

September 4, 2009

Greg Markus, Treasurer  
Rocky River City School District  
21600 Center Ridge Road  
Rocky River, OH 44116

Re: Invoice dated September 4, 2009

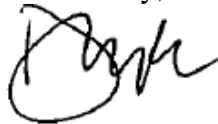
Dear Greg:

Enclosed please find our September 4, 2009 invoice for legal services. As you know, our monthly retainer of \$4,100 covers both Routine Legal Inquiries and Tax Matters. As you requested, each matter is separately set forth in the enclosed invoice.

The work we provided this past month exceeded the retainer by \$4,256, equal to an amount greater than the monthly retainer.

If you have any questions, please contact me at your earliest convenience. Thank You.

Sincerely,



Daniel McIntyre

DMM/rmc

Brindza McIntyre & Seed LLP  
1111 Superior Ave.  
Suite 1025  
Cleveland, OH 44114  
216 621 5900 (t)  
216 621 5901 (f)

Federal ID Number:  
20-4090429

Invoice submitted to:  
Greg Markus, Treasurer  
Rocky River City School District  
21600 Center Ridge Road  
Rocky River, OH 44116-3980

September 4, 2009

**Remittance Advice**

September 4, 2009

	<u>Invoice No.</u>	<u>New Charges</u>	<u>Prev Balance</u>	<u>Payments</u>	<u>Balance Due</u>
RRCSD - Routine Legal Inquiries	10697	\$3,850.00	\$1,281.25	\$-1,281.25	\$3,850.00
RRCSD - Tax Matters	10698	\$250.00	\$2,818.75	\$-2,818.75	\$250.00
RRCSD - Westgate Mall	10699	\$495.00	\$0.00	\$0.00	\$495.00
RRCSD - Additional Charges	10700	\$436.18	\$280.40	\$-280.40	\$436.18

New Charges: \$5,031.18  
Previous Balance: \$4,380.40  
Payments Applied: \$-4,380.40  
**Total Due: \$5,031.18**

Regarding: RRCSD - Routine Legal Inquiries

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Charges</u>
8/03/2009	DM	Preparation of presentation for upcoming administrative retreat.	1.75	\$175.00	\$306.25
8/07/2009	DM	Telephone conference with Ms. Anderson regarding teacher training program; preparation of draft reimbursement agreement regarding same.	1.25	\$175.00	\$218.75
8/10/2009	DM	Review and revise proposed reimbursement agreement regarding teacher training in response to request from Ms. Anderson.	0.25	\$175.00	\$43.75
8/11/2009	DM	Preparation of revisions to Community Challenge agreement; forward same to Dr. Shoaf.	1.25	\$175.00	\$218.75
8/13/2009	DM	Preparation for presentation at administrative retreat.	3.50	\$175.00	\$612.50
8/14/2009	DM	Services at presentation at administrative retreat.	3.00	\$175.00	\$525.00
8/18/2009	DM	Preparation of revisions to Dr. Shoaf's employment agreement and the Board's resolution authorizing same; forward same to Dr. Shoaf; meeting with Dr. Shoaf regarding same.	2.50	\$175.00	\$437.50
8/20/2009	RMC	Draft 2009 Legal Update.	3.33	\$75.00	No Charge
8/21/2009	DM	Preparation of proposed Memorandum of Understanding regarding composition of licensure team; telephone conferences with Ms. Anderson regarding same; attention to the Community Band & Choir disbursement issue; research regarding same.	2.50	\$175.00	\$437.50
8/24/2009	DM	Attention to student athlete eligibility issue; telephone conferences with J. Schultz regarding same; research regarding same; preparation of email message to J. Schultz regarding same.	2.25	\$175.00	\$393.75

8/26/2009	DM	Preparation of response to Dr. Shoaf's inquiry regarding payment in lieu of transportation for open enrollment students.	0.50	\$175.00	\$87.50
8/28/2009	DM	Preparation of letter to Mr. Markus regarding Community Band & Choir disbursement; telephone conference with Mr. Markus regarding retirement system contributions for independent contractors; attention to residency issue at RRHS regarding new 9th grade student; telephone conferences with D. Bernard regarding same; telephone conference with Dr. Shoaf regarding same.	3.25	\$175.00	\$568.75
				Total Fees	\$3,850.00
Total New Charges					\$3,850.00
Previous Balance					\$1,281.25
8/21/2009	Payment Thank You	624313		Rocky River City School District	\$-1,281.25
Total Payments and Credits					\$-1,281.25
Balance Due					\$3,850.00

