

EXHIBIT 26

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8 Submitted on Behalf of:

9 SHEPHERD, FINKELMAN, MILLER & SHAH, LLP

10 Counsel for Plaintiff(s) in:

11 *Marshall Lawrence Gordon v. Hyundai Motor America*
12 Case No. 1:12-cv-22975-CMA (S.D. Fl. 8/15/2012)

13 **UNITED STATES DISTRICT COURT**
14 **CENTRAL DISTRICT OF CALIFORNIA**

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17 IN RE: HYUNDAI AND KIA FUEL
18 ECONOMY LITIGATION

Case No. 2:13-ml-02424-GW-FFM

19 **DECLARATION OF JAMES C.**
20 **SHAH IN SUPPORT OF REQUEST**
21 **FOR ATTORNEYS' FEES AND**
22 **EXPENSES**

23 Date: December 22, 2014

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DECLARATION OF JAMES C. SHAH IN SUPPORT OF REQUEST FOR
ATTORNEYS' FEES AND EXPENSES

1 I, James C. Shah, declare as follows:

2 1. I am a partner at the law firm of Shepherd, Finkelman, Miller & Shah, LLP
3 (“SFMS” or “Firm”). I am admitted to practice in California, Pennsylvania, New Jersey,
4 New York and Wisconsin, as well as multiple circuit and federal courts. I submit this
5 Declaration in support of the fees and expenses request for work performed by SFMS in
6 connection with this litigation. I have personal knowledge of the facts below and, if
7 called upon to do so, could and would testify competently thereto. This declaration is
8 submitted after a review of the billing records of the Firm.

9 **I. OVERVIEW**

10 **A. Overview of Work Performed**

11 2. SFMS filed the action captioned *Marshall Lawrence Gordon v. Hyundai*
12 *Motor America*, Case No. 1:12-cv-22975-CMA (S.D. Fl.), on August 15, 2012 (“*Gordon*
13 *Action*”). At the time it was filed, the *Gordon Action* was the second federally-filed case
14 in the country asserting that Hyundai has misrepresented the gas mileage on certain of its
15 vehicles. Indeed, it was only one of three cases that was filed prior to Hyundai’s
16 announcement of its Fuel Economy Adjustment Program (“Adjustment Program”). In
17 connection with litigating the *Gordon Action*, SFMS: (1) investigated and conducted
18 research regarding the underlying facts of the potential action; (2) worked with the named
19 plaintiff to review relevant documents and facts of the vehicle purchase; (3) researched
20 the potential causes of action and drafted the Complaint; (4) worked with defense counsel
21 to develop a proposed scheduling order; (5) researched, drafted and filed an Amended
22 Complaint; (6) researched and briefed oppositions to motions to dismiss and strike filed
23 by Hyundai; (7) worked with defense counsel on protective orders and ESI protocols; (8)
24 engaged in discovery; (9) participated in the MDL process, including attending the MDL
25 hearing; (10) conducted document review at the request of the settling parties; and (11)
26 participated in the review of the settlement with the non-settling plaintiffs.

B. Requested Lodestar

3. SFMS requests a total lodestar of \$192,670.00, which is based on 349.40 hours, as compensation for the work it has done in connection with this matter. In addition, SFMS has incurred \$3,001.92 in costs in connection with litigating the matter.

4. Below is a summary of all of the individuals who worked on this matter, their role (Partner (“P”), Associate (“A”), Paralegal (“PL”)), the total number of hours they worked on this matter for which compensation is requested, their hourly billing rate, and their total lodestar.

Attorney	Total Hours	Billing Rate	Lodestar
James C .Shah (P)	43.70	\$700	\$30,590.00
Jayne A. Goldstein (P)	84.20	\$700	\$58,940.00
Natalie Finkelman Bennett (P)	51.80	\$650	\$33,670.00
Nathan C. Zipperian (P)	4.90	\$575	\$2,817.50
Rose F. Luzon (P)	24.50	\$475	\$11,637.50
Kolin Tang (A)	31.10	\$325	\$10,107.50
Paul Rettinger (P)	85.00	\$475	\$40,375.00
Pamela Mauger (PL)	2.50	\$185	\$462.50
Betsy Ferling (PL)	1.40	\$185	\$259.00
Sue Moss (PL)	15.60	\$185	\$2,941.50
Chiharu Sekino (PL)	4.70	\$185	\$869.50
Totals	349.40		\$192,670.00

II. LODESTAR BY TYPE OF WORK

5. The below chart divides the total lodestar listed above into distinct categories.

A. Time Spent Preparing Complaint(s), Litigating Actions Outside of the MDL, Appearing Before the Judicial Panel of Multidistrict Litigation, and other Time Before February 14, 2013, as Well as Time Spent Reviewing Documents at Settling Plaintiffs' Request

6. This category includes all time spent before the initial status conference before Judge Wu, which occurred on February 14, 2013. It also includes any time spent after February 14, 2013, preparing and filing complaints, litigating those cases outside of the MDL proceedings, reviewed documents at settling plaintiffs' request and appearing before the Judicial Panel on Multidistrict Litigation.

7. Below is a list of the attorneys and paralegals who worked on this portion of the litigation, along with the number of hours each spent, their billing rates, the lodestar attributable to them, and the total lodestar for this portion of the litigation.

