC issues			
9/15/2015	M. Atkinson	9.30	Correspond with B. Earnest regarding revised Funds Flow Agreement; liaise with J. Armstrong, N. Cassagne, S. Haggard, E. Rapier, L. Meyers, S. Gerenraich, A. Netto and L. Bailey regarding open items for Closing; revise Transition Services Agreement; participate in a telephone conference with Liberty Bank, S. Haggard and S. Gerenraich regarding the escrow agreement; review and revise Billing Services Agreement; revise and finalize Transition Services Agreement, Escrow	9/15/2015	Review of Transition Patient Payments Resolution	1

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/15/2015	L. Bailey	8.40	Agreement, Funds Flow and Closing Side Letter; review and revise Billing Services Agreement; review and revise Parish Council resolutions Prepare updated draft of CEA disclosure schedules; conference with client regarding open items regarding same; review of service contracts provided by client; review of insurance contracts provided by client; prepare updated draft of TSA; conference with M. Atkinson regarding same; conference with HL IP team regarding updates to disclosure schedules; conference with corporate team regarding open items remaining in transaction documents; conference with opposing counsel regarding steps to closing.			
9/15/2015	V. Brennan	1.20	Follow-up with N. Gage regarding sublicense and TMLA; revise sublicense			
9/15/2015	A. Netto	8.10	Finalize transaction documents for circulation to the District for review; attend conference call with L. Bailey and M. Atkinson to review open items and next steps; update closing checklist			
9/15/2015	C. Stromberg	1.00	Call with M. Atkinson; resolve various issues for closing; review emails			
9/16/2015	M. Atkinson	6.90	Liaise with T. Foto, J. Armstrong, M. Landry, N. Cassagne, M. Browning, S. Haggard, E. Rapier, L. Meyers, S. Gerenraich, A. Netto and L. Bailey regarding open items for Closing; participate in a telephone conference with L. Meyers, C. Gordon and S. Carman regarding licensure matters in connection with the transaction; participate in a status update telephone conference with R. Guevara, S. Gerenraich, M. Waxman, L. Bailey and A. Netto; revise Deposit Sweep Agreement; revise Closing Side Letter; revise Funds Flow Agreement	9/16/2015	Review of Proposed Ordinance Changes, Estimated Net Funds to the District, Amending Resolution for the Hospital Transaction	3
9/16/2015	L. Bailey	8.80	Prepare updated draft of CEA disclosure schedules; conference with HL real estate and corporate review teams regarding same; prepare updated draft of assignment and assumption materials related to material consents required for closing; conference with counsel to contract counterparties and LCMC counsel regarding same; prepare updated draft of closing checklist; conference with M. Atkinson regarding final steps to closing; weekly conference call with LCMC counsel regarding same.			
9/16/2015	V. Brennan	0.10	Confer with M. Atkinson regarding sublicense			
9/16/2015	S. Carman	0.90	Prepare for and confer with buyer's counsel regarding regulatory filings; correspond with team regarding same; review materials			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/16/2015	A. Netto	3.50	Continue to revise and update transaction drafts in preparation for closing; attend pre-closing conference call with M. Atkinson, L. Bailey and Foley team			
9/16/2015	J. Schneider	0.30	Discuss CMS response letter with M. Atkinson; review e-mail exchange with client team regarding same			
9/16/2015	C. Stromberg	0.30	Discuss with M. Atkinson indemnity, CMS and related issues; emails			
9/17/2015	M. Atkinson	6.90	Liaise with J. Nemzoff, L. Meyers, T. Foto, J. Armstrong, M. Landry, N. Cassagne, M. Browning, S. Haggard, E. Rapier, L. Meyers, S. Gerenraich, A. Netto and L. Bailey regarding open items for Closing; revise Closing Side Letter; revise Funds Flow Memorandum; participate in a telephone conference with V. Brennan and T. Foto regarding CT Scan sublicense agreement; review Parish Council resolutions; review and revise Billing Services Agreement and liaise with J. Schneider regarding same	9/17/2015	Review of TSA Rate, The Louisiana Pension Board, NWC	3
9/17/2015	L. Bailey	6.40	Prepare final executable versions of all transaction documents; prepare updated draft of CEA disclosure schedules; conference with LCMC counsel regarding same; conference with counsel for counterparties to WJMC material consent contracts; conference with LCMC counsel regarding same; conference with client regarding operational and contractual activities since signing.			
9/17/2015	V. Brennan	0.50	Confer with N. Gage regarding sublicense; call with T. Foto and M. Atkinson regarding same			
9/17/2015	S. Carman	1.40	Analyze Medicare applications; correspond with buyer's counsel regarding same; analyze power of attorney for DEA; edit Medicare agreement; correspond with team regarding same			
9/17/2015	O. Eori	1.70	Prepare signature packets			
9/17/2015	A. Netto	5.40	Continue to update transaction documents for execution as they become final; prepare clean and redline drafts of all final documents for circulation to Foley; coordinate with paralegal staff regarding compilation of signature packets; coordinate with copy center for printing and duplication of transaction documents for circulation to District; update closing checklist			