Regarding: RRCSD - Tax Matters  
 Invoice No: 10698

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Charges</u>
8/03/2009	DR	Review of correspondence from Tax Commissioner identifying June, 2009 exemption applications and review of correspondence to G. Markus regarding same.	0.50	\$150.00	No Charge
8/03/2009	JEN	Research and preparation of files for 8/4 Board of Revision hearings.	1.25	\$150.00	No Charge
8/03/2009	JEN	File signed stipulation and draft letter to property owner regarding James Wheary.	0.75	\$150.00	No Charge
8/04/2009	BL	Revise June exemption applications letter.	0.10	\$75.00	No Charge
8/06/2009	DR	Telephone conference with Opposing Counsel regarding Board of Tax Appeals Stipulations for Target Corp., tax matter.	0.20	\$150.00	No Charge
8/07/2009	DR	Review of correspondence from G. Markus regarding Rockport Associates, Ltd., tax matter.	0.25	\$150.00	No Charge
8/07/2009	NS	Preparation for Board of Revision hearing on 8/27 regarding Harmath, David M. & Elizabeth; Watts, Sherry; Sumpter, Chester L. Suc-Trs.; Scarcella, Mary Lou; Huffman, Angela M - Trs ; Mocanu, Maria; Scully, Brett A.; Roberts, Charles A. & Roberts, Linda L.; and Mayor, Michael S.	0.50	\$75.00	No Charge
8/10/2009	DR	Telephone conference with T. Kollin regarding Owner's continuance request and review correspondence from same regarding Jaybar, Inc., tax matter.	0.50	\$150.00	No Charge
8/11/2009	DM	Attention to the Westgate Mall stipulations for tax year 2007.	2.50	\$175.00	No Charge
8/11/2009	DR	Preparation for 8/12 Board of Revision hearings.	0.60	\$150.00	No Charge

8/11/2009	DR	Review pleadings and Owner's appraisal report; telephone conference with J. Huber regarding valuation and telephone conference with and draft of correspondence to Board of Tax Appeals regarding merit hearing for Cleveland Yacht Club tax matter.	1.25	\$150.00	No Charge
8/11/2009	NS	Draft comparable sales presentation regarding Paul A. Budny; John B. Walsh; Joni-Jean Montilla; John R. McNutt; John J. Lamb; Judson W. Godfrey; and William G. Friedl. Prepare presentation regarding same.	2.00	\$75.00	No Charge
8/12/2009	DR	Attend Board of Revision hearings regarding Wherry; Dunn; Montilla; Godfrey; Walsh; Friedl; McNutt; Budny and Lamb residential tax matters.	3.50	\$150.00	No Charge
8/12/2009	DR	Telephone conferences with Opposing Counsel and J. Huber and review of correspondence from Opposing Counsel regarding appraisal and merit hearing for Cleveland Yacht Club tax matter.	0.75	\$150.00	No Charge
8/12/2009	NS	Preparation for Board of Revision hearings on September 4 regarding Immormino, Ivette M.; Carson, Sandra S. Trustee; Webb, William J.; Defrasia John A & Frances D.; Chavez A M & Dodds Judy A.; Saunders, Craig M. Moritz, Pamela J.; Louis A. & Jane M. Bodnar; and Parraga, Isabel M.	0.50	\$75.00	No Charge
8/13/2009	DR	Draft of correspondence to J. Huber regarding site inspection and preliminary valuation for The Cleveland Yacht Club tax matter.	0.30	\$150.00	No Charge
8/13/2009	DR	Review of Owner's Board of Revision presentation; legal research multiple filing prohibition and preparation for 8/17 Board of Revision hearing regarding National City Bank/PNC Financial tax matter.	1.75	\$150.00	No Charge
8/14/2009	DR	Telephone conference with appraiser regarding The Cleveland Yacht Club, Inc., tax matter.	0.50	\$150.00	No Charge

