

EXHIBIT 2

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN**

Jamie Todd, et al.,	)	
	)	
<i>Plaintiffs,</i>	)	
	)	
v.	)	Case No.: 3:24-cv-615-wmc
	)	
Ashley Furniture Industries, LLC, et al.,	)	
	)	
<i>Defendants.</i>	)	

DECLARATION OF D.G. PANTAZIS, JR.

My name is D.G. Pantazis, Jr. and I declare under penalty of perjury that the following is true and correct and based on my personal knowledge.

1. I am over the age of nineteen years old.
2. I am a member of the law firm Wiggins, Childs, Pantazis, Fisher, and Goldfarb (“Wiggins Childs”). I was admitted to practice in the State of Alabama in 2010. I have litigated cases in state and federal courts in Alabama, Georgia, Tennessee, Florida, New York, New Jersey, California, Illinois, Louisiana, Pennsylvania, Ohio, Kentucky, New Mexico, Arizona, and Washington D.C. I have practiced law with the Wiggins Childs firm since 2010 and have been a member/partner since 2017. I oversee and supervise other attorneys and serve in various leadership roles both at my firm, and in the local and state bar.
3. Since 2010, I have been engaged in a complex litigation practice throughout the United States. The vast majority of my practice involves class action, collective action, and MDL litigation. I have litigated consumer, environmental, regulatory, contractual, pharmaceutical, and product liability cases in state and federal courts on a routine basis. I also represent victims of terror in obtaining and collecting on judgments against various bad actors.

4. I have been appointed class counsel, lead counsel, and/or co-lead counsel in a large number of class and collective cases, as well as complex and multi-Plaintiff individual cases.

5. I am knowledgeable as to the amount and type of work necessary to prosecute individual and class cases on behalf of Plaintiffs and the special expertise demanded by such work in order to be successful.

6. My firm, Wiggins Childs, is a major Plaintiffs' litigation firm with offices in Birmingham, AL, DeLand, FL, and Washington D.C. The firm has been recognized by U.S. News and World Reports as a first tier "Best Law Firm" and as "Best Lawyers in America". I have attached a firm resume to my declaration as **Attachment A**.

7. Brian Clark and Eric Sheffer are lawyers from my firm that also provided significant work in this litigation and were appointed Class Counsel in the Court's Preliminary Approval Order.

8. Brian Clark is a member of Wiggins, Childs, Pantazis, Fisher & Goldfarb, LLC ("Wiggins Childs") and has practiced there since 1994. He was admitted to the bar in Alabama in 1991 and licensed in the United States District Court for the Northern, Middle, and Southern Districts of Alabama, as well as the United States Court of Appeals for the 11th Circuit, and the United States Supreme Court. A significant portion of his practice at the Wiggins Childs firm has been devoted to complex litigation, including class actions and collective actions. He has litigated cases in the MDL setting, and all manner of cases representing consumers and plaintiffs in a class or collective action setting, including class claims under the various states' Deceptive Trade Practices Acts, as is the case here.

9. Eric Sheffer has practiced at Wiggins Childs since 2018 and is currently an associate. He was admitted to the Alabama bar in 2018. He is licensed in the Northern, Middle,

and Southern Districts of Alabama. His practice includes civil rights, business litigation, employment litigation, product defects, wage and hour, and various complex litigation matters. Eric has extensive knowledge of electronically stored information (“ESI”) and data systems in class actions, as well as trial technology presentation. He has litigated cases in Federal Courts throughout the country and has experience litigating Deceptive Trade Practices Act lawsuits, such as this one.

10. Tammy Todd is my legal assistant, and she also performed significant work on this litigation. She has been a legal assistant since 1981 and has worked at Wiggins Childs since 1994. For most of her career, she has been assigned to work on major complex litigation cases throughout the United States, including, but not limited to class action, collective action, and MDL litigation. She has served as the discovery coordinator in a major MDL action and has served as the legal assistant responsible for preparing and submitting monthly time reports for our Firm's litigation team in major MDL and class cases. She also serves as the sole legal assistant to the consortium of attorneys who represent victims of terror in obtaining and collecting on judgments against various bad actors.

11. In total, my firm spent 1,854.15 hours litigating this case out of the 6,051.79 total hours in Class Counsel lodestar, exclusive of work performed after filing for preliminary approval. I have presented a breakdown of the hours spent by timekeeper and category as **Attachment B** to my declaration.

12. The following is a detailed explanation of the number of hours spent on each aspect of this case by Class Counsel:

- a. Intake, Review and Initial Case Strategy (47.4 hours): To begin, Class Counsel spent significant time working with clients nationwide to evaluate the claims and understand the breadth of the issues at hand. This category reflects the earliest work on the case.

This work includes contact and communication with clients, correspondence among counsel, evaluation of the claims with consultants, and development of case strategy prior to filing suit. This category does not include mediation and document drafting.

