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10 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
11 **FOR THE COUNTY OF SACRAMENTO**

12 JOSE CRUZ CHAVEZ, individually, and on
13 behalf of all others similarly situated,

14 *Plaintiff,*

15 v.

16 HEMINGTON LANDSCAPE SERVICES, INC.,
17 a California corporation; and DOES 1 through
10, inclusive,

18 *Defendants.*

Case No.: 34-2022-00324239-CU-OE-GDS
(consolidated with Case No.: 34-2022-
00328975-CU-OE-GDS)

Assigned for all purposes to:
Hon. Jill H. Talley
Dept. 23

**DECLARATION OF ARRASH T.
FATTAHI IN SUPPORT OF MOTION FOR
FINAL APPROVAL OF CLASS ACTION
AND PAGA SETTLEMENT**

FINAL APPROVAL HEARING

Date: January 23, 2026
Time: 9:00 a.m.
Dept.: 23

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1. I am admitted, in good standing, to practice as an attorney in the State of California, and the United States District Courts for the Central, Southern, Eastern, and Northern Districts of California. I am a Junior Partner at Wilshire Law Firm, PLC, counsel of record for Plaintiff Jose Cruz Chavez (“Plaintiff”). I have personal knowledge of the facts set forth in this declaration and could and would competently testify to them under oath if called as a witness. This Declaration is submitted in support of Plaintiff’s Motion for Final Approval of Class Action and PAGA Settlement.

3. Wilshire Law Firm, PLC was selected by Best Lawyers and U.S. News & World Report as one of the nation's Best Law Firms since 2020 and is comprised of more than 100 attorneys and over 600 employees. Wilshire Law Firm, PLC is actively and continuously practicing in employment litigation, representing employees in both individual and class actions in both state and federal courts throughout California.

5. I graduated from the University of California, Los Angeles with a Bachelor of Arts in Political Science, *summa cum laude*. I received my Juris Doctor from The George Washington University Law School. During law school, I was a member of the student editorial board for the Federal Circuit Bar Journal.

6. My practice is focused on advocating for the rights of consumers and employees in class action litigation. I am currently the managing attorney in charge of litigating several class

1 action cases in state and federal courts in California.

2 7. As the attorney responsible for day-to-day management of this matter at the
3 Wilshire Law Firm, PLC, I have over four years of experience litigating wage and hour class
4 actions. Over the past four plus years, I have managed and assisted with the litigation and
5 settlement of several wage and hour class actions. In those class actions, I performed similar tasks
6 as those performed in the course of prosecuting this action.

7 8. I was selected as a “Southern California Rising Star” in 2025.

8 9. My current contingent billing rate of \$750 per hour is consistent with the legal
9 market, accepted hourly rates, and my expertise and knowledge as it pertains to wage and hour
10 matters. Below is a non-exhaustive list of the cases where I have been appointed as class counsel
11 in my own right (as opposed to being part of a firmwide appointment of counsel):

- 12 a. *Kingsbury v. Caravan Foods II, Inc.*, Alameda County Superior Court, Case No.
13 RG21096357; Motion for Final Approval granted on January 31, 2023.
- 14 b. *Frias-Estrada v. Trek Retail Corporation*, Contra Costa County Superior Court,
15 Case No. MSC20-01916; Motion for Final Approval granted on March 3, 2023.
- 16 c. *Reyes v. Everytable, PBC, et al.*, Los Angeles County Superior Court, Case No.
17 21STCV35987; Motion for Final Approval granted on May 3, 2023.
- 18 d. *Ortiz v. Tara Materials, Inc.*, San Diego County Superior Court, Case No. 37-2021-
19 0001473-CU-OE-CTL; Motion for Final Approval granted on May 30, 2023.
- 20 e. *Cruz-Sanchez v. Eagle Lath & Plaster, Inc.*, Sacramento County Superior Court,
21 Case No. 34-2021-00293739-CU-OE-GDS; Motion for Final Approval granted on
22 May 30, 2023.
- 23 f. *Garduno v. New Generation Framing, Inc., et al.*, Stanislaus County Superior Court,
24 Case No. CV-21-000544; Motion for Final Approval granted on August 11, 2023.
- 25 g. *Hernandez, et al. v. Burford Farming Company, Inc.*, Fresno County Superior
26 Court, Case No. 21CECG03817; Motion for Final Approval granted on August 21,
27 2023.
- 28 h. *Barajas v. Final Phase Construction, Inc.*, San Bernardino County Superior Court,

