

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

***In re* FLINT WATER CASES**

**Civil Action No. 5:16-cv-10444-JEL-
(consolidated)**

Hon. Judith E. Levy

**REPORT OF THE SPECIAL MASTER ON
TIME AND EXPENSE SUBMISSIONS OF PLAINTIFFS’
FIRMS PURSUANT TO ORDER ON DATA COLLECTION**

I submit this Report at the request of the Court to document the procedures employed in establishing, tracking, maintaining, and verifying time and expense data submitted to me pursuant to the Court’s Amended Order Appointing Special Master, ECF No. 544 (July 31, 2018) (“Appointment Order”). The Appointment Order provides, *inter alia*, that “the Special Master will assist the Court with the administration of time and expense and common benefit submissions.” *Id.* at ¶ 8, PageID.16584. The Appointment Order authorizes the Special Master, “[i]n connection with her review of the time and expense and common benefit submissions, to employ such processes, and to request such evidence and

information, in whatever form is appropriate, as will contribute to a fair and efficient resolution of such issues.” *Id.*, PageID.16585.¹

This Report addresses my review of the data submitted by the plaintiffs’ counsel pursuant to the Case Management Order Regarding Time and Expense Procedures, ECF No. 507 (June 19, 2018) (“Time and Expense Order”) and additional analysis undertaken to reconcile these submissions with the petition for fees filed by plaintiffs’ counsel in connection with the partial settlement in these cases. *See* Plaintiffs’ Motion for an Award of Attorney’s Fees and Reimbursement of Expenses, ECF No. 1458 (“Fee Petition”); Supplemental Memorandum in Support of Plaintiffs’ Motion for an Award of Attorneys’ Fees and Reimbursement of Expenses, ECF No. 1796.

A. Requirements Of The Time And Expense Order.

The Time and Expense Order provides:

Counsel with Flint Water Cases pending in this litigation are governed by this Order and are not obligated to sign the Participation Agreement, as these counsel are deemed to have signed the Participation Agreement and all cases that they share any fee interest in shall be governed by this Order. Counsel with Flint Water Cases outside this Court, irrespective of whether

¹ The Order further authorized the Special Master to “retain...other necessary personnel to assist her with the preparation of any report concerning expenses or fees.” *Id.* The Order also stated that “in order to facilitate the fair and effective performance of her duties as outlined herein and as assigned by the Court, including all duties regarding time and expense and common benefit submissions, the Special Master may communicate *ex parte* with counsel.” *Id.* at ¶ 11.

counsel has cases in this litigation, may sign the Participation Agreement and be bound by this order and be entitled to share in the common benefit discovery, and in common benefit work product at the discretion of Interim Co-Lead Class Counsel and Co-Liaison Counsel. All counsel who have signed or are deemed to have signed the Participation Agreement shall be classified as “Participating Counsel.”

Time and Expense Order at ¶ 4, PageID.15826. The Time and Expense Order sets forth the standards and procedures to be utilized by any Participating Counsel that ultimately may seek an award of any attorneys’ fees or expense reimbursement for work on matters common to and benefitting all plaintiffs in the Flint Water Cases (“Common Benefit Work”). *See id.* at ¶ 2, PageID.15825. The Time and Expense Order provides that it:

applies to (1) all cases now pending, as well as to any cases later filed in, transferred to, or removed to this Court and included as part of the Flint Water Cases, and any attorney with a fee interest in those cases; (2) each attorney with a case in the Flint Water Cases who has a fee interest in a plaintiffs’ case in state court or in any unfiled claims; and (3) all counsel who voluntarily sign the attached Participation Agreement (Exhibit A).

Id. at ¶ 3, PageID.15826.

The Time and Expense Order requires Participating Counsel to submit time and expense records on a monthly basis to the Special Master, with copies also to be provided to Co-Lead Class Counsel and Co-Liaison Counsel. *Id.* at ¶9, ECF No. 507, PageID.15828. The first submission of such records was due on August 15, 2018 for time and expenses through July 31, 2018 and, commencing September 15, 2018, submissions were to be provided on the 15th of every month to cover the period

through the end of the preceding month. *Id.* at ¶10, PageID.15829. The Time and Expense Order provides that records submitted more than three months in arrears “may not be considered or included in any compilation of time or expense calculation and shall be disallowed, absent good cause shown and with Court approval.” *Id.* at ¶10, PageID.15829. All submissions are required to be certified by a senior partner, or the equivalent, in each firm attesting to the accuracy and correctness of the submission. *Id.*

The Time and Expense Order provides detailed requirements for time submissions: all counsel are to maintain a daily record of their time spent in connection with this litigation, indicating with specificity the date of task performed; name of the attorney/paralegal performing the task; law firm name; assignor of task; professional level of attorney performing the task; task code; description of task performed; hourly rate for the attorney/paralegal; and hours spent on the task in one tenth (0.1) hour increments. T&E Order ¶18, PageID.15834. Time submissions must also include a description of the activity sufficient to enable the Court to conduct an appropriate review of any application for fees. *See id.* (“insufficient description of the activity may result in a forfeiture of fees”).

