

THE STATE OF NEW HAMPSHIRE
SUPREME COURT
2012 TERM

Case No. 12-0729

In re: Local Government Center, Inc., *et al.*

**BUREAU OF SECURITIES REGULATION'S
MOTION TO RECUSE THE HON. JAMES BASSETT**

NOW COMES Petitioner, the New Hampshire Bureau of Securities Regulation (the "Bureau" or the "Petitioner"), through counsel the New Hampshire Attorney General and Bernstein, Shur, Sawyer & Nelson, P.A., and respectfully moves to recuse the Honorable James Bassett, Associate Justice of the New Hampshire Supreme Court, from hearing and deciding the appeal of this matter. In support of this Motion, the Bureau states as follows:

1. Canon 2.11 of the Code of Judicial Conduct mandates judicial disqualification "in a proceeding in which the judge's impartiality might reasonably be questioned." Sup. Ct. R. 38, Canon 2.11. "The test for the appearance of partiality is an objective one, that is, whether an objective, disinterested observer, fully informed of the facts, would entertain significant doubt that justice would be done in the case." Miller v. Blackden, 154 N.H. 448, 456 (2006) (quoting Taylor-Boren v. Isaac, 143 N.H. 261, 268 (1998)). One of the articulated circumstances that may give rise to such a question is when the judge "was associated with a lawyer who participated substantially as a lawyer in the matter during such association." Sup. Ct. R. 38, Canon 2.11(A)(5)(a).

2. Prior to joining the bench, Justice Bassett practiced law at the firm Orr & Reno, P.A. for twenty-seven years, twenty-three of which he served as a shareholder and director.

3. Attorneys Michael Ramsdell, Joshua Pantesco, William Chapman, James Laboe, Jeremy Eggleton, Michael Cretella, and Government Relations Director, Bonnie Packard, all practicing at Orr & Reno and associated with Justice Bassett, provided legal representation to Respondent John Andrews, former executive director of Respondent Local Government Center (the "LGC"), in this matter.

4. During their representation and defense of Andrews, Ramsdell and Pantesco worked in tandem with counsel for the LGC, essentially forming a cohesive defense team. This joint effort continued until April 30, 2012, when Andrews reached an agreement with the State, whereby the State dismissed him as a respondent in exchange for his testimony.

5. According to billing statements for the period October 2011 through February 2012 obtained through a right to know request, Orr & Reno, of which Justice Bassett was a senior partner, billed Andrews \$145,000 in legal fees for its representation. See Exhibit A, attached hereto. The billing statements reflect that the board of directors for the LGC, Inc. had to expressly approve the payments made to Orr & Reno and that the LGC paid these bills.

6. Because of his prominent role at Orr & Reno, Justice Bassett, a senior litigator and firm manager, managed the lawyers involved in the representation of Mr. Andrews and benefitted from the receipt of the fees in question.

7. Because these circumstances give rise to a reasonable question as to the Justice's impartiality in this matter, he should be recused.

8. As further support for that contention, the Bureau notes that Justice Bassett served as lead counsel in City of Concord v. State, __ N.H. __, __ A.3d __ (Case No. 2011-462) (Aug. 31,

2012, mod. Sept. 28, 2012), which challenged the 2009 legislation that mandated increases in the public employers' contributions to the New Hampshire Retirement System. The LGC expended \$214,798 in support of the city's litigation. See Exhibit B at p.3, attached hereto. The LGC also provided valuable assistance to the Town of Canterbury in 2006, during Justice Bassett's tenure as a Canterbury selectman, for which assistance the Town specifically thanked Mr. Andrews and the LGC.

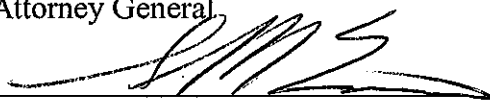
WHEREFORE, for the foregoing reasons, the Petitioner respectfully requests that the Hon. James Bassett recuse himself from this case.

Dated this 25th day of October, 2012

Respectfully submitted,

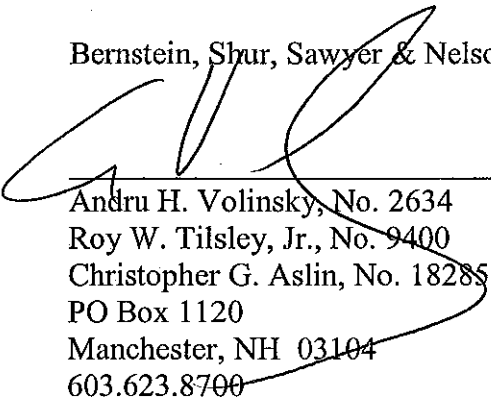
The State of New Hampshire,
Bureau of Securities Regulation
By its attorneys,

Michael A. Delaney
Attorney General



Suzanne M. Gorman, No. 6572
Senior Assistant Attorney General
33 Capitol Street
Concord, NH 03301
603.271.3650
suzanne.gorman@doj.nh.gov

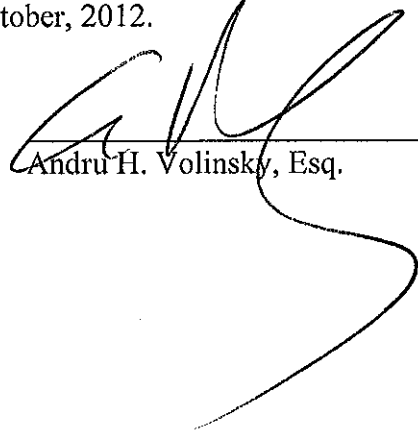
Bernstein, Shur, Sawyer & Nelson, P.A.



Andru H. Volinsky, No. 2634
Roy W. Tilsley, Jr., No. 9400
Christopher G. Aslin, No. 18285
PO Box 1120
Manchester, NH 03104
603.623.8700
avolinsky@bernsteinshur.com

Certificate

I hereby certify that the foregoing Motion to Recuse was provided to counsel of record for the Local Government Center, Inc. and its affiliates, Preti, Flaherty and Ramsdell Law Office by U.S. Mail, postage prepaid, this 25th day of October, 2012.



Andru H. Volinsky, Esq.

