

EXHIBIT 1

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

IN RE PAYMENT CARD INTERCHANGE
FEE AND MERCHANT DISCOUNT
ANTITRUST LITIGATION

MDL No. 1720
Case No. 1:05-md-1720-JG-JO

This document refers to: All Actions

SUPPLEMENTAL DECLARATION OF THOMAS J. UNDLIN

I, Thomas J. Undlin, hereby declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the following is true and correct:

1. I am a partner of the law firm of Robins, Kaplan, Miller & Ciresi L.L.P. (RKM&C), Co-Lead Counsel in the above-captioned class action. I submit this Supplemental Declaration in support of the Class Plaintiffs' Joint Motion for Award of Attorneys' Fees, Expenses, and Class Plaintiffs' Awards ("Joint Motion").

2. As I described in my original Declaration [Dkt. No. 2113-2], submitted on April 11, 2013, Class Counsel recognized the difficulty of reviewing the time and expense submissions of 56 different firms, over a period of eight years, with different billing software platforms. In addition, Class Counsel wanted an independent third party to review the time of the three Co-Lead Counsel firms. Thus, Class Counsel retained the outside accounting firm of CliftonLarsonAllen LLP ("CLA") to perform an additional review of all of class firms' time and expense materials to ensure that they meet the objective criteria established by the leadership. These criteria were described

in Paragraphs 6 and 7 of my original Declaration. With the completion of the CLA review, the time and expense records of law firms that worked on this matter have been reviewed three times – first by a responsible partner for the submitting firms, second by Class Counsel leadership attorneys on a line-by-line basis, and third by CLA.

3. The report by CLA is attached as Exhibit A to this Declaration. As described in its report, CLA performed a “forensic data analysis” on the time and expense detail submitted by all of the law firms who worked on the case on behalf of the class. CLA started by combining all of the data into a uniform and normalized database and then imported that database into “IDEA,” which is forensic data analysis and interrogation software.

4. CLA then compared the results of its analysis with the “Master Lodestar Report” and the “Master Expense Report,” both of which were previously submitted as Exhibits A and B to my original Declaration (showing the reductions taken after Co-Lead Counsel’s review). CLA performed this exercise to ensure the integrity of the data reported in the summaries for the original amounts recorded, the reductions taken, and the final reported amounts for both lodestar and out-of-pocket expenses. In those circumstances where the numbers reported by counsel in the “Master” reports, including reductions taken, did not match the original detailed billing records and reduction memos supplied to CLA by counsel, Class Counsel and CLA met to discuss the differences and make appropriate reconciliations based on a further review of the background billing and adjustment information.

5. After completing and reconciling the dataset, CLA performed a series of queries on the data to test and ensure compliance with the objective criteria established by Class Counsel, described in Paragraphs 6 and 7 of my initial Declaration.

6. Based on CLA's forensic data analysis, Class Counsel has determined that additional lodestar reductions totaling \$689,960.60, applied to each of 32 class counsel firms, are necessary to correct certain mathematical errors in our initial review and to account for other adjustments that should have been but were not made to comply with the objective criteria established by Class Counsel.

7. A summary of the additional reductions is set forth on page 5 of the CLA report. The largest adjustment, a reduction of approximately \$393,000, is for "adjusted billing rates." The bulk of this relates to the lodestar of one firm that was erroneously reported by Class Counsel at current rates, rather than at historical rates that were used by all other firms. Other adjustments reflected in the CLA report related to mathematical errors, erroneous duplicate entries, and the like, that were not captured by Class Counsel in their review – indeed, the very purpose of CLA's engagement.

8. There were no reductions in Class Counsel's report of out-of-pocket expenses based on the CLA review. Thus, Class Counsel maintains their request for out-of-pocket costs of \$27,037,716.97 as set forth in my original Declaration (Exh. B), submitted on April 11, 2013.

9. A new chart reflecting the original lodestar, adjustments made by Class Counsel, and further adjustments based on the CLA review, reported on a firm-by-firm basis, is attached as an exhibit to the CLA report. The total of these final lodestar

adjustments reflect the additional reduction of \$689,960.60, beyond the initial reduction of \$13,926,763.09 taken by Class Counsel before the CLA review. The total lodestar submitted by Class Counsel, after all reductions is: \$160,991,635.47.

