

ATTACHMENT C

BILLING

Edging up again

Firms are steadily increasing hourly billing rates across the board.

By Sandhya J. Bathija
STAFF REPORTER

IT SEEMS A YEAR doesn't go by without law firms bumping up rates.

And this year isn't any different. Billing rates for law firm attorneys show a steady increase from last year for both partners and associates.

This year, 139 firms answered questions on billing rates as part of



The National Law Journal's 2006 survey of the nation's 250 largest law firms. The surveys were sent to roughly 300

firms. The firms provided low and high rates for partners and associates. Of these firms, 104 provided low and high rates last year also, with 88 increasing the partner high rate, eight decreasing it and eight keeping it the same.

Seventy of these firms increased the partner low rate, 19 decreased it and 15 kept it the same.

As for the associates, 73 firms increased the low rate, 15 decreased it and 16 kept it the same. And 77 firms increased the associate high rate, 18 decreased it and nine kept it the same.

And for the first time last year, we asked the firms to provide their average and median billing rates for partners and associates, as well as firmwide. Forty-eight firms that provided partner and associate average billing rates last year did so this year. Of those firms, 43 reported higher partner average rates this year, and 44 reported higher associate average rates.

Forty firms reported firmwide average rates this year and last. Of those, 37 reported higher averages this year.

Forty firms that reported partner and associate median billing rates last year did

so this year. Of those firms, 35 reported higher partner median rates this year, and 33 reported higher associate rates.

Thirty firms reported firmwide median rates this year and last. Of those, 23 reported higher medians this year.

The increase is partly due to inflation and supply and demand, said Joseph Altonji of the management consulting firm Hildebrandt International.

"It's the demand for a really good lawyer, and it costs to hire really good people," he said. "Since these costs are going up, the firms have to pass that cost on." And for sophisticated transactions, clients are willing to pay, Altonji said.

Washington-based McKee Nelson reported this year's highest rates across the board for partners and associates but the firm declined to comment on its rates. The highest rate billed out by a



partner at the firm is \$875 an hour, which is low compared to last year's \$1,000 rate billed out by Benjamin Civiletti, who specializes in internal investigations and corporate defense at Venable of Washington. Venable did not participate in the billing survey this year, but last year said the rate was used only for the most "extraordinary work."

The high number this year is still very high compared with most firms, Altonji said. But in big cities like New York, Chicago and Los Angeles, there are definitely still a handful of partners billing out at \$1,000 or even slightly more, he said.

McKee Nelson also reported the highest rate billed by an associate at \$575 an hour, also low compared to last year's associate high at Dorsey & Whitney, a reported \$835. Dorsey reported an associate high of \$430 this year.

McKee Nelson further reported the highest average and median rates for partners: \$725 and \$720, respectively. Three firms—Curtis, Mallet-Prevost, Colt & Mosie; Schulte Roth & Zabel; and Thacher Proffitt & Wood—reported partner averages in the \$600s. All three are New York-based. It should be noted, however, that many of the largest and highest-billing firms declined to participate in this year's billing survey.

Among the lowest reported partner and

associate rates this year were those at Philadelphia-based Marshall, Dennehey, Warner, Coleman & Goggin. Associates bill out at \$130 to \$275, and partners between \$145 and \$350. This is still an increase from last year, when associates billed between \$130 and \$230 and partners, between \$140 and \$275.

"The rates are increasing because we are doing more high-end work in securities and mass tort litigation," said Thomas Bond, the firm's senior partner and director of client development and relations.

The lower-end numbers at the firms are due to rates for younger lawyers and lawyers who do commodity work, such as in insurance law.

"A lot of lawyers are capable of doing that work," Altonji said. "But over time, it spreads and lawyers who are doing more sophisticated work can raise rates. For the big transactions, rates aren't going to be an issue and the best lawyers are going to get to do the deal."

Finally, some firms reported on their use of variations on the billable hour, such as discounted rates and blended rates, and on their use of alternative billing methods, such as fixed or flat fees and contingency fees. As in past years, most firms reported higher percentages of revenues obtained from variations than from alternative methods. ■

The numbers

- Nationwide sampler. \$2
- Associate class rates. \$5
- Alternative methods. \$9

Firm-by-firm sampling of billing rates nationwide

The National Law Journal asked the respondents to its 2006 survey of the nation's 250 largest law firms to provide a range of hourly billing rates for partners and associates. The firms that supplied this information—including some firms that are not in the NLJ 250—are listed below in alphabetical order. We also asked firms to provide average and median billing rates; several firms provided this information as well. The number after a firm's name indicates the total number of attorneys at the firm. The city listed below the name of a firm is the location of its principal or largest office.

ABC

Adams and Reese (301)

(New Orleans)
Partners \$215-\$470 (average \$287)
(median \$270)
Associates \$165-\$250 (average \$191)
(median \$190)
Firmwide (average \$267) (median \$235)

Andrews Kurth (404)

(Houston)
Partners \$380-\$745
Associates \$180-\$400

Arent Fox (288)

(Washington)
Partners \$375-\$610
Associates \$215-\$405

Armstrong Teasdale (266)

(St. Louis)
Partners \$255-\$425 (average \$347)
(median \$342)
Associates \$135-\$275 (average \$227)
(median \$225)
Firmwide (average \$278) (median \$270)

Baker, Donelson, Bearman, Caldwell & Berkowitz (454)

(Memphis, Tenn.)
Partners \$220-\$500
Associates \$135-\$310

Ballard Spahr Andrews & Ingersoll (486)

(Philadelphia)
Partners \$320-\$680
Associates \$190-\$390

Barnes & Thornburg (421)

(Indianapolis)
Partners \$245-\$455 (average \$333)
Associates \$170-\$285 (average \$212)
Firmwide (average \$260)

Bass, Berry & Sims (214)

(Nashville, Tenn.)
Partners \$230-\$495
Associates \$150-\$245

Bell, Boyd & Lloyd (256)

(Chicago)
Partners \$310-\$690
Associates \$215-\$300

Best Best & Krieger (196)

(Riverside, Calif.)
Partners \$275-\$450 (median \$375)
Associates \$145-\$335 (average \$186)
(median \$225)
Firmwide (average \$211)
(median \$240)

Blackwell Sanders Peper Martin (310)

(Kansas City, Mo.)
Partners \$265-\$395 (average \$302)
(median \$320)
Associates \$155-\$255 (average \$200)
(median \$195)
Firmwide (average \$241)
(median \$270)

Blank Rome (460)

(Philadelphia)
Partners \$325-\$735
Associates \$220-\$495

Bond, Schoeneck & King (160)

(Syracuse, N.Y.)
Partners \$200-\$425 (average \$252)
(median \$285)
Associates \$140-\$305 (average \$177)
(median \$175)
Firmwide (average \$231) (median \$275)

