STATE OF MICHIGAN

COURT OF APPEALS

NARTRON CORP.,

Plaintiff-Appellant/Cross-Appellee,

v

GENERAL MOTORS CORP.,

Defendant-Appellee/Cross-Appellant.

UNPUBLISHED
January 6, 2005

No. 245942
Wayne Circuit Court
LC No. 94-421075-CK

Before: Murray, P.J., and Sawyer and Smolenski, JJ.

PER CURIAM.

Plaintiff, Nartron Corporation (Nartron), appeals as of right the trial court's order of judgment granting costs, sanctions, and prejudgment interest in favor of defendant, General Motors Corporation (GM). On cross-appeal, GM argues that this Court lacks jurisdiction over Nartron's appeal. We affirm the trial court's award of attorney fees and costs; however, we reverse the trial court's award of prejudgment interest to GM.

I. Material Facts and Proceedings

This case is on appeal before this Court for the second time. In the first appeal, Nartron contested the trial court's order granting GM's motion for summary disposition on Nartron's breach of contract claim and for dismissing with prejudice Nartron's remaining claims as a sanction for discovery abuses. This Court affirmed the trial court's dismissal of this case, and also affirmed the order granting summary disposition in favor of GM. *Nartron Corp v Gen Motors Corp*, unpublished per curiam opinion of the Court of Appeals, entered April 29, 2003 (Docket No. 232085).

Simultaneous to the dismissal of Nartron's first amended complaint, the trial court ordered that GM's motion for costs and sanctions be filed within twenty-eight days of the order. GM then filed a motion for costs and sanctions seeking costs in the amount of $2,743,465.

On June 20, 2002, the trial court issued an opinion granting in part and denying in part GM's motion for costs and sanctions. The trial court awarded $1,912,630.66 in attorney fees and $159,542.10 in legal assistant fees pursuant to MCR 2.313(B)(2). Additionally, the trial court awarded expert witness fees in the amounts of $294,650.00 to Doeren Mayhew, $35,335.01 to Speckin Forensic Laboratory, $30,216.70 to Richard Brunelle, and $1,440.00 to Anders

Johanson. The trial court also awarded costs for the Special Discovery Master, but denied the remainder of GM's requests.

GM later filed a motion for entry of an order of judgment granting costs and sanctions, and further requested that the judgment include prejudgment interest in the amount of $1,698,356.83. On July 12, 2002, the trial court entered judgment ordering Nartron to pay costs and sanctions in the amount of $2,442,440.97, and prejudgment interest in the amount of $1,708,515.77, for a total judgment of $4,150,956.24.

II. Jurisdiction and Law of the Case Doctrine

As this Court's jurisdiction is necessary to address the merits of this case on appeal, we first turn to GM's argument on cross-appeal that this Court lacks jurisdiction over Nartron's appeal. We hold that this Court has jurisdiction over Nartron's claims of error in relation to the trial court's order granting attorney fees and costs and prejudgment interest; however, we lack jurisdiction over Nartron's claim of error relating to the appointment of a special receiver. Whether the law of the case doctrine applies is a question of law this Court reviews de novo. *Ashker v Ford Motor Co*, 245 Mich App 9, 13; 627 NW2d 1 (2001).

On July 30, 2003, this Court entered an order granting in part and denying in part GM's motion to dismiss:

> The Court orders that the motion is GRANTED IN PART and DENIED IN PART. The appeal is dismissed with respect to the order appointing a receiver that was entered on December 19, 2002. Since this postjudgment order is not defined as a final order under MCR 7.202(7)(a), it is not appealable by right and it is not properly included in the scope of this appeal from the postjudgment order awarding costs and sanctions. *The motion to dismiss is denied with respect to the July 12, 2002, order awarding costs and sanctions and the order of December 19, 2002, that denied plaintiff's timely motion for postjudgment relief from this order. The appeal may proceed with respect to these two orders.* [*Nartron Corp v GM Corp*, unpublished order of the Court of Appeals, entered July 30, 2003 (Docket No. 245942).]

"Under the law of the case doctrine, an appellate court ruling on a particular issue binds the appellate court and all lower tribunals with regard to that issue." *Webb v Smith (After Sec Rem)*, 224 Mich App 203, 209; 568 NW2d 378 (1997). The doctrine states that a court may not decide a legal question differently where the facts remain materially the same, and applies to questions specifically decided in an earlier decision and to questions necessarily determined to arrive at that question. "The rationale supporting the doctrine is the need for finality of judgment and the want of jurisdiction in an appellate court to modify its own judgments except on rehearing." *Id.* at 209-210. However, there are two exceptions to the doctrine: (1) when the decision would preclude the independent review of constitutional facts, or (2) when there has been an intervening change of law. *Id.* at 210.