Orr & Reno

Professional Association

One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550
Telephone 603-224-2381 * Facsimile 603-224-2318
www.orr-reno.com
Tax ID #02-0279815

John B. Andrews
[REDACTED]

October 19, 2011
File # 013039-0001
Invoice # 77243

Page: 1

For Professional services rendered
Re: In the Matter of: Local Government Center, Inc., et al:

9/16/2011	MDR	review petition; conference with [REDACTED] regarding [REDACTED]; left message for [REDACTED] regarding [REDACTED]	3.50
9/19/2011	MDR	telephone call with [REDACTED] regarding [REDACTED]; reviewed [REDACTED]; [REDACTED]; exchanged emails with [REDACTED] regarding [REDACTED]	1.10
9/20/2011	JP	reviewed report on BSR investigation; reviewed BSR notice of order; preliminary research into [REDACTED]	2.20
9/20/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED]; worked on [REDACTED]; exchanged emails with Attorney Mitchell regarding appearance and filings; reviewed August report regarding LGC	4.60
9/21/2011	JP	researched whether [REDACTED]	1.30
9/21/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED]	0.20
9/22/2011	MDR	reviewed amended motion for intervention	0.20
9/24/2011	JP	researched whether [REDACTED]	1.20
9/26/2011	MDR	telephone call with [REDACTED] regarding [REDACTED]; [REDACTED]; [REDACTED]; email to [REDACTED] regarding [REDACTED]; reviewed petition, motions to intervene and [REDACTED]	3.10
9/27/2011	JFL	conference with [REDACTED] regarding [REDACTED]; reviewed pleadings; researched [REDACTED]	3.10
9/27/2011	JP	researched whether [REDACTED]	1.30
9/27/2011	MDR	telephone call with [REDACTED] regarding [REDACTED]	5.90

		[REDACTED] reviewed petition and August 2011 report in preparation for [REDACTED]	
9/28/2011	JFL	conference with [REDACTED] regarding [REDACTED] research regarding [REDACTED]; worked on objection	4.00
9/28/2011	JP	office conference with [REDACTED] regarding [REDACTED]	1.40
9/28/2011	JP	prepared for meeting with client	1.00
9/28/2011	MDR	worked on [REDACTED] issue; telephone call with [REDACTED] regarding [REDACTED] left message for [REDACTED] regarding same	1.10
9/29/2011	JFL	continued drafting objection to intervention	5.00
9/29/2011	JP	prepared for client meeting; office conference with [REDACTED] to [REDACTED] meeting with [REDACTED] to [REDACTED]	4.40
9/29/2011	MDR	prepare for and meet with [REDACTED] regarding [REDACTED]; telephone call and exchanged multiple emails with [REDACTED] regarding [REDACTED]	5.70
9/30/2011	JFL	continued drafting objection to intervention	3.50
9/30/2011	JP	reviewed [REDACTED]; meeting with [REDACTED] to discuss [REDACTED]; meeting with [REDACTED] to discuss [REDACTED]	4.00
9/30/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED]; review [REDACTED] regarding [REDACTED]; prepared for and attend pre-structuring conference meeting among counsel to discuss issues; conference with [REDACTED] regarding [REDACTED]; conference with [REDACTED] regarding [REDACTED]; email to [REDACTED] regarding [REDACTED]	4.30

James F. Laboe	JFL	15.60
Joshua Pantesco	JP	16.80
Michael D. Ramsdell	MDR	29.70

Total hours	62.10
Legal Services	<u>14,685.00</u>

10/28

Orr & Reno

Page: 3

Disbursements on your behalf:

Computer Research

451.43

Total Disbursements

451.43

Total Legal Services and Disbursements
Unpaid Prior Balance
Total Now Due:

15,136.43
0.00
<hr/> 15,136.43

LGC General
HTH 90%
LGC 10%

Approved
by
Board
Resolution
10-20-11

LGC 760100 · 0102

Orr & Reno

Professional Association

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John B. Andrews


October 19, 2011
File # 013039-0001
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Thank You

Re: In the Matter of Local Government Center,
Inc., et al.

Total Legal Services and Disbursements

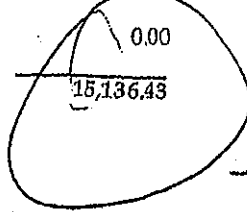
15,136.43

Unpaid Prior Balance

0.00

Total Now Due:

~~15,136.43~~


OK!
Per
B.J.
Resolution

Orr & Reno

Professional Association

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November 18, 2011
File # 013039-0001
Invoice # 77878

John B. Andrews
[REDACTED]

Page: 1

For Professional services rendered

Re: In the Matter of: Local Government Center, Inc., et al.

10/1/2011	MDR	worked on objection to motions for intervention; email to [REDACTED] regarding [REDACTED]	4.20
10/2/2011	MDR	worked on Objection to Motions to Intervene; email to [REDACTED] regarding [REDACTED]	2.10
10/3/2011	JP	reviewed [REDACTED] and offered comments to [REDACTED]	0.30
10/3/2011	JP	reviewed [REDACTED]	1.50
10/3/2011	MDR	worked on objection to motions to intervene, exhibit list and witness list; prepared for preliminary hearing; reviewed LGC's objections to motions to intervene, exhibit list and witness list; reviewed BBR's motion to amend petition, witness list and exhibit list; email to [REDACTED] regarding [REDACTED]	6.60
10/4/2011	JP	prepared [REDACTED]	2.00
10/4/2011	MDR	prepared for and participated in preliminary hearing; reviewed BSR's objection to proposed structuring conference order; reviewed [REDACTED] email regarding [REDACTED]; participated in conferences with counsel during break in hearing	4.80
10/5/2011	MDR	participated in meet and confer regarding schedule and discovery; conference with [REDACTED] regarding [REDACTED]; [REDACTED] reviewed [REDACTED]; exchanged emails with [REDACTED] regarding [REDACTED]	2.60
10/6/2011	JP	reviewed pre-hearing order; searched for documents referenced in paragraph J of pre-hearing order	0.50
10/6/2011	MDR	exchanged multiple emails with [REDACTED] regarding [REDACTED]; [REDACTED] multiple emails to [REDACTED] regarding [REDACTED]; worked on analysis of [REDACTED]	4.10