- b. Pleadings and Complaint Drafting (174.7 hours): Class Counsel drafted and revised original and amended complaints, added additional plaintiffs, updated factual findings, coordinated edits among co-counsel, and prepared accompanying motions for filing with the Court, including but not limited to responses to motions to dismiss, motions to compel, and their own motion for preliminary approval. This category also includes preliminary drafts of the class certification briefings that were not ultimately filed.
- c. Legal Research (141.2 hours): Class Counsel researched applicable law and the science underlying Plaintiffs' core factual allegations, including the presence and behavior of fiberglass in the mattresses at issue. This research informed the drafting of the complaint (and subsequent amendment), discovery efforts, mediation strategies, class certification presentation, expert report creation, and supported the legal and factual theories advanced throughout the litigation.
- d. Discovery, ESI, and Document Review (513.65 hours): This category encompasses the collection, review, and organization of electronically stored information and client documents. It includes the intake files for new clients, mattress purchase and damages documentation, medical records, and accompanying media for all clients. It also includes the maintenance and review of Defendants' records, including financial modeling, spreadsheets, textile manufacturing data, sales data, and labeling and marketing information. This work greatly guided the overall strategy of the case, as well as the ultimate evaluation of the lawsuit's merits.
- e. Discovery, Responses, and Production (477.23 hours): Class Counsel prepared, revised, and finalized responses for almost all of the named Plaintiffs. This work also included coordinating document production, travel nationwide to procure documents and mattress samples, and work with IT and other experts to make sure the production was performed properly and produced in an organized manner.
- f. Class Representative Research and Vetting (259.8 hours): This category reflects the work performed to identify, vet, and organize information related to class representatives who could best provide representation for each state subclass. This was a nationwide review effort involving interviews, document collection, and analysis of

corresponding state consumer protection laws. It included the maintenance of master contact and mattress make/model spreadsheets, review of documentation and preparation of materials to support each client's claims.

- g. Expert Witness Coordination (647.7 hours): Class Counsel worked with retained experts to manage document production for expert review, organize materials for review, prepare disclosures, and model case presentation strategies. This category also includes sample testing, protocol development, and class certification analysis. It also included ultimate case evaluation that was crucial to developing and analyzing the merits of the case.
- h. Expert Report Review and Drafting (241.1 hours): This category reflects the substantive review, discussions, and finalization of five expert reports and their supporting exhibits and appendices. It was crucial that Class Counsel and their experts were aligned in making their expert disclosures and reports in an effort to prepare for Class Certification and ultimately Summary Judgment and trial.
- i. Mediation Preparation (139.7 hours): Class Counsel prepared for mediation by drafting and revising multiple pre-mediation statements, compiling and presenting supporting exhibits, and organizing materials and case documents to support demands for class wide resolution.
- j. Mediation (316.1 hours): This category covers the mediation proceedings themselves, travel and appearances at the mediation session, follow-up conferences with the mediator and opposing counsel, negotiation and development of term sheets, and related presentations and filings with the Court memorializing the parties' agreement in principle.
- k. Settlement Negotiation and Agreement (300.93 hours): Class Counsel drafted and redlined the settlement agreement and its exhibits, coordinated presentation and materials with the settlement administrator, prepared the motion for preliminary approval along with supporting documents and declarations, and obtained signatures from all class representatives. This category only captures time spent prior to Class Counsel's motion for preliminary approval.
- l. Depositions (298.6 hours): This category reflects preparation for and coordination of party and class representative depositions, and expert depositions. This includes the scheduling through the court reporting service, preparing deposition and deposition-preparation

schedules, coordinating attorney coverage for each deposition, compiling document and reviewing with the clients, and meetings with each client to prepare for their depositions.

- m. Court Filings and Procedural motions (502.8 hours): Class Counsel and their staff prepared, finalized, and e-filed numerous procedural submissions with the Court, including motions for pro hac vice, joint motions to continue briefing and case schedule, responses to Defendants' motions and motions to amend the complaint. This work was in addition to the Pleadings and Complaint drafting, and the legal research previously identified.
- n. Client Communication (140.7 hours): This category reflects additional direct communication with the Plaintiff and class members not previously identified. It includes status updates, letters, responses to individual client inquiries, settlement and case development discussions, and correspondence regarding availability and mattress testing.
- o. Internal Team Meetings, Calls, and Case Development (1,409.58 hours): This category reflects the substantial coordination required across three law firms to prosecute a nationwide consumer litigation affecting over 6 million people. Over the life of the litigation, this work included internal strategy conferences, case status calls, day-to-day communication necessary to move the case forward, and routine discussions regarding strategy, settlement, motions, discovery, clients, legal research, case value, experts, and firm by firm delegation and coordination.
- p. Opposing Counsel Communication (185.8 hours): This category covers direct correspondence and conferences with defense counsel, including negotiation of scheduling matters, discussing of redlines, and negotiation and resolution of discovery and production disputes without Court intervention where possible.
- q. Travel (67.8 hours): This category reflects travel time by attorneys and staff that was associated with the litigation, including travel to and from mediation, travel undertaken to meet with class representatives and experts and home visits and document collection work.
- r. Administrative (187.0 hours): This category encompasses basic case administration work that does not fall neatly within the more substantive categories above. It includes docket monitoring, file organization, invoice process, and maintenance of internal tracking

spreadsheets to manage case workflow, case documents, and client information.

