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Clerk of the Superior Court
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**SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF SAN DIEGO**

ASHLEY ISLAS, ELIZABETH AMILL, and
MATEO PETTYJOHN, individually and on
behalf of all others similarly situated,

Plaintiffs,

v.

AVOCADO MATTRESS, LLC,

Defendant.

Case No. 26CU015703N

**PLAINTIFFS' NOTICE OF MOTION
AND UNOPPOSED MOTION FOR
ATTORNEYS' FEES, COSTS, AND
INCENTIVE AWARDS; MEMORANDUM
OF POINTS AND AUTHORITIES**

*Filed concurrently with Declaration of Jonas
Jacobson; [Proposed] Order*

Date: December 4, 2026

Time: 1:30 p.m.

Judge: Hon. Cynthia Freeland

Department: N-27

Notice of Motion and Motion

TO THE COURT, ALL PARTIES, AND THEIR COUNSEL OF RECORD:

PLEASE TAKE NOTICE that on August 7, 2026, the Honorable Cynthia Freeland granted preliminary approval of the class action Settlement Agreement in this matter and set a Final Approval Hearing to be held on December 4, 2026, at 1:30 p.m. At the Final Approval Hearing, Plaintiffs Ashley Islas, Elizabeth Amill, and Mateo Pettyjohn (the “Class Representatives”) will, and hereby do, move for entry of an order:

1. Awarding \$88,369.28 in attorneys’ fees and \$36,630.72 in cost reimbursements (for a total of \$125,000), to Class Counsel; and
2. Awarding a \$2,500 incentive award to each Class Representative.

This Motion is based on this Notice of Motion and Unopposed Motion for Attorneys’ Fees, Costs, and Incentive Awards, the concurrently filed Memorandum of Points and Authorities, the Declaration of Jonas Jacobson (“Jacobson Decl.”), and all supporting exhibits, the records and papers filed in this action, and any argument or evidence that may be presented at the hearing on this matter.

Dated: September 18, 2026

Respectfully submitted,

By: /s/ Jonas Jacobson

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1 **Memorandum of Points and Authorities**

2 **I. Introduction.**

3 After substantial litigation up to the eve of class certification, Class Counsel achieved a
4 hard-fought Settlement that is expected to provide approximately \$615,000 in total relief to the
5 Settlement Class (including automatic direct relief, administration services, fees and costs, and
6 incentive awards).

7 As permitted by the Settlement, Class Counsel requests an award of \$88,369.28 in
8 attorneys' fees. Such an award is expressly permitted by the Settlement Agreement, and
9 Defendant has agreed to pay it on top of the relief it has agreed to distribute to the Settlement
10 Class. Plus, the requested fee award amounts to only about 14% of the total value that the
11 Settlement affords to Settlement Class Members—substantially below the 33.3% typically
12 awarded by California courts in class actions. And Class Counsel has dedicated substantial time
13 to this matter, so the requested award is reasonable under the lodestar method, too. In addition,
14 Class Counsel also seeks reimbursement of \$36,630.72 in reasonable costs, all of which were
15 reasonably incurred for the litigation and settlement of this matter. Finally, Class Counsel also
16 moves for a \$2,500 incentive award for each Class Representative, for their significant service to
17 the Settlement Class. These awards too are well within the accepted range for incentive awards
18 in consumer class actions. And each Plaintiff has been a model class representative and helped to
19 achieve an excellent result for the Settlement Class.

20 The requested fees, costs, and incentive awards are fair, reasonable, and justified
21 considering the significant efforts of Class Counsel, the substantial risks present in this litigation,
22 and the excellent result obtained for the Settlement Class. The Court should award them in full.

23 **II. The Settlement.**

24 On August 7, 2026, the Court preliminarily approved the Settlement, finding that it “falls
25 within the range of reasonableness and possible final approval, thereby meeting the requirements
26 for preliminary approval.” (August 7, 2026, Preliminary Approval Order [ROA #22]
27 [“Preliminary Approval Order”] at p. 2.) The Settlement provides approximately \$615,000 in
28

1 total benefits to the Settlement Class, with about \$471,000 of this dedicated to automatically
2 providing Class Members with a \$100 Credit Voucher, without any requirement that they submit
3 a claim, or take any action at all.¹ (Jacobson Declaration in Support of Preliminary Approval
4 Motion [ROA #13], Exhibit 1 [“Agreement”] §§ III(C)(1-3).)

5 The \$100 Credit Vouchers received under the Settlement are flexible and meaningful.
6 They can be applied to any purchase made on Defendant’s website, with no restrictions, as well
7 as pay for any fees or taxes that might apply to a purchase. (*Id.* § III(C)(3).) They can be
8 combined with any other discount or offer available on Defendant’s website, can be freely
9 transferred between consumers, and can be “stacked” together with other Credit Vouchers
10 (meaning that, for example, a Class Member could gift their Voucher to another Class Member,
11 who then could use the full \$200 on one purchase). (*Ibid.*) They can be used at any time, with no
12 blackout dates, for a period of three years after they are distributed. (*Ibid.*; cf. *Chaikin v.*
13 *Lululemon USA Inc.* (S.D. Cal. Mar. 14, 2014) 2014 U.S. Dist. LEXIS 35258, at *20 [approving
14 settlement where credit vouchers could be used at any time during a six-month period].) And,
15 because Defendant sells numerous products for less than \$100, Settlement Class Members can, at
16 their election, select from multiple products that cost less than the value of their Voucher.
17 (Jacobson Decl. ¶ 15.)

18 In addition to the direct relief automatically provided to Class Members, the Settlement
19 also requires Defendant to cover the costs of notice and administration (approximately \$9,950),
20 incentive awards of up to \$2,500 to each Class Representative, as approved by the Court, and
21 reasonable attorneys’ fees and costs of up to \$125,000, as approved by the Court. (Agreement §§
22 IV(B) [administration costs], III(E) [attorneys’ fees and incentive awards]; Jacobson Decl. ¶ 14.)
23 Once these additional costs are factored in, the Settlement will provide approximately \$615,000
24

25 ¹ In their Motion for Preliminary Approval, Plaintiffs estimated that there were
26 approximately 5,000 Settlement Class Members. (Plaintiffs’ Motion for Preliminary Approval
27 [ROA #12] [“Preliminary Approval Motion”] at p. 11.) Defendant has now finalized a Class List
28 identifying 4,717 Settlement Class Members. This type of non-material change is common in
class settlements after parties finalize a class list, and does not in any way impact the relief
provided to each Settlement Class Member by the Settlement. (Jacobson Decl. ¶ 14, n.2.)

1 in total value to the Settlement Class. (Agreement §§ III(C), (E), IV(B); Jacobson Decl. ¶ 14.)

2 And, because Defendant will pay these costs *on top* of the Credit Vouchers provided to the
3 Settlement Class, they will not detract from the direct compensation that Settlement Class
4 Members will receive under the Settlement.

5 **III. The requested fee award is fair, reasonable, and justified.**

6 The Settlement allows Class Counsel to request that the Court award reasonable
7 attorneys’ fees and costs up to \$125,000. (Agreement § III(E)(2); see *Consumer Privacy Cases*
8 (Cal. Ct. App. 2009) 175 Cal.App.4th 545, 552-53 [holding attorneys’ fee provisions in class
9 action settlements are “proper” and affirming fee award].) And Class Counsel now requests
10 \$88,369.28 in attorneys’ fees. These fees, as detailed throughout this Motion, are fair and
11 justified as compensation for the substantial time and effort spent on this case, and the excellent
12 Settlement achieved for the Settlement Class.

13 The Court can award the requested attorneys’ fees under the common fund doctrine. That
14 doctrine applies when—like here—the settlement value is easily quantifiable, and when each
15 class member has an “undisputed and mathematically ascertainable claim” to the judgment. (*In*
16 *re Apple Inc. Device Performance Litig.* (N.D. Cal. Mar. 17, 2021) 2021 U.S. Dist. LEXIS
17 50546, at *20 [explaining common funds]; *Laffitte v. Robert Half Int’l Inc.* (2016) 1 Cal.5th 480,
18 503 [awarding fees based on common fund doctrine].)²

19 California “[c]ourts recognize two methods for calculating” reasonable “attorney fees in
20 civil class actions: the lodestar/multiplier method and the percentage of recovery method.”
21 (*Wershba v. Apple Computer, Inc.* (Cal. Ct. App. 2001) 91 Cal.App.4th 224, 254.) “The
22 percentage method calculates the fee as a percentage share of a recovered common fund or the
23

24 ² Attorneys’ fees may also be awarded under section 1780(e) of the Consumers Legal
25 Remedies Act, which provides for attorneys’ fees to prevailing plaintiffs. (See Cal. Civ. Code §
26 1780(e).) Plaintiffs’ Complaint includes a cause of action under the CLRA. (See ROA #5
27 [“Complaint”] ¶¶ 113-131). Plaintiffs prevailed because they secured a substantial settlement for
28 the Class that provides meaningful relief to Settlement Class Members. (*Graciano v. Robinson*
Ford Sales, Inc. (Cal. Ct. App. 2006) 144 Cal.App.4th 140, 150-51 [attorneys’ fees may be
awarded under the CLRA based “on a pragmatic definition of the extent to which each party has
realized its litigation objectives, whether by judgment, settlement, or otherwise”].)

monetary value of plaintiffs’ recovery.” (*Laffitte*, 1 Cal.5th at p. 489.) The lodestar/multiplier method multiplies the number of hours counsel spent on the matter by an hourly rate, and adjusts the fee award up or down using a multiplier. (*Ibid.*) Here, the requested fees are reasonable under either approach, but the Court, like other courts considering similar settlements, should use the favored percentage method.

A. The Court should use the favored percentage method.

Courts have discretion over which method they use to assess attorneys’ fees. (*Consumer Privacy Cases*, 175 Cal.App.4th at p. 558.) Regardless of the method used, the Court’s “ultimate goal ... is the award of a ‘reasonable’ fee to compensate counsel for their efforts.” (*Id.* at p. 557 [quotes omitted].) The percentage of recovery method, however, is the preferred and routine approach of courts across the country in cases that generate a settlement with an easily ascertainable value. (*In re Omnivision Techs. Inc.* (N.D. Cal. 2007) 559 F.Supp.2d 1036, 1046 [“Despite [court’s] discretion, use of the percentage method in common fund cases appears to be dominant.”]; *Laffitte*, 1 Cal.5th at p. 499 [“[T]he vast majority of courts nationwide ... favor, or at least [] allow, use of the percentage-of-the-fund method in common fund cases.”]; *Karton v. Ari Design & Constr., Inc.* (Cal. Ct. App. 2021) 61 Cal.App.5th 734, 744 [same, citing American Law Institute]; *Vianu v. AT&T Mobility LLC* (N.D. Cal. Nov. 8, 2022) 2022 U.S. Dist. LEXIS 203520, at *22 [“In common-fund cases, ... [t]he ‘percentage of the fund’ method is typically used.”]; *In re Apple Inc. Device Performance Litig.* (N.D. Cal. Mar. 17, 2021) 2021 U.S. Dist. LEXIS 50546, at *21 [“[T]he use of the percentage-of-the-fund method in common-fund cases is the prevailing practice in the Ninth Circuit for awarding attorneys’ fees and permits the Court to focus on showing that a fund conferring benefits on a class was created through the efforts of plaintiffs’ counsel.”]; *Cody v. SoulCycle Inc.* (C.D. Cal. Oct. 3, 2017) 2017 U.S. Dist. LEXIS 163965, at *17 [applying the percentage of recovery method where the settlement provided class members with automatic class credits]; *Lopez v. Youngblood* (E.D. Cal. Sept. 1, 2011) 2011 U.S. Dist. LEXIS 99289, at *9 [noting that the “percentage of the available fund analysis is the preferred approach in class action fee requests”].)

1 The percentage method has many benefits that have led to its widespread acceptance. It
2 “aligns the interests of the counsel and the class, i.e., class counsel directly benefit from
3 increasing the size of the class fund and working in the most efficient manner.” (*Lopez*, 2011
4 U.S. Dist. LEXIS 99289, at *9; *Laffitte*, 1 Cal.5th at p. 503 [percentage method is “a valuable
5 tool” because of the “alignment of incentives between counsel and the class”].) It encourages
6 early settlement and discourages bloating hours to reach a higher lodestar. (*Laffitte*, 1 Cal.5th at
7 p. 503.) It maintains “consistency with contingency fee calculations in the private market.” (*Tait*
8 *v. BSH Home Appliances Corp.* (C.D. Cal. July 27, 2015) 2015 U.S. Dist. LEXIS 98546, at *34;
9 see *Lealao v. Beneficial California, Inc.* (Cal. Ct. App. 2000) 82 Cal.App.4th 19, 47-48 [awarded
10 fees should approximate what the market would set].) It “eliminate[s] the cumbersome,
11 enervating, and often surrealistic process of preparing and evaluating fee petitions that [used to]
12 plague[] the Bench and Bar” before the percentage method was widely accepted. (*Laffitte*, 1
13 Cal.5th at p. 493.) And finally—and importantly—compared to the lodestar method, it “more
14 accurately reflects the results achieved” by class counsel. (*Id.* at p. 489, quoting *Rawlings v.*
15 *Prudential-Bache Properties, Inc.* (6th Cir. 1993) 9 F.3d 513, 516.)

16 In contrast, “[t]he lodestar method is typically utilized when the relief obtained is
17 ‘not easily monetized,’ such as when injunctive relief is part of the settlement.” (*Johnson v. Moss*
18 *Bros. Auto Grp., Inc.* (C.D. Cal. June 24, 2022) 2022 U.S. Dist. LEXIS 112361, at *16). Thus,
19 the method is not preferred in cases like this, where the total value of the Settlement is easily
20 ascertainable. (Jacobson Decl. ¶ 14.) Courts also disfavor the lodestar method because it
21 “inadequately responds to the problem of risk,” “increases the amount of fee litigation,” “lacks
22 objectivity,” “can result in churning, padding of hours, and inefficient use of resources,” and can
23 discourage early settlement. (*Lopez*, 2011 U.S. Dist. LEXIS 99289, at *11.) For all of these
24 reasons, courts across the country have harshly criticized the lodestar method. (See *Laffitte*, 1
25 Cal.5th at p. 494 [summarizing American Law Institute view that the lodestar method is difficult
26 to apply and incentivizes extended litigation so attorneys can accrue additional hours and fees];
27 *Lealao*, 82 Cal.App.4th at p. 29 [summarizing critiques: “[T]he lodestar approach ... is
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1 insufficiently objective and produces results that are far from homogenous ... [and] encourages
2 lawyers to expend excessive hours, and ... engage in duplicative and unjustified work” (cleaned
3 up; citation and quotation marks omitted)]; *In re Cendant Corp. Litig.* (3d Cir. 2001) 264 F.3d
4 201, 256 “[T]he lodestar method can be quite subjective” despite “creating the illusion of
5 mathematical precision.”]; *In re Educ. Testing Serv. Praxis Principles of Learning & Teaching:
6 Grades 7-12 Litig.* (E.D. La. 2006) 447 F. Supp. 2d 612, 628-629 “[T]he lodestar method
7 creates inherent incentive to prolong the litigation until sufficient hours have been expended”
8 and is “acutely susceptible to manipulation.” (internal quotes and citations omitted)]; *O’Keefe v.
9 Mercedes-Benz United States, LLC* (E.D. Pa. 2003) 214 F.R.D. 266, 304 [collecting cases] [“The
10 parties and the court are well aware of the demise of the pure lodestar method because it
11 encouraged inefficient behavior, turned judges into bean counters and created antagonistic
12 interests between the class and class counsel.”]; see *Manual for Complex Litigation* 4th Ed.
13 §14.121 (2004) [explaining that the lodestar method is “difficult to apply, time-consuming to
14 administer, inconsistent in result, and capable of manipulation ... [and] creates inherent incentive
15 to prolong the litigation”].)

16 Here, Class Counsel’s efforts, in the face of serious litigation risks, generated an excellent
17 Settlement for the Settlement Class with an easily quantifiable monetary value of about
18 \$615,000. (Jacobson Decl. ¶ 14 [detailing Settlement value]; see *infra* § III(C)(2) [discussing the
19 significant and material risks of the case].) In light of this, as well as the numerous benefits
20 offered by the percentage method, the Court should follow prevailing practice and use that
21 method to assess the fee request.

22 **B. The requested fee is reasonable under the percentage-of-recovery method.**

23 “[F]ee awards in class actions average around one-third of the recovery.” (*Chavez v.*
24 *Netflix, Inc.* (Cal. Ct. App. 2008) 162 Cal.App.4th 43, 66 n.11; *Amaro v. Anaheim Arena*
25 *Management, LLC* (Cal. Ct. App. 2021) 69 Cal.App.5th 521, 545 [same].) California courts
26 regularly award fees in this range or higher. (E.g., *Laffitte*, 1 Cal.5th at pp. 487, 506 [affirming
27 33.33% fee award based on the percentage method]; *Roos v. Honeywell International, Inc.* (Cal.
28

1 Ct. App. 2015) 241 Cal.App.4th 1472, 1488 [affirming 37.5% fee award in \$8,150,000 million
2 class settlement], *overruled on other grounds* by *Hernandez v. Restoration Hardware, Inc.*
3 (2018) 4 Cal.5th 260; *Bergara v. Bread & Cie Inc.* (San Diego Super. Ct. Jan. 19, 2024) 2024
4 Cal. Super. LEXIS 4532, at *1-2³ [awarding one-third of gross settlement fund in fees]; *Cinto v.*
5 *Asendia United States* (L.A. Super. Ct. June 2, 2022) 2022 Cal. Super. LEXIS 87143, at *4
6 [same]; *Flores v. Heritage Bag Co.* (San Bernardino Super. Ct. Apr. 7, 2023) 2023 Cal. Super.
7 LEXIS 52808, at *6 [same]; *Watson v. Jones Fin. Cos.* (Sacramento Super. Ct. Nov. 16, 2020)
8 2020 Cal. Super. LEXIS 1769, at *1-2 [same]; *Rodriguez v. Cal. Payroll Group* (San Bernardino
9 Super. Ct. Jan. 24, 2022) 2022 Cal. Super. LEXIS 47539, at *4-5 [collecting cases where
10 California courts approved 33.3%; 35%; 40%; 40%; 40%; and up to 45% of the fund].)

11 Here, the Settlement provides benefits to Class Members worth approximately \$615,000.
12 That amount includes about \$471,000 in direct relief to the Settlement Class, as well as the
13 additional costs of providing notice and administration, and paying for attorneys’ fees, costs, and
14 incentive awards. (See *Consumer Privacy Cases*, 175 Cal.App.4th at pp. 553-54 [“[T]he total
15 settlement amount, including fees, [should] be used as a yardstick to measure the reasonableness
16 of the fees.”]; *Broomfield v. Craft Brew Alliance, Inc.* (N.D. Cal. Feb. 5, 2020) 2020 U.S. Dist.
17 LEXIS 74801, at *80 [noting that, to calculate the value of a settlement for purposes of
18 evaluating fees, courts “have included attorneys’ fees, settlement administration costs, and
19 litigation expenses” in the total value].) So, Class Counsel’s fee request of \$88,369.28 amounts
20 to only about 14% of the total value of the Settlement—far below the typical 33.3% fees
21 regularly awarded in class actions in California. Accordingly, under the percentage of the fund
22 method, Class Counsel’s requested fee award is substantially lower than what courts have
23 regularly approved as reasonable, and it should be granted in full.

24 _____
25 ³ The Court may take judicial notice of Superior Court orders under Evidence Code
26 sections 452(c) and section 452(d) as these are “records of” a “court of this state” and “[o]fficial
27 acts” of the California judiciary. The Court may also take notice under section 452(h) because
28 the existence and result of these orders is not reasonably subject to dispute, and because the
orders are available through trustworthy sources like Lexis. (See *In re Vicks* (2013) 56 Cal.4th
274, 314 [explaining that courts may take “judicial notice of court records” including “the
existence of each document in a court file” and “the truth of results reached”].)

1 **C. The relevant factors confirm that the requested fees are reasonable.**

2 To further assess whether fees are reasonable, California courts often consider the
3 following factors, which are relevant here: “(a) the results achieved; (b) the risk of litigation; (c)
4 the skill required, (d) the quality of work; (e) the contingent nature of the fee and the financial
5 burden; and (f) the awards made in similar cases.” (*Vasquez v. Coast Valley Roofing, Inc.* (E.D.
6 Cal. 2010) 266 F.R.D. 482, 492 [citing *Vizcaino v. Microsoft Corp.* (9th Cir. 2002) 290 F.3d
7 1043, 1047].)⁴ Each of these factors support the requested fees here.

8 **1. Class Counsel achieved an excellent result for the Settlement Class.**

9 “The overall result and benefit to the class from the litigation is the most critical factor in
10 granting a fee award.” (*In re Omnivision Techs., Inc.*, 559 F. Supp. 2d at p. 1046**Error!**
11 **Bookmark not defined.**) Here, Class Counsel achieved an excellent result that will provide
12 meaningful and automatic relief to the Settlement Class.

13 As discussed above, the Settlement requires Defendant to automatically provide Class
14 Members with \$100 Credit Vouchers, without any requirement that Class Members fill out a
15 claim form, or take any other affirmative action. (Jacobson Decl. ¶ 14.) This is an excellent
16 recovery for Class Members, both individually and in the aggregate, and compares favorably
17 with other deceptive pricing settlements. (See Preliminary Approval Motion at p. 16 [discussing
18 settlements in comparable cases].) And, unlike many settlements in similar cases—where class
19 members are required to submit a claim to receive any relief—the Settlement here will provide
20 benefits automatically, ensuring that class relief is comprehensive, not just provided to a single-
21 digit percentage of the Class. (Cf., *Spann v. J.C. Penney Corp.* (C.D. Cal. 2016) 314 F.R.D. 312,
22 332 [approving a deceptive pricing settlement where consumers had to file a claim to receive
23 relief]; *Jacobo v. Ross Stores, Inc.* (C.D. Cal. Aug. 6, 2019) 2019 U.S. Dist. LEXIS 247426, at
24 *10 [same]; *Russell v. Kohl’s Dep’t Stores* (C.D. Cal. Feb. 22, 2019) 2019 U.S. Dist. LEXIS

25
26
27 ⁴ California Superior Courts have applied the same factors laid out in *Vasquez* and
28 *Vizcaino*. (See, e.g., *McKillop v. Onehalloweennight Inc.* (Sacramento Super. Ct. Oct. 26, 2022)
2022 Cal. Super. LEXIS 71655, at *7; *Rivali v. Shutterfly, LLC* (San Diego Super. Ct. Feb. 16,
2024) 2024 Cal. Super. LEXIS 6956, at *16.)

241132, at *5-6 [same]; see *Keil v. Lopez* (8th Cir. 2017) 862 F.3d 685, 697 [“a claim rate as low as 3 percent is hardly unusual in consumer class actions ...”].)

In addition, the Credit Vouchers provided by the Settlement afford Class Members meaningful value. Indeed, Defendant sells numerous products for less than \$100, meaning that Settlement Class Members can, if they so choose, select from multiple products that cost less than the value of a Voucher. (Jacobson Decl. ¶ 15.) The Credit Vouchers are also designed to provide the Class as much flexibility as possible in using them. They can be used to purchase any product on Defendant’s website, without any exclusions or restrictions; they are freely transferrable; they can be combined with any discount, promotion or offer; they can be stacked together; and they can be used at any time with no blackout dates for a period of three years after distribution. (Agreement § III(C)(3).)

