

**SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
TAX DIVISION**

**AMERICAN PHILOSOPHICAL
ASSOCIATION, et al.,**

Plaintiffs,

v.

DISTRICT OF COLUMBIA

Defendant.

Civil Case No: 2019 CT 000003

Judge Kimberly S. Knowles

Next Date: None

**DECLARATION OF JESSIE MONTAGUE REGARDING NOTICE AND CLAIM
ADMINISTRATION**

1. My name is Jessie Montague, and I am over the age of eighteen (18) years. I make this declaration under the penalty of perjury, free and voluntarily, under no coercion, threat, or intimidation, and without promise of benefit or reward, based on my own personal knowledge. If called to testify, I could and would testify consistent with the matters stated herein.

2. I am a Senior Project Manager for RG/2 Claims Administration LLC ("RG/2 Claims"), whose address is 30 South 17th Street, Philadelphia, PA 19103. RG/2 Claims is the independent third-party administrator retained by Class Counsel to handle the notice and claims administration functions in the above-referenced matter. This Declaration is based upon my personal knowledge and upon information provided to me by Class Counsel and RG/2 Claims staff members.

3. RG/2 Claims is a full-service class action settlement administrator offering notice, claims processing, allocation, distribution, tax reporting, and class action settlement consulting services. RG/2 Claims' experience includes the provision of notice and administration services for settlements arising from antitrust, data security breach, consumer, civil rights, employment, negligent

disclosure, and securities fraud allegations. Since 2000, RG/2 Claims has administered and distributed in excess of \$2 billion in class action settlement proceeds.

4. I have been actively involved and responsible for handling the dissemination and processing of the initial Class Notice of Pendency that was mailed to potential Class Members on December 13, 2021 and the Notice and Proof of Claim forms mailed to potential Class Members on March 28, 2025 in the above-referenced matter.

5. With respect to the mailing of the initial Class Notice of Pendency, see the Declaration of Jessie Montague dated April 1, 2022, which was previously filed with the Court and is attached hereto as **Exhibit A**.

6. With respect to the mailing of the Notice and Proof of Claim forms to RG/2 Claims was retained to, among other tasks, a) prepare, print, and mail Notice and Proof of Claims to potential Class members b) update the current case website to allow for the submission of Proof of Claims electronically, and to also list on the case website, key documents regarding the case; c) review all Claims submitted for completeness (e.g., that all required boxes were checked and that it was signed); d) identify for the parties Proof of Claims that on their face indicate that they are not submitted by a Class Member; e) give Claimants who submit incomplete Proof of Claims a reasonable opportunity to cure their claims; f) provide to the Parties reports of all Proof of Claims received detailing the name of the Claimant and amount of taxes paid, as indicated on their Proof of Claims and copies of all complete Proof of Claims; g) respond as promptly as possible to requests by either party for documentation and information concerning claims submitted; and h) such other tasks as may be agreed upon by the Parties or Ordered by the Court.

7. On March 28, 2025, RG/2 Claims caused to be served by First Class U.S. Mail a Notice and Proof of Claim to each of the 69,924 potential Class Members identified from the I.R.S. not-for-profit database and to Class Members who were mailed the prior Notice of Pendency in this

action, each of which have been afforded an exemption by the I.R.S. pursuant to section 501(c)(3). A true and correct copy of the Notice and Proof of Claim is attached hereto as **Exhibit B**.

8. Prior to mailing the Notices and Proof of Claim forms, and in order to locate the most recent addresses for potential Class members, RG/2 Claims processed the data list of 69,924 names and addresses through the United States Postal Service's ("USPS") National Change of Address database ("NCOA") and updated the data with any corrected information from NCOA.

9. On or about March 25, 2025, RG/2 Claims updated the case website at www.dctaxrefundclassaction.com to allow for the submissions of Proof of Claims electronically and include key documents and information related to the case.

10. In total, 2,791 Notices and Proof of Claims were returned by the USPS as undeliverable prior to the deadline to submit a Proof of Claim. Of the Notices and Proof of Claims returned, 544 included a forwarding address provided by the USPS, and RG/2 Claims promptly mailed a new Notice and Proof of Claim. A total of 2,247 Notices remained undeliverable as of the deadline to submit a Proof of Claim. RG/2 Claims mailed or emailed as requested, 32 additional Notices and Proof of Claim to organizations that requested a Notice and Proof of Claim.

11. On March 27, 2025, RG/2 made available and hosted a toll-free number 1-855-731-7491 to allow potential Class Members to learn more about the lawsuit, ask questions about the lawsuit and request to have a Notice and Proof Claim Form mailed directly to them. The toll-free number was displayed in the Notice, and on the case website. As of October 15, 2025, RG/2 Claims has received 52 calls from potential Class Members.

12. RG/2 made available and monitored the mailbox, Post Office Box 59479 in Philadelphia, PA 19102-9479 where potential Class Members could submit hard copy Proof of Claims, request a Notice or Proof of Claim, and other case correspondence.

13. RG/2 established and monitored a case inbox,

DCTaxRefundLawsuit@rg2claims.com, where potential Class Members could learn more about the case, ask questions about the lawsuit and request to have a Notice and Proof of Claim mailed directly to them and submit a Proof of Claim. As of October 15, 2025, RG/2 has received and responded to 247 emails from potential Class Members.

14. As of June 6, 2025, RG/2 Claims received and processed 304 Proof of Claims. On June 10, 2025, the Proof of Claims and supporting documents were uploaded to a secure ShareFile folder for review by Class Counsel and Defense Counsel. RG/2 Claims continued to receive Proof of Claims after the June 6, 2025 deadline. There were 16 additional Proof of Claims received, of which 13 were postmarked by the June 6, 2025 deadline and three (3) were postmarked after the June 6, 2025 deadline. All Proof of Claims received were uploaded for review as they were received. RG/2 Claims received a total of 318 Proof of Claims.

15. RG/2 Claims identified three (3) claims as deficient for missing documentation and promptly sent Deficiency Notice requesting documentation to support the taxes paid by the organization. The Notice requested potential Class Member respond within 21 days of the Notice.

16. On June 18, 2025, RG/2 Claims contacted by email or first class mail, 58 potential Class Members who were identified as not eligible to participate in the lawsuit based on information provided on the Proof of Claim. The Notice requested potential Class Member respond within 21 days or by July 9, 2025, if they have additional supporting documents or information. RG/2 Claims received one response confirming the hotel was located outside the District of Columbia.

17. RG/2 Claims incurred fees and costs of \$7,414 associated with the initial Notice of Pendency administration process in 2021 and 2022, as detailed in the invoice attached as **Exhibit C** hereto.