13. Class Counsel incurred \$139,073.82 in costs in their prosecution of this case. Class Counsel spent this money with no promise of repayment, and solely in an effort to prepare the case for class certification, summary judgment, and ultimately trial. The expenses incurred were reasonable and necessary to prosecute and resolve the nationwide class action lawsuit. The list of itemized expenses is attached hereto as **Attachment C**.

14. Class Counsel is still accruing additional costs and lodestar; Class Counsel estimates they will incur over \$46,000 in additional expenses and that they have spent an additional 500 hours working on the case to date.

15. Were my firm to bill a client hourly for the type of work performed in this case, our billing structure would be as follows: Senior Partners (15+ years) at \$1,200/hour, Junior Partners (8-14 years) at \$1,000/hour, Senior Associates (4-7 years) at \$800/hour, Junior Associates (1-3 years) at \$600/hour, and Paralegals at \$250/hour.

16. Realistically, our clients can only afford contingency fee contracts to pursue their claims, so my firm typically requires a 33% to 50% contingency contract to pursue complex litigation class actions. This is similar to what was done with our clients in this case.

17. Class Counsel in this case has included hourly rates of \$925/hr for partners, \$450/hr for associates, and \$150/hr for paralegals to create the lodestar.

18. These rates are similar to the rates recently awarded lead counsel in this case from our firm in a similar, complex antitrust matter pending in the Northern District of Alabama. *See In Re: Blue Cross Blue Shield Antitrust Litigation* (MDL No.: 2406). These rates are consistent with local rates afforded in this district and beyond in the Seventh Circuit. However, the blended and effective hourly rates are much lower than that included in the lodestar.

19. I have reviewed all contemporaneously kept billing records as well as the accrued costs and submit these amounts to be reasonable given the nature and complexity of the work as well as its importance to the clients, the class, and the outcome of this case.

20. Class Counsel's total lodestar is \$4,254,086.75. This lodestar and the hourly rates are consistent with other litigation in this District and Circuit as outlined in our brief.

21. The Settlement provides real value and relief to the Class in the allocated vouchers. The litigation also changed the business practices of the Defendants in that they no longer sell mattresses with fiberglass fire barriers and have added disclaimers to labels and their website regarding the potential effects of fiberglass in mattresses.

22. The work performed by Class Counsel was reasonable and necessary to reach this result and without the time and effort spent by Class Counsel, to the exclusion of other valuable work, the Class would not have reached this fair, reasonable, and adequate Settlement.

23. Thus, Class Counsel's request for fees and expenses is reasonable.

24. Class Counsel has provided detailed descriptions of the lodestar and expenses in this case and offered to submit itemized time entries to the Court *in camera* to preserve privileged work-product and communications. It should be noted that Class Counsel originally presented the lodestar as over \$4.1 million; however, after accumulating all three firm's time entries and some trailing time from the presentation of the preliminary approval documentation, the lodestar surpasses \$4.2 million.

25. This was a complex and difficult nationwide class action that required multiple firms, lawyers, and staff to litigate. In addition to typical discovery processes of a case this large and complex, I, along with other Class Counsel, evaluated claims on behalf of over 4,000 clients,

prepared five (5) lengthy expert reports, and included over 40 Named Plaintiffs to properly represent each state consumer class.

26. The Class Representatives have expended significant time, energy, and resources in the prosecution of this case. Both long serving and more recently added plaintiffs provided personal records and testimony related to healthcare and also participated in inspections of their homes and mattresses; they reviewed pleadings, participated in case analysis, answered discovery and produced documents, prepared for depositions, and reviewed and approved the Settlement Agreement. Without their efforts, the Class would receive nothing. Their sacrifice and effort warrant the requested incentive awards.

27. Based on the foregoing, Class Counsel seeks combined fees and expenses from the Settlement Fund in the total amount of \$3,000,000.00 and for the entry of Case Contribution awards to each of the Class Representatives as delineated in the application to the Court.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on this 18th day of August, 2026.

/s/ D. G. Pantazis, Jr.
D. G. Pantazis, Jr.

ATTACHMENT A

WIGGINS CHILDS PANTAZIS FISHER AND GOLDFARB

Wiggins Childs Pantazis Fisher & Goldfarb (“Wiggins Childs”), is a major litigation firm with a nationwide practice and offices in Alabama, Florida, and Washington D.C. Since its formation in 1985, the firm has litigated groundbreaking and important cases. The firm emphasizes complex litigation of all types, including employment discrimination, wage and hour, consumer fraud, environmental, securities, anti-trust, contract, commercial, product liability, personal injury, civil rights, trade secret, business tort, ERISA, and healthcare. Wiggins Childs has recovered billions of dollars for their clients across the world.