2. The case presented significant and material risks.

“The risk that further litigation might result in no recovery is a ‘significant factor’ in assessing the fairness and reasonableness of an award of attorneys’ fees.” (*Bravo v. Gale Triangle, Inc.* (C.D. Cal. Feb. 16, 2017) 2017 U.S. Dist. LEXIS 77714, at *46; see *Vizcaino*, 290 F.3d at p. 1048 [“Risk is a relevant circumstance” in determining an attorney fee award].) Here, the case presented significant obstacles that created a real risk that Settlement Class Members could receive no recovery (and thus, that Class Counsel would engage in substantial litigation without receiving any compensation for their efforts). (See Preliminary Approval Motion at 17-18 [discussing the risks of further litigation]; Jacobson Decl. ¶ 17.) These risks are evident from the litigation of this case prior to settlement, and the numerous challenges presented by deceptive pricing cases like this one.

Prior to reaching this Settlement, the Parties engaged in substantial early discovery in the lead up to Plaintiffs’ motion for class certification. (Jacobson Decl. ¶ 9.) Plaintiffs then filed their motion for class certification, which was fully briefed and pending when the Parties reached this Settlement. (*Ibid.*) And, given Defendant’s opposition to that motion, there was meaningful risk that the motion could be denied. (See e.g., *Sperling v. Stein Mart, Inc.* (C.D. Cal. 2018) 291 F.

1 Supp. 3d 1076, 1087 [denying plaintiffs’ motion for class certification in a deceptive pricing
2 case]; *Chowning v. Kohl’s Dep’t Stores, Inc.* (C.D. Cal. Apr. 1, 2016) 2016 U.S. Dist. LEXIS
3 188341, at *1 [denying motion for class certification in a deceptive pricing case].) Had that
4 happened, Plaintiffs would likely have been unable to seek relief for the Class at all.

5 Plus, even in a best-case scenario for Plaintiffs and the Settlement Class—where they
6 succeeded entirely on class certification—the next steps in this case would have required
7 Plaintiffs to expend tremendous time and expense, and face additional risk, to defeat potential
8 summary judgment motions, win at trial, and potentially beat back appeals, to obtain any
9 recovery whatsoever. (*Sperling*, 291 F. Supp. 3d at p. 1087 [granting defendant’s motion for
10 summary judgment in a deceptive pricing case]; see *Bakhtiar v. Info. Res., Inc.* (N.D. Cal. Aug.
11 4, 2020) 2020 U.S. Dist. LEXIS 258600, at *26 “[C]ontinued litigation carries significant risk
12 and could result in no recovery for the settlement classes [and] would require investing
13 additional time and resources on discovery, class certification, dispositive and discovery
14 motions, trial, and appeals.”.) And Class Counsel recognized and weighed these risks
15 appropriately in negotiating this Settlement.

16 In short, Class Counsel took on significant risk by prosecuting this case, including the
17 risk of getting no recovery at all. And this weighs in favor of awarding Counsel’s fee request.

18 **3. The Settlement Class benefited from Counsel’s excellent work and**
19 **significant expertise in this area.**

20 “The ‘prosecution and management of a complex [] class action requires unique legal
21 skills and abilities’ that are to be considered when evaluating fees.” (*Spencer-Ruper v. Scientiae*
22 (C.D. Cal. Sept. 24, 2021) 2021 U.S. Dist. LEXIS 204246, at *6 [alteration in original].) And
23 Class Counsel’s experience with and expertise in class actions, and in the particular area of law
24 at issue, are relevant factors when assessing fee awards. (See e.g., *Perez v. DIRECTV Grp.*
25 *Holdings, LLC* (C.D. Cal. Jan. 23, 2023) 2023 U.S. Dist. LEXIS 13920 at *25.) Here, Class
26 Counsel has substantial experience with complex class actions generally, and deceptive pricing
27
28

1 litigation specifically. (Jacobson Decl. ¶¶ 3-7.) This experience bolstered Class Counsel’s ability
2 to successfully settle this case.

3 Moreover, “the quality of Class Counsel’s work is evidenced by the favorable settlement
4 achieved.” (*Defrees v. Kirkland* (C.D. Cal. July 26, 2018) 2018 U.S. Dist. LEXIS 125462, at
5 *14.) Before ever filing a case against Defendant, Class Counsel conducted a thorough
6 investigation into Defendant’s advertised discounts and pricing. (Jacobson Decl. ¶ 8.) This
7 required gathering and analyzing historical pricing and sales data from archival sources like the
8 Internet Archive. (*Ibid.*; Complaint ¶ 31 [detailing this investigation].) Counsel also dedicated
9 substantial resources to litigating this case. The Parties engaged in discovery, with Plaintiffs
10 serving (and Defendant responding to) extensive Requests for Production and Interrogatories.
11 (Jacobson Decl. ¶ 9.) Plaintiffs’ counsel then thoroughly briefed a motion for class certification,
12 and worked with multiple experts to produce reports on both liability and damages. (*Ibid.*) Plus,
13 Class Counsel thoroughly prepared for mediation, including by exchanging and analyzing
14 informal discovery, such as financial and sales records, to help better understand Defendant’s
15 liability and the potential damages available. (*Id.* ¶ 10.) Ultimately, counsels’ efforts throughout
16 this case made them well-prepared for the settlement negotiations, and ensured that they had a
17 firm understanding of all pertinent issues before reaching the Settlement. (*Id.* ¶¶ 8-12.) And
18 Counsel also arduously negotiated the terms of the Settlement during, and after, the mediation.
19 (*Id.* ¶ 11-12.) So, Class Counsel’s “skill, diligence, and expertise played significant roles in the
20 parties’ reaching a settlement,” and “support[s] the requested fees.” (*Spencer-Ruper*, 2021 U.S.
21 Dist. LEXIS 204246, at *7-8.)

22 **4. Class Counsel took this case on a contingency basis and has borne**
23 **significant financial burdens.**

24 “A contingent fee must be higher than a fee for the same legal services paid as they are
25 performed.” (*Ketchum v. Moses* (2001) 24 Cal.4th 1122, 1132 [quotes and internal citation
26 omitted]; *Barbosa v. Cargill Meat Solutions Corp.* (E.D. Cal. 2013) 297 F.R.D. 431, 450 [“No
27 one expects a lawyer whose compensation is contingent on the success of his services to charge,
28

1 when successful, as little as he would charge a client who in advance of the litigation has agreed
2 to pay for his services, regardless of success.”].) All of Class Counsel’s efforts in this case have
3 been done on a contingency basis. Counsel thoroughly investigated Defendant’s sales practices
4 without any assurance that this would reveal actionable practices, and with the knowledge that
5 they may never receive payment for the work. (See Jacobson Decl. ¶ 23 [only a small fraction of
6 Counsel’s deceptive pricing investigations results in filed cases].) Counsel then devoted
7 substantial time to investigating, litigating, mediating, and settling the matter. (*Id.* ¶¶ 8-12, 21.)
8 To do so, Counsel bore out-of-pocket expenses, including court, expert, and mediator fees. (*Id.*
9 ¶ 29.) And Counsel has yet to receive payment for any of their substantial work on this matter, or
10 the out-of-pocket costs they incurred. (*Id.* ¶ 18.) All of this favors granting the fee request in full.

11 **5. Courts regularly award significantly higher fees.**

12 As discussed above, the requested fee award represents approximately 14% of the
13 Settlement’s total value, and is thus well below the “average [of] around one-third of the
14 recovery.” (See *Chavez*, 162 Cal.App.4th at p. 66 n.11.) California courts regularly award one-
15 third or more of the total benefits of a settlement in attorneys’ fees, including in similar deceptive
16 pricing cases. (See *supra* § III(B) [collecting cases].) This too supports the requested fee award.

17 **D. A lodestar cross-check is optional, and reveals a negative multiplier, which**
18 **further supports the requested fee award.**

19 The lodestar method looks at the hours Class Counsel expended on the case and
20 reasonable hourly rates, and then adjusts that lodestar with a multiplier based on various factors.
21 (*Laffitte*, 1 Cal.5th at p. 489.) Courts using the percentage-of-recovery method sometimes use a
22 lodestar “cross-check” to verify that a fee award is reasonable. California courts, however,
23 “retain the discretion to forgo a lodestar cross-check.” (*Id.* at p. 506.)

24 A lodestar cross-check confirms that Class Counsel’s requested fees are reasonable.
25 Courts considering a lodestar routinely approve fees with multipliers ranging from 2 to 4, and
26 often even higher. (See *Chavez*, 162 Cal.App.4th at p. 66; *Aguilar v. Wawona Frozen Foods*
27 (E.D. Cal. May 18, 2017) 2017 U.S. Dist. LEXIS 76751, at *14-15 [quoting Newberg On Class
28

1 Actions § 14.7] “[C]ourts typically approve percentage awards based on lodestar cross-checks
2 of 1.9 to 5.1 or even higher.”]; e.g., *Steele v. Legoland Cal. LLC* (San Diego Super. Ct. Nov. 17,
3 2023) 2023 Cal. Super. LEXIS 91704, at *3 [“The reasonableness is confirmed when double
4 checked against the lodestar, which results in a 3.9 multiplier”]; *Ochoa v. Cke Rests. Holdings*
5 (Los Angeles Super. Ct. Oct. 7, 2022) 2022 Cal. Super. LEXIS 85630, at *15-16 [granting fees
6 resulting in 4.1 multiplier]; *Ramirez v. Yin Mgmt* (Sacramento Super. Ct. Sept. 9, 2022) 2022
7 Cal. Super. LEXIS 55975, at *10-11 [granting 33.3% of gross settlement fund in attorneys’ fees
8 with lodestar multiplier of 3.57]; *Team Design v. Reliant Energy, Inc. (Coordination Proceeding*
9 *Special Title (Rule 1550(b))* (San Diego Super. Ct. June 19, 2007) 2007 Cal. Super. LEXIS 2160,
10 at *7-8 [granting fee award with multiplier of 3.66 and citing cases that “have applied multipliers
11 of between 4 and 12”]; see also *Vizcaino*, 290 F.3d at pp. 1051-52 and n.6 [noting survey of class
12 settlements with multipliers up to 19.6]; *Buccellato v. AT&T Operations, Inc.* (N.D. Cal. June 30,
13 2011) 2011 U.S. Dist. LEXIS 85699, at *4-5 [citing cases applying multipliers ranging from 4.4
14 to 9.3].)

15 Here, Class Counsel engaged in arduous litigation and dedicated substantial firm
16 resources to this case. Currently, the lodestar for past work on this case is \$196,037.50, and this
17 does not even account for the future work that Class Counsel will need to undertake to carry out
18 this Settlement.⁵ (Jacobson Decl. ¶¶ 21-22; see *Kangas v. Volkswagen Grp. of Am. Inc. (In re*
19 *Volkswagen “Clean Diesel” Mktg., Prod. Liab. Litig.)* (9th Cir. 2018) 746 F. App’x 655, 659
20 [affirming district court’s inclusion of future time in its lodestar cross check]; *Reyes v. Bakery &*
21 *Confectionery Union & Indus. Int’l Pension Fund* (N.D. Cal. 2017) 281 F. Supp. 3d 833, 856-57
22 [including, over the defendants’ objection, “125 anticipated future hours” to be spent on
23 “communicating with the settlement administrator or responding to inquiries from class
24 members” in the lodestar calculation]; *Corzine v. Whirlpool Corp.* (N.D. Cal. Dec. 31, 2019)
25 2019 U.S. Dist. LEXIS 223341, at *32 [including “an estimate of 250 hours for future work to
26

27 ⁵ Counsel’s rates are in line with the non-contingent market rates charged by attorneys of
28 reasonably comparable experience, skill, and reputation for trial work, and are reasonable.
(Jacobson Decl. ¶¶ 24-28.)

complete Settlement’s claims process” in the lodestar calculation]; e.g., *Walter v. Farfetch* (Orange County Super. Ct. Aug. 11, 2023) 2023 Cal. Super. LEXIS 61218, at *16 [including future work in the lodestar figure].)

This yields a negative lodestar multiplier of about .45, when only past work is considered.⁶ (Jacobson Decl. ¶ 21.) In other words, Class Counsel, while working efficiently, has expended more resources on this case than they expect to recoup in fees. Such an outcome confirms that the requested fee award is reasonable. (See *Evans v. Linden Research, Inc.* (N.D. Cal. Apr. 29, 2014) 2014 U.S. Dist. LEXIS 59432, at *23 [“The lodestar crosscheck results in a negative multiplier of .43, which suggests that the percentage of the fund amount is reasonable and fair.”]; *Galavis v. Bank of Am., N.A.* (C.D. Cal. July 14, 2020) 2020 U.S. Dist. LEXIS 186470, at *11-12 [finding, where the lodestar calculation revealed a multiplier of .91, that the “negative multiplier suggest[ed] that the percentage-based amount of the fee award the Court finds reasonable is appropriate here”]; *Gould v. Rosetta Stone, Ltd.* (N.D. Cal. Sept. 26, 2013) 2013 U.S. Dist. LEXIS 138921, at *18 [“[T]he requested fee award results in a so-called negative multiplier, which suggests that the percentage of the fund amount is reasonable and fair.”].)

So, a lodestar cross-check supports the reasonableness of Class Counsel’s requested fee award.

E. The requested fee is reasonable under the lodestar method.

As just described, the requested fee results in a negative lodestar multiplier (for just past work) of about .45. This negative multiplier is substantially below the accepted range of lodestar multipliers approved in similar cases. (See cases cited *supra* § III(D).) Accordingly, Class Counsel’s requested fee award is reasonable under the lodestar method too, and should be granted in full for this reason as well.

⁶ California courts often assess lodestars using attorney declarations attesting to their hours worked. (See *Sutter Health Uninsured Pricing Cases* (Cal. Ct. App. 2009) 171 Cal.App.4th 495, 512; *Wershba*, 91 Cal.App.4th at pp. 254-55 [“California case law permits fee awards in the absence of detailed time sheets.”].) But Counsel can provide billing records upon request.

* * *

In sum, Class Counsel achieved an excellent Settlement for the Settlement Class. Counsel litigated the matter arduously, and leveraged their experience and expertise litigating similar cases to achieve this result while working on a contingency fee basis with no guarantee of success or payment. For this, Counsel seeks a fee award far below the typical percentage awarded fee in class actions in California. Plus, Counsel litigated this matter to the eve of class certification, and their substantial efforts resulted in a negative lodestar multiplier.

IV. The requested costs are reasonable and should be approved.

In addition to attorneys' fees, the Settlement requires that Defendant reimburse Class Counsel for reasonable litigation costs. (Agreement § III(E)(2) [Defendant agreed to pay up to \$125,000 total in reasonable fees and costs, as approved by the Court].) And courts routinely award litigation costs on top of attorneys' fees awards. (See, e.g., *Chavez*, 162 Cal.App.4th at p. 67; *Consumer Privacy Cases*, 175 Cal.App.4th at pp. 559-560.) Here, Class Counsel have incurred a total of \$36,630.72 in out-of-pocket litigation and settlement expenses. (Jacobson Decl. ¶ 29.) These expenses include, for example, expert costs, filing fees, and mediation fees. (*Ibid.*) Each expense was reasonably necessary, and the total costs are modest given the benefits to the Settlement Class. (*Ibid.*; e.g., *In re Immune Response Sec. Litig.* (S.D. Cal. 2007) 497 F. Supp. 2d 1166, 1177-78 [finding that costs such as filing fees, photocopy costs, travel expenses, postage, telephone and fax costs, computerized legal research fees, and mediation expenses are relevant and necessary expenses in class action litigation].) Plus, the costs will be paid *on top of* the direct compensation to the Settlement Class, meaning they will not cut into the relief received by the Class. They should be reimbursed in full.

V. The requested incentive awards are reasonable and should be approved.

Defendant has also agreed to pay modest incentive awards of up to \$2,500 to each Class Representative. (Agreement § III(E)(3).) "[I]ncentive awards are fairly typical in class action cases." (*Cellphone Termination Fee Cases* (Cal. Ct. App. 2010) 186 Cal.App.4th 1380, 1393-94 [citation omitted].) They are intended to compensate class representatives for work done, for

1 risks taken, and to recognize their willingness to act as a private attorney general. (*Ibid.*)
2 Incentive awards “typically range from \$2,000 to \$10,000.” (*Bellinghausen v. Tractor Supply*
3 *Co.* (N.D. Cal. 2015) 306 F.R.D. 245, 267; see *Cellphone Termination Fee Cases*, 186
4 Cal.App.4th at pp. 1393-96 [affirming \$10,000 incentive award].) And in many courts, \$5,000
5 incentive awards are “presumptively reasonable.” (*Ahmed v. HSBC Bank USA* (C.D. Cal. June
6 21, 2019) 2019 U.S. Dist. LEXIS 104401, at *34.)

7 Here, the Class Representatives significantly contributed to the Settlement’s success, and
8 the requested \$2,500 incentive awards fall at the very low end of the awards regularly granted in
9 class settlements. Plaintiffs Ashley Islas, Elizabeth Amill, and Matteo Pettyjohn, all dedicated
10 significant time to this matter, including, among other things, providing documents and
11 information needed to file complaints in this Court and in the original litigation; reviewing the
12 pleadings and consulting with Counsel on their experiences with Defendant; reviewing and
13 providing declarations in support of the motion for class certification; communicating with
14 Counsel about the case and during settlement negotiations; and reviewing and approving the
15 terms of the Settlement Agreement. (Islas Declaration in Support of Preliminary Approval
16 Motion [ROA #15] ¶ 6 [“Islas Decl.”]; Amill Declaration in Support of Preliminary Approval
17 Motion [ROA #16] ¶ 6 [“Phillips Decl.”]; Pettyjohn Declaration in Support of Preliminary
18 Approval Motion [ROA #17] ¶ 6 [“Pettyjohn Decl.”].)

19 In agreeing to serve as Class Representatives, they thrust themselves into litigation for the
20 benefit of the Class with no guarantee that the litigation would be successful or that their efforts
21 would bear fruit. They were willing to continue to litigate the case as Class Representatives had
22 negotiations broken down and the Parties failed to settle, and they had no known conflicts with
23 the Settlement Class. (Islas Decl. ¶ 5; Amill Decl. ¶ 5; Pettyjohn Decl. ¶ 5.) Their efforts and
24 dedication justify the requested incentive awards. (See Jacobson Decl. ¶ 30.)

25 Plus, each of the requested awards amounts to just about 0.4% of the Settlement’s total
26 value. (See *Ahmed*, 2019 U.S. Dist. LEXIS 104401, at *35 [incentive award “amounting to less
27
28

1 than one percent of the settlement fund” was “warranted given the substantial efforts plaintiffs
2 [had] undertaken on behalf of the class”].)

3 In short, \$2,500 incentive awards are modest in comparison to awards regularly granting
4 in class litigation, and are justified by Plaintiffs’ dedication and service to the Class. They should
5 be awarded in full.

6 **VI. Conclusion.**

7 The Class Representatives and Class Counsel obtained an excellent result for the
8 Settlement Class. They should be awarded the requested fees, costs, and incentive awards in full.

9
10 Dated: September 18, 2026

Respectfully submitted,

11 By: /s/ Jonas Jacobson

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PROOF OF SERVICE

I am a resident of the state of California, I am over the age of 18 years, and I am not a party to the within action. My business address is 201 Santa Monica Blvd., Suite 600, Santa Monica, CA 90401.

On September 18, 2026, I served the foregoing document(s) described as PLAINTIFFS' NOTICE OF MOTION AND UNOPPOSED MOTION FOR ATTORNEYS' FEES, COSTS, AND INCENTIVE AWARDS; MEMORANDUM OF POINTS AND AUTHORITIES on all interested parties in this action as follows:

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Attorney for Defendant Avocado Mattress, LLC

[X] (VIA E-MAIL): On September 18, 2026, a true and correct portable document format ("pdf") copy of the document described above was electronically served on the above recipients, at their respective email addresses. My electronic service address is mluo@dovel.com.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on September 18, 2026, at Santa Monica, California.

/s/ Melody Luo
Melody Luo

9/18/2026 2:32:46 PM

Clerk of the Superior Court
By T. Automation ,Deputy Clerk

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**SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF SAN DIEGO**

ASHLEY ISLAS, ELIZABETH AMILL, and
MATEO PETTYJOHN, individually and on
behalf of all others similarly situated,

Plaintiffs,

v.

AVOCADO MATTRESS LLC,
Defendant.

Case No. 26CU015703N

**DECLARATION OF JONAS JACOBSON
IN SUPPORT OF PLAINTIFFS'
UNOPPOSED MOTION FOR
ATTORNEYS' FEES, COSTS, AND
INCENTIVE AWARDS**

*Filed concurrently with Plaintiffs' Notice of
Motion and Unopposed Motion for Attorneys'
Fees, Costs, and Incentive Awards;
[Proposed] Order*

Date: December 4, 2026
Time: 1:30 p.m.
Judge: Hon. Cynthia Freeland
Department: N-27

1 I, Jonas Jacobson, declare as follows:

2 1. I am a partner at the law firm Dovel & Luner, LLP, where I co-lead the firm's class
3 action practice. I, along with my law firm, was appointed Settlement Class Counsel in this action. I
4 make this declaration in support of the Unopposed Motion for Attorneys' Fees, Costs, and Incentive
5 Awards (the "Motion").

6 2. I have worked on this matter since its inception, and have supervised other attorneys
7 and legal analysts who worked on the case.

8 3. Throughout my career, I have litigated numerous complex cases, including class
9 actions, and have tried a number of cases to verdict. For example, in 2019, I tried a Telephone
10 Consumer Protection Act class action in Oregon federal court, *Wakefield v. ViSalus, Inc.* (D. Or.)
11 Case No. 3:15-cv-1857-SI. The jury returned a \$925 million verdict for the class. Due to this success,
12 Dovel & Luner was selected as a finalist for The National Law Journal's 2020 Elite Trial Lawyers
13 "Law Firm of the Year" award in Consumer Protection.

14 4. I have also negotiated and settled numerous cases, including class actions. For
15 example, in 2022, I reached a \$17.5 million settlement in a consumer class action litigated in
16 Colorado federal court, *Goodrich, et al. v. Alterra Mountain Co., et al.* (D. Colo.) No. 1:20-cv-01057-
17 RM-SKC. My firm, along with our co-counsel, was appointed Class Counsel in that case. My firm
18 has also negotiated and settled many other consumer class actions, including a number of deceptive
19 pricing cases. (See e.g., *Clark v. Fashion Nova LLC* (San Diego Super. Ct.) No. 25CU032047N,
20 ROA #43 [order granting final approval of class action settlement in a deceptive pricing case];
21 *Echeverria-Corzan v. Dolls Kill, Inc.* (San Diego Super. Ct.) No. 25CU036062N, ROA #36 [same];
22 *Lei v. Zazzle Inc.* (San Diego Super. Ct.) No. 24CU027803N, ROA #43 [same]; *Jacobs v. LA-Z-BOY*
23 *Incorporated and Stitch Industries Inc.* (San Diego Super. Ct.) No. 25CU038051N, ROA #45 [same];
24 *Barr v. SelectBlinds LLC* (C.D. Cal. Mar. 4, 2024) 2024 U.S. Dist. LEXIS 39068 [same]; *Liu v. Home*
25 *Depot USA, Inc.* (W.D. Wash.) No. C23-1217JLR, Dkt. 43 [same]; *Cline v. Torrid LLC* (Mult. Co.
26 Cir. Ct.) No. 25CV10315, Dkt. 32 [same]; *Depauw v. Whitestone Home Furnishings, LLC* (Mult. Co.
27 Cir. Ct.) No. 24CV25629, Dkt. 21 [same].)