Case No. CIVSB2118622; Motion for Final Approval granted on September 13, 2023.

i. *Jaimes, et al. v. Infiniti Health LLC*, Los Angeles County Superior Court, Case No. 22STCV07261; Motion for Final Approval granted on October 17, 2023.

j. *Nunez v. Gabriel Container*, Los Angeles County Superior Court, Case No. 21STCV09787; Motion for Final Approval granted on November 2, 2023.

k. *Lupercio v. Western CNC, Inc.*, San Diego County Superior Court, Case No. 37-2021-00010314-CU-OE-CTL; Motion for Final Approval granted on January 26, 2024.

l. *Jackson, et al. v. Apple Valley Communications, Inc., et al.*, San Bernardino County Superior Court, Case No. CIVSB2124721; Motion for Final Approval granted on February 1, 2024.

m. *Cuadras, et al. v. Guinn Corporation*, Kern County Superior Court, Case No. BCV-21-101520; Motion for Final Approval granted on February 22, 2024.

n. *Williams v. Total Longterm Care, Inc., et al.*, San Bernardino County Superior Court, Case No. CIVSB2213347; Motion for Final Approval granted on April 2, 2024.

o. *Meza v. Argus Management Company, LLC, et al.*, Los Angeles County Superior Court, Case No. 21STCV31612; Motion for Final Approval granted on May 20, 2024.

p. *Wade v. Mallory Safety and Supply LLC*, Siskiyou County Superior Court, Case No. 23CV00951; Motion for Final Approval granted on July 11, 2024.

q. *Snell v. Shasta Community Health Center*, Shasta County Superior Court, Case No. CVCV22-199416; Motion for Final Approval granted on November 12, 2024.

r. *Arce v. Sammy's Woodfired Pizza*, San Diego County Superior Court, Case No. 37-2023-00037670-CU-OE-CTL; Motion for Final Approval granted on January 10, 2025.

s. *Ochoa, et al. v. La Tavola, LLC*, Napa County Superior Court, Case No.

22CV000862; Motion for Final Approval granted on January 23, 2025.

t. *Brown, et al. v. Fidelity Security Services, Inc.*, Los Angeles County Superior Court, Case No. 21STCV31617; Motion for Final Approval granted on January 28, 2025.

u. *Torres v. Lupton Excavation, Inc.*, Sacramento County Superior Court, Case No. 34-2022-00317401-CU-OE-GDS; Motion for Final Approval granted on April 18, 2025.

v. *Peterson v. PJ Printers*, Orange County Superior Court, Case No. 30-2022-01247546-CU-OE-CTL; Motion for Final Approval granted on April 25, 2025.

w. *Harris v. D&D Gear Incorporated dba Absolute Technologies, Inc.*, Orange County Superior Court, Case No. 30-2021-01222330-CU-OE-CTL; Motion for Final Approval granted on April 25, 2025.

10. John G. Yslas is a Senior Partner at Wilshire Law Firm, PLC. He graduated from the University of California, Santa Barbara with High Honors in 1991 with Bachelor of Arts degrees in Psychology. He received his Juris Doctor from UCLA Law School in 1996.

11. Upon graduating from law school in 1996, John worked for a boutique law firm practicing general litigation which included employment law matters. Since 2000 (that is, the last 25 years) his practice has been exclusively focused on labor and employment matters including handling wage and hour class, collective and representative actions (including the California Private Attorneys General Act, or “PAGA”), including in the international law firms of Morgan, Lewis & Bockius LLP (where he was a senior associate), Foley & Lardner LLP (where he was a partner and a national Vice Chair of the Labor and Employment Group), Norton Rose Fulbright LLP (where he was a partner) and Seyfarth Shaw LLP (where he was a partner and member of the Wage and Hour Practice Group). During his time at these law firms, John was the primary attorney or took a major leading role in defending employers on numerous wage and hour class, collective and representative actions.