9/17/2015	J. Schneider	0.70	Review, revise Billing Agreement received from M. Atkinson; discuss comments with M. Atkinson and S. Carman			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/18/2015	M. Atkinson	6.50	Revise Closing Checklist; participate in a telephone conference with J. Armstrong and M. Landry regarding N. Cassagne separation agreement; liaise with J. Nemzoff, T. Foto, J. Armstrong, M. Landry, N. Cassagne, M. Browning, E. Rapier, L. Meyers, S. Gerenraich, A. Netto and L. Bailey regarding open items for Closing; participate in weekly all hands telephone conference with the negotiating team; revise Closing Side Letter, Billing Services Agreement, Funds Flow, Deposit Account Transfer Agreement and Trademark License Agreement	9/18/2015	Review of August Financials, Resolution of Issue Regarding Transition Patient Payments, Revised Deposit Transfer Account Agreement	3
9/18/2015	L. Bailey	5.90	Prepare updated draft of closing checklist; weekly conference call with client regarding final steps to closing; prepare updated drafts of final executable transaction documents; prepare updated draft of CEA disclosure schedules; conference with client, LCMC counsel and counsel for counterparties to WJMC material consent contracts; review of corresponding assignment and assumption agreements.			
9/18/2015	V. Brennan	0.10	Confer with N. Gage, T. Foto and M. Atkinson regarding sublicense			
9/18/2015	S. Carman	0.30	Confer with buyer's counsel regarding regulatory filings			
9/18/2015	A. Netto	4.50	Attend to pre-closing matters including finalizing documents, coordinating printing of packets and making revisions to such packets; attend pre-closing conference call with L. Bailey, M. Atkinson and District participants; update closing checklist			
9/18/2015	J. Schneider	0.30	Review draft POA and discuss with M. Atkinson and S. Carman			
9/18/2015	C. Stromberg	1.80	Review billing agreement, laundry issues; email, closing items, resolutions, etc.; call M. Atkinson			
9/19/2015	C. Stromberg	1.00	Review mass of email on financials, NWC, etc.; work on closing checklist items; TSA, etc.	9/19/2015	Review of Community Services Collaborative	1
9/21/2015	M. Atkinson	5.50	Liaise with E. Rapier, E. Earnest, S. Gerenraich, T. Foto, L. Bailey, A. Netto and O. Harraf in connection with next steps for Closing	9/21/2015	Review of Transaction Documents	1
9/21/2015	L. Bailey	9.60	Review of material contracts listed in CEA disclosure schedules; conference with M. Atkinson, O. Harraf and A. Netto regarding same; review of contracts provided by client since signing; prepare updated draft of CEA disclosure schedules; prepare updated draft of same; conference with client regarding updated items for disclosure schedules; conference with opposing counsel and counsel to counterparties to WJMC material consent contracts; review of corresponding assignment and assumption agreements.			
9/21/2015	O. Harraf	6.70	Review of material contracts; review and revise the final			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/21/2015	S. Loughlin	0.80	Schedule to the CEA Analyze HIPAA issues in connection with billing arrangements; meeting with M. Wilder regarding same; conference with M. Atkinson regarding same			
9/21/2015	A. Netto	8.80	Prepare closing packets for delivery to the District in advance of Parish council meeting; review contracts and disclosure schedules to ensure everything is final and appropriately captured; attend to other pre-closing matters			
9/21/2015	C. Stromberg	1.50	Review closing doubt and lists and talk with M. Atkinson			
9/21/2015	M. Wilder	0.30	Meet with S. Loughline regarding HIPAA BAA issues related to use of provider identification for billing			
9/22/2015	M. Atkinson	6.20	Meet with A. Netto and L. Bailey to discuss Closing logistics; meet with C. Stromberg to discuss Closing logistics; participate in a telephone conference with A. Netto, L. Bailey, L. Meyers, W. Osoba and S. Gerenraich regarding Closing logistics; revise Funds Flow; liaise with Liberty Bank regarding escrow account; liaise with A. Netto, N. Cassagne, T. Foto, L. Bailey and E. Rapier regarding Closing logistics; draft transaction summary	9/22/2015	No charges	
9/22/2015	L. Bailey	6.10	Weekly conference call with opposing counsel regarding final steps to closing; conference call with HL team regarding same; prepare updated draft of closing checklist; prepare final executable versions of transaction documents; conference with trustee of client's shares in Premier, Inc. regarding transferal process; conference with LCMC counsel regarding same; prepare updated draft of CEA disclosure schedules; conference with M. Atkinson and client regarding same.			
9/22/2015	A. Netto	1.20	Attend pre-closing conference calls with L. Bailey, M. Atkinson, and Foley team to discuss open items and logistics for closing			
9/23/2015	M. Atkinson	2.10	Liaise with J. Nemzoff, A. Netto, S. Gerenraich, M. Browning, T. Foto, L. Bailey and E. Rapier regarding Closing logistics	9/23/2015	No charges	
9/23/2015	L. Bailey	4.80	Conference with counsel to Premier Inc. regarding transferal process of WJMC shares and units in company; conference with trustee for Premier shares regarding same; conference with client regarding medallion guarantee process; review assignment and assumption documents for Premier interests regarding same; conference with opposing counsel regarding same; conference with client regarding final process of finalization of CEA disclosure schedules.			
9/23/2015	V. Brennan	0.30	Review and comment on issues list for sublicense			
9/23/2015	A. Netto	0.10	Incorporate minor formatting changes into drafts			
9/24/2015	M. Atkinson	3.80	Participate in a telephone conference regarding licensing with S. Carman, C. Gordon and L. Meyers; liaise with C. Stromberg,	9/24/2015	Closing Preparation	2