1 5. I am currently litigating numerous consumer class actions, many of which involve
2 similar issues and claims as the ones involved in this case. In particular, my firm is currently litigating
3 several deceptive pricing cases, asserting similar claims and relying on similar legal theories as those
4 asserted and relied upon here. (See, e.g., *Plata v. Lands' End, Inc.* (C.D. Cal) No. 5:24-cv-00723-
5 MEMF-SP; *Hong v. RugsUSA, LLC* (N.D. Cal.) No. 3:24-cv-08799-AMO; *Owens, et al. v.*
6 *Helzberg's Diamond Shops, LLC* (C.D. Cal.) No. 2:25-cv-03853; *Samuel v. True Religion Apparel,*
7 *Inc. et al.* (D. Or.) No. 6:26-cv-00274; *Zipman v. Portland Leather, LLC* (D. Or.) No. 3:25-cv-01156.)
8 My firm has also been appointed class counsel in cases where class certification was disputed. (See,
9 e.g., *Sanderson v. Whoop, Inc.* (N.D. Cal. Mar. 7, 2025) 2025 U.S. Dist. LEXIS 42118.)

10 6. For years, my firm has spent substantial time on deceptive pricing cases, including on:
11 conducting thorough investigations of factual issues, developing legal theories, comprehensively
12 researching all past litigation and potential defenses, crafting detailed complaints, responding to
13 substantive arguments by defendants, consulting experts with regards to both liability and damages,
14 developing class certification arguments, and, as in this case, arduously negotiating potential
15 settlements.

16 7. As a result of this work, my firm has developed considerable expertise in the area, and
17 we draw on that expertise constantly while litigating each individual case for the benefit of the
18 putative class. This expertise has led to significant success in these cases, as the examples cited above
19 demonstrate. We have negotiated many settlements in deceptive pricing cases that provide excellent
20 relief to class members.

21 Class Counsel's efforts on behalf of the Settlement Class

22 8. Before filing any deceptive pricing case, my firm painstakingly gathers archival data
23 from the Internet Archive's Wayback Machine. Here, prior to filing any case in this matter, we
24 reviewed archived copies of Defendant's website showing price advertising over time.¹ My
25 colleagues and I used this information to perform a detailed liability analysis under the pertinent
26 consumer protection statutes and common law. Based on this investigation, on June 23, 2025, my

27 ¹ Accessible at <https://web.archive.org/>.

1 firm filed a class action in the United States District Court for the Central District of California on
2 behalf of Plaintiffs Ashley Islas and Elizabeth Amill. On October 28, 2025, Plaintiffs filed a first
3 amended complaint adding Mateo Pettyjohn to the lawsuit.

4 9. Prior to reaching a settlement, the Parties substantially litigated this matter, and
5 engaged in significant early discovery. In particular, my firm served detailed Interrogatories and
6 Requests for Production on Defendant, and Defendant responded to these discovery requests. The
7 Parties also met on discovery issues. My firm then prepared and filed a motion for class certification.
8 To ensure the motion was as strong as possible, my firm retained and worked with two well-
9 regarded experts to produce expert reports on liability and damages issues. These reports were filed
10 alongside the class certification motion. Defendant filed an opposition to the motion, and my firm
11 filed a reply in support of it. The motion was pending before the court when the Parties reached the
12 proposed Settlement.

13 10. The Parties began discussing settlement shortly after the Central District of California
14 case was filed. Settlement discussions were arduous, contentious, and well-informed. The Parties
15 agreed to attend a private mediation, and scheduled a mediation with a well-respected mediator with
16 extensive experience mediating consumer class actions (and deceptive pricing cases in particular), the
17 Honorable Charles “Tim” McCoy (Ret.) of JAMS. Prior to the mediation, the Parties thoroughly
18 analyzed the case and gained a comprehensive understanding of the potential risks for each side in
19 continued litigation. In addition, in the lead up to mediation, the Parties exchanged informal
20 discovery, including financial and sales records relevant to the claims and alleged damages. My firm
21 reviewed and analyzed these records to better understand the strengths of the case and potential
22 damages.

23 11. On October 2, 2025, the Parties participated in an all-day mediation before Judge
24 McCoy. The mediation was productive, but the Parties did not reach a settlement at that time. In the
25 months that followed, the Parties continued to litigate the case, while simultaneously discussing
26 potential resolution. Ultimately, through this process, the Parties were able to reach an agreement in
27 principle and executed a term sheet on December 18, 2025.

1 12. The Parties then began negotiating a long-form agreement. The long-form Agreement
2 was finalized on March 15, 2026.

3 The Settlement Agreement

4 13. The Settlement is expected to afford Settlement Class Members with approximately
5 \$471,700 in direct relief, and—because Defendant is also covering the costs of notice and
6 administration, as well as paying for incentive awards for the Class Representatives, and for
7 attorneys’ fees and costs as approved by the Court—approximately \$615,000 in total value.

8 14. Under the Settlement, Settlement Class Members will automatically receive a \$100
9 Credit Voucher to the email address Defendant has on file for them, without any requirement that
10 Class Members submit a claim or take any other affirmative action. According to the data provided
11 by Defendant to compile the Class List, there are 4,717 Settlement Class Members. As a result, the
12 total value of the Credit Vouchers that Class Members will receive under the Settlement is
13 approximately \$471,700.² In addition to the Credit Vouchers, the Settlement also requires Defendant
14 to bear the costs of notice and administration (estimated by the Administrator to be \$9,950), as well
15 as pay for attorneys’ fees and costs of up to \$125,000, and incentive awards to the Class
16 Representatives of up to \$2,500 each, as approved by the Court. Payment of these expenses is on top
17 of the Settlement Awards provided to the Settlement Class, meaning these expenses will not reduce
18 the amount of direct compensation received by Class Members. Ultimately, the Settlement will
19 provide approximately \$614,150 in total value to the Settlement Class.

20 15. The Credit Vouchers can be transferred, combined with any other discount or offer,
21 stacked, and used for any purchase on Defendant’s website with no restrictions or blackout dates for a
22 period of three years after they are distributed. Based on a review of Defendant’s website, my firm
23 determined that Defendant routinely offers numerous products for less than \$100. To confirm this,
24 my staff visited Defendant’s website on June 18, 2026, June 23, 2026, and again on June 24, 2026,

25
26 ² As is common in class settlements, the final number of Class Members differs (immaterially)
27 from the estimate provided by the Parties at preliminary approval. This will not impact the relief
provided to the Settlement Class in any way: Settlement Class Members will automatically receive a
\$100 Credit Voucher to the email address Defendant has on file for them.

1 and reviewed Defendant's prices. My staff reported to me that on each day they checked, there were
2 at least fifty products available for less than \$100. This means that Class Members have the option of
3 purchasing a variety of products that cost less than the value of a Credit Voucher.

4 16. I believe this Settlement is an excellent outcome for the Settlement Class, ensuring
5 that every Class Member receives relief.

6 17. The outcome is particularly valuable given the significant risks and costs involved in
7 continuing to litigate this case. Deceptive pricing cases present risk at every step of the litigation.
8 (See e.g., *Jacobo v. Ross Stores, Inc.* (C.D. Cal. Feb. 23, 2016) 2016 U.S. Dist. LEXIS 86958, at *1
9 [granting defendant's motion to dismiss in deceptive pricing case]; *Sperling v. Stein Mart, Inc.* (C.D.
10 Cal. 2018) 291 F. Supp. 3d 1076, 1087 [granting defendant's motion for summary judgment and
11 denying plaintiffs' motion for class certification]; *Chowning v. Kohl's Dep't Stores, Inc.* (C.D. Cal.
12 Apr. 1, 2016) 2016 U.S. Dist. LEXIS 188341, at *1 [denying motion for class certification].) And
13 here, Defendant has vigorously denied and contested Plaintiffs' allegations from the start, and
14 Plaintiffs' class certification motion was pending when the Parties reached this Settlement.

15 18. All of my firm's work on this case has been performed—and continues to be
16 performed—on a contingency fee basis. As a result, my firm has not received any payment for our
17 work on this case to date.

18 Fees and Costs Request

19 19. The Settlement Agreement allows my firm to seek up to \$125,000 in attorneys' fees
20 and reasonable litigation and costs. Here, we respectfully seek \$88,369.28 in fees and \$36,630.72 in
21 cost reimbursements.

22 20. The requested fee award is equal to about 14% of the total Settlement value—far
23 below the typical 33.3% fees typically awarded in class action cases in California.

24 21. Included below is a summary of the hours and billing rates of the timekeepers at my
25 firm who devoted time to this matter. I have personally reviewed my firm's billing records for this
26 case, and used my billing judgment to ensure that the work performed was reasonably necessary for
27

the prosecution and resolution of this matter.³ As of September 15, 2026, we have spent 293.0 hours litigating this case, for a total lodestar of \$196,037.50 and a lodestar multiplier of about .45.

Timekeeper	Title	Billing Rate	Hours Billed
Rick Lyon	Partner	\$975.00	40.0
Jonas Jacobson	Partner	\$975.00	8.1
Daniel Vaknin	Counsel	\$825.00	74.1
Steve Reiness	Counsel	\$625.00	27.9
Martin Brenner	Senior Associate	\$700.00	46.1
Gabe Doble	Senior Associate	\$700.00	14.4
Grace Bennett	Associate	\$675.00	7.0
Stephen Ferruolo	Associate	\$550.00	3.5
Leily Rossi	Analyst	\$300.00	50.3
Juan Flores	Analyst	\$300.00	8.6
Pica Mellquist	Analyst	\$300.00	3.8
Kaila Minei	Analyst	\$300.00	3.7
Melody Luo	Analyst	\$300.00	5.5

These hours were spent by myself, my partner, counsel, associates, and legal analysts on a wide range of activities over the course of litigation and settlement negotiation, including: conducting an extensive pre-filing investigation, collecting documents and facts from our clients and other potential class representatives, drafting complaints, performing legal research and analysis, case building and development, developing case strategy, serving written discovery requests, analyzing responses to written discovery requests, meeting with Defendant about discovery issues, analyzing information produced by Defendant, briefing a motion for class certification along with a reply, consulting experts with regards to both liability and damages for the class certification motion,

³ Such billing records can be made available to the Court upon request.

1 participating in a mediation and related settlement discussions, negotiating and drafting the
2 Settlement Agreement, drafting legal memoranda in support of preliminary approval, coordinating
3 settlement administration with the Settlement Administrator, and numerous other tasks. In my
4 experience and billing judgment, the tasks we performed and the amount of time we spent on them
5 were reasonably necessary for the prosecution and successful resolution of this complex and time-
6 consuming matter. Performing work on this case precluded me and my firm from undertaking other
7 profitable work including other class actions and other cases.

8 22. In addition to the time we have spent so far on this case, I estimate that my firm will
9 spend at least an additional 25 hours of future work handling issues that may arise with the notice
10 campaign, answering Settlement Class Members' questions, responding to any objections, appearing
11 at the final approval hearing, and working with the Settlement Administrator and Defendant to ensure
12 Class relief is successfully administered (if the Settlement is approved)—and considerably more if
13 there is an appeal. When these additional hours are factored in, the total lodestar will increase, and the
14 resulting lodestar multiplier will be even lower.

15 23. In addition to the time spent prosecuting and settling this particular case, as described
16 above, I and others at my firm have spent countless hours investigating anti-consumer practices,
17 including especially deceptive price advertising. For example, recognizing that deceptive price
18 advertising practices are often industry-wide, my firm undertakes substantial research into various e-
19 commerce industries that we believe may suffer from the practice (i.e. clothing, blinds, mattresses,
20 rugs, jewelry, flowers, arts and crafts, custom closets) to determine who the major players are and to
21 evaluate what the usual sales practices look like. After this initial analysis, we thoroughly investigate
22 each company. This practice requires gathering and analyzing months or years of historical pricing
23 and sales data using the Internet Archive, as well as tracking a company's promotions and pricing
24 daily to determine whether sales are actually constant (and whether the practice is ongoing). For some
25 companies with an in-store presence, we also investigate whether the practice takes place in their
26 physical store locations. This requires visiting stores and investing time in further analysis of
27 advertising and prices. We have investigated numerous companies in this manner and often, our

1 investigations reveal that a company's sales are genuine, or that there is some other factor (such as an
2 arbitration clause) that would prevent us from attempting to right this wrong by filing a class action.
3 And so, only a small fraction of our investigations leads to a filed case. But while the time and effort
4 spent on investigations that ultimately turn out to be fruitless are not compensable or attributable
5 directly to this case, and are therefore not included in the hours described above, the investigations
6 are necessary to identify companies that we believe violate laws prohibiting deceptive price
7 advertising. Indeed, this is precisely how the originally filed cases in this matter were identified; they
8 would not have been identified and brought—and so class members would not have received
9 anything—had my firm not engaged in these time-consuming activities. In short, the description of
10 the work that went into prosecuting and settling this case materially understates the amount of time
11 and effort that was required to obtain the excellent recovery we obtained on behalf of the Settlement
12 Class in this case, because it does not factor in our efforts toward fruitless investigations, which are
13 not attributable to any case in particular but which are a necessary part of our practice.

14 24. Based on my knowledge and experience, the hourly rates charged by my firm (shown
15 above) are within the range of market rates charged by attorneys of equivalent experience, skill, and
16 expertise in California and other major legal markets. I have personal knowledge of the range of
17 hourly rates typically charged by counsel in our field throughout the United States, both on a current
18 basis and in the past. In determining my firm's hourly rates from year to year, my partners and I have
19 consciously taken market rates into account and have aligned our rates with the market.

20 25. I and other attorneys at my firm have become familiar with the non-contingent market
21 rates charged by attorneys in California and other major legal markets. This familiarity came from the
22 following: (1) litigating attorneys' fee applications; (2) reviewing declarations regarding prevailing
23 market rates in fee applications in other cases; (3) discussing fees with other attorneys; and (4)
24 reviewing surveys and articles on attorneys' fees. My firm's rates are in line with the non-contingent
25 market rates charged by attorneys of reasonably comparable experience, skill, and reputation for trial
26 work. In fact, comparable hourly rates have been found reasonable by various courts for reasonably
27 comparable services, including:

- 1 a. *Martinez v. American Freight LLC* (San Diego Super. Ct.) No. 37-2024-00002841-
2 CU-BT-NC, where the court granted a motion for attorneys’ fees in a deceptive
3 pricing class action, and approved hourly rates of \$1,250 and \$995 for partners and
4 \$775 for senior associates. (See *id.* Dkt. No. 36, at p. 19 [memorandum in support
5 of motion for final approval of class action settlement and attorneys’ fees, costs,
6 and incentive awards] [stating class counsel’s rates]; *id.* Dkt. No. 51 [order
7 granting requested attorneys’ fees].)
- 8 b. *Rivali v. Shutterfly, LLC* (San Diego Super. Ct.) No. 37-2023-00019221-CU-BT-
9 NC, where the court granted a motion for attorneys’ fees in a deceptive pricing
10 class action, and approved hourly rates of \$995 for partners and up to \$775 for
11 associates. (See *id.* Dkt. No. 26, at p. 14 [memorandum in support of fee motion]
12 [stating class counsel’s rates]; *id.* Dkt. No. 60 [order granting requested attorneys’
13 fees].)
- 14 c. *McKeehan v. 1-800-Pack-Rat LLC* (San Diego Super. Ct.) No. 37-2022-00038509-
15 CU-BT-NC, where the court granted a motion for attorneys’ fees in a privacy class
16 action, and approved class counsel’s hourly rates of \$1,000 for partners, \$725 for
17 senior associates. (See *id.* Dkt. No. 46, at p. 19 [attorney declaration in support of
18 fee motion] [stating class counsel’s rates]; *id.* Dkt. No. 47, at p. 3 [attorney
19 declaration in support of fee motion] [stating \$1,000 hourly rate of co-class
20 counsel]; *id.* Dkt. No. 55 [order granting requested attorneys’ fees].)
- 21 d. *In re Animation Workers Antitrust Litig.* (N.D. Cal. Nov. 11, 2016) 2016 U.S. Dist.
22 LEXIS 156720, at *21, an employment antitrust class action, in which the court
23 found hourly rates between \$845 and \$1,200 per hour to be reasonable for the lead
24 class counsel.
- 25 e. *Nitsch v. DreamWorks Animation SKG Inc.* (N.D. Cal. June 5, 2017) 2017 U.S.
26 Dist. LEXIS 86124, at *32-33, an employment antitrust class action, in which the
27 court found hourly rates between \$870 and \$1,200 per hour to be reasonable for
the lead class counsel.

- 1 f. *Roberti v. OSI Sys.* (C.D. Cal. Dec. 8, 2015) 2015 U.S. Dist. LEXIS 164312, at
2 *19-20, a securities class action, in which the court found that rates up to \$975
3 were “reasonable.”
- 4 g. *In re TFT-LCD (Flat Panel) Antitrust Litigation* (N.D. Cal.) No. M 07-1827 SI,
5 MDL, No. 1827, an antitrust class action, in which the court found blended hourly
6 rates of \$1000, \$950, \$861, \$825, \$820, and \$750 per hour reasonable for the lead
7 class counsel.
- 8 h. *Owlink Tech., Inc. v. Cypress Tech. Co., Ltd.* (C.D. Cal. Dec. 12, 2023) 2023 U.S.
9 Dist. LEXIS 231847, at *8, in which the court found that hourly rates of \$1,200 for
10 partners and \$900 for associates were reasonable.
- 11 i. *Ramirez v. Trans Union, LLC* (N.D. Cal. Dec. 15, 2022) 2022 U.S. Dist. LEXIS
12 226302, at *24 [finding that hourly rates ranging from \$560 to \$1,325 for Lieff
13 Cabraser attorneys to be in line with rates prevailing in the community].
- 14 j. *Carlotti v. Asus Comput. Int’l* (N.D. Cal. June 22, 2020) 2020 U.S. Dist. LEXIS
15 108917, at *5 [finding hourly rates of \$950 to \$1025 for partners and \$450 to \$900
16 for other attorneys reasonable].
- 17 k. *Chess v. Volkswagen Grp. Of Am., Inc.* (N.D. Cal. Sept. 12, 2022) 2022 U.S. Dist.
18 LEXIS 164145, at *27-28 [finding hourly rates of \$1,100 reasonable for partners
19 and rates ranging from \$550-\$800 for associates reasonable].
- 20 l. *In re Ring LLC Priv. Litig.* (C.D. Cal. May 28, 2024) 2024 U.S. Dist. LEXIS
21 100727, at *16-18 [finding hourly rates ranging from \$800 to \$1,200 for partners
22 and from \$500 to \$777 for associates reasonable].
- 23 m. *In re Volkswagen “Clean Diesel” Mktg., Sales Practices, & Prods. Liab. Litig.*
24 (N.D. Cal. Mar. 17, 2017) 2017 U.S. Dist. LEXIS 39115, at *732 [finding hourly
25 rates of \$275 to \$1,600 for partners and \$150 to \$790 for associates reasonable].
- 26 n. *Harbour v. Cal. Health & Wellness Plan* (N.D. Cal. Jan. 16, 2024) 2024 U.S. Dist.
27 LEXIS 7783, at *23 [finding hourly rates ranging from \$425 to \$1,200
reasonable].

- 1 o. *Fitzhenry-Russell v. Coca-Cola Co.* (N.D. Cal. Oct. 3, 2019) 2019 U.S. Dist.
2 LEXIS 232216, at *28-30 [finding hourly rates ranging from \$550 to \$1,025
3 reasonable].
- 4 p. *Clinicomp Int'l, Inc. v. Cerner Corp.* (S.D. Cal. Mar. 22, 2023) 2023 U.S. Dist.
5 LEXIS 49033, at *7-8 [finding hourly rates of “(1) \$1,465, \$1,120, and \$1,055 for
6 the three partners; (2) \$805 and \$610 for the two associates; and (3) \$495, \$420,
7 and \$415 for the three paralegals” to be reasonable in a patent litigation case].
- 8 q. *Orthopaedic Hosp. v. Encore Med., L.P.* (S.D. Cal. Nov. 19, 2021) 2021 U.S. Dist.
9 LEXIS 225014, at *39-40 [finding partner rates of \$925-\$1,225, and associate
10 rates of \$770-\$1,065 to be reasonable in a patent litigation case].

11 26. My firm’s hourly rates are also supported by surveys of legal rates, which show that
12 legal rates in major metropolitan markets exceed my firm’s rates:

- 13 a. In an article entitled “More lawyers join the \$3,000-an-hour club, as other firms
14 close in,” written by David Thomas and Mike Scarcella and published by Reuters
15 on February 27, 2025, the authors describe how partners at multiple Big Law firms
16 are charging \$3,000 per hour for their services. The article also mentions several
17 other Big Law firms with partners charging hourly rates ranging from \$2,445 to
18 \$2,745. The article explains that the average hourly partner rate reached \$1,114 in
19 2024 according to a survey of large law firms, representing a 36% increase from a
20 similar survey done in 2022. The article also mentions that even associates at some
21 Big Law firms are charging up to \$1,665 per hour. A true and correct copy of this
22 article is attached as **Exhibit 2-A**.
- 23 b. In an article entitled “Big Law Rates Topping \$2,000 Leave Value ‘In Eye of
24 Beholder,’” written by Roy Strom and published by Bloomberg Law on June 9,
25 2022, the author describes how Big Law firms have crossed the \$2,000-per hour
26 rate. The article also notes that law firm rates have been increasing by just under
27

3% per year from 2007 to 2020. A true and correct copy of this article is attached as **Exhibit 2-B**.

- c. The CounselLink 2025 Trends Report states that billing rates for partners are in some cases reaching over \$2,300 per hour, and billing rates for associates are nearing \$2,000 per hour. The report also notes that median partner rates grew by 5.1% in 2024. A true and correct copy of this article is attached as **Exhibit 2-C**.
- d. In an article entitled “Another Year of Attorney Fee Rate Increases: What You Missed from the 2025 ‘Early Indicators’ Webinar,” written by Chuck Chandler and published on Valeo Partners’ website on February 5, 2025, the author notes, based on data from 2020-2024, that the average partner rate was “around \$2,500/hour the past four years, with 9 of the AMLAW 50 reporting hourly rates of \$2,400-\$2,950/hour in 2024.” The author also notes that “[a]nother common trend over the past four years is three-year Associate rates hovering at or above \$1,000/hour.” A true and correct copy of this article is attached as **Exhibit 2-D**.
- e. In an article entitled “Top bankruptcy firm Kirkland boosts billing rates, nearing \$2,500 an hour” written by David Thomas and published by Reuters on December 15, 2023, the author, in writing about how the top hourly billing rates in Kirkland & Ellis’ bankruptcy practice was \$2,465, notes, “U.S. litigator David Boies’ hourly billing rate this year in a class action lawsuit against Deutsche Bank was \$2,110. Covington & Burling said last year in a filing that senior partners’ top rate at that firm was \$2,500 an hour.” A true and correct copy of this article is attached as **Exhibit 2-E**.

27. In our cases, we regularly go up against the top Big Law firms in the country such as the ones described in these articles.

28. The attorneys at my firm, including the ones that worked on this case, are highly qualified. The firm has achieved multiple trial victories, including a trial verdict in a class action case for \$925 million. As a result, our qualifications and experience would justify rates at the high end of

the spectrum for lawyers in our practice. (See **Exhibit 1** [Class Action Resume].) Our actual rates, however, are at most in the middle of the spectrum.

29. To date, my firm has expended \$36,630.72 in reimbursable out-of-pocket expenses in connection with the prosecution of this case. These expenses are reflected in my firm's records, and were necessary to prosecute this litigation.⁴ All expenses were carefully and reasonably expended, and they reflect market (and in some cases, below-market) rates for various categories of expenses incurred. Expense items are billed separately and such charges are not duplicated in my firm's billing rates.

