

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA**

**In re: Oil Spill by the Oil Rig  
“Deepwater Horizon” in the Gulf  
of Mexico, on April 20, 2010**

**MDL NO. 2179**

**SECTION J**

**Applies to: 10-4536**

**JUDGE BARBIER  
MAGISTRATE JUDGE SHUSHAN**

**ORDER**

**[Regarding Topic 7 for Rule 30(b)(6) Deposition of BPXP]**

BPXP and the U.S. submitted letters dated June 19, 2014, concerning Topic 7 of the Rule 30(b)(6) deposition of BPXP. BPXP requests that the Court: (1) clarify whether it is required to produce detailed accounting back-up in order for a summary chart of BPXP’s Incident-related liabilities (“Summary Chart”) to be admissible; and (2) limit Topic 7 to: (a) generally how spill related costs and liabilities were accounted for; (b) how the Summary Chart was compiled and what measures were taken to ensure its accuracy; and (c) how the expenditures were treated for tax purposes. The U.S. requests that the Court deny BPXP’s requests.

BP’s request for a ruling on the admissibility of the summary chart is premature.

BPXP’s request for an order limiting Topic 7 is granted in part. The U.S. June 19 letter (pages 1 and 2) contains a statement of the elements of Topic 7 which it expects a Rule 30(b)(6) witness to testify regarding:

1. Explain generally how spill related costs and liabilities (for BPXP and other BP entities) were accounted for.

BPXP is required to provide testimony on this element.

2. Explain who made the decisions regarding how such costs should be accounted for.

BPXP is required to provide testimony on this element.

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3. Explain how the Summary Chart was compiled and what measures were taken to ensure its accuracy.

BPXP is required to provide testimony on this element.

4. With respect to the categories in the Summary Chart, explain how and why these costs came to be incurred.

The element is too broad. BPXP is not required to provide testimony on this element.

5. Explain the accounting and tax treatment of the expenditures for all involved BP entities including before and after tax costs.

The element is too broad. BPXP is only required to explain how the expenditures were treated for tax purposes. See BPXP June 19 letter on page 5.

6. Explain whether any BP entity is providing guarantees for the expenditures.

BPXP is required to provide testimony on this element.

7. Explain the impact of the expenditure on BP's financial condition and operational capability at the time and into the future.


BPXP is required to provide testimony on this element.

8. Explain any debt owed by BPXP as a result of such expenditure and to whom or what entity such debt is owed.

BPXP is required to provide testimony on this element.

The deadline for an appeal of this order is **Wednesday, June 25, 2014.**

New Orleans, Louisiana, this 20th day of June, 2014.



**SALLY SHUSHAN**  
**United States Magistrate Judge**