The Time and Expense Order provides detailed requirements for expense reporting. Under the Order, expenses are deemed either “Shared” or “Held” Costs. Shared Costs are costs incurred for the common benefit of the Flint Water Cases as

a whole. Costs related solely to an individual client are not “Shared Costs.” *Id.* at ¶19, PageID.15834. Expenditures must be approved by Plaintiffs’ Interim Co-Lead Class Counsel and/or Co-Liaison Counsel prior to being incurred and prior to payment. *Id.* at ¶28.² Held Costs are costs “incurred by Participating Counsel that do not fall into the above Shared Costs categories but are incurred for the common benefit of all plaintiffs in this litigation. No specific client-related costs can be considered as Held Costs.” *Id.* at ¶30, PageID.15837.³

² The Time and Expense Order provides that Shared Costs include:

- a. Court, filing and service costs;
- b. Deposition and court reporter/videographer costs;
- c. Document Depository: creation, operation, staffing, equipment and administration;
- d. Plaintiffs’ Co-Liaison and Interim Co-Lead Class Counsel administrative matters, such as costs for meetings and conference calls;
- e. Legal, accounting, and vendor fees;
- f. Common expert witness and consultant fees and expenses;
- g. Common witness expenses, including travel of witness;
- h. Translation costs;
- i. Bank or financial institution charges;
- j. Investigative services;
- k. Claims Administrator charges;
- l. Certified Public Accountants (“CPA”) charges; and
- m. Special Master or Mediator charges.

Id. at ¶ 27.

³ The Time and Expense Order provides that Held Costs include the following:

- a. Postage, shipping, courier, certified mail;
- b. Printing and photocopying (in-house and out of office);
- c. Computerized research - Lexis/Westlaw (actual charges only);
- d. Telephone - long distance (actual charges only);
- e. Travel - pursuant to Travel Limitations set forth below, including travel for counsel to attend depositions or court;

-
- f. Airfare- pursuant to Travel Limitations set forth below;
 - g. Reasonable ground transportation;
 - h. Hotel- pursuant to Travel Limitations set forth below;
 - i. Reasonable meals- pursuant to Travel Limitations set forth below; and
 - j. Other reasonable and necessary charges such as parking.

Travel Limitations: Only reasonable expenses deemed appropriate by Interim Co-Lead Class Counsel or Co-Liaison Counsel will be reimbursed. Counsel submitting expenses shall keep receipts for all expenses. Credit card statements may be used to supplement copies of receipts in cases where the receipt is no longer available, subject to the approval of Plaintiffs' Interim Co-Lead Class Counsel or Co-Liaison Counsel. Hotel costs must be proven with the full hotel invoice. The description of unclaimed expenses on any invoice may be redacted. Except in extraordinary circumstances approved by Plaintiffs' Interim Co-Lead Class Counsel or Co-Liaison Counsel, all travel reimbursements are subject to the following limitations:

- a. Airfare: Only the price of a full coach fare seat will be reimbursed.
- b. Hotel: Hotel room charges for the average available room rate of a business hotel, including but not limited to the Hyatt, Hilton, Sheraton, Westin, and Marriott hotels, in the city in which the stay occurred, will be reimbursed. Luxury hotels will not be fully reimbursed, but will be reimbursed at the average available rate of a business hotel. Suites or upgraded rooms will be reimbursed only to the extent of the average available room rate of a business hotel unless extraordinary circumstances and with prior written approval by Plaintiffs' Interim Co-Lead Class Counsel or Co-Liaison Counsel.
- a. Meals: Meal expenses must be reasonable and must contain a notation of who was present at the meal.
- b. Cash Expenses: Miscellaneous cash expenses for which receipts generally are not available (tips, luggage handling, etc.) will be reimbursed up to \$20.00 per trip, as long as the expenses are properly itemized.
- c. Rental Automobiles/Car Service: Luxury automobile rentals will not be fully reimbursed, unless only luxury automobiles were available. Counsel must submit evidence of the unavailability of non-luxury vehicles. If luxury automobiles are selected when non-luxury vehicles are available, then the difference between the luxury and non-luxury vehicle rates must be shown on the travel reimbursement form and only the non-luxury rate may be claimed, unless such larger sized vehicle is needed to accommodate exhibits and/or multiple counsel. Any claim for private car service will be reimbursed at the

The Interim Co-Lead Class Counsel along with certain of the firms comprising the Court appointed executive committee established a litigation fund. *See* Time and Expense Order, at ¶8, PageID.15828. This fund has been used to pay certain “Shared Costs” for the litigation and settlement process. Each firm has tracked its contributions in the time and expense submissions to the Special Master. Co-lead counsel at Cohen Milstein has provided the detailed records of expenditures from this fund in the Declaration of Theodore J. Leopold attached as an exhibit to the Fee Petition. Fee Petition, at ECF No. 1458-2, PageID.57204-57213.

