

## Board of Education Investigation Costs

### Day Pitney, LLP

Date	Professional Services	Discount*	Additional Courtesy Discount*	Expenses	Total
5/6/2021	109,623.00	-10,962.30			98,660.70
6/8/2021	79,403.50	-7,940.35			71,463.15
7/16/2021	169,069.50	-16,906.95	-20,000.00	35.00	132,197.55
8/5/2021	39,619.50	-3,961.95		786.50	36,444.05
9/13/2021	58,602.00	-20,860.20			37,741.80
	456,317.50			<b>Total</b>	<b>376,507.25</b>

### Attorney Billing Breakdown Before Discounts

	Hours	Rate	Total
Chase Rogers, Partner	142.7	840	119,868.00
Sara J. van Vliet, Associate	306.6	450	137,970.00
Matthew W. Austin, Associate	260	330	85,800.00
Lindsey A. Viscomi, Associate	295.5	315	93,082.50
	57	0*	0.00
Joseph Ritter, Associate	56.9	330	18,777.00
Ashley Picker Dubin, Staff Attorney	1.8	305	549.00
Elisha A. McCutcheon, Paralegal	0.4	295	118.00
Catherine M. Bayer, Library	0.9	170	153.00
Julia R. Sauve, Summer Associate	29.2	0*	0.00
		<b>Total</b>	<b>456,317.50</b>

### Board Member Representation - Atty. John R. Williams

Pioli Representation	7.2	500	<b>3,600.00</b>
Altamura Representation	1.2	500	<b>600.00</b>

**Day Pitney invoices for post-investigation review of additional information provided by Board of Education members. Subsequent revisions incorporated in final report:**

9/30/2021	32,908.50	-3,290.85	-5,000.00	<b>24,617.65</b>
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**Attorney Billing Breakdown Before Discounts**

	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
Chase Rogers, Partner	14.6	840	12,264.00
Sara J. van Vliet, Associate	12.7	450	5,715.00
Matthew W. Austin, Associate	12.5	330	4,125.00
Lindsey A. Viscomi, Associate	34.3	315	10,804.50
		<b>Total</b>	<b>32,908.50</b>

\*The Law Department requested that Day Pitney provide a discount because the tax payers would bear the cost of the investigation. Day Pitney provided the discounts reflected above.

A legal services revenue reimbursement occurs annually to the City Legal Affairs Department from the Board of Education in the amount of the salary for one full-time attorney. The Legal Services Reimbursement in FY 2020/21 was \$140,028, the top step salary for a law department attorney at that time. There are no hourly charge backs by the City to the Board of Education for legal work.

CHASE T. ROGERS  
Attorney at Law

242 Trumbull Street  
Hartford, CT 06103-1212  
T: (860) 275-0509 F: (860) 331-8830  
[ctrogers@daypitney.com](mailto:ctrogers@daypitney.com)

March 22, 2021

**VIA E-MAIL**

Kathryn Emmett, Esq.  
Director of Legal Affairs & Corporation Counsel  
Law Department, Tax Abatement Committee  
Stamford Government Center  
888 Washington Boulevard  
Stamford, CT 06901  
[kemmett@stamfordct.gov](mailto:kemmett@stamfordct.gov)

Re: Legal Representation

Dear Kathryn:

We are pleased that you have asked Day Pitney LLP (the "Firm") to represent the City of Stamford (referred to collectively, as the "Company" or "you") in connection with the matter described below.

***Scope of Engagement***

We have been engaged to advise you in connection with an investigation regarding the Board of Education for the City of Stamford. We are not undertaking to represent you or your interests in any other matter at this time. In the future, we may agree to undertake additional matters for you as confirmed by us in a writing that specifies the scope of such new matter, which confirmation may be by e-mail. For purposes of this engagement, the Firm will be representing only you, and not any other persons, including persons affiliated with you.

***Limitations to Scope of Engagement***

Our engagement does not include responsibility to advise you with respect to any insurance-related matters, including conducting a review of the Company's insurance policies to determine the possibility of coverage for the referenced matter or notification of the Company's insurance carriers about the referenced matter.

Kathryn Emmett, Esq.