18. RG/2 Claims has incurred additional fees and costs associated with the dissemination of the Notice and Proof of Claim including analyzing information obtained from the IRS not-for-

profit database, as well as handling the notice and administration functions outlined in the Stipulation Regarding the Notice/Claims Procedures. Specifically, RG/2 Claims has incurred fees and costs of \$85,551 associated with the Stipulation Regarding the Notice/Claims Procedures. Of this amount, \$72,907 represent solely the Notice related costs of the 2025 mailing, as detailed in the invoice attached as **Exhibit D** hereto. It is our understanding that Plaintiffs have moved for the Court to order the District to pay these Notice related costs and that the District may consent to pay them. Our invoice for the balance of \$12,644 is attached hereto as **Exhibit E**.

19. RG/2 Claims will incur additional costs related to the distribution of tax refunds to the Claimants agreed to by the parties or approved by the Court once judgment has been entered by the Court and that judgment becomes final. This distribution will include, due to the size of the tax refunds, wiring the amounts to approved Claimants or sending them by overnight mail. It is our understanding that there are 182 agreed-to Claims and that 16 remain in dispute. Our fees and costs associated with distributing tax refunds to 182 Claimants will be \$11,505 and for distributing tax refunds to all 198 Claimants will be \$11,860, as detailed on the invoice attached hereto as **Exhibit F**.

20. I declare under penalty of perjury that the foregoing is true and correct.

Executed this 16th day of October, 2025.


JESSIE T. MONTAGUE

EXHIBIT A

**SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
TAX DIVISION**

AMERICAN PHILOSOPHICAL
ASSOCIATION, et al.,

Plaintiffs,

v.

DISTRICT OF COLUMBIA

Defendant.

Case No: 2019 CVT 000003

DECLARATION OF JESSIE MONTAGUE

1. My name is Jessie Montague, and I am over the age of eighteen (18) years. I make this declaration under the penalty of perjury, free and voluntarily, under no coercion, threat, or intimidation, and without promise of benefit or reward, based on my own personal knowledge. If called to testify, I could and would testify consistent with the matters stated herein.

2. I am a Project Manager for RG/2 Claims Administration LLC (“RG/2 Claims”), the independent third-party settlement administrator retained as notice administrator to handle various notice administration activities in the above-referenced matter.

3. RG/2 Claims is a full service class action notice and settlement administrator offering notice, claims processing, allocation, distribution, tax reporting, and class action settlement consulting services. RG/2 Claims’ experience includes the provision of notice and administration services for ongoing cases and settlements arising from antitrust, consumer fraud, civil rights, employment, negligent disclosure, and securities fraud allegations. Since 2000, RG/2 Claims has administered and distributed in excess of \$1.7 billion in class action settlement proceeds.

4. I have been actively involved and responsible for handling the dissemination and processing of class notice in the above-referenced matter.

5. RG/2 Claims was retained to, among other tasks, a) prepare, print, and mail Notices

to all Class members that could be identified from the records of the District of Columbia hotels at issue in this action and from the records of Destination D.C.; b) prepare weekly activity reports; c) create and maintain a case-related website; d) re-mail Notices; e) skip-trace undeliverable addresses; and f) conduct such other tasks as the Parties mutually agree or the Court orders RG/2 Claims to perform.

6. On November 17, 2021, RG/2 Claims received an electronic file from Class Counsel containing the names and known contact information for organizations that were identified as part of the Class. Included in this file were 3,221 unique organizations.

7. Prior to mailing the notices, and in order to locate the most recent addresses for Class members, RG/2 Claims processed the Class data list of 3,221 names and addresses received from Class Counsel through the United States Postal Service's ("USPS") National Change of Address database ("NCOA") and updated the data with any corrected information from NCOA.

8. In compliance with the Court's Notice Order dated October 14, 2021, which required the Court approved notice to be mailed within 60 days thereafter, on December 13, 2021, RG/2 Claims caused to be served to the 3,221 Class members by First Class U.S. Mail the *Notice of Pendency of Class Action* (the "Notice"). A true and correct copy of the Notice is attached hereto as **Exhibit A**.

9. On December 13, 2021, RG/2 Claims made available to the public a case website at www.dctaxrefundclassaction.com. The website includes the following:

- a. The "Homepage" contains a summary of the lawsuit that was filed in the Superior Court of the District of Columbia by the American Philosophical Association and American Anthropological Association, the Class definition, and organization's legal rights and options in the lawsuit. A copy of the Homepage is attached hereto as **Exhibit B**;
- b. The "Notice" page contains a PDF copy of the Notice of Pendency of Class Action.
- c. The "Court Documents" page contains PDF copies of the Complaint, Order Regarding Motion to Dismiss, and the Order Granting Motion for Class Certification.
- d. The "Contact Us" page contains the contact information of the Notice

Administrator and Class Counsel.

10. In total, 264 Notices were returned by the United States Postal Service (“USPS”) as undeliverable, 225 of which were returned prior to the January 27, 2022 deadline to request exclusion, and 39 Notices were returned after the deadline to request exclusion. 27 of the 225 Notices returned prior to the exclusion deadline included a forwarding address provided by the USPS, and a new Notice was promptly mailed prior to January 27, 2022. For the remaining 198 Notices that were returned prior to the deadline to request exclusion, RG/2 Claims and Class Counsel performed extensive skip-trace and other procedures, and were able to locate updated addresses for 102 Class members. Of those, 74 Notices were mailed prior to January 27, 2022. For the 27 Class members for which accurate address were not obtained until after January 27, 2022, Notices were mailed on February 7, 2022. A total of 96 Notices remain undeliverable by mail. Of the 96 Notices that were undeliverable, Class Counsel identified 27 of the 96 organizations that were not Class members, as they are private companies or have locations in the District of Columbia. Thus, only 69 Notices to Class members remain undeliverable.

11. The Notice informed Class members of their right to request exclusion from the Class, provided that the request is received or postmarked on or before January 27, 2022. Through the date of this Declaration, RG/2 Claims received five (5) requests for exclusion from the Class all of which were received or postmarked on or before January 27, 2022. The five (5) requests for exclusion from the Class are attached hereto as **Exhibit C**. Of those, two (2) are not members of the Class. One (1) of the five (5) requests for exclusion was received from the National Automobile Dealers Association, an institution that is not a semipublic institution. One (1) of the five (5) requests for exclusion was received from the National Leased Housing Association, an institution headquartered in the District of Columbia. Accordingly, there are only three (3) requests for exclusion from Class members.

