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Attorneys for Taxpayer-Appellants

IN THE TAX APPEAL COURT

STATE OF HAWAII

In the Matter of the Appeal of
TRAVELOCITY.COM LLC,
Taxpayer-Appellant.

T. A. No. 11-1-0020 AND
CONSOLIDATED CASES

**FIRST AMENDMENT TO
STIPULATION REGARDING FILING
AND SERVICE PROTOCOLS**

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KATHLEEN HANAWAHI

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TAX APPEAL COURT
STATE OF HAWAII
FILED

**FIRST AMENDMENT TO STIPULATION
REGARDING FILING AND SERVICE PROTOCOLS**

Taxpayer-Appellants, Travelocity.com LLC, Travelocity.com LP, Site59.com, LLC, Expedia, Inc., Hotels.com GP, LLC, TravelNow.com, Inc., Hotwire, Inc., Hotels.com, L.P., Orbitz, Inc., Orbitz, LLC, Internetnetwork Publishing Corp. dba Lodging.com, Trip Network, Inc. dba Cheaptickets.com, Priceline.com, Inc., Travelweb LLC, and Lowestfare.com LLC (collectively, "Taxpayers") and the Director of Taxation, State of Hawai'i (the "DOT") hereby stipulate and agree to amend the Stipulation Regarding Filing and Service Protocols filed on August 5, 2011 ("Stipulation") as follows:

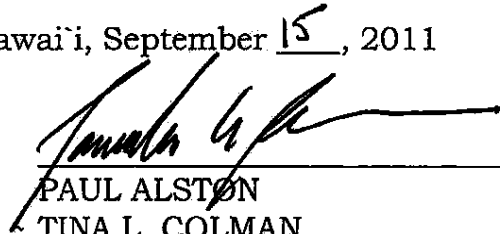
1. The first paragraph of Section 3 of the Stipulation is deleted in its entirety and replaced with the following:

"3. SERVICE LIST AND SIGN-UP. By September 15, 2011, counsel for Taxpayers and the DOT shall each submit to the LNFS representative, Elise Herding, at elise.herding@lexisnexis.com, a complete and current service list of counsel of record for this litigation for Taxpayers and the DOT, respectively. By September 30, 2011, each attorney of record for this litigation shall register for electronic service in this litigation by completing the application located at the following website: <http://www.lexisnexis.com/fileandserve> (advanced registration). Each counsel's password shall be treated as if it were for "attorney's eyes only" pursuant to any protective order entered by the Court."


2. All capitalized terms shall have the same meanings attributed to them in the Stipulation.

3. All terms and provisions of the Stipulation not expressly amended by the foregoing shall remain unaltered and in full force and effect.


DATED: Honolulu, Hawai'i, September 15, 2011



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AND SERVICE PROTOCOLS**

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TAX APPEAL COURT
STATE OF HAWAII
FILED

STIPULATION REGARDING FILING AND SERVICE PROTOCOLS

Taxpayer-Appellants, Travelocity.com LLC, Travelocity.com LP, Site59.com, LLC, Expedia, Inc., Hotels.com GP, LLC, TravelNow.com, Inc., Hotwire, Inc., Hotels.com, L.P., Orbitz, Inc., Orbitz, LLC, Internetnetwork Publishing Corp. dba Lodging.com, Trip Network, Inc. dba Cheaptickets.com, Priceline.com, Inc., Travelweb LLC, and Lowestfare.com LLC (collectively, “Appellants”) and the Department of Taxation, State of Hawai`i (the “Appellee”) hereby stipulate and agree as follows with respect to the consolidated cases:

1. **LEXISNEXIS FILE & SERVE**. In order to facilitate case management, document retrieval and case organization, the parties have agreed to utilize the services of LexisNexis File & Serve (“LNFS”) and its litigation system (the “System”) for providing electronic service, storage and delivery of court-filed and discovery-related documents through a secure website to facilitate expeditious, efficient and economical communication by and amongst counsel. LNFS shall be bound by the terms of any protective order (whether interim or otherwise) entered in this matter. The Court, at its option, may also use LNFS and its system for these purposes as well as to communicate with counsel of record.
2. **SERVICE ONLY**. The System shall apply only to the service of documents, and not to their filing. Original documents must still be filed in the traditional manner (i.e., filing the signed original document with the Court), pursuant to the rules applicable to Tax Court matters in the Tax Appeal Court of the State of Hawai`i.

3. **SERVICE LIST AND SIGN-UP**. Within five days of this Stipulation, appellants' counsel shall submit to the LNFS representative, Elise Herding, at elise.herding@lexisnexis.com, a complete and current service list of counsel of record for this litigation. Within ten days of this Stipulation, each attorney of record for this litigation, shall register for electronic service in this litigation by completing the application located at the following website:

<http://www.lexisnexis.com/fileandserve> (advanced registration). Each counsel's password shall be treated as if it were for "attorney's eyes only" pursuant to any protective order entered by the Court.

With respect to any attorney who enters his or her appearance in this case after the date of this Stipulation, appellants shall serve a copy of this Stipulation on such attorney within five business days of appellants receipt of the attorney's notice of appearance. Each such attorney shall register for electronic service in this litigation as required by this paragraph within ten days of its receipt of this Stipulation.

4. **SERVICE OF DOCUMENTS AND WEBSITE**

(a) When any counsel of record wishes to serve a document, that counsel shall serve the document according to all the requirements and procedures of this Stipulation. All references to "document" in this Stipulation shall be interpreted to include any exhibits or attachments to the document and shall include both pleadings and discovery-related documents (such as interrogatories, requests for production, deposition notices/transcripts, etc.); provided, however, that each attorney shall determine individually whether to

utilize the system to serve correspondence and/or the actual production of discovery documents in response to another party's request for production.

