

Pennsylvania Opioid Fee Fund Expense Application Instructions and Billing Guide

Prepared by

AMY L. COLLINS, PC

ATTORNEY AT LAW

Amy L Collins

Pennsylvania Opioid Fee Fund Auditor

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INSTRUCTIONS FOR COMPLETING THE PENNSYLVANIA OPIOID EXPENSE REPORT

Pursuant to the Court’s September 14, 2022 *Order Establishing Application Protocols for Reimbursement of Costs and Expenses Under the Pennsylvania Opioids Trust and Allocation Order* (“*Expense Application Protocol Order*”), Applicants shall abide by this Guide when preparing Expense Applications and amending Expense Reports. This Guide is meant to supplement the definitions, limitations, and criteria set forth in the prior orders entered by the Court. The orders supersede anything contained in this Guide in the event of a conflict. Capitalized terms included herein that were defined in the *Expense Application Protocol Order* are given their same meaning in this Guide.

I. Introduction and Overview of Process

Counsel requesting reimbursement of eligible costs and expenses from the Pennsylvania Opioid Fee Fund (hereinafter, “Applicants”) shall submit their requests in two separate applications as set forth in Sections II and III of this Guide.

The following is a brief overview of the submission and audit process and the applicable deadlines. Detailed instructions for each step are set forth in the sections below.

Date/Deadline	Task
September 23, 2022	Deadline for prospective Applicants to submit the Preliminary Intent to Participate Form
October 14, 2022	Deadline to submit Document Review Contract Attorney Expense Application
October 28, 2022	Deadline to submit Cost & Expense Application
Rolling basis	Auditor notifies Applicants of non-compliant expense entries and/or expense entries in which additional information is requested by the Auditor
7 days from receipt of Audit Notification	Applicants amend or withdraw the non-compliant expense entries and/or submit additional information requested by the Auditor, including invoices
After Audit Process if completed	Applicants receive Preliminary Award Notice from Special Master

7 days from receipt of Preliminary Award Notice	Applicants submit Notice of Objection Form to Special Master
After Objections are Resolved	Special Master files Report and Recommendation of Final Expense Awards with the Court

II. Submission of Document Review Contract Attorney Costs and Expenses

A. Eligibility

Applicants who have incurred costs and expenses through July 21, 2021, for document review by contract attorneys in connection with the representation of Pennsylvania clients who filed cases in the Unified Judicial System of Pennsylvania and timely executed Participation Agreements to participate in the J&J and Distributor Settlements (hereinafter, “Contract Attorney Expenses”) are eligible to apply for reimbursement by submitting a completed Contract Attorney Expense Application.

Applicants are *not* required to apply to the cost fund established in connection with the Distributor and J&J Settlements in the MDL before submitting requests for Contract Attorney Expenses.

B. Completing the Document Review Contract Attorney Expense Application

Applicants who have submitted a Preliminary Intent to Participate Form indicating that they intend to apply for reimbursement of Contract Attorney Expenses will be sent a Contract Attorney Expense Application via ShareFile to the emails provided in their Preliminary Intent to Participate Form.

The following documents must be properly completed and uploaded to the Applicant’s Contract Attorney Expense Application ShareFile folder no later than **October 14, 2022**, to be considered for reimbursement:

- Contract Attorney Expense Application
- IRS Form W-9
- Contract Attorney Expense Report
- Contract Attorney invoices

Late Applications will not be permitted without prior leave of the Special Master and only for good cause shown. All information must be submitted on the templates provided. Applications will be rejected if not submitted using the required templates.

1. Completing the Contract Attorney Expense Report

For each document review contract attorney, please enter the following into the Contract Attorney Expense Report:

Field	Description
Invoice Document Name	The name of the document uploaded into the firm's Contract Attorney Expense Application ShareFile folder that contains the invoice and any other relevant information that would substantiate the amount incurred for the Contract Attorney Expense. See Section II.B.2 below for instructions regarding acceptable invoice documents.
Invoice Number	The invoice number located on the invoice submitted in support of the Contract Attorney Expense.
Vendor Name	The name of the vendor you paid for the Contract Attorneys.
Dates of Service	The dates of service for which the Contract Attorneys performed document review in connection with PA Participating Clients (i.e., March – June 2020).
Invoice Amount	The total actual amount paid for the Contract Attorneys as reflected on the invoice.
Authorization	The name(s) of Co-Lead Counsel who authorized your firm to acquire the Contract Attorneys and/or who authorized the document review performed by the Contract Attorneys.
PA General/Name of PA Participating Client	The name of the PA Participating Client for which the document review work was performed. If the document review was performed for all PA Participating Clients generally, enter "PA General."
General Description of Work Performed	A general description of the work performed by the Contract Attorneys.

