

**INTEGRATED CLINICAL SYSTEMS, INC.
(AMERICAN MONITOR
CORPORATION)**

CONTRACT NO. V589P-1123

**VABCA-3745E &
3914E-3917E**

**VA MEDICAL CENTER
KANSAS CITY, MISSOURI**

Kenneth A. Martin, Esq., Riley & Artabane, Washington, D.C., for the Appellant.

Merilee Rosenberg, Esq., Trial Attorney; *Philip S. Kauffman, Esq.*, Deputy Assistant General Counsel; and *Phillipa L. Anderson, Esq.*, Assistant General Counsel, Washington, D.C., for the Department of Veterans Affairs.

OPINION BY ADMINISTRATIVE JUDGE McMICHAEL

Integrated Clinical Systems, Inc. (f/k/a American Monitor Corporation), (AMC or Applicant) filed a timely APPLICATION FOR ATTORNEY'S FEES AND COSTS pursuant to *the Equal Access to Justice Act (EAJA)*, 5 U.S.C. § 504, to recover attorney fees and other expenses incurred in connection with the successful prosecution of its appeals before this Board. ***Integrated Clinical Systems, Inc. (American Monitor Corporation)***, VABCA Nos. 3745 & 3914-17, 95-2 BCA ¶ 27,902. Familiarity with the opinion is presumed so that recitation of the facts and the bases for our decision therein will not be repeated here.

AMC's APPLICATION FOR ATTORNEY'S FEES AND COSTS (APPLICATION) asserts that since the Board granted its appeals in VABCA Nos. 3745, 3914 and 3915, it was a prevailing party. The Applicant avers that the Government has failed to meet its burden of proving that its position was substantially justified, and that no special circumstances exist which would make an award unjust. AMC seeks reimbursement of attorney's fees and expenses totaling \$69,983.89. Of the total amount sought, \$58,417.50 represents reimbursement for approximately 779 hours of attorney fees (at the rate of \$75 per hour), and \$9,225.76 in expenses. Additionally, AMC seeks compensation for the fees and expenses it incurred in filing this APPLICATION, \$2,332.50 for 31.1 hours (at the rate of \$75 per hour), and \$8.13 in expenses. Applicant's Controller submitted information showing that AMC employed "significantly less" than five hundred employees and had "significantly less than seven million dollars in total net worth." As such, AMC asserts that it meets the size and net worth eligibility of a small business as set forth in *EAJA*. The Government does not dispute that AMC is a small business.

In its OPPOSITION TO APPELLANT'S APPLICATION (OPPOSITION), the Government makes several arguments to support its general contention that "AMC did not prevail in that portion of VABCA No. 3745 in which it sought termination for convenience costs reimbursing it for the lease payments during the Contract's four option years." The Government argues that because the "Appellant did not prevail in its basic predicate for VABCA No. 3745, namely, that Appellant was entitled to the full five year recovery of its unexpired lease," AMC should receive no award "on this issue." The Government claims it was able to "extract" from the Applicant's billings \$13,606 associated with VABCA No. 3745, and that its fees should be reduced by that amount. It also avers that its position in VABCA No. 3745 was substantially justified, and AMC should not be awarded any fees and expenses on that appeal. It contends that, "even conceding its limited success on this claim, Appellant should be reduced to the ratio of its success, or no more than 18.6% of the related fees and costs." Finally, it maintains that the fees and expenses sought by the Applicant on VABCA Nos. 3914 through 3916 are unreasonable, redundant and duplicative, and at most, the Applicant

should be awarded only \$30,000 for its efforts in these appeals.

The Applicant filed a RESPONSE TO THE GOVERNMENT'S OPPOSITION essentially reasserting its position that it had prevailed on VABCA No. 3745, and asserting that its fees and expenses in pursuing VABCA Nos. 3914 through 3916 were reasonable.