EXPENSES	
Category	Amount
Court Fees (filing and document access)	\$2,032.20
Delivery, FedEx, Postage, and Service	\$776.57
Travel Costs (for court proceedings)	\$2,246.95
Expert Costs	\$23,075.00
Mediation Costs	\$8,500.00
Total	\$36,630.72

Incentive Awards

30. The Class Representatives have vigorously prosecuted this action on behalf of themselves and the Settlement Class. They provided invaluable service to the Class, were diligent in their efforts, and should be compensated with modest incentive payments of \$2,500 each. Among other things, the Class Representatives consulted with my firm about their own experiences with Defendant, provided us with relevant documents and information to help draft the complaints filed in the initial Central District of California case and in this Court, reviewed the pleadings, discussed settlement with my firm, reviewed and agreed to the terms of Settlement Agreement, provided declarations in support of, and discussed the Class Certification and Preliminary Approval Motions with attorneys at my firm, and more. They were consistently responsive and invested in the case. I

⁴ Such expense records can be made available to the Court upon request.

1 believe that their service materially benefited the Settlement Class, and I believe that their efforts in
2 this litigation on behalf of the Class should be rewarded with the full \$2,500 award each as allowed
3 by the Settlement Agreement.

4
5 I declare under penalty of perjury, under the laws of the United States and the State of
6 California, that the foregoing is true and correct to the best of my knowledge.

7
8 Dated: September 18, 2026

By: /s/ Jonas Jacobson
Jonas Jacobson

EXHIBIT 1



DOVEL & LUNER
LLP

Class Action Resume



In the past four years, the Dovel & Luner class action team has recovered over \$150 million for consumers. Dovel lawyers have been appointed class counsel by federal and state courts across the country. Courts have found the firm to be “highly qualified,” with “extensive class action experience” and leadership appointments in “multiple consumer class actions.” *Calchi et al. v. GlaxoSmithKline Consumer Healthcare Holdings et al.*, No. 22-cv-1342 (S.D.N.Y) (Jan. 21, 2025 Transcript). The firm is recognized for its superior “investigation, research, and analysis.” *Kramer v. Alterra Mt. Co.*, 2020 U.S. Dist. LEXIS 135770, at *8 (D. Colo. July 31, 2020) (appointing Dovel co-lead class counsel among four competing groups). Dovel also has the rare ability to try complex class cases to verdict. Dovel obtained a \$925 million jury verdict in a consumer class action in Oregon federal court. *Wakefield v. Visalus, Inc.*, No. 3:15-cv-1857-SI (D. Or.).

Select Settlements



- *Goodrich v. Alterra Mountain Co*, No. 1:20-cv-01057 (D. Colo) (\$20 million settlement in class action seeking refunds for ski area closures during the pandemic)
- *Liu et al. v. Home Depot USA, Inc.*, No. 2:23-cv-01217 (W.D. Wash.) (\$19 million settlement in class action alleging deceptive product discounting)
- *Zuccaro v. Hot Topic, Inc.*, No. 3:23-cv-01242 (D. Or.) (\$13 million settlement in class action alleging deceptive product discounting)
- *McKinney v. Corsair Gaming, Inc.*, No. 4:22-cv-00312 (N.D. Cal.) (\$5.5 million settlement in class action alleging mislabeling of high-speed computer memory)
- *Calchi et al. v. GlaxoSmithKline Consumer Healthcare Holdings et al.*, No. 7:22-cv-01341 (S.D.N.Y) (\$4.5 million settlement in class action alleging mislabeling of “non-drowsy” cough medicine)
- *Plowden et al. v. Similasan Corp.*, No. 1:23-cv-02511 (D. Colo.) (\$3.575 million settlement in class action alleging mislabeling of over-the-counter eye drops)
- *Zeller et al. v. Optavia, LLC*, No. 3:22-cv-00434 (S.D. Cal.) (\$3.4 million settlement in class action alleging violations of California Automatic Renewal Law)



Additional Select Appointments

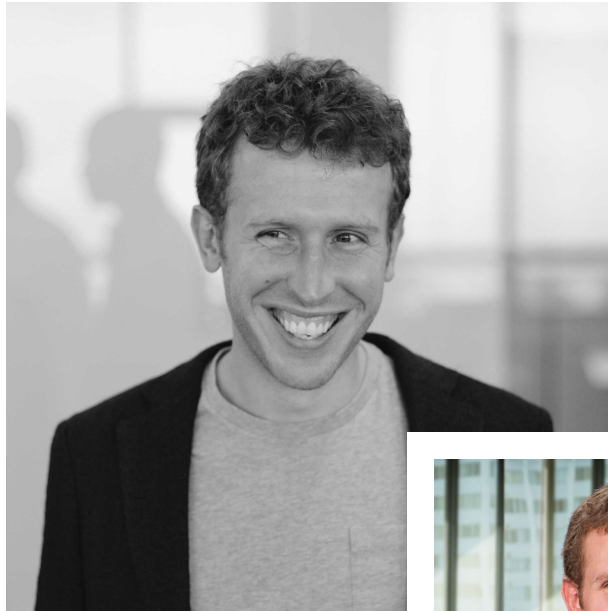
In the cases identified above, Dovel was appointed either interim class counsel or class counsel. Dovel has also been appointed class counsel, or to a leadership position, in the following cases:

- *Walker et al. v. Cedar Fair LP*, No. 3:20-cv-02176 (N.D. Ohio) (appointed class counsel for certified classes in a case seeking refunds for amusement park closures during the pandemic)
- *Oh v. Sunvalleytek International, Inc.*, No. 3:22-cv-00866 (N.D. Cal) (appointed class counsel for certified class in a case alleging that an Amazon electronics seller deceptively paid for positive product reviews)
- *In re Arch Insurance Company Ski Pass Insurance Litigation*, No. 4:20-md-02955 (W.D. Mo.) (appointed co-lead interim class counsel in class action MDL alleging breach of a travel insurance policy)
- *In Re: Apple Inc. App Store Simulated Casino-Style Games Litigation*, No. 5:21-md-02985 (N.D. Cal.) (appointed to leadership committee in class actions alleging that Apple, Google, and Facebook facilitated illegal gambling through social casino apps)
- *Earl et al. v. The Boeing Company et al.*, No. 4:19-cv-00507 (E.D. Tex) (appointed class counsel in certified class action alleging a conspiracy to defraud consumers about the safety of the 737-MAX aircraft)

Who we are

Simon Franzini

Partner



Simon co-leads the firm's class action practice. In 2019, Simon tried a federal class action alleging violations of the Telephone Consumer Protection Act. The jury found that the defendant had violated the TCPA 1,850,440 times, amounting to \$925 million dollars in liability. Based on Simon's success, Dovel & Luner was selected as a finalist for The National Law Journal's 2020 Elite Trial Lawyers "Law Firm of the Year" award in Consumer Protection.

Jury Reaches \$925 Million Verdict in Telemarketing Case



- Harvard Law School
(J.D., *magna cum laude*, 2012)
- New York University
(B.A., *summa cum laude*,
Phi Beta Kappa, 2009)

Who we are

Jonas Jacobson

Partner



Jonas co-leads the firm's class action practice. *Business Insider* named Jonas a "[rising star of the courtroom](#)" for his ability to try complex class actions. In 2019, Jonas tried a Telephone Consumer Protection Act class action in Oregon federal court. The jury returned a \$925 million verdict for the class. Before becoming a trial attorney, Jonas was a jury consultant.



- Stanford Law School
(J.D., Order of the Coif, 2009)
- Stanford University
(M.A., Psychology, 2009)
- Princeton University
(B.A., *summa cum laude*,
Phi Beta Kappa, 2005)

Who we are

Christin Cho

Partner



Christin serves on the leadership committee in *In Re: Simulated Casino Style Games*, No. 5:21-md-02985 (N.D. Cal.) (class actions alleging that Apple, Google, and Facebook facilitated illegal gambling through social casino apps). Christin joined the firm in 2007, after serving as a law clerk to Ninth Circuit Judge J. Clifford Wallace.



- Law clerk to Ninth Circuit Judge J. Clifford Wallace (2006-07)
- U.C. Berkeley School of Law (J.D., Order of the Coif, 2005)
- Amherst College (B.A., *cum laude*, 2001)

Who we are

Rick Lyon

Partner



Rick's practice focuses on class actions, commercial litigation, and intellectual property. Rick has successfully litigated cases on behalf of a wide range of clients, including consumers, individuals, non-profit research centers, small technology start-ups, and Fortune 500 companies.

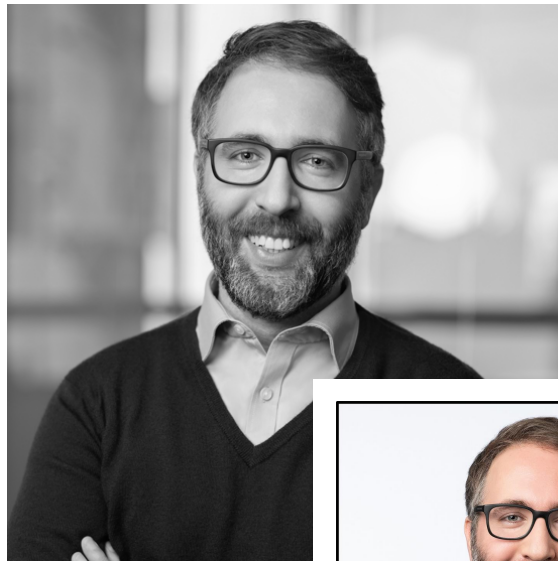


- Harvard Law School
(J.D., *cum laude*, 2003)
- Stanford University
(B.S., 2000)

Who we are

Daniel Vaknin

Counsel



After law school, Daniel served as a judicial law clerk to the Honorable Michael E. Ridgway of the United States Bankruptcy Court for the District of Minnesota for about three years.

Daniel then returned to San Francisco and practiced law there, primarily focusing on debtor-creditor relations, before joining the firm as counsel.

He continues to contribute updates to the Bankruptcy Law Manual, a publication of Thomson Reuters.

- University of Illinois College of Law, (J.D., cum laude, 2015)
- San Francisco State University, (B.A., 2010)

Prior Associations

- Law Clerk to Michael E. Ridgway, of the U.S. Bankruptcy Court for the District of Minnesota
- Murphy, Pearson, Bradley & Feeney, LLP
- Macdonald Fernandez, LLP

Who we are

Grace Bennett

Associate



Grace joined Dovel & Luner after graduating from Harvard Law School.

Grace's work focuses on the firm's class action practice, where she represents consumers in a number of product liability and deceptive advertising cases.

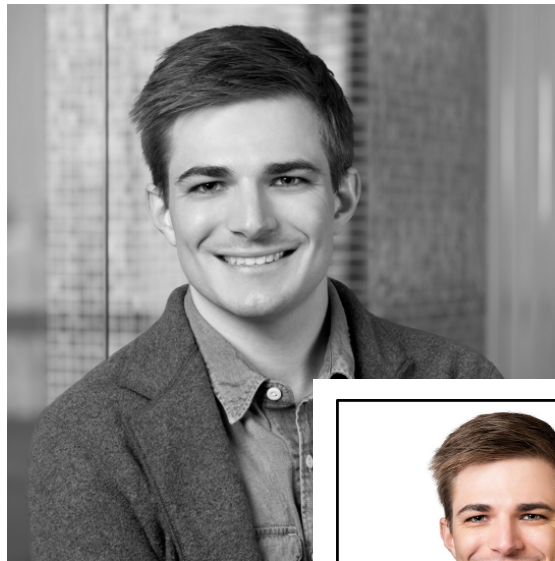


- Harvard Law School (J.D., *magna cum laude*)
- Georgetown University (B.A., *magna cum laude*, Phi Beta Kappa)

Who we are

Martin Brenner

Associate



Martin graduated *magna cum laude* from Harvard Law School.

During law school, Martin reviewed articles as part of the Journal of Law and Technology's Submissions Committee. Martin served as a clerk on the U.S. Court of Appeals for the Third Circuit.

Martin joined Dovel & Luner after working as an Associate at Hueston Hennigan.

- Harvard Law School (J.D., *magna cum laude*, 2020)
- University of California, Los Angeles (B.A., *magna cum laude*, 2017)

Prior Associations

- Law Clerk to Judge Thomas M. Hardiman of the U.S. Court of Appeals for the Third Circuit
- Hueston Hennigan

Who we are

Gabe Doble

Associate



Gabe joined Dovel & Luner after graduating *magna cum laude* from Harvard Law School, where he served as Articles Co-Chair for the Harvard Law Review. He spent two years at the firm before leaving to clerk on the U.S. Court of Appeals for the First Circuit, and returned to the firm after his clerkship.

Gabe's practice focuses primarily on appeals and dispositive motions in trial courts. He has briefed and argued cases in the U.S. Courts of Appeals for the D.C. Circuit, Fourth Circuit, and Ninth Circuit, the Washington Supreme Court, the California Court of Appeal, and the New York Appellate Division, as well as many federal and state trial courts. He has scored significant wins on behalf of putative classes in appellate courts.



- Harvard Law School, (J.D., *magna cum laude*, 2020)
- Middlebury College, (B.A., *summa cum laude*, Phi Beta Kappa, 2017)

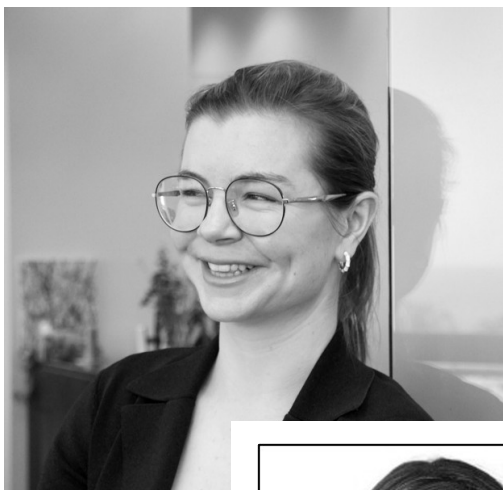
Prior Associations

- Law Clerk to Judge William J. Kayatta, Jr., of the U.S. Court of Appeals for the First Circuit

Who we are

Hannah Dawson

Associate



Hannah graduated *cum laude* from Harvard Law School.

Hannah joined Dovel & Luner after working as an Associate at Quinn Emanuel Urquhart & Sullivan, LLP.

Hannah's practice focuses on plaintiff-side consumer class actions. She has experience at every stage of litigation, from pre-filing investigation through trial.



- Harvard Law School, (J.D., *cum laude*, 2020)
- University of Prince Edward Island, (B.B.A., *first-class standing*, 2017)

Prior Associations

- Quinn Emanuel Urquhart & Sullivan, LLP

Who we are

Stephen Ferruolo

Associate



Steve graduated from Stanford Law School.

During law school, Stephen interned at the Civil Rights Enforcement Section of the California Department of Justice and the Appellate Section of the Environment and Natural Resources Division of the U.S. Department of Justice.



- Stanford Law School (J.D., 2025)
- Wesleyan University (B.A., Phi Beta Kappa, 2020)

3 And then I'll note that class counsel, the firm of
4 Dovel & Luner, are highly qualified and have extensive class
5 action experience, having been appointed class counsel in
6 multiple consumer class actions,



DOVEL & LUNER

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Santa Monica, California 90401

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dovel.com

EXHIBIT 2-A

Learn more about [LSEG](#)



My News

More lawyers join the \$3,000-an-hour club, as other firms close in

By David Thomas and Mike Scarcella
February 27, 2025 1:15 PM PST · Updated 2 months ago



Feedback

U.S. dollar notes are seen in this November 7, 2016 picture illustration. Picture taken November 7. REUTERS/Dado Ruvic/Illustration [Purchase Licensing Rights](#)

Summary Companies

Plus: Tesla pays plaintiffs' lawyers \$176 million in Musk case
More Trump nominees disclose law firm pay

Feb 27 (Reuters) - (Billable Hours is Reuters' weekly report on lawyers and money. Please send tips or suggestions to D.Thomas@thomsonreuters.com)
Some top partners at U.S. law firm Quinn Emanuel Urquhart & Sullivan are now charging a standard fee of \$3,000 an hour, Reuters [reported this week](#), signaling a new high for the industry.

Jumpstart your morning with the latest legal news delivered straight to your inbox from The Daily Docket newsletter. Sign up [here](#).

Lawyers at at least one other firm have hit the same milestone: Litigator Neal Manne said on Thursday that he and his partner Bill Carmody at Susman Godfrey also adopted \$3,000 hourly rates this year, though he said they often agree on case-specific fees instead of charging by the hour.

Manne's clients include Chevron and Live Nation, and Carmody has represented ride-sharing giant Uber.

With law firm billing rates swiftly rising at big firms around the country and nearly doubling in the past decade, lawyers at other large firms are not far behind.

A review of court filings in bankruptcies and other cases shows that several firms are now charging top hourly rates above \$2,500.

Wilson Sonsini Goodrich & Rosati [said](#) last year that some of its partners would begin billing client Rite Aid up to \$2,720 an hour for bankruptcy work.

Some partners at Kirkland & Ellis, ranked the highest-grossing U.S. law firm by The American Lawyer, [said](#) in December they would bill at \$2,675 an hour this year, up from \$2,445 in 2024.

Second-ranked Latham & Watkins [said](#) in December that its partners were charging up to \$2,745 an hour in the Chapter 11 bankruptcy of online used car seller Vroom.

Sidley Austin [said](#) in a January 29 application to represent Prospect Medical Group in the hospital group's bankruptcy that its partners would charge \$2,610 an hour this year.

Law firms do not typically publicize their rates, but they are sometimes required to disclose them in bankruptcies and class actions or may reveal them in public contracts with governmental clients.

Reuters reached out to more than 35 of the largest U.S. firms to ask about their rates, and whether any of their lawyers charge \$3,000 or more. The firms either declined to comment or did not immediately respond to a request for one.

At Quinn Emanuel, the \$3,000 dollar rate applies to a handful of partners such as Alex Spiro, whose clients have included billionaire Tesla CEO Elon Musk and rapper Jay-Z. Even associates at the firm now bill as much as \$1,665 an hour, according to court filings.

U.S. law firms often raise their billing rates each year, and average hourly partner rates reached \$1,114 last year, according to a [survey of large firms](#) by legal recruiter and consultancy Major, Lindsey & Africa. That's up 36% from the company's last survey in 2022, and up 83% from 2014.

A survey of more than 130 U.S. law firms by Wells Fargo's legal business division found that billing rates rose by 9.1% on average in 2024, with the 50 highest-grossing U.S. law firms raising them by 10% on average.

As billing rates rise, so do law firm revenue, profits and lawyer pay. The same survey by Wells Fargo's Legal Specialty Group found that law firm revenue rose by 12.5% on average last year. Equity partner profits increased by 16.9% on average, Wells Fargo found.

Major Lindsey in its 2024 report said rate increases were a key factor in "the highest-ever average total compensation figure and the highest percentage increase in the survey's history."

-- Tesla ([TSLA.O](#)) [said](#) in a [court filing](#) on Tuesday that it has paid \$176.1 million in attorney fees awarded to plaintiffs' lawyers who negotiated a \$919 million settlement with the electric carmaker over allegations that Tesla's board members overpaid themselves, despite earlier disputing the fee. Tesla's chief accounting officer Vaibhav Taneja said the company paid the fee on February 11.

Tesla is still appealing Chancellor Kathaleen McCormick's [January decision](#) awarding the fees, court records show. The fee award was the fourth-largest in the history of shareholder litigation in Delaware.

A Tesla spokesperson did not immediately respond to a request for comment, nor did the plaintiffs' lawyers at Fields Kupka & Shukurov, McCarter & English and Bleichmar Fonti & Auld.

The carmaker has argued the fee [should be capped](#) at \$64 million, while the plaintiffs' lawyers [sought \\$230 million](#).

-- Financial disclosures by officials tapped to join the Trump administration show that Gibson, Dunn & Crutcher's David Fotouhi, Trump's pick to serve as the second-in-charge at the U.S. Environmental Protection Agency, reported [earning at least \\$3.2 million](#) in fees representing clients including Chevron, Ford and the U.S. Chamber of Commerce.

Trump's choice for deputy secretary of state, Christopher Landau, is collecting \$378,341 a year in annual retirement benefits from his former law firm Kirkland & Ellis, according to [his financial disclosure](#).

Landau resigned from Kirkland in 2018, after more than 25 years at the firm. He then was employed at Quinn Emanuel and more recently at law firm Ellis George.

In another new [financial disclosure](#) [↗], Trump's pick to lead the Justice Department's civil rights division, Harmeet Dhillon, listed her legal services to clients, including Musk's X Corp, conservative media star Tucker Carlson and the Republican National Committee.

Dhillon said she would sell her stake in her firm Dhillon Law Group to her brother, a partner at the small firm.

Read more:

[Law firm Venable hit with \\$10 mln lawsuit by ex-client in FDA fight](#)

[Trump lawyer Blanche reveals income, clients in bid for DOJ post](#)

[Panama Canal Authority hires US law firm amid Trump threats](#)

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Suggested Topics:

- Legal Industry
- Supply Chain
- Sustainable & EV Supply Chain
- EV Strategy
- Worker Rights

Purchase Licensing Rights



David Thomas
Thomson Reuters

David Thomas reports on the business of law, including law firm strategy, hiring, mergers and litigation. He is based out of Chicago. He can be reached at d.thomas@thomsonreuters.com and on Twitter [@DaveThomas5150](#).



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4:18 PM UTC

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April 11, 2025

Feedback

EXHIBIT 2-B

Free Newsletter Sign Up

Business & Practice

Big Law Rates Topping \$2,000 Leave Value ‘In Eye of Beholder’

By Roy Strom

Column

June 9, 2022, 2:30 AM

Welcome back to the Big Law Business column on the changing legal marketplace written by me, Roy Strom. Today, we look at a new threshold for lawyers' billing rates and why it's so difficult to put a price on high-powered attorneys. Sign up to receive this column in your inbox on Thursday mornings. Programming note: Big Law Business will be off next week.

Some of the nation's top law firms are charging more than \$2,000 an hour, setting a new pinnacle after a two-year burst in demand.

Partners at Hogan Lovells and Latham & Watkins have crossed the threshold, according to court documents in bankruptcy cases filed within the past year.

Other firms came close to the mark, billing more than \$1,900, according to the documents. They include Kirkland & Ellis, Simpson Thacher & Bartlett, Boies Schiller Flexner, and Sidley Austin.

Simpson Thacher & Bartlett litigator Bryce Friedman, who helps big-name clients out of jams, especially when they're accused of fraud, charges \$1,965 every 60 minutes, according to a court document.

In need of a former acting US Solicitor General? Hogan Lovells partner Neal Katyal bills time at \$2,465 an hour. Want to hire famous litigator David Boies? That'll cost \$1,950 an hour (at least). Reuters was first to report their fees.

Eye-watering rates are nothing new for Big Law firms, which typically ask clients to pay higher prices at least once a year, regardless of broader market conditions.

"Value is in the eye of the beholder," said John O'Connor, a San Francisco-based expert on legal fees. "The perceived value of a good lawyer can reach into the multi-billions of dollars."

Kirkland & Ellis declined to comment on its billing rates. None of the other firms responded to requests to comment.

Charge It Up

Big Law firms are crossing the \$2,000-an-hour threshold after two years of surging rates driven by an increase in demand for lawyers.

Firm	Highest Billing Rate
Hogan Lovells	\$2,465
Latham & Watkins	\$2,075
Kirkland & Ellis	\$1,995
Simpson Thacher & Bartlett	\$1,965
Boies Schiller Flexner	\$1,950
Sidley Austin	\$1,900

Source: Court documents

Bloomberg Law

Law firms have been more successful raising rates than most other businesses over the past 15 years.