B. Special Master Review.

1. Initial Review.

The initial Time and Expense submissions were provided on a template that had been approved by the Court before my appointment. *See* July 13, 2018 Text-only Order granting Motion for Entry of the Proposed Time and Expense Administration Reporting Sheet, ECF No. 526.

After review of the initial submissions, I requested adjustments to the format and requirements of the template to allow for more consistency in the records, and

standard rate, unless such larger sized vehicle is needed to accommodate exhibits and/or multiple counsel.

- d. Mileage: Mileage claims must be documented by the starting origination point, destination, and total actual miles for each trip, and the reimbursed rate will be the maximum rate allowed by the IRS.

T&E Order ¶30-31, PageID.15837-15840.

to assure that all requirements of the Time and Expense Order were included in the submissions. These adjustments included creating a separate certification statement tab, editing the “code” columns so that only one code could be selected per time or expense entry from a defined set of standard codes, and including a field for each professional’s hourly rate.

2. Review And Compilation Of Data By The Special Master.

Pursuant to the Time and Expense Order, the Special Master received and compiled time and expense records submitted by Participating Counsel and also established and maintained a shared repository for all time and expense submissions. As required by the Time and Expense Order, that repository is accessible to Interim Co-Lead Class Counsel and Co-Liaison Counsel. *See* T&E Order ¶11, PageID.15829.

As provided in the Order, Participating Counsel submitted the first reports in August 2018. Some Participating Counsel have submitted reports every month, reflecting work done each month throughout the period since 2018. Other firms have submitted time records more sporadically – either skipping months during which no services were performed or, in some cases, choosing to submit several months’ time and expense data at once. In some cases, Participating Counsel have reported all time and expenses in one comprehensive submission. As an example, certain of the subclass counsel appointed by the Court to discharge a specified role in the

settlement negotiation process submitted their time and expense data at the conclusion of their assigned task. In numerous cases, firms have amended or corrected their submissions in response to notices from the Special Master requesting clarification of or noting comments on their submissions.⁴

The Special Master established and maintains a database that tracks and compiles all time and expense submissions in Excel format and also maintains files that preserve and track all written correspondence with Participating Counsel. The Special Master's records include every submission, and all corrections, updates, clarifications, and amendments to submissions. The Special Master's system tracks the date of each submission as well as the date of any supplemental submission for the same time period.

Participating Counsel have submitted hundreds of files of time and expense records containing tens of thousands of detailed individual time records. In total, as of December 1, 2021, the Special Master has received over 900 time and expense files from 33 different firms. These submissions include over 105,000 individual time entries and over 9,400 individual expense entries. This compilation includes (as noted above) submissions from the Court-appointed subclass counsel who were

⁴ In some cases, firms contacted the Special Master to seek an extension – for example, where the firm reported a technical problem with their internal system. In some cases, firms provided corrections or updates to records months after the original submission.

not initially involved in the litigation as Participating Counsel and whose role was limited to representation of specified subclasses for purposes of negotiation of an allocation of settlement proceeds. In general, my initial review included confirmation that the time records included the details set forth in the Time and Expense Order and required by the template – specifically:

- date of task performed;
- name of attorney/paralegal performing the task;
- law firm name;
- assignor of task;
- professional level of attorney performing the task;
- task code;
- description of task performed;
- hourly rate for the attorney/paralegal; and
- hours spent on the task in one tenth (0.1) hour increments.

See Time and Expense Order at ¶18, PageID.15834.

With respect to submissions of expenses, the initial review confirmed that the information provided by the firms included the expense category as specified by the Time and Expense Order at ¶30, the name of the employee incurring the expense as applicable, the firm, the date of the expense, description of the expense, and the amount of the expense. In a few instances, firms submitted their expense data in a different format and, with one exception, the Special Master’s office compiled the information into Excel format that comports with the format of the Excel template.

After a review and analysis of the first six months of submissions, the Special Master provided Participating Counsel with a detailed set of Reminders and

Guidelines for Proper Time and Expense Submissions. The guidelines and reminders noted common issues, omissions, and errors that the Special Master had identified in various submissions and included detailed instructions to Participating Counsel to assure conformance with the Order's requirements. In addition, the Special Master provided individual notices and memos to Participating Counsel identifying specific issues in their submissions and requesting corrections and clarifications as appropriate. Specifically, the Special Master identified and required corrections for the following observed issues:

- (a) Submissions that were missing the appropriate time/expense code or where entries were listed with multiple codes;
- (b) Entries that lacked specificity and so could not be evaluated to determine whether the work met the requirements of the Order;
- (c) Entries that did not indicate that the work was authorized pursuant to the Time and Expense Order;
- (d) Submissions that were not certified in accordance with the Time and Expense Order;
- (e) Entries that appeared to be duplicated;
- (f) Entries that did not include hourly rates;
- (g) Entries that the Special Master identified as erroneous because they were unrelated to the Flint Water Cases;
- (h) Various minor issues and technical errors – such as obviously incorrect dates or number of hours.

