

Exhibit B

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF KENTUCKY
PADUCAH DIVISION
CASE NO. 5:21-cv-00068-BJB

DANIEL MCNALLY,
Individually and on behalf of
all other similarly situated

PLAINTIFF

vs. **DECLARATION OF HUGH D. BERKSON IN SUPPORT OF
PLAINTIFFS' MOTION FOR AN AWARD OF ATTORNEYS'
FEES, REIMBURSEMENT OF CASE EXPENSES AND A
SERVICE AWARD**

THE KINGDOM TRUST COMPANY

DEFENDANT

Hugh D. Berkson, pursuant to 28 U.S.C. § 1746, declare as follows under penalty of perjury:

1. I submit this Declaration in support of Plaintiffs' Motion for an Award of Attorneys' Fees, Reimbursement of Case Expenses and a Service Award.

2. Hugh D. Berkson is a principal in the law firm of McCarthy Lebit Crystal & Liffman Co., LPA ("McCarthy Lebit" or "MLCL"), one of the two firms serving as Class Counsel for Plaintiffs, and is one of the attorneys personally involved in this Action and responsible for its prosecution. Mr. Berkson has personal knowledge of the fact set forth in the within this Declaration. If called as a witness, Mr. Berkson could and would testify competently.

McCarthy Lebit's Time and Efforts

3. The chart below sets forth a summary of the MLCL's total hours and lodestar, computed at current rates, for the period from the inception of this Action through March 30, 2026. This summary was prepared from contemporaneous, daily time records regularly prepared and

maintained by MLCL. In connection with representing Plaintiffs, in the Action, MLCL, primarily through attorney Hugh Berkson, participated in all aspects of this litigation including the following:

- Participated in a thorough pre-filing investigation of the facts and law;
- Participated in drafting a detailed initial class action complaint filed in the Central District of California;
- Drafted, along with co-counsel, the opposition to Defendant's motion to dismiss the initial complaint.
- Drafted, along with co-counsel, a new complaint filed in the Kentucky Calloway County Circuit Court containing additional allegations and claims;
- Drafted, along with co-counsel, a motion to remand after the case had been removed from the Calloway County Circuit Court;
- Drafted, along with co-counsel, the opposition to Defendant's motion to dismiss the instant Action;
- Drafted, along with co-counsel, oppositions to Defendant's efforts to add third-party defendants;
- Drafted, along with co-counsel, a motion to add Mr. Brager as an additional plaintiff;
- Drafted, along with co-counsel, a motion to amend to add additional defendants on the grounds of successor liability;
- Drafted, along with co-counsel, discovery requests and propounded discovery on Defendant;
- Drafted, along with co-counsel, responses to Defendant's discovery requests;
- Reviewed and analyzed thousands of documents produced by Defendant in response to Defendant's discovery;¹
- Gathered and produced documents from Plaintiffs in response to Defendant's requests;
- Conducted the deposition of three of Defendant's witnesses;
- Participated in preparing the Plaintiffs for their depositions;
- Conducted settlement negotiations and participated in an out-of-state all-day mediation;
- Participated in continued settlement discussions that ultimately led to the Settlement;
- Conducted confirmatory discovery; reviewed and analyzed Defendant's documents and interviewed Defendant's representatives;
- Participated in drafting the Settlement Agreement and exhibits thereto;
- Participated in drafting the preliminary approval motion; and,
- Participated in drafting papers in support of final approval.

¹ The coding and organization of Defendant's document productions was primarily conducted by Paralegal Anita Poole. The manner of production, including the failure to Bates-stamp documents, provide them in a manner in which full-text searches could be conducted, and the failure to provide "load files" to make document ingestion and organization easier, required Ms. Poole to spend significant time making Defendants' document productions useful to counsel.

4. The hourly rates for MLCL attorneys and professional staff reflected below are the usual and customary hourly rates charged by the MLCL in similar complex litigation matters.

McCarthy Lebit

Timekeeper	Professional Status	Hours	Rate	Total Lodestar
Hugh Berkson	P	385.10	\$700	\$269,570
Sami Farhat	OC	10.90	\$600	\$6,540
Rachel Steinlage	P	.2	\$600	\$120
Anita Poole	PL	167.40	\$200	\$33,480
Laurie Wilde	PL	2.2	\$250	\$550
<u>Ayishat Szalacha</u>	LC	31.50	\$150	\$4,725
Total		597.3		\$314,985

Role Legend

- P Partner/Shareholder
- OC Of Counsel
- A Associate
- LC Law Clerk
- PL Paralegal

5. The 597.30 total hour figure does not include time spent on Plaintiffs’ motion for attorneys’ fees and costs, or on further Claims Administration, time for which MLCL has not and will not seek reimbursement.

6. MLCL has/will expend a total of \$7,226.70 in unreimbursed costs and expenses² in connection with the prosecution of the Action from inception of the case through and including final approval as set forth in the chart below. These costs and expenses are reflected on the books and records of MLCL. They were incurred on behalf of Plaintiffs by MLCL and have not been reimbursed.

McCARTHY LEBIT

Costs and Expenses	Amount
Court fees (including filing fees)	\$698.13
Travel	\$817.37
Court Reporter Fees	\$3,711.20
Travel for Final Approval Hearing	\$2,000.00
Total	\$7,226.70

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

Dated: March 30, 2026

/s/ Hugh D. Berkson (pro hac vice)
Hugh D. Berkson
MCCARTHY LEBIT CRYSTAL & LIFFMAN

Counsel for Plaintiffs

² This amount includes an estimate of \$2,000 for travel to the Fairness Hearing. Counsel will only charge the Class for any amounts actually incurred.