12. I declare under penalty of perjury that the foregoing is true and correct.

Executed this 1st day of April, 2022.


JESSIE MONTAGUE

EXHIBIT A

NOTICE OF PENDENCY OF CLASS ACTION

A Court authorized this Notice. This is not a solicitation from a lawyer.

- The purpose of this Notice is to advise your organization of a pending lawsuit in the Superior Court of the District of Columbia (“Court”) and that your organization may be a member of a class recently certified by that Court. If your organization is a member of the Class and this class action is successful, your organization will be entitled to obtain a refund of sales and hotel taxes it paid for events that your organization held in the District of Columbia (the “District”) since December 12, 2016.
- The lawsuit was filed in the Superior Court of the District of Columbia by the American Philosophical Association and American Anthropological Association on June 12, 2017, and is currently proceeding under the caption: *American Philosophical Association v. District of Columbia*, 2019 CVT 000003. By their Complaint, these organizations allege that a District law discriminates against out-of-District “semipublic institutions” (as defined below) and violates the Commerce Clause of the United States Constitution because that law only allows semipublic institutions *that have physical offices in the District* to obtain an exemption from paying sales and hotel taxes.
- While the Court has not yet ruled on the merits of this Constitutional Claim, the Court has ruled that the lawsuit can proceed as a class action on behalf of the following Class:

All semipublic institutions *that do not have offices within the District* that paid a sales or hotel tax to any of the hotels listed below in connection with any meetings held at any such hotels for the purpose for which the institution was organized or for honoring the institution or its members from December 12, 2016, and continuing until there is a final determination that the requirement under D.C. Code § 47-2005(3)(C) that a semipublic institution must reside in the District in order to obtain an exemption from sales and hotel taxes violates the Commerce Clause of the United States Constitution (the “Class Period”).

A “semipublic institution,” is defined in the D.C. Code § 47-2001(r) as “any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual.”

The Hotels are: The Washington Hilton, the Marriott Marquis, the Renaissance Washington, the Omni Shoreham Hotel, the Grand Hyatt Hotel, the Mayflower Hotel, the Hyatt Regency, the JW Marriot, the Capital Hilton, the Willard Intercontinental, the Marriott Wardman Park Hotel, the Fairmont, the Mandarin Oriental, the Watergate Hotel, the Hilton D.C. National Mall Hotel, the Marriott Georgetown, the Washington Marriott at Metro Center, and the Westin Washington City Center.

- If Plaintiffs are not successful in proving their claim, there will be no recovery. The District denies that the District law violates the United States Constitution.

YOUR ORGANIZATION’S LEGAL RIGHTS AND OPTIONS IN THIS LAWSUIT	
DO NOTHING	Stay in this lawsuit. Await the outcome. Give up certain rights. By doing nothing, your organization keeps the possibility of getting a tax refund that may come from a resolution of this lawsuit in favor of Plaintiffs and the Class or a Class settlement. But your organization would give up any rights to sue the District on its own about the legal claims in this lawsuit.
ASK TO BE EXCLUDED	Exclude your organization from participation in this class action lawsuit. Get no benefits from it. Keep certain rights. If your organization asks to be excluded from this case, the District law is ultimately held to be unconstitutional, and your organization would have been entitled to a tax refund if it had stayed in the case, your organization will not be able to obtain a tax refund from this lawsuit. But your organization will then keep any rights it might presently have to sue the District separately about the same legal claims in this lawsuit. If your organization wishes to be excluded, please follow the instructions below for Requesting Exclusion from the Class. You must send any Request for Exclusion so that it is postmarked by January 27, 2022. See <i>How do I exclude my organization from the class?</i> on page 5.

- If the District law at issue is ultimately held to be unconstitutional, or there is a settlement, you will be notified about how to establish your organization’s entitlement to a tax refund. In order to ensure that you can be notified, should your organization move, you should provide Class Counsel (identified below) with an update of your organization’s mailing address and contact information.

BASIC INFORMATION

Why did my organization get this Notice?

Your organization has received this Notice because records obtained from Hotels in the District (identified above), from event booking agents, or other sources show that your organization may be a semipublic institution that paid a sales or hotel tax to any of the Hotels, in connection with any meeting or event at that Hotel for the purpose for which your organization was organized or for honoring your organization or its members since December 12, 2016 (which is the beginning of the Class Period), and that your organization did not have an office within the District at the time of such meetings. If so, you are a member of the Class.

What is this lawsuit about?

This action concerns the constitutionality of D.C. Code § 47-2005(3), which allows a semipublic institution to obtain an exemption from sales and hotel taxes *if the organization has an office in the District*. Plaintiffs allege that this law violates the Commerce Clause of the United States Constitution and that the District is obligated to refund the sales and hotel taxes that Class members paid to one of the Hotels that then paid them to the District.

The District moved to dismiss Plaintiffs' Amended Class Action Complaint, but by Order dated January 29, 2019, the Court denied the District's motion to dismiss. The Court, however, limited the relief Plaintiffs can obtain to a refund of the taxes paid and also held that only meetings held on or after December 12, 2016 would qualify for refunds.

The District contends that the Code is constitutional and that it owes no tax refunds.

Why is this lawsuit a class action?

The Court ruled on April 30, 2021 that the case satisfies the applicable legal requirements for a class action. Among other things, the Court found that the predominant issue to be decided in this lawsuit is the constitutionality of the District law at issue and that Plaintiff American Anthropological Association ("Class Representative") and Class Counsel (identified below) will adequately represent the interests of the Class. See *Does my organization have a lawyer in this case?* on page 5. The Court did not appoint the American Philosophical Association as a Class Representative because the meeting it alleged it held at a Hotel was prior to December 12, 2016.

THE CLAIMS IN THE LAWSUIT

Has the Court decided who is right?

The Court has not yet decided whether the Class Representative's or the District's contentions are correct. By establishing the Class and issuing this Notice, the Court is not suggesting that Class Representative will win or lose this case. The Court has only ruled that this action qualifies as a class action. Class Representative must establish that the D.C. Code provision is unconstitutional for any member of the Class to be entitled to a refund.

What is the Class Representative asking for?

Class Representative is seeking to have the Court rule that D.C. Code § 47-2005(3) violates Article 1, Section 8, Clause 3 of the United States Constitution. If this Court so holds, or if there is a settlement, a procedure will be established for Class members to establish that they are an out-of-District semipublic institution, that they held one or more meetings during the Class Period at one or more of the Hotels that was for the purpose for which the institution was organized or for honoring the institution or its members, and to establish the amount of sales and hotel taxes they paid for such meetings.