As noted above, Participating Counsel provided updates, clarifications and corrections in response to the Special Master's notifications. Those updates, clarifications, and corrections have been incorporated into the master database of time and expense data. The Special Master continues to receive monthly submissions and continues to update the records for all new submissions.

3. Reconciliation Of Time And Expenses Submissions With Plaintiffs' Motion For An Award Of Attorney's Fees And Reimbursement Of Expenses.

On January 21, 2021, the Court issued its *Opinion and Order Granting Plaintiffs' Motion to Establish Settlement Claims Procedures and Allocation and for Preliminary Approval of Class Settlement Components [1318]* and *Granting Plaintiffs' Motion for an Order Adopting the Proposed Motion for Approval of Wrongful Death Settlement [1334]*, ECF No. 1399 ("Preliminary Approval Order").

On March 8, 2021, the Court-appointed interim Co-Lead Class Counsel and Co-Liaison Counsel, along with numerous law firms that have provided legal work under the direction of Co-Lead Class Counsel, filed the Fee Petition. On May 17, 2021, the Court issued an *Order to Provide Data to the Court for In Camera Review*, ECF No. 1776, which directed the Special Master to submit to the Court for in-camera review the underlying time and expense data collected pursuant to the Court's Time and Expense Order.

In accordance with the May 17 Order, the Special Master prepared a file of the time records and a file of the expense records that had been submitted to the Special Master for the period covered by the Fee Petition.⁵ (The Fee Petition

⁵ Three firms that are not included in the Fee Petition submitted time and expense reports to the Special Master. Those firms are: Washington Legal; McKeen & Associates; and Hertz Schram. The data provided by those firms is maintained by the Special Master and was included in the compilation provided to the Court. Section 11.1 of the Amended Settlement Agreement provides that any attorney may

addresses time and expenses incurred from inception through February 15, 2021.⁶) The Special Master's initial submission to the Court incorporated all updates and corrections received by the Special Master as of June 11, 2021. The file submitted to the Court consolidated all the time records and expense records for each firm that submitted time and expense data so that it is possible to review the entirety of each firm's submissions for the period covered by the Fee Petition. The Special Master submitted this data to the Court on June 11, 2021. *See* Notice of the Special Master Regarding Submission of the Time and Expense Data to the Court for In Camera Review, ECF No. 1826, PageID.65153-55 (June 11, 2021).

The Special Master further undertook to reconcile the statements of time, expenses, and personnel identified in the Fee Petition with the records submitted to the Special Master in accordance with the Time and Expense Order. This review revealed certain discrepancies between the Fee Petition and the data maintained by the Special Master.

Initially, the Special Master compared the firms and timekeepers identified in the Fee Petition to the database of firms and timekeepers maintained by the Special Master. The Special Master identified nine firms listed in the Fee Petition that had

apply for compensation from a common benefit fund should the Court authorize and establish such a fund.

⁶ Three firms stated in their declaration submitted with the Fee Petition that their time and expenses comprised the period from inception through January 31, 2021.

not submitted time and expense reports to the Special Master. The Special Master issued notices with respect to those firms and, in response, the Special Master received submissions from eight of those firms. (One lawyer – Professor Samuel Bagnestos (who currently serves as General Counsel to the Office of Management and Budget and has been nominated to serve as General Counsel of the Department of Health and Human Services) – has advised that he is not pursuing a claim for compensation). Three of the law firms that had not submitted time and expense reports are firms of the individuals who were appointed by the Court to serve as subclass counsel in the settlement negotiation process. These firms were not initially part of the time and expense process. Four of the firms that did not initially submit reports to the Special Master are affiliated with one firm working on the *Guertin, et al. v State of Michigan, et al.* case and one firm that had not submitted time and expense reports to the Special Master serves as local counsel for an individual on the Executive Committee appointed by the Court.

The Special Master also identified seven individual timekeepers who were included in the Fee Petition but had not been included in the reports submitted to the Special Master. The Special Master sent notifications regarding these discrepancies and requested clarification. In response to the notifications, the Special Master received additional information for all seven timekeepers. The firms did not provide any detailed explanations for the omission of these timekeepers from their

submissions, but did promptly provide the information in response to the notification from the Special Master.

The Special Master incorporated all of these updates into a revised data file. The Special Master provided that updated data file incorporating these submissions to the Court on July 14, 2021.

The Special Master then undertook an additional reconciliation analysis. The second stage reconciliation addressed the total expenses and time for the period included in the Fee Petition and identified any differences in the number of hours or amount of expenses reported in the Fee Petition as compared to the submissions made to the Special Master. This reconciliation process involved a further detailed review of the time records and expense categories.

The Special Master issued notifications to all firms where the time or expenses in the Fee Petition differed from the amounts reported to the Special Master and where the analysis of the time and expense data raised questions or issues relevant to the Fee Petition. More specifically, and as explained in more detail below, the notifications included: identification of apparent duplicate entries; identification of entries that did not involve tasks chargeable to the Flint Water Cases under the Time and Expense Order; differences in the task codes assigned to particular hours; identification of periods of time that previously had been omitted from submissions to the Special Master; and identification of time that had been reported to the Special

Master but not included in the Fee Petition. Notifications included similar issues with respect to expenses, including identification of entries that did not include sufficient descriptions or that lacked task codes, identification of apparent duplicate entries, and identification of entries for expenses not chargeable to the Flint Water Cases under the Time and Expense Order.

