

EXHIBIT M

Exhibit M to the Declaration of Jeffrey V. Dunn

	Summary of Bills	Reference to Billing Entries
1.	Mr. McLachlan and Mr. O’Leary spent at least <u>13.7</u> hours on the landowner complaint.	See, e.g., the following billing entries: 5/4/2013 (0.2); 5/14/2013 (2.8); 5/21/2013 (1.1); 6/7/2013 (0.1); 6/15/2013 (0.1); 6/17/2013 (0.4); 6/18/2013 (0.1); 6/26/2013 (0.2); 7/1/2013 (0.1); 7/2/2013 (0.4); 7/11/2013 (0.2); 7/12/2013 (0.7); 8/1/2013 (0.1) and 5/17/2013 (2.2); 5/21/2013 (0.2); /2/2013 (1.0); 7/29/2013 (3.5); 9/5/2013 (0.2).
2.	Mr. McLachlan spent at least <u>145</u> hours on work regarding settlement with non-stipulating landowners, including Tapia, Robar, Leisure Lake, Eyherabide and the subsequent prove-up and participation in liaison settlement committee with non-stipulating landowners (including copious entries subsequent to settlement with PWS).	See, e.g., the following billing entries: 7/23/2014 (0.1); 7/30/2014 (7.5); 8/12/2014 (0.4); 8/14/2014 (0.7); 8/15/2014 (0.6); 8/19/2014 (0.1); 8/26/2014 (0.6); 9/3/2014 (0.4); 9/4/2014 (0.1); 9/8/2014 (0.2); 9/10/2014 (0.5); 9/18/2014 (0.1); 9/19/2014 (0.1); 9/26/2014 (0.1); 10/14/2014 (0.3); 10/22/2014 (0.2); 10/31/2014 (0.2); 11/4/2014 (0.4); 11/11/2014 (0.1); 12/2/2014 (0.1); 12/17/2014 (0.5); 12/23/2014 (0.4); 1/7/2015 (0.2); 1/8/2015 (0.1); 2/19/2015 (0.4); 2/25/2015 (1.0); 2/26/2015 (0.1); 3/3/2015 (0.1); 3/13/2015 (1.3); 3/25/2015 (0.3); 3/26/2015 (0.1); 4/6/2015 (0.2); 4/7/2015 (0.3); 4/24/2015 (0.2); 5/11/2015 (0.3); 5/12/2015 (0.2); 5/17/2015 (0.2); 5/26/2015 (0.1); 5/28/2015 (0.4); 5/29/2015 (4.1); 6/1/2015 (0.5); 6/2/2015 (5.4); 6/3/2015 (8.6); 6/4/2015 (1.0); 6/5/2015 (1.3); 6/7/2015 (2.0); 6/8/2015 (0.8); 6/9/2015 (1.4); 6/10/2015 (1.3); 6/11/2015 (2.2); 6/12/2015 (0.1); 6/13/2015 (2.8); 6/15/2015 (0.3); 6/18/2015 (0.7); 6/23/2015 (1.6); 6/24/2015 (0.9); 6/25/2015 (0.8); 6/26/2015 (1.0); 6/29/2015 (2.4); 6/30/2015 (0.8); 7/8/2015 (1.0); 7/9/2015 (0.2); 7/24/2015 (0.3); 7/26/2015 (0.2); 7/28/2015 (0.3); 7/29/2015 (1.4); 7/30/2015 (0.2); 8/1/2015 (0.3); 8/12/2015 (0.4); 8/19/2015 (2.3); 8/20/2015 (1.9); 8/21/2015 (2.6); 8/24/2015 (0.2); 8/26/2015 (1.7); 8/27/2015 (0.8); 8/28/2015 (2.7); 8/31/2015 (0.5); 9/1/2015 (0.4); 9/3/2015 (0.3); 9/8/2015 (0.2); 9/9/2015 (1.1); 9/16/2015 (1.0); 9/17/2015 (1.0); 9/18/2015 (0.5); 9/23/2015 (0.3); 9/24/2015 (0.2); 9/26/2015 (0.9); 9/28/2015 (0.1); 10/1/2015 (0.2); 10/5/2015 (0.1); 10/6/2015 (0.1); 10/8/2015 (0.1); 10/12/2015 (0.4); 10/13/2015 (0.1); 10/15/2015 (0.2); 10/16/2015 (0.2); 10/19/2015 (0.5); 10/20/2015 (0.7); 10/21/2015 (1.1); 10/22/2015 (0.1); 10/26/2015 (0.2); 10/27/2015 (0.3); 10/28/2015 (0.8); 10/30/2015 (4.7); 11/2/2015 (2.1); 11/5/2015 (0.5); 11/9/2015 (3.7); 11/12/2015 (0.3); 11/18/2015 (0.1); 12/1/2015 (0.4); 12/2/2015 (0.4); 12/3/2015 (0.6); 12/4/2015 (0.6); 12/5/2015 (0.2); 12/10/2015 (0.2); 12/11/2015 (0.2); 12/15/2015 (0.1); 12/16/2015 (0.2); 12/18/2015 (0.2); 12/24/2015 (0.1); 12/28/2015 (0.1); 12/29/2015 (0.7); 12/30/2015 (0.7); 1/7/2016 (0.2); 1/8/2016

		(2.0); 1/12/2016 (1.6); 1/21/2016 (0.5); 1/22/2015 (1.2); 1/26/2015 (0.8) and 9/24/2015 (4.6 [paralegal time]).
3.	Mr. McLachlan and Mr. Oleary spent at least <u>46</u> hours on work concerning Phelan, including copious entries for work performed after settling with Phelan.	See, e.g., the following billing entries: 11/17/2008 (0.3); 11/26/2008 (0.1); 1/23/2009 (1.3); 7/27/2009 (0.2); 11/13/2010 (0.1); 12/10/2010 (0.3); 3/13/2011 (0.1); 4/23/2011 (0.2); 12/23/2012 (7.1); 2/5/2013 (0.6); 2/13/2013 (0.1); 8/16/2013 (0.5); 2/26/2014 (0.1); 2/28/2013 (0.2); 4/2/2013 (0.2); 4/23/2013 (0.1); 8/15/2013 (0.1); 8/19/2013 (0.4); 10/1/2013 (0.1); 2/7/2014 (2.0); 2/13/2014 (0.2); 2/24/2014 (0.2); 2/25/2014 (0.6); 4/4/2014 (1.3); 4/9/2014 (0.2); 4/10/2014 (0.3); 4/15/2014 (0.2); 4/16/2014 (0.4); 4/17/2014 (0.1); 4/24/2014 (0.3); 4/25/2014 (0.1); 8/7/2014 (.1); 8/8/2014 (0.1); 8/25/2014 (0.1); 8/28/2014 (0.1); 9/4/2014 (0.2); 9/24/2014 (0.1); 9/25/2014 (0.2); 9/30/2014 (0.2); 10/1/2014 (1.4); 10/2/2014 (0.1); 10/6/2014 (0.6); 10/7/2014 (0.5); 10/9/2014 (0.1); 10/12/2014 (0.2); 10/22/2014 (0.4); 10/24/2014 (0.6); 10/30/2014 (0.2); 10/31/2014 (0.5); 11/4/2014 (0.3); 11/10/2014 (0.1); 11/12/2014 (0.6); 11/17/2014 (0.1); 11/20/2014 (0.7); 11/21/2014 (0.2); 12/6/2014 (0.1); 