

2013 LEDES Oversight Committee Revised Expense Codes			Previous Code Nbr	Revision Note
Code Nbr	Expense Code Text	Expense Code Usage		
X101	Copies/Blowbacks/Printing-Black & White (Internal)	Any black & white copies, blowbacks, digital prints from images, printing or reprinting costs billed on a per page basis when that printing is performed in-house and not by an external vendor	E101	Formerly called Copying
X102	Copies/Blowbacks/Printing-Color (Internal)	Any color copies, blowbacks, digital prints from images, printing or reprinting costs billed on a per page basis when that printing is performed in-house and not by an external vendor		Formerly called Copying
X103	Copy Service (External)	Any black & white or color copy, binding and reassembly charges when that service is performed by an external party and paid by the law firm or legal vendor	E102	Formerly called Outside Printing
X104	Special Handling Copying/Scanning/Imaging (Internal)	Any special oversized copying, binding, scanning, imaging and photograph reproduction handled in-house which requires manual handling		
X105	Word Processing	Any in-house word processing fees. Excludes word processing associated with a Translation (X139).	E103	
X106	Facsimile	Any facsimile charges	E104	
X107	Telephone-Local	Any local telephone charges; if VOIP expense bill as a single line item as opposed to a per call charge	E105	Formerly called Telephone
X108	Telephone-Long Distance	Any long distance telephone charges; if VOIP expense bill as a single line item as opposed to a per call charge.		
X109	Telephone-Mobile	Any mobile telephone charges		
X110	Conference Call/Video Call/Webinar Charges	Multi party communication whether by telephone, video or external		
X111	Online Legal Research	Any electronic legal research service charges, such as for LexisNexis or Westlaw	E106	Formerly called Online Research
X112	Delivery Services/Messengers	Any overnight delivery service like FedEx, UPS or DHL and messenger services including internal law firm or legal vendor messenger services. Excludes Postal Service charges (X113).	E107	
X113	Postage	Any costs for regular, certified and overnight mail through the Postal Service only, and costs for any mailings required by statute when sent through the Postal Service	E108	
X114	Local Travel	Any ground transportation (taxi, subway), mileage and parking associated with local travel. Excludes billable travel time (A115). If client requires a more granular breakdown, law firm or legal vendor should submit separate itemized expense line items.	E109	
X115	Out-of-Town Travel	Any airfare, ground transportation (taxi, subway, train), rental car, mileage, parking, and hotel associated with out-of-town travel. Excludes include billable travel time (A112). If client requires a more granular breakdown, law firm or legal vendor should submit separate itemized expense line items.	E110	
X116	Meals	Any meals, whether local or associated with travel, payable by the client	E111	
X117	Court and Governmental Agency Fees	Any court or governmental agency fees, including UCC, land record filings and property tax. Excludes late fees (X122), publication costs (X123) and patent and trademark filing fees (X203, X204 and X205).	E112	Formerly called Court Fees
X118	Eviction Costs	Any other costs specifically associated with an eviction action not already provided for within the expense codes		
X119	Foreclosure Costs	Any other costs specifically associated with a foreclosure action not already provided for within the expense codes		
X120	Title Insurance Costs	Any Title Service, examination and abstract costs		
X121	Immigration Costs	Any costs associated with an immigration matter, including credentials evaluation, fixed expense allowance, etc., not already specified within these expense codes		
X122	Late Fees	Any late fee imposed by a governmental or quasi-governmental agency in any type of matter in order to have a document entered into record past the initial deadline. For IP matters, includes including Petition for Extension of Time and Information Disclosure Statement fees in the US. Excludes any late fee or finance charge on overdue legal bills.	E131	Originally added for use with the UTBMS Patent and Trademark Code Sets, it now indicates any late fee associated with official documents.
X123	Publication Costs	Any fees associated with publishing an official notice on the matter as required by statute. Excludes electronic or bound resource material purchased for use as a reference (X124) or legal research service costs (X111).		