Invoice detail is provided and presented in chronological order for comparative purposes only. Hogan Lovells anti-trust invoicing was removed as the specific function was minimal and not reviewed.

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/24/2015	L. Bailey	5.10	C. Cahill, J. Nemzoff, A. Netto, S. Gerenraich, M. Browning, N. Gage, V. Brennan, L. Bailey and E. Rapier regarding Closing logistics; finalize draft of transaction summary			
9/24/2015	V. Brennan	0.20	Conference with counsel for Premier Inc. regarding transferal of WJMC interests; conference with trustee holding Premier Inc. stock regarding same; conference with client and counsel for LCMC regarding process of obtaining medallion guarantees; prepare updated assignment documents regarding same; prepare updated draft of closing checklist.			
9/24/2015	S. Carman	1.00	Confer with M. Atkinson regarding issues list for sublicense			
9/24/2015	A. Netto	0.90	Prepare for and confer with team regarding strategy and status; edit Power of Attorney			
9/24/2015	C. Stromberg	1.00	Review executed signature packets provided by the District and circulate feedback and questions regarding the same; update closing checklist			
9/24/2015			Review open issues; discuss with M. Atkinson			
9/25/2015	M. Atkinson	4.40	Liaise with S. Gerenraich, T. Foto, L. Bailey, A. Netto, T. Palmatier, W. Osoba, J. Nemzoff, E. Rapier regarding closing logistics; review DEA Power of Attorney; review and revise Closing Checklist; participate in a telephone conference with N. Gage and V. Brennan regarding CT Scan sublicense; participate in weekly all hands telephone conference; revise transaction summary	9/25/2015	Closing Preparation	3
9/25/2015	L. Bailey	2.50	Conference with client and trustee holding client's Premier Inc. shares regarding medallion guarantee process; review of assignment consent documents regarding same; conference with opposing counsel regarding status of material consents; conference with counsel to material consent contracts held by client.			
9/25/2015	V. Brennan	0.30	Confer with M. Atkinson regarding issues list for sublicense			
9/25/2015	O. Harraf	0.30	Conference call with West Jefferson and Parish Attorneys regarding the anticipated closing			
9/25/2015	A. Netto	2.00	Attend pre-closing conference call with M. Atkinson, L. Bailey and District; revise Owner's Affidavit and circulate to M. Atkinson for review; begin creating index for closing set; coordinate collection of documents to include in closing set			
9/25/2015	S. Carman	0.40	Edit Power of Attorney; correspond with buyer's counsel regarding same			
9/25/2015	C. Stromberg	0.50	Attention to pre-closing issues			
9/27/2015	A. Netto	0.80	Review signature pages provided by LCMC parties and update closing checklist accordingly; create index of documents to	9/27/2015	No charges	