1/29/2015 (0.6); 2/4/2015 (0.1); 2/9/2015 (0.5); 2/10/2015 (0.1); 2/11/2015 (0.1); 3/13/2015 (0.6); 3/16/2015 (0.2); 3/19/2015 (1.1); 3/24/2015 (0.2); 4/3/2015 (0.1); 5/15/2015 (0.2); 6/5/2015 (0.1); 8/2/2015 (0.9); 8/17/2015 (1.2); 8/20/2015 (0.2); 8/21/2015 (0.6); 8/24/2015 (1.0); 8/25/2015 (11.9); 8/31/2015 (0.6); 11/5/2015 (0.3); 12/14/2015 (0.3); and 1/25/2016 (0.2)
4.	Mr. McLachlan spent at least <u>66</u> hours on non-PWS discovery work.	This entry is likely incomplete as Mr. McLachlan's entries are rife with discovery review without noting the party to which it refers. See, e.g., billing entries for 11/21/2008 (0.1); 11/24/2008 (0.4); 6/2/2008 (0.2); 7/6/2009 (0.3); 7/10/2009 (0.3); 6/4/2009 (0.6); 5/18/2009 (0.4); 3/4/2009 (0.4); 3/6/2009 (0.2); 3/10/09 (0.5); 3/12/09 (0.2); 12/8/2010 (0.4); 1/11/11 (0.2); 12/28/12 (7.8); 1/12/2013 (4.8); 1/13/2013 (1.8); 1/19/2013 (2.6); 2/5/2013 (0.7); 2/25/13 (0.2); 9/25/2013 (0.2); 10/15/2013 (0.2); 10/24/2013 (0.2); 12/9/2013 (1.6); 12/11/2013 (0.7); 12/12/ 2013 (0.2); 1/15/2014 (1.5); 1/16/2014 (0.5); 2/25/2014 (1.8); 3/27/2014 (2.8); 3/30/2014 (1.0); 5/16/2014 (0.8); 11/17/2014 (0.5); 12/2/2014 (1.0); 12/16/2014 (0.2); 12/22/2014 (0.5); 12/23/2014 (1.8); 12/24/2014 (0.2); 12/31/2014 (0.7); 1/7/2014 (0.8); 1/8/2014 (4.5); 1/19/2015 (1.2); 4/20/2015 (0.6); 6/7/2015 (0.2); 6/9/2015 (1.8); 6/12/2015 (1.3); 6/15/2015 (0.8); 6/17/2015 (0.1); 6/18/2015 (1.3); 6/29/2015 (0.9); 7/1/12015 (0.3); 7/20/2015 (0.7); 9/9/2015 (0.1); 1/15/2016 (0.4); 1/19/2015 (0.8).

5.	Mr. McLachlan and Mr. O'Leary spent at least <u>37</u> hours on work related to the Ritter Trust claims.	See, e.g., billing entries for 3/26/2010 (0.3); 8/21/2015 (0.1); 10/30/2015 (2.3); 10/31/2015 (0.2); 11/1/2015 (4.0); 11/2/2015 (10.3); 11/3/2015 (0.1); 11/4/2015 (0.8); 11/9/2015 (1.3); 11/10/2015 (0.8); 12/10/2015 (0.4); 12/16/2015 (0.9); 12/17/2015 (0.2); 1/15/2016 (1.3); 1/19/2016 (2.7); 1/20/2016 (1.3); 1/21/2016 (1.4); 1/22/2016 (1.3); 1/23/2016 (0.3); 1/26/2016 (0.7); and 5/28/2013 (0.2); 1/15/2016 (1.0); 1/25/2016 (0.6); 1/26/2016 (1.8); 4/22/2015 (0.4); 4/23/2015 (0.7); 5/5/2015 (0.4); 5/29/2015 (0.2); 6/7/2015.