BACKGROUND

This APPLICATION FOR ATTORNEY'S FEES AND COSTS arises out of several appeals relating to the termination for convenience and requests for equitable adjustments on Contract No. V589P-1123, the lease of two blood chemical "Perspective Analyzers," by the Department of Veterans Affairs (VA or Government) Medical Center (VAMC) in Kansas City, Missouri. In VABCA No. 3745, its appeal from a denial of its termination for convenience settlement claim, AMC sought \$295,997 and was awarded \$55,002 in settlement costs. A substantial argument in that appeal, which we rejected, turned on whether AMC could recover its "unexpired lease expenses" resulting from a five year "sale-leaseback" arrangement it entered into with a financing corporation. AMC also sought money for constructive changes. In VABCA No. 3914, AMC was awarded \$109,800 of the \$119,000 it sought for additional training. It was awarded all of the \$17,000 extra maintenance fees it sought in VABCA No. 3915, and none of the \$11,848 correlation study fees it sought in VABCA No. 3916. A fifth appeal, VABCA No. 3917, involving a \$331,250 claim for lost profits arising from a breach of contract claim was formally withdrawn at the commencement of the hearing.

Prevailing Party

AMC seeks \$69,983.89 in fees and expenses for pursuing its appeal against the Government in VABCA Nos. 3745 and 3914 through 3917. In order for an Applicant to recover attorneys fees and expenses under the *EAJA*, it must first demonstrate it is a prevailing party. AMC asserts generally that it "prevailed in its *appeal*," and that the Board:

granted VABCA 3745, 3914 and 3915, awarding American Monitor \$181,802.45, plus interest, including the \$55,002.45 which American Monitor had been willing to settle for (\$58,000) had not the VAMC improperly attempted to foreclose American Monitor's right to an equitable adjustment. Accordingly, American Monitor stands as a "prevailing party" under the standard described in 5 U. S. C. § 504 (b) (1) (B).

In making its claim that it was a prevailing party, the Applicant does not refer to VABCA No. 3916, where it recovered none of the \$11,848 fees it sought, or to VABCA No. 3917, where it abandoned its \$331,250 claim for lost profits shortly before the hearing.

For its part, the Government responds stating that, regarding VABCA No. 3745, AMC did not prevail in "the vast proportion of [its] claim of \$295,996.88," which was predicated on the position that AMC was entitled under the termination for convenience, to reimbursement for "the unexpired lease expenses resulting from a five year sale-leaseback of two chemistry analyzers." Because AMC "did not prevail in its basic predicate for VABCA No. 3745," the Government avers that "Appellant should receive no award for its fees and costs on this issue." Alternately, the Government argues that "even conceding its limited success on this claim, Appellant should be reduced to the ratio of its success, or no more than 18.6% of the related fees and costs." We note that the Government does not address the issue of whether AMC was a prevailing party in VABCA Nos. 3914 through 3916, and skips ahead to making the argument that the fees and costs sought on these appeals are unreasonable. Finally, the Government does not address whether AMC prevailed in VABCA No. 3917, merely noting that this appeal was withdrawn.

The United States Supreme Court in *Hensley v. Eckerhart*, 461 U.S. 424, 433 (1983) set forth the "typical formulation" of the threshold determination of when plaintiffs may be considered "prevailing parties" for attorney's fees purposes as occurring "if [the plaintiffs] succeed on any significant issue in litigation which achieves some of the benefit the parties sought in bringing suit." See also *Preston-Brady Co.*, VABCA No. 1849E, 89-3 BCA ¶ 22,122.