Here, there is a prior Court order denying GM's motion to dismiss the issues raised in connection with the July 12, 2002, order awarding costs and sanctions, and the December 19, 2002, order denying Nartron's motion for postjudgment relief. GM has not demonstrated that

either of the exceptions exist, and the facts of this case have remained materially the same. *Webb*, *supra*. Accordingly, we must address the merits of Nartron's appeal in relation to its claims regarding the trial court's order awarding attorney fees, costs, and prejudgment interest pursuant to this Court's order and the law of the case doctrine.

Further, this Court ordered the dismissal of that portion of Nartron's appeal regarding the December 19, 2002, order appointing a receiver. This Court specifically determined that the postjudgment order was not a final order in accordance with MCR 7.202(7)(a), and that it was therefore not appealable by right. Nartron acknowledged that the law of the case doctrine applies in its brief on cross-appeal, and that it is bound by this Court's prior ruling. As a panel of this Court has previously dismissed this portion of Nartron's appeal by right and Nartron has made no attempt to properly bring this issue before this Court or to demonstrate that either of the *Webb* exceptions apply, we decline to address this issue based on the law of the case doctrine.

III. Attorney Fees

Regarding the substantive issues raised on appeal, Nartron first argues that the trial court erred in awarding GM attorney fees in this case. We disagree. This Court reviews the imposition of discovery sanctions and the award of costs for an abuse of discretion. *McDonald v Grand Traverse Co Election Comm*, 255 Mich App 674, 697; 662 NW2d 804 (2003).

Nartron first contends that GM should have produced contemporaneous time records for Nartron's inspection.[1] While plaintiff's counsels' failure to keep contemporaneous time records does not require the trial court to reject or reduce the claim for fees as a matter of law, the failure to maintain contemporaneous records could make it difficult for a party to recover fees. *Olson v Olson*, 256 Mich App 619, 636; 671 NW2d 64 (2003).

Here, Nartron acknowledged that it received documentation from GM's counsel regarding the fees charged. Indeed, the record reflects that GM provided to Nartron a complete printout of attorney time records that detailed the date worked, the subject matter, and amount of time spent on the subject for that entry. We cannot envision what more Nartron needed to determine the validity or reasonableness of the work performed. Moreover, Nartron did not make a request for underlying or contemporaneous time records until July 13, 2001, which was five days prior to the date scheduled for the evidentiary hearing, July 18, 2001. Further, the trial court did hold an evidentiary hearing regarding the issue of attorney fees; thus, the trial court complied with Michigan law regarding this issue, and cannot be said to have abused its discretion by not requiring GM counsel to provide additional contemporaneous time records.

Next, Nartron argues that MCR 2.313(B)(5) limits the award of attorney fees to those "caused by" the failure to comply with a discovery order. Nartron contends that GM had the

duty to segregate its costs and attorney fees into those "caused by" violations of discovery orders and those that would have been incurred in the absence of those violations. Nartron further asserts that because GM ignored the "caused by" requirement, Nartron has been forced to reimburse GM for attorney fees related to GM's own discovery misconduct.

MCR 2.313(B)(2) provides, in relevant part, that "the court shall require the party failing to obey the order or the attorney advising the party, or both, to pay the reasonable expenses, including attorney fees, *caused by the failure* . . . ." [Emphasis added.] Thus, as Nartron indicates, the language of the court rule specifically requires that the party pay reasonable expenses, including attorney fees, *caused by the failure to obey the court's discovery order*.

Contrary to Nartron's argument, however, the trial court did segregate the attorney fees to the extent it only awarded GM attorney fees after December 7, 1994. In doing so, the trial court specifically recognized that, under the court rule, it could only award attorney fees and costs caused by the failure to obey the discovery order(s), and determined that Nartron's conduct in failing to produce the FoxPro[2] database in response to the first request for discovery, or in response to the first order to produce, tainted, corrupted, or permeated all of the discovery in the case. Additionally, at the evidentiary hearing regarding GM's motion for costs and sanctions, counsel for GM testified regarding the breakdown of the attorney fees requested into certain time frames and the significance of those particular time frames. As such, the trial court awarded GM attorney fees incurred after the date of the first discovery order, December 7, 1994. Nartron has made no argument regarding how those fees should be otherwise segregated, from which this Court could find an abuse of discretion.