6.	Mr. McLachlan spent at least <u>42</u> hours (and likely countless undiscernible others due to bill vagueness) on work concerning the Willis Class.	See, e.g., the following billing entries: 2/4/2008 (0.9); 9/20/2008 (0.2); 5/6/2007 (0.2); 11/5/2009 (0.3); 10/16/2009 (0.5); 6/16/2009 (0.3); 6/22/2011 (0.2); 6/30/2009 (0.3); 5/6/2009 (0.2); 11/18/2010 (4.5); 10/27/2010 (0.2); 9/30/2010 (1.7); 7/8/2010 (0.4); 7/16/2010 (1.2); 7/17/2010 (0.5); 7/19/2010 (2.2); 7/26/2010 (0.3); 6/15/2010 (0.4); 3/26/2010 (0.1); 3/14/2011 (1.4); 3/15/2011 (1.2); 9/4/2013 (0.7); 12/20/2013 (0.5); 1/2/2014 (2.7); 2/23/2014 (1.9); 2/24/2014 (0.2); 4/9/2014 (0.3); 4/15/2014 (0.4); 7/22/2014 (0.2); 7/31/2014 (0.6); 11/10/2014 (1.1); 1/7/2015 (0.8); 1/8/2015 (4.5); 1/20/2015 (1.4); 1/24/2015 (0.5); 3/5/2015 (0.8); 3/6/2015 (0.3); 3/12/2015 (1.8); 3/13/2015 (0.9); 3/16/2015 (0.6); 3/19/2015 (1.3); 5/11/2015 (0.4); 12/10/2015 (0.1); 12/30/2015 (0.1); 1/8/2016 (0.1); 1/9/2016 (1.6); 1/18/2016 (0.7); 1/20/2016 (0.4); 1/21/2016 (0.4); 1/23/2016 (0.1); 1/26/2016 (0.1).
7.	Mr. O'Leary spent at least <u>24</u> hours on work concerning Willis Class.	See, e.g., billing entries for ¹ : 11/5/2009 (0.3); 9/16/2010 (0.9); 11/19/2010 (1.3); 2/25/2011 (0.4); 3/9/2011 (0.9); 7/10/2015 (1.2); 7/17/2015 (4.5); 7/24/2015 (0.6); 7/27/2015 (2.2); 8/4/2014 (3.8); 8/20/2015 (1.1); 8/21/2014 (0.6); 8/25/2015 (1.8); 9/1/2015 (0.2); 9/2/2015 (0.9); 9/15/2015 (2.2); 1/24/2016 (1.3).
8.	Mr. McLachlan and Mr. O'Leary spent at least <u>206</u> hours on work concerning the partial settlement (i.e., NOT with respect to the PWS).	See, e.g., billing entries for 8/16/2013 (0.5); 8/19/2013 (0.8); 8/23/2013 (0.1); 8/26/2013 (1.2); 8/28/2013 (0.7); 8/30/2013 (1.0); 8/31/2013 (0.2); 9/1/2013 (1.5); 9/2/2013 (0.9); 9/12/2013 (0.2); 9/13/2013 (1.9); 9/26/2013 (0.6); 9/30/2013 (0.8); 10/1/2013 (0.5); 10/2/2013 (0.7); 10/3/2013 (2.8); 10/4/2013 (8.3); 10/5/2013 (4.8); 10/6/2013 (14.8); 10/7/2013 (12.1); 10/8/2013 (4.6); 10/9/2013 (4.2); 10/10/2013 (1.8); 10/11/2013 (0.3); 10/18/2013 (1.2); 10/21/2013 (3.0); 10/22/2013 (0.6); 10/25/2013 (7.2); 11/4/2013 (0.3); 11/7/2013 (0.5); 11/9/2013 (0.8); 11/11/2013 (0.7); 11/12/2013 (0.8); 11/13/2013 (2.0); 11/14/2013 (11.2); 11/15/2013 (4.4); 11/16/2013 (4.5); 11/17/2013 (7.9); 11/18/2013 (0.6); 11/19/2013 (0.5); 11/20/2013 (0.5); 11/21/2013 (4.6); 11/22/2013 (5.8); 11/23/2013 (1.2);

		11/25/2013 (4.0); 11/26/2013 (0.2); 11/27/2013 (1.5); 11/29/2013 (2.1); 12/2/2013 (3.2); 12/3/2013 (7.4); 12/5/2013 (0.6); 12/6/2013 (0.5); 12/10/2013 (4.5); 12/11/2013 (6.0); 12/13/2013 (0.9); 12/14/2013 (0.5); 12/16/2013 (0.7); 12/27/2013 (8.4); 12/28/2013 (4.7); 12/30/2013 (8.1); 12/31/2013 (10.8); 1/1/2014 (7.1); 1/5/2014 (0.6); 1/6/2014 (0.4); 1/7/2014 (4.7); 1/8/2014 (1.3); 1/9/2014 (1.0) and 10/4/2013 (0.9); 10/7/2013 (0.7); 12/3/2013 (2.7); 12/23/2013 (2.6); 12/30/2013 (0.6); 1/7/2014 (0.4); 1/14/2014 (0.3).