X124	Publications/Books/Treatises	Costs for any publications, books or treatises Excludes LEXIS, Westlaw or similar online legal research service (X111)		
X125	ATE Premiums/Insurance	The cost of ATE (After the Event) Insurance to indemnify legal costs in the event the litigation or arbitration is unsuccessful		

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X126	Witness Fees	Any sheriff or service fees and other costs associated with the testimony of a witness at court or in a similar legal proceeding	E114	
X127	Deposition Transcripts	Any court reporter and transcript fees associated with the taking of a deposition. Excludes videotape deposition costs (X308).	E115	
X128	Trial Transcripts	Any court reporter and transcript fees associated with trial transcripts	E116	
X129	Trial Exhibits	Costs for materials associated with the creation of or obtaining a copy of a Trial Exhibit	E117	
X130	Medical Records Costs	Costs for obtaining copies of medical records		
X131	Medical Records Analysis	Any analysis, creation of a summary or digesting of medical records, when this task is outsourced to a third party and paid by the law firm or legal vendor		
X132	Medical Record Service Provider Fees	Any third party medical record service provider fees billed as an expense as opposed to a service, when this task is outsourced to a third party and paid by the law firm or legal vendor		
X133	Private Investigators, Investigative Reports and Investigation Fees	Any Private Investigator costs or the cost of any reports prepared by an investigator or in conducting an investigation. Includes motor vehicle, Social Security, post office, skip/trace, background check and other similar types of investigative reports	E120	Formerly called Private Investigators
X134	Arbitrators/Mediators	Any Arbitrator/Mediator fees and any fees associated with the Arbitration/Mediation process	E121	
X135	Local Counsel	Any local counsel fees paid directly by the law firm or legal vendor	E122	
X136	Appraiser/Appraisal Fees	Any Appraiser's fees, appraisal costs or cost of an appraiser's report		
X137	Experts, Consultants, Other Vendors and Professionals	This code is a catch-all for any experts, consultants or other vendors used in a matter where the types of services provided by the vendor do not apply to any other code specified in this list	E119, E123	Formerly called Experts. Formerly called Other Professionals
X138	Litigation Support Vendors	Any litigation support or eDiscovery vendor bill paid directly by the law firm or legal vendor and passed through to the client for reimbursement	E118	
X139	Translation	Any translation fees including the preparation and keyboarding (typing) of documentation. Excludes general word processing charges (X105).	E125	This code originally added in UTBMS Patent and Trademark Code Sets. Usage has been changed to generally apply to any type of matter
X140	Special Purpose Location/Office Rental	Any costs for special purpose war rooms, conference rooms, etc. for a matter or case; typically associated with a trial. Excludes general office rent or after-hours facilities charges.		
X141	Special Purpose Moving and Storage Fees	Any costs for moving and storage of physical objects; typically associated with a trial. Excludes internal data storage fees (X405).		
X142	Settlement Costs	Any settlement costs paid by the law firm or legal vendor on behalf of the client that have not been prepaid by the client		
X143	Bank Fees	Any reimbursable bank fees associated with the matter. This type of expense is more typically reimbursed outside the US.		
IP Codes				
X200	Drawings	Any costs for drawings prepared by external draftsman	E126	
X201	Patent and Trademark Records	Any costs for obtaining patent copies, priority documents, file histories and other intellectual property records	E127	
X202	Patent and Trademark Searching and Monitoring	Any searching and monitoring costs, including any monitoring or watch service for a trademark, brand or domain name. Excludes on-line legal research (X111) or discovery/eDiscovery culling and filtering (X302).	E128	
X203	Patent and Trademark Prosecution Application Official Fees, Excluding Prosecution Post-Issuance and Opposition Fees	Any Patent and Trademark Prosecution official fees paid to governmental and quasi-governmental entities in order to obtain a patent or trademark, including those paid to Patent and Trademark Offices, the World Intellectual Property, Notaries, consulates, and embassies. Excludes post-issuance prosecution (X204) or opposition (X205) fees.	E129	Formerly called Official Fees, excluding post-issuance patent maintenance, trademark renewal fees and late fees
X204	Patent and Trademark Prosecution Post-Issuance (Patent Maintenance and Trademark Renewal) Fees, Excluding Prosecution Application and Opposition Fees	Any Patent and Trademark Prosecution official fees paid to governmental and quasi-governmental entities in order to maintain an issued patent or trademark in force, including those paid to Patent and Trademark Offices, the World Intellectual Property, Notaries, consulates, and embassies. Excludes prosecution application (X203) or opposition fees (X205).	E130	Formerly called Post-Issuance Patent Maintenance and Trademark Renewal Fees
X205	Official Fees, Patent and Trademark Opposition Fees, Excluding Prosecution (Application or Post-Issuance) Fees	Any fees associated with the opposition of a patent or trademark. Excludes prosecution application (X203) or post-issuance maintenance (X204) fees.		