Nartron further contends that the trial court's finding that Nartron's decision not to produce the FoxPro database tainted, corrupted, or permeated all of the discovery in this case was unsupported and clearly erroneous because it produced more than 61,000 pages of documentation and GM never made the claim that all of those documents were fraudulent. Nartron ignores the fact that the trial court did not state that all documents provided by Nartron were fraudulent; rather, the trial court determined that Nartron's fraudulent conduct involving the FoxPro database tainted, corrupted, or permeated all the discovery in this case. As Nartron makes no other argument to demonstrate exactly how the discovery did not taint, corrupt, or permeate all the discovery, we find no clear error.

Nartron also argues that if there was a basis for the trial court's conclusion, this "still would not justify the court's award of all of GM's attorney fees." First, the trial court did not award GM all of its attorney fees; it only awarded those fees incurred after December 7, 1994. Further, Nartron makes extremely broad assertions that GM worked on many matters other than discovery issues, without any legal or factual support. It is improper for an appellant to announce its position and leave it to this Court to discover and rationalize the basis for its claims

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[2] The FoxPro system is a computer software database program designed to track the amount of time being spent on a project and the amount of time worked by Nartron's employees. The trial court determined that Nartron intentionally altered evidence contained in the FoxPro database, and this Court affirmed the trial court's ruling on appeal.

or unravel and elaborate its arguments, and then search for authority either to sustain or reject its position. *Mudge v Macomb Co*, 458 Mich 87, 105; 580 NW2d 845 (1998). Accordingly, we decline to address this issue on appeal.

Finally, Nartron contends that it was entitled to an evidentiary hearing on the reasonableness of the costs and fees GM sought to recover. However, an evidentiary hearing was in fact held on attorney fees, and that Nartron conceded at the hearing that the hourly rates charged for attorney fees were reasonable.

Nartron also argues that the trial court abused its discretion in failing to adjourn the evidentiary hearing so that Nartron could prepare for the hearing, where GM provided the billing statements only two weeks before the scheduled hearing. Nartron provides no case law in support of this contention. An issue that has been given cursory treatment with little or no citation to relevant supporting authority is not properly presented for review. *Silver Creek Twp v Corso*, 246 Mich App 94, 99; 631 NW2d 346 (2001). Furthermore, as of the July 13, 2001, motion hearing, Nartron admitted that it made no formal or informal motion to the trial court for an adjournment. Indeed, Nartron did not even request an adjournment until five days before the scheduled evidentiary hearing; accordingly, the trial court did not abuse its discretion in failing to adjourn the evidentiary hearing based on Nartron's late request.

Nartron further asserts that the trial court erred in failing to assess the reasonableness of GM's request for attorney fees under the factors set forth in MRPC 1.5, citing *Haberkorn v Chrysler Corp*, 210 Mich App 354, 380; 533 NW2d 373 (1995). Here, Nartron has not supported its cursory argument with any factual information or legal analysis. We need not address this portion of Nartron's argument. "A party may not leave it to this Court to search for a factual basis to sustain or reject its position." *Great Lakes Division of National Steel Corp v Ecorse*, 227 Mich App 379, 424; 576 NW2d 667 (1998).

IV. Costs

Nartron next argues that the trial court erred in awarding GM certain costs. We disagree. We review a trial court's decision to award expert witness fees as an element of costs for an abuse of discretion. *Rickwalt v Richfield Lakes Corp*, 246 Mich App 450, 466; 633 NW2d 418 (2001).

Nartron argues that the trial court's award of expert witness fees was inconsistent with the statutory requirements. The primary goal of statutory interpretation is to give effect to the intent of the Legislature by examining the plain language of the statute. *In re MCI Telecom Complaint*, 460 Mich 396, 411; 596 NW2d 164 (1999). "If the statutory language is unambiguous, appellate courts presume that the Legislature intended the meaning plainly expressed and further judicial construction is neither permitted nor required." *Atchison v Atchison*, 256 Mich App 531, 535; 664 NW2d 249 (2003). MCL 600.2164(1) provides, in relevant part, "No expert witness shall be paid, or receive as compensation in any given case for his services as such, a sum in excess of the ordinary witness fees provided by law, *unless the court before whom such witness is to appear, or has appeared, awards a larger sum, which sum may be taxed as a part of the taxable costs in the case*." [Emphasis added.]