Is my organization entitled to any tax refunds now?

No, because the Court has not yet decided whether the D.C. Code at issue violates the United States Constitution, and there has been no final disposition of this lawsuit, meaning a resolution of any appeals from the Court's ruling on that issue. There is therefore no guarantee that tax refunds will ever be obtained.

YOUR ORGANIZATION'S RIGHTS AND OPTIONS

What are my organization's options?

Your organization has to decide whether to stay in the Class or ask to be excluded. If your organization decides to request exclusion from the Class, your organization must provide notice to *District of Columbia Tax Exemption Class Action* at the address indicated below of its decision by **January 27, 2022** in accordance with the instructions below. See *How do I exclude my organization from the class?* on page 5. The Court will exclude from the Class any member who requests exclusion in accordance with the instructions below by **January 27, 2022**.

What happens if my organization does nothing at all?

Your organization will stay in the Class. If the Class Representative then obtains a ruling that the D.C. Code at issue violates the United States Constitution, and that ruling stands after any appeals, or a settlement on behalf of the Class is reached, your organization will be notified about how to obtain its tax refund. If your organization remains in the Class, it will be legally bound by the Court's judgment in this class action lawsuit, whether favorable to the Class or not.

Should your organization move, you should provide Class Counsel with an update of your organization's mailing address and contact information.

Should your organization ask to be excluded?

If your organization decides to exclude itself from the Class—which also means to remove itself from the Class—then it will not be entitled to submit a claim to get any tax refund from this lawsuit even if the Class Representative ultimately prevails in establishing the unconstitutionality of the D.C. Code at issue or reach a settlement with the District. However, your organization may then be able to individually sue the District on its own and at its own expense.

If your organization excludes itself, it will not be legally bound by the Court's judgment in this class action lawsuit, whether favorable to the Class or not.

How do I exclude my organization from the class?

To ask to be excluded, your organization must complete and send a letter on your organization's letterhead stating that your organization wants to be excluded from the "*American Philosophical Association v. District of Columbia Class Action*." Be sure to sign the letter and state your position with your organization. You must mail your request for exclusion so that it is postmarked no later than **January 27, 2022** to: *District of Columbia Tax Exemption Class Action*, P.O. Box 59479, Philadelphia, PA 19102-9479.

THE LAWYERS REPRESENTING YOUR ORGANIZATION IN THIS CASE

Does my organization have a lawyer in this case?

The Court decided that the Class Representative's lawyers, from the law firms of Klafter Lesser, LLP and Kellogg, Hansen, Todd, Figel & Frederick, P.L.L.C. are adequate to represent the Class. Together, the law firms are called "Class Counsel." They are experienced in handling numerous class action lawsuits, including lawsuits involving similar constitutional challenges to laws. More information about these law firms, their practices, and their lawyers' experience is available at www.klafterlesser.com and www.kellogghansen.com. Your organization is not individually responsible to pay any fee to, or expenses of, the lawyers representing the Class. See *How will the*

lawyers be paid? on page 6.

Should my organization get its own lawyer?

Your organization does not need to hire its own lawyer, because Class Counsel is working on its behalf and will represent the interests of the Class members in this lawsuit. But, if your organization wants to retain its own lawyer, it may do so at its own expense.

How will the lawyers be paid?

If Class Counsel obtains a determination from the Court that the D.C. Code provision at issue is unconstitutional, and such determination is affirmed on any appeals, Class members will be afforded an opportunity to establish their entitlement to a tax refund and the amount of such tax refund. In such event, Class Counsel will ask the Court to approve an award of legal fees and expenses to be paid by the District but, failing that, will ask the Court to approve an award of legal fees and expenses to be paid out of each tax refund paid by the District. Your organization won't have to pay these fees and expenses directly. If the Court grants a request by Class Counsel for fees and expenses, the fees and expenses would therefore be either deducted from any tax refund to which a Class member is entitled or paid separately by the District.

THE DETERMINATION OF THE CONSTITUTIONAL ISSUE

How and when will the Court decide who is right?

The Court has not yet decided who is right in this case.

Following the deadline for Class members to opt-out of this lawsuit, the Class Representative intends to ask the Court to rule that D.C. Code § 47-2005(3) is unconstitutional. The Court could rule that it is unconstitutional, is constitutional, or that there are factual issues that must be determined at a trial. There is no guarantee that the Class Representative will prevail on this issue. You can check for periodic updates as to the status of the case at www.dctaxrefundclassaction.com.

If the Class Representative does obtain a ruling—that is upheld on appeal—that the D.C. Code at issue is unconstitutional, or the case is settled, you will be notified about how to claim your organization's tax refund. We do not know at this time how long this will take.

GETTING MORE INFORMATION

If your organization requires any additional information, you may contact Class Counsel, by emailing them, either at nancy.velasquez@klafterlesser.com or sstrikis@kelloggghansen.com or calling them at 1-914-934-9200 (Klafter Lesser LLP) or 1-202-326-7939 (Kellogg, Hansen, Todd, Figel & Frederick, P.L.L.C.).

**DO NOT ADDRESS ANY QUESTIONS ABOUT THIS LITIGATION TO THE COURT,
THE JUDGE, OR THE DISTRICT'S COUNSEL. THEY ARE NOT PERMITTED TO
ANSWER YOUR QUESTIONS.**

DATE: December 13, 2021

BY ORDER OF THE SUPERIOR COURT OF THE DISTRICT OF COLUMBIA

EXHIBIT B

American Philosophical Association, et al., v. District of Columbia
Superior Court of the District of Columbia- Tax Division
No. 2019 CVT 000003

If your organization is a member of the Class and this class action is successful, your organization may be entitled to obtain a refund of sales and hotel taxes it paid for events that your organization held in the District of Columbia (the “District”) since December 12, 2016.

The lawsuit was filed in the Superior Court of the District of Columbia by the American Philosophical Association and American Anthropological Association on June 12, 2017, and is currently proceeding under the caption: *American Philosophical Association v. District of Columbia*, 2019 CVT 000003. By their Complaint, the organizations allege that a District law discriminates against out-of-District “semipublic institutions” and violates the Commerce Clause of the United States Constitution because that law only allows semipublic institutions *that have physical offices in the District* to obtain an exemption from paying sales and hotel taxes.