10. Class Counsel also asked CLA to perform a calculation of the average billing rates of all timekeepers at all of the class firms who performed work on this matter. This analysis is found on page 5 of the CLA report and reflected below:

Position	# of Time Entries	Average Billing Rate
Partner	37,778	\$536
Of Counsel	2,798	\$469
Attorney	4,908	\$431
Associate	31,860	\$319
Project Attorney	8,142	\$306
Principal	2,037	\$287
Staff Attorney	3,340	\$264
Technical Advisor	1,991	\$232
Law Clerk	1,622	\$217
Contract Attorney	6,114	\$200
Paralegal	11,308	\$165

Class Counsel believe that these averages reflect reasonable market rates for the type of work performed in a case of this magnitude and complexity.

11. Finally, CLA analyzed the total professional fees and hours expended by the class firms, by year, for the time period of 2004 through 2012. CLA's analysis is

reflected on page 7 of its report. The bell-shaped curve reflects what one would expect to be the heavy working period on the case in 2007-2009, when class plaintiffs were engaged in heavy document discovery and review, depositions of fact witnesses, expert discovery, class certification motion practice, and summary judgment motion practice. In addition, the reduction in “total hours” relative to the static “total professional fees” shown for 2012, as compared to 2011, reflects the fact that senior partners in the Class Counsel firms were primarily involved in the settlement negotiations that predominated in 2012.

12. Beyond the many hundreds of hours Class Counsel devoted to reviewing the lodestar and expense data submitted to the Court in April 2013, CLA has now expended approximately 400 hours performing its forensic data analysis on the time and expense detail submitted by all of the law firms who worked on the case on behalf of the class.

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

Dated: Minneapolis, Minnesota.
August 16, 2013

s/Thomas J. Undlin
Thomas J. Undlin

Exhibit A



CliftonLarsonAllen LLP
CLAconnect.com

August 15, 2012

Thomas J. Undlin
Partner
Robins, Kaplan, Miller & Ciresi L.L.P.
800 LaSalle Avenue
2800 LaSalle Plaza
Minneapolis, MN 55402-2015

Dear Mr. Undlin:

CliftonLarsonAllen, LLP ("CLA") was engaged by co-lead counsel Robins, Kaplan, Miller & Ciresi L.L.P., Berger & Montague, P.C., and Robbins Geller Rudman & Dowd LLP ("Co-Lead Counsel") in connection with *the In re Payment Card Interchange Fee and Merchant Discount Antitrust Litigation* (MDL-1720). We were retained to conduct a forensic data analysis review of professional fees and expenses related to the litigation. CLA performed forensic data analysis on the time and expense detail of each of the class counsel firms who submitted fee and expense data in support of Class Counsel's request to the Court for attorneys' fees and expense awards. The results of the analyses were generated fairly and objectively. CLA's findings were shared with the Co-Lead Counsel who ultimately decided on what adjustments should be made concerning the fees and expenses provided by the 56 class plaintiff firms and submitted to the Court.

CLA has performed this engagement in accordance with Statement on Standards for Consulting Services No. 1 as promulgated by the American Institute of Certified Public Accountants ("AICPA"). Our work did not involve any analysis of accounting records, and as such our engagement did not constitute an audit in accordance with generally accepted auditing standards, an examination of internal controls, or any other attestation or review service in accordance with standards established by the AICPA.

This purpose of this report is to disseminate CLA's findings related to the fee and expense reduction results related to the forensic data analyses performed. Should additional information become available, the results and findings included in this report may change.

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Firm Background

CLA is one of the nation's top 10 certified public accounting and consulting firms. Structured to provide clients with highly specialized industry insight, the firm delivers assurance, tax and advisory capabilities. CLA offers unprecedented emphasis on serving privately held businesses and their owners, as well as nonprofits and governmental entities. The firm has a staff of more than 3,600 professionals, operating from more than 90 offices across the country.

CLA’s forensic accounting practice focuses on solving fraud and mitigating fraud risks as well as assisting clients in matters involving litigation. The forensic accounting services we provide generally involve the application of specialized knowledge and investigative skills possessed by our CPAs and professionals. We collect, analyze and interpret data and then, as needed, communicate our findings in the boardroom, courtroom, or other venues. Whether our client’s needs are reactive or proactive in nature, our teams of highly credentialed professionals report the results of our work objectively. Our team possesses extensive experience in forensic accounting, litigation services, regulatory compliance and the use of forensic technology.