Briggs and Morgan (165)

(Minneapolis)
Partners \$250-\$475 (average \$357)
(median \$360)
Associates \$185-\$275 (average \$214)
(median \$205)
Firmwide (average \$319) (median \$325)

Brinks Hofer Gilson & Lione (151)

(Chicago)
Partners \$275-\$625 (average \$465)
(median \$460)
Associates \$200-\$390 (average \$280)
(median \$285)
Firmwide (average \$381) (median \$390)

Broad and Cassell (173)

(Orlando, Fla.)
Partners \$235-\$425 (average \$339)
(median \$325)
Associates \$155-\$295 (average \$217)
(median \$210)
Firmwide (average \$272) (median \$265)

Brown Raysman Millstein Felder & Steiner (246)

(New York)
Partners \$450-\$740 (average \$495)
(median \$550)
Associates \$250-\$400 (average \$325)
(median \$370)
Firmwide (average \$385)
(median \$465)

Brown Rudnick Berlack Israels (288)

(Boston)
Partners \$505-\$870
Associates \$275-\$495

Bryan Cave (763)

(St. Louis)
Partners \$315-\$665 (average \$476)
Associates \$150-\$460 (average \$289)
Firmwide (average \$331)

Buchalter Nemer (139)

(Los Angeles)
Partners \$325-\$550 (average \$432)
(median \$445)
Associates \$215-\$450 (average \$256)
(median \$275)
Firmwide (average \$344)
(median \$350)

Buchanan Ingersoll & Rooney (573)

(Pittsburgh)
Partners \$210-\$750
Associates \$140-\$375

Buckingham, Doolittle & Burroughs (171)

(Akron, Ohio)
Partners \$230-\$425 (average \$296)
(median \$295)
Associates \$185-\$290 (average \$220)
(median \$215)
Firmwide (average \$240)
(median \$240)

Bullivant Houser Bailey (191)

(Portland, Ore.)
Partners \$225-\$450 (average \$288)
(median \$285)
Associates \$175-\$300 (average \$204)
(median \$195)
Firmwide (average \$254)
(median \$230)

Burr & Forman (188)

(Birmingham, Ala.)
Partners \$250-\$400 (average \$324)
(median \$325)
Associates \$160-\$315 (average \$218)
(median \$215)
Firmwide (average \$234) (median \$245)

Butzel Long (217)

(Detroit)
Partners \$220-\$490 (average \$290)
Associates \$165-\$270 (average \$202)
Firmwide (average \$243)

Carlton Fields (242)

(Tampa, Fla.)
Partners \$285-\$545 (average \$383)
(median \$390)
Associates \$190-\$375 (average \$233)
(median \$233)
Firmwide (average \$293) (median \$290)

Cooley Godward Kronish (541)

(Palo Alto, Calif.)
Partners \$425-\$795 (average \$539)
Associates \$240-\$585 (average \$371)
Firmwide (average \$431)

Covington & Burling (645)

(Washington)
Partners \$470-\$760
Associates \$210-\$490

Cozen O'Connor (501)

(Philadelphia)
Partners \$185-\$750 (average \$325)
(median \$310)
Associates \$130-\$495 (average \$218)
(median \$210)
Firmwide (average \$245) (median \$235)

Curtis, Mallet-Prevost, Colt & Mosie (196)

(New York)
Partners \$570-\$700 (average \$625)
(median \$652)
Associates \$250-\$510 (average \$390)
(median \$380)
Firmwide (average \$508) (median \$465)

DEF

Davis Wright Tremaine (405)

(Seattle)
Partners \$285-\$655 (average \$399.34)
(median \$395)
Associates \$140-\$370 (average \$251.72)
(median \$250)
Firmwide (average \$350.51) (median \$350)

Day, Berry & Howard (251)

(Hartford, Conn.)
Partners \$335-\$620
Associates \$200-\$440

Dickinson Wright (226)

(Detroit)
Partners \$250-\$520
Associates \$155-\$260

Dickstein Shapiro (360)

(Washington)
Partners \$400-\$700 (average \$530)
(median \$535)
Associates \$210-\$415 (average \$315)
(median \$340)
Firmwide (average \$300)
(median \$300)

Dinsmore & Shohi (306)

(Cincinnati)
Partners \$220-\$440 (average \$323)
(median \$320)
Associates \$145-\$240 (average \$185)
(median \$180)
Firmwide (average \$252)
(median \$233)

Dorsey & Whitney (600)

(Minneapolis)
Partners \$300-\$650 (average \$431)
Associates \$180-\$430 (average \$273)
Firmwide (average \$360)

Duane Morris (581)

(Philadelphia)
Partners \$300-\$705 (average \$436)
(median \$435)
Associates \$200-\$425 (average \$283)
(median \$279)
Firmwide (average \$379) (median \$374)

Dykema Gossett (341)

(Detroit)
Partners \$235-\$580
Associates \$170-\$330

Eckert Seamans Cherin & Mellott (227)

(Pittsburgh)
Partners \$195-\$525 (average \$343)
(median \$340)
Associates \$145-\$250 (average \$190)
(median \$190)
Firmwide (average \$287)

Edward's Angell Palmer & Dodge (516)

(Boston)
Partners \$300-\$675
Associates \$150-\$440
Firmwide (average \$466)

Epstein Becker & Green (378)

(New York)
Partners \$300-\$650 (average \$468.29)
Associates \$160-\$395 (average \$270.32)
(median \$260)
Firmwide (average \$346.34)

Fenwick & West (234)

(Mountain View, Calif.)
Partners \$465-\$750 (average \$570)
(median \$575)
Associates \$245-\$475 (average \$355)
(median \$395)
Firmwide (average \$430) (median \$450)

Fisher & Phillips (187)

(Atlanta)
Partners \$300-\$440
Associates \$175-\$320

Foley & Lardner (981)

(Milwaukee)
Partners (average \$517) (median \$513)
Associates (average \$356) (median \$360)
Firmwide \$240-\$810 (average \$446)
(median \$440)

Ford & Harrison (171)

(Atlanta)
Partners \$290-\$445
Associates \$210-\$370

Fowler White Boggs Banker (227)

(Tampa, Fla.)
Partners \$280-\$500 (average \$350)
(median \$335)
Associates \$190-\$275 (average \$225)
(median \$220)
Firmwide (average \$315) (median \$315)

Fox Rothschild (381)

(Philadelphia)
Partners \$265-\$525
Associates \$195-\$335

Fredrikson & Byron (209) (Minneapolis)

Partners \$250-\$525
Associates \$175-\$275

Frost Brown Todd (378) (Cincinnati)