March 22, 2021

Page 2

***Rates/Basis for Fees***

We generally determine our fees on the basis of time spent by our lawyers and paralegals on a particular matter. As the partner responsible for this matter, my rate will be \$840 per hour. I expect that Sara van Vliet and Matt Austin, whose hourly billing rates are \$450 and \$330 respectively, will be assisting in this matter. Each lawyer has a separate rate, ranging from \$305 to \$955 per hour for lawyers and \$160 to \$380 for paralegals. We will provide a 10% discount on all fees for this matter. Please note that these rates may be increased annually, usually at the beginning of January, consistent with the Firm's standard practice.

In addition to our fee, we will charge you for our expenses incurred in the course of representing you, including as set forth in the enclosed Standard Terms of Representation and on the schedule attached thereto, as it may be updated or amended from time to time.

The Firm will invoice for professional services in accordance with the terms and conditions of this Engagement Letter, including the attachments hereto.

***Advance Payment***

The Firm will not require an advance payment of fees at this time. During the course of the matter, depending on the level of activity and the timeliness of payment of our invoices, we may request an advance payment of fees.

***Conflict Waiver and Consent***

As we have discussed, Day Pitney has in the past represented clients in property tax matters against the City of Stamford, including the negotiation of assessments and the prosecution of appeals to the Stamford Board of Assessment Appeals and to the Connecticut state courts (hereinafter, "Property Tax Matters"). Representing other clients, whether existing or new clients, in Property Tax Matters while we are representing the City in the Investigation Matter would constitute a conflict of interest.

We believe that our firm's representation of other clients in Property Tax Matters will not affect our ability to represent the City competently and diligently in the Investigation Matter.

The purpose of this paragraph is to confirm that the City has consented to and waived any actual or potential conflict of interest arising from Day Pitney's representation of other clients in Property Tax Matters now or in the future while the Investigation Matter engagement remains open. Prior to undertaking the representation of a client in a Property Tax Matter while the Investigation Matter remains open, we would obtain a similar consent and waiver from such client.



Kathryn Emmett, Esq.  
March 22, 2021  
Page 3

*Additional Matters*

As noted, important additional information regarding fees and other matters appears in the enclosed Standard Terms of Representation, which are incorporated as part of this letter, and we encourage you to review them carefully before agreeing to our engagement.

Please have a copy of this letter signed and dated in the place indicated and returned to me (by e-mail or regular mail) to confirm the Company's agreement to the terms of our representation as contained in this letter and the enclosed Standard Terms of Representation. Of course, if you have any questions about the terms, I would be pleased to discuss them with you. We welcome the opportunity to represent you in this matter and look forward to working with you.

Very truly yours,



Chase T. Rogers

CTR/gz  
Enclosures  
-- Standard Terms of Representation  
-- Schedule of Selected Client Recoverable Disbursements


Kathryn Emmett, Esq.

March 22, 2021

Page 4

I have read the engagement letter and agree to and accept its terms. This is also to confirm consent to and waiver of the conflict set forth above.

City of Stamford

By 

Client Name: Kathryn Emmett, Esq.

Title: Director of Legal Affairs & Corporation Counsel, City of Stamford

Date: 3/23/2021

## **STANDARD TERMS OF REPRESENTATION**

These Standard Terms of Representation (these "Standard Terms") together with the Engagement Letter to which these Standard Terms are attached (our "Engagement Letter") and any referenced Schedules, set forth the terms of our engagement as your lawyers.

Unless modified in writing by mutual agreement, these Standard Terms are an integral part of our agreement with you. Therefore, we ask that you review these materials *carefully* and contact us promptly if you have any questions or concerns. You should retain a copy of these materials in your files.

(All references herein to "you" are to the client(s) as so identified in our Engagement Letter and the term "persons" includes individuals and all types of entities.)

### ***Billing Practices/Expenses***

In the normal course, we expect to forward to you on a monthly basis a confidential statement of professional services rendered and expenses and service charges incurred during the preceding month or at such other intervals as specified in our Engagement Letter. This invoice may be sent to you by electronic mail.

The invoice will include not only our fee for services rendered but also expenses paid on your behalf. Such expenses include, but are not limited to, the expenses listed on the attached sheet, as it may be revised from time to time. Depending upon the type or amount of certain expenses, we may request that you pay those costs directly, or provide us in advance with sufficient funds to pay those costs.

Unless we have previously agreed in writing on different payment terms, we expect that our invoices will be paid promptly and in any event within 30 days after they are sent to you. ~~In the event that an invoice is not paid within 30 days after it is sent to you, we reserve the right to add a service charge to your outstanding balance at the rate of 1% per month for the period the invoice remains unpaid after the initial 30 days.~~ We also may request an advance payment to continue performing further services.

