IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF PENNSYLVANIA

CIVIL ACTION ROBERT WILLIAMS

٧.

NO. 13-cv-207 CITY OF PHILADELPHIA, et al.

CLERK'S TAXATION OF COSTS

Plaintiff brought this civil action against defendants on January 14, 2013.

i'n BRAND COM Judgment was entered in favor of defendants City of Philadelphia, Officer Andre Boyer and Officer Alvin Outlaw and against plaintiff on May 5, 2014.

Defendants City of Philadelphia, Officer Andre Boyer and Officer Alvin Outlaw filed their bill of costs on May 20, 2014.

On June 17, 2014, the Clerk directed a letter to Dennis J. Cogan, Esquire, counsel for plaintiff, requesting that he file objections to the bill of costs, if he had any, within fourteen days. The Clerk notes that Local Rule of Civil Procedure 5.1(b) requires all counsel to provide the Clerk with an address for purposes of notice and service; accordingly, the aforesaid letter requesting objections was mailed to counsel for plaintiff, at his provided address, which constitutes proper and valid service upon him 0(pursuant to Federal Rule of Civil Procedure 5(b)(2)(C)).

The Clerk notes that plaintiff has not filed any objections to the bill of costs at any time.

In their bill of costs, defendants seek costs incurred before this district court in the amount of \$1,906.65 and no appellate costs.1

we. ktis well-established that district court costs may not be imposed in federal district courts except where they are authorized by either a statute or a rule of court.2 For the purposes of this taxation opinion, federal district court costs are governed by Federal Rule of Civil Procedure 54(d).4 The text of Federal Rule of Civil Procedure 54(d) is divided into two sections:

- Federal Rule of Civil Procedure 54(d)(2), which by its own terms governs "Attorney's Fees(;)"
- Federal Rule of Civil Procedure 54(d)(1), which by its own terms governs "(District Court) Costs Other Than Attorney's Fees."

All of those "(District Court) Costs Other Than Attorney's Fees" made taxable by Federal Rule of Civil Procedure 54(d)(1) are listed in 28 U.S.C. §1920,⁵ and the Clerk⁶ has authority to tax those types of district court costs which are listed in 28 U.S.C. §1920 in favor of the prevailing party or parties, and against the non-prevailing party or parties. (Federal Rule of Civil Procedure 54(d)(1) costs may be assessed by the Clerk even when attorney fees pursuant to Federal Rule of Civil Procedure 54(d)(2) are disallowed by the presiding judge⁸).

Those items of district court costs taxable in the first instance by the Clerk, as listed in 28 U.S.C. §1920, are:

"(1) Fees of the clerk or marshal;

and

- "(2) Fees for printed or electronically recorded transcripts necessarily obtained for use in the case;
- "(3) Fees and disbursements for printing and witnesses:
- "(4) Fees for exemplification and the cost of making copies of any materials where the copies are necessarily obtained for use in the case;
- SCKE COM "(5) Docket fees under (28 U.S.C. §1923); (and)

"(6) Compensation of court appointed experts, compensation of interpreters, and salaries, fees, expenses, and costs of special interpretation services under (28 U.S.C. §1828)."

Since the items of district court costs sought by defendants are all, at least arguably, of those types of costs listed in 28 U.S.C. §1920, they are not considered to be attorney's fees,9 and they are also, at least arguably, taxable by the Clerk of this Court. 10

We note that Federal Rule of Civil Procedure 54(d)(1) directs that "(district court) costs -other than attorney fees" (i.e. those costs authorized by 28 U.S.C. §1920¹¹) "should be allowed to the prevailing party (emphasis added)." This language is evidence of "specific intented on the part of Congress that there should be a heavy presumption¹³ that "the 'prevailing party' automatically is entitled to costs" as a matter of course, once it has been shown that the costs sought are, at least arguably, of those types of costs listed in 28 U.S.C. §1920. The rationale supporting this heavy presumption is that unlike attorney fees, an assessment of 28 U.S.C. §1920 costs is considered to be purely ministerial, and is not considered to be punitive toward the nonprevailing party or parties, but merely as reimbursement to the prevailing party or parties for their costs in bringing or pursuing a successful civil action 16 (whereas an assessment of attorney fees is considered to be punitive 17). A consequence of this heavy presumption is that the non-prevailing party or parties bear the burden of proof, and must overcome the aforesaid heavy presumption in favor of the taxing of district court costs against that non-prevailing party or parties. 18 Because of this heavy ption, presumption, it is considered punitive towards the prevailing party or parties to deny to

that prevailing party or parties district court costs which are ordinarily automatically taxed under 28 U.S.C. §1920,19 and it is not necessary for the prevailing party or parties to argue that the non-prevailing party or parties did something that was wrong or inappropriate.20