Partners \$205-\$435 (average \$287)
(median \$280)
Associates \$140-\$280 (average \$181)
(median \$180)
Firmwide (average \$220) (median \$240)

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GHI**Gardere Wynne Sewell (282)**

(Dallas)
Partners \$345-\$665 (average \$446)
(median \$450)
Associates \$205-\$400 (average \$273)
(median \$270)
Firmwide (average \$381) (median \$345)

Gardner Carton & Douglas (195)

(Chicago)
Partners \$275-\$650 (average \$433)
(median \$425)
Associates \$200-\$350 (average \$278)
(median \$250)
Firmwide (average \$376) (median \$395)

Gordon & Rees (309)

(San Francisco)
Partners \$325-\$450
Associates \$200-\$325

GrayRobinson (190)

(Orlando, Fla.)
Partners \$200-\$500
Associates \$140-\$200

Greenberg Traurig (1,667)

(Miami)
Partners \$270-\$850 (average \$460)
(median \$475)
Associates \$160-\$450 (average \$289)
(median \$290)
Firmwide (average \$381) (median \$395)

Harris Beach (182)

(Rochester, N.Y.)
Partners \$250-\$425
Associates \$140-\$275

Hiscock & Barclay (160)

(Syracuse, N.Y.)
Partners \$220-\$375 (average \$269)
(median \$250)
Associates \$160-\$250 (average \$183)
(median \$180)
Firmwide (average \$243) (median \$250)

Hodgson Russ (229)

(Buffalo, N.Y.)
Partners \$220-\$625 (average \$310)
(median \$315)
Associates \$150-\$300 (average \$201)
(median \$195)
Firmwide (average \$272)
(median \$275)

Hogan & Hartson (1,043)

(Washington)
Partners \$300-\$775 (average \$550)
(median \$550)
Associates \$150-\$485 (average \$350)
(median \$350)
Firmwide (average \$450)
(median \$475)

Holland & Knight (1,102)

(New York)
Partners \$250-\$710 (average \$396)
(median \$390)
Associates \$165-\$400 (average \$232)
(median \$225)
Firmwide (average \$344)
(median \$350)

Holme Roberts & Owen (206)

(Denver)
Partners \$260-\$575
Associates \$185-\$390

Howard Rice Nemerovski Canady, Falk & Rabkin (102)

(San Francisco)
Partners \$440-\$750
Associates \$250-\$420

Husch & Eppenger (331)

(St. Louis)
Partners \$200-\$410 (average \$285.35)
(median \$275)
Associates \$130-\$250 (average \$170.27)
(median \$165)
Firmwide (average \$235.18)
(median \$230)

Ica Miller (249)

(Indianapolis)
Partners \$275-\$425 (average \$352)
(median \$345)
Associates \$185-\$310 (average \$218)
(median \$220)
Firmwide (average \$293) (median \$220)

JKL**Jackson Lewis (375)**

(White Plains, N.Y.)
Partners \$290-\$525
Associates \$190-\$395

Jenkins & Gilchrist (268)

(Dallas)
Partners \$340-\$610 (average \$420)
Associates \$220-\$390 (average \$270)

Jenner & Block (467)

(Chicago)
Partners \$410-\$800 (average \$513)
(median \$495)
Associates \$230-\$395 (average \$292)
(median \$285)

Jones, Walker, Waechter, Poitevent, Carrère & Denègre (208)

(New Orleans)
Partners \$200-\$425
Associates \$135-\$210

Kelley Drye & Warren (375)

(New York)
Partners \$375-\$750
Associates \$230-\$475

Knobbe Martens, Olson & Bear (183)

(Irvine, Calif.)
Partners \$335-\$625
Associates \$205-\$340

Lane Powell (167)

(Seattle)
Partners \$275-\$490 (average \$328)
(median \$330)
Associates \$205-\$295 (average \$236)
(median \$237)
Firmwide (average \$273) (median \$270)

Lathrop & Gage (264)

(Kansas City, Mo.)
Partners \$220-\$375
Associates \$140-\$220

Lewis, Rice & Fingersh (165)

(St. Louis)
Partners \$225-\$410
Associates \$135-\$290

Littler Mendelson (527)

(San Francisco)
Partners \$205-\$605
Associates \$160-\$400

Locke Liddell & Sapp (370)

(Houston)
Partners \$360-\$850 (average \$471)
(median \$460)
Associates \$190-\$390 (average \$244)
(median \$260)
Firmwide (average \$373) (median \$410)

Loeb & Loeb (240)

(Los Angeles)
Partners \$325-\$825
Associates \$215-\$475

Lord, Bissell & Brook (328)

(Chicago)
Partners \$305-\$665 (average \$448)
(median \$450)
Associates \$200-\$375 (average \$272)
(median \$260)
Firmwide (average \$368) (median \$355)

Lowenstein Sandler (250)

(Roseland, N.J.)
Partners \$335-\$645
Associates \$185-\$375

Luce, Forward, Hamilton & Scripps (178)

(San Diego)
Partners \$320-\$725 (average \$440)
Associates \$205-\$425 (average \$265)

SEE 'NATIONWIDE' PAGE S4



Prickly
by nature.

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Billing rates set by law firms across the country

"NATIONWIDE" FROM PAGE S3

MNO

Manatt, Phelps & Phillips (299)

(Los Angeles)
Partners \$460-\$750 (average \$574)
(median \$560)
Associates \$250-\$460 (average \$359)
(median \$360)
Firmwide (average \$490) (median \$520)

Marshall, Dennehey, Warner, Coleman & Goggin (368)

(Philadelphia)
Partners \$145-\$350
Associates \$130-\$275

McAndrews, Held & Malloy (89)

(Chicago)
Partners \$260-\$600
Associates \$195-\$240

McCarter & English (407)

(Newark, N.J.)
Partners \$310-\$625
Associates \$190-\$330

McElroy, Deutsch, Mulvaney & Carpenter (230)

(Morristown, N.J.)
Partners \$225-\$450 (average \$250)
(median \$235)
Associates \$135-\$295 (average \$180)
(median \$165)
Firmwide (average \$195) (median \$200)

McKee Nelson (172)

(Washington)
Partners \$595-\$875 (average \$725)
(median \$720)
Associates \$355-\$575 (average \$436)
(median \$430)

McKenna Long & Aldridge (400)

(Atlanta)
Partners \$330-\$700
Associates \$175-\$410

Michael Best & Friedrich (255)

(Milwaukee)
Partners \$245-\$530 (average \$341)
(median \$335)
Associates \$175-\$325 (average \$225)
(median \$225)
Firmwide (average \$305) (median \$300)

Miles & Stockbridge (210)

(Baltimore)
Partners \$300-\$475
Associates \$200-\$375

Miller, Canfield, Paddock and Stone (355)

