UNITED STATES DISTRICT COURT FOR THE DISTRICT OF CONNECTICUT HARTFORD DIVISION

Beth Andrew-Berry, individually and as a representative of the GWA, LLC 401(k) Profit Sharing Plan and a class of similarly situated persons,

Plaintiff,

v.

George A. Weiss and GWA, LLC,

Defendants.

Case No.: 3:23-CV-00978-OAW

August 24, 2025

DECLARATION OF MICHELLE C. YAU IN FURTHER SUPPORT OF PLAINTIFF'S MOTIONS FOR FINAL APPROVAL OF CLASS ACTION SETTLEMENT AND FOR ATTORNEYS' FEES, EXPENSE REIMBURSMENTS, AND CLASS REPRESENTATIVE SERVICE AWARD, AND IN RESPONSE TO THE SOLE LIMITED OBJECTION

- I, Michelle C. Yau, declare as follows:
- 1. I am a partner at Cohen Milstein Sellers & Toll PLLC ("Cohen Milstein" or "CMST") and Chair of Cohen Milstein's ERISA litigation practice group. My firm is Counsel for Plaintiff and the Settlement Class in this Action. I am admitted to practice in the United States District Court for the District of Connecticut (Bar #: ct31491). I am also a member in good standing of the State Bar of Massachusetts (Bar #: 657236) and the Bar for the District of Columbia (Bar #: 980449).
- 2. I, along with other attorneys from my firm, have prosecuted this litigation on behalf of Plaintiff and the Class since its inception. I make this declaration based on personal knowledge and, if called at trial, could and would testify competently to the facts stated herein.

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3. As of the date of this motion, there have been no objections to the Settlement. There also has been **no** objection to the requested reimbursement of \$193,368.37 in litigation expenses, \$43,497.57 in approximate settlement administration expenses, and a service award of \$45,000. Counsel received one objection to a portion of the amount requested for attorneys' fees (discussed below).

Attorneys' Fees

- 4. After removing numerous entries based on my billing judgment, the total lodestar invested in this Action is \$1,547,502.50. This amount reflects all time reported in Cohen Milstein's time reporting system (Aderant) as of August 23, 2025. The increase in lodestar since my declaration filed on August 4, 2025, is primarily due to hours worked by timekeepers during July 2025 but not released by the timekeepers because the deadline for hours to be released is 10 days after the close of the month (August 10, 2025). For ECF No. 71, I removed two (2) timekeepers who billed the least amount of lodestar (to be conservative). For this declaration, I removed the three (3) timekeepers with the least amount of lodestar (again to be conservative). I removed time in my billing judgment and thus believe the lodestar total of \$1,547,502.50 includes the type of work that would normally be charged to a fee-paying client.
- 5. As noted previously, courts have reviewed the reasonableness of Cohen Milstein's billing rates for purposes of "cross-checking" lodestar against a proposed fee based on the percentage of the fund method. These courts have found that the hourly rates used to calculate Cohen Milstein's lodestar were "reasonable, particularly given the complexity of the case and the skill and expertise of Class Counsel." *Urlaub v. CITGO Petroleum Corp.*, No. 1:21-cv-04133 (N.D. Ill. Jan. 28, 2025), ECF No. 176; *see also Baird v. BlackRock Inst. Tr. Co., N.A.*, 2021 WL 5113030, at *7 (N.D. Cal. Nov. 3, 2021) (same).

- 6. In my professional opinion and based on my personal knowledge of the work that was performed and the requirements of this case and similar cases, the lodestar expended on this litigation by Cohen Milstein's attorneys and paralegals was reasonable and necessary.¹
- 7. As illustrated above, as of August 23, 2025, Cohen Milstein's total lodestar increased to \$1,547,502.50, which results in a multiplier of 1.7.
- 8. In addition, Cohen Milstein will expend additional time preparing for and attending the fairness hearing and, if final approval is granted, will work with the Settlement Administrator to implement the Plan of Allocation to ensure that Class Members receive payments under the Settlement.
- 9. After fully administering the individual recoveries to Class Members, ensuring all tax forms are completed, and arranging the agreed upon *cy pres* distribution for any residual settlement funds, I estimate that the multiplier would likely fall to around 1.5.

Objection

10. Cohen Milstein has diligently responded to inquiries from Class Members, answered their questions, and assisted them with receiving their recoveries in the form they preferred. For example, Class Member Steven Kleinman requested that his recovery be rolled over into two accounts: his Traditional IRA and his Roth IRA. Cohen Milstein worked with the Settlement Administrator, Analytics Consulting LLC, to ensure that Mr. Kleinman's request was fulfilled because the default security protocol allowed only one rollover per Class Member.

¹ Details supporting the time records referenced in this Declaration are available upon the Court's request.

11. Attached hereto as Exhibit 1 is a copy of the single objection to Plaintiff's request

for Class Counsel's attorneys' fees from Richard Lessard. I received this objection on August 20,

2025, and it was dated and postmarked August 14, 2025.

12. Shortly after Plaintiff Beth Andrew-Berry filed her motion for preliminary approval

in October 2024, Mr. Lessard contacted Plaintiff regarding the Plan of Allocation for the

Settlement. Shortly thereafter, a Cohen Milstein attorney contacted Mr. Lessard and answered his

questions.

13. On or about August 1, 2025, Mr. Lessard contacted Cohen Milstein again and

requested information regarding Plaintiff's request for attorneys' fees. At that time, Mr. Lessard

did not articulate any particular concerns with the amount of attorneys' fees requested by Plaintiff.

14. I declare, pursuant to 28 U.S.C. § 1746 and under penalty of perjury, that the

foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: August 24, 2025 Respectfully submitted,

By: /s/ Michelle C. Yau

Michelle C. Yau

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