As a further result of the aforesaid heavy presumption, in the event taxable district court costs are denied to the prevailing party or parties, the Clerk must specifically state what defect, bad act or impropriety on the part of that prevailing party or parties leads the Clerk to deny to that prevailing party or parties otherwise allowable costs.²¹ Because of this heavy presumption, there is a recurring theme in caselaw concerning taxation of costs that the prevailing party or parties may recover those types of district court costs listed in 28 U.S.C. §1920 that were reasonably necessary for their effective preparation, judged in light of the situation existing at the time the costs were incurred, regardless of whether the items for which district court costs are sought were actually used.²² This is especially true in cases such as the instant matter where the bill of costs is accompanied by an affidavit from counselfor the prevailing party or parties, filed pursuant to 28 U.S.C. §1924, stating, under penalty of perjury, that the costs are correct and were both actually and necessarily incurred. The existence of such an affidavit in a Clerk's Taxation of Costs proceeding is given very great weight regarding the Clerk's determination as to whether requested costs are allowable.²³

As the United States Court of Appeals for the Third Circuit appropriately noted in 2010, it is for precisely these reasons that counsel should always advise aim. each plaintiff, before commencing the litigation process, that in the event that

their litigation is unsuccessful, that there is a risk of taxation of district court costs against that client pursuant to 28 U.S.C. §1920.24

Since the district court costs sought by defendants are all, at least arguably, of those types of district court costs listed in the taxation statute, 28 U.S.C. §1920, we are of the view that plaintiff bears the burden of proof in this matter.

We must note once more that plaintiff has declined the opportunity to object to the taxing of these district court costs against him.

Turning now to the substance of the bill of costs, we will first address defendants' request for costs of deposition transcripts in the amount of \$1,782.10.

We note that the relevant statute, 28 U.S.C. §1920(2), directs the taxing of costs for "transcripts necessarily obtained for use in the case." This provision governing "transcripts" applies to deposition transcripts. 25 Modern caselaw states that both stenographic depositions and videotaped depositions are considered "transcripts" for purposes of 28 U.S.C. §1920(2).26 By this standard, a prevailing party may also recover costs associated with the playback of videotaped depositions.²⁷

The Clerk also notes that deposition costs are taxable for the depositions of both fact witnesses and expert witnesses.²⁸

As stated previously, there is a heavy presumption²⁹ in favor of "automatically" taxing those types of costs listed in 28 U.S.C. §192031 which the prevailing parties both actually incurred (as evidenced by a sworn affidavit)32 and necessarily incurred ("necessarily" meaning that the costs were reasonably incurred DIEAT COM for the prevailing parties' effective preparation, judged in light of the situation existing

when the costs in question were actually incurred, without regard to whether the costs relate to items which were actually used).33

Examples of situations where deposition transcripts are seen as necessary for a party's effective preparation, even where they were not used, include, but are not limited to, situations involving deponents who ultimately do not testify at a trial;34 situations involving deponents who ultimately are not permitted by the court to testify at a trial;³⁵ and situations where deposition transcripts were necessary to support, or to oppose, pre-trial motions³⁶ and/or post-trial motions³⁷ (including motions seeking the entry of summary judgment, 38 and/or motions seeking the entry of a default judgment 39 and/or motions seeking the entry of a judgment NOV40).

Considering the aforesaid definition of the word "necessarily," we are of the view that it was "necessary" for defendants to obtain these transcripts (judged in light of the situation existing when the costs in question were actually incurred, without regard to whether the costs relate to items which were actually used).41

We are of the view that plaintiff has not rebutted the aforesaid heavy presumption that these district court costs should be automatically taxed against him (and we must note once more that plaintiff has declined the opportunity to object to the taxing of these costs against him).

These costs are accordingly taxed in favor of defendants and against plaintiff in the full requested amount of \$1,782.10.

We will next address defendants' request for costs of printing and copying in the of \$ PRAND amourit of \$ 124.55.

28 U.S.C. §1920(3), directs the taxing of "printing" costs. 42 28 U.S.C. §1920(4) directs the taxing of "fees for exemplification and the cost of making copies of any materials where the copies are necessarily obtained for use in the case(.)" The United States Court of Appeals for the Third Circuit spoke on 28 U.S.C. §1920(4) in Race Tires America, Inc. v. Hoosier Racing Tire Corp., 2012 WL 887593 (3d Cir. March 16, 2012),

Citing Webster's Third International Dictionary 504 (3d edition 1993) as authority, the Race Tires America court noted that the word "copy" means "an imitation. transcript or reproduction of an original work."

The Race Tires America court applied this dictionary definition to conclude that for purposes of 28 U.S.C. § 920(4), the word "copying" means the "scanning," "conversion" or "reproduction" of an "original" item of "evidence" so as to create a "duplicate" copy of that "evidence." The Race Tires America court also applied this dictionary definition to conclude that the word "copying" also means the "scanning," "conversion" or "reproduction" of an "original" "transcript," so as to create a "duplicate" copy of that "transcript."

