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6 Attorneys for Plaintiffs

7  
8 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
9 FOR THE COUNTY OF LOS ANGELES

10 HOWARD JARVIS TAXPAYERS ASSN.; )  
11 LINNEA WARREN; THOMAS WOLFE; )  
12 EDWARD HENRY; AND ALL OTHERS )  
SIMILARLY SITUATED, )

13 Plaintiffs,

14 v.

15 CITY OF PASADENA,  
16 Defendant.

Case No. BC550394

**DECLARATION OF ERIC MIETHKE IN  
SUPPORT OF MOTION FOR ATTORNEY  
FEES**

Date: October 11, 2018  
Time: 11:00 a.m.  
Dept: 6

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1 I, Eric J. Miethke, declare as follows:

2 I am an attorney, duly licensed by the State of California and admitted to practice before  
3 this Court. I can competently testify as to the matters contained in this declaration, all of which  
4 are within my personal knowledge, and if called upon as a witness, my testimony would be the  
5 same.

6 I am currently President and CEO of Capitol Law and Policy Inc. (CLPI), a  
7 Sacramento-based law and lobbying firm. Prior to starting that firm in April of 2018, I had been  
8 a partner for 27 years at the Sacramento law firm Nielsen, Merksamer, Parrinello, Gross and  
9 Leoni LLP (Nielsen Merksamer). There, I founded and was head of the firm's taxation practice.  
10 My law degree is from the University of the Pacific McGeorge School of Law, and I have an  
11 LL.M in Taxation from the New York University School of Law.

12 I specialize in California tax issues, and have for done so for most of my professional  
13 career in the public sector, as corporate counsel and, as described above, in private practice.  
14 In that pursuit, I have represented some of California largest taxpayers in some of the most  
15 complicated controversies before California tax agencies, the legislature and the courts.

16 When I left Nielsen Merksamer in 2018, my hourly rate was \$825 per hour. My current  
17 rate at CLPI is \$790 per hour for work very similar to the type of work performed by Messrs.  
18 Bittle and Coupal in this action. On that basis, as well as general familiarity with what my  
19 colleagues in the tax bar are charging, the \$700 per hour sought by them is reasonable, if not  
20 below market. The \$400 per hour sought for their associate, Laura Murray, is also reasonable,  
21 if not below market.

22 I certify upon penalty of perjury that the foregoing is true and correct and that this  
23 declaration was executed on the date shown below in the County of Sacramento, California.

24 DATED: 8/13/18

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26 ERIC J. MIETHKE  
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