In response to the notifications, a number of firms advised that the time and expense numbers they had compiled for the Fee Petition should be adjusted to account for errors and deficiencies noted by the Special Master. With respect to the issue of omission of time or expenses from the Fee Petition (as compared to the time and expenses reported to the Special Master), some firms advised that upon review, they had determined that certain time or certain expenses were not properly chargeable under the Time and Expense Order. Other firms advised that they had inadvertently omitted time or expense amounts from the Fee Petition and that the apparent discrepancy was simply an error.

The results of this reconciliation and verification process are set forth below⁷.

⁷ The Special Master and personnel working with the Special Master have expended approximately 500 hours in the review and analysis of the time and expense submissions before the final hearing was held in July 2021. After that hearing the Special Master and personnel working with the Special Master expended in excess of 240 hours on the reconciliation process noted in this Report.

C. Findings Based on Reconciliation Review of Time and Expense Data.

The Special Master along with attorneys working with the Special Master have reviewed all of the expense submissions pertinent to the Fee Petition and have reviewed each individual time entry submitted by all the firms.

Based on that detailed review the Special Master sets forth the following findings:

1. The submissions included detailed and appropriate descriptions of the hours expended and the purpose of the expenses. The vast majority of time entries and expense charges contained sufficient explanation to understand the task being undertaken by the timekeeper or the expense being charged. As noted below, where such entries were not sufficient to evaluate the purpose of the time or expense, the firms were notified and asked to provide clarification.
2. In some cases, the description of the work performed is not consistent with the task code. But as noted the time entries provided a detailed description of the work that is sufficient to assess the time for compliance with the Time and Expense Order. To the extent that a small number of entries included a vague description, the Special Master was able to obtain clarification from the firms. The early time entries – dating from before the entry of the Time and Expense Order – contained, in some cases,

multiple tasks combined in one time entry. But again, the descriptions were sufficient to identify the tasks and to evaluate the reasonableness of the amount of time charged.

3. The Special Master identified a small number of time entries and a small number of expense amounts that involved work performed for various of the cases filed against the EPA that are pending in a different court. All of those time entries and expense entries have been removed from the compilation prepared by the Special Master. The firms affected have been notified that such time/expense entries have been removed from the Special Master's compilation.
4. The Special Master reviewed all amounts charged for hotel, flights, and ground transportation. Consistent with the Time and Expense Order, travel expenses were incurred in connection with Court hearings, depositions, or meetings (including mediation sessions). All such expenses were charged at the appropriate rates and the hotels utilized comply with the terms of the Court's Time and Expense Order. The Special Master examined hotel and transportation expenses that appeared potentially excessive and determined – without exception – that the amounts at issue involved multiple day hotel stays (*i.e.* not a single night), hotel charge for multiple people, or rental of a conference room for meetings.

5. The highest individual expense amounts are for fees paid to experts and consultants engaged by firms to assist both in developing the litigation (including assessment of damages) and to assist in evaluating or providing advice about settlement options and approaches. The review did not reveal any excessive or inappropriate charges for such services. The expense entries were consistent with the progress and timing of the litigation and the settlement negotiation process.
6. The Special Master identified duplicative time entries, including duplication of time for individual consultants providing technical services to more than one firm. The Special Master requested clarification from the firms and to the extent such entries in fact proved to be duplicative, they have been removed from the Special Master's compilation of time.
7. The Special Master reviewed time entries to determine whether the tasks were undertaken by the appropriate level of professional and that the time charged for tasks was not excessive. The Special Master obtained additional information from firms with respect to any questionable time entries and based on the responses adjusted the amount of time or the rates applicable to the task as appropriate in the compilation prepared by the Special Master. The firms have been advised of and do not object to such adjustments.

8. The Special Master reviewed the time and expense entries to assure that they were appropriately related to the overall litigation or settlement activities. Given the disagreements and objections related to the issue of the bone scan facility established in Flint, I reviewed the time and expense documentation to identify any entries related to this matter. My review did not reveal any time entries involving time for setting up, managing, or operating any bone scan facility in Flint. I did identify a single expense entry for a portion of the cost for the procurement of an XRF device. At the request of the plaintiff firm, that expense item has been removed from the expense compilation prepared by the Special Master.
9. The Special Master reviewed the time entries and expenses with particular attention to whether they related to the litigation of the four bellwether cases set to go to trial in February 2022. I have compiled the time identifying bellwether tasks and found that 1.2% of the total time submitted by the Co-Liaison Counsel firms identified tasks specific to the first bellwether trial and was incurred after November 2020 when the settlement was presented to the Court. With respect to expenses – the expense submissions do include costs for experts – but there were multiple expert submissions in connection with the settlement. I have not identified

any of the expert fees included in the submissions as fees solely for the purposes of the bellwether trial.