		intervenor's replies to objections to intervene; prepared for hearing	
10/18/2011	MDR	prepared for and participated in hearing regarding motions for intervention; participated in informal conference with Presiding Officer Mitchell and counsel regarding discovery; email to [REDACTED] regarding [REDACTED] legal research regarding [REDACTED]; exchanged emails with [REDACTED] regarding [REDACTED]; email to [REDACTED] regarding [REDACTED]	7.80
10/19/2011	MDR	worked on and legal research for [REDACTED]; telephone call with [REDACTED] regarding [REDACTED]; worked on [REDACTED]; email to [REDACTED] regarding same; reviewed BSR's request for production of documents	7.90
10/20/2011	MDR	completed work on supplemental memorandum of law in support of objection to motions to intervene; email to [REDACTED] regarding [REDACTED]; reviewed discovery received from LGC	2.70
10/21/2011	MDR	telephone call with [REDACTED] regarding [REDACTED]; exchanged emails with [REDACTED] regarding [REDACTED] lengthy email to [REDACTED] analyzing [REDACTED]; reviewed LGC's objection to motion to disqualify counsel; reviewed LGC's and proposed intervenors' supplemental memoranda regarding motions to intervene, and exhibits submitted with same	3.10
10/22/2011	MDR	reviewed BSR's Request for Findings of Fact and Rulings of Law, and exhibits attached thereto; worked on objection to same; email to Presiding Officer Mitchell regarding same	4.30
10/23/2011	MDR	reviewed BSR's proposed findings of fact and rulings of law and 30 exhibits attached thereto; prepared for hearing regarding same	2.80
10/24/2011	MDR	prepared for and participated in hearing on motion to disqualify counsel; conference with [REDACTED] regarding [REDACTED]; attended and participated in informal conference with [REDACTED] regarding [REDACTED] participated in email exchanges with [REDACTED] regarding [REDACTED]; telephone call with [REDACTED] regarding same; exchanged emails with [REDACTED] regarding [REDACTED]	3.40
10/25/2011	MDR	exchanged multiple emails with [REDACTED] regarding [REDACTED]; reviewed [REDACTED]; email to [REDACTED] regarding [REDACTED]	1.80

10/28/2011 MDR exchanged emails with [redacted] regarding [redacted] 0.20

Joshua Pantesco	JP	11.70	200.00	2,340.00
Michael D. Ramsdell	MDR	83.70	250.00	20,925.00

Total hours	95.40
Legal Services	<u>23,265.00</u>

Disbursements on your behalf:

Computer Research	79.07
Computer Research	3.25
Computer Research	57.73

Total Disbursements	<u>140.05</u>
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Payments since last statement

10/31/2011	Payment	15,136.43
	Sub-total Payments:	<u>15,136.43</u>

Total Legal Services and Disbursements	23,405.05
Unpaid Prior Balance	0.00
Total Now Due:	<u>23,405.05</u>

JJ

*Approve
\$15,000 only
per Board
vote of
10-20-11*

*Balance and entire bill,
to be
carried for Review
by Board at
meeting in January for
reasonableness of charges*

Orr & Reno

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John B. Andrews



November 18, 2011

File # 013039-0001

Invoice # 77878

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Thank You

Re: In the Matter of: Local Government Center,
Inc., et al.

Total Legal Services and Disbursements

23,405.05

Unpaid Prior Balance

0.00

Total Now Due:

23,405.05

JF

*Pay \$15,000
Balance of 12,171.44
To be reviewed
by BOD before
payment per
vote
BOD ~~Resolution~~
of 12-15-11
and
Resolution
of
10-20-11*

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John B. Andrews



December 7, 2011
File # 013039-0001
Invoice # 78326

Page: 1

For Professional services rendered
Re: In the Matter of: Local Government Center, Inc., et al.

11/2/2011	MDR	exchange messages with [redacted] regarding [redacted]; exchange emails with [redacted] regarding [redacted]; reviewed documents received from [redacted] regarding [redacted]; exchanged emails with [redacted] regarding [redacted]	2.40
11/3/2011	MDR	telephone call with [redacted] regarding [redacted]; prepared for and met with [redacted] regarding [redacted]; exchanged multiple emails with [redacted] regarding [redacted]; reviewed Staff Petition for [redacted]; telephone call with [redacted] regarding [redacted]; multiple telephone conferences with and email exchanges with [redacted] and [redacted] regarding [redacted]; reviewed order denying motions to intervene; email to [redacted] regarding [redacted]	7.40
11/4/2011	MDR	reviewed order regarding status of counsel; email to [redacted] regarding [redacted]	0.40
11/5/2011	MDR	reviewed BSR's letter to Presiding Officer Mitchell regarding documents not produced; exchanged emails with [redacted] regarding [redacted]; email to [redacted] regarding [redacted]; reviewed [redacted]; email to [redacted] regarding [redacted]; reviewed documents produced by LGC	3.50
11/6/2011	MDR	reviewed Vaughn index to discovery received from LGC; email to [redacted] regarding [redacted]; reviewed BSR's response and objections to discovery requests; exchanged emails with [redacted] regarding [redacted]; worked on letter to [redacted] regarding [redacted]; email to [redacted] regarding [redacted]; reviewed [redacted]	6.20

		[REDACTED]; commenced review of discovery produced by BSR	
11/7/2011	MDR	reviewed discovery received from BSR; telephone call with [REDACTED] regarding [REDACTED]; telephone call [REDACTED] regarding [REDACTED]	3.10
11/8/2011	MDR	reviewed [REDACTED]; letter to [REDACTED] regarding [REDACTED]; telephone call with [REDACTED] regarding [REDACTED]; email to [REDACTED] regarding [REDACTED]; reviewed [REDACTED] regarding same; exchanged emails with [REDACTED] regarding [REDACTED]; reviewed [REDACTED] emails regarding same	4.80
11/9/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED]; reviewed BSR's document production; reviewed BSR's motion to modify schedule	3.60
11/10/2011	MDR	prepared for and attended informal conference with Presiding Officer Mitchell and counsel regarding discovery; email to [REDACTED] regarding [REDACTED]	3.90
11/14/2011	MDR	reviewed order on discovery; email to [REDACTED] regarding [REDACTED]; reviewed [REDACTED]; reviewed BSR's supplemental document production	2.50
11/15/2011	JP	reviewed [REDACTED]	0.30
11/15/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED]; reviewed LGC's and BSR's supplemental document production	4.60
11/16/2011	JP	reviewed [REDACTED]; reviewed [REDACTED]	2.40
11/16/2011	MDR	prepared for and attended meet and confer session regarding discovery; telephone call with [REDACTED] regarding [REDACTED]; conference with [REDACTED] regarding same	4.20
11/17/2011	JP	prepared response to request for stipulation of facts	2.60
11/17/2011	MDR	reviewed [REDACTED]; email to [REDACTED] regarding [REDACTED]; reviewed BSR's Vaughn index, document production and supplemental document production; worked on Motion to Compel Production of Witness Statements, Interviews and Summaries	5.20