Based on this definition, we are of the view that the creation of such a duplicate copy of original records. 43 or a duplicate copy of other original documents produced in discovery.44 as well as the costs of a subpoena duces tecum (also known as a records subpoena or a records deposition)⁴⁵ are taxable costs pursuant to 28 U.S.C. §1920(4).

The Race Tires America court also found that the creation of "digital duplicates" §1920(4).46 original evidence are also, at least arguably, taxable pursuant to 28 U.S.C.

As stated previously, there is a heavy presumption⁴⁷ in favor of "automatically" taxing those types of costs listed in 28 U.S.C. §192049 which the prevailing parties both <u>actually incurred</u> (as evidenced by a sworn affidaví) and necessarily incurred ("necessarily" meaning that the costs were reasonably incurred for the prevailing parties' effective preparation, judged in light of the situation existing when the costs in question were actually incurred, without regard to whether the costs relate to items which were actually used).51

This Clerk concludes that situations where costs of duplicate copies of original evidence are seen as "necessary" pursuant to 28 U.S.C. §1920(4) (even where the duplicate copies in question were not used) include, but are not limited to, situations where such exact duplicate copies of original evidence are attached to any deposition transcript, 52 and/or situations where such duplicate copies of original evidence are attached to any pleading⁵³ and/or situations where such duplicate copies of original evidence are attached to any motion⁵⁴ (including a motion for summary judgment).⁵⁵

Considering the aforesaid definition of the word "necessarily," we are of the view that it was "necessary" for defendants to incur these costs.

We are accordingly of the view that plaintiff has not rebuttled the aforesaid heavy presumption that these district court costs should be automatically taxed against him (and we must note once more that plaintiff has declined the opportunity to object to the taxing of these costs against him).

These costs are accordingly taxed in favor of defendants and against plaintiff in required to the company of the compa the full requested amount of \$124.55.

in in the BRAMS COM In summary, district court costs are taxed in favor of defendants and against plaintiff as follows:

Deposition Transcripts: \$ 1,782.10

Coping and Printing Costs: \$ 124.55

\$ 1,906.65 TOTAL:

Date

* the Jasmine BRAND COM

9

1.Under circumstances not relevant here, the clerk of the district court may tax certain specific, narrowly defined appellate court costs at the express direction of the clerk of the appellate court, pursuant to the express language of Federal Rule of Appellate Procedure 39. This taxation opinion shall not address the issue of these types of costs.

Under circumstances not relevant here, the clerk of the district court may tax certain specific, narrowly defined costs incurred before the United States Supreme Count at the express direction of the Clerk of the Supreme Court, pursuant to the express language of Rule 43 of the Rules of the Supreme Court. This taxation opinion shall not address · COM the issue of these types of costs.

- 2. Alyeska Pipeline Service Co. v. Wilderness Society, 421 U.S. 240 (1975); Fleischmann Distilling Co. v. Maier Brewing Co., 386 U.S. 714 (1967); Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995).
- 3. Under circumstances not relevant here, certain types of district court costs are taxable pursuant to Federal Rule of Civil Procedure 68. Rule 68 deals with certain specific and narrow factual situations where certain types of district court costs are taxable only by the presiding district court judge and not by the Clerk. A guick reading of Rule 68 will indicate that it is plainly, on its face not applicable to the instant situation. Therefore, this taxation opinion shall not address the issue of these types of costs.
- 4.Reger v. The Nemours Foundation, 599 F3d 285 (3d Cir. 2010); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995).
- 5. Buchanan v. Stanships, Inc., 485 U.S. 265 (1988) Alveska Pipeline Service Co. v. Wilderness Society, 421 U.S. 240 (1975); Fleischmann Distilling Co. v. Maier Brewing Co., 386 U.S. 714 (1967); Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000); Adams v. Teamsters Local 115, 678 F.Supp.2d 314 (E.D. Pa. 2007).
- 6. Buchanan v. Stanships, Inc., 485 U.S. 265 (1988); Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); McKenna v. City of Philadelphia, 582 F.3d 447 (3d Cir. 2009).
- 7. Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D. Pa. 1998); Lacovara v. Merrill Lynch, Pierce, Fenner & Smith, 102 F.R.D. 959 (E.D. Pa. 1984).
- <u>Ruchanan v. Stanships, Inc.</u>, 485 U.S. 265 (1988); Friedman v. Ganassi, 853 F.2d 267 (3d Cir. 1988); Adams v. Teamsters Local 115, 678 F. Supp. 2d 314 (E.D. Pa. iree.

 ON 2007), Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D. Pa. 1998).