NOTEWORTHY CASES

- *In re Blue Cross Blue Shield Antitrust Litigation* (N. D. AL, MDL No. 2406), Wiggins Childs attorneys are currently served as members of Provider Plaintiffs’ Steering Committee representing physicians in the multidistrict litigation against numerous Blue Cross entities. The class action was settled for over 2.8 billion dollars in relief and finalized in 2026.
- *Iannone, et al., v. AutoZone, Inc., et al.*, Case No. 2:19-cv-02779-MSN-tmp (W.D. TN.): D.G. Pantazis of Wiggins Childs appointed Class Counsel in class action settlement with Defendant Northern Trust in regard to management of employee 401(k) under ERISA. Settlement created a \$2.5 million fund and was issued final approval in 2025.
- *Ferguson v. BBVA Compass Bancshares, Inc.*, (N.D. Ala., Case No. 2:19-cv-01135-MHH). D.G. Pantazis, Jr., of Wiggins Childs was appointed Class Counsel and reached a class-wide settlement in an ERISA Class Action

providing over 6 million dollars in relief. Settlement received final approval in 2024.

- *Forward Momentum, LLC v. Team Health, Inc.*, 2022 U.S. Dist. LEXIS 158923. D.G. Pantazis, Jr. of Wiggins Childs was appointed Class Counsel and reached a class-wide settlement on behalf of emergency department physicians nationwide providing over 15 million dollars in relief.
- *King v. West Morgan-East Lawrence Water and Sewer Authority, et al.* (N.D. Ala., Case No. 5:17-cv-1833). D.G. Pantazis, Jr. of Wiggins Childs served as lead counsel in a mass action involving environmental exposures. The case was resolved satisfactorily.
- *County of Multnomah v. Mortgage Electronic Registration Systems, et al.* (D. Or. 2015). Wiggins Childs was lead counsel and represented the County of Multnomah in a case against all major banks across the country. The case was resolved satisfactorily.
- *Bouaphakeo, et al. v. Tyson Foods, Inc.* (U. S. Supreme Court No. 14-1146; 765 F.3d 791; 2014 U.S. App. LEXIS 16283; 164 Lab. Cas. (CCH) P36259, 23 Wage & Hour Cas. 2d (BNA) 330 (8th Cir. Iowa 2014)). Wiggins Childs represents employees at Tyson's meat-processing facility in Storm Lake, Iowa and sued Tyson for not paying wages due under the Fair Labor Standards Act and the Iowa Wage Payment Collection Law. Wiggins Childs was lead counsel at the trial, a jury returned a verdict for Plaintiffs/Employees, and Tyson appealed. The case was recently argued before the United States Supreme Court.

- *Morgan, et al. v. Family Dollar Stores* (551 F. 3d 1233; N.D. Ala. 2001). Wage & hour case wherein the Eleventh Circuit affirmed a \$35 million award for store managers against Family Dollar Stores. Wiggins Childs was lead counsel for Plaintiffs, both in the trial and on appeal.
- *Ledbetter v. Goodyear Tire & Rubber* (Supreme Court No. 05-1074; 550 U.S. 618 2007; N.D. Ala. 1999; rev'd, 421 F. 3d 1169 (11th Cir. 2005), *cert* granted, 548 U.S.____2006), the Firm was lead counsel in the Trial and before the U.S. Supreme Court; the case was eventually foundation for the first bill signed by President Obama extending the statute of limitation rights and naming the bill the *Ledbetter Act*.
- *Charlie Almon, et al. v. McWane, Inc., et al.* (Civil Action No.: CV-04-1112, Circuit Court of Calhoun County, Alabama): Over the last 20 years, McWane, Inc. a/k/a and d/b/a Union Foundry and M&H Valve Company deposited contaminated soil and released contaminants in the air and water that affected approximately 14,00 individual properties and health. The property case was settled on a class-wide basis on November 17, 2009, with the total benefit to the class in excess of \$200 million. The personal injury cases were dismissed and pursued individually.
- *In Re: American General Life and Accident Insurance Company - Industrial Life Insurance Litigation* (Dist. of SC, Columbia Div., 2001), In 2002, Wiggins Childs attorneys were named to Plaintiffs' Steering Committee representing a class of individuals, who were sold an insurance policy wherein they were charged a higher premium based on race. This case has been settled.

