

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF PENNSYLVANIA**

IN RE: LINCOLN NATIONAL COI
LITIGATION

Case No.: 2:16-cv-6605-GJP

IN RE: LINCOLN NATIONAL 2017 COI
RATE LITIGATION

Case No.: 2:17-cv-04150-GJP

**DECLARATION OF SETH ARD FILED ON
BEHALF OF SUSMAN GODFREY IN SUPPORT OF MOTION
FOR APPROVAL OF COMMON FUND PAYMENT OF ATTORNEYS'
FEEES, LITIGATION EXPENSES, AND SERVICE AWARDS**

I, Seth Ard, do hereby declare and state as follows:

1. I am a partner in the law firm of Susman Godfrey LLP (the “Firm”). The Firm served on the Plaintiffs’ Steering Committee in the 2016 Class Action (defined below) and 2017 Class Action (defined below). I submit this declaration in support of the application for an award of attorneys’ fees and reimbursement of expenses in connection with the services that my firm rendered in the above-entitled action.

2. The information in this declaration regarding my firm’s time and expenses is documented and reflected in time and expense printouts and supporting documentation prepared and maintained by my firm in the ordinary course of business. I am the partner who conducted the day-to-day activities in the litigation and I have reviewed these printouts (and backup documentation where necessary or appropriate) in connection with the preparation of this declaration. The purpose of this review was to confirm both the accuracy of the entries on the printouts as well as the necessity for, and reasonableness of, the time and expenses committed to the litigation, including the elimination of time that was unnecessary or duplicative. As a result of this review and any adjustments made, I believe that the time reflected in the Firm’s lodestar calculation and the expenses for which payment is sought as set forth in this declaration are reasonable in amount and were necessary for the effective and efficient prosecution and resolution of the litigation. In addition, I believe that the expenses are all of a type that would normally be charged to a fee-paying client in the private legal marketplace.

3. The number of hours spent on this litigation by my firm is **7,110.15**. A breakdown of the lodestar for *In re: Lincoln National COI Litigation*, No. 16-cv-06605 (“2016 Class Action”) and *In re: Lincoln National 2017 COI Rate Litigation*, No. 17-cv-04150 (“2017 Class Action,” together with the 2016 Class Action, the “Class Actions”) is provided in **Exhibit A**. The lodestar amount for attorney and paralegal (or attorney/paraprofessional) time based on the firm’s current rates is **\$4,501,168.75**. The hourly rates shown in **Exhibit A** are the usual and customary rates set by the firm for each individual attorney, paralegal or other paraprofessional, except that for time-keepers who are no longer affiliated with the Firm, we utilized their rates at the time they left the

Firm. The chart set forth as **Exhibit A** was prepared from contemporaneous daily time records of the Firm.

4. The Firm's expenses and charges in connection with the prosecution of the Class Actions total **\$186,433.89**. Those expenses and charges are summarized by expense category in the attached **Exhibit B**.

5. The following additional information further explains certain of these expenses:

(a) Transportation, Hotels & Meals: **\$32,197.87**. In connection with the prosecution of the Class Actions, the Firm has paid for travel expenses to attend, among other things, court hearings, to meet with witnesses, mediators, experts and opposing counsel and to take or defend depositions.

(b) Expert Fees: **\$113,881.17**. These fees were paid to consulting and testifying experts and were not paid out of the common litigation expense fund.

(c) Photocopying, Printing: **\$1,865.80**. In connection with the Class Actions, the firm charged \$0.10 per copy. Each time an in-house copy machine or printer is used, our billing system requires that a case or administrative billing code be entered and that is how the photocopies and printed documents were identified as related to this case.

(d) Mailing and Document Storage Fees: **\$3,413.36**. The Firm has paid outside vendors for data storage to host documents related to the Actions and for mailing and shipping documents in connection with the Actions.

(e) Filing, Witness and Other Fees: **\$1,013.15**. These expenses cover (i) filing fees to the court; (ii) fees to attorney service firms or other vendors who served process of the complaint or subpoenas; (iii) fees to host conference calls related to the Actions; and (iv) fees to obtain certified copies of official documents. These costs were necessary to the prosecution of the case in order, among other things, to file court documents, to serve the complaints and subpoenas, and to investigate the facts and develop legal strategy.

(f) Court Hearing and Deposition Reporting, and Transcripts: **\$20,384.08**.

These costs were necessary to the prosecution of the case in order that Plaintiffs' Counsel obtained accurate transcripts of hearings before the Court and/or Special Master, and from depositions.

(g) Online Legal and Financial Research: **\$13,678.46**. These included vendors

such as Westlaw, Pacer and Lexis. These services were used to obtain access to factual databases, legal research and for cite-checking of briefs. This expense represents the expense incurred by the Firm for use of these services in connection with the Class Actions.