- 9.Buchanan v. Stanships, Inc., 485 U.S. 265 (1988); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Adams v. Teamsters Local 115, 678 F. Supp. 2d 314 (E.D. Pa. 2007); Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D. Pa. 1998); Nugget Distributors Cooperative of America W. Mr. Nugget. Inc., 145 F.R.D. 54 (E.D.Pa. 1992). Accord, Cook Children's Medical Center New England PPO Plan of Gen. Consol. Management, 491 F.3d 266 (5th Cir. 2007); Perry v. Metro Suburban Bus Authority; 236 F.R.D. 110 (EDNY 2006); Schmitz-Werke GMBH v. Rockland Industries, 271 F.Supp. 2d 734 (D. Maryland 2003); Roberts v. Interstate Distrib. Co., 242 F.Supp. 2d 850 (D. Oregon 2002); US v. Bedford Associates, 548 F.Supp. 748 (SDNY 1982).
- 10.Crawford Fitting Company v. J. T. Gibbons, Inc., 482 U.S. 437 (1987). Accord, Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988).
- 11.Buchanan v. Stanships, Inc., 485 U.S. 265 (1988); Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000)
- 12.Delta Air Lines, Inc. v. August, 450 U.S. 346, 353 (1981).
- 13.Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995); Smith v. SEPTA, 47 F.3d 97 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Institutionalized Juveniles v. Secretary of Public Welfare, 758 F.2d 897 (3d Cir. 1985); Pearlstine v. United States, 649 F.2d 194 (3rd Cir. 1981); Delaney v. Capone, 642 F.2d 57 (3d Cir. 1981); Samuel v. University of Pittsburgh, 538 F.2d 991 (3d Cir. 1976); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); City of Rome, Italy v. Glanton, 184 F.R.D. 547 (E.D. Pa. 1999); Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D. Pa. 1998); Action Alliance for Senior Citizens of Greater Philadelphia v. Shapp, 74 F.R.D. 617 (E.D. Pa. 1977).
- 14. Buchanan v. Stanships, Inc., 485 U.S. 265, 268 (1988)(emphasis added). Accord. Delta Air Lines, Inc. v. August, 450 U.S. 346 (1981). See, also, Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995); Smith v. SEPTA, 47 F.3d 97 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Institutionalized Juveniles v. Secretary of Public Welfare, 758 F.2d 897 (3d Cir. 1985); Pearlstine v. United States, 649 F.2d 194 (3rd Cir. 1981); Delaney v. Capone, 642 F.2d 57 (3d Cir. 1981); Samuel v. University of Pittsburgh, 538 F.2d 991 (3d Cir. 1976); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); City of Rome, Italy v. Glanton, 184 F.R.D. 547 (E.D. Pa. 1999); Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D. Pa. 1998); Action Alliance for Senior Citizens of Greater alphie Com Philadelphia v. Shapp, 74 F.R.D. 617 (E.D. Pa. 1977).

15.Buchanan v. Stanships, Inc., 485 U.S. 265 (1988); Delta Air Lines, Inc. v. August, 450 U.S. 346 (1981). Accord, Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Eir. 2000); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995); Smith v. SEPTA 47 F.3d 97 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Institutionalized Juveniles v. Secretary of Public Welfare, 758 F.2d 897 (3d Cir. 1985); Pearlstine v. United States, 649 F.2d 194 (3rd Cir. 1981); Delaney v. Capone, 642 F.2d 57 (3d Cir. 1981); Samuel v. University of Pittsburgh, 538 F.2d 991 (3d Cir. 1976); ADM Corp. V. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); City of Rome, Italy v. Glanton, 184 F.R.D. 547 (E.D. Pa. 1999); Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D. Pa. 1998); Action Alliance for Senior Citizens of Greater Philadelphia v. Shapp, 74 F.R.D. 617 (E.D. Pa. 1977).

16.Delta Air Lines, Inc. v. August, 450 U.S. 346 (1981); Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995); Smith v. SEPTA, 47 F.3d 97 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Institutionalized Juveniles v. Secretary of Public Welfare, 758 F.2d 897 (3rd Cir. 1985); Pearistine v. United States, 649 F.2d 194 (3rd Cir. 1981); Delaney v. Capone, 642 F.2d 57 (36 Cir. 1981); Samuel v. University of Pittsburgh, 538 F.2d 991 (3d Cir. 1976); ADM Corp. v. (Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D.Pa. 1998). Accord, In Re: Air Crash Disaster at John F. Kennedy International Airport on June 24, 1975, 687 F.2d 626 (2nd Cir. 1982); In Re: Glacier Bay, 746 F.Supp. 1379 (D. Alaska 1990).

17. Chambers v. NASCO, Inc., 501 U.S. 32 (1991); Alyeska Pipeline Service Co. v. Wilderness Society, 421 U.S. 240 (1975).

18.Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Adams v. Teamsters Local 115, 678 F. Supp.2d 314 (E.D. Pa. 2007); Montgomery County v. Microvote Corp., 2004 WL 1087196 (EDPA 2004); Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D.Pa. 1998). Accord, McGuigan v. CAE Link Corp., 155 F.R.D. 31 (NDNY 1994).

19. Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); Smith v. SEPTA. 47 F.3d 97 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Institutionalized Juveniles v. Secretary of Public Welfare, 758 F.2d 897, 926 (3rd Cir. 1985); Pearlstine v. United States, 649 F.2d 194 (3rd Cir. 1981); Delaney v. Capone. 642 F.2d 57 (3d Cir. 1981); Samuel v. University of Pittsburgh, 538 F.2d 991 (3d Cir. 1976); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); Adams v. Teamsters Local 115, 678 F.Supp.2d 314 (E.D. Pa. 2007).

Jer v.

A PORRAMO

COM 20:Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010).

- 21. Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Pearlstine v. United States, 649 F.2d 194 (3rd Cir. 1981); ADM Corp. v. Speedmaster Packaging Corp., 525 F.2d 662, (3rd Cir. 1975); Adams v. Teamsters Local 115, 678 F.Supp.2d 314 (E.D. Pa. 2007). Accord, In Re Olympia Brewing Co. Securities Litigation, 613 F.Supp. 1286, 1302 (N.D.IH. 1985).
- 22. In Re: Kulicke & Soffa Industries Inc. Securities Litigation, 747 F. Supp. 1136 (E.D.Pa. 1990), aff'd, 944 F.2d 897 (3rd Cir. 1991); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); Adams v. Teamsters Local 115, 678 F.Supp.2d 3/14 (E.D. Pa. 2007); Nugget Distributors Cooperative of America v. Mr. Nugget, Inc., 145 F.R.D. 54 (E.D.Pa. 1992). Accord, Charter Medical Corp v. Cardin, 127 FRD 111 (D. Maryland 1989); Women's Federal Savings and Loan Association of Cleveland v. Nevada National Bank, 108 FRD 396 (D. Nevada 1985); International Wood Processors v. Power Dry, Inc., 598 F. Supp. 299 (D.S.C. 1984); Morrissey v. County Tower Corp., 568 F.Supp. 178 (ED Mo. 1983).
- 23. Brazos Valley Coalition for Life, Inc. v. City of Bryan, Texas, 421 F.3d 314 (5th Cir. 2005); Trepel v. Roadway Express, Inc., 266 F.3d 418 (6th Cir. 2001); Holmes v. Cessna Aircraft Co., 11 F.3d 63 (5th Cir. 1994); Dovenmuehle v. Gilldorn Mortgage Midwest Corp., 871 F.2d 697 (7th Cir. 1989); Mason v. Belieu, 543 F.2d 215 (D.C. Cir. 1976); Wahl v. Carrier Manufacturing Co., 511 F.2d 209 (7th Cir. 1975); McInnis v. Town of Weston, 458 F.Supp.2d 7 (D. Conn. 2006); Sullivan v. Cheshier, 991 F.Supp. 999 (N.D. III. 1998); Hollenbeck v. Falstaft Brewing Corp., 605 F.Supp. 421 (E.D. Mo. 1984); Morrissey v. County Tower Corp., 568 F. Supp. 980 (E.D. Mo. 1983).
- 24. Reger v. The Nemours Foundation, 599 F.30 285 (3d Cir. 2010).
- 25.In Re: Kulicke & Soffa Industries, Inc. Securities Litigation, 747 F. Supp. 1136 (ED Pa. 1990) aff'd 944 F.2d 897 (3rd Cir. 1991); Montgomery County v. Microvote Corp., 2004 WL 1087196 (EDPA 2004); Nugget Distributors Cooperative v. Mr. Nugget, Inc., 145 F.R.D. 54 (ED Pa. 1992). Accord, McGuigan v. CAE Link Corp., 155 F.R.D. 31 (NDNY 1994).
- 26.BDT Products, Inc. v. Lexmark International, Inc., 405 F.3d 415 (6th Cir. 2005); Tilton v. Capital Cities/ABC Inc., 115 F.3d 1471 (10th Cir. 1997); Morrison v. Reichhold Chems., 97 F.3d 460 (11th Cir. 1996); Commercial Credit Equipment Corp. v. Stamps, 920 F.2d 1361 (7th Cir. 1990); Rio Props v. Stewart Annoyances, Ltd., 420 F.Supp. 2d 1127 (D. Nevada 2006); United International Holdings v. Wharf, Ltd., 174 F.R.D. 479 (D. Colo. 1997); Garonzik v. Whitman Diner, 910 F.Supp 167 (D.N.J. 1995); McGuigan v. CAE Link Corp., 155 F.R.D. 31 (NDNY 1994); Weseloh-Hurtig v. Hepker, 152 F.R.D. 198 (D. Kansas 1993); Deaton v. Dreis & Krump Mfg. Co. (ND Ohio 1991).
 - Joseph And Com 27. Garonzik v. Whitman Diner, 910 F.Supp. 167 (D.N.J. 1995).