Law firm rates rose by roughly 40 percent from 2007 to 2020, or just short of 3 percent per year, Thomson Reuters Peer Monitor data show. US inflation rose by about 28% during that time.

The 100 largest law firms in the past two years achieved their largest rate increases in more than a decade, Peer Monitor says. The rates surged more than 6% in 2020 and grew another 5.6% through November of last year. Neither level had been breached since 2008.

The price hikes occurred during a once-in-a-decade surge in demand for law services, which propelled profits at firms to new levels. Fourteen law firms reported average profits per equity partner in 2021 over \$5 million, according to data from The American Lawyer. That was up from six the previous year.

The highest-performing firms, where lawyers charge the highest prices, have outperformed their smaller peers. Firms with leading practices in markets such as mergers and acquisitions, capital markets, and real estate were forced to turn away work at some points during the pandemic-fueled surge.

Firms receive relatively tepid pushback from their giant corporate clients, especially when advising on bet-the-company litigation or billion-dollar deals.

The portion of bills law firms collected—a sign of how willingly clients pay full-freight—rose during the previous two years after drifting lower following the Great Financial Crisis. Collection rates last year breached 90% for the first time since 2009, Peer Monitor data show.

Professional rules prohibit lawyers from charging “unconscionable” or “unreasonable” rates. But that doesn’t preclude clients from paying any price they perceive as valuable, said Jacqueline Vinaccia, a San Diego-based lawyer who testifies on lawyer fee disputes.

Lawyers’ fees are usually only contested when they will be paid by a third party.

That happened recently with Hogan Lovells’ Katyal, whose nearly \$2,500 an hour fee was contested in May by a US trustee overseeing a bankruptcy case involving a Johnson & Johnson unit facing claims its talc-based powders caused cancer.

The trustee, who protects the financial interests of bankruptcy estates, argued Katyal’s fee was more than \$1,000 an hour higher than rates charged by lawyers in the same case at Jones Day and Skadden Arps Slate Meagher & Flom.

A hearing on the trustee’s objection is scheduled for next week. Hogan Lovells did not respond to a request for comment on the objection.

Vinaccia said the firm’s options will be to reduce its fee, withdraw from the case, or argue the levy is reasonable, most likely based on Katyal’s extensive experience arguing appeals.

Still, the hourly rate shows just how valuable the most prestigious lawyers’ time can be—even compared to their highly compensated competitors.

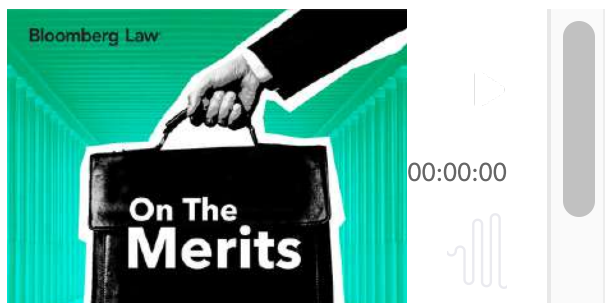
“If the argument is that Jones Day and Skadden Arps are less expensive, then you’re already talking about the cream of the crop, the top-of-the-barrel law firms,” Vinaccia said. “I can’t imagine a case in which I might argue those two firms are more reasonable than the rates I’m dealing with.”

Worth Your Time

On Cravath: Cravath Swaine & Moore is heading to Washington, opening its first new office since 1973 by hiring former heads of the U.S. Securities and Exchange Commission and Federal Deposit Insurance Corporation. Meghan Tribe reports the move comes as Big Law firms are looking to add federal government expertise as clients face more regulatory scrutiny.

On Big Law Promotions: It’s rare that associates get promotions to partner in June, but Camille Vasquez is now a Brown Rudnick partner after she shot to fame representing Johnny Depp in his defamation trial against ex-wife Amber Heard.

On Working From Home: I spoke this week with Quinn Emanuel’s John Quinn about why he thinks law firm life is never going back to the office-first culture that was upset by the pandemic. Listen to the podcast [here](#).



That's it for this week! Thanks for reading and please send me your thoughts, critiques, and tips.

To contact the reporter on this story: Roy Strom in Chicago at rstrom@bloomberglaw.com

To contact the editors responsible for this story: Chris Opfer at copfer@bloomberglaw.com; John Hughes at jhughes@bloombergindustry.com

Documents

[Trustee's Objection](#)

Related Articles

[Overworked Big Law Can't Find Enough Lawyers With Demand Surging](#) Dec. 9, 2021, 3:00 AM

[Never Underestimate Big Law's Ability to Raise Billing Rates](#) Aug. 12, 2021, 3:00 AM

Law Firms

Simpson Thacher
Hogan Lovells
Jones Day
Skadden
Sidley Austin
Quinn Emanuel
Cravath Swaine & Moore
Latham & Watkins
Kirkland & Ellis
Boies Schiller Flexner

Topics

expert fees
compensation of bankruptcy attorney
acquisitions
U.S. trustees
financial markets
client-paid legal fees
data breaches

Companies

Johnson & Johnson
Thomson Reuters Corp

EXHIBIT 2-C



LexisNexis® CounselLink®
2025 Trends Report

**Benchmark Metrics
to Empower Legal
Cost Management**

CounselLink® 2025 Trends Report

INSIGHTS BASED ON DATA DERIVED FROM:



OVER

\$67 Billion
IN LEGAL SPENDING



NEARLY

510,000
TIMEKEEPERS



MORE THAN

1.8 Million
MATTERS

Source: LexisNexis CounselLink Insight Benchmarking Database

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Executive Highlights

WHAT 2024 REVEALED

RECORD-BREAKING RATE INCREASES BY PARTNERS WERE NOT REPORTED

Although partner rate increases did not set records last year, partner rates increased in 2024 at the second-highest level since LexisNexis® CounselLink® first produced the *Trends Report* in 2013. The average partner rate increase in 2024 was 5.1% (relative to 5.4% in 2023 and 4.6% in 2022). Refer to the chart on page five to visualize the trend since 2013.

BILLING RATES FOR TOP-TIER TIMEKEEPERS ARE EXCEPTIONALLY HIGH

In high-value practices, the billing rates for top-tier timekeepers are exceptionally high. In some cases, partners are charging over \$2,300 per hour, and high-end associates are nearing \$2,000 per hour in 2024. Rate increases are highly correlated with practice area rates.

Lawyers in practices charging the highest rates in 2024 are generally the same ones who raised their rates the most on a percentage basis year-over-year. This contributes to an increasing gap in rates billed by larger law firms in comparison to smaller firms, as well as a rate gap between practice areas perceived at different levels of value.

In 2024, as in 2023, the median partner in the largest law firms billed at a rate that was 61% higher than the median partner in the next tier of firms. That same differential was only 49% in 2022.

LARGE LAW INCREASED MARKET SHARE

Large Law increased market share from 49.0% in 2023 to 49.3% in 2024. Additionally, Large Law increased its share of new matter work in 2024, which may be a leading indicator of a future gain in market share.

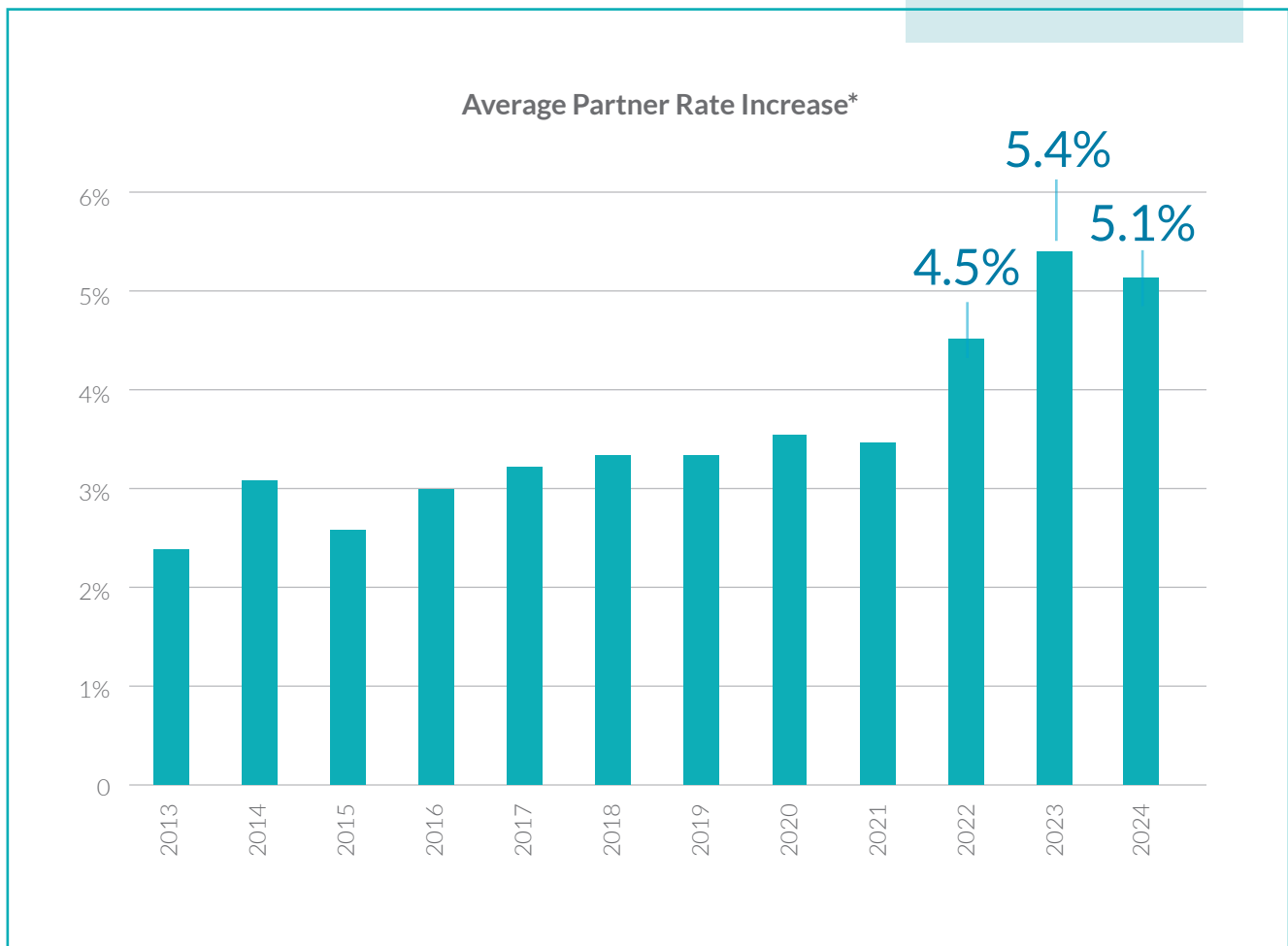
MANAGEMENT OF MIX MITIGATES INDIVIDUAL RATE INCREASES

As reported in last year's report, despite individual timekeeper rates increasing at near-record levels, the overall matter rates did not increase quite as much in most practice areas. This likely means that the management of mix (firms, levels and individual timekeepers) is helping corporate counsel mitigate individual attorney rate increases.

Hourly Rates

Throughout *Trends Report History*

Significantly higher
rate increases
started in 2022



* As reported each year since 2013 in the LexisNexis® CounselLink® *Trends Report*

Introduction

The first edition of the annual LexisNexis CounselLink Enterprise Legal Management *Trends Report* was published in October 2013. That report established a set of six key metrics based on data available via the CounselLink Insight Benchmarking Database and provided insights that corporate law departments and law firms could use to guide their decisions and subsequent actions.

Beginning with the 2021 edition, a seventh key metric was added to highlight hourly rates billed by law firm partners located in countries outside of the United States. This edition of the *2025 Trends Report* incorporates a new eighth key metric that highlights trends in client engagement of law firms of varying sizes.

With the volume of data available for analysis growing with each passing year, the 2025 edition of the *Trends Report* represents the most up-to-date and detailed picture of how legal market dynamics are evolving over time.

Information about the methodologies used, definitions and expert contributors conducting the analysis are presented at the end of the report.





Update on Eight Key Metrics

Each annual update of the CounselLink *Trends Report* covers a standard set of key metrics related to hourly legal rates and the corporate procurement of legal services. A new metric has been added for the *2025 Trends Report*.

1A

KEY
METRIC

Blended Hourly Rates for Matters by Practice Area

BLENDED HOURLY RATES AND RATE VOLATILITY DIFFER BY TYPE OF WORK

Based on 12 months of data ending December 31, 2024
Practice areas ordered by median blended matter rates



Volatility is a calculated indicator of blended rate variability. Higher numbers suggest better possibilities for negotiating rates and/or changing the assigned timekeeper mix.

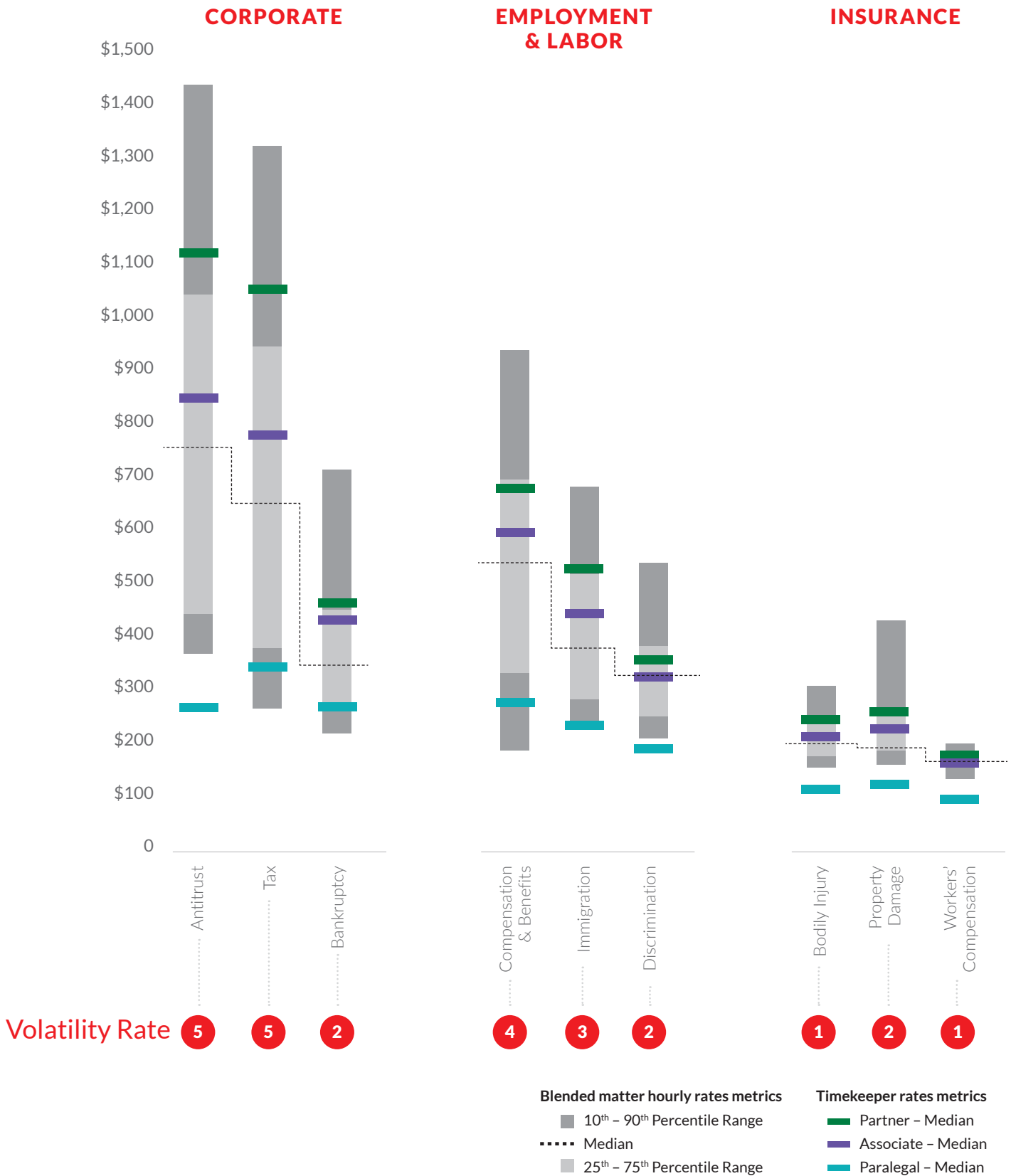
See page 11 for guidance on interpreting all blended hourly rates charts.

1B

KEY
METRIC

Blended Hourly Rates for Matters by Subcategory

BLENDED HOURLY RATES AND RATE VOLATILITY DIFFER BY SUBCATEGORY OF WORK

Based on 12 months of data ending December 31, 2024
Practice areas ordered by median blended matter rates

1B

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METRIC

Blended Hourly Rates for Matters by Subcategory

BLENDED HOURLY RATES AND RATE VOLATILITY DIFFER BY SUBCATEGORY OF WORK

Based on 12 months of data ending December 31, 2024
Practice areas ordered by median blended matter rates



Interpreting the Charts:

The charts on the previous pages capture matter level benchmarks. It's important to distinguish that Key Metric #1 is not benchmarking individual timekeeper rates, but rather the blended rates that result from the multiple timekeepers that work on a given matter. As a guide to interpreting the output, compare the two categories (page 8) Corporate and Employment & Labor. These two categories have very similar median blended average matter rates (\$413 and \$400, respectively). Note that Corporate matters have a median partner rate of \$785, considerably higher than that of Employment & Labor (\$565). This indicates that relative to Corporate work, Employment & Labor matters are staffed more significantly with non-partners whose hourly rates bring down the overall blended average matter rates.

The Volatility Index provided in this section is a calculated marker that shows the variability in blended matter rates. Using a 10-point scale, the Index highlights the broad spread between the 25th and 75th percentiles of hourly rates. High volatility scores indicate greater variance in prices paid based on the mix of timekeepers and individual hourly rates.

Although individual lawyer rates are the focus of considerable industry attention, it is equally, or arguably more important, to look at the bigger picture: the blended average rate of the different timekeepers that work on a matter. The chart shows that the median blended hourly rate is highest for Mergers & Acquisitions (M&A), which often involve the most expensive firms and require significant partner engagement.

Practice Area Volatility Index

Readers should keep in mind that the median is only one data point. It is important to consider the range of blended rates around the median. The Volatility Index metric assesses the spread between the 25th and the 75th percentiles. As an example, Corporate work has a Volatility Index of 10 while Insurance has a Volatility Index of one. This indicates that the mix of timekeepers and rates paid on Corporate matters varies significantly compared to those for Insurance matters. A high Volatility Index could also indicate that a category represents a wide range of matter types (which Corporate does). Refer to Key Metric #1B for a breakdown of Corporate work.

The 2024 data reveal that five matter categories have Volatility Indices lower than four. This means rates are consistent and less subject to negotiations between corporations and their firms in these matter categories:

- Employment & Labor
- Insurance
- Intellectual Property
- Litigation
- Real Estate

Changes in Median Blended Rates

Two matter categories saw their median blended average matter rate increase by more than 5% relative to 2023. Those categories are Mergers & Acquisitions (12.4%) and Regulatory & Compliance (8.2%). It is worth noting that the median blended average matter rate change was materially less than the average partner rate change for these practices (refer to Key Metric #6). For example, the median Corporate partner increased their rate by 6.7% in 2024 (refer to Key Metric #6B). However, the median blended average Corporate matter rate increased by only 3.3% relative to 2023. This means that the mix of timekeepers working on Corporate matters in 2024 was weighted more heavily toward less costly timekeepers.

Key Metric 1B: Blended Hourly Rates and Rate Volatility Differ by Legal Work Subcategories

Key Metric #1 measures average billing rates for high-level categories of legal work. Beginning in 2021, the *Trends Report* expanded upon this to include benchmarks for more granular categories of work to continue to provide more meaningful data points for decision making in the legal industry.

Note that several of the subcategories have Volatility Indices that are lower than that of their parent categories. For example, refer to the Corporate practice area in Key Metric #1 that had a Volatility Index of 10.

The three subcategories of Corporate reflected in Key Metric #1B include Antitrust, Bankruptcy and Tax. These areas have volatility scores of 5, 2 and 5, respectively. As we narrow to more granular/similar types of legal work relative to the broader Corporate category, there is less variability between the 25th and 75th percentile blended average rates. For example, there is greater consistency in the staffing and/or negotiated rates for these types of work, particularly for Bankruptcy.



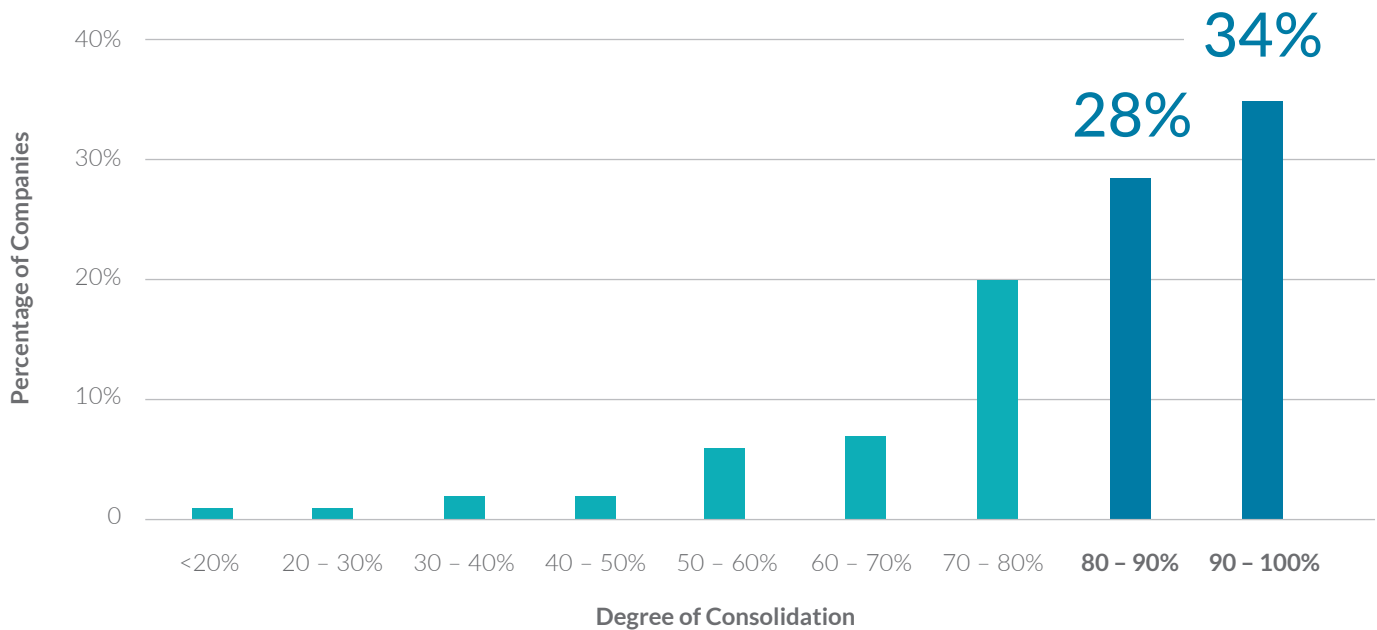
2

KEY
METRIC

Law Firm Consolidation: Number of Legal Vendors Used by Corporations

62% OF COMPANIES HAVE 10 FIRMS OR FEWER
ACCOUNTING FOR ~80% OF OUTSIDE COUNSEL FEES

Based on 12 months of data ending December 31, 2024



This chart shows the degree of law firm consolidation among companies whose outside counsel legal billings are processed through LexisNexis CounselLink. The horizontal axis separates participating companies into nine segments representing different degrees of consolidation. For example, the bar on the far right shows that 34% of participating companies have 90% to 100% of their legal billings with 10 or fewer vendors; these are the most consolidated legal departments. The far left bar shows that just 1% of companies have 20% of their legal billings with 10 or fewer firms. Levels of consolidation have increased slightly relative to the prior year. Levels of consolidation are essentially unchanged from the prior year.