Procedures

CLA worked with Co-Lead Counsel to obtain the professional fee and expense details for the 56 class counsel firms involved in the *In re Payment Card Interchange Fee and Merchant Discount Antitrust Litigation*. Prior to CLA’s involvement, each of the class counsel firms who performed work on the case had submitted professional fee and expense details to Co-Lead Counsel. The details provided by each firm varied in both formatting (MS Excel, Adobe .PDF, hand written detail, etc.) and content (detail and summary level, inclusion of rates) across the law firms.

CLA worked to normalize the individual details provided for each class counsel firm in order to combine all the detail into one consistent database. Once normalized and combined, CLA had the ability to import the resulting database into IDEA, a forensic data analysis and interrogation software. Below are the metrics of the resulting normalized databases:

	<u># of Records</u>	<u>Date Range</u>
Professional Fee Detail	116,813	07/2002 - 04/2013
Expense Detail	67,450	10/2004 - 02/2013
TOTAL	184,263	

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After importation, CLA performed reconciliation to ensure completeness and data integrity. The resulting databases were reconciled against supporting documentation, including a Master Lodestar report similar to what had been provided to the Court on April 11, 2013, pursuant to Class Counsels' motion for an award of attorneys' fees and costs. CLA worked with Co-Lead Counsel to reconcile all differences that were discovered through the reconciliation and completeness testing process. In certain instances, Co-Lead Counsel was able to provide additional details to CLA to help reconcile the data. However, there were a minority of firms where CLA was unable to reconcile to a Lodestar amount because some detail relating to certain reductions already taken by the Co-Lead Counsel for various firms could not be re-located, even though the overall amount of the reduction taken was known.

The class counsel law firms' time and expense details provided to CLA included a combination of instances where the law firm details agreed to an original amount prior to any Co-Lead Counsel reductions ("Original Lodestar" in the "Master Lodestar Report" submitted to the Court as Exhibit A to the April 11, 2013 Declaration of Thomas J. Undlin), agreed to an amount net of Co-Lead Counsel reductions ("Final Lodestar" in the "Master Lodestar Report"), or was some other amount. Where available, CLA incorporated the detail of reduction memoranda generated by Co-Lead Counsel to the Original Lodestar amount to agree to the Final Lodestar amount. It is CLA's understanding, that these memoranda were generated by Co-Lead Counsel based on a line by line review by them of each of the 56 class counsel firm's professional fee and expense detail. The review followed criteria detailed in two letters sent out by Co-lead Counsel (dated 12/19/2012 and 02/13/2013) to all class counsel law firms involved in the litigation. The letters outlined specific guidelines for each law firm to follow and apply to their submissions supporting the fee and expense application.

In order to perform our review, which is a third review of the time and expenses (beyond each firm's review and the subsequent review of all time by Co-Lead Counsel), CLA developed specific queries, based on the guidelines set forth by the Co-Lead Counsel in their guidance letters referenced above, to analyze both the professional fee and expense databases that were created. Below is a listing of the queries performed based on the initial guidelines set forth by Co-Lead Counsel:

- Identification of Timekeepers with fewer than 10 total hours
- Identification of Summer Associates, Summer Interns, and Summer Document Clerks
- Identification of time entries associated with pure travel time
- Identification of time entries in excess of 15 hours in a single day
- Identification of Document Review Attorneys in excess of 10 hours in a single day
- Identification of Contract Attorneys whereby the billed rate was greater than 4 times the paid hourly rate

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- Identification of first class airfare
- Identification of meal expenses in excess of \$75 per person
- Identification of expenses related to alcoholic beverages
- Identification of expenses related to hotel phone charges
- Identification of hotel incidental costs

Additionally, CLA developed specific queries to help identify any irregular and/or inappropriate professional fee and expense entries related to the following:

- Time and Expense trending by Law Firm and Category
- Duplicate time and expense entries
- Time entries with no corresponding detail
- Benford's Law Analysis on expense detail
- Round Dollar expense entries