- *In re Riddell Concussion Reduction Litigation* (U.S. District Ct., District of NJ, Case No. 13-7585), in 2014, Wiggins Childs attorneys were appointed Co-Lead Class Counsel to act on behalf of Plaintiffs and the putative Class against Riddell for its false and deceptive advertising of its Revolution football helmets. The case has been settled.
- *Rick Love, M.D., et al. v. Blue Cross and Blue Shield Association, et al.* (SD. Fla., 03-21296-CIV), Wiggins Childs attorneys served as members of Plaintiffs' Steering Committee representing physicians, physician groups and physician organizations against Blue Cross and Blue Shield Association and numerous Blues Parties in federal court in Miami, Florida. Plaintiffs' lawyers negotiated settlement that provided over one billion dollars in value to the class.
- *In Re: Terrorist Attacks on September 11, 2001* (S.D. NY 2003). Wiggins Childs attorneys are Lead Counsel in the *Havlish* and *Hoglan* cases with claims against Iran. Wiggins Childs attorneys serve on the Plaintiffs' General Steering Committee representing families of those individuals who were killed during the terrorist attacks on September 11, 2001. To date, the *Havlish* and *Hoglan* Plaintiffs have been awarded judgments totaling over \$10.2 billion.
- *In Re: 650 Fifth Avenue and Related Properties* (S.D. NY 2008). Wiggins Childs serves as Lead Counsel for the *Havlish* Judgment Creditors and moved to seize Iranian assets, including property located at 650 Fifth Avenue, New York, New York, owned by the Alavi Foundation and Assa Corp. and Assa Co. Ltd.
- *In re Managed Care Litigation* (S.D. Fla. MDL-2000), Wiggins Childs attorneys served as members of Plaintiffs' Steering Committee representing 600,000

physicians in the multidistrict litigation against HMOs in federal court in Miami.

The plaintiffs' lawyers negotiated settlement from five of the defendants that provided over one billion dollars in value to the class.

- *Isaiah Evans, et al. v. U.S. Pipe & Foundry Company, LLC, et al.* (Civil Action No.: 1:05-cv-01017-KOB, United States District Court for the Northern District of Alabama, Eastern Division). *Evans* is a class action against U.S. Pipe & Foundry Company, LLC, United Defense LP, FMC Corporation, MW Custom Papers, LLC, and Phelps Dodge Industries, Inc. This case only involved property and was settled on a class-wide basis on October 26, 2010.
- *Mount Canaan Full Gospel Church, Inc. v. Kerr-McGee Corporation; Allied Energy Corporation; Colonial Pipeline Company; Anadarko Petroleum Corporation, et al.* (Civil Action No.: CV-06-2515, Circuit Court of Jefferson County, Alabama). Wiggins Childs represented a large African-American church and school whose property abuts the Kerr-McGee distribution center. Over the years, Kerr-McGee and others had allowed gasoline spills to penetrate the soil on its property and thereby creating a large petroleum plume under the church's property and causing the church property to be unusable and shutting down the school. The case has been settled.
- *In Re: Pharmacy Benefit Managers AntiTrust Litigation* (E.D. PA 2006), In 2007, Wiggins Childs attorneys were named to Plaintiffs' Steering Committee representing a class asserting antitrust conspiracies against three (3) National PBMs.

- *Lee v. Allstate Life Insurance* (Circuit Court of Kane County, IL, 2003). Wiggins Childs was lead counsel in this National Class Action, which settled wherein over \$100 million in benefit was distributed to the class of policy holders.
- *Lafleur v. Dollar Tree Stores, Inc.* (Case No. 2:12-cv-363 (E.D. Va.)). Wiggins Childs was lead counsel in this nationwide Fair Labor Standards collective action. The Court approved a \$1.6 million dollar settlement.
- *Ohio Petroleum Underground Storage Tank Release Compensation Board (“PUSTRCB”) v. Ashland LLC* (Court of Common Pleas, Franklin County, Ohio, Case No. 17 CV 002520). Wiggins Childs represents Plaintiffs in its pending claims against Ashland.
- *State of Arizona, through the Director of its Department of Environmental Quality (“the State”) v. Chevron U.S.A., Inc., et al.* Wiggins Childs represented the State and a settlement was reached prior to litigation in the amount of \$14 million.
- *State of Arizona, through the Director of its Department of Environmental Quality (“the State”) v. Exxon Mobil Corporation, et al.* Wiggins Childs represented the State and a settlement was reached prior to litigation in the amount of \$11.5 million.
- *State of Colorado, Department of Labor, Employment, Division of Oil and Public Safety, and Colorado Underground Petroleum Storage Tank Fund (“State Entities”) v. Chevron U.S.A., Inc., et al.* Wiggins Childs represented the State Entities and a settlement was reached prior to litigation in the amount of \$11 million.

- *State of Colorado, Department of Labor, Employment, Division of Oil and Public Safety, and Colorado Underground Petroleum Storage Tank Fund (“State Entities”) v. ConocoPhillips Company.* Wiggins Childs represented the State Entities and a settlement was reached prior to trial in the amount of \$16 million.
- *State of Colorado, Department of Labor, Employment, Division of Oil and Public Safety, and Colorado Underground Petroleum Storage Tank Fund (“State Entities”) v. Exxon Mobil Corporation, et al.* Wiggins Childs represented the State Entities and a settlement was reached in the amount of \$8 million.
- *State of Colorado, Department of Labor, Employment, Division of Oil and Public Safety, and Colorado Underground Petroleum Storage Tank Fund (“State Entities”) v. Valero Energy Corporation, et al..* Wiggins Childs represented the State Entities and a settlement was reached prior to trial in the amount of \$3.85 million.
- *State of Florida, et al. (“the State”) v. Exxon Mobil Corporation, et al.* Wiggins Childs represented the State and a settlement was reached prior to litigation in the amount of \$15 million.
- *State of New Hampshire (“the State”) v. Shell Oil Co., et al.* Wiggins Childs represented the State and a settlement was reached prior to trial in the amount of \$385,000.00.