As Nartron acknowledges, expert witness fees may be taxed pursuant to MCL 600.2164. *Luidens v 63rd Dist Court*, 219 Mich App 24, 31; 555 NW2d 709 (1996). However, Nartron does not cite to any case law or provide any legal analysis in support of its argument that an award of witness fees is not available to a party who has prevailed by means of a motion to dismiss or other dispositive motion. Instead, Nartron merely contends that the trial court erred in granting GM's request for expert witness fees, and that this Court should not extend the holding in *Herrera v Levine*, 176 Mich App 350; 439 NW2d 378 (1989), a case relied upon by GM below and the trial court, to the instant case.

The rule set forth by *Herrera* is that the trial court may, in its discretion, make an award of expert witness fees, including preparation costs, for witnesses who are to appear before the trial court or have appeared before the trial court; a trial is not needed in order to recover attorney fees. *Herrera, supra* at 357-358. We find *Herrera* applicable to the instant case. *Herrera* does not require that there be a trial in order to recover attorney fees, but specifically holds that MCL 600.2164 applies to cases where the case is dismissed before the party has a chance to call its proposed expert witnesses at trial.

Nartron argues, alternatively, that the trial court erred in awarding GM expert witness fees for experts who did not testify at the evidentiary hearing, and that GM was precluded from obtaining witness fees for Peter Prychodko[3] because he was not listed as a witness who was "to appear" at the evidentiary hearing.

Nartron provides no legal support or analysis in support of its assertion that the trial court erred in awarding costs relating to the Doeren Mayhew expert witness fees. A party may not leave it to this Court to search for authority in support of its position by giving "issues cursory treatment with little or no citation of supporting authority." *Peterson Novelties, Inc v Berkley*, 259 Mich App 1, 14; 672 NW2d 351 (2003). Thus, Nartron has abandoned this issue on appeal, in that it has provided no legal analysis and has made scant reference to any legal authority, which is without substantive supporting analysis.

Regardless, the language of the statute does not support Nartron's argument. As previously noted, MCL 600.2164 provides, in relevant part, that "No expert witness shall be paid, or receive as compensation in any given case for his services as such . . . *unless the court before whom such witness is to appear, or has appeared*, awards a larger sum, which sum may be taxed as a part of the taxable costs in the case. . . ." [Emphasis added.] Here, the language of the statute indicates that it is not necessary that a witness testify before the court in order to receive compensation, as fees are permissible for a witness who *is to* appear or has appeared before the trial court. Similarly, the language of the statute does not require a party to list the

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[3] We decline to address Nartron's argument that GM did not provide detailed billings of Doeren Mayhew, and that the trial court had no basis for determining the portion of the billing for the work performed by Prychodko. Nartron has failed to provide any legal authority or analysis in support of this statement, it did not raise this as an issue on appeal, and it did not call any witnesses at the evidentiary hearing or make any substantive challenge to GM's request for expert witness fees in relation to Prychodko.

expert witnesses who are "to appear" at an evidentiary hearing. Because Prychodko testified at the evidentiary hearing, he did appear before the court. Further, Nartron has failed to provide any authority for its assertion that a party must list the witnesses it intends to call at an evidentiary hearing. Accordingly, we find no error requiring reversal.

Finally, Nartron argues that the trial court erred in awarding all of GM's expert witness fees where GM failed to demonstrate which of the fees were related to the court's imposition of sanctions. The trial court awarded expert witness fees in the amount of $294,560.00 for costs incurred with respect to Doeren Mayhew, which the court determined were all instrumental in GM's obtaining dismissal of Nartron's case.

Nartron first argues that the rule requiring contemporaneous time records to support attorney fee requests also applies to requests for reimbursement of expert fees. See *Wilcox v Stratton Lumber, Inc*, 921 F Supp 837 (D Maine, 1996). However, the *Wilcox* Court was bound by the Second Circuit's rule requiring counsel seeking attorney fees to submit contemporaneous time records. See *New York Ass'n, supra.* Similar to the prior issue, Nartron has again failed to present to any authority requiring contemporaneous documents in this jurisdiction.