We reserve the right to decline to perform further services for you if you are delinquent in the payment of our invoices or any requested advance payments. Subject to our obligations under the applicable Rules of Professional Conduct, we may terminate our legal services and withdraw from any engagement with you if you are delinquent.

### ***IOLTA Account Deposits***

Unless specifically provided otherwise in the Engagement Letter, the amount of any advance payments or retainer for fees and expenses provided by you will be held by the Firm in an IOLTA trust account and applied as set forth in the Engagement Letter. An IOLTA ("Interest On Lawyer Trust Accounts") account is maintained in accordance with court rules under which



the bank aggregates the interest earned on all IOLTA accounts and transmits that interest to charitable organizations identified by the rules. IOLTA accounts are used when the expected duration for which funds will be held along with the amount of the funds and the prevailing interest rates generally make it impractical to deal with the accounting and tax consequences of an account under which interest is paid to the owner of the funds. If as reflected in the Engagement Letter, you direct that the advance payments or retainer be held in an interest bearing account for your benefit, you will be responsible for the costs of our administrators managing the account, which are approximately \$300 per year, and for providing us with a signed IRS Form W-9 for the reporting of interest earned.

#### *Views About Outcomes*

Either at the commencement or during the course of our representation of you, we may provide comments concerning the matter at hand or various courses of action and the results that might be anticipated. Any such statement made by any lawyer or paralegal of the Firm is intended to be an expression of our best professional judgment only, based on information available to us at the time, and should not be construed as a promise or guarantee of any outcome.

#### *Duration of Engagement*

Except as may be provided in our Engagement Letter, both you and we reserve the right to terminate this engagement by written notice at any time for any reason. In the event of such termination by you, our fees and expenses that have already been invoiced shall become due and payable immediately. Any additional invoices will be payable upon your receipt of our invoice. Our right to withdraw as counsel or suspend our services shall be subject to our obligations under the applicable provisions of the Rules of Professional Conduct.

Unless previously terminated or extended in writing by mutual agreement to a new matter, our representation in the matter specified in our Engagement Letter or in such subsequent writing will terminate upon our sending to you our final statement for our services rendered in the matter.

#### *Audit Letter Requests*

From time to time, we are requested to prepare and submit to auditors information about contingent matters to which we are devoting substantial attention on behalf of a client. While such audit letters are not required in order for a client to be able to report the status of any matter(s) we may be handling for that client, we will provide an audit letter if requested by the client. If you request that we prepare such a letter, we will prepare and submit the letter and will invoice for all attorneys' fees and expenses for the preparation of descriptions of matters to be included in such letters, in accordance with our standard hourly rates, even if our representation in the matter that is the subject of a description has concluded. The providing of such a letter does not extend our attorney-client relationship beyond the time specified in the preceding paragraph.

after we  
have notified  
you that we are  
planning to destroy  
file materials

### ***Return of Materials***

At your request, we will return to you promptly any materials in your client file that you may wish to keep in your possession at the conclusion of our representation. If you do not request that the materials in your client file be returned, we will have the right to destroy all such materials pursuant to our file retention/destruction policy (available on request).

We will maintain most materials in your client file only in electronic form. In accordance with our file retention/destruction policy, we will maintain physical copies of only certain documents, such as original contracts and deeds, corporate minute books and certain testamentary documents such as wills, trusts, powers of attorney and similar instruments.

### ***Conflicts Of Interest -- Who Is Our Client***

It is our policy that the person that we represent (the "you" identified in our Engagement Letter) is our only "client" in the engagement. Unless otherwise provided explicitly in writing, our representation of you does not extend to your agents (e.g., employees, officers, or directors) or to any persons otherwise affiliated with you, including anyone with an ownership interest in you (such as your shareholders, partners or members, as applicable) or any of your subsidiaries or related entities (referred to collectively, as your "affiliates"). In the case of an individual, our representation of the individual does not extend to any other family member unless expressly so provided in writing.

For purposes of evaluating conflicts of interest, you have agreed that our representation of you as the client in the matter described in our Engagement Letter does not give rise to an attorney-client relationship between us and any of your affiliates, except as agreed by us in writing. Accordingly, except in such circumstance our representation of you in this matter will not give rise to any conflict of interest in the event other clients of ours are adverse to any persons affiliated with you.