(Detroit)
Partners \$245-\$540 (average \$398)
(median \$405)
Associates \$150-\$300 (average \$215)
(median \$210)
Firmwide (average \$305)
(median \$310)

Miller & Martin (175)

(Chattanooga, Tenn.)
Partners \$210-\$430 (average \$313)
(median \$320)
Associates \$140-\$280 (average \$185)
(median \$180)
Firmwide (average \$281)
(median \$300)

Montgomery, McCracken, Walker & Rhoads (153)

(Philadelphia)
Partners \$300-\$550 (average \$402)
Associates \$195-\$315 (average \$248)
Firmwide (average \$338)

Morgan, Lewis & Bockius (1,315)

(Philadelphia)
Partners \$375-\$800
Associates \$200-\$550

Morris, Manning & Martin (174)

(Atlanta)
Partners \$320-\$530 (average \$412)
(median \$403)
Associates \$170-\$390 (average \$246)
(median \$290)
Firmwide (average \$322) (median \$350)

Neal, Gerber & Eisenberg (170)

(Chicago)
Partners \$350-\$695 (average \$463)
(median \$450)
Associates \$230-\$400 (average \$300)
(median \$300)
Firmwide (average \$413) (median \$400)

Nelson Mullins Riley & Scarborough (379)

(Columbia, S.C.)
Partners \$215-\$600
Associates \$175-\$300

Ogletree, Deakins, Nash, Smoak & Stewart (331)

(Greenville, S.C.)
Partners \$250-\$550 (average \$328)
Associates \$165-\$330 (average \$234)
Firmwide (average \$289)

PQR

Patton Boggs (431)

(Washington)
Partners \$295-\$850 (average \$480)
(median \$570)
Associates \$170-\$405 (average \$305)
(median \$325)
Firmwide (average \$403) (median \$510)

Pepper Hamilton (445)

(Philadelphia)
Partners \$305-\$695
Associates \$190-\$385

Perkins Coie (576)

(Seattle)
Partners \$175-\$650
Associates \$130-\$480

Phelps Dunbar (260)

(New Orleans)
Partners \$175-\$400 (average \$224)
(median \$323)
Associates \$125-\$190 (average \$165)
(median \$158)
Firmwide (average \$191)
(median \$263)

Phillips Lytle (173)

(Buffalo, N.Y.)
Partners \$225-\$410 (average \$298)
(median \$290)
Associates \$130-\$285 (average \$197)
(median \$185)
Firmwide (average \$251)
(median \$260)

Pitney Hardin (170)

(Florham Park, N.J.)
Partners \$365-\$625 (average \$447)
(median \$445)
Associates \$210-\$360 (average \$269)
(median \$270)
Firmwide (average \$353)
(median \$355)

Polsinelli Shalton Wette Suetthaus (276)

(Kansas City, Mo.)
Partners \$225-\$575
Associates \$160-\$225

Powell Goldstein (282)

(Atlanta)
Partners \$300-\$575 (average \$435.10)
(median \$435)
Associates \$150-\$360 (average \$254.44)
(median \$245)
Firmwide (average \$357.88)
(median \$360)

Preston Gates & Ellis (419)

(Seattle)
Partners \$190-\$635 (average \$399.41)
(median \$395)
Associates \$100-\$385 (average \$236.39)
(median \$230)
Firmwide (average \$329) (median \$325)

Quarles & Brady (442)

(Milwaukee)
Partners \$240-\$550 (average \$360)
(median \$310)
Associates \$185-\$310 (average \$228)
(median \$225)
Firmwide (average \$306)
(median \$285)

Reed Smith (1,038)

(Pittsburgh)
Partners \$305-\$725 (average \$492)
(median \$480)
Associates \$170-\$630 (average \$309)
(median \$295)
Firmwide (average \$322)
(median \$310)

Robinson & Cole (217)

(Hartford, Conn.)
Partners \$270-\$550 (average \$400)
(median \$400)
Associates \$175-\$400 (average \$235)
(median \$240)
Firmwide (average \$316)
(median \$320)

Roetzel & Andross (208)

(Akron, Ohio)
Partners \$200-\$425 (average \$255)
(median \$275)
Associates \$150-\$275 (average \$180)
(median \$190)
Firmwide (average \$225)
(median \$235)

Rutan & Tucker (140)

(Costa Mesa, Calif.)
Partners \$310-\$515
Associates \$200-\$335

STU

Saul Ewing (238)

(Philadelphia)
Partners \$290-\$700 (average \$402)
(median \$395)
Associates \$185-\$440 (average \$258)
(median \$235)
Firmwide (average \$336)
(median \$345)

Schnader Harrison Segal & Lewis (174)

(Philadelphia)
Partners \$305-\$650
Associates \$155-\$295

Schulte Roth & Zabel (449)

(New York)
Partners \$580-\$800 (average \$672)
(median \$675)
Associates \$225-\$550 (average \$410)
(median \$393)

Seward & Kissell (142)

(New York)
Partners \$460-\$695 (average \$589)
(median \$590)
Associates \$190-\$460 (average \$300)
(median \$290)

Sheppard, Mullin, Richter & Hampton (424)

(Los Angeles)
Partners \$415-\$650 (average \$504)
(median \$495)
Associates \$250-\$410 (average \$342)
(median \$330)
Firmwide (average \$419)
(median \$420)

Shook, Hardy & Bacon (476)

(Kansas City, Mo.)
Partners \$240-\$720 (average \$374)
(median \$358)
Associates \$190-\$405 (average \$238)
(median \$225)
Firmwide (average \$291)
(median \$250)

Shughart Thomson & Kilroy (170)

(Kansas City, Mo.)
Partners \$210-\$410
Associates \$165-\$225

Shumaker, Loop & Kendrick (162)

(Toledo, Ohio)
Partners \$185-\$450 (average \$290)
(median \$290)
Associates \$165-\$345 (average \$205)
(median \$200)
Firmwide (average \$270)

Sills Gummis Epstein & Gross (180)

(Newark, N.J.)
Partners \$300-\$595
Associates \$185-\$360

Smith, Gambrell & Russell (181)

(Atlanta)
Partners \$275-\$550
Associates \$150-\$330

Snell & Wilmer (448)

(Phoenix)
Partners \$265-\$625 (average \$356)
Associates \$160-\$360 (average \$205)
Firmwide (average \$277)

Steptoe & Johnson PLLC (168)

(Clarksburg, W.Va.)
Partners \$220-\$300
Associates \$165-\$220

Stinson Morrison Hecker (313)

(Kansas City, Mo.)
Partners \$230-\$495 (average \$310)
(median \$310)
Associates \$155-\$230 (average \$185)
(median \$180)
Firmwide (average \$274)
(median \$280)