Industry type plays a significant role in consolidation:

HIGH DEGREES OF CONSOLIDATION

100%
Construction
Services

80%
Retail
Trade

75%
Utilities
Companies

71%
Education
Services

LOW DEGREES OF CONSOLIDATION

51%
Finance (*particularly Insurance*)

44%
Health Care & Social Services

40%
Public Administration

3A

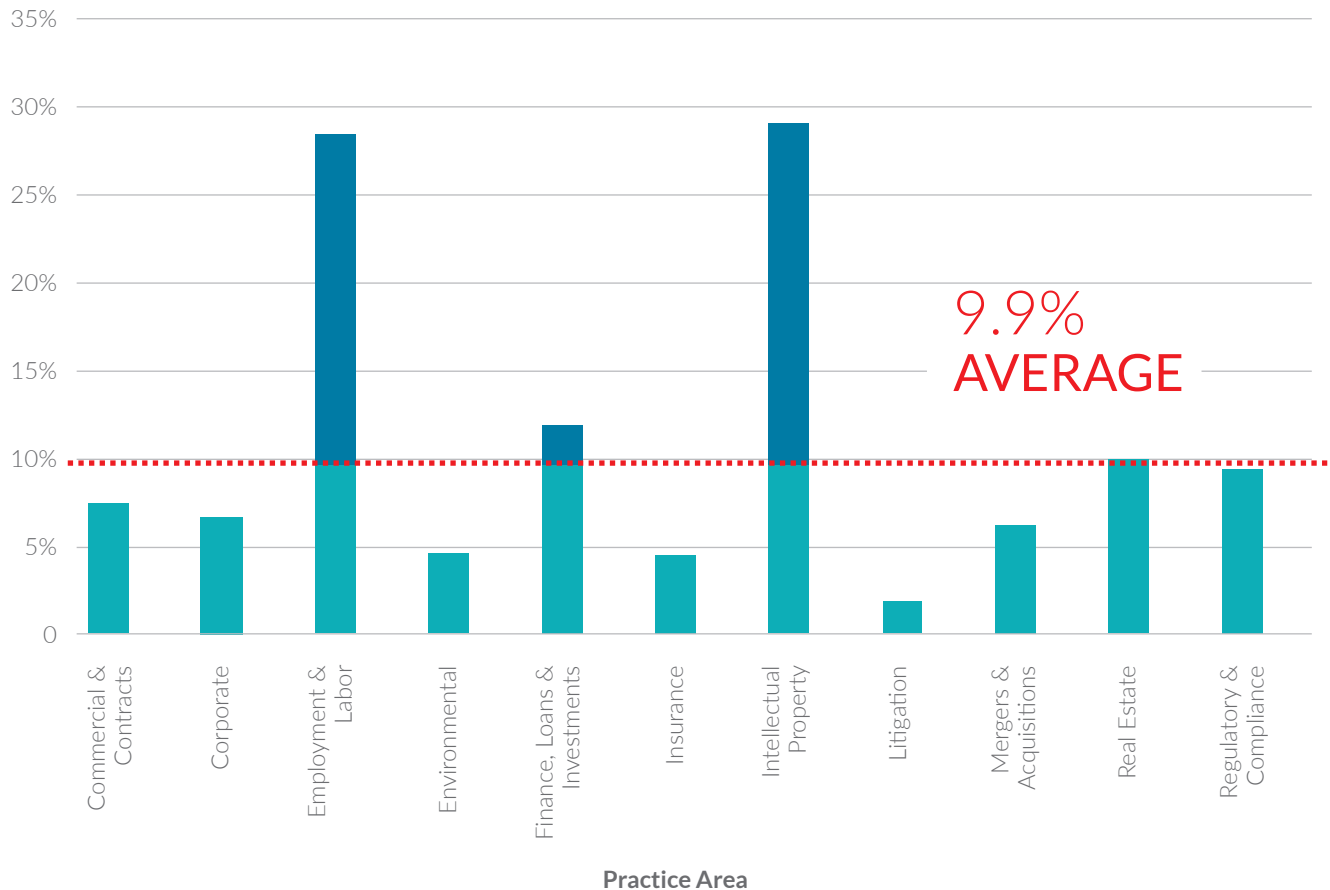
KEY
METRIC

Alternative Fee Arrangement Usage by Matter

**SOME FORM OF ALTERNATIVE FEE ARRANGEMENTS (AFAS)
WERE USED IN 9.9% OF MATTERS**

Based on 12 months of data ending December 31, 2024

PERCENTAGE OF MATTERS UTILIZING AFAs



The use of AFAs to govern legal services payments varies considerably by legal matter type. High volume, predictable work included in Intellectual Property and the Employment & Labor categories continues to have the highest volume of matters billed under AFAs. More than 25% of these matters are billed under AFAs.

INTELLECTUAL PROPERTY AND EMPLOYMENT & LABOR

utilized AFAs for more than 25% of matters.

Trends indicate that adoption of AFAs within Employment & Labor is growing. In 2024, 28.5% of Employment & Labor matters were billed under an AFA compared to 26.9% in 2023 and 24.7% in 2022. The percentage of Intellectual Property matters billed under an AFA, 29.2%, was stable in 2024. Intellectual Property matters were billed under AFAs at a rate of 30.3% in 2023 compared to 26.4% in 2022.

3B

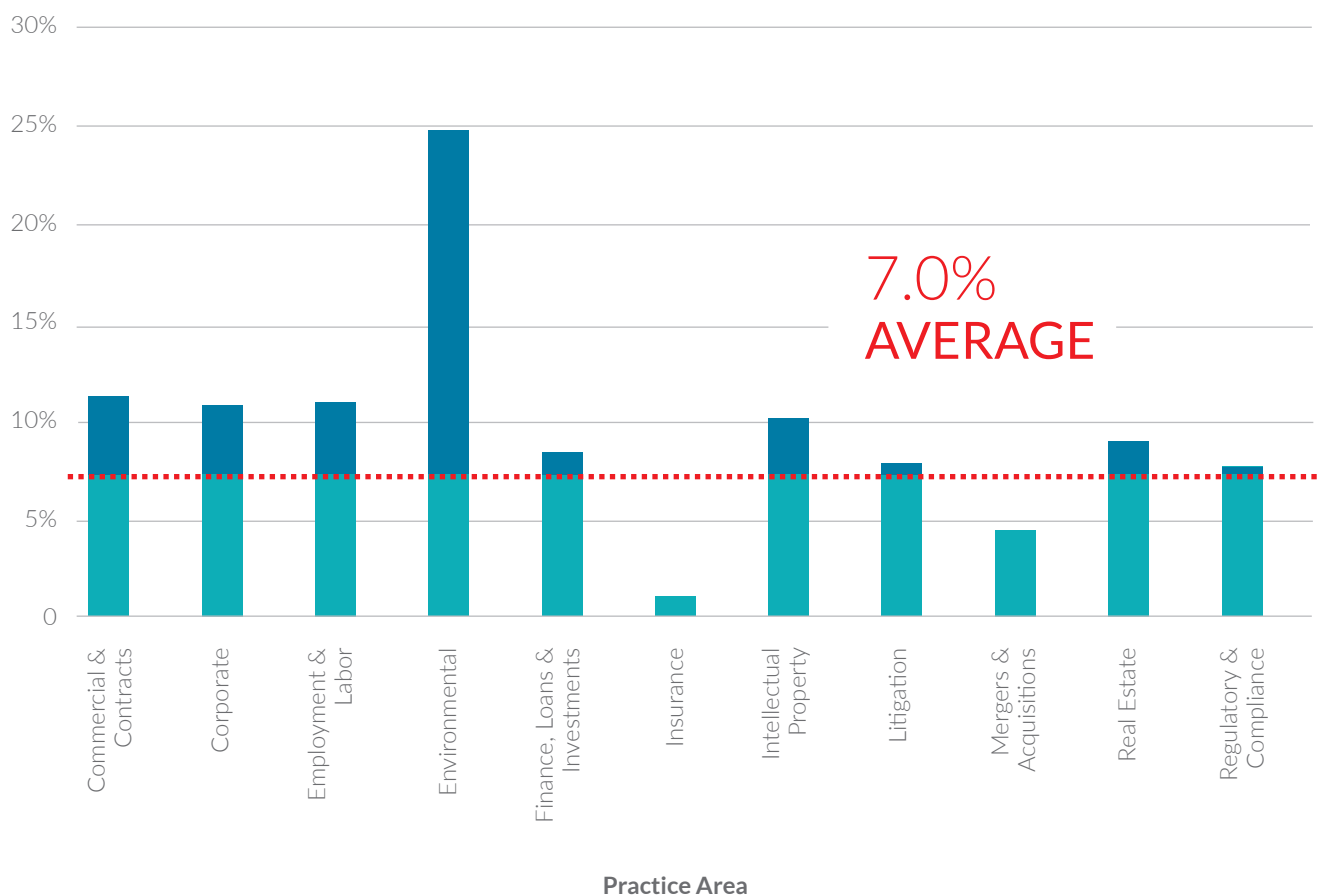
KEY
METRIC

Alternative Fee Arrangement Usage by Billings

SOME FORM OF AFAs WERE USED IN 7.0% OF BILLINGS

Based on 12 months of data ending December 31, 2024

PERCENTAGE OF BILLINGS UTILIZING AFAs



In 2023, 5.7% of billings were tied to an AFA. The increase in 2024 occurred in almost all matter categories. CounselLink will monitor this trend to see if it continues. If so, it may be indicative of greater acceptance of non-hourly billing for legal matters.

4

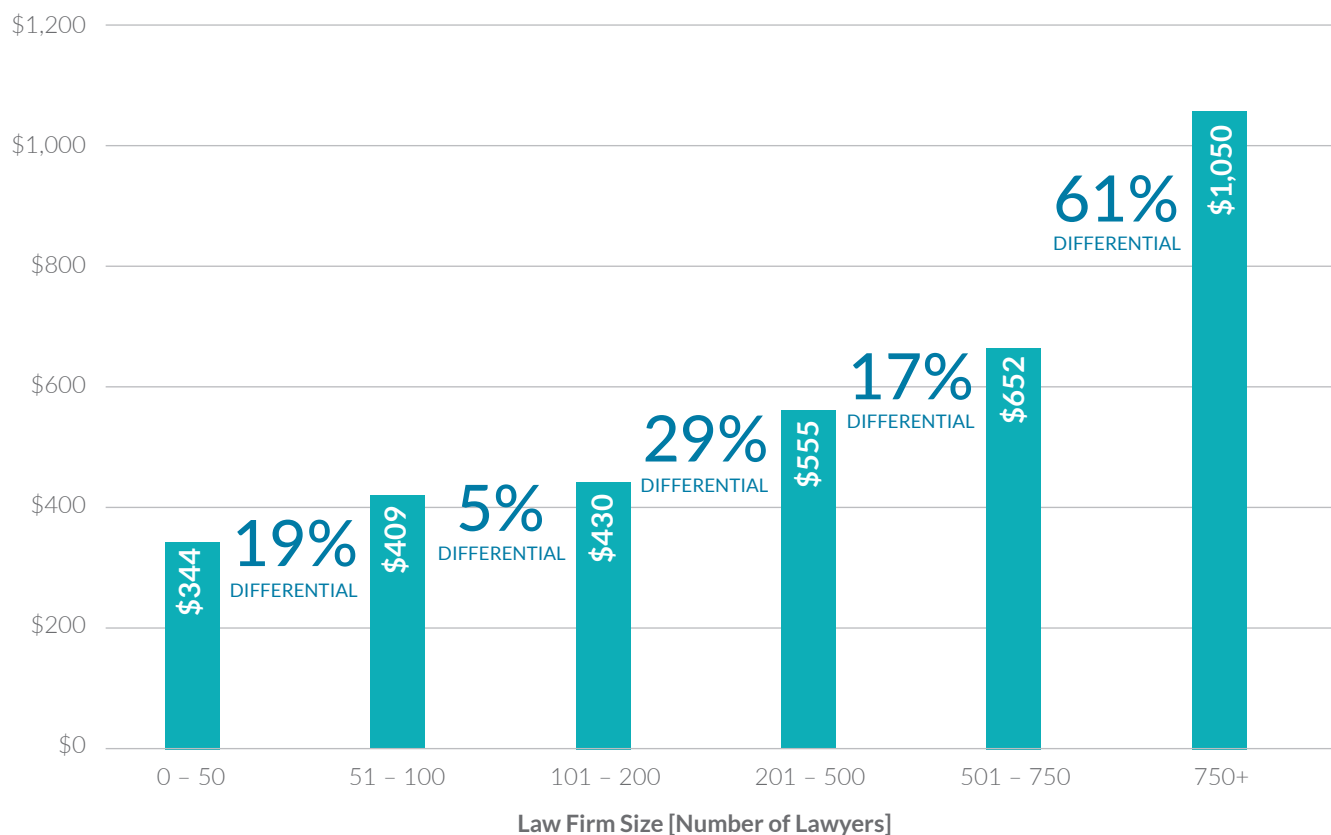
KEY
METRIC

Partner Hourly Rate Differences by Law Firm Size

MEDIAN RATES ACROSS PRACTICE AREAS EXCLUDING INSURANCE

Based on 12 months of data ending December 31, 2024

MEDIAN PARTNER HOURLY RATES BY LAW FIRM SIZE



The size of a law firm is highly correlated to the rates billed by its lawyers. This progression is especially notable for the largest category of firms: those with 750 or more lawyers. The median hourly billing rate for partners in firms with more than 750 lawyers (\$1,050) is 61% higher than the median hourly billing rate billed by partners in the next smaller tier of firms (\$652).

There are two noteworthy trends:

1

The 61% differential for the largest firms compared to the next tier of firms is the same as reported in 2023 and remains the largest gap recorded in the 12 years of tracking the metric in the *Trends Report*. The differential was 46% for 2022 rates relative to 2021.

2

Benchmark data shows that 2024 is the first year that the median partner rate in the largest tier of firms has exceeded \$1,000 per hour.

There are several relevant data points to this trend not discernable from Key Metric #4:

- 1** For firms with 750+ lawyers, the median partner rate in 2024 was 6% higher than the median partner rate in 2023.
- 2** For those same firms, the partner rate at the 90th percentile in 2024 was 8% higher than the partner rate at the 90th percentile in 2023. This point is significant because it tells us that those partners who are already billing at the highest rates (very senior partners in practices such as Mergers & Acquisitions, Regulatory & Compliance, etc.) can raise their rates to even higher degrees than other partners. The market is bearing these rate increases. Notably, in 2024, some partners billed hourly rates at more than \$2,300 per hour.
- 3** On average, partners in firms with 750+ lawyers increased their rates by 7.5%, very similar to the rate change of the median partner. This was the highest average increase of all the firm size categories. Note that the average is slightly below what was reported in 2023 (7.9%) which was the highest average increase on record.
- 4** While this report emphasizes partner rates as a primary benchmark, it should also be noted that associate rates in 2024 increased at an even higher rate than partner rates. The average partner rate increase in 2024 in the largest firms was 7.5%. In the largest firms, the average associate rate increase was 10.8%.
- 5** Associate and of counsel rates have been increasing on average at a higher rate than partner rates for the last several years. In 2024, there were associates (in high-value practices) who billed rates at more than \$1,900 per hour.



5A

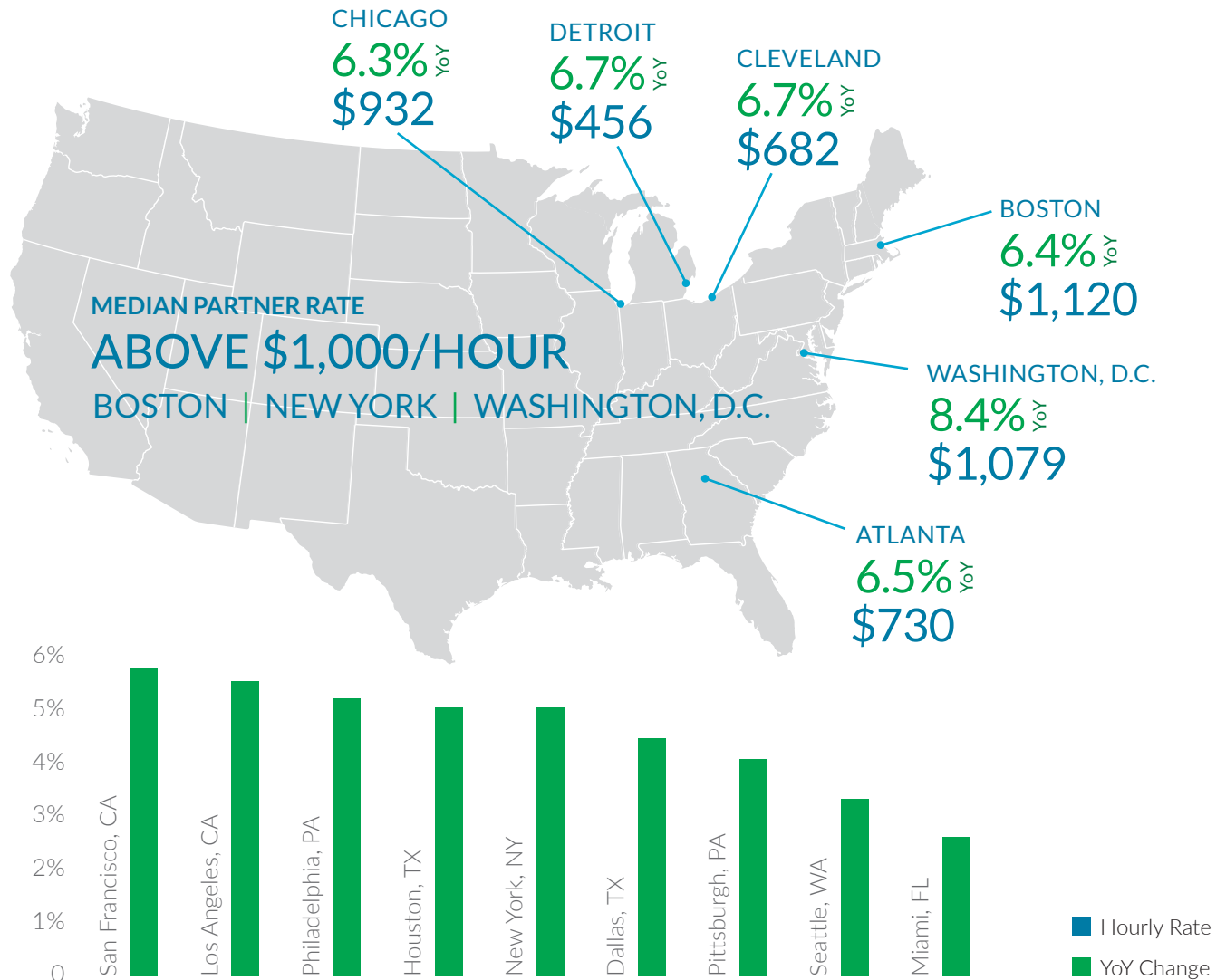
KEY
METRIC

Partner Hourly Rate Growth by City

SIX MAJOR METROPOLITAN AREAS SHOW MEDIAN PARTNER RATE GROWTH OF MORE THAN 6%

Based on 12 months of data ending December 31, 2024

PARTNER RATE GROWTH IN SIX METRO AREAS



Across the United States, partner hourly rates grew 5.1% on average in 2024.

The highest growth in partner rates occurred in Boston; Washington, D.C.; Atlanta; Chicago; Cleveland; and Detroit. Each of the six cities saw average attorney rates grow more than 6%, relative to 2023.

On the opposite side of the spectrum, one city, Miami, had average hourly growth rate below 3%.

Three major metropolitan areas had a median partner rate above \$1,000 per hour in 2024: Boston, New York and Washington, D.C. Two cities are close behind and likely to break this threshold soon: Chicago and Los Angeles.

It's important to bear in mind that these are median rates, meaning half of the partners in these cities bill at rates higher than \$1,000 per hour.

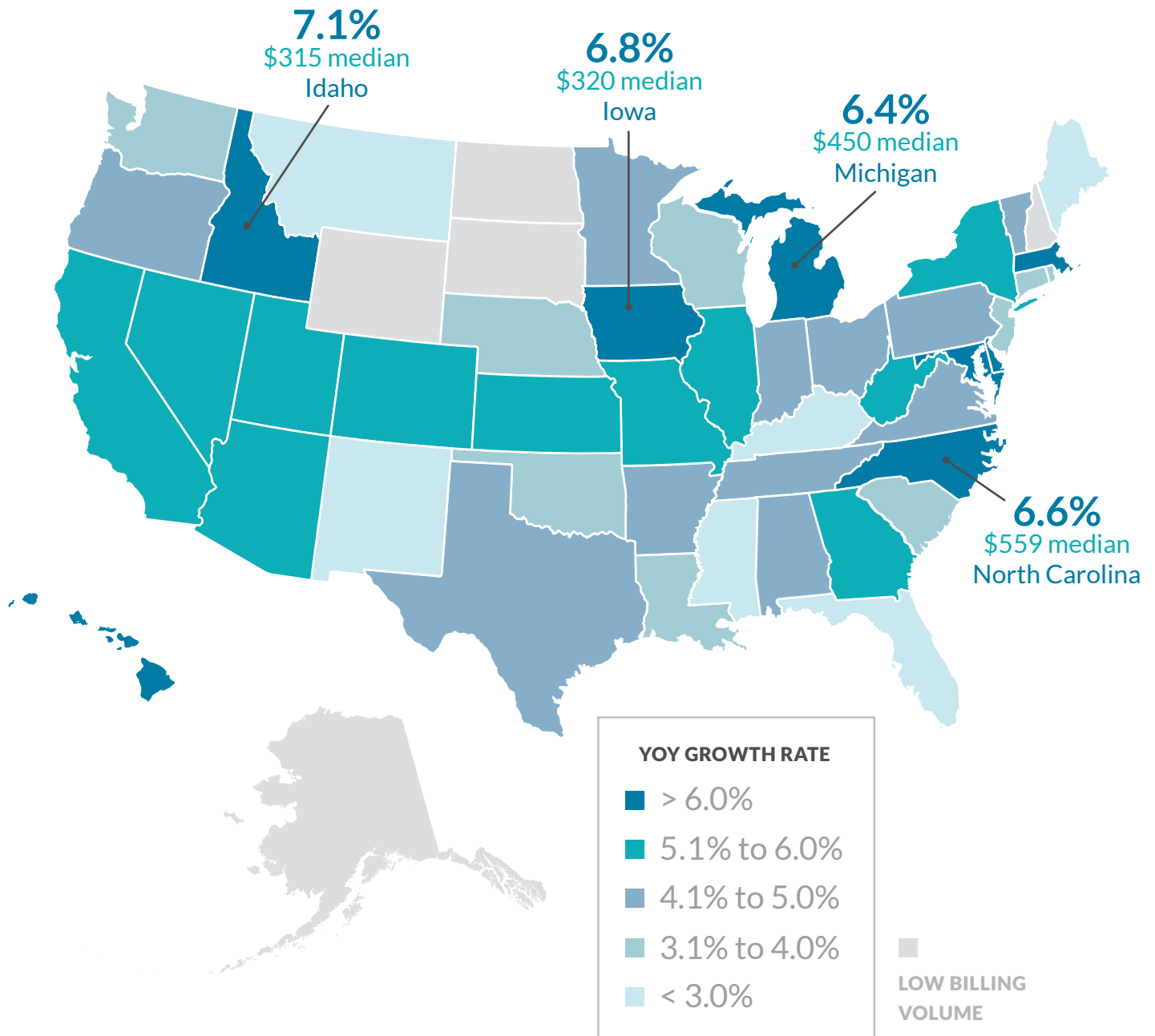
5B

KEY
METRIC

Partner Hourly Rate Growth by State

**GROWTH IN MEDIAN PARTNER RATES BY STATE;
5.1% YEAR-OVER-YEAR AVERAGE INCREASE**

Based on 12 months of data ending December 31, 2024



5.1% AVERAGE GROWTH IN PARTNER RATES ACROSS STATES

The average growth in partner rates across states is 5.1%, slightly lower than the average increase of 5.4% in 2023.