10. The review and analysis of the time records shows that different firms assumed different roles and responsibilities in the litigation. For example, certain firms took on primary responsibility for the assessment of documents related to the engineering defendants. Other firms assumed primary responsibility for the evaluation of certain scientific issues. The time records do not indicate that there were inappropriate numbers of attorneys assigned to the same tasks.

D. Computation and Compilation of Data

The Special Master has created a revised database of records of time and expense submissions incorporating the adjustments, clarifications, and corrections described above. Entries that were confirmed as duplicative, non-conforming, erroneous, or excessive have been removed from the comprehensive database, new records that previously were missing have been added, and corrected entries have been incorporated. This revised database is being submitted to the Court in camera (consistent with the Court's order directing the Special Master to provide the data). Order to Provide Data to the Court for In Camera Review [ECF 1776].

At the Court's request, the Special Master met with the Court on several occasions to discuss the review process and to address questions regarding

compilation of data and regarding individual time entries and expense items. The Special Master provided information in response to the Court's questions and further explained the procedures employed to reconcile the time and expense data and to confirm compliance with the requirements of the Court's order.

There are two Appendices to this Report. Appendix A contains 5 columns. Column 1 shows the total hours claimed by each firm in the Fee Petition. Column 2 shows the total number of hours for all timekeepers compiled by the Special Master based on the procedures described above.⁸ Column 3 simply shows the lodestar calculation set forth in the Fee Petition using current rates. Columns 4 and 5 show the total computation of a lodestar amount based on the hours computed by the Special Master. Column 4 shows the total computation using the hourly rates provided by the firms to the Special Master. This computation includes historical rates to the extent that they were provided by firms. Column 5 applies current rates to the same number of hours computed by the Special Master. (The current rates applied in this computation are the rates set forth in the Fee Petition.)⁹

⁸ The revised database contains entries only for timekeepers reported to the Special Master. To the extent any timekeepers identified in the Fee Petition were not present in the Special Master's updated reconciled compilation, they are not included in the Special Master's totals.

⁹ Most firms submitted current rates with their submissions to the Special Master. Approximately half of these firms provided rates that did not change over the course of the litigation. Some of the firms submitted historical rates that did change over the course of the litigation. Two firms did not submit any hourly rates to the Special Master and two firms submitted rates to the Special Master that were different than

The computation applying the number of hours computed by the Special Master yields a lodestar amount that is higher than the amount set forth in the Fee Petition. The increase in the lodestar is due primarily to the fact that the Fee Petition omitted a computation for one firm (Levy Konigsberg). *See* Fee Petition, at p. 32 n. 57, ECF No. 1458, PageID.57189. That omitted amount has been added to the Special Master's compilation and computation. The Special Master's computation, as noted, incorporates additions to and subtractions from the time identified in the Fee Petition. The following chart summarizes the total dollar amount of the time based on the Special Master's computation as compared to the amount set forth in the Fee Petition.

the rates included in the Fee Petition. For firms that did not submit rates to the Special Master, Column 4 simply applies the rates used in the Fee Petition.

Summary of “Lodestar”		
Fee Petition Lodestar (Current Rates) (does not include Levy Konigsberg)¹⁰	Special Master Computation Per Report - Hours x Rates Submitted to Special Master¹¹	Special Master Computation Per Report - Hours x Current Rates in Fee Petition¹²
\$84,510,654.00	\$99,048,308.63	\$99,975,117.28

E. Post Fee Petition Time And Expense.

As noted, consistent with the Time and Expense Order, the firms have continued to submit time and expense reports to the Special Master. As of January

¹⁰ The Fee Petition total reflects amounts in the Fee Petition as updated in the May 27, 2021 Supplemental Memorandum in Support of Plaintiffs’ Motion for an Award of Attorneys’ Fees and Reimbursement of Expenses, ECF No. 1796.

¹¹ ¹² The Special Master’s computation includes all time in the compilation of submissions to the Special Master through the effective date of the Fee Petition submissions. There are four firms for which the Special Master’s computation contained more hours than claimed in the Fee Petition. The Special Master’s compilation includes all time reviewed and verified by the Special Master up to the total hours claimed by those firms in the Fee Petition. The Special Master’s computation also excludes time submitted in the time and expense reports under the task category for work on time and expenses.

31, 2022, the firms had submitted 21,145 hours of time and \$1,774,046.93 in expenses incurred after February 15, 2021 (the operative date of the Fee Petition).¹³

Respectfully submitted,

Date: February 3, 2022

/s/ Deborah E. Greenspan

Deborah E. Greenspan

Special Master

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¹³ As noted above, three firms stated in their declaration submitted with the Fee Petition that their time and expenses were from inception through January 31, 2021, so for these firms this includes time or expenses after that date.

CERTIFICATE OF SERVICE

I certify that on February 3, 2022, I electronically filed the foregoing document with the Clerk of the Court using the Court's ECF system, which will send notification of such filing to attorneys of record.