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
			send to Foley and circulate list of questions and open issues with respect to those documents to L. Bailey and M. Atkinson for review			
9/28/2015	M. Atkinson	3.70	Liaise with L. Bailey, S. Gerenraich, A. Duplessis, A. Netto, E. Rapier, J. Nemzoff, W. Becknell and Sisung regarding Closing logistics; participate in a telephone conference with Bank of New York, Sisung and W. Becknell regarding funds flow; participate in a telephone conference with V. Brennan, N. Gage, T. Foto and counsel for West Jefferson CT Scan regarding sublicense agreement	9/28/2015	No charges	
9/28/2015	L. Bailey	0.60	Review of assignment and assumption documents related to transfer of WJMC's interests in Premier Inc.; conference with opposing counsel regarding same.			
9/28/2015	A. Netto	3.10	Compile execution version of all transaction and other documents and update index accordingly; incorporate changes to Funds Flow Memorandum			
9/28/2015	V. Brennan	0.90	Call regarding sublicense; revise same			
9/28/2015	S. Carman	0.80	Review permits; edit Power of Attorney; correspond with team regarding same			
9/28/2015	J. Schneider	0.20	Review latest version of pharmacy POA and comment on same			
9/29/2015	M. Atkinson	6.40	Liaise with P. Butler and E. Rapier regarding Hospital Board resignations; participate in a telephone conference with P. Butler and E. Rapier regarding Hospital Board resignations; liaise with S. Gerenraich, C. Cahill, L. Bailey, A. Netto, W. Osoba, C. Stromberg, S. Carman, C. Gordon and L. Meyers to finalize documents and regarding Closing logistics	9/29/2015	No charges	
9/29/2015	L. Bailey	8.30	Prepare updated draft of CEA disclosure schedules; review permit and real estate materials provided by client regarding same; conference with opposing counsel regarding same; prepare final draft of trademark license agreement; review materials provided by client regarding same; conference with opposing counsel regarding same; conference with client regarding finalization of materials described in CEA disclosure schedules; conference with M. Atkinson regarding same; conference with opposing counsel regarding finalization of required material consents.			
9/29/2015	V. Brennan	0.20	Finalize TMLA schedules			
9/29/2015	S. Carman	0.50	Correspond with team regarding closing materials; analyze certificate of contract, confer with team regarding same			
9/29/2015	A. Netto	4.60	Attend to pre-closing matters, including incorporating final changes into documents and coordinating shipment of originals			