Regarding Nartron's remaining argument under this subsection, Nartron provides no other legal analysis, but merely makes broad assertions that the trial court should not have awarded costs incurred with respect to Doeren Mayhew. It is improper for an appellant to announce its position and leave it to this Court to discover and rationalize the basis for its claims or unravel and elaborate its arguments, and then search for authority either to sustain or reject its position. *Mudge*, *supra* at 105. Thus, Nartron has failed to properly present this issue for appellate review, and we need not address these remaining subissues.

Regardless, there was evidence in the verified bill of costs along with the uncontradicted testimony of GM's counsel of what the expert fees related to and that the fees charged were necessary and reasonable in support of GM's request for expert witness fees. Given that Nartron has failed to provide this Court with any legal analysis or factual support and has failed to rebut GM's evidence, we find no error requiring reversal.

V. Prejudgment Interest

Finally, Nartron argues the trial court erred in granting prejudgment interest in the amount of $1,708,515.77 on the award of attorney fees and costs. We agree. This Court reviews a trial court's grant of prejudgment interest de novo. *Phinney v Perlmutter*, 222 Mich App 513, 540; 564 NW2d 532 (1997).

Here, we must determine whether the prejudgment interest statute, MCL 600.6013, may be applied to an award of monetary sanctions under MCR 2.313(B)(2), i.e., whether prejudgment interest may be awarded pursuant to an award consisting solely of monetary sanctions. "Entitlement to interest on a judgment is purely statutory and must be specifically authorized by statute." *Dep't of Transp v Schultz*, 201 Mich App 605, 610; 506 NW2d 904 (1993). The purpose of prejudgment interest is to compensate the prevailing party for the delay in recovering money damages and for expenses incurred in bringing actions for money damages. See *Phinney*, *supra* at 540-541; *Paulitch v Detroit Edison Co*, 208 Mich App 656, 663 n 2; 528 NW2d 200

(1995). MCL 600.6013(1) provides that "Interest is allowed on a money judgment recovered in a civil action, as provided in this section. . . ." Additionally, the statute provides:

> (8) Except as otherwise provided in subsections (5) and (7) and subject to subsection (13), for complaints filed on or after January 1, 1987, interest on a money judgment recovered in a civil action is calculated at 6-month intervals from the date of filing the complaint at a rate of interest equal to 1% plus the average interest rate paid at auctions of 5-year United States treasury notes during the 6 months immediately preceding July 1 and January 1, as certified by the state treasurer, and compounded annually, according to this section. *Interest under this subsection is calculated on the entire amount of the money judgment, including attorney fees and other costs. The amount of interest attributable to that part of the money judgment from which attorney fees are paid is retained by the plaintiff, and not paid to the plaintiff's attorney.* [MCL 600.6013 (emphasis added).]

"For the purpose of the judgment interest statute, a money judgment is one that orders the payment of a sum of money, as distinguished from an order directing an act to be done or property to be restored or transferred." *In re Forfeiture of $176,598*, 465 Mich 382, 386; 633 NW2d 367 (2001); see also *Schellenberg v Rochester, Michigan, Lodge No 2225, BPOE*, 228 Mich App 20, 51; 577 NW2d 163 (1998); *Marina Bay Condos, Inc v Schlegel*, 167 Mich App 602, 609; 423 NW2d 284 (1988). A civil action is defined as "'[a]n action brought to enforce, redress, or protect a private or civil right; a noncriminal litigation.'" *Wilcoxon v Wayne Co Neighborhood Legal Services*, 252 Mich App 549, 554; 652 NW2d 851 (2002).

In *In re Forfeiture*, the Court indicated that a party who prevails below has not obtained a money judgment in a "civil action" if that party has not filed a complaint in the proceeding:

> [T]he language of § 6013 itself indicates that the proceeding here does not constitute a "civil action" for the purpose of that rule. *Subsections (2) through (6) suggest that a complaint must be filed with the court by the person who has recovered the money judgment.* Each subsection begins with the phrase, "for complaints filed," or contains other language referencing the filing of a "complaint." *Wilson did not file any such complaint in this proceeding. Therefore, rather than being the prevailing claimant in a civil action, Wilson was merely the owner of property that the prosecutor unsuccessfully sought to seize in a forfeiture action initiated by the latter.* The trial court's order was not an adjudication of an action for money damages, but rather one for the delivery of property that had been the subject of a forfeiture action.
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> In other contexts, the case law has denied interest under § 6013 in proceedings that, like drug forfeitures, are not typical civil actions preceding an award of a money judgment. See, e.g., *Reigle v Reigle*, 189 Mich App 386, 392-393; 474 NW2d 297 (1991) (the statute does not apply to money awards in divorce judgments); *Oliver v State Police*, 132 Mich App 558, 572-577; 349 NW2d 211 (1984) (no statutory interest on an award of back pay in a circuit court review of an employee discharge under civil service laws); *In re Cole Estate*, 120 Mich App 539, 548-551; 328 NW2d 76 (1982) (an order awarding a forced share in an estate is not a "money judgment recovered in a civil action" entitling a