Attorney / Paralegal	Total Hours	Billing Rate	Lodestar
James C .Shah	25.2	\$700	\$17,640.00
Jayne A. Goldstein	79.1	\$700	\$55,370.00
Natalie Finkelman Bennett	47.50	\$650	\$30,875.00
Nathan C. Zipperian	3.50	\$575	\$2,012.50
Rose F. Luzon	24.50	\$475	\$11,637.50
Kolin Tang	31.10	\$325	\$10,107.50
Paul Rettinger	85.0	\$475	\$40,375.00
Pamela Mauger	2.50	\$185	\$462.50
Betsy Ferling	1.4	\$185	\$259.00
Sue Moss	13.40	\$185	\$2,479.00
Chiharu Sekino	4.70	\$185	\$869.50
TOTALS	317.90		\$172,087.50

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2 8. The majority of the time spent by SFMS litigating the *Gordon* Action
3 occurred prior to Hyundai's announcement of the Adjustment Program. Thus, unlike the
4 lodestar accumulated by counsel for the non-settling plaintiffs, SFMS's lodestar was
5 largely "at-risk" time, which was accumulated prior to acknowledgment of wrongdoing
6 by Hyundai and any certainty that the matter would be resolved favorably.

7 **B. Review and Discussion of Settlement Terms and Revisions**

8 9. This category includes time spent reviewing and discussing the terms of the
9 proposed settlement, including the following tasks:

- 10 a. Review of the initial Term Sheet, distributed in February 2013;
11 b. Review of Liaison Counsel's December 20, 2013 memo, which described
12 how the discovery related to the strengths and weaknesses of plaintiffs'
13 claims; and
14 c. Review of the proposed settlement filed December 23, 2013 and the two
15 Addendums, filed January 16, 2014, and May 2, 2014. This includes
16 discussions and correspondence with Non-Settling Plaintiffs regarding
17 the settlement, the settlement negotiations conducted by Liaison Counsel,
18 and the revisions to the settlement. It also includes the review of
19 settlement-related memos and summaries distributed to Non-Settling
20 Plaintiffs after the settlement was filed on December 23, 2013.
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1 10. Below is a list of the attorneys and paralegals who worked on this portion of
2 the litigation, along with the number of hours each spent, their billing rates, the lodestar
3 attributable to them, and the total lodestar for this portion of the litigation.

4 Attorney / Paralegal	Total Hours	Billing Rate	Lodestar
5 James C. Shah	16.20	\$700	\$11,340.00
6 Jayne A. Goldstein	5.10	\$700	\$3,570.00
7 Natalie Finkelman Bennett	4.30	\$650	\$2,795.00
8 Nathan C. Zipperian	1.40	\$575	\$805.00
9 Sue Moss	2.20	\$185	\$462.50
10 TOTALS	29.2		\$18,972.50

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13 **C. Preparation of Document Requests, Review of Document Production**
14 **Summaries, Participating via Phone and Chatroom in Confirmatory**
15 **Discovery Interviews, and Review of "Hot Document" Databases**
16 **Provided by Liaison Counsel**

17 11. This category includes time spent preparing, reviewing, and submitting
18 revisions to plaintiffs' document requests served on May 22, 2013. It also includes
19 review of document production summaries distributed by Liaison Counsel throughout the
20 course of the litigation, as well as documents contained in the online document database
21 that accompanied Liaison Counsel's summaries in October and December 2013. It also
22 includes time spent participating in the confirmatory discovery interviews via telephone
23 and chatroom.
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1 12. Below is a list of the attorneys who worked on this portion of the litigation,
2 along with the number of hours each spent, their billing rates, the lodestar attributable to
3 them, and the total lodestar for this portion of the litigation.

Attorney	Total Hours	Billing Rate	Lodestar
James C. Shah	2.30	\$700	\$1,610.00
TOTALS	2.30		\$1,610.00

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8 **III. LITIGATION EXPENSES**

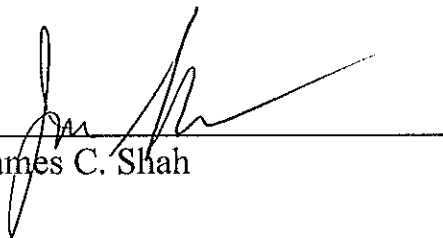
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10 13. Below is a list of expenses that were necessarily incurred by the Firm in
11 connection with litigating this matter, which expenses are reflected in the Firm's records.

Expense Category	Amount
Filing Fees / Service	\$428.50
Copying – Internal / External	\$99.25
Travel Expenses	\$2,161.07
Telephone Charges	\$4.80
Computer Research / PACER	\$58.30
Mediation Fees	\$250.00
Total	\$3,001.92

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21 **IV. THE REQUESTED HOURLY RATES ARE REASONABLE**

22 14. The lodestar calculation is based on the Firm's current billing rates,
23 including for attorneys and employees no longer employed by the Firm, at the Firm's
24 customary hourly rates charged to our fee-paying clients, and which have been accepted
25 as reasonable by other district courts in numerous other class action litigations. *See, e.g.*
26 *Henderson v. Volvo Cars of N. Am., LLC*, 2013 U.S. Dist. LEXIS 46291, 45, 2013 WL
27 1192479 (D.N.J. Mar. 22, 2013) ("The Court finds the billing rates to be appropriate and
28 the billable time to have been reasonably expended.").

1 I declare under penalty of perjury under the laws of the United States of America
2 that the foregoing is true and correct. Executed December 22, 2014, at Media,
3 Pennsylvania.

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6 James C. Shah

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