Comparison of Consultant Invoice Detail

Hogan Lovells				Nemzoff		
Date	Atty/Para	Hours	Description	Date	Description	Hours
9/29/2015	J. Schneider	0.30	to the title company Review proposed 340B certification form and discuss with M. Atkinson and S. Carman			
9/30/2015	M. Atkinson	5.50	Prepare for and facilitate closing of the transaction; liaise with A. Netto, L. Bailey, C. Stromberg, S. Gerenraich, W. Osoba, S. Carman, J. Schneider, E. Rapier and J. Nemzoff regarding same	9/30/2015	Review of Final Issues	1
9/30/2015	L. Bailey	5.90	Prepare final draft of CEA disclosure schedules; prepare final draft of DEA power of attorney agreement; conference with M. Atkinson and A. Netto regarding same; review of board meeting minutes, permits, and contracts provided by client; assist with final steps to closing.			
9/30/2015	S. Carman	0.60	Review and analyze materials connected to pharmacy for closing; confer with team regarding finalizing same			
9/30/2015	E. Hamelin	2.00	Correspond with A. Netto; assist with production and distribution of additional consent letters			
9/30/2015	A. Netto	3.60	Attend to closing matters; meet with M. Atkinson to discuss remaining open action items; respond to ad hoc requests for information from L. Bailey and M. Atkinson; track receipt of additional documentation including board resignation letters			

Attachment #34

Office of the Governor

Division of Administration
Office of Contract Review

Policy and Procedure
Memoranda

Attorney Case Handling and
Billing Procedures



POLICY AND PROCEDURE MEMORANDA

Office of the Governor Division of Administration Office of Contractual Review

PPM 50—Attorney Case Handling Guidelines
and Billing Procedures (LAC 4:V.Chapter 47)

Title 4

ADMINISTRATION

Part V. Policy and Procedure Memoranda

Chapter 47. Attorney Case Handling Guidelines and Billing Procedures—PPM Number 50

§4701. Goal

A. For executive branch agencies that hire attorneys under professional services contracts controlled by Chapter 16 of Title 39 of the Louisiana Revised Statutes (controlled by Chapter 17 of Title 39 commencing January 1, 2015), the Commissioner of Administration and the Division of Administration (DOA) expects to work with those agencies to hire and to retain attorneys in an efficient and cost conscious manner consistent with ethical obligations. Nothing contained herein is intended to restrict an agency or its contract counsel's exercise of professional judgment in rendering legal services. Contract counsel bears ultimate responsibility for all work performed pursuant to the contract and/or billed to the file.

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:258 and R.S. 39:1490(A); Act 864 of 2014 Regular Legislative Session.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, LR 40:1646 (September 2014).

§4702. Authorization and Legal Basis

A. In accordance with R.S. 39:1490(A) which authorizes the Office of Contractual Review (Office of State Procurement commencing January 1, 2015) to consider and decide all matters of policy relative to professional, personal, consulting and social services, and which mandates the periodic audit and review, implementation of rules and regulations, and policy determinations regarding professional, personal, consulting and social services contracts, notice is hereby given as to the establishment and implementation of Policy and Procedure Memorandum No. 50—Attorney Case Handling Guidelines and Billing Procedures.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:1490(A); Act 864 of 2014 Regular Legislative Session.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, LR 40:1646 (September 2014).

§4703. Policy

A. To control costs, to increase efficiencies and to insure quality and standard billing practices, in addition to all legal requirements, any agency that contracts for attorney services under Title 39 of the Louisiana Revised Statutes, shall, by January 1, 2015, institute case handling guidelines and billing procedures to be incorporated by reference into all professional contracts for attorney services entered into.

B. Effective September 20, 2014, all professional contracts entered into for attorney services under Title 39 of the Louisiana Revised Statutes after September 20, 2014, and all case handling guidelines and billing procedures in existence or which shall be thereafter instituted, shall include the following minimum requirements which may be referred to by reference by citing PPM 50.

1. Attachment to all Attorney Contracts. These case handling guidelines and billing procedures supplement, but do not replace, an agency's existing attorney case handling and billing procedures, and shall not supersede any rules or regulations in effect for legal contracts. To the extent that these requirements are more stringent than an agency's existing requirements, they shall supersede those requirements.

2. Attorney Rates. Unless justification is provided and approval is received, all attorney billing rates shall conform to the standard rates set by the Attorney General.

3. Billing Management. Each contracting agency shall designate in writing the employee authorized to approve work and travel performed pursuant to the contract, and who is responsible for ensuring that attorney case handling guidelines and billing procedures are followed.

