Policy 5-A-1

BARNES & THORNBURG LLP

TIME REPORTING STANDARDS

Adopted: September 24, 1993 Last Amended: December 10, 2004

B. Time Entries.

1. Accuracy in the Reporting of Time.

Timekeepers must report the actual time involved in a particular activity in tenths of an hour. Accuracy in the amount of time charged to a client is essential to enable the determination of an appropriate fee for the service rendered and to substantiate the billing rendered to a client. Standards for specific items of work are discussed in Part IV of this Policy.

Each timekeeper is personally responsible for the accuracy of his or her time entries. This includes the responsibility to ensure that his or her time is charged to the correct client and matter or other appropriate category. No timekeeper should enter time on an incorrect matter to "hold" time pending the opening of a new matter, or for any other reason.