- *State of New Hampshire (“the State”) v. Sunoco (R&M), LLC f/k/a Sunoco, Inc., et al.* Wiggins Childs represented the State and a settlement was reached prior to trial in the amount of \$725,000.00.
- *Ohio Petroleum Underground Storage Tank Release Compensation Board (“PUSTRCB”) v. Chevron U.S.A., Inc., et al.* Wiggins Childs represented PUSTRCB and a settlement was reached prior to litigation in the amount of \$2.9 million.
- *Ohio Petroleum Underground Storage Tank Release Compensation Board (“PUSTRCB”) v. Phillips 66, et al.* Wiggins Childs represented PUSTRCB and a settlement was reached prior to litigation in the amount of \$625,000.00.
- *State of Oklahoma, ex rel. Oklahoma Attorney General Scott Pruitt, et al. (“the State”) v. ConocoPhillips Company.* Wiggins Childs represented the State Entities and a settlement was reached prior to trial in the amount of \$3.77 million.
- *State of Commonwealth of Pennsylvania (the “Commonwealth”) v. Exxon Mobil Corporation, et al.* Wiggins Childs represented the Commonwealth and a settlement was reached prior to litigation in the amount of \$8.5 million.
- *The State of South Carolina, et al. (“the State”) v. ConocoPhillips Company.* Wiggins Childs represented the State and a settlement was reached prior to litigation in the amount of \$1.75 million.
- *The State of South Carolina, et al. (“the State”) v. Energy Transfer Partners, LP, Sunoco LP, et al.* Wiggins Childs represented the State and a settlement was reached prior to trial in the amount of \$300,000.00.

- *South Dakota, et al. (“the State”) v. Chevron Corporation, et al.* Wiggins Childs represented the State and a settlement was reached prior to trial for over \$900,000.
- *State of Utah v. Chevron U.S.A., Inc., et al.* Wiggins Childs represented the State of Utah and a settlement was reached prior to litigation in the amount of \$1.8 million.
- *State of Utah v. ConocoPhillips Company, et al.* Wiggins Childs represented the State of Utah and a settlement was reached prior to litigation in the amount of \$2 million.
- *American Cost Recovery Management LLC v. Chevron Corp., et al.* (Sacramento Superior Court, California). Wiggins Childs represented Plaintiffs against Chevron in a cause of action for damages and penalties on behalf of California under the California False Claims Act. The case was settled for \$1.2 million.
- *American Cost Recovery Management LLC v. BP, plc, et al.* (Sacramento Superior Court, California). Wiggins Childs represented Plaintiffs in a cause of action under the California False Claims Act for damages and civil penalties on behalf of the State of California. The case was settled for \$7.9 million and the withdrawal of pending claims by BP.
- *The People of the State of Illinois, ex rel. American Cost Recovery Management, LLC v. Chevron Corp., et al.* (Circuit Court of Cook County, IL). Wiggins Childs represented Plaintiffs in a case against Chevron and the case was settled for \$3.8 million.

- *The People of the State of Illinois, ex rel. American Cost Recovery Management, LLC v. ConocoPhillips, et al.* (Circuit Court of Cook County, IL). Wiggins Childs represented Plaintiffs in a case against ConocoPhillips and the case was settled for \$1.5 million.
- *The People of the State of Illinois, ex rel. American Cost Recovery Management, LLC v. Sunoco, Inc., et al.* (Circuit Court of Cook County, IL). Wiggins Childs represented Plaintiffs in a case against Sunoco and the case was settled for \$165,000.
- *State of New Mexico ex. rel New Mexico Cost Recovery Management, LLC v. Chevron Corp., et al.* (First Judicial D.C., Santa Fe, NM). Wiggins Childs represented Plaintiffs in a claim against Chevron under the Fraud Against Taxpayers Act. The case was settled for \$5.2 million.
- *State of New Mexico and the New Mexico Environment Department ex. rel New Mexico Cost Recovery Management, LLC v. ExxonMobil Corporation, et al.* (First Judicial D.C., Santa Fe, NM, Case No. D-101-CV-2010-00917). Wiggins Childs represented Plaintiffs in claims against ExxonMobil under the Fraud Against Taxpayers Act. The case was settled for \$1,050,000.00.