4. Budgeting. Within 60 days of entering into a contract for attorney services, the contracting attorney shall prepare a legal budget after assessing the underlying case. If it is anticipated that the budget will exceed the maximum value of the contract, then the agency shall immediately take the necessary steps to increase the contract's maximum value. An agency shall prepare a report when 80% of the established budget has been expended which shall project the final cost of the attorney services expected to be provided under the contract.

5. Clerical Work. Clerical work, including work performed by law clerks, paralegals and secretaries shall not be billed unless written justification is submitted and approved.

6. Depositions/Inspections/Hearings on Motions. Unless approved in advance by the contracting agency, only one attorney shall attend and bill for depositions, inspections and hearings on motions.

7. Documentation of Reimbursed Expenses. The contracting attorney must retain and provide all receipts and other documentation of expenses where reimbursement has been preapproved. Advanced court costs by state agencies is not required under the law in most situations. Payment of advanced court costs will not be reimbursed until a lawsuit is completed unless preapproval for the payment of same is obtained.

8. Dual or Overlapping Billing. Billing for work for other clients or for unrelated State matters simultaneously while performing work under the billed contract shall be prohibited. Billing by two approved attorneys simultaneously should be avoided unless or approved by the agency in advance.

9. Duplication of Work. Duplication or repetition of effort among attorneys shall be avoided.

10. Maximum Amount. All contracts for attorney services entered into shall provide for a maximum value which shall not be exceeded through addendum, amendment, or renewal without the contractor and the agency documenting the justification in writing.

11. Minimum Billing Increments. All billing items shall be billed at increments of .10 (six minute increments). No block billing shall be accepted.

12. Non-Conforming Bills. Any bill which does not conform to these billing requirements shall not be paid until such time as it is determined that the non-conforming items have been corrected. Any payment dispute under a contract for attorney services shall be administratively determined pursuant to Chapter 16, Title 39 of the Louisiana Revised Statutes.

13. Office Overhead; Copying Phone Charges, etc. All office overhead, including costs for copying, facsimile, email, internet or phone charges shall not be billed unless an agency has agreed in advance under the terms and conditions of its contract approved by OCR to reimburse the actual cost of these items.

14. Record Retention. Daily time sheets maintained by attorney name, caption, and case number shall be utilized. Attorneys are required to maintain any and all bills and supporting

documentation, including daily time sheets, for five years. Billing records are subject to audit by DOA, the Inspector General and the Legislative Auditor.

15. Reports. A contracting agency shall not pay for any time charged for preparation of reporting forms or status reports other than those specifically requested or specifically required under the terms and conditions of the contract. Any report that does not contain significant new information or developments with a clear explanation of the impact on the case should not be requested or required by the contracting agency. Automatic periodic reporting in increments of less than three months should be avoided.

16. Research. Legal research per contract shall not exceed five hours without additional approval by the using agency.

17. Routine Matters. Routine scheduling, mail handling, new file set up, calendar maintenance, transcribing, copying, faxing, data entry enclosure letters, simple letters to clerks of court, and other similar routine matters are non-billable.

18. Staffing. Only those attorneys who are directly contracted, and approved staff, may work under the contract. Any staffing changes must be discussed and approved prior to engaging in billable work.

19. Task and Item Billing. Specific task and item billing must occur under every contract for attorney services, even where an attorney is retained by an agency to provide general legal services and advice. Billing for attorney services shall occur, at a minimum, monthly. All billing statements shall reference the contract number under which it is being submitted.

20. Term of Contract. No contract for attorney services shall be longer than three years. Prior to such a contract entering into the third year of its term, however, the attorney and the contracting agency shall provide written justification to continue the contract into the third year. Failure to provide written justification to extend a contract may result in cancellation of the contract.

21. Travel. Travel time shall be preapproved and shall be billed at one-half the agreed upon attorney pay rate. Travel time for a specific task shall not be approved to exceed eight hours per day without written justification. All related travel expenses shall also be preapproved and will be reimbursed in accordance with PPM 49—Louisiana State Travel Rules and Regulations.