2. Invoices

Applicants are required to submit invoices (or portions thereof) with their Contract Attorney Expense Application that include information sufficient for the Auditor to match the proof of payment to the expense entered and demonstrate that the expense was actually paid rather than merely incurred. The invoices must contain the name of the vendor, the invoice number, the date of the invoice, and a breakdown of the amount paid by Contract Attorney or by Contract Attorney level (*e.g.*, first-level review, privilege review, supervisory review). A credit card statement is **not** an acceptable proof of payment for Contract Attorney Expenses. Detailed time records for the Contract Attorneys do not need to be submitted with the Contract Attorney Expense Application but may be required by the Auditor and/or Special Master in the event that additional verification of eligibility is necessary prior to the Special Master's approval of reimbursement.

III. Submission of All Other Costs and Expenses

A. Eligibility

Applicants who have incurred other eligible costs and expenses through July 21, 2021, in connection with the representation of Pennsylvania clients who filed cases in the Unified Judicial System of Pennsylvania and timely executed Participation Agreements to participate in the J&J and Distributor Settlements (hereinafter, "Costs and Expenses") are eligible to apply for reimbursement by submitting a completed Cost & Expense Application.

Additionally, costs and expenses incurred through October 28, 2022, in connection with the administration of the Janssen or Distributors settlements are also eligible for reimbursement. These are costs and expenses incurred in connection with ensuring maximum participation by Pennsylvania Subdivisions, maximum abatement funding for all Pennsylvania Subdivisions and the maximum peace for Released Entities. These may include, but are not limited to, expenses incurred in assisting the Pennsylvania Attorney General's office or Special Master Tom van Kirk with the administration of the Janssen or Distributor settlements in Pennsylvania.

For any costs and expenses other than Contract Attorney Expenses, Applicants ***must*** apply to the cost fund established in connection with the Distributor and J&J Settlements in the MDL before submitting requests for costs and expenses. However, because the MDL Cost Fund may not make awards in time for the Special Master to take into account those awards in these proceedings, Applicants may elect to submit a Cost and Expense Application to the Pennsylvania Opioid Fee Fund while a request to the MDL Cost Fund is pending.

B. Completing the Cost & Expense Application

Applicants who have submitted a Preliminary Intent to Participate Form indicating that they intend to apply for reimbursement of Cost and Expenses will be sent a Cost & Expense Application via ShareFile to the emails provided in their Preliminary Intent to Participate Form.

The following documents must be properly completed and uploaded to the Applicant's Cost & Expense Application ShareFile folder no later than **October 28, 2022**, to be considered for reimbursement:

- Cost & Expense Application
- IRS Form W-9
- Cost & Expense Report

Late Applications will not be permitted without prior leave of the Special Master and only for good cause shown. All information must be submitted on the templates provided. Applications will be rejected if not submitted using the required templates.

1. Completing the Cost & Expense Report

For each expense incurred, please enter the following into the Cost & Expense Report:

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

Date	Enter the date the cost or expense was <i>incurred</i> . Do not enter the date the cost or expense was billed, the date the receipt was received, or the date the charge appeared on a credit card billing statement if that date is different from the date the cost or expense was incurred.
Category Code	Use the dropdown box within the cell to select the appropriate Category Code. Do not attempt to add or modify the Category Codes.
Vendor Name	Enter the name of the vendor or payee (ex., United Airlines, Uber, Dr. John Smith).
Amount	Enter the actual amount paid for the cost or expense.
Detailed Description	<p>Enter the purpose of the charge. Costs or expenses categorized using the following category codes must include additional information as set forth below:</p> <p><u>Legal Research Expenses (Lexis/Westlaw/Bloomberg)</u>: Provide the general project/task the person was performing in connection with the charges. (Ex., legal research in connection with Distributors' Motion to Dismiss)</p> <p>For all travel costs or expenses, the location and purpose of the trip should be provided (ex., depositions, hearing, committee meeting). For deposition-related costs or expenses, the name of the witness should be provided.</p> <p><u>Hotels</u>: In addition to the location and purpose of the trip, the entry should indicate the reservation dates.</p> <p><u>Airfare</u>: In addition to the location and purpose of the trip, the entry should indicate whether the expense is for a one-way or roundtrip ticket.</p> <p><u>Meals</u>: In addition to the location and purpose of the trip, the entry should indicate the names of people in the dining party, their role (e.g., client, staff, co-counsel), and their connection to this litigation.</p>