11/18/2011	JP	prepared response to request for stipulation of facts	1.60
11/18/2011	MDR	reviewed discovery in preparation for discovery hearing; worked on Motion to Compel Production of Interviews, Statements and Summaries of Same; reviewed BSR's Motion to Compel Discovery; exchanged emails with [REDACTED] regarding [REDACTED]; reviewed [REDACTED]	5.10
11/19/2011	MDR	reviewed BSR's and LGC's motion to compel production of documents; email to [REDACTED] regarding [REDACTED]; reviewed [REDACTED]; reviewed discovery responses in preparation for discovery hearing	4.40
11/20/2011	JP	prepared response to request for stipulation of facts; prepared summary and analysis of [REDACTED]	3.80
11/20/2011	MDR	worked on Motion for More Definite Statement or for Clarification; reviewed cases submitted to Presiding Officer Mitchell regarding motions to compel production of documents	5.00
11/21/2011	MDR	prepared for and attended hearing on pending motions; email to [REDACTED] regarding [REDACTED]; reviewed documents and pleadings submitted by LGC and BSR at and immediately before hearing	6.90
11/22/2011	JP	prepared summary and analysis of [REDACTED]	1.00
11/22/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED]; reviewed [REDACTED] regarding [REDACTED]; reviewed documents regarding [REDACTED]; telephone call and exchanged emails with [REDACTED] regarding [REDACTED]; legal research regarding same	7.20
11/23/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED]; reviewed documents [REDACTED]	0.70
11/28/2011	JP	prepared summary and analysis [REDACTED]	2.20
11/28/2011	MDR	reviewed agenda for meet and confer, and email exchange [REDACTED] regarding [REDACTED]	0.20
11/29/2011	JP	legal analysis [REDACTED]	5.00
11/29/2011	MDR	worked on motion to dismiss counts 1, 2 and 4, and sections A, C and D of count 3 for [REDACTED]	8.10

		██████████; reviewed BSR's supplemental memorandum of law regarding request for document production; attended meet and confer session; conference with ██████████ regarding ██████████	
11/30/2011	JP	legal analysis of ██████████	0.50
11/30/2011	JP	prepared motion for more definite statement with respect to securities claims	0.60
11/30/2011	MDR	email to ██████████ regarding ██████████; reviewed documents related to ██████████	1.60

Joshua Pantesco	JP	20.00	200.00	4,000.00
Michael D. Ramsdell	MDR	91.00	250.00	22,750.00

Total hours 111.80
 Legal Services 26,750.00

Disbursements on your behalf:

Computer Research	68.18
Computer Research	291.78
Computer Research	61.48
Total Disbursements	<u>421.44</u>

Payments since last statement

11/28/2011	Payment	15,000.00
	Sub-total Payments:	<u>15,000.00</u>

Total Legal Services and Disbursements	<u>27,171.44</u>
Unpaid Prior Balance	8,405.05
Total Now Due:	<u>35,576.49</u>

Approved amount in Bill

[Handwritten signature]

Please pay only \$15,000 per BOB Resolution of 10-20-11 Balance to be reviewed by BOB before payment.

Orr & Reno


Professional Association

One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550

Telephone 603-224-2381 * Facsimile 603-224-2318

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Tax ID #02-0279815

John B. Andrews


December 7, 2011
File # 013039-0001
Invoice # 78326

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Thank You

Re: In the Matter of: Local Government Center,
Inc., et al.

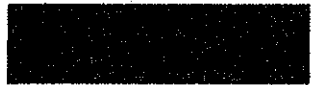
Total Legal Services and Disbursements	27,171.44
Unpaid Prior Balance	8,405.05
Total Now Due:	<u>35,576.49</u>

*JF pay only
\$15,000
Balance to be
paid after
Bot review note
per BAD
resolution of*



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Tax ID #02-0279815

John B. Andrews



January 18, 2012
File # 013039-0001
Invoice # 79064

*12-15-11
amt
Resolution
of 10-20-11*

Page: 1

For Professional services rendered
Re: In the Matter of: Local Government Center, Inc., et al.

12/1/2011	JP	researched [redacted]	6.00
12/1/2011	MDR	reviewed BSR's memorandum of law regarding document production; reviewed Naylor case; reviewed [redacted]; reviewed discovery regarding issue of [redacted]	2.60
12/2/2011	MDR	exchanged emails with [redacted] regarding [redacted]; reviewed discovery most recently produced by BSR and LGC; telephone call with [redacted] regarding [redacted]; email to [redacted] regarding [redacted]; reviewed BSR's motion regarding additional discovery; reviewed [redacted]	5.10
12/3/2011	JP	researched [redacted]	2.50
12/3/2011	MDR	email to [redacted] regarding [redacted]; worked on Respondent John Andrews' Notice of Withdrawal of Motion for More Definite Statement or for Clarification and Respondent John Andrews' Motion to Dismiss Him from Counts 1, 2 and 4; and Sections A, C and D of Count 3 for [redacted]; reviewed BSR's response to motion to compel and cases submitted with motion; reviewed BSR's requests for findings	5.90
12/5/2011	JP	researched [redacted]; legal analysis of [redacted]	1.70
12/5/2011	MDR	reviewed pleadings filed by BSR and LGC and cases cited therein in preparation for discovery hearing or conference;	2.30

		reviewed most recent discovery produced by LGC	
12/6/2011	JP	reviewed pleadings recently filed by BSR and LGC; legal analysis of [REDACTED]; worked on answer to staff petition	3.50
12/6/2011	JP	attended status conference and post-conference meet and confer [NO CHARGE]	3.00
12/6/2011	MDR	worked on motion to dismiss fraud counts for [REDACTED]; telephone call with [REDACTED] regarding [REDACTED]; reviewed BSR's document production of today's date; prepared for and attended discovery and scheduling conference with Presiding Officer Mitchell and counsel; conference with [REDACTED] regarding [REDACTED]	6.10
12/7/2011	JP	researched [REDACTED]	2.00
12/7/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED]; reviewed [REDACTED] regarding [REDACTED]	5.20
12/8/2011	JP	researched [REDACTED]	1.00
12/8/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED]; evaluated [REDACTED]	1.10
12/9/2011	MDR	reviewed [REDACTED] email regarding [REDACTED]	0.20
12/11/2011	JP	researched [REDACTED]	1.00
12/12/2011	JP	researched [REDACTED]	1.20
12/12/2011	MDR	reviewed [REDACTED] regarding [REDACTED]; reviewed BSR's supplemental discovery	0.40
12/13/2011	JP	researched [REDACTED]; reviewed documents produced by LGC; [REDACTED]	1.50
12/13/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED]	0.20
12/14/2011	JP	reviewed BSR order regarding on-site examination; telephone conference with [REDACTED] regarding [REDACTED]; telephone conference with [REDACTED] regarding [REDACTED]	0.50
12/14/2011	MDR	reviewed orders issued today; exchanged multiple emails with [REDACTED] regarding [REDACTED]	1.00