Findings

After the forensic data analysis was completed, CLA presented the findings to the Co-Lead Counsel, who made the ultimate decision on what additional reductions, if any, to apply to each firm's Final Lodestar amount. As stated above, a firm's Final Lodestar amount is the amount Co-Lead Counsel had determined to be acceptable based on Co-Lead Counsel's line by line review of the detail in the first quarter of 2013 and before any forensic data analysis had been completed. Based on the forensic data analysis performed, additional reductions totaling \$689,960.60 were applied to 32 law firms. The additional reductions ranged from approximately \$50 to over \$300,000. Despite these recommended additional adjustments resulting from CLA's forensic data analysis review, the overall observation is that Co-Lead Counsel's initial review and adjustment efforts were very successful considering they did not have CLA's ability to perform an analytical review with the benefit of a comprehensive database and forensic software tools.

As previously stated, CLA was unable to reconcile the detail provided to the Final Lodestar amount for certain law firms. For these laws firms, there is a potential for duplicative reductions. To identify the potential exposure of duplicative reductions, CLA reviewed the additional reductions for those law firms where it could not reconcile to the Final Lodestar amount and noted the following:

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- The largest total reduction for a firm was \$13,782¹; the corresponding percentage to Final Lodestar is approximately 0.38%, which also represents the highest percentage amount.

The table below summarizes the additional reductions applied according to reduction types:

<u>Reduction Type</u>	<u>Reduction Amount</u>
Adjusted Billing Rates ²	\$392,959.70
Adjustments to Billed Time ³	31,593.75
Document Reviewer with Greater Than 10 Hours in a Day	9,186.25
Duplicate Time Entry	82,575.90
Expense Amounts Included in Time Detail	105,000.00
Reduction of Time for Non-Billable Hours	4,775.00
Time Greater Than 15 Hours in a Day	43,963.50
Timekeepers with Less Than 10 Hours Total	19,906.50
Total	\$689,960.60

The amount of reductions by firm can be seen in Exhibit A, which details the total initial fees and expenses by law firm, the initial reductions made by the Co-Lead Counsel, and the additional reductions as a result of the analyses performed by CLA.

Based on the criteria provided by Co-Lead Counsel, and additional specific queries, CLA did not note any additional reductions to be made to the expenses.

¹ One law firm had total reductions of approximately \$190,000, which primarily consists of a reduction of approximately \$180,000 that was documented by Co-Lead Counsel in a reduction memo, but not included in the Master Lodestar report.

² This amount is comprised of adjusting one firm's lodestar to "historical" rates and some further adjustment to outside contract attorney rates in accordance with the guidelines established by Co-Lead Counsel.

³ This amount consists of adjusting one firm's Lodestar amount to agree to the corresponding hours submitted.

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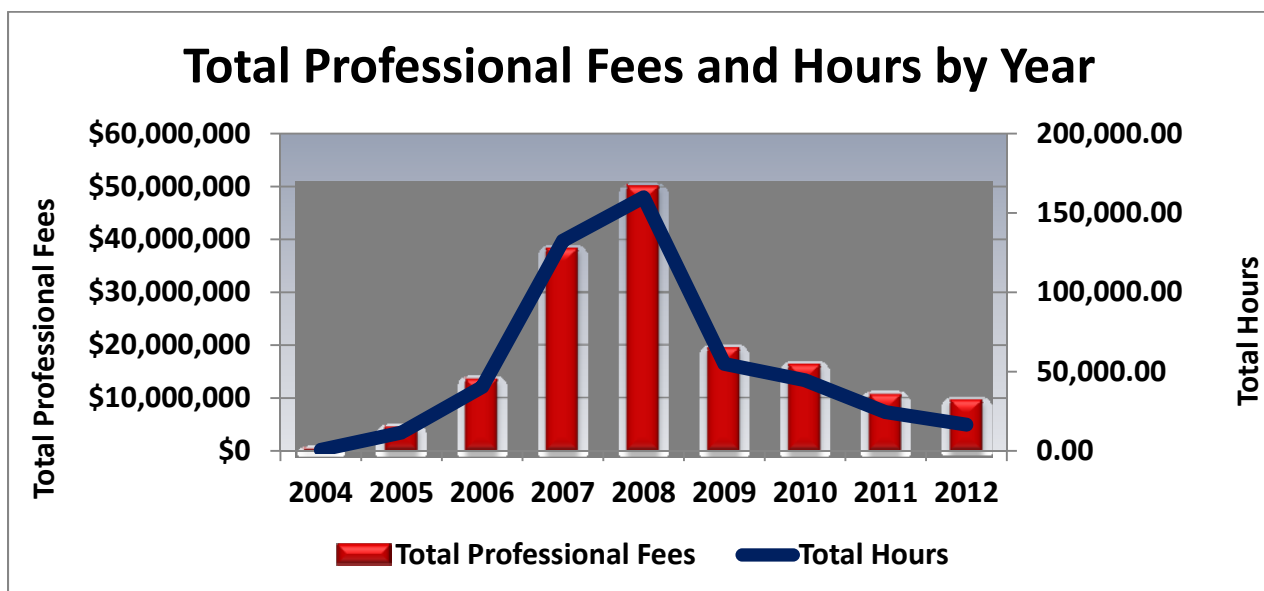
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Billing Metrics