While the Court has not yet ruled on the merits of this Constitutional Claim, the Court has ruled that the lawsuit can proceed as a class action on behalf of the following Class:

All semipublic institutions *that do not have offices within the District* that paid a sales or hotel tax to any of the hotels listed below in connection with any meetings held at any such hotels for the purpose for which the institution was organized or for honoring the institution or its members from December 12, 2016, and continuing until there is a final determination that the requirement under D.C. Code § 47-2005(3)(C) that a

semipublic institution must reside in the District in order to obtain an exemption from sales and hotel taxes violates the Commerce Clause of the United States Constitution (the “Class Period”).

The Hotels are: The Washington Hilton, the Marriott Marquis, the Renaissance Washington, the Omni Shoreham Hotel, the Grand Hyatt Hotel, the Mayflower Hotel, the Hyatt Regency, the JW Marriot, the Capital Hilton, the Willard Intercontinental, the Marriott Wardman Park Hotel, the Fairmont, the Mandarin Oriental, the Watergate Hotel, the Hilton D.C. National Mall Hotel, the Marriott Georgetown, the Washington Marriott at Metro Center, and the Westin Washington City Center.

The District contends that the Code is constitutional and that it owes no tax refunds.

ORGANIZATION’S LEGAL RIGHTS AND OPTIONS IN THIS LAWSUIT	
DO NOTHING	Stay in this lawsuit. Await the outcome. Give up certain rights. By doing nothing, the organization keeps the possibility of getting a tax refund that may come from a resolution of this lawsuit in favor of Plaintiffs and the Class or a Class settlement. But the organization would give up any rights to sue the District on its own about the legal claims in this lawsuit.
ASK TO BE EXCLUDED	Exclude the organization from participation in this class action lawsuit. Get no benefits from it. Keep certain rights. If the organization asks to be excluded from this case, the District law is ultimately held to be unconstitutional, and the organization would have been entitled to a tax refund if it had stayed in the case, the organization will not be able to obtain a tax refund from this lawsuit. But the organization will then keep any rights it might presently have to sue the District separately about the same legal claims in this lawsuit. If your organization wishes to be excluded, please see the Notice of Pendency of Class Action (pdf/Notice_of_Pendency.pdf) with instructions on Requesting Exclusion from the Class. Request for Exclusion must be postmarked by January 27, 2022.

IF YOUR ORGANIZATION IS A MEMBER OF THE CLASS, ITS RIGHTS WILL BE AFFECTED BY THE LAWSUIT

These rights and options — **and the deadlines to exercise them** — are explained further in the **Notice of Pendency of Class Action** ([pdf/Notice_of_Pendency.pdf](#)). Please continue to check this website for case updates.

© 2022

EXHIBIT C



December 21, 2021

District of Columbia Tax Exemption Class Action
P. O. Box 59479
Philadelphia, PA 19102-9479

Re: "American Philosophical Association vs. District of Columbia Class Action"

Dear Sir or Madam:

We ask to be excluded from the above-referenced lawsuit as we do not qualify. Our office is headquartered in the District of Columbia.

Sincerely,

A handwritten signature in black ink that reads "Cm Bitterman". The signature is fluid and cursive, with the first name "Cm" and the last name "Bitterman" clearly visible.

Cynthia Melton Bitterman
Meeting Coordinator

Cc: Ms. Denise Muha
Executive Director

JAN 13 2022

January 4, 2022

District of Columbia Tax Exemption Class Action
PO Box 59479
Philadelphia, PA
19102-9479

Re: *American Philosophical Association v. District of Columbia Class Action*; Request for exclusion from Class Action.

To Whom it May Concern,

Our organization, Bloomington-Normal Economic Development Council, received a Notice of Pendency of Class Action. This letter serves as written notification that we do not want to be included in the Settlement of the class action lawsuit referenced above. We understand that by opting out we are giving up the right to receive any payments under the settlement.

Sincerely,



Stephanie Stone
Office Manager



Association for Education in Journalism and Mass Communication

234 Outlet Pointe Blvd., Suite A
Columbia, SC 29210-5667
(803) 798-0271 • FAX: (803) 772-3509
Email: aejmc@aejmc.org • WEB: www.AEJMC.org

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Chair, Council of Divisions

Jan Lauren Boyles
Iowa State University

Vice Chair, Council of Divisions

Meredith Clark
Northeastern University

Chair, Council of Affiliates

Nancy L. Green
America's Newspaper

Chair, Commission on the Status of Women

Meg Heckman
Northeastern University

Chair, Commission on the Status of Minorities

Nathaniel Frederick II
Winthrop University

ASJMC President

Alan G. Stavitsky
University of Nevada, Reno

ASJMC President-Elect

Raul Reis
Emerson College

Executive Director

Amanda Caldwell

January 4, 2022

District of Columbia Tax Exempt Class Action
P.O. Box 59479
Philadelphia, PA 19102-9479

To Whom It May Concern:

Please exclude the Association for Education in Journalism and Mass
Communication from the American Philosophical Association v. District of
Columbia Class Action.

Regards,

Amanda Caldwell
Executive Director

5002



FEB 01 2022

January 26, 2022

Via First Class Mail

District of Columbia Tax Exemption Class Action
PO Box 59479
Philadelphia, PA
19102-9479

RE: "American Philosophical Association v. District of Columbia" Class Action

To Whom It May Concern:

I serve as in-house counsel for the National Automobile Dealers Association ("NADA"). The letter shall serve as written notice that NADA would like to be excluded from the "American Philosophical Association v. District of Columbia" class action. Please feel free to contact me via email at tbrown@nada.org should you need any additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "T.A. Brown", with a long, sweeping horizontal line extending to the right.

Timothy A. Brown
Associate Director, Legal Affairs



ASSOCIATION OF THE UNITED STATES ARMY

2425 WILSON BOULEVARD, ARLINGTON, VIRGINIA 22201 | 703-841-4300

January 27, 2022

District of Columbia Tax Exemption Class Action
P.O. Box 59479
Philadelphia, PA 19102-9479

To Whom It May Concern:

i am writing to inform you that the Association of the United States Army would like to be excluded from the *American Philosophical Association v. District of Columbia* Class Action.

Sincerely,

A handwritten signature in black ink that reads "Manisha Patel". The signature is written in a cursive style.