12/15/2011	JP	worked on answer to staff petition	3.00
12/15/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED] [REDACTED]	0.30
12/16/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED] [REDACTED]; exchanged emails with [REDACTED] regarding [REDACTED]	0.40
12/18/2011	MDR	email to [REDACTED] regarding [REDACTED] [REDACTED]; worked on motion for modification of Order on BSR Request for On-Site Examination	2.10
12/19/2011	JP	reviewed [REDACTED] [REDACTED]; reviewed scheduling order and order on request for on-site examination; legal analysis of [REDACTED] [REDACTED]	1.70
12/19/2011	JP	attended meet-and-confer regarding on-site examination; [NO CHARGE]	2.00
12/19/2011	MDR	prepared for and attended conference regarding BSR's on-site inspection of LGC's records; conference with [REDACTED] regarding [REDACTED] [REDACTED]; conference with [REDACTED] regarding [REDACTED] conference with [REDACTED] regarding [REDACTED] [REDACTED] worked on [REDACTED]; reviewed BSR's motion for protective order; worked on [REDACTED]	5.40
12/20/2011	JP	meeting with [REDACTED] to discuss issues [REDACTED] [REDACTED]; telephone conference with [REDACTED] [REDACTED] regarding [REDACTED]	0.80
12/20/2011	MDR	worked on response to BSR's motion for protective order; exchanged emails [REDACTED] regarding [REDACTED]; reviewed [REDACTED] [REDACTED] regarding [REDACTED] email to [REDACTED] regarding [REDACTED]; email to [REDACTED] regarding [REDACTED]	2.60
12/21/2011	MDR	reviewed multiple iterations of [REDACTED] [REDACTED]; exchanged emails with [REDACTED] regarding [REDACTED]; exchanged multiple emails with [REDACTED] regarding [REDACTED] [REDACTED] worked on Motion to Modify Scheduling Order	1.10
12/22/2011	JP	researched [REDACTED] [REDACTED]	1.70
12/22/2011	MDR	worked on Motion to Modify Scheduling Order; reviewed most recent discovery received from BSR; worked on Answer	4.60
12/23/2011	JP	prepared [REDACTED] [REDACTED]	2.00

12/23/2011	MDR	exchanged multiple emails with [REDACTED] regarding [REDACTED]; worked on Answer to Staff Petition; reviewed Protective Order and revised scheduling order; email to [REDACTED] regarding [REDACTED]	3.30
12/24/2011	MDR	reviewed BSR's Motion to Extend Time to Conduct On-Site Examination and Objection to John Andrews' Motion to Dismiss; worked on Response to Motion to Extend Time to Conduct On-Site Examination	3.20
12/26/2011	JP	prepared [REDACTED]; additional research regarding [REDACTED]; reviewed [REDACTED]	3.10
12/26/2011	MDR	email to [REDACTED] regarding [REDACTED]; worked on Answer and Brief Statement of Defenses; email to [REDACTED] regarding [REDACTED]	7.00
12/27/2011	MTC	office conference with [REDACTED] regarding [REDACTED] travel -- to LGC; observed BSR review of documents and questioning of LGC; office conference with [REDACTED] regarding [REDACTED]; drafted memorandum to [REDACTED] regarding [REDACTED]	4.70
12/27/2011	JP	prepared [REDACTED]	1.40
12/27/2011	JP	attended meet-and-confer [NO CHARGE]	2.40
12/27/2011	MDR	exchanged multiple emails with [REDACTED] regarding [REDACTED]; email to [REDACTED] regarding [REDACTED]; reviewed [REDACTED]; worked on motion to exclude or limit expert testimony; worked on analysis of [REDACTED]; prepared for and participated in hearing regarding motion to extend on-site examination	9.40
12/28/2011	JP	[REDACTED] research at [REDACTED]	2.40
12/28/2011	MDR	email to [REDACTED] regarding [REDACTED]; reviewed [REDACTED]; worked [REDACTED]; worked on analysis of [REDACTED]; telephone call with [REDACTED] regarding [REDACTED]; email to [REDACTED] regarding [REDACTED]	4.40
12/29/2011	WLC	reviewed Andrews motion to dismiss and Securities Bureau objection thereto	0.50
12/29/2011	JP	[REDACTED] research [REDACTED]	2.60
12/29/2011	MDR	reviewed BSR's most recent document request; reviewed [REDACTED]; reviewed BSR's Motion for Clarification	5.30

12/30/2011	MDR	exchanged emails with [REDACTED] regarding [REDACTED]	4.60
		[REDACTED] reviewed [REDACTED]	
		[REDACTED] telephone call with [REDACTED] regarding [REDACTED]	
12/31/2011	MDR	reviewed discovery in preparation for meeting with [REDACTED] regarding [REDACTED]	3.40

William L. Chapman	WLC	0.50	250.00	125.00
Michael T. Cretella	MTC	4.70	200.00	940.00
Joshua Pantesco	JP	7.40	0.00	0.00
Joshua Pantesco	JP	39.60	200.00	7,920.00
Michael D. Ramsdell	MDR	87.20	250.00	21,800.00

Total hours 139.40
 Legal Services 30,785.00

Disbursements on your behalf:

Computer Research	449.59
Total Disbursements	<u>449.59</u>

Total Legal Services and Disbursements
 Unpaid Prior Balance
 Total Now Due:

31,234.59
35,576.49
66,811.08



Billig
 Amount
 approved

But pay only
 \$ 15,000 per
 Bod Resolution
 of 12-15-11
 Balance of 16,234.59
 To be paid after
 Bod Approval.

Orr & Reno

Professional Association

One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550

Telephone 603-224-2381 * Facsimile 603-224-2318

www.orr-reno.com

Tax ID #02-0279815

John B. Andrews


January 18, 2012
File # 013039-0001
Invoice # 79064

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Thank You

Re: In the Matter of: Local Government Center, Inc., et al.	Total Legal Services and Disbursements	31,234.59
	Unpaid Prior Balance	35,576.49
	Total Now Due:	<u>66,811.08</u>



ORR&RENO
ATTORNEYS AT LAW

One Bayle Square, P.O. Box 3550, Concord, NH 03302-3550
Telephone 603-224-2381 * Facsimile 603-224-2318
www.orr-reno.com
Tax ID #02-0279816

February 10, 2012
File # 013039-0001
Invoice # 79518

John B. Andrews
[REDACTED]

Page: 1

For Professional services rendered

Re: In the Matter of Local Government Center, Inc., et al.