When VABCA No. 3745 was originally docketed in September 1992, AMC originally claimed \$772,357, including termination for convenience costs (\$212,139), constructive changes (\$228,968) and lost profits (\$331,250). On further review, we noted that VABCA No. 3745, as originally docketed, actually consisted of five distinct claims. On November 10, 1993, we issued an Order Docketing Separate Appeals. VABCA No. 3745, remained the appeal from the contracting officer's denial of AMC's \$212,139.12 termination for convenience settlement claim. The Appellant's three constructive changes claims were docketed as VABCA No. 3914 (extra contractual training costs of \$188,860), VABCA No. 3915 (extra contractual maintenance costs of \$15,760) and VABCA No. 3916 (extra contractual correlation studies costing \$22,400). AMC's \$331,250 claim for lost profits was docketed as VABCA No. 3917.

In deciding VABCA No. 3745, we rejected the Applicant's argument that pursuant to the Government's termination for convenience it was entitled to recover its "unexpired lease expenses" resulting from a five year "sale-leaseback" arrangement it entered into with a financing corporation. However, we awarded AMC \$55,002.45 in termination settlement expenses. This figure compensated AMC for its equipment lease expenses for the remaining months of the one-year contract (\$38,100), half of the freight and shipping costs connected with the equipment delivery and removal (\$1,059.56), and \$15,842.89 in settlement costs. While AMC did not recover all that it sought in VABCA No. 3745, we find that the Applicant does meet the standard of "prevailing party" set forth in *Hensley*.

In VABCA No. 3914, AMC was awarded \$109,800 of the \$119,000 extra training costs it sought. We also awarded all of the \$17,000 extra maintenance fees AMC sought in VABCA No. 3915. Clearly, AMC was also a prevailing party in those appeals.

VABCA No. 3916 presents a different situation since AMC was awarded none of the \$11,848 correlation study fees it sought. Also, in VABCA No. 3917, an appeal from a breach of contract and lost profits claim of \$331,250, AMC withdrew the claim at the hearing, but not prior to it spending some portion of its total fees and expenses pursuing this appeal. Inasmuch as AMC did not succeed on any significant issue in VABCA Nos. 3916 and 3917, we find AMC was not a prevailing party in either of the these appeals. *Danrenke Corporation*, VABCA Nos. 3217E, 3601E, 3722E, 94-1 BCA ¶ 26,504; *Fletcher & Sons, Inc.*, VABCA No. 3248, 93-1 BCA ¶ 25472; *Preston-Brady Company, Inc.*, VABCA No. 1849E 89-3 BCA ¶ 22,122. "Where separate claims are involved, they should be treated as separate law suits, and no fee should be awarded for services on unsuccessful claims." *B.H. Services, Inc.*, ASBCA No. 39460, 94-1 BCA ¶ 26,468 citing *Hensley* at 435. To the extent that the fees and costs associated with those appeals were sufficiently identified, and able to severed from the issues in the appeals in which did AMC prevail, we will allocate such fees and costs to those appeals and exclude them from the award. *Youngdale & Sons Construction, Inc.*, ASBCA No. 36893, 92-1 BCA ¶ 24,575.

Substantial Justification

Once the Applicant has demonstrated that it is a prevailing party, the Government "shall award . . . fees and other expenses incurred by that party . . . unless the adjudicative officer of the agency finds that the position of the agency was substantially justified or that special circumstances make an award unjust." 5 U.S.C. § 504(a)(1). Upon the applicant establishing that it meets the *EAJA* size and net worth requirements, and that it has prevailed on at least a portion of its claim, the burden shifts to the Government to establish that its position was substantially justified. *Marino Construction Co.*,

Inc., VABCA No. 2752E, 92-2 BCA ¶ 25,015; *Blosam Contractors, Inc.*, VABCA No. 2187E, 88-3, BCA ¶ 20,942. The Government is "substantially justified" if, in view of the law and facts, it is clearly reasonable in asserting its position at the agency level and during the adversary adjudication. Therefore, to avoid the assessment of the Applicant's allowable and reasonable attorney fees and expenses, the Government must prove that its position was substantially justified. *Penn Environmental Control, Inc.*, VABCA Nos. 3599E and 3600E, 94-1 BCA ¶ 26,326; *Siska Construction Co., Inc.*, VABCA No. 3381E, 92-1 BCA ¶ 24,730.

