

1 UNITED STATES DISTRICT COURT
2 NORTHERN DISTRICT OF CALIFORNIA
3 OAKLAND DIVISION
4

5 DONALD R. CAMERON, et al.,

6 Plaintiffs,

7 v.

8 APPLE INC.

9 Defendant.
10
11

Case No. 4:19-cv-03074-YGR

**DECLARATION OF STEVEN PLATT
OF ANGEION GROUP REGARDING
POST DISTRIBUTION ACCOUNTING
OF SETTLEMENT FUNDS**

1 I, Steven Platt, declare under penalty of perjury as follows:

2 1. I am a project manager at the class action notice and claims administration firm Angeion
3 Group, LLC (“Angeion”), located at 1650 Arch Street, Suite 2210, Philadelphia, PA 19103. I am
4 over 21 years of age and am not a party to this action. I have personal knowledge of the facts set
5 forth herein, and if called as a witness, could and would testify competently thereto.

6 2. Pursuant to the *Stipulation and Order*, entered on October 10, 2022 (Dkt. No. 496), the
7 deadline for the parties to submit a post-distribution accounting was extended to July 7, 2023.

8 3. The purpose of this declaration is to provide the Court with an administrative update
9 regarding the distribution of settlement funds, following the Court’s *Order: Granting Motion For*
10 *Final Approval of Class Action Settlement; Granting in Part and Denying in Part Motion For*
11 *Attorney’s Fees, Costs, and Service Award; and Judgment*, entered on June 10, 2022 (Dkt. No. 491)
12 and the Court’s *Stipulation and Order*, entered on October 20, 2022 (Dkt. No. 496) extending the
13 deadline for the parties to submit a post-distribution accounting to July 7, 2023.

14 4. The Net Small Developer Assistance Fund pursuant to the settlement in this case was
15 \$68,490,000.00. That amount was allocated among the 8,933 Settlement Class Members with
16 approved claims pursuant to the calculation formula in the settlement. The overall claims rate
17 (percentage of eligible developer accounts for which a valid claim was submitted) was 13.2%.

18 5. Prior to issuing Settlement Class Member payments, Angeion received a tax opinion that
19 these settlement payments would be deemed income by the IRS and would be reportable on IRS
20 Form 1099-NEC. The Defendant provided Angeion with the tax identification numbers belonging to
21 the Application Developers with approved claims scheduled to receive a settlement payment.
22 Angeion processed these Application Developer names and tax identification numbers through the
23 IRS payee name tax identification number verification process. As a result of these efforts, 7,684
24 (86%) of the 8,933 Settlement Class Members with approved claims, passed the IRS verification
25 process. The remaining 1,249 (14%) Application Developers with approved claims, did not pass the
26 IRS verification process.

6. On October 19, 2022, Angeion commenced to distribute Settlement Class Member payments to the 7,684 Settlement Class Members that passed the IRS verification process and began an emailing, mailing and phone call outreach process to the 1,249 Settlement Class Members that did not pass the IRS verification process.

7. Angeion's outreach efforts have included locating updated contact information for unresponsive Settlement Class Members through credit bureaus, the internet and Angeion's various data providers. When updated contact information has been obtained, Angeion has reached out to these Settlement Class Members through additional phone calls, emails and mailed requests to obtain sufficient tax information and in some cases supporting documentation related to beneficiaries of deceased individuals or dissolved entities that were Settlement Class Members.

8. As of June 28, 2023, Angeion has not been able to establish communication or obtain sufficient tax information from 123 (9.8%) of the 1,249 Settlement Class Members that did not pass the IRS verification process. Angeion continues its research efforts to obtain updated contact information and establish communication with these Settlement Class Members.

9. As of June 28, 2023, Angeion has been able to establish communication but has not been able to obtain sufficient tax information from 82 (6.6%) of the 1,249 Settlement Class Members that did not pass the IRS verification process. Angeion continues to work with these Settlement Class Members to obtain the information necessary to issue their settlement payments.

10. As of June 28, 2023, Angeion has successfully obtained updated tax information from 1,044 (83.6%) of the 1,249 Settlement Class Members that did not pass the IRS verification process and has issued their settlement payments.

11. Below is a summary of the status of settlement payments as of June 28, 2023.

Settlement Payments	Count	Count Percentage	Amount	Amount Percentage
Issued	8,728	98%	\$66,398,667.60	97%
Not Issued	205	2%	\$2,091,332.40	3%
Total	8,933	100%	\$68,490,000.00	100%

12. Settlement payments have ranged from the minimum payment amount of \$250 to \$120,973.23, as summarized below:

Description	Amount
Average Payment Per Claimant	\$7,667.08
Median Payment Per Claimant	\$2,016.22
Maximum Payment Per Claimant	\$120,973.23
Minimum Payment Per Claimant	\$250.00

13. To date 622 issued checks, totaling \$5,942,926.29, have not been cashed.

14. Angeion’s administrative costs through May 31, 2023 total \$604,913.55.

15. Working with the parties, Angeion has devised a process and schedule for obtaining any additional tax identification numbers (after further notice) and issuing further settlement distributions. That process and schedule is set forth in Developer Plaintiffs’ Notice of Initial Post-Distribution Accounting and Proposed Schedule for Further Procedures, and an accompanying Proposed Order (“Notice”). Angeion believes that the proposed process and schedule is administratively feasible, cost-effective, and will encourage prompt distribution of remaining proceeds in the Small Developer Assistance Fund.

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

Dated: June 29, 2023

Steven Platt
STEVEN PLATT