Stoel Rives (345)

(Portland, Ore.)
Partners \$270-\$475 (average \$361)
(median \$360)
Associates \$160-\$400 (average \$242)
(median \$230)
Firmwide (average \$309)
(median \$320)

Strasburger & Price (182)

(Dallas)
Partners \$295-\$525
Associates \$195-\$310

Sullivan & Worcester (192)

(Boston)
Partners \$400-\$650
Associates \$220-\$450

Sutherland Asbill & Brennan (477)

(Atlanta)
Partners \$350-\$845 (average \$477)
(median \$475)
Associates \$200-\$530 (average \$270)
(median \$265)
Firmwide (average \$373)
(median \$375)

Thacher Proffitt & Wood (313)

(New York)
Partners \$525-\$775 (average \$603)
(median \$575)
Associates \$265-\$485 (average \$372)
(median \$355)
Firmwide (average \$430)
(median \$420)

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Thompson Coburn (278)
(St. Louis)
Partners \$255-\$525 (average \$346)
(median \$345)
Associates \$150-\$345 (average \$208)
(median \$215)
Firmwide (average \$252) (median \$255)

Thompson & Knight (388)
(Dallas)
Partners \$330-\$695 (average \$428)
(median \$450)
Associates \$190-\$330 (average \$265)
(median \$260)
Firmwide (average \$360) (median \$380)

Ulmer & Berne (179)
(Cleveland)
Partners \$230-\$430 (average \$303)
Associates \$150-\$280 (average \$202)
Firmwide (average \$250)

VWXYZ

Verder, Price, Kaufman & Kamholz (233)
(Chicago)
Partners \$315-\$560 (average \$406)
(median \$400)
Associates \$190-\$410 (average \$258)
(median \$255)
Firmwide (average \$339) (median \$340)

Whiteford, Taylor & Preston (155)
(Baltimore)
Partners \$330-\$480 (average \$401)
(median \$400)
Associates \$295-\$345 (average \$278)
(median \$295)
Firmwide (average \$364)
(median \$370)

Wiggin & Dana (144)
(New Haven, Conn.)
Partners \$276-\$510
Associates \$185-\$355


Wiley Rein & Fielding (268)
(Washington)
Partners \$375-\$700 (average \$475)
(median \$465)
Associates \$225-\$395 (average \$300)
(median \$300)
Firmwide (average \$395)
(median \$395)

Williams Mullen (244)
(Richmond, Va.)
Partners \$225-\$550
Associates \$160-\$290

Winstead Sechrest & Minick (286)
(Dallas)
Partners \$325-\$595
Associates \$195-\$370

Winston & Strawn (879)
(Chicago)
Partners \$365-\$800 (average \$513.17)
(median \$510)
Associates \$190-\$605 (average \$328.57)
(median \$325)
Firmwide (average \$357.65)
(median \$360)

Womble Carlyle Sandridge & Rice (520)
(Winston-Salem, N.C.)
Partners \$250-\$550 (average \$370)
(median \$400)
Associates \$180-\$340 (average \$254)
(median \$250)
Firmwide (average \$350)
(median \$350)

Wyatt, Tarrant & Combs (224)
(Louisville, Ky.)
Partners \$225-\$400 (average \$322)
(median \$320)
Associates \$170-\$275 (average \$207)
(median \$190)
Firmwide (average \$285)
(median \$290) 

Billing rates by associate classes

The following is a sampling of hourly rates charged by law firms that establish billing rates based on associate class. The name of each law firm is followed by its number of attorneys, and the location of its principal or largest office.

Andrews Kurth (404) (Houston)

1st	\$180	5th	\$300
2d	\$235	6th	\$305
3d	\$255	7th	\$330
4th	\$275	8th	\$365

Blinks Hofer Gilson & Lione (151) (Chicago)

1st	\$215	5th	\$310
2d	\$240	6th	\$335
3d	\$260	7th	\$360
4th	\$285	8th	\$375

Brown Raysman Millstein Felder & Steiner (246) (New York)

1st	\$250	5th	\$370
2d	\$270	6th	\$400
3d	\$300	7th	\$435
4th	\$350	8th	\$445

Brown Rudnick Berlack Israels (208) (Boston)

1st	\$275	5th	\$485
2d	\$360	6th	\$510
3d	\$405	7th	\$530
4th	\$455	8th	\$540

Buchalter Nemer (139) (Los Angeles)

1st	\$190	5th	\$265
2d	\$215	6th	\$275
3d	\$235	7th	\$290
4th	\$255	8th	\$300

Davis Wright Tremaine (405) (Seattle)

1st	\$175-\$235	5th	\$235-\$320
2d	\$190-\$260	6th	\$250-\$340
3d	\$205-\$275	7th	\$265-\$350
4th	\$220-\$300	8th	\$280-\$360

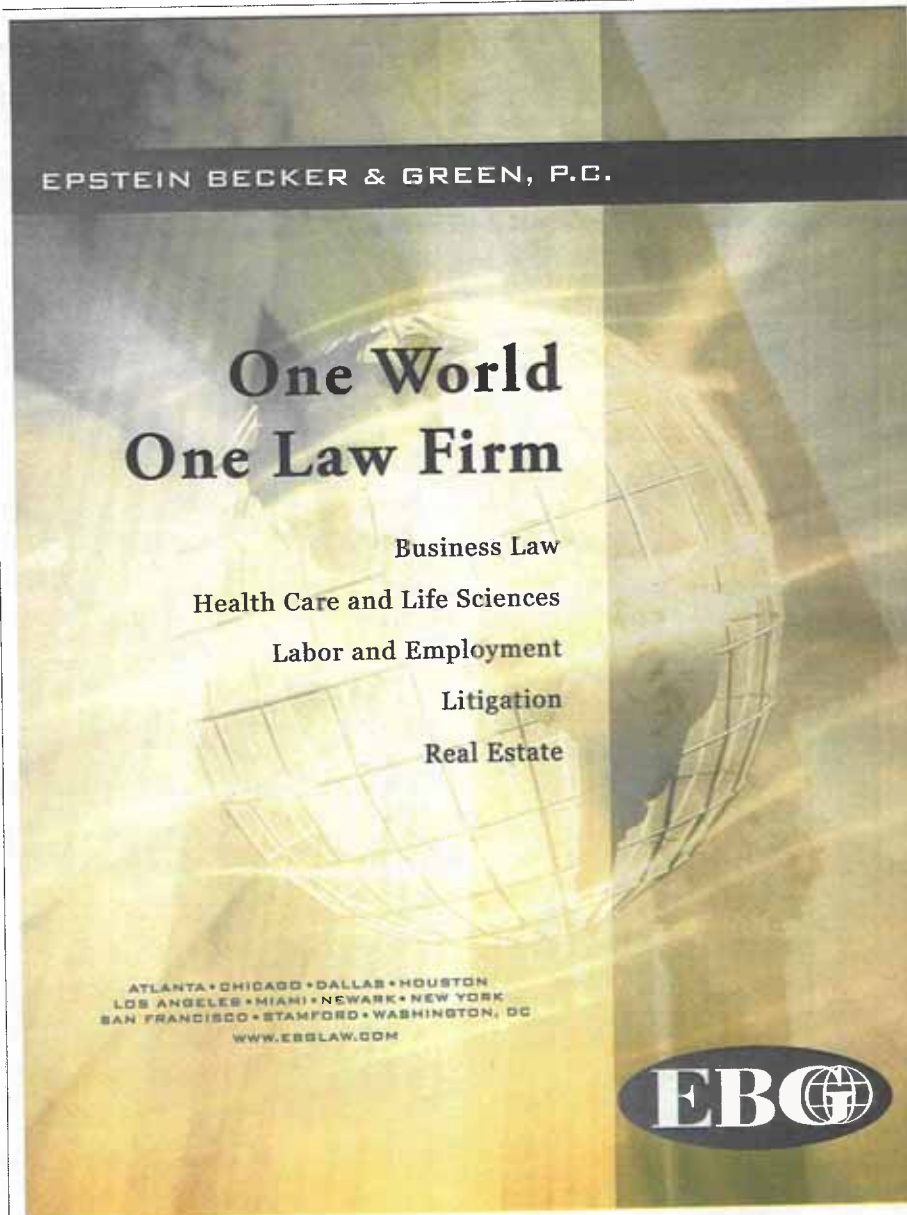
Day, Berry & Howard (251) (Hartford, Conn.)