12. In late June 2022 John left Seyfarth Shaw LLP and joined his current firm, Wilshire Law Firm, PLC, to represent plaintiff employees. He has been and is handling many wage and hour class and representative actions litigating such matters on behalf of plaintiff employees in

1 numerous Superior Courts and District Courts. From matters representing both plaintiffs and
2 defendants, he has successfully mediated the resolution of many wage and hour class, collective,
3 and representative actions. Just since starting to settle cases in late April 2023 John has already
4 successfully mediated matters in which he has been counsel or co-counsel resulting in well over
5 \$200 million in settlements and verdicts which are in the process of being finalized, and with
6 numerous upcoming mediations scheduled. In those and numerous other matters, he has managed
7 and assisted with the litigation and settlement of many wage and hour PAGA and class actions. In
8 those actions, he performed similar tasks as those performed in the course of prosecuting this
9 action. Indeed, John recently tried and prevailed in achieving a jury verdict in a wage and hour
10 class action in the matter of Aguilar-Flores v. Javier's – CC LLC, Los Angeles County Superior
11 Court, Case No. 19STCV36438.

12 13. John has received numerous awards for his legal work. For example, from 2015 to
13 2018, he was listed in Los Angeles Super Lawyers for Employment Litigation (Thomson Reuters).
14 He has also served on numerous prominent boards and in other leadership positions, including
15 serving as Southern California Regional President for the Hispanic National Bar Association and
16 on the board of directors of the Mexican American Bar Foundation. John also previously served
17 on the 5-member Los Angeles Civil Service Commission, which generally oversees the personnel
18 decisions for the City of Los Angeles.

19 14. John has also published numerous blogs on labor and employment issues including
20 on wage and hour issues. For example, he published "Headline News: Wal-Mart v. Dukes-Impact
21 on Class Action Litigation" (while a partner with Foley & Lardner LLP) and "Are You Really
22 Protected From Wage-and-Hour Successor Liability in an Asset Purchase" (while a partner with
23 Seyfarth Shaw LLP). He has also been a presenter at numerous conferences, including being a
24 presenter involving the "Employment Law Update" at a National Employment Law Council
25 conference. He currently bills at an hourly rate of \$1,500.00.

26 15. Benjamin H. Haber is a Partner at Wilshire Law Firm, PLC. He graduated from the
27 University of California, Hastings College of the Law (now the University of California College
28 of Law, San Francisco) in 2016. During law school, he was a member of the executive board for

1 the *Hastings Law Journal*; a student mediator at the San Francisco Superior Court, Small Claims
2 Division; and a managing editor for *SCOCAblog*, which continues to be a leading online
3 publication for analysis regarding trends and cases before the California Supreme Court. Since
4 graduating from law school, he has focused his legal work primarily on wage-and-hour litigation
5 and has helped obtain more than one hundred class settlements on behalf of tens of thousands of
6 workers in California. Benjamin was also selected as a “Southern California Rising Star” in 2024
7 and 2025.

8 16. Benjamin has been appointed as class counsel in numerous wage-and-hour cases
9 throughout California. Below is a non-exhaustive list of cases where he was appointed as class
10 counsel or himself and other members of his firm were appointed as class counsel:

- 11 a. *Colter v. Propulsion Controls Engineering*, San Diego County, Case No. 37-2020-
12 00030682-CU-OE-CTL; Motion for Final Approval granted on October 28, 2022.
- 13 b. *Rodriguez v. Modesto Restaurant Group, LLC*, Stanislaus County, Case No. CV-
14 21-000269; Motion for Final Approval granted on January 10, 2023.
- 15 c. *Kingsbury v. Caravan Foods II, Inc.*, Alameda County, Case No. RG21096357;
16 Motion for Final Approval granted on January 31, 2023.
- 17 d. *Frias-Estrada v. Trek Retail Corporation*, Contra Costa County, Case No. MSC20-
18 01916; Motion for Final Approval granted on March 3, 2023.
- 19 e. *Varez v. Valley Connection, LLC dba Carl's Jr.*, Merced County, Case No. 22CV-
20 00985; Motion for Final Approval granted on April 27, 2023.
- 21 f. *Reyes v. Everytable, PBC, et al.*, Los Angeles County, Case No. 21STCV35987;
22 Motion for Final Approval granted on May 3, 2023.
- 23 g. *Ortiz v. Tara Materials, Inc.*, San Diego County, Case No. 37-2021-0001473-CU-
24 OE-CTL; Motion for Final Approval granted on May 30, 2023.
- 25 h. *Cruz-Sanchez v. Eagle Lath & Plaster, Inc.*, Sacramento County, Case No. 34-2021-
26 00293739-CU-OE-GDS; Motion for Final Approval granted on May 30, 2023.
- 27 i. *Garduno v. New Generation Framing, Inc., et al.*, Stanislaus County, Case No. CV-
28 21-000544; Motion for Final Approval granted on August 11, 2023.