28. Although 28 U.S.C. §1920 does limit the payment of fees to an expert witness, 28 U.S.C. §1920 does not contain a limit on the payment of fees to account reporter in connection to the testimony of an expert witness.

29.Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); In re. Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995); Smith v. SEPTA, 47 F.3d 97 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Institutionalized Juveniles v. Secretary of Public Welfare, 758 F.2d 897 (3d Cir. 1985); Pearlstine v. United States, 649 F.2d 194 (3rd Cir. 1984) Delaney v. Capone, 642 F.2d 57 (3d Cir. 1981); Samuel v. University of Pittsburgh, 538/ F.2d 991 (3d Cir. 1976); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); City of Rome, Italy v. Glanton, 184 F.R.D. 547 (E.D. Pa. 1999); Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D. Pa. 1998); Action Alliance for Senior Citizens of Greater Philadelphia v. Shapp, 74 F.R.D. 617 (E.D. Pa. 1977).

·COM

30. Buchanan v. Stanships, Inc., 485 U.S. 265, 268 (1988) (emphasis added). Accord, Delta Air Lines, Inc. v. August, 450 U.S. 346 (1981). See, also, Reger v. The Nemours Foundation, 599 F.3d 286 (3d Cir. 2010); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995); Smith v. SEPTA, 47 F.3d 97 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Institutionalized Juveniles v. Secretary of Public Welfare, 758 F.2d 897 (3d Cir. 1985); Pearlstine v. United States, 649 F.2d 194 (3rd Cir. 1981); Delaney v. Capone, 642 F.2d 57 (3d Cir. 1981); Samuel 9-University of Pittsburgh, 538 F.2d 991 (3d Cir. 1976); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); City of Rome, Italy v. Glanton, 184 F.R.D. 547 (E.D. Pa. 1999); Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D. Pa. 1998); Action Alliance for Senior Citizens of Greater Philadelphia v. Shapp, 74 F.R.D. 617 (E.D. Pa. 1977).

31. Buchanan v. Stanships, Inc., 485 U.S. 265 (1988); Delta Air Lines, Inc. v. August, 450 U.S. 346 (1981). Accord, Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995); Smith v. SEPTA, 47 F.3d 97 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Institutionalized Juveniles v. Secretary of Public Welfare, 758 F.2d 897 (3d Cir. 1985); Pearlstine v. United States, 649 F.2d 194 (3rd Cir. 1981); Delaney v. Capone, 642 F.2d 57 (3d Cir. 1981); Samuel v. University of Pittsburgh, 538 F.2d 991 (3d Cir. 1976); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); City of Rome, Italy v. Glanton, 184 F.R.D. 547 (E.D. Pa. 1999); Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D. Pa. 1998); Action Alliance for Senior Citizens of Greater Philadelphia v. Shapp, 74 F.R.D. 617 (E.D. Pa. 1977).

32.Brazos Valley Coalition for Life, Inc. v. City of Bryan, Texas, 421 F.3d 314 (5th Cir. 2005); Trepel v. Roadway Express, Inc., 266 F.3d 418 (6th Cir. 2001); Holmes v. Cessria Aircraft Co., 11 F.3d 63 (5th Cir. 1994); Dovenmuehle v. Gilldorn Mortgage P., SPAND Midwest Corp., 871 F.2d 697 (7th Cir. 1989); Mason v. Belieu, 543 F.2d 215 (D.C. Cir.