	For all travel costs or expenses, the location and purpose of the trip should be provided (ex., depositions, hearing, committee meeting). For deposition-related costs or expenses, the name of the witness should be provided.
PA General/Name of PA Participating Client	The name of the PA Participating Client for which the cost or expense was incurred. If the cost or expense was incurred for all PA Participating Clients generally, enter "PA General." If an Applicant enters "PA General," the Applicant must also identify the Co-Lead Counsel who authorized the Applicant's participation in the activity for which the expenses are being submitted.
Authorization	For any entry in which PA General is selected in the PA General/Name of PA Participating Client column, enter the name of the Co-Lead Counsel who authorized the Applicant's participation in the activity for which the expense is being submitted. Applicants are not required to complete this field for entries in which a PA Participating Client is selected.

2. Proof of Payment

Although Applicants are not required to submit proof of payment documents, such as invoices or receipts, with their Cost & Expense Application, they should begin preparing that information for submission upon request of the Auditor and/or Special Master. All Applicants will be required to submit proof of payment documentation for selected expense entries during the audit process described in Section IV below, and the determination of which expense entries require proof of payment documentation shall rest within the sole discretion of the Special Master via the Auditor. Failure to timely provide adequate proof of payment documentation when requested by the Auditor may result in a denial, in whole or in part, for reimbursement of Costs and Expenses.

IV. Audit Process

The Auditor will review the cost and expense entries submitted by each Applicant in the Contract Attorney Expense Reports and the Cost & Expense Reports, and will provide each Applicant notice of non-compliant entries, with reasons for non-compliance indicated for each entry (hereinafter, "Audit Notice"). Applicants will be permitted to provide responses to notices of non-compliance in order to

demonstrate compliance (hereinafter, “Audit Response”). Applicants who have submitted both a Contract Attorney Expense Application and a Cost & Expense Application will receive two separate Audit Notices.

A. Audit Notice

Applicants who submit non-compliant cost or expense entries will receive an Audit Spreadsheet that contains the non-compliant entries and, for each non-compliant entry, an Audit Code. Applicants who have submitted both a Contract Attorney Expense Application and a Cost & Expense Application will receive two separate Audit Spreadsheets.

B. Audit Response

Within seven (7) days of receipt of an Audit Notice, each Applicant shall submit their Audit Response by uploading their completed Audit Spreadsheet into their secure Contract Attorney Expense Application ShareFile folder and/or Cost & Expense Application ShareFile folder.

Applicants shall submit their Audit Response pursuant to the instructions below. Entries contained in an Applicant’s Audit Response for which no response is provided will be considered withdrawn by the Applicant and the Applicant will be deemed to have waived any right to object to the Special Master’s determination as to reimbursement approval or denial for any entry in which the Applicant fails to respond. Thus, it is imperative that Applicants respond to each entry contained in their Audit Notice.

- **Audit Spreadsheets.** The Audit Spreadsheets have been formatted to allow modification of only certain cells. Applicants shall only add or modify text in the cells as indicated in the instructions set forth herein. Applicants shall not attempt to modify the Audit Spreadsheets or attempt to unlock the Audit Spreadsheets, nor shall Applicants use their own spreadsheet or template to submit their Audit Response.
- **Audit Codes.** A chart containing the Audit Codes along with definitions and examples for each is located in Appendix A, attached hereto. Applicants shall refer to Appendix A when reviewing their Audit Spreadsheets and preparing their Audit Responses.

- **Auditor Comments.** Auditor Comments are included for some entries to provide additional information to the Applicant and may be used to justify the Audit Code or to guide the Applicant in how to amend the non-compliant entry.
- **Applicant Response.** Applicants shall respond to each entry appearing on their Audit Spreadsheet by selecting from one of the following options in the Applicant Response column.
 - **Amend Entry.** If this option is selected, Applicants shall amend the entry by adding or changing text in the appropriate column(s) to bring the entry into compliance.
 - **Challenge Entry.** If this option is selected, Applicants shall provide the reason for challenging the Auditor's determination of non-compliance in the Auditor Comments field.
 - **Reduce Amount.** If this option is selected, Applicants shall reduce the amount in the Amended Amount column of the Audit Spreadsheet.
 - **Withdraw Entry.** If this option is selected, no other action should be taken for the entry. Note that entries for which this option is selected will be withdrawn from consideration for reimbursement by the Special Master and Applicants will be deemed to have waived any right to object to the Special Master's determination as to reimbursement approval or denial for the entry.
 - **Proof of Payment Submitted.** If this option is selected, the Applicant shall upload proof of payment documents to the Applicant's Contract Attorney Expense Application ShareFile folder for Contract Attorney Expenses or to the applicant's Cost & Expense Application ShareFile folder for all other Costs & Expenses. Additionally, Applicants must enter the name of the proof of payment document in the Applicant Comments column.