- j. *Hernandez, et al. v. Burford Farming Company, Inc.*, Fresno County, Case No. 21CECG03817; Motion for Final Approval granted on August 21, 2023.
- k. *Barajas v. Final Phase Construction, Inc.*, San Bernardino County, Case No. CIVSB2118622; Motion for Final Approval granted on September 13, 2023.
- l. *Jaimes, et al. v. Infiniti Health LLC*, Los Angeles County, Case No. 22STCV07261; Motion for Final Approval granted on October 17, 2023.
- m. *Nunez v. Gabriel Container*, Los Angeles County, Case No. 21STCV09787; Motion for Final Approval granted on November 2, 2023.
- n. *Gutierrez v. Next Level Door & Millwork, Inc.*, Riverside County, Case No. CVRI2105455; Motion for Final Approval granted on January 11, 2024.
- o. *Lupercio v. Western CNC, Inc.*, San Diego County, Case No. 37-2021-00010314-CU-OE-CTL; Motion for Final Approval granted on January 26, 2024.
- p. *Jackson, et al. v. Apple Valley Communications, Inc., et al.*, San Bernardino County, Case No. CIVSB2124721; Motion for Final Approval granted on February 1, 2024.
- q. *Cuadras, et al. v. Guinn Corporation*, Kern County, Case No. BCV-21-101520; Motion for Final Approval granted on February 22, 2024.
- r. *Canton, et al v. John B. Sanfilippo & Sons, Inc.*, Merced County, Case No. 22-CV-01145; Motion for Final Approval granted on March 15, 2024.
- s. *Williams v. Total Longterm Care, Inc., et al.*, San Bernardino County, Case No. CIVSB2213347; Motion for Final Approval granted on April 2, 2024.
- t. *Williams, et al v. Eisenhower Medical Center*, Riverside County, Case No. RIC1905151; Motion for Final Approval granted on April 18, 2024.
- u. *Espinoza v. Delallo's Italian Foods, Inc.*, Butte County, Case No. 21CV02640; Motion for Final Approval granted on April 24, 2024.
- v. *Meza v. Argus Management Company, LLC*, et al., Los Angeles County, Case No. 21STCV31612; Motion for Final Approval granted on May 20, 2024.
- w. *Wade v. Mallory Safety and Supply LLC*, Siskiyou County, Case No. 23CV00951; Motion for Final Approval granted on July 11, 2024.