CLA also performed analyses on billing rates and total fees by year. The table below summarizes the average billing rate by position using the nomenclature found in the class counsel firms' billing detail⁴:

<u>Position</u>	<u># of Time Entries</u>	<u>Average Billing Rate</u>
Partner	37,778	\$536
Of Counsel	2,798	\$469
Attorney	4,908	\$431
Associate	31,860	\$319
Project Attorney	8,142	\$306
Principal	2,037	\$287
Staff Attorney	3,340	\$264
Technical Advisor	1,991	\$232
Law Clerk	1,622	\$217
Contract Attorney	6,114	\$200
Paralegal	11,308	\$165

CLA summarized the total professional fees and hours by year for the time period of 2004 through 2012.



⁴ The table summarizes positions with at least 1,500 time entries.

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This report summarizes the information CLA has reviewed and analyzed to date, whereby CLA has expended approximately 400 hours in professional services. Should additional information become available, CLA will update its analysis accordingly, as well as the information and results included in this report.

If you have any questions about this update, please do not hesitate to contact me via phone at (213) 236-3234 or email at Brian.Lopez@claconnect.com.

Sincerely,
CliftonLarsonAllen LLP

A handwritten signature in cursive script, appearing to read "B. Lopez".

Brian Y. Lopez
Director, Fraud and Misconduct Investigations

EXHIBIT A**In Re PAYMENT CARD INTERCHANGE FEE AND MERCHANT DISCOUNT ANTITRUST LITIGATION****Master Lodestar Report and Adjustments**