6A

KEY
METRIC

Median Partner Hourly Rate by Practice Area

MEDIAN PARTNER RATES IN FIVE PRACTICE AREAS ABOVE \$700 AN HOUR

Based on 12 months of data ending December 31, 2024



Mergers & Acquisitions

\$1,210



Regulatory & Compliance

\$875

Commercial & Contracts

\$820

Finance, Loans & Investments

\$792

Corporate

\$785

\$640

Intellectual Property



\$565

Employment & Labor



\$551

Real Estate



\$407

Environmental



\$390

Litigation



\$244

Insurance

Aggregate statistics based on legal work performed in 2024 identify Mergers & Acquisitions as the practice area with the highest median partner rate of \$1,210. Practices with median partner rates over \$700 per hour have high medians in large part because companies often use larger firms for these kinds of matters.

As noted in the new Key Metric #8, Large Law firms handled 72% of Mergers & Acquisitions work. Concerning the other high-rate practices of Regulatory & Compliance; Finance, Loans & Investments; Commercial & Contracts; and Corporate, Large Law had 57% of work from these practice areas combined.

Conversely, at the lower end of the hourly rate spectrum is Insurance. Insurance carriers demand and negotiate aggressively for low rates on their high-volume defense matters. Law firms with fewer than 50 lawyers handled 34% of insurance work in 2024.

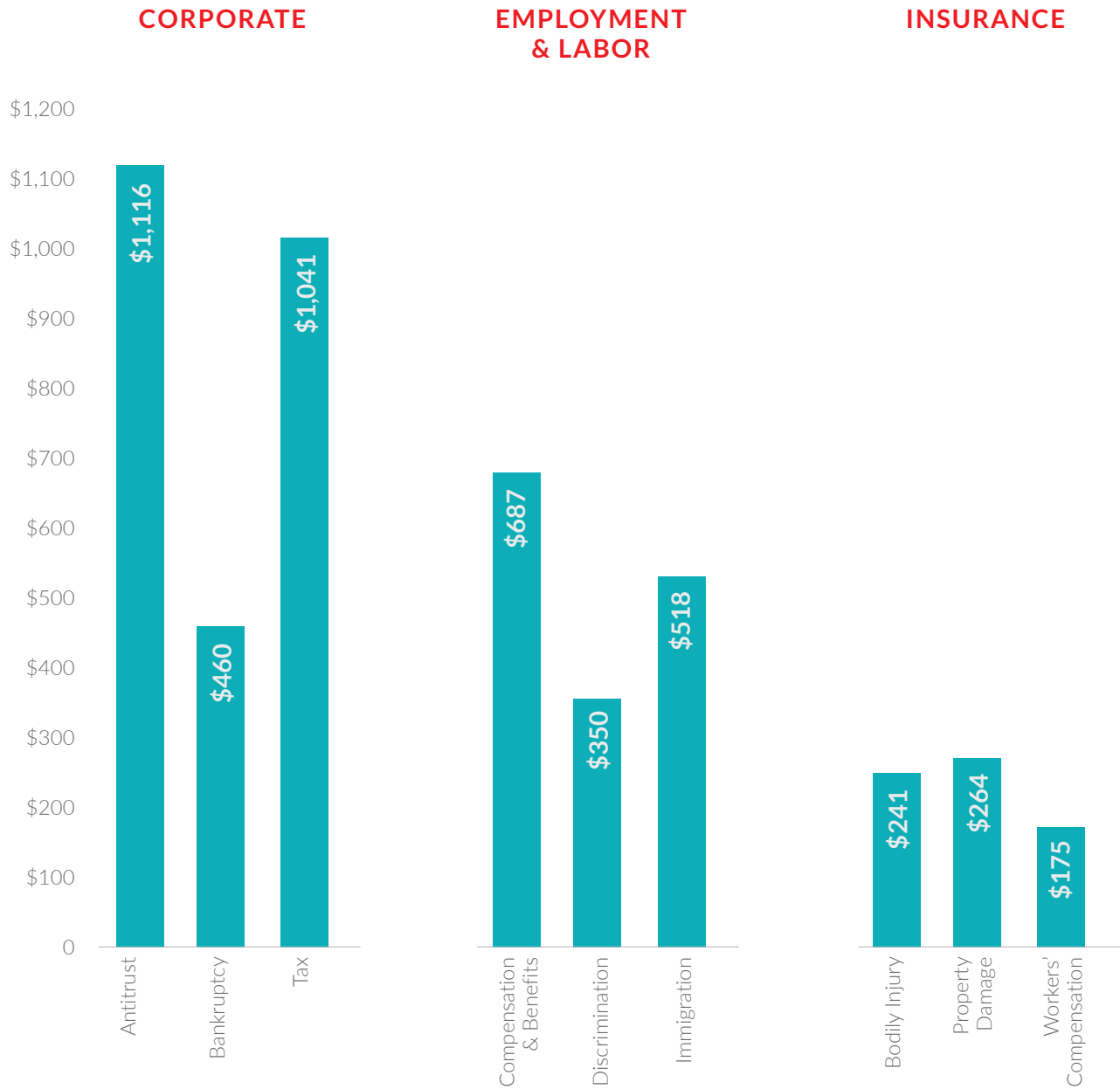
6B

KEY
METRIC

Median Partner Rates by Subcategory of Work

WITHIN PRACTICE AREAS, SUBCATEGORY RATES VARY CONSIDERABLY

Based on 12 months of data ending December 31, 2024



6B

KEY
METRIC

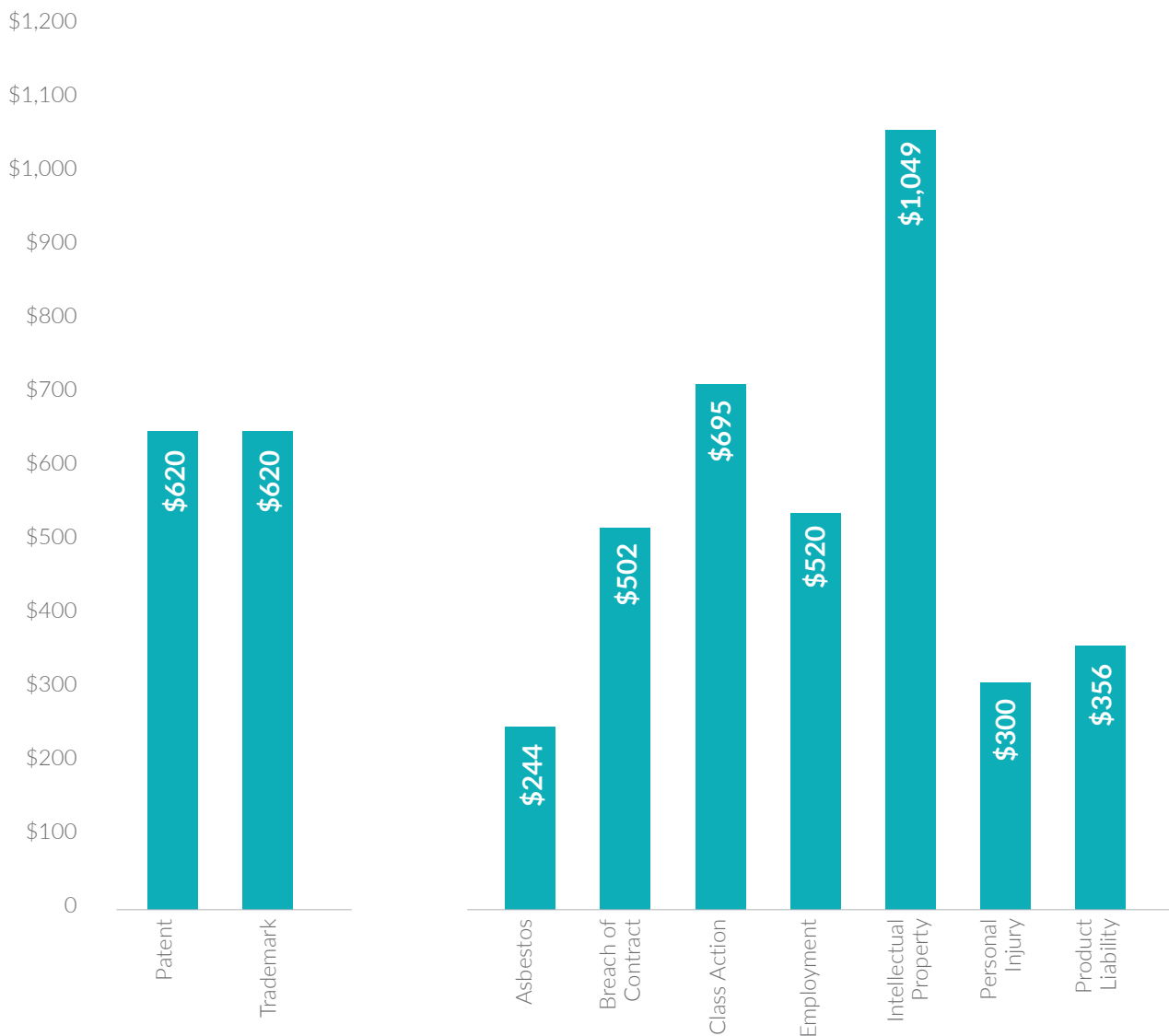
Median Partner Rates by Subcategory of Work

WITHIN PRACTICE AREAS, SUBCATEGORY RATES VARY CONSIDERABLY

Based on 12 months of data ending December 31, 2024

INTELLECTUAL PROPERTY

LITIGATION



New since the *CounselLink 2021 Trends Report*, benchmarks are available for more granular categories of legal work. Litigation work, for example, encompasses a wide variety of practices that command very different rates. At the high end, Intellectual Property Litigation had a median partner hourly rate of \$1,049 in 2024; whereas, Asbestos Litigation work was billed at a median partner hourly rate of \$244.

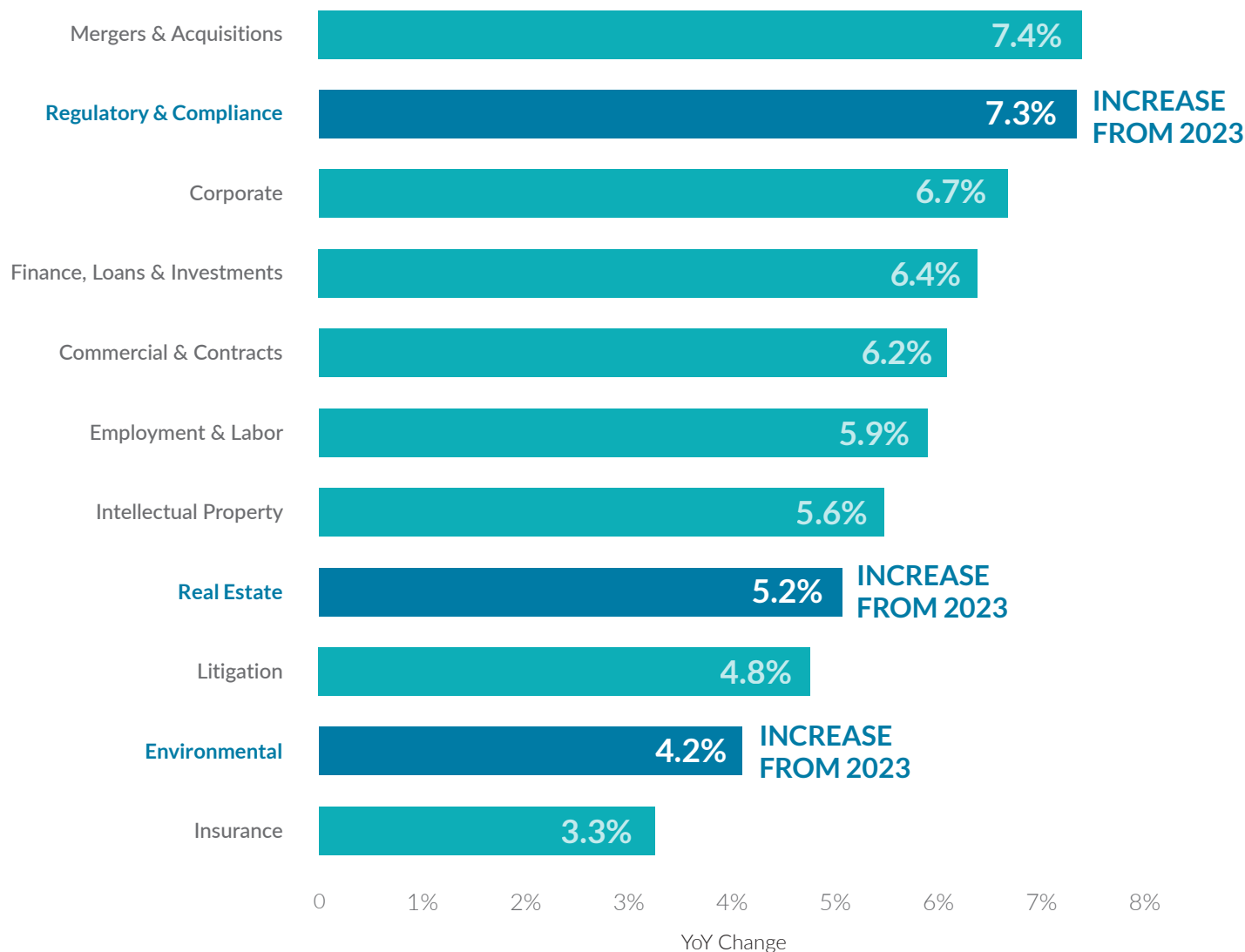
6C

KEY
METRIC

Partner Hourly Rate Growth by Practice Area

THREE PRACTICE AREAS INCREASE PARTNER RATE GROWTH IN 2024

Based on 12 months of data ending December 31, 2024



Turning to partner rate growth by practice area, rates increased in 2024, but not at the record-setting percentages of 2023. For example, in 2023 partner rates increased on average 8.4%. This year, the average Mergers & Acquisition rate change was 7.4%. Note that all five of the types of work that already command median hourly rates above \$700 (see Key Metric #6A) are at the top of this list with average rate increases above 6%.

There is a strong correlation between the hourly rates partners bill and the percentage increase of their rates in the next year. The gap between rates in “high-value” practices and rates billed in other practice areas continues to widen for this reason.

7A

KEY
METRIC

International Markets Median Partner Hourly Rates

**CORPORATIONS FREQUENTLY HIRE INTERNATIONAL OUTSIDE COUNSEL
FOR MULTIPLE TYPES OF WORK**

Based on 12 months of data ending December 31, 2024



Corporations headquartered outside of the United States, as well as U.S. corporations with international interests, look to firms in many countries to handle their legal needs. Nearly 10% of invoice spending processed through CounselLink comes from law firms outside the U.S. Key Metric #7 provides benchmarks of partner hourly rates for countries where outside counsel is most often engaged for Regulatory & Compliance; Litigation; Intellectual Property; Employment & Labor; Corporate; and Commercial & Contracts work. CounselLink has benchmark data for more than 100 countries spanning multiple practice areas. Key Metric #7 provides data for those countries and practices with the most significant and consistent international billing.

In 2024, median hourly partner rates were among the highest in the United Kingdom and in South Korea in five of the six practice areas. In all matter categories, India and Japan had partners billing at considerably lower rates.

7B

KEY
METRIC

International Markets: The Americas Median Partner Hourly Rates

**CORPORATIONS FREQUENTLY HIRE INTERNATIONAL OUTSIDE COUNSEL
FOR MULTIPLE TYPES OF WORK**

Based on 12 months of data ending December 31, 2024

RATES IN \$USD



CANADA

\$675	Corporate
\$642	Regulatory & Compliance
\$639	Commercial & Contracts
\$561	Litigation
\$550	Intellectual Property
\$505	Employment & Labor

MEXICO

\$500	Corporate
\$500	Employment & Labor
\$475	Litigation
\$450	Commercial & Contracts
\$400	Regulatory & Compliance
\$370	Intellectual Property

BRAZIL

\$562	Regulatory & Compliance
\$540	Corporate
\$434	Litigation
\$418	Commercial & Contracts
\$415	Employment & Labor
\$400	Intellectual Property

7C

KEY
METRIC

International Markets: EMEA Region

Median Partner Hourly Rates

**CORPORATIONS FREQUENTLY HIRE INTERNATIONAL
OUTSIDE COUNSEL FOR MULTIPLE TYPES OF WORK**

Based on 12 months of data ending December 31, 2024

RATES IN \$USD



BELGIUM

\$653	Regulatory & Compliance
\$644	Corporate
\$580	Employment & Labor
\$483	Litigation
\$349	Commercial & Contracts

IRELAND

\$701	Corporate
\$570	Regulatory & Compliance
\$556	Litigation
\$543	Commercial & Contracts
\$477	Intellectual Property
\$412	Employment & Labor

FRANCE

\$747	Regulatory & Compliance
\$684	Commercial & Contracts
\$651	Litigation
\$546	Corporate
\$502	Intellectual Property
\$476	Employment & Labor

ISRAEL

\$560	Corporate
\$540	Employment & Labor
\$525	Intellectual Property
\$520	Commercial & Contracts
\$371	Litigation

GERMANY

\$679	Litigation
\$562	Regulatory & Compliance
\$468	Corporate
\$450	Commercial & Contracts
\$421	Employment & Labor
\$403	Intellectual Property

THE NETHERLANDS

\$780	Regulatory & Compliance
\$630	Employment & Labor
\$628	Corporate
\$613	Commercial & Contracts
\$587	Litigation
\$387	Intellectual Property

7D

KEY
METRIC

International Markets: APAC Region Median Partner Hourly Rates

**CORPORATIONS FREQUENTLY HIRE INTERNATIONAL
OUTSIDE COUNSEL FOR MULTIPLE TYPES OF WORK**

Based on 12 months of data ending December 31, 2024

RATES IN \$USD

AUSTRALIA

\$663	Litigation
\$659	Regulatory & Compliance
\$653	Corporate
\$638	Commercial & Contracts
\$603	Employment & Labor
\$491	Intellectual Property

JAPAN

\$431	Corporate
\$426	Litigation
\$382	Regulatory & Compliance
\$327	Commercial & Contracts
\$321	Employment & Labor
\$252	Intellectual Property

CHINA

\$800	Regulatory & Compliance
\$758	Corporate
\$750	Commercial & Contracts
\$649	Employment & Labor
\$480	Litigation
\$360	Intellectual Property

REPUBLIC OF KOREA

\$940	Commercial & Contracts
\$900	Regulatory & Compliance
\$860	Employment & Labor
\$750	Corporate
\$750	Litigation
\$513	Intellectual Property

INDIA

\$425	Employment & Labor
\$395	Commercial & Contracts
\$350	Litigation
\$300	Intellectual Property
\$288	Corporate
\$252	Regulatory & Compliance

SINGAPORE

\$759	Litigation
\$724	Employment & Labor
\$713	Commercial & Contracts
\$709	Regulatory & Compliance
\$686	Corporate
\$393	Intellectual Property

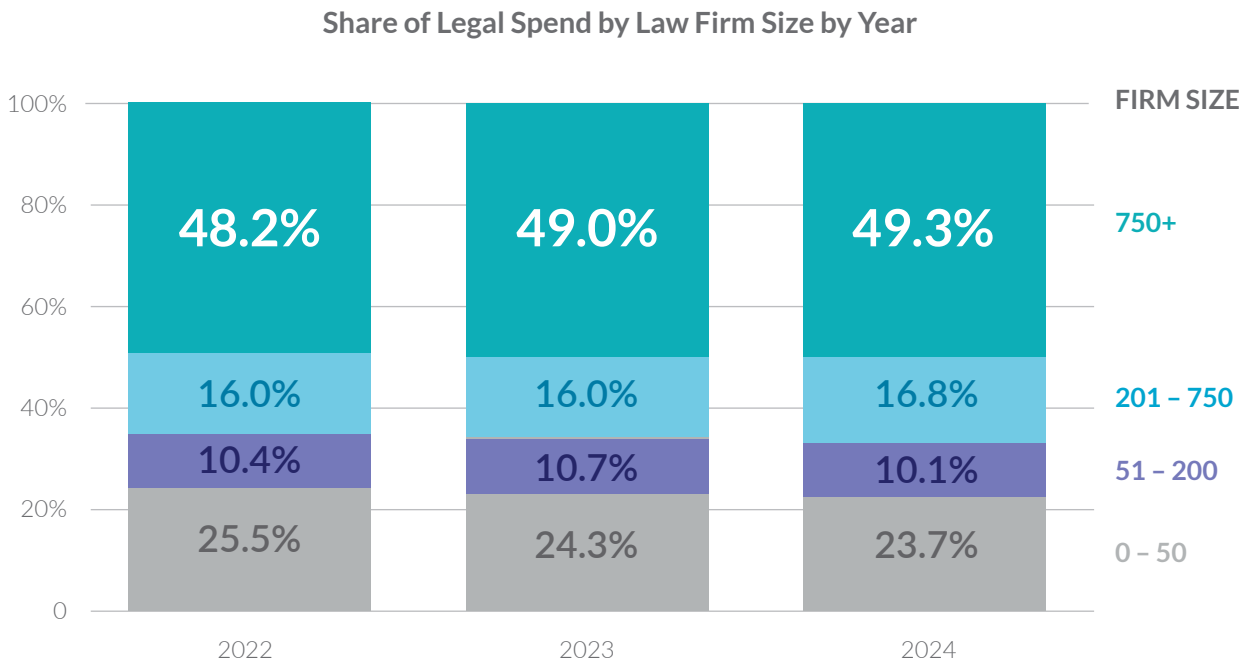
8A

KEY
METRIC

Share of Legal Spend by Size of Law Firm

SHARE OF TOTAL LEGAL SPENDING EACH YEAR BY SIZE OF LAW FIRM

Based on 12 months of data ending December 31, 2024



Source: LexisNexis® CounselLink® Insight Benchmarking Database, 2022 - 2024; CounselLink 2025 Trends Report

Roughly 100 of the largest firms, with more than 750 lawyers, dominate share of wallet and have increased their share of wallet each year. These firms generated 49.3% of the legal billing in 2024.