- x. *Abarca-Rueda, et al. v. Foley Family Wines, Inc., et al.*, Sonoma County, Case No. S-CV-268148; Motion for Final Approval granted on August 21, 2024.
- y. *Aguilar v. American Pasteurization Company, Inc., et al.*, Sacramento County, Case No. 34-2021-00312027-CU-OE-GDS; Motion for Final Approval granted on September 3, 2024.
- z. *Hayes, et al. v. Gonzales Park, LLC, et al.*, Butte County, Case No. 21CV02456; Motion for Final Approval granted on May 1, 2024.
- aa. *Arias v. The Shyft Group GTB, LLC, et al.*, Los Angeles County, Case No. 22STCV37390; Motion for Final Approval granted on December 3, 2024.
- bb. *Hernandez v. KW California, et al.*, Kern County, Case No. BCV-23-100346; Motion for Final Approval Granted on December 4, 2024.
- cc. *Barajas Maya v. United Facilities Group, Inc., et al.*, Santa Clara County, Case No. 22CV397353; Motion for Final Approval granted on November 22, 2024.
- dd. *Papel v. MCNIB Corporation dba McDonald's*, Orange County, Case No. 30-2023-01304958-CU-OE-CXC; Motion for Final Approval granted on October 9, 2025.
17. He currently bills at an hourly rate of \$900.00. The reasonableness of Wilshire Law Firm, PLC's hourly rates is also supported by several surveys of legal rates, including the following:
- a. The 2022 Real Rate Report survey compiled by Wolters Kluwer, which presents the real market rates of Los Angeles area attorneys who practice litigation. For that category, the third quartile 2022 rate was \$1,045 per hour for partners and \$855 for associates. Likewise, page 32 of the Report describes the rates charged by 183 Los Angeles partners with "21 or more years of experience" and "Fewer than 21 years." For those categories, the third quartile Los Angeles partner rate in 2022 were \$1,133 per hour for 21 or more years and \$1,075 for attorneys with fewer than 21 years. A true and correct copy of portions of the 2022 Real Rate Report is attached hereto as **Exhibit 1**.
- b. In an article entitled "Big Law Rates Topping \$2,000 Leave Value 'In Eye of

Beholder,” written by Roy Strom and published by Bloomberg Law on June 9, 2022, the author describes how Big Law firms have crossed the \$2,000-per hour rate. The article also notes that law firm rates have been increasing by just under 3% per year. A true and correct copy of this article is attached hereto as **Exhibit 2**.

18. Lisa B. Iturriaga is a Settlement Attorney at Wilshire Law Firm, PLC. She was admitted to practice law in the State of California in 2021. Lisa graduated from University of South Florida with a Bachelor of Science in Finance and a Bachelor of Arts in Marketing. She received her Juris Doctor from Chapman University Dale E. Fowler School of Law. Since graduating, her practice has been in insurance defense (previously) and employment law (currently). Since 2023, she has exclusively worked on Plaintiff-side wage and hour cases. Lisa is also a member of the California Employment Lawyers Association (CELA). She currently bills at an hourly rate of \$550.00.

19. Arman A. Salehi is a second-year Associate Attorney at Wilshire Law Firm, PLC. He was admitted to practice law in the State of California in 2023. Arman graduated from the University of California, Los Angeles with a Bachelor of Arts in Sociology. He received his Juris Doctor from the University of California College of the Law, San Francisco (formerly known as U.C. Hastings). Since November 2023, his practice has mainly been focused on wage and hour class action litigation. He currently bills at an hourly rate of \$500.00.

20. Wilshire Law Firm, PLC, has performed significant work and incurred litigation costs in prosecuting this matter with no guarantee of payment. The efforts expended by Class Counsel to achieve this result include, but are not limited to, the following

- a. the investigation of the matter, including meeting with Plaintiff, reviewing Defendant’s policies, and requesting Plaintiff’s time and pay records, personnel files, and exploring the corporate structure of Defendant;
- b. filing the Actions;
- c. meeting and conferring with Defendant’s counsel regarding the case;

- d. meeting and conferring with Defendant regarding mediation, exchange of informal discovery beforehand, and negotiating with opposing counsel regarding the parameters thereof;
- e. selecting a mediator and mediation date;
- f. working with opposing counsel and expert consultants for the receipt of a representative sampling and analyzing the same with the aid of expert consultants and Plaintiff to perform analyses of liability and exposure prior to attendance of the mediation in this matter;
- g. reviewing policy documents from Defendant and researching applicable defenses;
- h. preparation of a mediation brief and damages model for use at mediation;
- i. attendance at mediation by all Parties and Counsel;
- j. communicating with Plaintiff;
- k. negotiating, finalizing and fully executing the settlement agreement;
- l. preparing and filing the Motion for Preliminary Approval and supporting documents;
- m. communicating with the Settlement Administrator to ensure the Class Notice was properly distributed; and
- n. preparing the instant Motion for Final Approval and supporting documents.