Firm Name	Original Lodestar	Review Reduction	Reduction %	Final Lodestar	Additional Adjustments	Additional Adjustments %	Adjusted Fees	Expenses	Total Adjusted Fees and Expenses
Abraham Fruchter & Twersky LLP	\$ 4,223,095.00	\$ 962,058.00	22.78%	\$ 3,261,037.00	\$ 332,081.95	10.18%	\$ 2,928,955.05	\$ 398,618.86	\$ 3,327,573.91
Ann D. White Law Offices PC	526,790.00	35,664.50	6.77%	491,125.50	-	0.00%	491,125.50	34,353.14	525,478.64
Barrack Rodos & Bacine	642,753.75	38,896.00	6.05%	603,857.75	-	0.00%	603,857.75	62,191.73	666,049.48
Berger & Montague, PC	23,737,517.55	3,187,001.25	13.43%	20,550,516.30	32,285.50	0.16%	20,518,230.80	4,218,798.06	24,737,028.86
Bernard M. Gross, PC	969,752.50	215,581.25	22.23%	754,171.25	1,192.50	0.16%	752,978.75	15,384.05	768,362.80
Boni & Zack LLC	1,439,525.25	193,612.00	13.45%	1,245,913.25	4,736.25	0.38%	1,241,177.00	155,673.06	1,396,850.06
Bonnett Fairbourn Friedman & Balint, PC	941,085.00	15,267.50	1.62%	925,817.50	-	0.00%	925,817.50	136,550.00	1,062,367.50
Chestnut & Cambronne PA	1,346,841.00	526,582.00	39.10%	820,259.00	-	0.00%	820,259.00	127,125.20	947,384.20
Chitwood Harley Harnes LLP	834,741.24	95.00	0.01%	834,646.24	-	0.00%	834,646.24	100,106.94	934,753.18
Cuneo Gilbert & LaDuca LLP	61,387.50	-	0.00%	61,387.50	-	0.00%	61,387.50	2,009.25	63,396.75
Drubner Hartley & O'Connor LLC	389,154.00	3,600.00	0.93%	385,554.00	-	0.00%	385,554.00	30,600.58	416,154.58
Edelson & Associates, LLC	2,045,756.00	165,741.00	8.10%	1,880,015.00	1,615.00	0.09%	1,878,400.00	203,121.53	2,081,521.53
Fine Kaplan & Black RPC	2,538,099.50	128,946.00	5.08%	2,409,153.50	47.50	0.00%	2,409,106.00	236,318.08	2,645,424.08
Finkelstein Thompson LLP	339,307.00	11,184.50	3.30%	328,122.50	-	0.00%	328,122.50	57,141.54	385,264.04
Foote Meyers Mielke & Flowers LLC	316,701.50	58,325.00	18.42%	258,376.50	-	0.00%	258,376.50	58,121.04	316,497.54
Freedman Boyd Hollander Goldberg & Ives, PA	3,330,110.75	232,009.25	6.97%	3,098,101.50	18,865.00	0.61%	3,079,236.50	453,939.08	3,533,175.58
Friedman Law Group LLP	9,667,342.95	71,013.80	0.73%	9,596,329.15	1,523.00	0.02%	9,594,806.15	892,044.20	10,486,850.35
Giskan & Solotaroff	293,609.00	6,424.00	2.19%	287,185.00	4,387.50	1.53%	282,797.50	43,562.33	326,359.83
Goldman Scarlato & Karon PC	208,878.00	60,994.00	29.20%	147,884.00	-	0.00%	147,884.00	27,620.66	175,504.66
Gray & White	453,142.50	-	0.00%	453,142.50	32,888.75	7.26%	420,253.75	35,000.00	455,253.75
Gustafson Gluek PLLC	1,229,370.00	-	0.00%	1,229,370.00	137.50	0.01%	1,229,232.50	199,822.26	1,429,054.76
Hulett Harper Stewart LLP	4,053,257.17	422,879.17	10.43%	3,630,378.00	4,362.00	0.12%	3,626,016.00	497,161.70	4,123,177.70
Jaffe & Martin	323,881.25	-	0.00%	323,881.25	4,775.00	1.47%	319,106.25	4,917.37	324,023.62
Kohn Swift & Graf, PC	493,481.00	3,667.50	0.74%	489,813.50	97.50	0.02%	489,716.00	39,570.13	529,286.13
Koskoff Koskoff & Bieder, PC	138,797.00	-	0.00%	138,797.00	-	0.00%	138,797.00	99,306.22	238,103.22
Krause Kalfayan Benink & Slavens, LLP	8,080.00	-	0.00%	8,080.00	2,400.00	29.70%	5,680.00	166.91	5,846.91
Labaton Sucharow & Rudoff LLP	2,784,826.50	236,465.80	8.49%	2,548,360.70	1,222.00	0.05%	2,547,138.70	412,081.53	2,959,220.23
Law Office of Bruce Levinson	75,650.00	-	0.00%	75,650.00	-	0.00%	75,650.00	39.00	75,689.00
Law Office of John McCarthy	6,750.00	-	0.00%	6,750.00	-	0.00%	6,750.00	97.60	6,847.60

EXHIBIT A**In Re PAYMENT CARD INTERCHANGE FEE AND MERCHANT DISCOUNT ANTITRUST LITIGATION****Master Lodestar Report and Adjustments**