Date: February 3, 2022

/s/ Deborah E. Greenspan
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APPENDIX A

Firm name	TIME				
	(1) Fee Petition Hours ¹	(2) Special Master Computation Per Report - Hours ²	(3) Fee Petition Lodestar (Current Rates) ¹	(4) Special Master Computation Per Report - Hours x Rates Submitted to Special Master ²	(5) Special Master Computation Per Report - Hours x Current Rates in Fee Petition ²
TOTAL	183,185.2	178,830.6	\$84,510,654.00	\$99,048,308.63	\$99,975,117.28
			(does not include Levy Konigsberg)		
The Abood Law Firm	377.5	345.7	\$181,200.00	\$170,177.50	\$165,936.00
Anapol Weiss	491.5	491.5	\$352,400.00	\$352,400.00	\$352,400.00
Law Offices of Teresa Bingman	1,126.5	1,054.9	\$619,575.00	\$580,195.00	\$580,195.00
Bronstein, Gewirtz & Grossman	15,104.7	15,086.1	\$6,301,512.50	\$6,289,279.00	\$6,289,279.00
Cohen Milstein Sellers & Toll	17,851.2	17,844.5	\$11,275,515.00	\$11,271,249.00	\$11,271,249.00
DedendumGroup LLC	846.4	846.4	\$550,160.00	\$550,160.00	\$550,160.00
Freedman Boyd	191.8	191.8	\$62,075.00	\$62,075.00	\$62,075.00
Goodman Hurwitz & James	3,132.3	3,022.0	\$2,033,727.50	\$1,966,750.25	\$1,964,260.25
Hart McLaughlin & Eldridge	364.5	361.9	\$287,225.00	\$219,590.00	\$287,385.00
Klafter Lesser	389.0	388.7	\$299,409.50	\$282,083.15	\$299,180.95
Law Offices of D. LaBelle	2,709.3	2,641.1	\$1,077,032.50	\$1,042,293.13	\$1,042,293.13

APPENDIX A

Firm name	TIME				
	(1) Fee Petition Hours ¹	(2) Special Master Computation Per Report - Hours ²	(3) Fee Petition Lodestar (Current Rates) ¹	(4) Special Master Computation Per Report - Hours x Rates Submitted to Special Master ²	(5) Special Master Computation Per Report - Hours x Current Rates in Fee Petition ²
Lieff Cabraser	201.2	200.9	\$128,854.50	\$124,078.50	\$128,668.50
Levy Konigsberg	31,273.0	29,733.2	-	\$16,918,723.00	\$16,918,723.00
Cynthia Lindsey & Associates	5,522.2	4,545.5	\$3,683,440.00	\$3,042,753.80	\$3,090,824.95
Maddin Hauser Roth & Heller	49.1	49.1	\$24,550.00	\$24,550.00	\$24,550.00
Law Office of Cirilo Martinez	542.3	542.3	\$162,690.00	\$151,784.00	\$162,690.00
McAlpine PC	25,003.5	24,986.4	\$16,460,084.50	\$16,252,489.05	\$16,298,710.75
McGuire Law	566.4	566.4	\$299,163.50	\$223,733.00	\$299,163.50
Milberg Phillips Grossman	2,365.3	2,365.3	\$1,188,912.50	\$1,127,405.00	\$1,188,912.50
Morgan Law Firm,	81.5	81.5	\$54,605.00	\$54,605.00	\$54,605.00
Motley Rice/BLG/WCB	6,372.2	6,372.2	\$2,947,741.50	\$2,947,741.50	\$2,947,741.50
Napoli Shkolnik	29,411.1	29,386.1	\$16,001,596.00	\$16,024,056.00	\$16,024,056.00
Pitt McGehee	15,592.6	14,414.9	\$6,297,530.00	\$5,999,822.50	\$5,999,822.50
Reich and Binstock	113.2	113.2	\$84,960.00	\$84,960.00	\$84,960.00

APPENDIX A

Firm name	TIME				
	(1) Fee Petition Hours ¹	(2) Special Master Computation Per Report - Hours ²	(3) Fee Petition Lodestar (Current Rates) ¹	(4) Special Master Computation Per Report - Hours x Rates Submitted to Special Master ²	(5) Special Master Computation Per Report - Hours x Current Rates in Fee Petition ²
Relman Colfax	618.7	618.7	\$396,087.50	\$396,087.50	\$396,087.50
Samuel R. Bagenstos	258.5	-	\$206,800.00	-	-
Sawin Law Ltd.	165.5	165.5	\$110,885.00	\$110,885.00	\$110,885.00
Shea Law Firm,	747.8	745.6	\$369,207.50	\$365,205.00	\$367,017.50
Susman Godfrey	11,869.6	11,869.2	\$6,803,049.50	\$6,202,801.50	\$6,802,909.50
Weitz & Luxenberg	9,846.8	9,799.8	\$6,250,395.00	\$6,210,376.25	\$6,210,376.25