1/1/2012	MDR	reviewed discovery in preparation for meeting with [REDACTED] regarding [REDACTED]	6.00
1/2/2012	JP	prepared for and attended meeting with [REDACTED] (no charge)	4.50
1/2/2012	MDR	prepared for and met with [REDACTED] regarding [REDACTED]; worked on Answer; exchanged emails with [REDACTED] regarding [REDACTED]	8.20
1/3/2012	WLC	began research of [REDACTED]	1.10
1/3/2012	JP	analysis of [REDACTED]	4.90
1/3/2012	MDR	reviewed discovery in preparation of meeting with [REDACTED] regarding [REDACTED]; worked on Answer; reviewed Motion to Quash Subpoena	6.40
1/4/2012	JP	reviewed [REDACTED]; prepared memorandum regarding same; prepared memorandum regarding [REDACTED]	2.80
1/4/2012	MDR	reviewed orders issued by Presiding Officer; exchanged emails with [REDACTED] regarding [REDACTED]; reviewed [REDACTED]	1.20
1/5/2012	JP	office conference with [REDACTED] (no charge)	2.50
1/5/2012	MDR	prepared for and participated in [REDACTED]; reviewed [REDACTED]	6.10

		[REDACTED]	
1/6/2012	JP	reviewed [REDACTED]	2.40
1/6/2012	MDR	reviewed [REDACTED]; exchanged emails with [REDACTED] regarding [REDACTED]; reviewed [REDACTED]; completed work on Answer; reviewed motions for voluntary non-suits filed by BSR	5.40
1/7/2012	MDR	reviewed Answers filed by LGC and Individual Respondents; exchanged multiple emails with [REDACTED] regarding [REDACTED]	1.00
1/9/2012	JP	reviewed LGC entities' answer to staff petition; brief memorandum to file regarding [REDACTED]; [REDACTED]	1.30
1/9/2012	MDR	worked on motion to exclude expert legal conclusion testimony; exchanged emails [REDACTED] regarding [REDACTED]; reviewed LGC's response to BSR's motion for clarification; reviewed discovery regarding [REDACTED]	6.90
1/10/2012	MDR	completed work on motion to exclude legal conclusion testimony; reviewed document [REDACTED]; reviewed BSR's motion to quash subpoena of David Lang, LGC's response to same and LGC's motion for subpoena	1.80
1/11/2012	MDR	reviewed documents [REDACTED]; reviewed [REDACTED]	5.20
1/12/2012	MDR	reviewed [REDACTED]; reviewed [REDACTED]; reviewed [REDACTED] orders issued today; reviewed [REDACTED]; telephone call with [REDACTED] regarding [REDACTED]; reviewed [REDACTED]; [REDACTED]	7.60
1/13/2012	JDB	researched [REDACTED]	3.50
1/13/2012	MDR	reviewed discovery for [REDACTED]; exchanged emails with [REDACTED] regarding [REDACTED]	5.80
1/14/2012	JDB	researched [REDACTED]	1.50
1/14/2012	MDR	reviewed [REDACTED]; reviewed motion to reschedule hearing; reviewed discovery for [REDACTED]	3.60
1/15/2012	MDR	worked on [REDACTED]	2.60

1/16/2012	JDB	researched [REDACTED]	4.00
1/16/2012	MDR	reviewed [REDACTED] [REDACTED]; reviewed [REDACTED]	3.80
1/17/2012	JP	reviewed [REDACTED] memorandum to file regarding [REDACTED]; reviewed Vaughan Indices to identify [REDACTED]	1.60
1/17/2012	MDR	reviewed documents [REDACTED]; reviewed [REDACTED]	6.20
1/18/2012	MDR	reviewed documents [REDACTED] [REDACTED] worked on letter to [REDACTED] in response to [REDACTED]	6.00
1/19/2012	WLC	continued research on [REDACTED]	0.90
1/19/2012	MDR	worked on letter to [REDACTED] in response to [REDACTED] [REDACTED]; reviewed documents received from [REDACTED] to identify responsive documents; reviewed BSR's most recent document production; reviewed most recent Order on discovery and privileges	4.10
1/20/2012	WLC	continued research on [REDACTED]	0.80
1/20/2012	MDR	reviewed [REDACTED] reviewed BSR's objection to Motion to Preclude Legal Conclusion Evidence; reviewed BSR's final requests from on-site examination and LGC's responses to same	1.20
1/21/2012	JP	researched and outlined [REDACTED] [REDACTED]; researched and began preparing response to [REDACTED] [REDACTED]	3.80
1/21/2012	MDR	reviewed [REDACTED]	2.00
1/22/2012	MDR	reviewed cases cited by BSR in objection to motion to preclude legal conclusion testimony; reviewed [REDACTED] [REDACTED]	1.60
1/23/2012	JDB	drafted motion to dismiss	3.50
1/23/2012	JP	worked on [REDACTED] [REDACTED]; researched [REDACTED] [REDACTED]	2.50
1/23/2012	MDR	reviewed discovery regarding [REDACTED] [REDACTED]	2.80
1/24/2012	JDB	finished first draft of motion to dismiss	3.00
1/24/2012	BBP	[REDACTED] research for [REDACTED]	1.50
1/24/2012	JP	worked on objection to motion to preclude legal conclusion testimony	0.40

1/24/2012	MDR	reviewed [REDACTED]; worked on response to BSR's objection to motion to preclude legal conclusion testimony; reviewed BSR's motions for waiver of attorney/client privilege and reconsideration of discovery order regarding same, and cases cited therein; exchanged email with [REDACTED] regarding [REDACTED]	5.90
1/25/2012	JP	researched and outlined [REDACTED]	3.00
1/25/2012	MDR	completed work on response to BSR's objection to motion to exclude legal conclusion testimony; reviewed order regarding same; telephone call with [REDACTED] regarding [REDACTED]; reviewed discovery regarding [REDACTED]	6.70
1/26/2012	JP	reviewed and revised [REDACTED]; legal analysis whether [REDACTED]; reviewed correspondence from [REDACTED] regarding [REDACTED] issue; researched [REDACTED]	3.20
1/26/2012	MDR	worked on response to [REDACTED]; reviewed documents [REDACTED]; reviewed [REDACTED] legal research regarding [REDACTED]; reviewed BSR's most recent document production	5.20
1/27/2012	JP	researched and drafted memorandum to file regarding [REDACTED]; legal analysis whether [REDACTED]	6.10
1/27/2012	MDR	exchanged emails with [REDACTED] regarding [REDACTED]; worked on motion to dismiss Count II for [REDACTED]	2.80
1/28/2012	MDR	reviewed [REDACTED]; worked on motion to dismiss Count 2 for [REDACTED]	4.00
1/29/2012	MDR	worked on motion to dismiss Count 2 for [REDACTED]	3.70
1/30/2012	JP	reviewed and revised motion to dismiss count 2; office conference with [REDACTED] to discuss additional research needed with respect to [REDACTED]	1.70
1/30/2012	JP	attended hearing on motion to issue deposition subpoena to David Lang (no charge)	3.30
1/30/2012	MDR	prepared for and attend motions hearing; conference with [REDACTED] regarding [REDACTED]; reviewed documents regarding [REDACTED]	6.90