In 2024,

THERE WERE ASSOCIATES (IN HIGH-VALUE PRACTICES)
WHO BILLED RATES AT MORE THAN

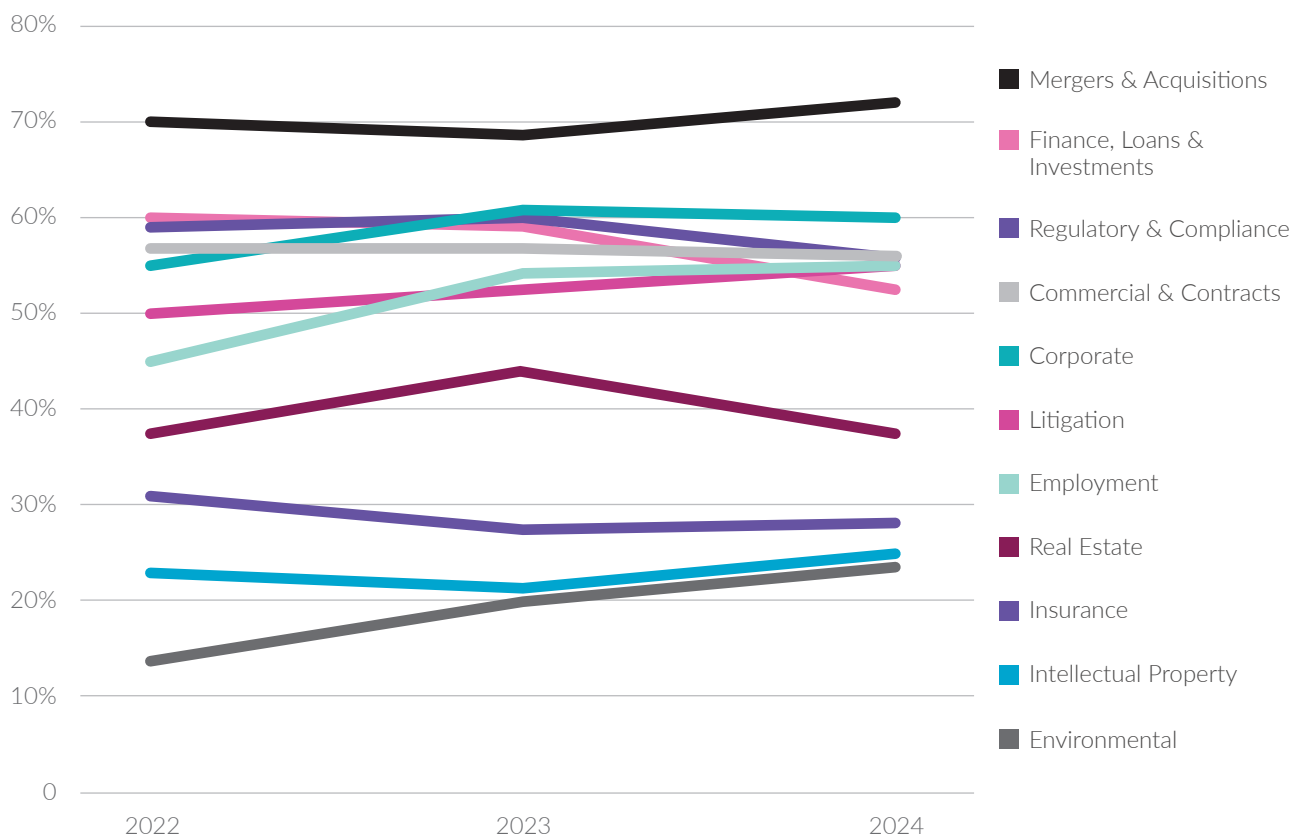
\$1,900 per hour.

Share of Legal Spend by Size of Law Firm

SHARE OF TOTAL LEGAL SPENDING EACH YEAR BY SIZE OF LAW FIRM

Based on 12 months of data ending December 31, 2024

Large Law Share by Practice Group



It is significant that the lines at the top of this chart, where Large Law firms have the highest market share, are the same practices that command the highest billing rates:

- Mergers & Acquisitions; Finance, Loans & Investments; Corporate; Commercial & Contracts; and Regulatory & Compliance.
- There is only one practice where large firms have (slightly) lost share each of the last two years: Commercial & Contracts.
- In 2024, the Large Law share of Regulatory & Compliance work dropped from 60% to 56%.

8B

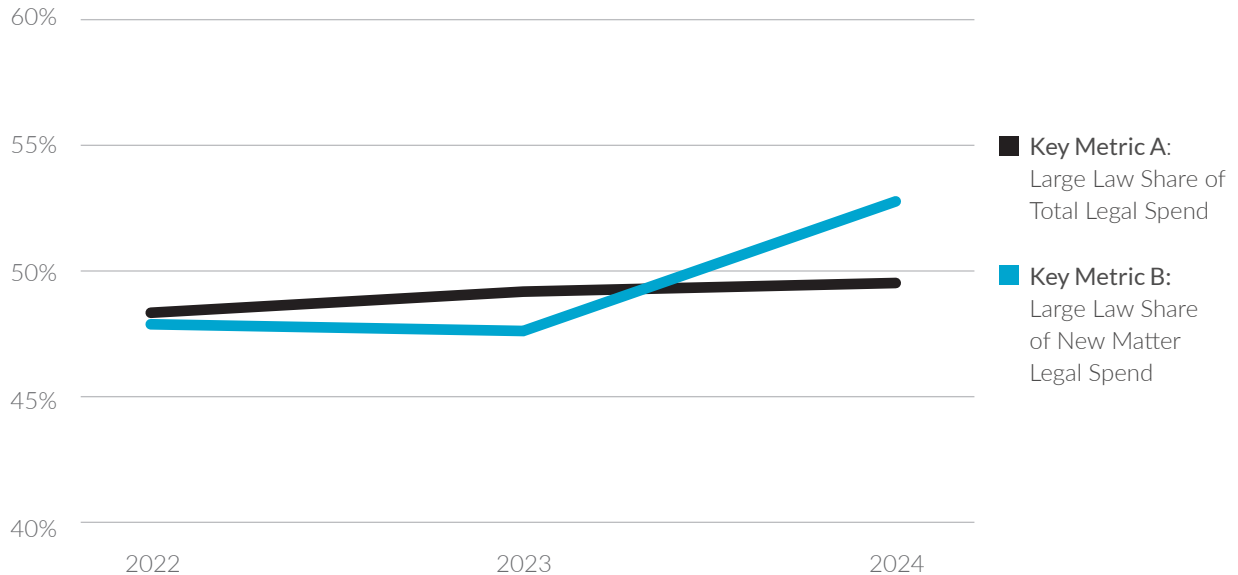
KEY
METRIC

Large Law Share of New Matter Legal Spend

LARGE LAW PORTION OF BILLING FOR NEW MATTERS CREATED IN A GIVEN YEAR

Based on 12 months of data ending December 31, 2024

Share of Total Legal Spend vs. New Matter Legal Spend



Key Metric #8A represents the share of total legal spending each year by size of law firm.

Key Metric #8B represents the portion of billing associated with new matters coming from Large Law. For example, for new matters created in 2023, 46% of billing against those matters in 2023 came from Large Law. That spend is a subset of the total legal spend flowing through CounselLink each year. As a point of reference, the annual spend generated from new matters in a given year is approximately 25% of that year's total spend. The other 75% comes from the matters originating in prior years.

Key Metric #8B is a leading indicator of the future value of Key Metric #8A. For the spend associated with new matters opened in 2024, a larger portion of billing came from the largest firms. In future years, those firms will continue to bill against most of these matters.

LexisNexis CounselLink 2025 Trends Report

TERMINOLOGY:

Matter Categorization: CounselLink solution users define the types of work associated with various matters that were analyzed and categorized into legal practice areas. For this analysis, all types of litigation matters are classified as Litigation regardless of the nature of the dispute.

Law Firm Size: Based on the total number of lawyers in a firm, firms were grouped into these six categories:

- > 750+
- > 501-750
- > 201-500
- > 101-200
- > 51-100
- > 1-50

Expert Contributor

Since the inception of the LexisNexis CounselLink *Enterprise Legal Management Trends Report* in 2013, Kris Satkunas has been the principal author. She has made notable contributions to this latest *Trends Report* in the analysis of CounselLink data and in preparing the surrounding narrative.

Author

KRISTINA SATKUNAS
DIRECTOR OF STRATEGIC CONSULTING

As Director of Strategic Consulting at LexisNexis CounselLink, Kris brings more than 20 years of experience consulting in the legal industry to advise corporate legal department managers on improving operations with data-driven decisions. Kris is an expert in managing the business of law and in data mining, with specific expertise in matter pricing and staffing, practice area metrics, and scorecards.



Prior to joining CounselLink, Kris served as Director of the LexisNexis Redwood Analytics Think Tank, which she also established. For five years, Kris worked closely with thought leaders in large law firms conducting unbiased data-based research studies focused on finding solutions to legal industry management issues. Before that, she led the business of law consulting practice for large law firms. During that time she worked with key management at more than 100 large law firms to improve their financial models and analyses.

Kris has authored numerous articles and spoken at many legal industry conferences and events. She came to LexisNexis in 2000 after honing her finance skills as a Senior Vice President in Strategic Finance at SunTrust Bank. She holds a B.B.A. in Finance from The College of William and Mary.

Kris may be reached at kristina.satkunas@lexisnexis.com.





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If you have questions or comments about the CounselLink *2025 Trends Report* or want to learn more about CounselLink software and services, visit our website, or contact us via email: LexisNexisCounselLink@lexisnexis.com.

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EXHIBIT 2-D

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Valeo Partners

Another Year of Attorney Fee Rate Increases: What You Missed from the 2025 “Early Indicators” Webinar



Published On - February 5, 2025 (<https://www.valeopartners.com/another-year-of-attorney-fee-rate-increases-what-you-missed-from-the-2025-early-indicators-webinar/>)

 Chuck Chandler (<https://www.valeopartners.com/author/cchandlervaleopartners-com/>)

This past December, the Valeo Partners tradition continued, as I hosted our yearly “Early Indicators” webinar where I reported on new, exclusive data from the Valeo Pricing Platform that predicts attorney hourly rates that were reported on January 1, 2025.

According to the Valeo Pricing Platform and as reported on in the webinar, we expect to see a few major changes that will impact attorney hourly rates as we enter the second half of the decade, including a rise in rates for Partners and Associates, the impact that location and client annual legal spend have on rate changes, and an uptick in market drivers, including M&A as interest rates begin to lower and the regulatory environment becomes more deal-friendly.

Let’s dive in.

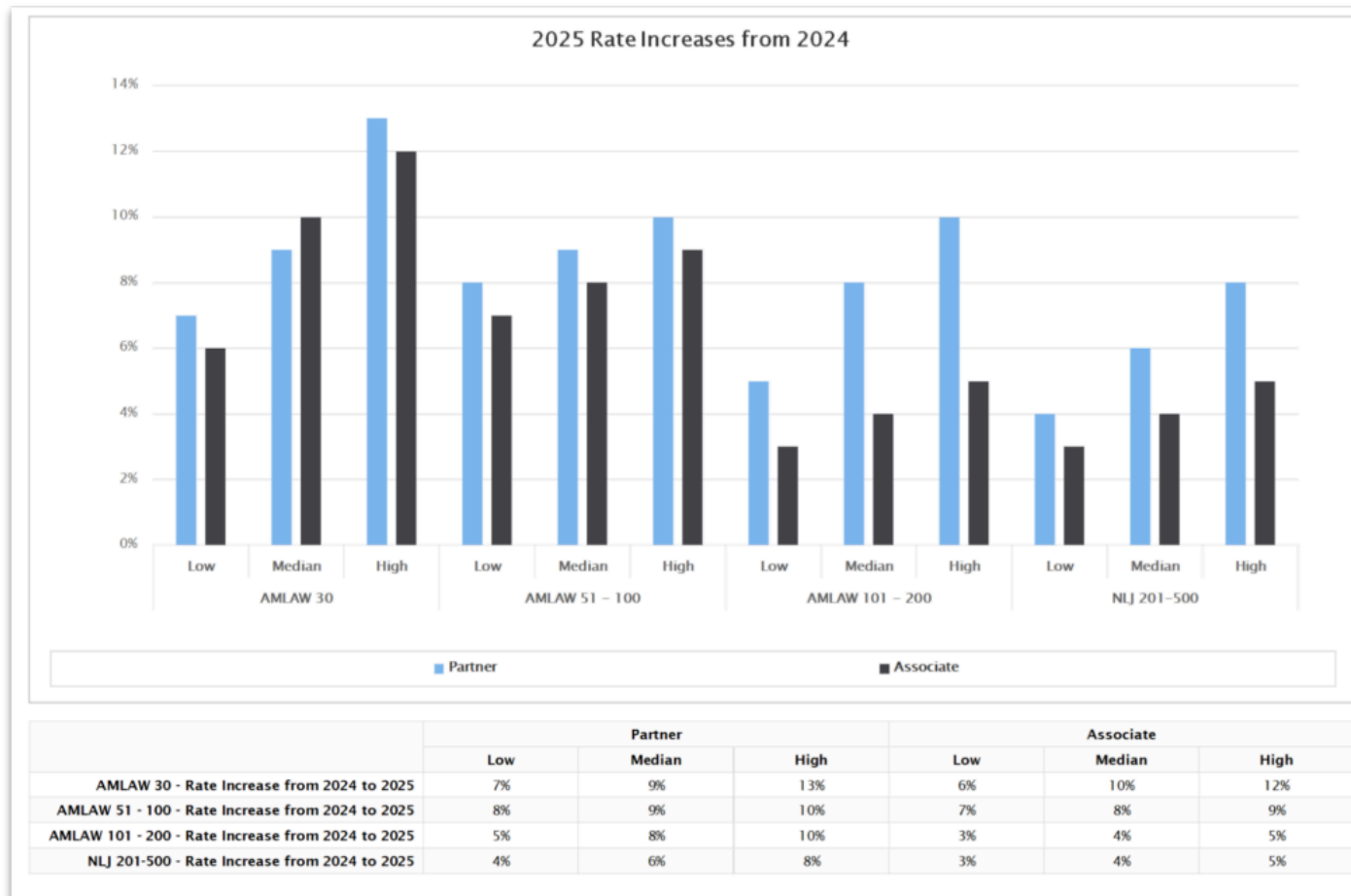
Reviewing the Past to Understand the Future

The Valeo Pricing Platform analyzes 2,900 law firms, over 20,000 clients, across 80 practice areas, and across 63 countries, and our data is updated daily from across 100 sources. What these sources have analyzed from 2020-2024, most notably, is a significant increase in Partner standard rates. These have averaged around \$2,500/hour the past four years, with 9 of the AMLAW 50 reporting hourly rates of \$2,400-\$2,950/hour in 2024. This number will almost double in 2025, as we expect to see 17 firms in the AMLAW 50 report those same rates.

Another common trend over the past four years is three-year Associate rates hovering at or above \$1,000/hour. In 2024, 16 firms in the AMLAW 50 reported those numbers, and we expect to see 25 firms in the AMLAW 50 shell out those wages, as well.

What’s on the Horizon for Partner and Associate Rates in 2025

As reported in the “Early Indicators” webinar, large law firm Partner and Associate rates will increase by 4-9% and 3-9%, respectively. We expect to see AMLAW 200 firms with 50% or more of their revenue derived from transactional work and in the top 25th quartile in PEP to raise their Partner and Associate rates by as much as 13% and 10% (respectively). This is due to the fact that these firms have a greater ability to increase and realize their rates.



The Major Rate Determinants of 2025

In 2025, expect to see the following as the main rate determinants across law firms.

- The client – Take a look at a client's annual spend and their industry. At the top of the list are Financial Services, Technology, Social Media, Energy and Environmental clients that can afford the highest rates.
- Law firm practice areas – It's not only about the client. Firms that practice across areas such as Tax, Transactional, Compensation and Benefits, and Antitrust may see higher rates compared to Insurance Defense and Labor & Employment, for example.
- Location of the timekeeper – Where cases are conducted is a major factor for attorney hourly fees. New York ranks at the top of most expensive rates for the United States, followed by Chicago and Los Angeles. London ranks high globally (#2 under New York), as well.

Economic Impacts on Hourly Rates

Many chief economics are optimistic about 2025 (<https://www.weforum.org/videos/chief-economist-outlook-09-24/>), and trends across law transactions can support this.

First, M&A activity is expected to rise 10% in 2025 (https://www.ey.com/en_us/insights/mergers-acquisitions/m-and-a-outlook), according to EY's most recent EY-Parthenon Macroeconomic Outlook. This is due to a few reasons, including the conclusion of the election, a burst in economic activity, and the lowering of interest rates. Private and corporate cash levels are also predicted to increase, contributing to this economic wave of M&A expected this year.

And this directly impacts attorney hourly rates. While discounting will be less this year, Partners and Associates – due to these mergers – will experience a concentration of expertise into fewer firms, creating a smaller supply and a higher price of work. Support Staff will also grow in need, due to an increase of new

positions created by technology that require experts in tech to execute.

Please reach out to valeo@greenoughagency.com (<mailto:valeo@greenoughagency.com>) if you are interested in receiving a recording of the webinar or to schedule a 1:1 session with myself to demo the Valeo Pricing Platform.



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EXHIBIT 2-E

Top bankruptcy firm Kirkland boosts billing rates, nearing \$2,500 an hour

By David Thomas

December 15, 2023 11:30 AM PST · Updated a year ago



Feedback

Signage is seen outside of the law firm Kirkland & Ellis LLP in Washington, D.C., U.S., August 30, 2020. REUTERS/Andrew Kelly [Purchase Licensing Rights](#) 

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Dec 15 (Reuters) - One of the world's busiest bankruptcy practices is raising its top hourly billing rates to \$2,465, as law firms press for higher and higher fees in major corporate restructurings.

U.S. law firm Kirkland & Ellis disclosed the new maximum rate on Thursday in a series of court filings in bankruptcy cases involving its clients [Rite Aid](#) ¹, [WeWork](#) ² and [Yellow Corp](#) ³.

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The companies and Kirkland did not immediately respond to requests for comment.

Hourly lawyer rates reaching \$2,000 were nearly unheard of just a decade ago, but more recently they have been steadily creeping above that mark for some attorneys.

U.S. litigator [David Boies](#)' [hourly billing rate](#) this year in a class action lawsuit against Deutsche Bank was \$2,110. Covington & Burling [said](#) last year in a filing that senior partners' top rate at that firm was \$2,500 an hour.

The \$2,465 top rate for Kirkland, which lists 329 restructuring lawyers on its website, matches what prominent Hogan Lovells appellate lawyer Neal Katyal [charged](#) for his time last year in a high-stakes bankruptcy case involving a Johnson & Johnson subsidiary.

Bankruptcy work can be a major source of revenue for large law firms, as corporate restructurings often require armies of lawyers and sometimes [drag on for many years](#).

Under the new ranges unveiled by Kirkland on Thursday, bankruptcy partners will charge between \$1,195 to \$2,465 an hour; of counsel bill \$820 to \$2,245 an hour; and associates bill \$745 to \$1,495 an hour. The rates will be in effect by Jan. 1, Thursday's court filings said.

The filings said Kirkland's billing rates are "subject to periodic adjustments to reflect economic and other conditions," as well as lawyer promotions. Its top hourly rate was previously \$2,245, according to a [Nov. 20 filing in the WeWork case](#) ⁴.

Chicago-founded Kirkland is the highest-grossing law firm in the United States, according to data collected by The American Lawyer, with revenues of \$6.5 billion in 2022 and more than 3,400 lawyers.

Kirkland has represented more than 120, or 10%, of the large public companies that filed for bankruptcy since Oct. 1, 1979, according to a [research database](#) ⁵ co-created by University of California, Los Angeles law professor Lynn LoPucki.

Nearly half of those cases were filed between 2013 and Dec. 31, 2022, according to the database.

(Additional reporting by Dietrich Knauth.)

Jumpstart your morning with top legal news delivered straight to your inbox from [The Daily Docket](#) ⁶.

Reporting by David Thomas

Our Standards: [The Thomson Reuters Trust Principles](#). ⁷

Suggested Topics:

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Attorney Pay

Bankruptcy

Purchase Licensing Rights



David Thomas
Thomson Reuters

David Thomas reports on the business of law, including law firm strategy, hiring, mergers and litigation. He is based out of Chicago. He can be reached at d.thomas@thomsonreuters.com and on Twitter [@DaveThomas5150](#).



Government
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May 12, 2025

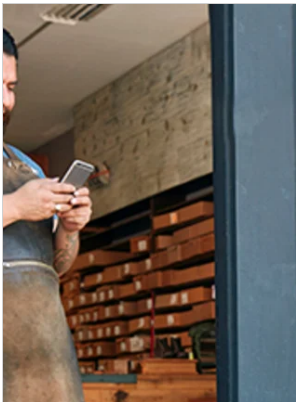
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Santos, R. Kelly prosecutor rejoins law firm Cleary from Brooklyn US attorney's office
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August 16, 2024

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Luc Cohen, Susan Heavey
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Lawyer fired from law firm Husch Blackwell admits to tax crimes

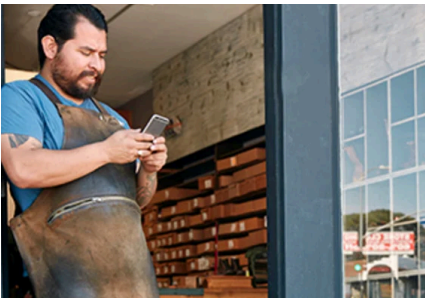
David Thomas
May 22, 2024

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Mike Scarcella, David Thomas
January 24, 2024

Feedback

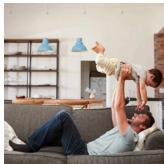


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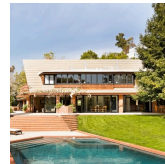


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On September 18, 2026, I served the foregoing document(s) described as DECLARATION OF JONAS JACOBSON IN SUPPORT OF UNOPPOSED MOTION FOR ATTORNEYS' FEES, COSTS, AND INCENTIVE AWARDS on all interested parties in this action as follows:

Attorney for Defendant Avocado Mattress, LLC

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

/s/ Melody Luo
Melody Luo

SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF SAN DIEGO

ASHLEY ISLAS, ELIZABETH AMILL, and
MATEO PETTYJOHN, individually and on
behalf of all others similarly situated,

Plaintiffs,

v.

AVOCADO MATTRESS LLC,

Defendant.

Case No. 26CU015703N

**[PROPOSED] ORDER GRANTING
PLAINTIFFS' UNOPPOSED MOTION
FOR ATTORNEYS' FEES, COSTS, AND
INCENTIVE AWARDS**

Date: December 4, 2026

Time: 1:30 p.m.

Judge: Hon. Cynthia Freeland

Department: N-27

1 Plaintiffs moved the Court for an order approving an award of attorneys' fees and costs, and
2 awarding incentive awards to the Class Representatives. Having carefully considered Plaintiffs'
3 Unopposed Motion for Attorneys' Fees, Costs, and Incentive Awards, along with all supporting
4 papers and the arguments of counsel, the Court hereby **GRANTS** the Motion and Orders the
5 following:

- 6 1. The Court approves a total of \$125,000 in attorneys' fees and costs to Dovel Luner, LLP.
- 7 2. The Court approves attorneys' fees in the amount of \$88,369.28. This amount is justified
8 under both the percentage of recovery and lodestar methods of calculating fee awards.
- 9 3. The Court approves the reimbursement of costs in the amount of \$36,630.72.
- 10 4. The Court approves an incentive award of \$2,500 to each Class Representative: Ashley
11 Islas, Elizabeth Amill, and Mateo Pettyjohn.

12
13 IT IS SO ORDERED.

14
15 DATED: _____, 2026

16 Honorable Cynthia Freeland
17 Judge of the Superior Court
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On September 18, 2026, I served the foregoing document(s) described as [PROPOSED] ORDER GRANTING PLAINTIFFS' UNOPPOSED MOTION FOR ATTORNEYS' FEES, COSTS, AND INCENTIVE AWARDS on all interested parties in this action as follows:

[X] (VIA E-MAIL): September 18, 2026, a true and correct portable document format (“pdf”) copy of the document described above was electronically served on the above recipients, at their respective email addresses. My electronic service address is mluo@dovel.com.

Executed on September 18, 2026, at Santa Monica, California.

Proof of Service