(b) LNFS shall establish and maintain an internet website (the "website") for this litigation. LNFS will post all documents served by the parties to the website as provided in this Stipulation and shall serve each document on the parties included on the service list provided to LNFS in accordance with the procedures herein.

(c) Each attorney shall serve each document via electronic transfer of the document file to LNFS via the internet (either as a word-processing file or a scanned image of the document). Each attorney shall title each document to identify the type and purpose of each document and the party who is submitting such document. Each document electronically served pursuant to this Stipulation shall be deemed to have been served consistent with the rules applicable to tax appeals in the Tax Appeal Court, State of Hawaii. Service shall be deemed effective on the date the document is transmitted to LNFS. Nothing in this Stipulation shall have any effect on the process by which documents are filed in the Court.

(d) After LNFS receives a document, LNFS shall convert such document into Adobe portable document format ("PDF") and post it to the website within one hour of receipt. In the event LNFS experiences technical difficulties such that LNFS is unable to serve documents electronically as contemplated in this Case Management Stipulation, LNFS shall promptly notify all counsel of record of the technical difficulty. LNFS shall also notify all

counsel of record when service has been fully restored. During the period of time that service is interrupted due to a technical difficulty, documents shall be served by overnight delivery.

(e) Within one hour of the time a document is posted to the website, LNFS shall send an e-mail to all registered users notifying them that the document has been posted to the website (unless such registered user has declined to receive such e-mail notifications). The e-mail shall contain hypertext link(s) to the document location(s) on the system (or, if so designated by the recipient, the e-mail shall have the served document attached thereto).

(f) In the event a document that is to be filed with the Court is rejected by the Court for filing after it has been posted on the website by LNFS, the rejection was caused by an aspect of the caption of the document, and the party seeking to file the document successfully files it with the Court within two business days of its rejection with revisions to the caption only, then the party filing the document shall promptly submit a notice of successful filing, including the date of the filing and the revised page(s) of the caption, to LNFS for posting on the website. In all other circumstances in which a document to be filed with the Court is rejected for filing after LNFS has posted it on the website, the party that caused the document to be posted shall promptly notify LNFS in writing that the document was rejected by the Court for filing. LNFS shall promptly notify all parties on whom that document was served of the fact of rejection, and shall cause a permanent notation to be placed on the website in conjunction with that document memorializing the fact of rejection.

(g) All documents posted on the system will be identified by the:

- (1) name of the serving law firm;
- (2) caption(s) of the case(s) to which the document belongs;
- (3) title of the document set forth on its caption; and
- (4) identity of the party on whose behalf the document is being served.

(h) When a filing relates to less than all of the consolidated cases, that fact shall be stated in bold letters on the first page of the filing immediately below the case caption. For example, the filing shall state: **"This filing relates only to Appellant(s) [fill in name(s)] and Case Nos. [fill in number(s)]."**

(i) All filings will be made using the shortened caption reflected on the first page of this Stipulation.

(j) The system shall contain an index of all served documents for the litigation that will be searchable and sortable according to methods that provide useful 24/7 365 days' access to the documents.

(k) Access to the system will be limited to registered users. Registered users will consist of authorized Court personnel, counsel of record and their designated staff members. LNFS will provide each registered user with a user name and password to access the system and the documents served in the litigation. LNFS personnel will perform all administrative

functions for the system, but all initial data, additions, deletions or changes to the service list must be approved by appellants and appellee.

(l) Every pleading, document and instrument served electronically shall bear a facsimile or typographical signature of at least one of the attorneys of record, along with the typed name, address, and telephone number of such attorney. Typographical signatures shall be treated exactly as personal signatures for purposes of electronically-served documents under the rules applicable to tax appeals in the Tax Appeal Court, State of Hawaii. The party serving any document requiring multiple signatures (e.g., stipulations, joint status reports) must list thereon all the names of other signatories by means of an "/s/_____" block for each. By submitting such a document, the serving party certifies that each of the other signatories has expressly agreed to the form and substance of the document and that the serving party has the actual authority to submit the document electronically. The serving party must maintain any records evidencing this concurrence for subsequent production to the Court if so ordered or for inspection upon request by a party.

(m) Any document transmitted to the system shall certify in the proof of service that a true and correct copy was electronically served on counsel of record by transmission to LNFS pursuant to this Stipulation. Until further notice, documents filed under seal ("sealed documents") shall not be served through the system. Instead, the service of sealed documents shall be made pursuant to rules governing such documents applicable to tax appeals in the Tax Appeal Court, State of Hawaii.

(n) LNFS shall have available to counsel of record and the Court a 24-hour, 365-day help desk hotline at 888-529-7587 and website - [http://www.lexisnexis.com/fileandserve/ support.asp](http://www.lexisnexis.com/fileandserve/support.asp).

5. **LIAISON COUNSEL**. By agreement of the parties, Robert A. Marks of Price Okamoto Himeno & Lum for the Appellee, and Tina L. Colman and Pamela W. Bunn of Alston Hunt Floyd & Ing for the Appellants are designated as liaison counsel. This designation is for the convenience and efficiency in communications only, and it does not otherwise grant liaison counsel any additional authority to act on behalf of any party. Further, this designation does not prevent other counsel from communicating with the Court when authorized by rule.

DATED: Honolulu, Hawai'i, August 4, 2011



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