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21. Wilshire Law Firm, PLC's current lodestar reflects the efficiencies achieved by the attorneys' experience in this field with 146.8 hours of work resulting in \$111,925.00 in fees. Wilshire Law Firm, PLC, dedicated significant resources to this case by dividing the tasks required according to skill level. The hours expended by each attorney were not duplicative and reflect the extensive investigation and analysis that was required to achieve this Settlement. This amount does not include the time Class Counsel will spend at the final approval hearing and assisting the Settlement Administrator following final approval. The chart below shows the calculation of hours spent by each of Wilshire Law Firm, PLC's attorneys on this case:

Attorney	Hours	Hourly Rate	Total
John G. Yslas	2.9	\$1,500.00	\$4,350.00
Benjamin H. Haber	44.5	\$900.00	\$40,050.00
Arrash T. Fattahi	67.3	\$750.00	\$50,475.00
Lisa B. Iturriaga	20	\$550.00	\$11,000.00
Arman A. Salehi	12.1	\$500.00	\$6,050.00
TOTALS	146.8		\$111,925.00

22. The risk factors present in this case favor the application of a 1.27 multiplier. To begin, Class Counsel has singularly assumed the risk and costs of litigation purely on a contingency basis. And, while Plaintiff is confident in the merits of his claims, a legitimate controversy exists as to each cause of action posing an actual risk that Plaintiff may not succeed at class certification and/or trial. Any of these obstacles could have prevented recovery completely, meaning Class Counsel would have been left with no compensation for all the time and money invested in litigating this case. Despite these risks, Class Counsel took this case on a contingency basis so that Class Members (a particularly vulnerable group of hourly paid workers) could be compensated for their unpaid wages. Consequently, Class Counsel was precluded from focusing on, or taking on, other cases which could have resulted in a larger, and less risky, monetary gain. This time could have been spent on other potentially lucrative cases.

23. In litigation costs, Wilshire Law Firm, PLC, has spent \$15,722.80 on items such as filing fees, service fees, mediation fees, and expert fees. A true and correct copy of a breakdown

1 of costs incurred by my office is attached hereto as **Exhibit 3**. Additionally, we anticipate incurring
2 \$300.00 in anticipated future costs for filing fees and service fees. Since Class Counsel's costs did
3 not reach the maximum of \$22,500.00, the remaining \$6,477.20 will revert to and increase the Net
4 Settlement Amount. All of the costs incurred were reasonable and necessary for the prosecution of
5 this case.

6 24. Class Counsel has negotiated a settlement here that they believe is fair, reasonable,
7 and adequate based on their prior experience litigating these types of cases.

8 25. A copy of the Class Action and PAGA Settlement Agreement has previously been
9 submitted to the LWDA. To date, the LWDA has not responded to or objected to the Settlement in
10 this matter.

11 I declare under penalty of perjury under the laws of the State of California that the
12 foregoing is true and correct. Executed on December 30, 2025, at Los Angeles, California.

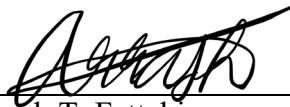
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15 _____
Arrash T. Fattahi

EXHIBIT 1



ELM Solutions

2022 Real Rate Report[®]

The industry's leading
analysis of law firm rates,
trends, and practices

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Report Use Considerations

2022 Real Rate Report

- Examines law firm rates over time
- Identifies rates by location, experience, firm size, areas of expertise, industry, and timekeeper role (i.e., partner, associate, and paralegal)
- Itemizes variables that drive rates up or down

All the analyses included in the report derive from the actual rates charged by law firm professionals as recorded on invoices submitted and approved for payment.

Examining real, approved rate information, along with the ranges of those rates and their changes over time, highlights the role these variables play in driving aggregate legal cost and income. The analyses can energize questions for both corporate clients and law firm principals.

Clients might ask whether they are paying the right amount for different types of legal services, while law firm principals might ask whether they are charging the right amount for legal services and whether to modify their pricing approach.

Some key factors¹ that drive rates²:

Attorney location - Lawyers in urban and major metropolitan areas tend to charge more when compared with lawyers in rural areas or small towns.

Litigation complexity - The cost of representation will be higher if the case is particularly complex or time-consuming; for example, if there are a large number of documents to review, many witnesses to depose, and numerous procedural steps, the case is likely to cost more (regardless of other factors like the lawyer's level of experience).