- **Applicant Comments.** In this field, Applicants may provide comments to the Auditor and Special Master regarding the entry. Note that Applicants must provide a reason for challenging the Auditor’s determination for each entry in which “Challenge Entry” is selected in the Applicant Response column. Applicants who fail to provide Applicants Comments for any entry for which “Challenge Entry” is selected will be deemed to have waived any right to object to the Special Master’s determination as to reimbursement approval or denial for the entry.

V. Expense Awards

The Special Master will review all Applications, Audit Responses, and the Auditor’s reports and will issue to each Applicant a Preliminary Award Notice for each Expense Application submitted. Applicants shall have **seven (7) days** to accept or reject the Preliminary Award Notice and shall do so on the Notice of Objection Form that will be provided to each Applicant along with their Preliminary Award Notice. Upon resolution of all Applicant objections, the Special Master will file with the Court a Special Master’s Report and Recommendation of Final Expense Awards.

VI. Questions

Questions regarding the Expense Applications should be sent to the Special Master’s assistant, Pam Theisen, at ptheisen@mmwr.com. For questions regarding ShareFile folders, please contact Rubris at CrosslinkSupport@Rubris.com.

The official website of the Pennsylvania Opioid Fee Fund Special Master, <https://PAOpioidFeeFund.com>, contains important information for Applicants, including relevant orders, training materials, and frequently asked questions. Please monitor this website for updates and review the information posted there prior to contacting the Ms. Theisen with questions.

APPENDIX A
Cost & Expense Audit Codes

Audit Code	Explanation	Examples
Inadequate detail	Failure to provide sufficient detail for the reviewer to determine the nature, reasonableness, or necessity of the expense	<p>Legal research: Failure to include the general project/task the firm member was performing in connection with the charge</p> <p>Hotel: Failure to include the location and purpose of the trip, the number of nights, and the reservation dates</p> <p>Airfare: Failure to provide the location and purpose of the trip or whether the airfare was for a one-way or roundtrip ticket.</p> <p>Meals: Failure to provide the location and purpose of the meal or the number of people in the dining party.</p> <p>Deposition-related expenses: Failure to provide the name of the witness.</p>
Entry Error	Failure to enter the required information completely and correctly into each field of the Expense Report	<p>Any expense entry in which the expense was not properly submitted or coded</p> <p>Missing information in one or more columns</p> <p>Missing date or incorrect date entered into the date column. For travel expenses, this should be the first date of travel.</p> <p>Failure to properly enter the required information</p> <p>Incorrect amount entered in the Amount column</p> <p>Incorrect/missing PA Participating Client detail</p>
Excessive Expense	The amount submitted is excessive	The amount submitted is unreasonably excessive or greater than the amount provided in the proof of payment submitted in support of the expense

Audit Code	Explanation	Examples
Ineligible Expense	The expense is not eligible	<p>Expenses incurred in connection with representation of any entity other than a Pennsylvania client who filed a case in the Unified Judicial System of Pennsylvania and executed a Participation Agreement to participate in the J&J and Distributors Settlement</p> <p>Any expense entry for which the proper receipts or other proof of payment has not been submitted as required.</p> <p>Any expense entry that does not meet the requirements of the Special Master.</p> <p>Any expense entry associated with client acquisition, including advertising.</p> <p>Any expense entry that is unnecessary or unreasonable.</p>
Ineligible Date	The expense is not eligible because it is past the cutoff date	Any expense incurred after July 21, 2021 that was not incurred in connection with the administration of the Janssen or Distributor settlements
Proof of Payment Required	Failure to provide proof of payment for the expense as requested	<p>Auditor requires proof of payment for the expense</p> <p>Proof of payment was not submitted as required</p> <p>Proof of payment provided does not support the expense entry or entries</p> <p>Proof of payment does not include sufficient information for the reviewer to be able to match the proof of payment to the expense entered and/or does not demonstrate that the expense was actually paid rather than merely incurred</p>
Duplicate Entry	The expense was submitted more than once	<p>The expense appears more than once on the Applicant's expense report</p> <p>The expense was submitted by more than one Applicant</p>
Previously Reimbursed	The expense was already paid	Any expense entry that has been reimbursed from any other fund or source