22. Trial Preparation and Attendance. Trial preparation and attendance shall be billed only at the regular rate established in the contract. Tasks associated with trial preparation should occur

once and only within a reasonable timeframe prior to trial. Unless approved in advance, only one attorney shall bill for trial preparation and for attending trial.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:1490(A).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, LR 40:1646 (September 2014).

§4705. Effective Date

A. This policy shall apply to all new contracts by reference entered into on or after September 20, 2014, and shall remain in existence after January 1, 2015, when the Office of Contractual review is merged into the Office of State Procurement.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:1490(A) and Act 864 of 2014 Regular Legislative Session.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, LR 40:1647 (September 2014).

§4707. Notice to Agencies Regarding Electronic Billing Platforms

A. The DOA is currently conducting a pilot program regarding a web-based electronic billing platform for the submission and review of attorney bills by executive branch agencies. Until the pilot program is concluded, no executive branch agency at the department level shall pursue or issue a contract for a new electronic billing platform for attorney services, and shall not extend any existing contract for such a platform, without the approval of the Office of Contractual Review and the Office of State Purchasing.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:1561(B) and R.S. 39:1490(A).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, LR 40:1647 (September 2014).

Pamela Bartfay Rice
Director
Office of Contractual Review

Response

Chairwoman Cynthia
Lee-Sheng

04/28/2016





CYNTHIA LEE-SHENG
COUNCILWOMAN AT-LARGE
DIVISION B
JEFFERSON PARISH

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April 28, 2016

WESTBANK
200 DERBIGNY STREET, SUITE 6200
GRETN, LOUISIANA 70053
OFFICE: (504) 364-2624

VIA ELECTRONIC MAIL

Mr. David N. McClintock
Inspector General
Office of the Inspector General
5401 Jefferson Highway, Suite C
Jefferson, Louisiana 70123

RE: Office of Inspector General-Jefferson Parish (Third)
Supplemental Memorandum: Hospital Lease/Hospital
Monitoring-Concerns and Recommendations Regarding
Oversight of Certain Professional Service Contracts

Dear Mr. McClintock:

I would like to express my gratitude to your office for its assessment and recommendations regarding procurement and oversight of professional service contracts associated with Jefferson Parish's ("Parish") lease of assets by the Jefferson Parish Hospital Service District No. 1 to the Louisiana Children's Medical Center ("LCMC") (collectively the "Hospital Lease Transaction"). The above-referenced report ("Report") provides an appropriate opportunity to initiate a dialogue regarding the Council's continued effort to improve professional service contracting throughout the conclusion of the Hospital Lease Transaction.

In furtherance of the obligations contained in the various documents memorializing the Hospital Lease Transaction, the Council entered into a new agreement with Nemzoff & Company, LLC. In an effort to address the concerns raised by your office in the Report, the Council took the following measures:


- (i) Included a defined scope of services in the new agreement;
- (ii) Included defined deliverables by which performance under the agreement is to be measured by specifically providing for the scope of work to be completed in three stages, (a) the initial phase being the True Up/Net Working Capital Calculation; (b) phase 2 being the organization of the governance structure and personnel plan required for the District, along with defined roles for the Board of Commissioners

for the District and (c) phase 2 being the monitoring phase, with a laundry list of activities, goals and objectives as defined in the CEA and Master Lease Agreement;

- (iii) Alleviated the billing issues associated with the previous agreement by negotiating a lump-sum contract with a defined contract cap;
- (iv) Addressed the issue of travel expenses by negotiating an agreed upon per-diem, which is front-loaded on the first date of travel to cover Mr. Nemzoff's travel and transportation expenses, and thereafter is vastly reduced to cover lodging and a reasonable transportation and food expense;
- (v) Required supervision of Mr. Nemzoff's services by a panel comprised of the following members of the Administration and Council, (1) the Chief Operating Officer, (2) the Finance Director, (3) the Director of Research & Budget for Council, and (4) a representative of the Parish Attorney's Office.

We look forward to a continued dialogue in order to maximize the anticipated benefits envisioned in the Hospital Lease Transaction.

Regards,



Cynthia-Lee Sheng
Councilwoman At-Large, Division B