The Government asserts here that its position in VABCA No. 3745, both in the adversary adjudication and the action upon which the proceeding was based, was substantially justified. It reaches this conclusion because AMC "steadfastly maintained that its unexpired lease costs incurred in reliance on a five year contract with VA were recoverable under its termination for convenience settlement with VA." However, a review of the facts and history of these appeals shows that overall, the Government took a more restrictive view regarding AMC claims, including VABCA No. 3745.

Not only did the Government refuse to pay AMC for *any* unexpired lease costs, they also refused the Appellant's requests for extra services it claimed that it provided during the six months the Contract was in effect. The facts reveal that the VA terminated the Contract for its convenience effective December 31, 1988. Negotiations ensued in 1989 and 1990 based on AMC's termination for convenience proposal, and the parties reached a tentative agreement that the VA would pay AMC \$58,000 on its settlement proposal. However, ultimately, the settlement was not consummated, because the VA included language in the settlement agreement which would have also eliminated any further equitable adjustments for AMC. After negotiations fell through, AMC submitted several claims which eventually totaled over \$775,000, including claims for termination settlement expenses, extra contractual costs for constructive changes and breach of contract costs. When addressing AMC's claims in his final decision, the Contracting Officer asserted that the VA had a one year contract, with several option years, which it elected not to exercise. On AMC's claim for the termination costs, he allowed the remaining six months of VA scheduled lease payments totaling \$45,000 and \$892 in freight costs. He denied delivery charges, training charges, document preparation costs, travel costs for settlement discussions, attorney consultation fees, lessor settlement costs, extra contractual training, maintenance and correlation study claim costs, lost profits, and breach damages. However, despite the CO's final decision, the VA never paid the Contractor the \$48,892 it allowed in the final decision, and in its brief the VA argued that it was not liable for the costs on the six months remaining in the lease.

Ignoring this history and the fact that we awarded AMC \$55,002.45 in termination settlement expenses, primarily for equipment lease expenses for the remaining six months of the one-year Contract, the Government broadly avers that the Board's ruling, denying the Appellant's unexpired lease costs during the option years, establishes that the VA's position was substantially justified. Other than articulating this sweeping conclusion, the Government offers little support for its assertion, seemingly reasoning that because it was successful in blocking AMC's efforts to recover lease costs for the option years, it was substantially justified in its position as a whole. Had the VA actually paid AMC the six months of lease costs, and were the Contractor before us seeking only the option year expenses, this argument might be convincing. However, such was not the case. As we have already noted, the VA took the "hard-line" position that AMC was not entitled to termination costs for the six months remaining in the Contract, a position we find totally without reason and substantial justification.

Furthermore, where the Government bears the essential burden of proof, conclusory statements of the type offered by the VA in its OPPOSITION are of little help in meeting this burden. We find the Government has not met its burden of establishing that its position was substantially justified in VABCA No. 3745. The Government does not argue that its position was substantially justified in VABCA Nos. 3914 and 3915, the other appeals in which AMC is a prevailing party.

Reasonable Fees and Costs

Having prevailed in VABCA Nos. 3745, 3914 and 3915, and with the Government failing to prove that its position was substantially justified, the Applicant is entitled to an award of reasonable fees and expenses on those appeals. However, we note that in its APPLICATION, the Applicant requests fees and expenses associated with *all* of the appeals docketed with the Board, without regard to whether it actually prevailed on those appeals.