Manisha Patel
Chief Financial Officer
Association of the United States Army

EXHIBIT B

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA – TAX DIVISION

**NOTICE OF OPPORTUNITY
TO SUBMIT A CLAIM FOR A TAX REFUND**

*The D.C. Superior Court authorized this Notice. This is not a solicitation from a lawyer.
This Notice contains important information about the potential ability of your organization to get back
District of Columbia taxes it paid in connection with meetings or events it held in the District.*

**BECAUSE OF A JUDICIAL DETERMINATION THAT THE DISTRICT OF COLUMBIA HAS
VIOLATED THE UNITED STATES CONSTITUTION, YOUR ORGANIZATION MAY BE
ENTITLED TO A REFUND OF TAXES IT PAID WHEN IT HELD MEETINGS OR EVENTS IN
THE DISTRICT**

- The Superior Court of the District of Columbia (Tax Division) has ruled that the District of Columbia (the “District”) violated the United State Constitution’s dormant Commerce Clause by enacting a law that requires a “semipublic institution” (as defined below) to have an office in the District in order to obtain an exemption from sales and hotel taxes. Pursuant to this law, “semipublic institutions” without an office in the District are required to pay hotel and sales taxes when they hold meetings or events at a hotel in the District.
- This Notice, authorized by the Superior Court, explains how “semipublic institutions” which are exempt from Federal taxes pursuant to Internal Revenue Code § 501(c)(3), which do not have an office in the District, and which held meetings or events at certain hotels in the District since December 12, 2016 can submit a Proof of Claim to get those taxes back, with interest. The Proof of Claim Form is simple and straightforward to complete. See the Proof of Claim provided with this Notice for additional details.

WHAT IS THE LAWSUIT ABOUT AND WHAT WAS DETERMINED?

- The lawsuit, *American Philosophical Association v. District of Columbia*, 2019 CVT 000003, was filed in the Superior Court of the District of Columbia by the American Philosophical Association and the American Anthropological Association, on June 12, 2017 (the “Plaintiffs”) on their behalf and on behalf of similar organizations. On April 30, 2021, the Court granted class certification.
- Plaintiffs claimed that the District law, D.C. Code § 47-2005(3)(C), that only permits semipublic institutions with an office in the District to obtain an exemption from District sales and hotel taxes, violates the U.S. Constitution’s Commerce Clause, because that law discriminates against semipublic institutions that do not have offices within the District. The D.C. Superior Court agreed with Plaintiffs and found the law to be unconstitutional. Under that ruling, members of the following Class are eligible to obtain a tax refund:

All semipublic institutions that do not have offices within the District and which have been classified as exempt from federal taxation pursuant to Internal Revenue Code § 501(c)(3), that paid a sales and/or hotel taxes to any of the hotels listed below in connection with any meetings held at any such hotels for the purpose for which the institution was organized or for honoring the institution or its members from December 12, 2016, and continuing until there is a final determination that the requirement under D.C. that a semipublic institution must reside in the District in order to obtain an exemption from sales and hotel taxes violates the Commerce Clause of the United States Constitution.

WHAT IS A “SEMIPUBLIC INSTITUTION” AND WHICH HOTELS ARE COVERED?

A “semipublic institution” is defined as “any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual.” If your organization is a Section 501(c)(3) organization, it meets this definition and should put in a claim to be eligible for a tax refund from the District, if it held a meeting in the District during this time period.

The hotels are: The Washington Hilton, the Marriott Marquis, the Renaissance Washington, the Omni Shoreham Hotel, the Grand Hyatt Hotel, the Mayflower Hotel, the Hyatt Regency, the JW Marriot, the Capital Hilton, the Willard Intercontinental, the Marriott Wardman Park Hotel, the Fairmont, the Mandarin Oriental, the Watergate Hotel, the Hilton D.C. National Mall Hotel, the Marriott Georgetown, the Washington Marriott at Metro Center, and the Westin Washington City Center.

If you received this Notice by mail, information from these Hotels or from the Internal Revenue Service database of not-for-profit organizations indicate that your organization may be a Class Member and, if so, eligible to receive a refund of the District hotel and sales taxes it paid, plus interest.

HOW TO SUBMIT A PROOF OF CLAIM FORM?

To submit a claim to obtain these unconstitutionally collected taxes back, your organization must complete and sign the Proof of Claim Form included with this Notice, and mail it so that it is postmarked no later than **June 6, 2025**. It can also be completed and submitted online at www.dctaxrefundclassaction.com using the Notice ID (which can be found above the mailing address), no later than **June 6, 2025**. If your organization does not submit a Claim Form by this date, it is still considered a member of the Class but will not receive a refund.

WHO ARE THE CLASS’S LAWYERS AND HOW CAN I GET MORE INFORMATION?

The law firms of Klafter Lesser LLP and Kellogg, Hansen, Todd, Figel & Frederick, P.L.L.C. (“Class Counsel”) are representing the Plaintiffs and the Class. Your organization does not need to pay any money for their work on this case. Following the claims process, these lawyers will request for the Court to approve an award of legal fees and expenses to be paid by the District, and failing that, from the total amount of the approved claims by all Class Members. Class Counsel’s request for legal fees and expenses will not exceed one-third of the total amount of all approved claims.

Please be advised that no payments will be made until after the completion of the claims process (which may include the need for the Court to rule on the validity of some Proofs of Claim), the entry of a Judgment by the Court reflecting the total amount the District must pay to all valid claimants and to Class Counsel, and, if the District appeals the Judgment in whole or part, at such time as all such appeals are denied. Case updates will be posted on www.dctaxrefundclassaction.com. The Court has set aside July 29 and July 30, 2025, as dates for the Court to resolve any issues concerning the validity of submitted Proof of Claims.

More information can be found at www.dctaxrefundclassaction.com, at www.klafterlesser.com or www.kelloggghansen.com, or by calling class counsel at 1-914-934-9200 (Klafter Lesser) or 1-202-326-7939 (Kellogg, Hansen).

DO NOT ADDRESS ANY QUESTIONS ABOUT THIS LITIGATION TO THE COURT, THE JUDGE, OR THE DISTRICT’S ATTORNEYS. THEY ARE NOT PERMITTED TO ANSWER YOUR QUESTIONS.

DATED: March 28, 2025

BY ORDER OF THE SUPERIOR COURT OF THE DISTRICT OF COLUMBIA (TAX DIVISION)

QUESTIONS? VISIT
WWW.DCTAXREFUNDCLASSACTION.COM

**Your claim must
be submitted
online or
postmarked by:
June 6, 2025**

**SUPERIOR COURT OF THE
DISTRICT OF COLUMBIA (TAX DIVISION)**

American Philosophical Association v. District of Columbia
Case No. 2019 CVT 000003

**PROOF
OF
CLAIM
FORM**

PROOF OF CLAIM FORM

INSTRUCTIONS

In order to claim a tax refund (plus interest), you must complete and sign this Proof of Claim Form and mail it to the Claims Administrator so it is postmarked no later than June 6, 2025. You may also complete and submit it online at www.dctaxrefundclassaction.com no later than June 6, 2025. Mailed Proof of Claim Forms, including any supporting documentation, must be sent to:

**DC Tax Refund Lawsuit
C/O RG/2 Claim Administration
P.O. Box 59479
Philadelphia, PA 19102-9479**

I. CONTACT INFORMATION

Name of the Organization

Contact Person First Name

Contact Person Last Name

Street Address of Organization

City

State

Zip Code

Email Address of Contact Person

Telephone Number of Contact Person

Tax Identification Number

**Enter the Notice ID* which can be found on the
Notice you received with this Proof of Claim Form**

You must notify the Claims Administrator if your contact information changes after you submit this Claim Form.