1/31/2012	JDE	reviewed motion to dismiss and added changes and suggestions	1.00
1/31/2012	JP	reviewed and revised draft of motion to dismiss count 2; legal analysis of [REDACTED]; memorandum to [REDACTED] regarding [REDACTED]; memorandum to [REDACTED] regarding [REDACTED]	6.30
1/31/2012	MDR	worked on motion to dismiss Count 2 [REDACTED]; [REDACTED] exchanged multiple emails with [REDACTED] regarding [REDACTED]; reviewed documents in preparation for same; telephone call with [REDACTED] regarding [REDACTED]	6.80

William L. Chapman	WLC	2.80	250.00	700.00
Jeremy D. Eggleton	JDE	16.50	200.00	3,300.00
Bonnie B. Packard	BBP	1.50	85.00	127.50
Joshua Pantesco	JP	10.30	0.00	0.00
Joshua Pantesco	JP	40.00	200.00	8,000.00
Michael D. Ramsdell	MDR	137.50	250.00	34,375.00

Total hours 208.60
 Legal Services 46,502.50

Disbursements on your behalf:

examination of books & records of LGC - Onsite examination	140.00
LGC examination & report	385.00
Copies - legislative history materials	87.25
Copies - legislative history materials	20.00
BSR monitoring & report of same - Onsite Examination	802.50
Total Disbursements	<u>1,434.75</u>

Total Legal Services and Disbursements
 Unpaid Prior Balance
 Total Now Due:

47,937.25
66,811.08
114,748.33



ORR & RENO
ATTORNEYS AT LAW

One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550
Telephone 603-224-2381 * Facsimile 603-224-2318
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Tax ID #02-0279815

John B. Andrews



February 10, 2012
File # 013039-0001
Invoice # 79518

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Re: In the Matter of: Local Government Center,
Inc., et al.

Total Legal Services and Disbursements

47,937.25

Unpaid Prior Balance

66,811.08

Total Now Due:

114,748.33

*approve
payment
of \$15,000
per BOB
resolutions
balance
to be
approved
by
BOB.*

Home > New Hampshire Municipal Association > Ongoing Topics of Interest > NH Retirement System > Retirement Litigation Overview

Retirement Litigation Overview

Many questions have come in to NHMA staff seeking information about the effect of the variety of law suits against the State and the New Hampshire Retirement System (NHRS). We have prepared this short overview of the litigation and will update it periodically to keep members informed.

Our advice at this time relative to levels of withholding and contribution payments is to follow the directives of the NHRS. Should any adjustments be required as a result of litigation, the NHRS will make those recalculations and issue notice to employers.

Background

During the 2011 Legislative Session, the State budget deliberations drew the attention of municipal officials concerned with retirement reform and, in particular, employer contributions for teachers, police and firefighters. Many municipalities adopted their budgets under the assumption that the legislature would continue funding at least 25 percent of employer contributions, the figure for fiscal year 2011. Instead, the budget that passed without the Governor's signature eliminated State funding almost entirely, and NHRS announced dramatically increased rates for monthly employer contributions that reflected the loss of State support. Learn more at the [NHRS website](#).

At the same time, however, the legislature had taken other steps in the budget trailer bill, HB2, enacted as Chapter 224, that could keep employer contribution rates at approximately the same levels as would prevail with 25 percent State funding. Member contributions were increased, and Section 188 directs the NHRS board of trustees to recalculate and recertify the previously determined employer contribution rates "to reflect the requirements of amendments to RSA 100-A in the 2011 legislative session," using the demographic and economic assumptions as disclosed in the June 30, 2010 valuation by the NHRS actuary. The Board [recertified the rates effective August 1, 2011 through June 30, 2013](#).

Recent Litigation

Within days of passage of HB 2, two lawsuits were filed against the State, challenging the constitutionality of these measures.

NHRS Suit. One suit was filed by NHRS itself, alleging that Chapter 224 usurps the board's authority and requires "unsound actuarial practice" in violation of New Hampshire Constitution, Part 1, Article 36-a. The plaintiff sought a preliminary injunction to prevent implementation of the measures in Chapter 224. In a hearing in Merrimack County Superior Court on July 14, 2011, Judge McNamara declined to grant a preliminary injunction. Subsequently, in a non-public session on September 13, 2011, the NHRS Board of Trustees voted not to pursue this lawsuit.

'Retirement Security Coalition' Suit. The second suit, brought by a coalition of four public employee unions representing firefighters, police, teachers and State employees, makes the same claim under Part 1, Article 36-a as the NHRS suit. The unions' suit also claims that the legislation increasing employee contribution rates violates the employees' alleged constitutionally protected contractual vested right to enjoy all the retirement benefits in place at the time they commenced their employment. This suit also requested a preliminary injunction to prevent increasing the employee contributions, but again Judge McNamara denied the request in a hearing on the same day—July 14, 2011.

A superior court hearing is scheduled for November 17, 2011.

Earlier Litigation

The unions' suit to strike down increases to member contribution rates is actually the fourth suit in recent years in which active and retired public employees have attacked retirement reforms as a violation of their constitutionally protected vested rights allegedly set forth as a contract in the terms of a retirement statute. The unions claim that earlier rulings of the New Hampshire Supreme Court have already held that RSA 100-A and other retirement statutes confer vested rights on a public employee to enjoy the benefits in place on the first day of permanent employment. The contrary view is that the Court has not in fact ruled on the issue yet, and such claims should be analyzed consistent with a line of federal cases that recognize a strong presumption against establishing contractual vested rights by statute, known as the "unmistakability doctrine."

SEA v. State. In the first case, the Supreme Court held that the automatic deduction of health care premiums from pension payments did not substantially impair the retirees' vested rights to a full pension. The ultimate issue was not reached. *State Employees' Assoc. of N.H. v. State of New Hampshire*, No. 2010-271, April 14, 2011.

Cloutier. Oral arguments were held in the Supreme Court on August 26, 2011. In this case, retired judges claim that statutory changes to their anticipated pension benefits made in 2003, after they became full-time judges, violate their contractual and constitutionally protected vested rights. *Cloutier et al. v. State of New Hampshire et al.*, No. 2010-0714. This case deals with the Judicial Retirement System, not NHRS, so it remains to be seen if the ruling will affect amendments to RSA 100-A. Under the "unmistakability doctrine," each statute should be scrutinized to determine whether it expresses a contract, notwithstanding the presumption that it does not. LGC filed amicus curiae briefs in both the *SEA* and *Cloutier* cases.