6. The foregoing expenses pertaining to the Class Actions are reflected in the books and records of the Firm. These books and records are prepared from receipts, expense vouchers, check records and other documents and are an accurate record of the expenses.

7. The Firm also contributed **\$532,150.00** to the litigation expense fund for certain common expenses in connection with the prosecution of the Class Actions.

8. I respectfully request that the Court award the attorneys' fees and expense reimbursement requested for the reasons set forth in the Memorandum of Law in Support of Class Counsel's Application for Approval of Attorneys' Fees, Litigation Expenses, and Service Awards.

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

Executed this 31st of July, 2023 at New York, NY.

/s/ Seth Ard

SETH ARD

EXHIBIT A			
In re: Lincoln National COI Litigation, No. 16-cv-06605			
In re: Lincoln National 2017 COI Rate Litigation, No. 17-cv-04150			
Fees (at current rates) through 6/30/2023			
Name (Status*)	Hourly Rate	Hours	Total Lodestar
Adimora, Brenda (SA)	\$ 400.00	281.30	\$ 112,520.00
Ard, Seth (P)	\$ 1,200.00	498.20	\$ 597,840.00
Arreola, Norberto (PL)	\$ 275.00	189.00	\$ 51,975.00
Bridgman, Glenn (P)	\$ 800.00	7.60	\$ 6,080.00
Bruton, Rhonda (PL)	\$ 275.00	9.70	\$ 2,667.50
Burningham, Ryan (A)	\$ 550.00	1,279.70	\$ 703,835.00
Chokshi, Aashka (PL)	\$ 275.00	257.30	\$ 70,757.50
Cobden, Jan (PL)	\$ 325.00	13.00	\$ 4,225.00
Crosby, Ian B. (P)	\$ 850.00	3.10	\$ 2,635.00
Davis II, Brandon (SA)	\$ 400.00	29.70	\$ 11,880.00
DeGeorges, Simon (PL)	\$ 400.00	18.40	\$ 7,360.00
Fenwick, Samantha (SA)	\$ 400.00	17.50	\$ 7,000.00
Hewitt, Jillian (A)	\$ 775.00	1,684.15	\$ 1,305,216.25
Issacharoff, Lucas (A)	\$ 525.00	1,079.30	\$ 566,632.50
Kaminsky, Alex (SA)	\$ 400.00	131.40	\$ 52,560.00
Kirkpatrick, Ryan C. (P)	\$ 1,000.00	2.40	\$ 2,400.00
Nath, Rohit (P)	\$ 800.00	5.30	\$ 4,240.00
Nicholson, Danielle (A)	\$ 600.00	1.20	\$ 720.00
O'Connell, Bill (A)	\$ 600.00	47.40	\$ 28,440.00
Pachman, Krysta K. (P)	\$ 800.00	0.40	\$ 320.00
Page, Kim (OC)	\$ 800.00	10.30	\$ 8,240.00
Santos, Vanessa (PL)	\$ 350.00	997.30	\$ 349,055.00
Sargent, Edgar G. (P)	\$ 800.00	102.90	\$ 82,320.00
Savage, Zachary B. (P)	\$ 800.00	21.20	\$ 16,960.00
Sklaver, Steven G. (P)	\$ 1,300.00	360.60	\$ 468,780.00
Spear, Nicholas (P)	\$ 800.00	0.40	\$ 320.00
Thomas, Brandon (A)	\$ 600.00	54.90	\$ 32,940.00
Wright, Raymond (A)	\$ 500.00	6.50	\$ 3,250.00
Grand Total		7,110.15	\$ 4,501,168.75

*P: Partner

A: Associate

OC: Of Counsel

SA: Staff Attorney

PL: Paralegal

EXHIBIT B**In re: Lincoln National COI Litigation, No. 16-cv-06605****In re: Lincoln National 2017 COI Rate Litigation, No. 17-cv-04150****Expenses Through 6/30/2023**

Expense Description	Amount
Air Travel	\$ 17,283.97
Hotels (Travel)	\$ 7,305.76
Ground Transportation (Taxis, car service)	\$ 4,965.44
Meals	\$ 2,351.84
Miscellaneous Travel Expenses	\$ 290.86
Photocopies and Printing	\$ 1,865.80
Certified Copies of Documents	\$ 6.20
Court Document Alerts	\$ 3,244.10
Data Storage - Outside Service	\$ 2,294.73
Deposition Expenses	\$ 20,384.08
Expert Fees	\$ 113,881.17
Filing Fees	\$ 240.00
in-House Postage Charges	\$ 7.20
Messenger/Delivery Services	\$ 1,111.43
Legal research charges	\$ 10,434.36
Subpoena Witness Fees	\$ 180.85
Telephone & Calling Card Expenses	\$ 586.10
Contributions to common litigation fund	\$ 532,150.00
Total	\$ 186,433.89
Contributions to common litigation fund	\$ 532,150.00
Grand Total	\$ 718,583.89