II. ELIGIBILITY INFORMATION

1. Is your organization tax exempt pursuant to I.R.C. § 501(c)(3)?

YES ☐ NO ☐

If you answered Yes, go to Question 2. If you answered No, or if your organization was not tax exempt under that provision at the time of your meetings or events in the District, you do not qualify as a member of the Class and therefore are not eligible to receive a payment.

2. Has your organization held any meetings or events in the District for the purpose for which your organization was organized or for honoring your organization or its members since December 12, 2016 at any of the following hotels : The Washington Hilton, the Marriott Marquis, the Renaissance Washington, the Omni Shoreham Hotel, the Grand Hyatt Hotel, the Mayflower Hotel, the Hyatt Regency, the JW Marriot, the Capital Hilton, the Willard Intercontinental, the Marriott Wardman Park Hotel, the Fairmont, the Mandarin Oriental, the Watergate Hotel, the Hilton D.C. National Mall Hotel, the Marriott Georgetown, the Washington Marriott at Metro Center, or the Westin Washington City Center?

YES ☐ NO ☐

If you answered Yes, go to Question 3. If you answered No, you do not qualify as a member of the Class and are therefore not eligible to receive a settlement payment.

3. Did your organization have an office in the District of Columbia at the time of all of these meetings or events?

YES ☐ NO ☐

If you answered No to Question 3, please proceed to provide your meeting or event information below. If you answered Yes, you do not qualify as a member of the Class and are therefore not eligible to receive a settlement payment.

III. MEETING INFORMATION

For each meeting or event of your organization at one the hotels in the District listed above, please complete the following chart:

Date(s) of Meeting/Event (MM/DD/YYYY)	Meeting/Event Hotel	Purpose of Meeting/Event (E.g. Annual or Semi-Annual/Symposium/Conference/Honorarium)	Did your Organization have an Office in DC at the time of the Meeting/Event (Y/N)	\$ Amount of Meeting Taxes Paid by Your Organization

If you require additional space, please use a separate page and sign it.

You must provide some form of proof for each meeting's tax payments. Adequate proof would include the hotel bill(s) your organization paid or any other business record(s) certified by you to accurately show the taxes paid by your organization and the meeting or event for which the taxes were paid.

If you do not provide hotel bills and instead provide business record(s) showing the taxes your organization paid for a meeting or event, by signing below, you are attesting that the records submitted were: (1) prepared at or near the time of the meeting or event; (2) were kept in the course of your organization's regularly conducted activity; and (3) making the records was a regular practice of the organization.

IV. SIGNATURE

I declare under penalty of perjury that all of the information I have provided in this Claim Form is true and correct.

Signature

Date (MM/DD/YYYY)

Print Name

Provide Your Position With the Organization

EXHIBIT C



Please Remit Payment To:
RG/2 Claims Administration LLC
30 S. 17th St., 4th Fl
Philadelphia, PA 19103

www.rg2claims.com

**Costs for Notice Services related to:
Klafter Lesser Notice Administration**

Invoice No: 21001-00526-01

	<u>Units</u>	<u>Quantity</u>	<u>Amount</u>
Case Intake			
Static Website with Case information	Flat Fee	1	\$ 950
Process Data	Hourly	2	\$ 460
Project Mgt-Intake	Flat Fee	1	\$ 800
Subtotal: Setup Cost			\$ 2,210
Class Member Identification & Notification			
Print and Mail up to 8-page Notice Self-Mailer	Per Piece	3,221	\$ 1,546
NCOA	Flat Fee	1	\$ 150
Postage	Per Piece	3,221	\$ 1,707
Notice Follow Up			\$ 766
Returned Notices - Process Mail & Update Database	Per Piece	267	\$ 200
Locate Missing Class Members (Locator Services)/ Troubleshoot	Per Piece	267	\$ 334
Re-Mail Notices	Per Piece	129	\$ 161
Postage	Per Piece	129	\$ 71
Subtotal: Notification Cost			\$ 4,169
Opt-Out Processing			
Input Opt-Outs and Report	Per Piece	5	\$ 25
Subtotal: Processing Cost			\$ 25
Telephonic Database Support			
Live Operator	Per Call	8	\$ 36
Emails	Per Piece	12	\$ 54
Subtotal: Telephone and Email Support			\$ 90
Case Management, Data Management, Data Warehousing, Technical Support and Reporting to Counsel and the Court.	Hourly	4	\$ 920
Subtotal: Project Management			\$ 920
Notice and Administration Costs and Expenses			\$ 7,414

EXHIBIT D



www.rg2claims.com

Presented by:
William W. Wickersham,
Esquire
Vice President, Business
Development and Client
Relations
(212) 471-4777
wwwickersham@rg2claims.com

Costs for Notice Administration Services related to:

APA v. DC
Invoice No. 21001-526-04

	<u>Quantity</u> <u>(hours/pieces)</u>	<u>Amount</u>
Design & Development		
<u>Start Up</u> - Development of Case-Specific Notice Plan	6	\$ 1,857
Case Intake including Claim Form Design		
Review Notice, Design and Typeset Forms	3	\$ 624
Data Management	10.1	\$ 2,778
Case Website		
Update Case Website	4	\$ 800
Develop Claim Portal		\$ 3,500
Monthly Maintenance (months)	5	\$ 625
Website Customizations	7	\$ 1,470
Subtotal: Setup Cost		\$ 11,654
Direct Notice Campaign		
		\$ 58,704
Issue up to 2 page notice and claim form self-mailer including NCOA	69,924	\$ 17,399
Postage	69,924	\$ 41,304
Notice Follow Up		
		\$ 1,945
Returned Notices - Process Mail & Update Database	2,852	\$ 1,426
Process Forwarding Requests	412	\$ 206
Postage	412	\$ 313
Subtotal: Notification Cost		\$ 60,649



www.rg2claims.com

Presented by:
William W. Wickersham,
Esquire
Vice President, Business
Development and Client
Relations
(212) 471-4777
wwwickersham@rg2claims.com