X206	IP Annuity Payments	Any IP annuity payments		
X207	IP Holdbacks	Any IP holdbacks		
eDiscovery Codes				
X300	Discovery/eDiscovery Collection-Forensic	Note that in the UK, Discovery is referred to as Disclosure Any costs associated with the retrieval of collection materials for forensic purposes when billed as an expense instead of a service		

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X301	Discovery/eDiscovery Collection-Third Party	Any costs associated with the retrieval of collection materials from a third party when billed as an expense instead of a service		
X302	Discovery/eDiscovery Culling & Filtering	Any activities associated with grouping and filtering documents for processing when billed as an expense instead of a service. Includes deduplication, deNIST*, etc. Excludes culling and filtering associated with the creation of a Privilege Log (X305). * National Institute of Standards & Technology list: NIST produces a yearly list of "program files" that are removed from collection		
X303	Bates Stamping/ Control Numbers	Any Bates labels costs or other type of image or numbering associated with a document collection		
X304	Discovery/eDiscovery Review and Analysis	Any costs associated with the inspection, review, consideration and analysis of documents and/or evidence, relevance issues, quality assurance and control when billed as an expense instead of a service. Excludes creation of privilege log (X305).		
X305	Discovery/eDiscovery Privilege Review Culling and Log Creation	Culling and review associated with the creation of a Privilege Log when billed as an expense instead of a service		
X306	Discovery/eDiscovery Document Production Creation and Preparation	Any services associated with the creation, export or delivery of a document production set including: creation of production export, metadata redaction, creation of delivery media and image branding, when billed as an expense instead of a service. Excludes creation of printed set (X101 or X102).		
X306	Discovery/eDiscovery Evidence/Exhibit Creation and Preparation	Any services associated with the creation, export or delivery of trial evidence or exhibits including: creation of video clips and other demonstrative evidence from the collection when billed as an expense instead of a service.		
X307	Electronic Media Cost	Material cost only, whether CD, DVD, hard drive or other device used to move a data collection. Excludes hardware not used to move a data collection (X403).		
X308	Discovery/eDiscovery Technical Services-Other	Any Discovery or eDiscovery technical costs not otherwise indicated when billed as an expense instead of a service; also includes videotape deposition costs.		
Technical Codes				
X400	Software License/User Access Fee	Any software licensing or user access fees associated with subscription- or SaaS-based fees. Indicate # of users as units; if different rates depending on user type, split into multiple expense lines by rate.		
X401	Subscription Fee	Delivery of information via a subscription fee as opposed to a per user license fee or on a transaction basis. Indicate # of subscriptions as units; if different rates depending on type of subscription, split into multiple expense lines by rate.		
X402	Transaction Fee	Delivery of information on a transaction basis as opposed to a per user license fee or a subscription fee. Indicate # of transactions as units; if pricing varies by transaction, split into multiple expense lines by rate.		
X403	Hardware Costs	Any hardware purchased, including cell phones/PDAs/Blackberries; desktops/laptops/tablets; DVD/CD Drives; external hard drives; servers; USB drives or future technology hardware device. Excludes material costs for electronic media devices used to move a data collection in eDiscovery (X307).		
X404	Hosting Fees- Internal	Any charges for hosting of electronic material typically associated with an application, database or data warehouse. May be on-site or off-site, but managed by the law firm or legal vendor. Excludes Data Storage Fees (X405).		
X405	Data Storage Fees- Internal	Data storage fees for electronic material, typically charged by the space utilized. May be on-site or off-site but charged by law firm or legal vendor to client. Excludes Hosting Fees (X404).		
Reserved Codes for Individualization				
X900 - X998	Reserved	Code numbers within this range are reserved for individualization by vendors or clients		
Catch-All				
X999	Other	Any other cost not specified in these expense codes	E124	

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