It is the Applicant who bears the burden of establishing entitlement to an award *and* documenting the appropriate hours expended. *Hensley* instructs us that where a litigant "loses" on claims that are distinct from other claims, or where the Government is substantially justified in defending against a particular claim, the attorneys' fees and costs allocable to the unsuccessful claim must be excluded from the calculation of eligible fees. In addition, the applicant must reasonably identify the appropriate fees and costs associated with the claim. This can be accomplished through record keeping in "sufficient detail that a neutral judge can make a fair evaluation of the time expended, the nature and need for the service, and the reasonable fees to be allowed." 461 U.S. at 441. So, to the extent that particular fee entries can be identified with unsuccessful claims, they should be excluded. To the extent that particular fee entries cannot be so identified, the fees would be reduced to reflect the litigation effort necessary to present these matters before the Board. *C & C Plumbing & Heating*, ASBCA No. 44270, 95-2 BCA ¶ 27,806; *International Foods Retort Co.*, ASBCA No. 34954, *et al.*, 93-3 BCA ¶ 26,249. Here, the Applicant did not attempt to allocate or apportion the costs associated with the successful claims. Nor did it suggest what portion of the fees and expenses were devoted to litigating the successful claims. In its defense, the individual claims were not separately docketed until late in the appeal process, albeit before the hearing. However, each of the docketed appeals was a clearly separate and distinct issue with its own individual set of facts.

To avoid a second litigation in *EAJA* applications, a prudent applicant is well advised to consider keeping specific records as to different claims to assist it in demonstrating what its attorney fees and expenses were, what end in the litigation they accomplished, the issues the fees were related to, and their reasonableness. Given the Boards' wide discretion in making determinations on how to apportion attorney fees and expenses, the wise applicant will take care to provide meaningful information in its *EAJA* request. As the Corps of Engineers Board noted in *MJW Enterprises, Inc.*, ENG BCA No. 5813-F, 93-3 BCA ¶ 26,045 at 129,478:

We recognize that legal billings usually are not prepared with the degree of specificity that would facilitate a mathematically-substantiated allocation among individual claims or sub-claims which are part of an over-all appeal in the *EAJA* setting. In fact, in all but the most complex cases, we understand that generalized billing practices between attorney and client are the norm. However, proceeding on those premises, when a litigant prevails on only a portion of its claims, we believe that it is incumbent on the litigant to proffer an allocation method that attempts to correlate fees and expenses with the successful claims.

Citing the vagueness of the Applicant's billing notations, the Government objected to the APPLICATION, and argued that the Applicant should be awarded only \$30,000 of the \$69,983.89 requested fees and expenses. It proceeds to "extract" out what it calls AMC's "Claim for Reimbursement for Option Years," which was part of the termination for convenience settlement claim, VABCA No. 3745, and asserts that:

Of the \$295,996.88, Appellant was awarded 6 months or \$38,100 of lease expenses for the unexpired 6 months remaining on its base contract, \$1059.56

or half of its actual freight and shipping costs for the analyzers, and \$15,842.89 of its requested settlement expenses. This comes to a total of \$55,842.89 or its requested settlement expenses. Respondent has culled through Appellant's time sheets and extracted charges of \$13,606 as accruing to VABCA No. 3745, its termination for convenience claim.

OPPOSITION at 6.

Then, later in its OPPOSITION at 7, the Government makes additional arguments for further reducing the fees and expenses:

Appellant asks for \$2340.63 for attorney's fees and expenses incurred in the preparation of its *EAJA* application. VA thus assumes that the difference between the total request of \$69,983.89 less the \$13,606 requested for pursuit of VABCA No. 3745 and less the \$2340.63 requested for preparation of the *EAJA* claim, roughly approximates the amount requested in pursuit of VABCA Nos. 3914-16 or about \$54,037, equating to approximately 600 hours of professional legal time spent on the constructive claims.

Pointing to the Applicant's lack of documentation and explanation of the services it rendered, the Government generally concludes the 600 hours of fees are "excessive," and observes that "the same items [were] invoiced day after day, without any explanation or account for the redundancy," and with little indication of what the fee was for. Citing *Hensley*, the VA goes on to argue that the Applicant has an "ethical duty to winnow from its request the redundancies, the charges for a multiplicity of attorneys working on the same issue and the protracted hours spent with little explanation of what were accomplished during those hours." The Government concludes summarily that "both the results obtained and the billing presented merit a fee award of no more than \$30,000 on these claims." Apart from its general observations and conclusion, the Government does not address any of the *specific* costs claimed by the Applicant which it believes should be disallowed. Any attempt to "winnow" is then left to the Board.