Firm Name	Original Lodestar	Review Reduction	Reduction %	Final Lodestar	Additional Adjustments	Additional Adjustments %	Adjusted Fees	Expenses	Total Adjusted Fees and Expenses
Law Offices of David Balto	883,340.00	168,321.00	19.06%	715,019.00	-	0.00%	715,019.00	14,079.00	729,098.00
Law Offices of Philip A. Steinberg	7,225.00	-	0.00%	7,225.00	850.00	11.76%	6,375.00	26.35	6,401.35
Lieff Cabraser Heiman & Bernstein	1,516,067.50	37,948.00	2.50%	1,478,119.50	975.00	0.07%	1,477,144.50	246,324.22	1,723,468.72
Lockridge Grindal & Nauen PLLP	9,381,268.75	127,000.00	1.35%	9,254,268.75	5,325.00	0.06%	9,248,943.75	887,618.39	10,136,562.14
Mager & Goldstein LLP	676,807.50	8,925.00	1.32%	667,882.50		0.00%	667,882.50	23,654.98	691,537.48
Markun Zusman & Compton LLP	37,910.00	-	0.00%	37,910.00		0.00%	37,910.00	871.91	38,781.91
Milberg Weiss LLP	415,258.75	19,422.50	4.68%	395,836.25		0.00%	395,836.25	97,207.32	493,043.57
Murray Frank & Sailer LLP	3,893,347.50	1,132,252.10	29.08%	2,761,095.40	3,080.00	0.11%	2,758,015.40	462,701.34	3,220,716.74
Pomerantz Haudeck Grossman & Gross LLP	5,188,915.75	68,551.25	1.32%	5,120,364.50	10,150.00	0.20%	5,110,214.50	739,205.47	5,849,419.97
Reinhardt Wendorf & Blanchfield	4,424,457.10	763,003.50	17.25%	3,661,453.60	13,782.00	0.38%	3,647,671.60	606,717.32	4,254,388.92
Richard L. Jasperson PA	115,367.00	-	0.00%	115,367.00		0.00%	115,367.00	17,976.00	133,343.00
Robbins Geller Rudman & Dowd LLP	32,399,916.75	1,378,711.25	4.26%	31,021,205.50	3,900.00	0.01%	31,017,305.50	6,052,723.47	37,070,028.97
Roberts Law Firm	377,107.50	66,494.00	17.63%	310,613.50	-	0.00%	310,613.50	21,805.04	332,418.54
Robins Kaplan Miller & Ciresi LLP	39,555,121.00	1,835,049.00	4.64%	37,720,072.00	4,196.25	0.01%	37,715,875.75	7,018,362.18	44,734,237.93
Roda Nast PC	615,878.75	-	0.00%	615,878.75		0.00%	615,878.75	180,861.22	796,739.97
Ross Dixon & Bell LLP	1,389,233.00	2,105.00	0.15%	1,387,128.00	6,709.00	0.48%	1,380,419.00	69,305.24	1,449,724.24
Scott + Scott	7,739,736.50	1,238,635.10	16.00%	6,501,101.40	188,599.40	2.90%	6,312,502.00	836,668.16	7,149,170.16
Shepherd Finkelman Miller & Shah LLLC	841,540.50	7,642.00	0.91%	833,898.50	-	0.00%	833,898.50	64,633.26	898,531.76
Spector Roseman & Kodroff, PC	936,106.25	339,867.25	36.31%	596,239.00	4,220.00	0.71%	592,019.00	122,184.99	714,203.99
Starr Gern Davison & Rubin PC	183,257.50	36,698.75	20.03%	146,558.75	110.00	0.08%	146,448.75	31,814.93	178,263.68
Stein, Jerald M. Law Offices	67,379.15	-	0.00%	67,379.15	-	0.00%	67,379.15	10,753.66	78,132.81
Steyer Lowenthal Boodrookas et al.	424,430.00	42,681.87	10.06%	381,748.13	-	0.00%	381,748.13	46,493.24	428,241.37
Stueve Siegel Hanson LLP	468,311.50	9,248.00	1.97%	459,063.50	1,035.00	0.23%	458,028.50	50,295.88	508,324.38
The Beasley Firm LLC	55,135.00	-	0.00%	55,135.00	-	0.00%	55,135.00	10,000.00	65,135.00
Weinstein Kitchenoff & Asher LLC	443,001.00	68,200.00	15.39%	374,801.00	70.00	0.02%	374,731.00	53,790.22	428,521.22
Whatley Drake & Kallas LLC	83,415.00	-	0.00%	83,415.00	3,100.00	3.72%	80,315.00	28,548.89	108,863.89
Wolf Popper LLP	69,142.00	-	0.00%	69,142.00	1,242.00	1.80%	67,900.00	11,252.48	79,152.48
TOTALS	\$ 175,608,359.16	\$ 13,926,763.09	7.93%	\$ 161,681,596.07	\$ 689,960.60	0.43%	\$ 160,991,635.47	\$ 26,247,317.21	\$ 187,238,952.68