Summary of Lodestar		
Fee Petition Lodestar (Current Rates) (does not include Levy Konigsberg)	Special Master Computation Per Report - Hours x Rates Submitted to Special Master²	Special Master Computation Per Report - Hours x Current Rates in Fee Petition²
\$84,510,654.00	\$99,048,308.63	\$99,975,117.28

Footnotes

1. The columns entitled Fee Petition set forth the amounts in Plaintiffs' Motion for an Award of Attorney's Fees and Reimbursement of Expenses, ECF No. 1458 as updated in the May 27, 2021 Supplemental Memorandum in Support of Plaintiffs' Motion for an Award of Attorneys' Fees and Reimbursement of Expenses, ECF No. 1796. The total Fee Petition lodestar at current rates in column (3) is the correct amount stated in the Supplemental Memorandum. (I note that the sum of all the individual firm amounts in column (3) would be \$270 lower than that total because of a slight arithmetic error in the total shown for the Hart firm in the Fee Petition, which shows a total for the firm that is \$270 lower than the actual amount.)
2. The Special Master's computation includes all time in the compilation of submissions to the Special Master through February 15, 2021 except for the three firms that provided time and expense data in the Fee Petition through January 31, 2021. There are four firms for which the Special Master's computation contained more hours than claimed in the Fee Petition and the difference was not the result of an inadvertent omission. The Special Master's compilation includes all time reviewed and verified by the Special Master up to the total hours claimed by those firms in the Fee Petition. The Special Master's computation also excludes time submitted in the time and expense reports under the task category for work on time and expenses. The Special Master's computation in columns 4 and 5 includes all adjustments to rates and verified time as described in the Report. Column 4 shows the total computation using the hourly rates provided by the firms to the Special Master. This computation includes historical rates to the extent that they were provided by firms. Column 5 applies current rates to the same number of hours computed by the Special Master.

Firm name	EXPENSES	
	(1) Fee Petition ¹	(2) Special Master Computation Per Report ²
TOTAL	\$7,158,758.23	\$7,147,802.36
The Abood Law Firm	\$841.80	\$841.80
Anapol Weiss	\$5,112.97	\$5,112.97
Law Offices of Teresa Bingman	\$1,181.27	\$1,181.27
Bronstein, Gewirtz & Grossman	\$20,852.95	\$20,852.95
Cohen Milstein Sellers & Toll	\$239,809.29	\$239,809.29
Cohen-Shared Expenses	\$3,477,019.40	\$3,477,019.40
DedendumGroup LLC	\$0.00	\$0.00
Freedman Boyd	\$5,389.18	\$4,978.93
Goodman Hurwitz & James	\$12,545.27	\$12,545.27
Hart McLaughlin & Eldridge	\$2,269.17	\$2,269.17
Klafter Lesser	\$7,896.14	\$7,868.74
Law Offices of D. LaBelle	\$4,730.61	\$4,730.25
Lieff Cabraser	\$8,843.05	\$8,843.05
Levy Konigsberg	\$1,793,921.51	\$1,782,174.14
Cynthia Lindsey & Associates	\$13,673.84	\$13,492.04
Maddin Hauser Roth & Heller	\$39.18	\$39.18
Law Office of Cirilo Martinez	\$2,471.00	\$0.00
McAlpine PC	\$39,941.35	39,941.35
McGuire Law	\$5,740.94	\$5,740.94

Firm name	EXPENSES	
	(1) Fee Petition ¹	(2) Special Master Computation Per Report ²
Milberg Phillips Grossman	\$28,634.64	\$28,634.64
Morgan Law Firm,	\$0.00	\$0.00
Motley Rice/BLG/WCB	\$32,982.37	\$32,894.89
Napoli Shkolnik	\$1,127,748.43	\$1,132,720.43
Pitt McGehee	\$52,648.04	\$51,848.04
Reich and Binstock	\$3,380.01	\$3,380.01
Relman Colfax	\$7,878.37	\$7,878.37
Samuel R. Bagenstos	\$0.00	\$0.00
Sawin Law Ltd.	\$887.77	\$887.77
Shea Law Firm,	\$989.58	\$898.77
Susman Godfrey	\$143,752.48	\$143,641.08
Weitz & Luxenberg	\$117,577.62	\$117,577.62

Footnotes

1. The column entitled Fee Petition set forth the amounts in Plaintiffs' Motion for an Award of Attorney's Fees and Reimbursement of Expenses, ECF No. 1458 as updated in the May 27, 2021 Supplemental Memorandum in Support of Plaintiffs' Motion for an Award of Attorneys' Fees and Reimbursement of Expenses, ECF No. 1796.
2. The Special Master's computation includes all expenses in the compilation of submissions to the Special Master through February 15, 2021 except for the three firms that provided time and expense data in the Fee Petition through January 31, 2021. The Special Master's computation of expenses incorporates all the adjustments, deletions, and verifications described in the Report. Where the Special Master's computation included more expenses to the Special Master than that firm included Fee Petition, and the difference was not the result of an inadvertent omission, the Special Master's compilation includes only expenses verified and included in the Fee Petition.