

United States Court of Appeals for the 2nd Circuit
United States Court of Appeals for the 3rd Circuit
United States Court of Appeals for the 4th Circuit
United States Court of Appeals for the 5th Circuit
United States Court of Appeals for the 6th Circuit
United States Court of Appeals for the 7th Circuit
United States Court of Appeals for the 8th Circuit
United States Court of Appeals for the 9th Circuit
United States Court of Appeals for the 10th Circuit
United States Court of Appeals for the 11th Circuit
United States Court of Appeals for the District of Columbia
United State District Court for the District of Colorado
United State District Court for the District of Columbia
United State District Court for the Central District of Illinois
United State District Court for the Northern District of Illinois
United State District Court for the Southern District of Illinois
United State District Court for the District of North Dakota
United State District Court for the Eastern District of Michigan
United State District Court for the District of New Jersey
Washington State Supreme Court
United State District Court for the Eastern District of Washington
United State District Court for the Western District of Washington
United State District Court for the Eastern District of Wisconsin
United State District Court for the Western District of Wisconsin

Since 1981, I have represented plaintiffs in Employee Retirement Income Security Act of 1974 (“ERISA”) litigation and public benefit litigation in numerous jurisdictions across the country, including the Middle District of Florida and other district courts in the Eleventh Circuit.

3. Prior to joining Keller Rohrback, I was an Assistant United States Attorney for the District of Columbia, an associate at the Washington D.C. office of Arnold & Porter, and a

law clerk to the Honorable Jerome Farris, United States Court of Appeals for the Ninth Circuit. During my time in private practice my case load has included numerous ERISA and public benefit litigation cases. Since I became managing partner of Keller Rohrback in 1981, as head of the Complex Litigation Group, I have overseen all our ERISA and employee benefit cases throughout the United States.

4. I have lectured and written on complex litigation, ERISA, and employee benefit cases at law schools and under the auspices of various organizations such as the American Bar Association, the Canadian Institute Advanced Forum on Pension Law, Governance and Solvency, ERISA Litigation & Regulatory Compliance Congress, the Bolch Judicial Institute at Duke Law School, and the American Conference Institute's National Forum on ERISA Litigation.

5. During the past 30 years my private practice case load has included numerous ERISA and public benefit litigation cases. I have been appointed class counsel for litigation and/or settlement purposes in numerous ERISA cases, examples of which are set forth below:

- *In re Enron Corp. ERISA Litig.*, MDL No. 02-1446 (S.D. Tex.);
- *In re WorldCom, Inc. ERISA Litig.*, No. 02-4816 (S.D.N.Y.);
- *In re AIG ERISA Litig.*, No. 04-09387 (S.D.N.Y.) and *In re AIG II ERISA Litig.*, No. 08-05722 (S.D.N.Y.);
- *In re Merrill Lynch & Co., Inc. Securities, Derivative & ERISA Litig.*, No. 07-10268 (S.D.N.Y.);
- *In re State Street Bank and Trust Co. ERISA Litig.*, No. 07-08488 (S.D.N.Y.);

- *Braden v. Wal-Mart Stores, Inc.*, No. 08-3109 (W.D. Mo.);
- *Madoff Direct & Feeder Fund Litig.*, No. 09-8278 (S.D.N.Y.);
- *In re Express Scripts / Anthem ERISA Litig.*, No. 16-3399 (S.D.N.Y.); and,
- *In re EpiPen ERISA Litigation*, No. 17-1884 (D. Minn.).

6. As a result of practicing in the employee benefits field almost continuously since 1990, I am familiar with many other lawyers who practice in the field. I am very familiar with the plaintiff-side bar with experience and expertise in litigating ERISA class actions.

7. My current standard billing rate for any employee benefit related matter is \$1,060.00 per hour. Based on my experience and knowledge of billing rates, I consider that to be a reasonable rate for attorneys with my years of experience in employee benefit litigation. I charge my current rate of \$1,060.00 per hour for clients who are billed on an hourly rate basis or by agreement in contingency cases. Hourly rates for those who work in my firm's Complex Litigation Group, which is responsible for the firm's ERISA practice, range from \$475 to \$1,060 for partners, from \$385 to \$660 for associates, and from \$260 to \$365 for paralegals. These are the hourly billing rates that we charge across the country regardless of the location.

8. As managing partner, I am responsible for conducting an annual survey of national billing rates and setting billing rates for Keller Rohrback. As appointed counsel in litigation and/or settlement in ERISA cases, I have firsthand knowledge of current national ERISA billing rates charged by firms practicing in this area. These rates are necessary because of the complicated nature of employee benefit litigation and ERISA. ERISA class actions usually require extensive research even for experienced attorneys, entail difficult discovery, and take many years to resolve. Generally, the defendants, as here, are represented by major law firms.

Because of these factors, attorneys must charge substantial fees. Even at these rates these cases, given their contingent nature, do not produce windfall profits for the attorneys who will handle them.

10. As more fully set forth below, I am familiar with the experience and abilities of the attorneys at Feinberg, Jackson, Worthman & Wasow LLP, Co-Lead Counsel for the Class herein, having worked with one or the other of them on other ERISA cases. The attorneys at Feinberg, Jackson, Worthman & Wasow LLP are highly skilled and experienced in ERISA matters and are among the relatively few attorneys nationwide who will represent plaintiffs in complex and difficult class actions.

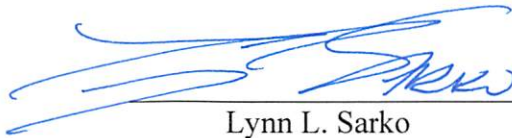
11. I am also familiar with R. Joseph Barton whom I have known for more since he was an associate and later a partner at Cohen Milstein. He has been co-lead counsel with my firm on other ERISA matters, including litigation involving the Tharaldson ESOP. Based on my experience, he is a highly skilled and experienced in ERISA matters and is among the few attorneys nationwide who will regularly handle affirmative suits concerning fiduciary breaches including ESOP litigation.

13. There are only a few law firms that have regularly represented plaintiffs in private company ESOP cases: Feinberg, Jackson, Worthman & Wasow LLP; Block & Leviton LLP; Cohen Milstein Sellers & Toll PLLC; Bailey & Glasser; and Keller Rohrback L.L.P. Thus, two of the five firms with experience and expertise in complex Employee Stock Ownership Plan (ESOP) litigation represent Plaintiff in this action. Mr. Feinberg and Mr. Barton have achieved excellent results for plaintiffs in a number of ESOP class actions.

14. I understand that the hourly rates requested by Plaintiff are as follows: For Feinberg Jackson, Mr. Feinberg (Partner) - \$975 (1988 law school graduate), another partner, Nina Wasow (\$850 for 2005 law school graduate), associate attorney, Andrea Obando - \$500 (2016 law school graduate), and paralegals - \$265 (college graduates). For Block & Leviton, Mr. Barton (Partner) - \$900 (2000 law school graduate), associate attorney - \$600 (2015 law school graduate), and for paralegals (college graduate) \$250 - \$265. Those rates are consistent with the rates charged by my firm and the national market for ERISA class action attorneys.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on December 13, 2021 in Denver, CO.



Lynn L. Sarko