ATTACHMENT B

[illegible]

	A	B	C	D
1	Ashley Case — All Timekeepers Hours Summary			
2				
3	WIGGINS CHILDS TIMEKEEPERS			
4	Timekeeper	Firm	Total Hours	
5	D.G. Pantazis Jr.	Wiggins Childs	974.05	
6	Brian M. Clark	Wiggins Childs	173	
7	Eric Sheffer	Wiggins Childs	244	
8	Tammy Todd	Wiggins Childs	463.1	
9	WIGGINS CHILDS Subtotal		1854.15	
10				
11	ELG TIMEKEEPERS			
12	Timekeeper	Firm	Total Hours	
13	Kevin McKie	ELG	474.4	
14	Gary Anderson	ELG	585.5	
15	Daniel Snyder	ELG	1039.8	
16	Jordan Cade	ELG	1065.44	
17	Heather Garrett	ELG	373.9	
18	ELG Subtotal		3539.04	
19				
20	CUETO LAW TIMEKEEPERS			
21	Timekeeper	Firm	Total Hours	
22	Chris Cueto	Cueto Law	91.7	
23	James Radcliffe	Cueto Law	234.65	
24	Lloyd Cueto	Cueto Law	237.85	
25	Maria Wendler	Cueto Law	59.4	
26	Lisa Brueggemann	Cueto Law	35	
27	CUETO LAW Subtotal		658.6	
28	ALL TIMEKEEPERS TOTAL		6051.79	

ATTACHMENT C

	A	B	C	D
1	Date	Name	Memo	Paid Amount
2	3/14/2024	Veritext	Inv No.: AL4531278	\$6,250.00
3	4/12/2024	American Express	Air Fare	\$1,903.60
4	4/12/2024	American Express	Lodging	\$1,322.23
5	7/24/2024	Veritext	Inv No.: AL4531278	\$6,250.00
6	11/7/2024	American Express	filing fee	\$100.00
7	1/10/2025	Wisconsin Western	Daniel Snyder-Attorney Admission	\$249.00
8	1/10/2025	Wisconsin Western	Complaint Filing Fee	\$405.00
9	6/5/2025	John M McGrath	Retainer	\$1,000.00
10	6/30/2025	International Litigation	Consultation Services	\$49.08
11	6/30/2025	International Litigation	Consultation Services	\$3.88
12	6/30/2025	International Litigation	Inv 18418	\$1,570.08
13	7/17/2025	JAMES C. SHUBER	Inv No.: 25.05	\$2,075.00
14	7/17/2025	JAMES C. SHUBER	Inv No.: 25.12	\$1,662.50
15	8/11/2025	International Litigation	Consultation Services	\$2.52
16	8/11/2025	International Litigation	Ashley Furniture	\$2,216.20
17	8/11/2025	International Litigation	Ashley Furniture	\$7,548.70
18	8/21/2025	International Litigation	Ashley Furniture	\$461.20
19	8/21/2025	JAMES C. SHUBER	Inv No.: 25.13	\$1,137.50
20	9/9/2025	Radhakrishna Pa.	Retainer	\$1,500.00
21	9/23/2025	Jeffrey D. Parkhurst	Expert	\$3,000.00
22	10/9/2025	International Litigation	Ashley Furniture	\$11.20
23	10/9/2025	International Litigation	Consultation Services	\$5.04
24	11/13/2025	Jeffrey D. Parkhurst	Expert - Inv No.: 1	\$8,400.00
25	12/19/2025	Quantitative Research	Statistical Services (Nov 2025)	\$2,375.00
26	12/19/2025	Daniel Snyder	Ashley mediation travel reimb	\$1,204.72
27	12/19/2025	John M McGrath	Inv - Nov 25	\$4,800.00
28	12/19/2025	Jeffrey D. Parkhurst	Expert - Inv No.: 2	\$15,225.00
29	12/31/2025	Jordan A. Cade	Embassy Suites	\$912.00
30	1/5/2026	Indoor Environment	Offermann Inv No.: 4875	\$25,585.18
31	1/9/2026	International Litigation	Consultation	\$1,565.30
32	1/9/2026	International Litigation	Consultation Services	\$5.04
33	1/9/2026	International Litigation	Consultation Services	\$5.04