Costs for Notice Administration Services related to:

APA v. DC
Invoice No. 21001-526-04

Case Management, Data Management, Data Warehousing, Technical Support and Reporting to Counsel and the Court.	\$	605
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Subtotal: Project Management	\$	605
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<i>Notice Administration Costs and Expenses For Mailing</i>	\$	72,907
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EXHIBIT E



www.rg2claims.com

Presented by:
William W. Wickersham,
Esquire
Vice President, Business
Development and Client
Relations
(212) 471-4777
wwwickersham@rg2claims.com

Costs for 2025 Notice & Administration Services To Date related to:

APA v. DC
Invoice No. 21001-526-03

	<u>Quantity</u> <u>(hours/pieces)</u>	<u>Amount</u>
Design & Development		
<u>Start Up</u> - Development of Case-Specific Notice Plan	6	\$ 1,857
Case Intake including Claim Form Design		
Review Notice, Design and Typeset Forms	3	\$ 624
Data Management	10.1	\$ 2,778
Case Website		
Update Case Website	4	\$ 800
Develop Claim Portal		\$ 3,500
Monthly Maintenance (months)	5	\$ 625
Website Customizations	7	\$ 1,470
Subtotal: Setup Cost		\$ 11,654
Direct Notice Campaign		
Issue up to 2 page notice and claim form self-mailer including NCOA	69,924	\$ 17,399
Postage	69,924	\$ 41,304
Notice Follow Up		
Returned Notices - Process Mail & Update Database	2,851	\$ 1,426
Process Forwarding Requests	412	\$ 206
Postage	412	\$ 313
Subtotal: Notification Cost		\$ 60,648



www.rg2claims.com

Presented by:
William W. Wickersham,
Esquire
Vice President, Business
Development and Client
Relations
(212) 471-4777
wwwickersham@rg2claims.com

Costs for 2025 Notice & Administration Services To Date related to:

APA v. DC
Invoice No. 21001-526-03

	<u>Quantity</u> <u>(hours/pieces)</u>	<u>Amount</u>
<i>Claim Form Processing</i>		
Import Portal Claims	235	\$ 353
Paper Claim Form Processing	84	\$ 462
Claim Review including documentation	319	\$ 2,074
Fraud Review (Hrs)	5	\$ 1,375
Issue deficiency/Denial emails	63	\$ 47
Process responses to deficiency letters/emails	2	\$ 5
Upload Claim Document for Counsel Review		\$ 2,500
Subtotal: Processing Cost		\$ 6,815
<i>Telephonic Database Support</i>		
Set up IVR		\$ 750
Monthly Maintenance	8	\$ 1,200
Live Operator Minutes*	105	\$ 149
Emails	190	\$ 887
Subtotal: Telephone and Email Support		\$ 2,985
Case Management, Data Management, Data Warehousing, Technical Support and Reporting to Counsel and the Court.		\$ 3,449
Subtotal: Project Management		\$ 3,449
<u>Total 2025 Notice and Administration Costs and Expenses To Date</u>		<u>\$ 85,551</u>
<u>Less Notice related costs of the 2025 mailing</u>		<u>\$ (72,907)</u>
<u>Balance After Notice related costs are Paid</u>		<u>\$ 12,644</u>

EXHIBIT F



www.rg2claims.com

Presented by:
William W. Wickersham,
Esquire
Vice President, Business
Development and Client
Relations
(212) 471-4777
wwwickersham@rg2claims.com

Costs for 2025 Notice & Administration Services To Date related to:

APA v. DC **Invoice No. 21001-526-05**

	<u>Quantity</u> <u>(hours/pieces)</u>	<u>Amount</u>
Design & Development		
<u>Start Up</u> - Development of Case-Specific Notice Plan	6	\$ 1,857
Case Intake including Claim Form Design		
Review Notice, Design and Typeset Forms	3	\$ 624
Data Management	10.1	\$ 2,778
Case Website		
Update Case Website	4	\$ 800
Develop Claim Portal		\$ 3,500
Monthly Maintenance (months)	5	\$ 625
Website Customizations	7	\$ 1,470
Subtotal: Setup Cost		\$ 11,654
Direct Notice Campaign		
Issue up to 2 page notice and claim form self-mailer including NCOA	69,924	\$ 17,399
Postage	69,924	\$ 41,304
Notice Follow Up		\$ 1,945
Returned Notices - Process Mail & Update Database	2,851	\$ 1,426
Process Forwarding Requests	412	\$ 206
Postage	412	\$ 313
Subtotal: Notification Cost		\$ 60,648



www.rg2claims.com

Presented by:
William W. Wickersham,
Esquire
Vice President, Business
Development and Client
Relations
(212) 471-4777
wwwickersham@rg2claims.com

Costs for 2025 Notice & Administration Services To Date related to:

APA v. DC Invoice No. 21001-526-05

	<u>Quantity</u> <u>(hours/pieces)</u>	<u>Amount</u>
Claim Form Processing		
Import Portal Claims	235	\$ 353
Paper Claim Form Processing	84	\$ 462
Claim Review including documentation	319	\$ 2,074
Fraud Review (Hrs)	5	\$ 1,375
Issue deficiency/Denial emails	63	\$ 47
Process responses to deficiency letters/emails	2	\$ 5
Upload Claim Document for Counsel Review		\$ 2,500
Subtotal: Processing Cost		\$ 6,815
Telephonic Database Support		
Set up IVR		\$ 750
Monthly Maintenance	8	\$ 1,200
Live Operator Minutes*	105	\$ 149
Emails	190	\$ 887
Subtotal: Telephone and Email Support		\$ 2,985
Distribution		
Set Up check batch		\$ 500
Payment Information Request/Notifications	198	\$ 297
Postage	198	\$ 149
Verified and Collect Payment Information	5	\$ 675
Issue Payments (Wire or FedEx)	198	\$ 3,960
Process Returned Checks and Reissues	3	\$ 30
QSF Tax Return Prep & Filing (2 years)	2	\$ 2,500
Subtotal: Fund Distribution & Tax Preparation		\$ 8,111
Case Management, Data Management, Data Warehousing, Technical Support and Reporting to Counsel and the Court as of 9.30.25		\$ 3,449
Additional Case Management Data Management, Data Warehousing, Technical Support and Reporting to Counsel through Completion	15.00	\$ 3,750
Subtotal: Project Management		\$ 7,199
Estimated Notice and Administration Costs and Expenses through Completion		\$ 97,411
Less 2025 Notice and Administration Costs		\$ (85,551)
Estimate for Distribution and Case Close Out		\$ 11,860