9.	Mr. O’Leary spent at least <u>6</u> hours working on unspecified landowner issues.	See, e.g., billing entries for 11/11/2008 (5.5); 5/30/2009 (0.3); 8/9/2012 (0.4)
10.	Mr. McLachlan spent many hours contacting the Court’s clerk, Ms. Rowena Walker.	See, e.g., billing entries for: 10/23/2008 (0.1); 1/6/2009 (0.1); 3/11/2009 (0.1); 5/13/2009 (0.1); 5/14/2009 (0.1); 6/8/2009 (0.1); 6/15/2009 (0.1); 6/25/2009 (0.1); 8/19/2009 (0.1); 9/30/2009 (0.1); 12/15/2009 (0.1); 12/29/2010 (0.2); 7/13/2010 (0.5); 7/14/2010 (0.1); 7/15/2010 (0.2); 7/26/2010 (0.1); 9/23/2010 (0.1); 10/4/2010 (0.1); 10/5/2010 (0.1); 12/30/2010 (0.1); 2/2/2011 (0.1); 4/23/2011 (0.1); 4/25/2011 (0.1); 4/26/2011 (0.1); 4/29/2011 (0.2); 5/27/2011 (0.1); 6/14/2011 (0.1); 6/22/2011 (0.1); 6/28/2011 (0.1); 8/9/2011 (0.1); 1/16/2012 (0.3); 1/17/2012 (0.2); 2/28/2012 (0.1); 2/29/2012 (0.1); 3/2/2012 (0.1); 5/31/2012 (0.1); 6/4/2012 (0.1); 12/3/2012 (0.1); 12/17/2012 (0.3); 2/12/2013 (0.1); 2/21/2013 (0.1); 3/6/2013 (0.1); 4/22/2013 (0.1); 6/6/2013 (0.1); 6/21/2013 (0.1); 6/27/2013 (0.1); 7/9/2013 (0.1); 7/11/2013 (0.1); 7/12/2013 (0.1); 8/15/2013 (0.1); 8/22/2013 (0.1); 9/6/2013 (0.1); 9/11/2013 (0.1); 10/3/2013 (0.3); 10/4/2013 (0.1); 10/5/2013 (0.2); 10/7/2013 (0.1); 10/8/2013 (0.2); 10/10/2013 (0.1); 10/15/2013 (0.1); 10/16/2013 (0.1); 10/17/2013 (0.1); 10/29/2013 (0.2); 11/25/2013 (0.2); 11/27/2013 (0.1); 12/2/2013 (0.1); 12/7/2013 (0.1); 1/3/2014 (0.1); 1/6/2014 (0.2); 1/9/2014 (0.3); 1/14/2014 (0.2); 1/17/2014 (0.1); 1/22/2014 (0.1); 1/26/2014 (0.1); 1/27/2014 (0.2); 1/28/2014 (0.1); 3/4/2014 (0.1); 4/17/2014 (0.1); 8/14/2014 (0.1); 9/2/2014 (0.1); 9/19/2014 (0.1); 11/10/2014 (0.3); 11/13/2014 (0.6); 1/23/2015 (0.1); 2/26/2015 (0.1); 3/4/2015 (0.1); 3/17/2015 (0.1); 8/26/2015 (0.1); 9/1/2015 (0.1).