1st	\$200-\$230	5th	\$275-\$360
2d	\$220-\$275	6th	\$295-\$385
3d	\$245-\$310	7th	\$315-\$410
4th	\$265-\$335	8th	\$325-\$430

Dickinson Wright (226) (Detroit)

1st	\$160	5th	\$200
2d	\$165	6th	\$220
3d	\$175	7th	\$230
4th	\$185	8th	\$240

SEE 'ASSOCIATES' PAGE 56




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Hourly billing rates for junior to senior associates

'ASSOCIATES' FROM PAGE S5

Dinsmore & Shahl (306) (Cincinnati)

1st	\$160	5th	\$200
2d	\$170	6th	\$210
3d	\$180	7th	\$215
4th	\$190	8th	\$225

Fenwick & West (234) (Mountain View, Calif.)

1st	\$245	5th	\$400
2d	\$285	6th	\$425
3d	\$320	7th	\$450
4th	\$360	8th	\$465

Fox Rothschild (381) (Philadelphia)

1st	\$195	5th	\$250
2d	\$205	6th	\$255
3d	\$215	7th	\$275
4th	\$235	8th	\$300

Gardere Wynne Sewell (282) (Dallas)

1st	\$195	5th	\$270
2d	\$205	6th	\$290
3d	\$230	7th	\$310
4th	\$250	8th	\$330

Hiscock & Barclay (160) (Syracuse, N.Y.)

1st	\$160	5th	\$170
2d	\$160	6th	\$180
3d	\$170	7th	\$180
4th	\$170	8th	\$195

Hogan & Hartson (1,043) (Washington)

1st	\$250	5th	\$370
2d	\$285	6th	\$395
3d	\$315	7th	\$420
4th	\$345	8th	\$445

Jenkins & Gilchrist (288) (Dallas)

1st	\$205	5th	\$285
2d	\$230	6th	\$305
3d	\$250	7th	\$330
4th	\$270	8th	\$340

Jenner & Block (487) (Chicago)

1st	\$230-\$240	5th	\$355-\$365
2d	\$250-\$265	6th	\$385-\$395
3d	\$285-\$300	7th	\$395-\$405
4th	\$325-\$330	8th	\$395-\$405

Kelley Drye & Warren (375) (New York)

1st	\$260	5th	\$360
2d	\$285	6th	\$380
3d	\$310	7th	\$400
4th	\$340	8th	\$425

(These are New York rates)

Lewis, Rice & Fingersh (165) (St. Louis)

1st	\$155	5th	\$250
2d	\$180	6th	\$270
3d	\$210	7th	\$280
4th	\$230	8th	\$290

Locke Liddell & Sapp (370) (Houston)

1st	\$190	5th	\$280
2d	\$200	6th	\$300
3d	\$240	7th	\$320
4th	\$260	8th	\$340

Loeb & Loeb (240) (Los Angeles)

1st	\$250-\$275	5th	\$375-\$400
2d	\$275-\$310	6th	\$400-\$425
3d	\$310-\$350	7th	\$425-\$450
4th	\$350-\$375	8th	\$430-\$475

Manatt, Phelps & Phillips (299) (Los Angeles)

1st	\$250	5th	\$380
2d	\$290	6th	\$410
3d	\$320	7th	\$440
4th	\$360	8th	\$460

McKee Nelson (172) (Washington)

1st	\$355	5th	\$500
2d	\$370	6th	\$520
3d	\$430	7th	\$550
4th	\$450	8th	\$575

Miles & Stockbridge (210) (Baltimore)

1st	\$200	5th	\$240
2d	\$210	6th	\$250
3d	\$220	7th	\$260
4th	\$230	8th	\$275

Montgomery, McCracken, Walker & Rhoads (133) (Philadelphia)

1st	\$195	5th	\$260
2d	\$205	6th	\$270
3d	\$225	7th	\$280
4th	\$245	8th	\$275-\$315

Morris, Manning & Martin (174) (Atlanta)

1st	\$170	5th	\$305
2d	\$225	6th	\$315
3d	\$270	7th	\$340
4th	\$285	8th	\$350

Neal, Gerber & Eisenberg (170) (Chicago)

1st	\$230	5th	\$330
2d	\$260	6th	\$360
3d	\$280	7th	\$380
4th	\$300	8th	\$400

Patton Boggs (431) (Washington)

1st	\$230	5th	\$320
2d	\$250	6th	\$340
3d	\$265	7th	\$360
4th	\$290	8th	\$390

Phillips Lytle (173) (Buffalo, N.Y.)

1st	\$130	5th	\$175
2d	\$145	6th	\$185
3d	\$150	7th	\$195
4th	\$165	8th	\$210

Pitney Hardin (170) (Florham Park, N.J.)

1st	\$205	5th	\$235-\$265
2d	\$215-\$240	6th	\$270-\$285
3d	\$225-\$240	7th	\$275-\$290
4th	\$235-\$260	8th	\$280-\$325

Robinson & Cole (217) (Hartford, Conn.)