spouse to an award of judgment interest). [*In re Forfeiture*, *supra* at 387-388 (emphasis added).][4]

The Court determined that the award to the defendant in the forfeiture action did not constitute a "money judgment recovered in a civil action," and that prejudgment interest was therefore not payable. *Id.* at 383.

Here, the trial court ordered that Nartron pay the sum of $2,442,440.97 in costs and sanctions pursuant to MCR 2.313(B)(2). Although the award of costs and sanctions could be classified as a money judgment, because it ordered Nartron to pay a sum of money to GM, the plain language of the statute precisely states that interest is allowed "on a money judgment recovered in a civil action." The Supreme Court has indicated that interest has been denied in proceedings that are not typical civil actions preceding an award of a money judgment. GM did not recover the costs and sanctions in a typical civil action preceding an award of a money judgment, as the order of judgment flowed from Nartron's discovery violations and GM did not file any complaints in the proceeding. *In re Forfeiture*, *supra*. [5]

Additional statutory language is consistent with the principles established in *In re Forfeiture*. Specifically, the statute states that "Interest under this subsection is calculated on the entire amount of the money judgment, *including attorney fees and other costs*. The amount of interest attributable *to that part of the money judgment from which attorney fees are paid* is retained by the plaintiff, and not paid to the plaintiff's attorney." MCL 600.6013(8) (emphasis added). The language of the statute indicates that a money judgment will always be comprised of a sum awarded to the prevailing party, and may *in addition* contain an award of costs and attorney fees. Finally, since the order only returns money that was properly paid to attorneys, the purpose of prejudgment interest (i.e., to compensate the prevailing party for the delay in recovering money damages and for expenses incurred in bringing an action for money damages)

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[4] In 1993, MCL 600.6013 was amended, specifically providing that prejudgment interest shall be calculated on the entire amount of the money judgment, including attorney costs and fees. 1993 PA 78. Prior to the 1993 amendment, "there was no specific provision indicating that interest could be calculated on an award of attorney fees and costs," *Ayar v Foodland Distributors*, 263 Mich App 105, 109; 687 NW2d 365 (2004), and panels of this Court were divided on the issue of whether it was proper to grant prejudgment interest on the portion of a money judgment including attorney fees. See *Giannetti Bros Constr Co v Pontiac*, 175 Mich App 442, 448-449; 438 NW2d 313 (1989); *Harvey v Gerber*, 153 Mich App 528, 530; 396 NW2d 470 (1986); *City of Warren v Dannis*, 136 Mich App 651, 662-663; 357 NW2d 731 (1984), for cases holding that prejudgment interest is not recoverable on an award of attorney fees. See also *Pinto v Buckeye Union Ins Co*, 193 Mich App 304, 312; 484 NW2d 9 (1992); *Wayne-Oakland Bank v Brown Valley Farms, Inc*, 170 Mich App 16, 22-23; 428 NW2d 13 (1988), for cases holding that prejudgment interest may be granted on awards of attorney fees and costs.

[5] Contrary to GM's assertion that prejudgment interest on attorney fees has been awarded as a sanction has been granted in federal proceedings, citing *Wm T Thompson Co v Gen Nutrition Corp, Inc*, 593 F Supp 1443 (CD Cal, 1984), we find this case unpersuasive because there was no analysis provided in that case regarding this specific issue.

is not at issue in this case. See *In re Forfeiture*, *supra*. Therefore, in accordance with the statutory language and *In re Forfeiture*, we conclude that the trial court erred in granting prejudgment interest on the award consisting solely of costs and sanctions.

We affirm the trial court's order awarding GM attorney fees and costs as sanctions, and reverse the trial court's award of prejudgment interest.

/s/ Christopher M. Murray
/s/ David H. Sawyer
/s/ Michael R. Smolenski