- 1976); Wahl v. Carrier Manufacturing Co., 511 F.2d 209 (7th Cir. 1975); McInnis v. Town of Weston, 458 F.Supp.2d 7 (D. Conn. 2006); Sullivan v. Cheshier, 991 F.Supp. 999 (N.D. III. 1998); Hollenbeck v. Falstaff Brewing Corp., 605 F.Supp. 427 (E.D. Mo. 1984); Morrissey v. County Tower Corp., 568 F.Supp. 980 (E.D. Mo. 1983).
- 33.In Re: Kulicke & Soffa Industries Inc. Securities Litigation, 747 F.Supp. 1136 (E.D.Pa. 1990), aff'd, 944 F.2d 897 (3rd Cir. 1991); ADM Corp. v. Speedmaster Racking Corp., 525 F.2d 662 (3d Cir. 1975); Nugget Distributors Cooperative of America v. Mr. Nugget, Inc., 145 F.R.D. 54 (E.D.Pa. 1992). Accord, Charter Medical Corp v. Cardin, 127 F.R.D. 111 (D. Maryland 1989); Women's Federal Savings and Loan Association of Cleveland v. Nevada National Bank, 108 F.R.D. 396 (D. Nevada 1985); International Wood Processors v. Power Dry, Inc., 598 F. Supp. 299 (D.S.C. 1984); Morrissey v. County Tower Corp., 568 F.Supp. 178 (ED Mo. 1983).
- 34.In Re: Kulicke & Soffa Industries, Inc. Securities Litigation, 747 F.Supp. 1136 (ED Pa. 1990) aff'd 944 F.Zd 897 (3rd Cir. 1991).
- 35. Sullivan v. Cheshire, 981 F. Supp. 999 (ND III. 1998).
- 36.In Re: Kulicke & Soffa Industries Inc. Securities Litigation, 747 F.Supp. 1136 (E.D.Pa. 1990), aff'd, 944 F.2d 897 (3rd Cir. 1991).
- 37.In Re: Kulicke & Soffa Industries Inc. Securities Litigation, 747 F.Supp. 1136 (E.D.Pa. 1990), aff'd, 944 F.2d 897 (3rd Cir. 1991).
- 38.Mitchell v. City of Moore, Oklahoma, 218 F.3d, 1190 (10th Cir. 2000); Stearns Airport Equipment Co., Inc. v. FMC Corporation, 170 F(3d 518 (5th Cir. 1999); Cengr v. Fusibond Piping Systems, Inc., 135 F.3d 445 (7th Cir., 1998); Sevenson Environmental Services, Inc. v. Shaw Environmental, Inc., 246 F.R.D. 154 (WDNY 2007); Yasui v. Maui Electric Company, 78 F.Supp.2d 1124 (D. Hawaii 1999).
- 39.LaVay Corporation v. Dominion Federal Savings and Loan, 830 F.2d 522 (4th Cir. 1987).
- 40. Neumann v. Reinforced Earth Company, 109 FRD 698 (DDC 1986).
- 41.In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3rd Cir. 2000); In Re: Kulicke & Soffa Industries Inc. Securities Litigation, 747 F.Supp. 1136 (E.D.Pa. 1990), aff'd, 944 F.2d 897 (3rd Cir. 1991); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); Nugget Distributors Cooperative of America v. Mr. Nugget, Inc., 145 F.R.D. 54 (E.D.Pa. 1992). Accord, Charter Medical Corp v. Cardin, 127 F.R.D. 111 (D) Maryland 1989); Women's Federal Savings and Loan Association of Cleveland v. Nevada National Bank, 108 FRD 396 (D. Nevada 1985); International Wood V. COM Processors v. Power Dry, Inc., 598 F. Supp. 299 (D.S.C. 1984); Morrissey v. County

Tower Corp., 568 F.Supp. 178 (ED Mo. 1983).

- 42. Proffitt v. Municipal Authority of Borough of Morrisville, 716 F. Supp. 845 (E.D. Pa. 1989), aff'd, 897 F.2d 523 (3d Cir. 1990); Shannon v. United States Department of Housing and Urban Development, 433 F.Supp. 249 (E.D. Pa. 1977).
- 43. Smith v. Tenet Healthsystems SL, Inc., 436 F.3d 879 (8th Cir. 2006).
- 44. Helms v. WalMart Stores, Inc., 808 F. Supp. 1568 (ND Ga. 1992), aff'd 998 F.2d 1023 (11th Cir. 1993); Haagen-Dazs Co. v. Rainbow Gourmet Ice Creams, Inc., 920 F.2d 587 (9th Cir. 1990); Rodriguez-Garcia v. Davila, 904 F.2d 90 (1st Cir. 1990); Allen v. United States Steel Corp., 665 F.2d 689 (5th Cir. 1982); McGuigan v. CAE Link Corp., 155 FRD 31 (NDNY 1994); Nelson v. Darragh Co., 120 FRD 517 (WD Ark. 1988); Meadows v. Ford Motor Co., 62 FRD 98 (WD Ky. 1973); Gillam v. A. Shyman, Inc., 31 FRD 271 (D. Alaska 1962).
- 45.Montgomery County v. Microvote Corp., 2004 WL 1087196 (EDPA 2004); McGuigan v. CAE Link Corp., 155 FRD 31 (NDNY 1994).
- 46.Race Tires America, Inc. V. Hoosier Racing Tire Corp., 2012 WL 887593 (3d Cir. March 16, 2012).
- 47.Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995); Smith v. SEPTA, 47 F.3d 97 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Institutionalized Juveniles v. Secretary of Public Welfare, 758 F.2d 897 (3d Cir. 1985); Pearlstine v. United States, 649 F.2d 194 (3rd Cir. 1981); Delaney v. Capone, 642 F.2d 57 (3d Cir. 1981); Samuel v. University of Pittsburgh, 538 F.2d 991 (3d Cir. 1976); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); City of Rome, Italy v. Glanton, 184 F.R.D. 547 (E.D. Pa. 1999); Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D. Pa. 1998); Action Alliance for Senior Citizens of Greater Philadelphia v. Shapp, 74 F.R.D. 617 (E.D. Pa. 1977).
- 48. Buchanan v. Stanships, Inc., 485 U.S. 265, 268 (1988) (emphasis added). Accord, Delta Air Lines, Inc. v. August, 450 U.S. 346 (1981). See, also, Reger v. The Nemours Foundation, 599 F.3d 285 (3d Cir. 2010); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995); Smith v. SEPTA, 47 F.3d 97 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Institutionalized Juveniles v. Secretary of Public Welfare, 758 F.2d 897 (3d Cir. 1985); Pearlstine v. United States, 649 F.2d 194 (3rd Cir. 1981); Delaney v. Capone, 642 F.2d 57 (3d Cir. 1981); Samuel v. University of Pittsburgh, 538 F.2d 991 (3d Cir. 1976); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); City of Rome, Italy v. Glanton, 184 F.R.D. 547 (E.D. Pa. 1999); Greene v. Fraternal Order of F. COM Police, 183 F.R.D. 445 (E.D. Pa. 1998); Action Alliance for Senior Citizens of Greater