	A	B	C	D
34	1/9/2026	International Litigation	Consultation Services	\$5.30
35	1/9/2026	International Litigation	Consultation Services	\$61.00
36	1/13/2026	International Litigation	Inv No.: 19973	\$646.00
37		Cueto Expenses	Cueto Expenses (pending support)	\$1,187.20
38	1/15/2025	Jeffrey D. Parkhurst	Invoice No. 3 (to be paid)	\$3,150.00
39	1/25/2026	Indoor Environment	Inv. No. 4875-3 (to be paid)	\$3,061.25
40	1/25/2026	Indoor Environment	Inv. No. 4875-1 (to be paid)	\$4,125.00
41	7/11/2025	AP: U.S. District Court	Filing Fee Wisconsin Western District Court/Filing Fee	100.00
42	7/17/2025	AP: U.S. District Court	Filing Fee Wisconsin Western District Court	100.00
43	7/21/2025	AP: U.S. District Court	Filing Fee Wisconsin Western District Court/Filing Fee	100.00
44	7/31/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 7-1-2025 to 7-31-2025	4.95
45	7/31/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 7-1-2025 to 7-31-2025	50.23
46	8/22/2025	AP: D.G. Pantazis	Miscellaneous Expense Reimburse Expenses 8-22-2025 (Te	1,429.98
47	8/31/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 8-1-2025 to 8-31-2025	513.11
48	8/31/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 8-1-2025 to 8-31-2025	73.70
49	9/5/2025	AP: D.G. Pantazis	Overnight Shipping Reimburse Expenses 9-5-2025	393.25
50	9/10/2025	AP: Baldinger Mediation LLC	Mediation Fee Mediation	1,400.00
51	9/15/2025	EXP: 12 @ 0.1	Scans	1.20
52	9/21/2025	AP: D.G. Pantazis	Travel Expense Reimburse Expenses 9-19-2025 to 9-21-202	1,398.56
53	9/21/2025	AP: D.G. Pantazis	Travel Expense Reimburse Expenses 9-19-2025 to 9-21-202	426.22
54	9/21/2025	AP: D.G. Pantazis	Travel Expense Reimburse Expenses 9-19-2025 to 9-21-202	103.26
55	9/21/2025	AP: Loghan Moore	Meal Expense Reimburse Expenses 9-19 to 9-21-2025	239.68
56	9/21/2025	AP: Loghan Moore	Travel Expense Reimburse Expenses 9-19 to 9-21-2025 (Re	89.84
57	9/21/2025	AP: Loghan Moore	Travel Expense Reimburse Expenses 9-19 to 9-21-2025 (Pa	43.50
58	9/21/2025	AP: D.G. Pantazis	Travel Expense Reimburse Expenses 9-19 to 9-21-2025 (Fli	851.99
59	9/21/2025	AP: D.G. Pantazis	Travel Expense Reimburse Expenses 9-19 to 9-21-2025 (Ho	15.00
60	9/23/2025	EXP: 9 @ 0.2	Blowbacks/Prints	1.80
61	9/23/2025	EXP: 1 @ 0.75	Color Photocopies	0.75
62	9/30/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 9-1-2025 to 9-30-2025	2.76
63	9/30/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 9-1-2025 to 9-30-2025	32.46
64	9/30/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 9-1-2025 to 9-30-2025	0.99
65	9/30/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 9-1-2025 to 9-30-2025	1.98
66	9/30/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 9-1-2025 to 9-30-2025	53.45

	A	B	C	D
67	10/13/2025	AP: D.G. Pantazis	Travel Expense Reimburse Expenses 10-13-2025 (Flight)	497.37
68	10/31/2025	AP: RELX, Inc.	Research Expense Lexis Nexis Research 10-1-2025 to 10-3	3.11
69	10/31/2025	AP: RELX, Inc.	Research Expense Lexis Nexis Research 10-1-2025 to 10-3	35.87
70	11/14/2025	AP: D.G. Pantazis	Travel Expense Reimburse Expenses 12-17-2025 (Flight)	484.36
71	11/14/2025	EXP: 1 @ 0.2	Blowbacks/Prints	0.20
72	11/14/2025	EXP: 5 @ 0.75	Color Photocopies	3.75
73	11/30/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 11-1-2025 to 11-30-2025	25.56
74	12/7/2025	EXP: 1 @ 0	Postage	28.12
75	12/18/2025	AP: Baldinger Mediation LLC	Mediation Fee Mediation	2,275.00
76	12/18/2025	AP: D.G. Pantazis	Travel Expense Reimburse Expenses 12-16 to 12-18-2025 (	71.40
77	12/18/2025	AP: D.G. Pantazis	Travel Expense Reimburse Expenses 12-16 to 12-18-2025 (	44.00
78	12/18/2025	AP: D.G. Pantazis	Travel Expense Reimburse Expenses 12-16 to 12-18-2025 (	713.05
79	12/18/2025	AP: D.G. Pantazis	Meal Expense Reimburse Expenses 12-16 to 12-18-2025	345.69
80	12/28/2025	EXP: 1 @ 0	Postage	11.90
81	12/30/2025	AP: Angus, Diana	Reimburse replacement mattress	2,299.00
82	12/30/2025	EXP: 2 @ 0.75	Color Photocopies	1.50
83	12/31/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 12-1-2025 to 12-31-2025	1.18
84	12/31/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 12-1-2025 to 12-31-2025	1.66
85	12/31/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 12-1-2025 to 12-31-2025	27.46
86	12/31/2025	AP: RELX, Inc.	Research Expense Lexis Nexis 12-1-2025 to 12-31-2025	128.46
87	1/14/2026	AP: Veritext, LLC	Transcript Expense Depo; Raven Fowlkes-Witten	895.15
88	1/15/2026	AP: Parachuru, Radhakrishnaiah	Expert Fee Expert	6,057.00
89	1/15/2026	AP: Exponent, Inc	Expert Fee Expert	4,917.34
90	1/31/2026	AP: RELX, Inc.	Research Expense Lexis Nexis 1-1-2026 to 1-31-2026	61.27
91	2/17/2026	AP: Baldinger Mediation LLC	Mediation	1,680.00
92				
93				
94				\$139,073.82