1st	\$175	5th	\$210
2d	\$180	6th	\$230
3d	\$190	7th	\$250
4th	\$200	8th	\$270

Saul Ewing (238) (Philadelphia)

1st	\$185-\$200	5th	\$220-\$265
2d	\$175-\$195	6th	\$210-\$310
3d	\$195-\$210	7th	\$215-\$270
4th	\$200-\$260	8th	\$255-\$290

Sheppard, Mullin, Richter & Hampton (424) (Los Angeles)

1st	\$250	5th	\$350
2d	\$275	6th	\$375
3d	\$295	7th	\$395
4th	\$325	8th	\$410

Shumaker, Loop & Kendrick (162) (Toledo, Ohio)

1st	\$165	5th	\$195
2d	\$170	6th	\$200
3d	\$180	7th	\$215
4th	\$190	8th	\$220

Thacher Proffitt & Wood (313) (New York)

1st	\$265	5th	\$420
2d	\$315	6th	\$445
3d	\$355	7th	\$475
4th	\$385	8th	\$485

Wiley Rein & Fielding (288) (Washington)

1st	\$225	5th	\$330
2d	\$250	6th	\$345
3d	\$280	7th	\$360
4th	\$300	8th	\$395

Winstead Sechrest & Minick (286) (Dallas)

1st	\$195	5th	\$280
2d	\$220	6th	\$295
3d	\$240	7th	\$310
4th	\$260	8th	\$325

Aaron Twerski
could teach
anywhere.
He teaches at
Hofstra Law.

Dean and Professor of Law; renowned expert on Tort Law; author of leading casebooks in both Torts and Products Liability.

Co-Reporter for the American Law Institute's Restatement (Third) of Torts: Products Liability and recipient of the Institute's "R. Ammi Cutter" award for outstanding performance as a Reporter.

Author of five books and more than 70 articles in journals such as the Yale, Columbia, Michigan, NYU, and Cornell Law Reviews.

Consultant to numerous legislatures, law reform committees, both plaintiffs and defendants in mass tort litigation, and leading corporations.

An outstanding teacher, who has taught at Harvard, Cornell, Boston University, and Michigan law schools, among others.

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S9

Variations on, and alternatives to, billable hours

Below is a sampling of firms that provided information about the alternative billing methods they use most often. We asked firms to differentiate between variations on the billable hour (discounted and blended hourly rates) and true alternatives to the billable hour. The percentages denote estimated portions of the firms' revenues obtained through each of these two categories. They are followed by the billing methods that the firms use within those categories. The number after a firm's name indicates its total number of attorneys.

Armstrong Teasdale (266). Variations: 17%—discounted rate, blended rate. Alternatives: 17%—fixed or flat fee, contingency fee.

Ballard Spahr Andrews & Ingersoll (485). Variations: 37%—discounted rate, blended rate. Alternatives: 6%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Blackwell Sanders Peper Martin (310). Variations: 25%—discounted rate, blended rate. Alternatives: 5%—fixed or flat fee, contingency fee, hybrid fee.

Bond, Schoeneck & King (160). Variations: 4%—discounted rate, blended rate. Alternatives: 4%—fixed or flat fee, contingency fee, hybrid fee.

Brown Raysman Millstein Felder & Steiner (246). Variations: 10%—discounted rate, blended rate. Alternatives: 4%—fixed or flat fee, contingency fee, hybrid fee.

Buchalter Nemer (139). Variations: 30%—discounted rate, blended rate, other. Alternatives: 3%—fixed or flat fee.

Bullivant Houser Bailey (191). Variations: 5%—discounted rate, blended rate. Alternatives: 3%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Burr & Forman (188). Variations: 35%—discounted rate, other. Alternatives: 6%—fixed or flat fee, contingency fee, hybrid fee.

Butzel Long (217). Variations: 10%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Curtis, Mallet-Prevost, Colt & Mosie (196). Variations: 33%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, contingency fee.

Day, Berry & Howard (251). Variations: 77%—discounted rate, blended rate, other. Alternatives: 23%—fixed or flat fee, contingency fee, hybrid fee.

Dorsey & Whitney (600). Variations: 15%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, contingency fee, hybrid fee.

Dykema Gossett (341). Variations: 82%—discounted rate, blended rate. Alternatives: 18%—fixed or flat fee, contingency fee, hybrid fee.

Eckert Seamans Cherin & Mellott (227). Variations: 65%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, hybrid fee, contingency fee.

Fenwick & West (234). Variations: 20%—discounted rate. Alternatives: 10%—fixed or flat fee.

Fisher & Phillips (187). Variations: 5%—Blended rate. Alternatives: 2%—fixed or flat fee.

Fowler White Boggs Banker (227). Variations: 25%—discounted rate, blended rate, other. Alternatives: 10%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Frost Brown Todd (376). Variations: 72%—discounted rate, blended rate. Alternatives: 4%—fixed or flat fee, contingency fee.

Harris Beach (182). Variations: 20%—discounted rate, blended rate. Alternatives: 30%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Haynes and Boone (456). Variations: 95%—discounted rate, blended rate, other. Alternatives: 5%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value, other.

Hiscock & Barclay (160). Variations: 54%—discounted rate, blended rate. Alternatives: 23%—fixed or flat fee, contingency fee.

Holme Roberts & Owen (206). Variations: 5%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, contingency fee, hybrid fee.

Husch & Eppenberger (331). Variations: 96%—discounted rate, blended rate. Alternatives: 4%—fixed or flat fee, hybrid fee, contingency fee.

Jenkins & Gilchrist (268). Variations: 10%—discounted rate, blended rate. Alternative methods: 6%—fixed or flat fee, contingency fee, hybrid fee.

Jenner & Block (487). Variations: 50%—discounted rate, blended rate, other. Alternatives: 5%—fixed or flat fee, contingency fee, hybrid fee.

Lane Powell (167). Variations: 45%—discounted rate, blended rate. Alternatives: 5%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Lathrop & Gage (264). Variations: 10%—discounted rate, blended rate. Alternatives: 15%—fixed or flat fee, hybrid fee, contingency fee.

Lewis, Rice & Fingersh (165). Variations: 35%—discounted rate, blended rate. Alternatives: 35%—fixed or flat fee, contingency fee, hybrid fee.

Locke Liddell & Sapp (370). Variations: 80%—discounted rate, blended rate. Alternatives: 20%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Loeb & Loeb (240). Variations: 15%—discounted rate, blended rate. Alternatives: 15%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee.

SEE 'ALTERNATIVES' PAGE S11



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S11

Law firms offer some alternative billing methods

'ALTERNATIVES' FROM PAGE S9

Luce, Forward, Hamilton & Scripps (178). Variations: 10%—discounted rate, blended rate, other. Alternatives: 5%—fixed or flat fee, contingency fee.

