A review of Defendants' Verified Memorandum of Costs reveals that only the time of Sharon Armstrong (126.5 hours) and Sara Whitehead (6.5 hours) is attributable to reviewing the documents and preparing the charts referred to by the court.

The court believes that the hours and hourly rates coupled with the Declaration of Mark G. Tratos is a reasonable itemization to support the award of sanctions. The specificity required to support a Motion for Attorney's Fees is not necessary.

Based on the above, the court awards sanctions to Defendants and against Plaintiffs in the total sum of \$20,465.25 which constitutes the costs attributable to the work of Sharon Armstrong (\$19,568.75) and Sara Whitehead (\$887.50).

Plaintiffs shall pay these sanctions within thirty (30) days.

DATED: March 9, 2011.

UNITED STATES MAGISTRATE JUDGE