Faced with a dearth of documentation and detail as to the actual time AMC's attorneys devoted on specific tasks associated with VABCA Nos. 3745, 3914 and 3915, we considered the entire record with particular focus on the nature and complexity of the legal work involved and the degree of success obtained by the Applicant in order to determine the reasonableness of an *EAJA* award. *Hensley*, 461 U.S. at 440. In *Hensley*, the Supreme Court indicated that the most critical factor in determining an *EAJA* award is the degree of success obtained during the merits of the case. Because the Court declined to establish a mechanical standard for measuring "degree of success," Boards are left with broad discretion to make this measurement or "apportionment." 461 U.S. at 433-440. We noted in *N & P Construction Co.*, VABCA No. 3283E, 93-3 BCA ¶ 26,257 at 130,565:

There is no universal formula by which boards can apportion litigation costs among various constituent elements of one appeal or, for that matter, among several appeals which were litigated together and where, as in the instant litigation, the invoices do not distinguish which claims/appeals were involved in the services rendered. In such a situation, the board is expected to apportion such expenses in some rational relationship to the efforts actually expended, but tempered by an analysis of the results obtained in connection with each severable claim. [Citations omitted.]

"Where the fee record lacks sufficient detail to enable us to allocate particular fees and expenses to a specific appeal we may apportion the fees and expenses." *Danrenke Corporation*, VABCA No.

3271E, 3601E , 3722E, 94-1 BCA ¶ 26,504 at 131,931. Under the theory of apportionment, a contractor that receives only a partial recovery may recover only a *pro rata* portion of its fees and expenses. *Community Heating and Plumbing Co. v. Garrett*, 2 F.3d 1143 (Fed. Cir. 1993) *citing Naekel v. Department of Transportation*, 884 F.2d 1378 (Fed. Cir. 1989).

Turning to the APPLICATION before us, we observe that a large part of the dispute centered around the issues ultimately addressed in VABCA No. 3745, that being AMC's \$295,997 settlement costs claim, for which we awarded \$55,002. While much of AMC's attorneys' efforts were directed at recovery of five years of unexpired lease costs, upon a complete review of the Record, we find that the appeals addressing the extra contractual changes also played a substantial role in generating attorney fees. However, based on the lack of specifics in the APPLICATION, we were unable to allocate the litigation costs among the individual issues and appeals with much precision, or in a way we considered reasonable. Therefore, we "apportioned" the award of attorney fees, and approached the apportionment as set forth below.

We began by looking at the issues and appeals in their entirety, taking into consideration the complexity of the claims, the amount of time and effort spent in pleadings and at the hearing, and the degree to which the Applicant was successful. Then, we proceeded to review each invoice, the nature of the task performed, the time it took to perform, where in the appeal process the task was performed, and any duplication of performance which occurred. We evaluated what the attorneys were doing, the description of the task, who was doing what tasks, the reasonable amount of time one would expect the task to take, and what we believed to be duplicative, unnecessary or excessive efforts. Where we could associate fees and costs with particular actions related to a particular appeal, we allowed those costs provided they were reasonable and disallowed them if the Applicant had not prevailed. In making this review we note that several cost items fell out of the award because of multiple deficiencies. We began our analysis with the first appeal, VABCA No. 3745.