Philadelphia v. Shapp, 74 F.R.D. 617 (E.D. Pa. 1977).

49.Buchanan v. Stanships, Inc., 485 U.S. 265 (1988); Delta Air Lines, Inc. v. August, 450 U.S. 346 (1981). Accord, Reger v. The Nemours Foundation, 599/F.3d 285 (3d Cir. 2010); In re: Paoli Railroad Yard PCB Litigation, 221 F.3d 449 (3d Cir. 2000); Abrams v. Lightolier, Inc., 50 F.3d 1204 (3d Cir. 1995); Smith v. SEPTA, 47 F.3d 97 (3d Cir. 1995); Friedman v. Ganassi, 853 F.2d 207 (3d Cir. 1988); Institutionalized Juveniles v. Secretary of Public Welfare, 758 F.2d 897 (3d Cir. 1985); Pearlstine v. United States, 649 F.2d 194 (3rd Cir. 1981); Delaney v. Capone, 642 F.2d 57 (3d Cir. 1981); Samuel v. University of Pittsburgh, 538 F.2d 991 (3d Cir. 1976); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); City of Rome, Italy v. Glanton, 184 F.R.D. 547 (E.D. Pa. 1999); Greene v. Fraternal Order of Police, 183 F.R.D. 445 (E.D. Pa. 1998); Action Alliance for Senior Citizens of Greater Philadelphia v. Shapp, 74 F.R.D. 617 (E.D. Pa. 1977).

50.Brazos Valley Coalition for Life, Inc. v. City of Bryan, Texas, 421 F.3d 314 (5th Cir. 2005); Trepel v. Roadway Express, Inc., 266 F.3d 418 (6th Cir. 2001); Holmes v. Cessna Aircraft Co., 14 53d 63 (5th Cir. 1994); Dovenmuehle v. Gilldorn Mortgage Midwest Corp., 871 F.2d 697 (7th Cir. 1989); Mason v. Belieu, 543 F.2d 215 (D.C. Cir. 1976); Wahl v. Carrier Manufacturing Co., 511 F.2d 209 (7th Cir. 1975); McInnis v. Town of Weston, 458 F.Supp.2d 7 (D. Conn. 2006); Sullivan v. Cheshier, 991 F.Supp. 999 (N.D. III. 1998); Hollenbeck v. Fálstaff Brewing Corp., 605 F.Supp. 421 (E.D. Mo. 1984); Morrissey v. County Tower Corp., 568 F.Supp. 980 (E.D. Mo. 1983).

51.In Re: Kulicke & Soffa Industries Inc. Securities Litigation, 747 F.Supp. 1136 (E.D.Pa. 1990), aff'd, 944 F.2d 897 (3rd Cir. 1991); ADM Corp. v. Speedmaster Packing Corp., 525 F.2d 662 (3d Cir. 1975); Nugget Distributors Cooperative of America v. Mr. Nugget, Inc., 145 F.R.D. 54 (E.D.Pa. 1992). Accord Charter Medical Corp v. Cardin, 127 F.R.D. 111 (D. Maryland 1989); Women's Federal Savings and Loan Association of Cleveland v. Nevada National Bank, 108 F.R.D. 396 (D. Nevada 1985); International Wood Processors v. Power Dry, Inc., 598 F. Supp. 299 (D.S. G. 1984); Morrissey v. County Tower Corp., 568 F.Supp. 178 (ED Mo. 1983).

- 52. Johnson v. Holway, 522 F.Supp. 2d 12 (DDC 2007).
- 53. Johnson v. Holway, 522 F. Supp. 2d 12 (DDC 2007).
- 54. Johnson v. Holway, 522 F. Supp. 2d 12 (DDC 2007).

55. Haroco, Inc. v. American National Bank and Trust Company of Chicago, 38 F.3d Hi (29 (,) AND COM 1429 (7th Cir. 1994); Johnson v. Holway, 522 F.Supp. 2d 12 (DDC 2007).