

IN THE SUPREME COURT OF THE STATE OF MONTANA

Case No. _____

GOLD CREEK CELLULAR OF MONTANA
LIMITED PARTNERSHIP d/b/a VERIZON WIRELESS,

Appellant and Movant,

v.

MONTANA DEPARTMENT OF REVENUE,

Appellee and Respondent.

FILED

MAR 30 2009

Ed Smith
CLERK OF THE SUPREME COURT
STATE OF MONTANA

AFFIDAVIT OF MICHAEL J. MUPO

On Appeal from the Montana First Judicial District Court, Lewis and Clark
County, the Honorable Jeffrey M. Sherlock
Cause No. BDV-2008-905

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4. As illustrated below by specific examples, DOR's Requests would require the production of millions of pages of documents that will need to be collected from at least hundreds, and likely thousands, of record custodians. Most of these documents bear no conceivable relationship to Gold Creek's property tax dispute with DOR. While the cost of collecting and producing these documents cannot be precisely predicted, I estimate that such cost will exceed the \$1.9 million of property tax that is at issue in Gold Creek's appeal.

5. DOR's Requests are broad, in part, because they are directed to a broadly defined group of document custodians and because they require production of documents and information with respect to a five year time period, January 1, 2002 through January 1, 2007, which DOR defines as the "Time Period." The top-tier entity that does business as "Verizon Wireless" is Cellco Partnership d/b/a Verizon Wireless which owns direct and indirect interests in over 190 entities that do business as Verizon Wireless, including Gold Creek. Thus, each request covers over 190 entities and seeks information for five years.

6. One example of the broad and burdensome nature of DOR's Requests are those that seek information relating to appraisals, valuations, and assessments of property with respect to Verizon Wireless. See DOR's Request for Production No.2 and No. 53. Verizon Wireless, as defined by DOR, receives at least 13,000 assessment notices annually from state and local taxing jurisdictions. Because

DOR is seeking five years' worth of these documents, DOR's Request Nos. 2 and 53 would require the production of approximately 65,000 documents. Two years' worth of these documents are stored locally in a file room that is near my office in Bedminster, New Jersey, occupying approximately 240 linear feet of file space. The remainder of the five years' worth of documents occupies 314 file boxes in off-site storage and 20 boxes on-site. Almost all of these documents, both on-site and off-site, concern property located outside Montana and owned by entities other than Gold Creek.

7. Another example of the broad, burdensome nature of DOR's Requests is Request No. 11, which seeks "all long-range projections, long range budgets, and strategic plans related to Verizon Wireless (including source documents or supporting schedules used in such plans or projections) prepared during the Time Period." One of the several groups of Cellco Partnership employees whose work product falls within this Request is the strategic planning group in the finance department, which currently employs 57 people and has generally employed a similar number of people during the Time Period. This Request would require the production of virtually the entire work product of this group for five years.

Although a vast quantity of information is being requested, very little, if any, of this information bears any conceivable relationship to the issues on appeal.

8. Several of DOR's Requests for Production seek a broad array of financial information that involves the work product of at least hundreds, and likely thousands, of employees for a five year period. See Request Nos. 16, 31, 32 and 41. These four broad requests involve almost every group of employees within Verizon Wireless (as defined by DOR), including groups engaged in financial, accounting, sales, marketing, network, and pricing. Very little of the information sought bears any conceivable relationship to Gold Creek's property tax appeal.

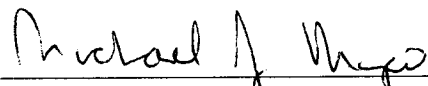
9. DOR's Request No. 33 requests documents concerning any property claimed as exempt by Verizon Wireless for ad valorem tax purposes. Because exempt property is generally not reported for ad valorem tax purposes, the process of identifying the exempt property deployed by Verizon Wireless (as defined by DOR) across the United States would be enormously complex and difficult. I estimate that it would require not less than 400 hours of work merely to identify this property. Until this property is identified, it is not possible to even estimate the number of hours that would be required to locate the documents requested by DOR in its Request No. 33. I can, however, estimate that the number of assets is likely to exceed **one million** and that the number of such documents is likely to be in the **millions**. This information has no conceivable relationship to the issues on appeal.

10. DOR's Request No. 34 states: "Please produce any financial or economic analysis, models or valuation studies, or both, concerning Gold Creek Cellular

d/b/a Verizon Wireless and its value, profitability, efficiency, or competitive pricing prepared by, or for, Gold Creek Cellular d/b/a Verizon Wireless, during the Time Period." Because DOR has defined "Gold Creek" even more broadly than "Verizon Wireless," compliance with DOR's Request No. 34 would include not only the groups that would be involved in complying with DOR's Request Nos. 16, 31, 32, and 41, but would also appear to include groups employed by other companies such as Verizon Communications Inc. Such compliance would also involve "agents," as well as attorneys (who are explicitly listed). Thus, hundreds of internal and external record custodians would need to be contacted to comply with this single request, even though the information is not relevant to the issues involved in Gold Creek's appeal.

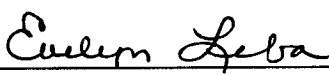
11. The foregoing is just a sampling of the enormous burden involved in responding to DOR's requests. Other requests made by DOR will be equally burdensome to comply with, and compound the need for a stay to prevent irreparable harm to Gold Creek during the pendency of its appeal.

Further affiant sayeth naught.



Michael J. Mupo

Subscribed and sworn to me this 26th day of March, 2009.



NOTARY PUBLIC FOR THE STATE OF NEW JERSEY
Printed Name: EVELYN LEBE

(Notarial Seal)

Evelyn Leba
Notary Public
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State of New Jersey
My Comm. Exp. 10-30-2012