At the outset of the appeal, and according to an invoice dated January 27, 1993, covering a period from December 12 through 31, 1992, Attorney John W. Chesson ("JWC") spent 26.2 hours preparing AMC's discovery request, a hearing notebook, and reviewing the Government's answer. Attorney Chesson then spent 2.2 hours on January 12 drafting a letter on the status of the appeal per an invoice dated February 23, 1993. Attorney Dennis J. Riley ("DJR") spent 2.4 hours on February 18 drafting an "interrogatory response letter" to AMC and incurred \$8.50 in postage and copier charges, according to the March 25, 1993 invoice. As per an April 21, 1993 invoice, Attorney Riley spent 1.8 hours and incurred \$9 in postage and copier costs during March analyzing the VA's discovery request and claim. We find the aforementioned fees and expenses reasonable and award them to the Applicant.

In the June 25, 1993 invoice, Attorney Kenneth A. Martin ("KAM") began billing AMC, and in May 1993, Attorney Martin spent 4 hours preparing discovery on the appeal, which we find was reasonable. No costs associated with the appeal were shown in this invoice.

The October 30, 1993 invoice covers the period from September 16 through October 22, 1993 and seeks 7.8 hours of attorney fees. A fourth attorney, Attorney Craig A. Holman ("CAH") began to bill on the appeal for the first time. From the description in the invoice, it appears that Attorney Holman dealt with discovery issues and strategies. We find his services to be reasonable and award his 2.4 hours of fees. Attorney Martin also spent 4.6 hours which is categorized as "Prepare for Litigation," and "Advise." We deny these fees because they contain no description of the particular services being performed and note that the hearing was not until November 16 through 18, 1993. *Preston-Brady Company, Inc.*, VABCA No. 1849E, 89-3 BCA ¶ 22,122 at 111,264. *See also Chester P. Schwartz*, VABCA No. 2587E, 89-3 BCA ¶ 22,032. Regarding the costs it proffers through this invoice, among other things, AMC seeks hotel costs (\$433.45/October 4), business meals (\$118.44/October 7), car rental and parking/cabs/taxi (\$180 and \$90/October 7), parking/cabs (\$12/October 12) and business meals for secretarial support (\$10/October 12). Though the

application did not clearly state, we deduced from the November 24 invoice that Attorney Holman traveled to Indianapolis, Indiana, to confer with AMC executives and review documents around October 4. On October 18, it also appears that Attorneys Holman and Martin traveled to Kansas City to conduct "depositions" on October 19 and 20, subsequently incurring costs for airfare (\$1,848), hotel (\$372.20), and cabs (\$28). We were not able to find any details as to who was deposed or why two attorneys were needed. Considering the sketchy billing information, we believe that \$1,500 of the \$3,115.68 costs claimed is reasonable compensation, particularly in view of the complexity of the matters before us and the results achieved. *Buckley Roofing Co., Inc.*, VABCA No. 3374E, 92-2 BCA ¶ 24,826.

The November 24, 1993 invoice covered a period from October 4 through 28 and showed 163.3 attorney's hours being spent on these appeals during that time, and costs of \$490.58 being incurred. Beginning October 4, Attorney Holman began devoting almost his full time to these appeals, conferring with Attorney Martin, preparing for and attending depositions, reviewing and organizing documents, drafting witnesses lists, exhibits and interrogatories, traveling to Indianapolis to meet with corporate executives, preparing a trial book outline, conferring with opposing counsel, and performing legal research. All in all, he spent 87.8 hours on the appeal during this period, an amount of time which we believe adequately reflects the degree of difficulty presented by this case, the amount of time the case should have taken to prepare, and the degree of success achieved. Attorney Martin spent 71 hours which he categorizes simply as "Prepare for Litigation." Again, we deny these fees because they offer absolutely no description of the particular services performed, and it appears to us that Attorney Holman expended sufficient time and effort to prepare these appeals. Regarding the \$490.58 costs sought, \$82 of this amount is an unexplained hotel bill for which we cannot deduce the reason, and therefore, disallow.

In the December 17, 1993 invoice, which covered the period from November 1 through 30, 1993, AMC's attorneys spent 261.9 hours preparing the appeal. This was the period leading up to and encompassing the hearing on November 16, 17 a