### ***Privileged Internal Consultations***

We encourage our lawyers to discuss ethics and professional responsibility issues with our firm's internal counsel who represent the firm and its lawyers in such matters. We believe that being able to have candid discussions with such counsel enhances our ability to provide quality legal services, especially in complex matters and matters involving multiple clients and potential conflicts of interest. We consider such consultations to be attorney-client privileged communications between firm personnel and counsel for the firm. In retaining us to provide you legal services, you acknowledge that we may engage in such internal consultations with our firm ethics counsel and you agree that our representation of you does not, thereby, waive any attorney-client privilege or confidentiality held by the firm with respect to such communications.

### ***Electronic Communications***

Communication by email and other electronic media is common and we will use such communication channels in the course of our representation of you in your matters. If this is a personal matter, you should be careful to use a personal email account and not your business email or the email account of your employer or others. In all cases you should confirm that your



email account is properly secure for communications on confidential and privileged matters. In some circumstances, such as personal matters, confidentiality may be compromised and the attorney-client privilege can be put at risk by personal use of an email account or computer system provided by an employer for business use. We will assume that you are communicating with us over an appropriate, secure and confidential electronic channel unless you advise us otherwise in writing. We would be pleased to discuss any related risks and concerns you may have with respect to electronic communications.

***Arbitration of Fees in Certain New York Matters***

The State of New York has established a Fee Dispute Resolution Program that provides for resolution of some fee disputes between attorneys and clients in civil matters governed by the Fee Dispute Resolution Program. For more information about New York's Fee Dispute Resolution Program, you may visit <http://www.nycourts.gov/admin/feedispute/>. If any portion of your matter is handled by our lawyers in New York and does not involve a criminal or personal injury matter, the Fee Dispute Resolution Program may be available to you.

Day Pitney LLP's charges for disbursements and other expenses incurred on a client's behalf are based on the following schedule. Charges apply to all offices. This schedule is subject to periodic adjustment.

Audio Visual Services	At Firm cost
Automated Document Preparation/Word Processing	\$46.00 per hour
Automobile Travel	At IRS standard business mileage reimbursement rate
Courier and Overnight Delivery Services	Actual invoice cost
Electronic Document Processing and Hosting:	Actual invoice cost
Filing, Recording, Valuation, Registration Fees	Actual invoice cost
Food Service	Actual invoice cost
<u>Reprographics</u>	
Impressions B/W (copy/print/scan)	\$ .15 per copy
Impressions Color (copy/print/scan)	\$ .60 per copy
Digital Media	\$5.00 per item
Reprographic Supplies	At Firm cost
Postage	Actual cost when postage is \$1.00 or more. No charge when postage is less than \$1.00
<u>Presentation Tools</u>	
Oversized Color Prints	\$20.00 per sq. ft.
Oversized Black & White Prints	\$1.25 per sq. ft.
Desktop Publishing	\$35.15 per hour
Exhibit Preparation	\$2.75 per sq. ft. per exhibit (including materials)
Projector Equipment	\$150.00 per day for use of equipment
Secretarial and other Support Staff Overtime	No charge except in extraordinary situations
Specialized Software Fees for Tax Preparation	\$48.00 per return
Videoconferencing Equipment	\$125.00 per hour per site
*Certain Computer and Data Services are subject to applicable CT Sales Tax	

**From:** [Nickerson, Katherine](#)  
**To:** [Emmett, Kathryn](#)  
**Subject:** RE: Day Pitney LLP - City of Stamford (186239.40)  
**Date:** Friday, July 16, 2021 10:19:11 AM  
**Attachments:** [image003.png](#)

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Ms. Emmett,

It was nice speaking with you yesterday. I have sent you in a separate email Day Pitney LLP's most recent invoice.

I have figured out monthly payments so that we can discuss which would work best for the City of Stamford. Please give me a call to discuss this at your convenience.

Bill Date	Bill Num	Tran Type	Client	Matter	Total
5/6/2021	34120320	BL	186239	40	\$98,660.70
6/8/2021	34124837	BL	186239	40	\$71,463.15
7/16/2021	34131677	BL	186239	40	\$132,197.55
<b>TOTAL AMOUNT OUTSTANDING</b>					<b>\$302,321.40</b>
Unbilled Fees to Date (July time)					\$8,490.00
					\$310,811.40
Divided by 6 monthly payments					\$51,801.90
Divided by 7 monthly payments					\$44,401.63
Divided by 8 monthly payments					\$38,851.43
Divided by 9 monthly payments					\$34,534.60

Thanks,

Katherine (Kathi) Nickerson | Billing & Collections Supervisor



242 Trumbull Street | Hartford CT 06103-1212

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| [WASHINGTON, DC](#)   

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**From:** Nickerson, Katherine

**Sent:** Thursday, July 15, 2021 12:19 PM

**To:** 'kemmett@stamfordct.gov' <kemmett@stamfordct.gov>

**Subject:** Day Pitney LLP - City of Stamford (186239.40)

Ms. Emmett,

Ms. Rogers has asked that I reach out to you regarding a payment plan for outstanding invoices. I see that you have \$170,123.85 in outstanding invoices and also approximately \$185,000 in unbilled fees as of today.

