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9 Attorneys for Plaintiffs
 BORIS Y. LEVITT *et al.*

10 UNITED STATES DISTRICT COURT
 11 NORTHERN DISTRICT OF CALIFORNIA
 12
 13 SAN FRANCISCO DIVISION

14 BORIS Y. LEVITT D/B/A RENAISSANCE
 15 RESTORATION, CATS AND DOGS ANIMAL
 HOSPITAL, INC., TRACY CHAN D/B/A
 16 MARINA DENTAL CARE, and JOHN
 MERCURIO D/B/A WHEEL TECHNIQUES; on
 17 behalf of themselves and all others similarly
 situated

18 Plaintiffs,

19 v.

20 YELP! INC.; and DOES 1 through 100, inclusive,

21 Defendants.
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Case No. CV 10-01231 EMC
 Consolidated with CV 10-02351 EMC

**DECLARATION OF AMELIA D.
 WINCHESTER IN SUPPORT OF
 PLAINTIFFS' OBJECTIONS TO
 YELP! INC.'S BILL OF COSTS**

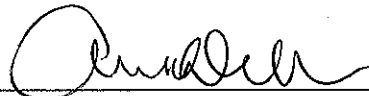
1 I, Amelia D. Winchester, declare as follows:

2 1. I am an associate with the law firm of Ongaro Burt & Louderback LLP, attorneys
3 of record for Plaintiffs. I am admitted to practice law in the State of California and in this Court.
4 I have personal knowledge of the matters set forth herein and if called to do so, I could and
5 would testify competently under oath.

6 2. Attached hereto as Exhibit 1 is a true and correct copy of correspondence I sent to
7 Yelp's counsel.

8 3. Attached hereto as Exhibit 2 is a true and correct copy of a meet and confer letter
9 that Plaintiffs' counsel sent to Yelp's counsel, and which my office was cc'd on.

10 I declare under the penalty of perjury under the laws of the United States that the
11 foregoing is true and correct. Executed on November 23, 2011, in San Francisco, California.

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14 Amelia D. Winchester
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EXHIBIT 1

Amelia Winchester

From: Amelia Winchester
Sent: Monday, November 21, 2011 5:09 PM
To: Li, Daniel Y.
Subject: Levitt v. Yelp!

Daniel,

Thanks for taking the time to speak with me last Friday and this morning. This email serves as a follow-up to our telephonic meet and confer conferences regarding Yelp's Bill of Costs.

Pursuant to our discussions, Plaintiff will be objecting to Yelp's Bill of Costs on the ground that Yelp has waived its right to obtain costs by filing its Bill of Costs outside of the time period permitted by Local Rule 54-1. As a result, no costs are recoverable.

In addition, none of the transcript costs submitted by Yelp are recoverable. As we discussed, it is apparently Yelp's position that the hearing transcripts from July 2010, March 2011, and October 2011 are necessary under Rule 54-3(b)(1) for *Plaintiff's appeal* because they may allow Yelp's counsel to "prepare themselves" for the appeal or otherwise provide "background" information. Such costs, however, are not recoverable under Local Rule 54-3(b)(1), and Plaintiff intends to object accordingly. Even if those costs were recoverable (they are not), other problems exist. The transcript costs submitted for the July 31, 2010 hearing are not appropriately documented as required under Rule 54-1. No court reporter bill was submitted for this cost, and as such it is not recoverable. The transcript cost submitted for the March 7, 2011 hearing was based off of an hourly production rate for the transcript, which is twice the cost of ordering an ordinary transcript – that rate is plainly unreasonable and couldn't possibly have been necessary for an appeal. Similarly, the transcript costs submitted for the October 26, 2011 hearing also stem from a transcript done on an expedited basis, and could not be necessary for an appeal by Yelp. These are simply not recoverable costs.

In addition, pursuant to our discussions, the \$653.50 dollar filing fee submitted for the removal is not supported by appropriate documentation, and plainly exceeds the filing fees for a removal. Because it is not properly documented, this cost is not recoverable.

Yelp cannot recover Lexis or Westlaw case download copying charges as government record charges. Pursuant to our discussion this morning, you stated that Yelp will be withdrawing these costs.

Finally, Plaintiff also intends to argue that this case is not suitable for awarding costs because, among other reasons, the plaintiffs have limited financial resources, the issues were close and difficult, the prevailing party is wealthy, and the litigation would have conferred a substantial benefit to the public.

We discussed these issues last Friday and again this morning. Given the short week, please let us know by no later than noon tomorrow whether Yelp will withdraw its Bill of Costs. Otherwise, Plaintiff will be filing objections.

Please do not hesitate to contact me with any questions.

Thanks,
Amelia Winchester

EXHIBIT 2

MURRAY & ASSOCIATES

ATTORNEYS AT LAW
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November 17, 2011

S. Ashlie Beringer
Gibson, Dunn & Crutcher LLP
1881 Page Mill Road
Palo Alto, CA 94304

Via Mail & Fax: (650) 849-5333

Re: *Levitt, et al. vs. Yelp!, Inc.*
USDC North. Dist. of CA, Case No. C-10-1321-EMC & C-10-2351-EMC (Consolidated)

Dear Ms. Beringer:

In compliance with Local Rule 54-2, plaintiffs hereby submit this letter in an attempt to meet and confer to avoid filing an objection to defendant's Bill of Costs.

Defendant's claimed costs for "Fees of the Clerk" in the amount of \$653.50 are not fully recoverable costs, as the costs include expenses other than the court's filing fee. Additionally you have not attached all the proper documentation evidencing these claimed costs in the amount of \$653.50. I request that defendant remove this cost entirely as it is not recoverable.

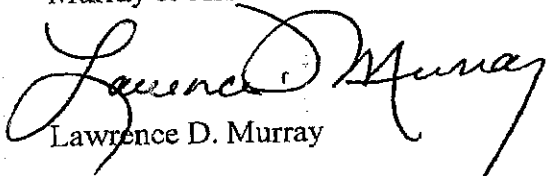
Defendant's claimed costs for "Fees for printed or electronically recorded transcripts necessarily obtained for use in the case" in the amount of \$563.90 are not recoverable cost, as these transcripts were not necessary. Additionally you have not attached all the proper documentation evidencing these claimed costs. I request that defendant remove this cost entirely as it is not recoverable.

Defendant's claimed costs for "Fees for exemplification and the costs of making copies of any materials where the copies are necessarily obtained for use in the case" in the amount of \$2.50 are not recoverable cost, as you have not attached all the proper documentation evidencing these claimed costs. I request that defendant remove this cost entirely as it is not recoverable.

Please respond at your earliest opportunity. Thank you.

Sincerely,

Murray & Associates


Lawrence D. Murray

cc: David R. Ongaro [Via Fax: (415) 433-3950]