8/14/2009	NS	Draft Stipulation, Order, and cover letter to Attorney J. Siegel regarding Target Corp., 2009-Z-398.	0.60	\$75.00	No Charge
8/17/2009	DR	Review of correspondence from Board of Tax Appeals regarding merit hearing for Jaybar, Inc., tax matter.	0.25	\$150.00	No Charge
8/17/2009	DR	Attend Board of Revision hearing regarding PNC Bank/National City Bank tax matter.	0.75	\$150.00	No Charge
8/18/2009	DR	Telephone conference with T. Kollin regarding revised hearing date for Jaybar, Inc., tax matter.	0.30	\$150.00	No Charge
8/18/2009	JEN	Draft Board of Revision stipulation and letter to property owner regarding William Webb.	0.50	\$150.00	No Charge
8/18/2009	NS	Preparation for Board of Revision hearings on September 11 regarding Spielberger, John D. (042); Davis, Matthew R.; Lorig, Brian P.; Hosek John; Brady, J. Kirk; Mayor, Sandra B; Ford, Margaret C; Rerko Andrew D; and Amato, Anthony.	0.30	\$75.00	No Charge
8/19/2009	JEN	Research and preparation of files for 8/27 Board of Revision hearings.	0.75	\$150.00	No Charge
8/19/2009	RMC	Prepare files for 8/27 Board of Revision hearings.	0.10	\$75.00	No Charge
8/19/2009	RMC	Prepare files for 8/27 Board of Revision hearings.	0.10	\$75.00	No Charge
8/20/2009	DR	Research Department of Taxation's exemption application list for July, 2009.	0.40	\$150.00	No Charge
8/21/2009	DR	Review of correspondence from Board of Tax Appeals regarding merit hearing for The Cleveland Yacht Club tax matter.	0.30	\$150.00	No Charge
8/25/2009	DM	Attention to Westgate Mall stipulations.	1.25	\$175.00	No Charge
8/26/2009	JEN	Research and preparation of files for 8/27 Board of Revision hearings.	1.00	\$150.00	No Charge

8/26/2009	NS	Draft comparable sales presentation regarding Maria Mocanu; Mary Lou Scarcella; Charles A. & Linda Roberts; Angela M. Huffman. Create map to reflect location of properties for use in comparable sales presentation. Prepare presentation regarding same.	1.75	\$75.00	No Charge
8/27/2009	DM	Services at hearings before Board of Revision regarding residential tax complaints.	3.25	\$175.00	\$568.75
8/27/2009	RMC	Prepare files for 9/2/09 Board of Revision hearings.	0.10	\$75.00	No Charge
8/28/2009	RMC	Prepare files for 9/4/09 Board of Revision hearings.	0.10	\$75.00	No Charge
8/30/2009	DR	Review of correspondence from Board of Tax Appeals regarding merit hearing for The Cleveland Yacht Club tax matter.	0.25	\$150.00	No Charge
8/31/2009	DM	Telephone conference with Dr. Davis regarding his complaint against the valuation of his residence for tax year 2008.	0.50	\$175.00	No Charge
Fee Subtotal					\$568.75
Adjustments to Fees					\$-318.75
					Total Fees
					\$250.00
Total New Charges					\$250.00
Previous Balance					\$2,818.75
8/21/2009	Payment	624313	Rocky River City School District		\$-2,818.75
	Thank You				
Total Payments and Credits					\$-2,818.75
Balance Due					\$250.00



Regarding: RRCSD - Westgate Mall  
 Invoice No: 10699

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Charges</u>
8/14/2009	DR	Review of property Sigma reports for abated/unabated valuations; review of and revisions to Board of Tax Appeals Stipulations and Order and preparation for filing with the Board of Tax Appeals regarding Target Corp. and Westgate Mall, LLC tax matters.	1.60	\$150.00	\$240.00
8/14/2009	NS	Draft Stipulation, Order, and cover letter to Attorney J. Siegel regarding Westgate Mall, LLC, 2009-T-400.	0.60	\$75.00	\$45.00
8/14/2009	NS	Draft Stipulation, Order, and cover letter to Attorney J. Siegel regarding Westgate Mall, LLC, 2009-M-401.	0.60	\$75.00	\$45.00
8/17/2009	DR	Draft of correspondence to T. Kollin regarding Board of Tax Appeals Stipulations for Westgate Mall, LLC and Target Corp., tax matters.	0.30	\$150.00	\$45.00
8/18/2009	DR	Telephone conference with T. Kollin and review of correspondence from same regarding tax year 2007 Board of Tax Appeals Stipulations for Westgate Mall, LLC and Target Corp., tax matters.	0.80	\$150.00	\$120.00
				Total Fees	\$495.00
Total New Charges					\$495.00
Previous Balance					\$0.00
Balance Due					\$495.00

Regarding: RRCSD - Additional Charges  
 Invoice No: 10700

<u>Start Date</u>	<u>Description</u>	<u>Quantity</u>	<u>Charges</u>
8/26/2009	Photocopies for 7/27/09 through 8/26/09.	3,877.00	\$387.70
8/26/2009	Lexis charges for August, 2009.	1.00	\$33.48
8/26/2009	Metroscan property research charges for August, 2009.	1.00	\$15.00
Total Expenses			\$436.18
Total New Charges			\$436.18
Previous Balance			\$280.40
8/21/2009	Payment 624313 Rocky River City School District		\$-280.40
	Thank You		
Total Payments and Credits			\$-280.40
Balance Due			\$436.18