Please feel free to give me a call or respond to this email with what you feel is a fair and management payment plan so that I can get approval of same.

Thanks,

Katherine (Kathi) Nickerson | Billing & Collections Supervisor



242 Trumbull Street | Hartford CT 06103-1212

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MAYOR  
DAVID R. MARTIN



**CITY OF STAMFORD**  
**OFFICE OF LEGAL AFFAIRS**

888 WASHINGTON BOULEVARD  
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STAMFORD, CT 06904 - 2152  
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DIRECTOR OF LEGAL AFFAIRS  
AND CORPORATION COUNSEL  
**KATHRYN EMMETT**

DEPUTY CORPORATION COUNSEL  
VIKKI COOPER

ASSISTANT CORPORATION COUNSEL  
CYNTHIA C. ANGER  
BARBARA L. COUGHLAN  
CHRIS DELLASELVA  
DANA B. LEE  
AMY LIVOLSI  
BURT ROSENBERG  
MICHAEL S. TOMA

May 5, 2021

**VIA E-MAIL**

Mr. John R. Williams  
John R. Williams Associates, LLC  
51 Elm Street, Suite 409  
New Haven, CT 06510

Dear Attorney Williams,

This is to confirm that I have authorized Jackie Pioli to engage an attorney to represent her in connection with the Day Pitney interview(s) and requests for production of documents. Ms. Pioli is authorized to engage an attorney to represent her for these purposes at a reasonable hourly rate subject to my approval. I am informed that Ms. Pioli intends to engage you for these purposes, and I am hereby approving your hourly rate of \$500 as reasonable for this representation. The City will reimburse you only to the extent required for these purposes and provided we receive an itemized bill detailing the services provided within 30 days of conclusion of the authorized representation.

As I have advised Ms. Pioli, it is imperative that she -- and you as her attorney -- maintain the confidentiality of this matter.

If you have any questions, please let me know.

Very truly yours,

*Kathryn Emmett*

Kathryn Emmett  
Director of Legal Affairs & Corporation Counsel

KE/jid

cc: Mrs. Jackie Pioli via e-mail



MAYOR  
DAVID R. MARTIN



**CITY OF STAMFORD**  
**OFFICE OF LEGAL AFFAIRS**

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DIRECTOR OF LEGAL AFFAIRS  
AND CORPORATION COUNSEL  
**KATHRYN EMMETT**

DEPUTY CORPORATION COUNSEL  
VIKKI COOPER

ASSISTANT CORPORATION COUNSEL  
CYNTHIA C. ANGER  
BARBARA L. COUGHLAN  
CHRIS DELLASELVA  
DANA B. LEE  
AMY LIVOLSI  
BURT ROSENBERG  
MICHAEL S. TOMA

May 7, 2021

**VIA E-MAIL**

Mr. John R. Williams  
John R. Williams Associates, LLC  
51 Elm Street, Suite 409  
New Haven, CT 06510

Dear Attorney Williams,

This is to confirm that I have authorized Mike Altamura to engage an attorney to represent him in connection with the Day Pitney interview(s) and requests for production of documents. Mr. Altamura is authorized to engage an attorney to represent him for these purposes at a reasonable hourly rate subject to my approval. I am informed that Mr. Altamura intends to engage you for these purposes, and I am hereby approving your hourly rate of \$500 as reasonable for this representation. The City will reimburse you only to the extent required for these purposes and provided we receive an itemized bill detailing the services provided within 30 days of conclusion of the authorized representation.

As I have advised Mr. Altamura, it is imperative that he -- and you as his attorney -- maintain the confidentiality of this matter.

If you have any questions, please let me know.

Very truly yours,

*Kathryn Emmett*

Kathryn Emmett  
Director of Legal Affairs & Corporation Counsel

KE/jid

cc: Mr. Mike Altamura via e-mail