Marshall, Dennehey, Warner, Coleman & Goggin (368). Variations: 8%—discounted rate, blended rate. Alternatives: 12%—fixed or flat fee, contingency fee, hybrid fee.

McCarter & English (407). Variations: 10%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, contingency fee, retrospective fee.

McElroy, Deutsch, Mulvaney & Carpenter (230). Variations: 5%—blended rate. Alternatives: 2%—fixed or flat fee, contingency fee.

McKenna Long & Aldridge (400). Variations: 20%—discounted rate, blended rate. Alternatives: 20%—fixed or flat fee, contingency fee, hybrid fee.

Michael Best & Friedrich (255). Variations: 10%—discounted rate, blended rate. Alternatives: 12%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee.

Miller & Martin (175). Variations: 0.8%—discounted rate, blended rate. Alternatives: 3.5%—fixed or flat fee, contingency fee.

Morris, Manning & Martin (174). Variations: 10%—discounted rate. Alternatives: 1%—fixed or flat fee, contingency fee, hybrid fee.

Neal, Gerber & Eisenberg (170). Variations: 20%—discounted rate, blended rate. Alternatives: 3%—fixed or flat fee, contingency fee.

Nelson Mullins Riley & Scarborough (378). Variations: 10%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, contingency fee, hybrid fee.

Nexsen Pruet Adams Kleemeier (182). Variations: 15%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, contingency fee, hybrid fee.

Ogletree, Deakins, Nash, Smoak & Stewart (331). Variations: 94%—discounted rate, blended rate. Alternatives: 6%—fixed or flat fee, contingency fee, hybrid fee.

Patton Boggs (431). Variations: 15%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, contingency fee, hybrid fee.

Pepper Hamilton (445). Variations: 5%—discounted rate, blended rate. Alternatives: 2%—fixed or flat fee, contingency fee.

Phelps Dunbar (260). Variations: 2.5%—discounted rate. Alternatives: 3%—fixed or flat fee, contingency fee.

Phillips Lytle (173). Variations: 90%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, contingency fee, hybrid fee.

Polsinelli Shalton Welte Suelthaus (276). Variations: 15%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value, other.

Powell Goldstein (282). Variations: 2%—discounted rate, blended rate. Alternatives: 13%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Preston Gates & Ellis (419). Variations: 62%—discounted rate. Alternatives: 19%—fixed or flat fee, contingency fee, hybrid fee, other.

Reed Smith (1,038). Variations: 15%—discounted rate, blended rate. Alternatives: 6%—fixed or flat fee, contingency fee, hybrid fee.

Robinson & Cole (217). Variations: 30%—discounted rate, blended rate. Alternatives: 20%—fixed or flat fee, hybrid fee, contingency fee.

Ruden, McClosky, Smith, Schuster & Russell (205). Variations: 20%—discounted rate, blended rate. Alternatives: 15%—fixed or flat fee, contingency fee, hybrid fee.

Saul Ewing (238). Variations: 57%—discounted rate, blended rate, other. Alternatives: 10%—fixed or flat fee, contingency fee, hybrid fee.

Schnader Harrison Segal & Lewis (174). Variations: 10%—discounted rate, blended rate. Alternatives: 9%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Schulte Roth & Zabel (448). Variations: 5%—discounted rate, blended rate. Alternatives: 5%—fixed or flat fee.

Seward & Kissel (142). Variations: 10%—discounted rate, blended rate, other. Alternatives: 10%—fixed or flat fee, hybrid fee.

Sheppard, Mullin, Richter & Hampton (424). Variations: 2%—discounted rate, blended rate. Alternatives: 2%—fixed or flat fee, contingency fee.

Shughart Thomson & Kilroy (170). Variations: 30%—discounted rate, blended rate. Alternatives: 10%—contingency fee.

Shumaker, Loop & Kendrick (162). Variations: 10%—discounted rate, blended rate. Alternatives: 5%—fixed or flat fee, contingency fee, hybrid fee.

Smith, Gambrell & Russell (191). Variations: 10%—discounted rate, blended rate. Alternatives: 10%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Snell & Wilmer (448). Variations: 20%—discounted rate, blended rate. Alternatives: 15%—fixed or flat fee, contingency fee, hybrid fee.

Stinson Morrison Hecker (313). Variations: 10%—blended rate. Alternatives: 20%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Sutherland Asbill & Brennan (477). Variations: 2%—discounted rate, blended rate. Alternatives: 2%—fixed or flat fee, contingency fee, hybrid fee.

Thompson & Knight (388). Variations: 30%—discounted rate, blended rate. Alternatives: 2%—fixed or flat fee, contingency fee.

Ulmer & Berne (179). Variations: 40%—discounted rate, blended rate. Alternatives: 5%—fixed or flat fee, contingency fee, hybrid fee.

Vedder, Price, Kaufman & Kamholz (253). Variations: 5%—Discounted rate, blended rate. Alternatives: 5%—fixed or flat fee, hybrid fee, retrospective fee.


Whiteford, Taylor & Preston (155). Variations: 1%—discounted rate, blended rate. Alternatives: 1%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value.

Wiley Rein & Fielding (268). Variations: 20%—discounted rate, blended rate. Alternatives: 5%—fixed or flat fee, contingency fee, hybrid fee.

Winstead Sechrest & Minick (206). Variations: 4%—discounted rate, blended rate. Alternatives: 7%—fixed or flat fee, contingency fee, hybrid fee.

Womble Carlyle Sandridge & Rice (520). Variations: 25%—discounted rate, blended rate. Alternatives: 5%—fixed or flat fee, contingency fee, hybrid fee, retrospective fee based on value. ☐


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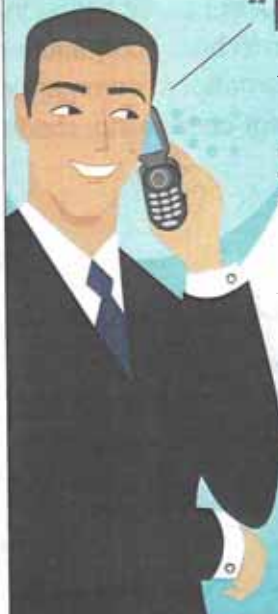
Kevin Kilduff has relied on his New England School of Law education throughout his legal career, as a tax litigator for the IRS in New York, then as a partner at Schnader Harrison Segal & Lewis LLP, Philadelphia, and now as a partner at Burns & Levinson in Boston. Even today, while working with the ever-changing tax code and helping clients in the fast-paced field of mergers and acquisitions, Kevin continues to rely on New England School of Law for help—in recruiting students for positions at his firm.

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