AFT. The third case, *American Federation of Teachers-New Hampshire et al. v. State of New Hampshire et al.*, originally filed in August 2009, remains pending in Merrimack County Superior Court, No. 09-E-0290. In this case, the plaintiffs attack reforms enacted in 2009 that amend the definition of "earnable compensation" and eliminate cost-of-living adjustments. These claims go to the heart of the legislature's ability to reform RSA 100-A.

28-A Unfunded Mandate. A Supreme Court appeal has been taken in the lawsuit challenging the 2009 legislation that mandated increases in the public employer contributions to the NHRS. The suit, filed on behalf of more than 300 municipalities, school districts and counties, with the City of Concord, Mascenic Regional School District and Belknap County as named plaintiffs, asserts that by reducing the State's contribution from 35 percent to 25 percent—and thus increasing the local government contribution from 65 percent to 75 percent—the State violated Part 1, Article 28-a, of the New Hampshire Constitution, which prohibits unfunded state mandates. A superior court judge ruled in favor of the State, and the plaintiffs appealed to the New Hampshire Supreme Court. Both sides have filed briefs, and oral argument is likely to be scheduled in the winter or early spring 2012.

As developments occur, we will update this posting, so check back periodically. Please do not hesitate to contact the Legal Services and Government Affairs Department by email or at 800.852.3358, ext. 3408 if you have additional questions.

System:
New Hampshire Municipal Assoc
General Ledger

TRIAL BALANCE SUMMARY FOR 2011

12/31/2011 3:12:14 PM Page:

1 User Date: 12/31/2011 User ID: smanal

Register:
Account:
Header:
Account

From:
Fund:
Account

Accounts:
Grand Totals:

To:	Date:	Posting:	1/1/2011:	8/31/2011:	Sorted By:	COMPANY:
Less:	Include:	Debit:				
Description	Beginning Balance				Net Change	Ending Balance
	(2,125.50)	\$207,652.27	\$925,895.22	\$1,777.05		(37,281.43)
	\$550,579.63	\$1,112,950.83	\$1,028,807.39	\$83,149.24		\$63,728.87
	\$400.00	\$35,413.33	\$32,923.33	\$6,490.00		\$5,890.00
	\$70.00	\$908,353.42	\$308,429.42	(\$75.00)		(\$5.00)
	\$0.00	\$400.00	\$400.00	\$0.00		\$0.00
	\$7,976.77	\$0.00	\$321.73	(\$201.73)		\$7,153.04
	\$550.00	\$0.00	\$0.00	\$0.00		\$350.00
	(\$3,272.54)	\$0.00	\$0.00	\$0.00		(\$3,272.54)
	\$3,143.21	\$0.00	\$0.00	\$0.00		\$3,143.21
	\$1,293.33	\$0.00	\$0.00	\$0.00		\$1,293.33
	(\$1,595.23)	\$37,412.79	\$35,873.56	\$1,539.23		\$9,000.00
	(\$39,850.13)	\$777,510.02	\$735,200.15	\$41,309.25		(\$3,570.89)
	(\$1,154,16.82)	\$743,218.35	\$941,607.65	(\$201,389.29)		(\$217,806.11)
	(\$5,210.22)	\$0.00	\$0.00	\$0.00		(\$7,210.22)
	(\$39,282.34)	\$0.00	\$0.00	\$0.00		(\$38,282.34)
	(\$551.58)	\$0.00	\$0.00	\$0.00		(\$551.58)
	(\$388,731.74)	\$0.00	\$0.00	\$0.00		(\$388,731.74)
	(\$274,788.83)	\$0.00	\$0.00	\$0.00		(\$274,788.83)
	\$0.00	\$10.00	\$628,756.24	(\$323,726.24)		(\$323,726.24)
	\$0.00	\$0.00	\$255.01	(\$255.01)		(\$255.01)
	\$0.00	\$0.00	\$4.10	(\$4.10)		(\$4.10)
	\$0.00	\$0.00	\$49.00	(\$49.00)		(\$49.00)
	\$0.00	\$355,073.53	\$0.00	\$355,073.53		\$355,073.53
	\$0.00	\$16,487.67	\$0.00	\$16,487.67		\$16,487.67
	\$0.00	\$2,708.41	\$0.00	\$2,708.41		\$2,708.41
	\$0.00	\$43,820.59	\$0.00	\$43,820.59		\$43,820.59
	\$0.00	\$19,418.28	\$0.00	\$19,418.28		\$19,418.28
	\$0.00	\$420.00	\$0.00	\$420.00		\$420.00
	\$0.00	\$3,481.81	\$125.45	\$3,356.36		\$3,356.36
	\$0.00	\$1,579.10	\$0.00	\$1,579.10		\$1,579.10
	\$0.00	\$4,727.00	\$0.00	\$4,727.00		\$4,727.00
	\$0.00	\$1,340.70	\$0.00	\$1,340.70		\$1,340.70
	\$0.00	\$27,536.83	\$9,977.55	\$17,559.28		\$17,559.28
	\$0.00	\$1,441.02	\$0.00	\$1,441.02		\$1,441.02
	\$0.00	\$223.12	\$0.00	\$223.12		\$223.12
	\$0.00	\$5,898.89	\$881.80	\$4,817.09		\$4,817.09
	\$0.00	\$295.74	\$0.00	\$295.74		\$295.74
	\$0.00	\$5,557.94	\$0.00	\$5,557.94		\$5,557.94
	\$0.00	\$397.90	\$0.00	\$397.90		\$397.90
	\$0.00	\$97.50	\$0.00	\$97.50		\$97.50
	\$0.00	\$1,485.04	\$0.00	\$1,485.04		\$1,485.04
	\$0.00	\$8,203.51	\$0.00	\$8,203.51		\$8,203.51
	\$0.00	\$0.58	\$0.00	\$0.58		\$0.58
	\$0.00	\$1,952.29	\$0.00	\$1,952.29		\$1,952.29
	\$0.00	\$3,900.85	\$0.00	\$3,900.85		\$3,900.85
	\$0.00	\$3,701.00	\$0.00	\$3,701.00		\$3,701.00
	\$0.00	\$22,387.17	\$1,577.50	\$20,799.67		\$20,799.67
	\$0.00	\$1,084.74	\$0.00	\$1,084.74		\$1,084.74
	\$0.00	\$11,000.00	\$0.00	\$11,000.00		\$11,000.00
	\$0.00	\$2,872.71	\$2,789.10	\$103.81		\$103.81
	\$0.00	\$262,358.65	\$0.00	\$262,358.65		\$262,358.65
	\$0.00	\$5,254,040.05	\$0.00	\$0.00		\$0.00

LGC on-site YTD TB 8-31-2011 NHMA excel 11