

2013 LEDES Oversight Committee Revised Expense Codes

| Code Nbr | Expense Code Text | Expense Code Usage |
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| 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 |
| 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 |
| 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 |
| 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). |
| X106 | Facsimile | Any facsimile charges |
| X107 | Telephone-Local | Any local telephone charges; if VOIP expense bill as a single line item as opposed to a per call charge |
| 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 |
| 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). |
| 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 |
| 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. |
| 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. |
| X116 | Meals | Any meals, whether local or associated with travel, payable by the client |
| 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). |
| 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. |

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| 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 |
| 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 |
| X127 | Deposition Transcripts | Any court reporter and transcript fees associated with the taking of a deposition. Excludes videotape deposition costs (X308). |
| X128 | Trial Transcripts | Any court reporter and transcript fees associated with trial transcripts |
| X129 | Trial Exhibits | Costs for materials associated with the creation of or obtaining a copy of a Trial Exhibit |
| 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 |
| X134 | Arbitrators/Mediators | Any Arbitrator/Mediator fees and any fees associated with the Arbitration/Mediation process |
| X135 | Local Counsel | Any local counsel fees paid directly by the law firm or legal vendor |
| 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 |
| 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 |
| X139 | Translation | Any translation fees including the preparation and keyboarding (typing) of documentation. Excludes general word processing charges (X105). |
| 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 |
| X201 | Patent and Trademark Records | Any costs for obtaining patent copies, priority documents, file histories and other intellectual property records |
| 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). |
| 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. |

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| 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). |
| 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 | | |
| Note that in the UK, Discovery is referred to as Disclosure | | |
| X300 | Discovery/eDiscovery Collection-Forensic | Any costs associated with the retrieval of collection materials for forensic purposes when billed as an expense instead of a service |
| 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). |

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| 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 |

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