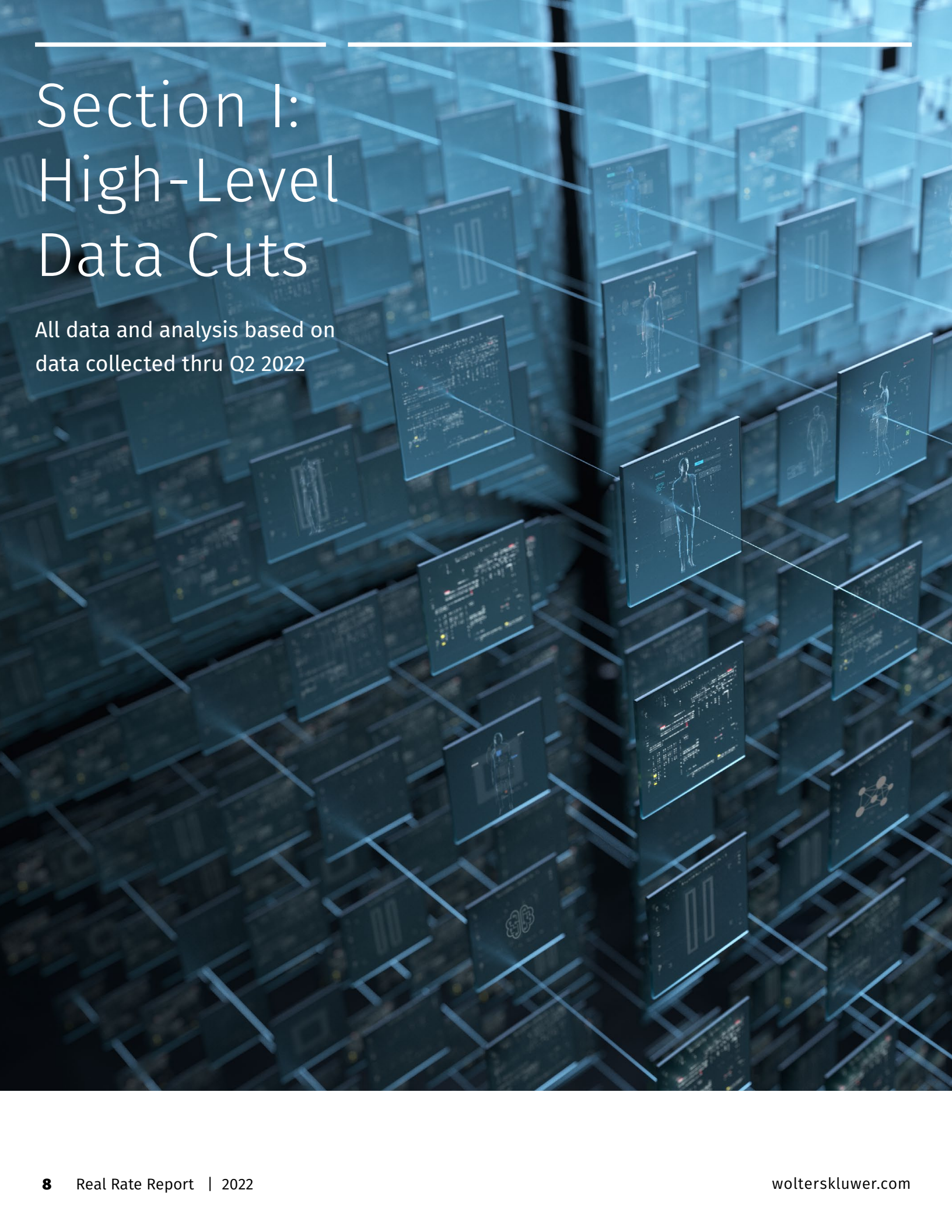
Years of experience and reputation - A more experienced, higher-profile lawyer is often going to charge more, but absorbing this higher cost at the outset may make more sense than hiring a less expensive lawyer who will likely take time and billable hours to come up to speed on unfamiliar legal and procedural issues.

Overhead - The costs associated with the firm's support network (paralegals, clerks, and assistants), document preparation, consultants, research, and other expenses.

Firm size - The rates can increase if the firm is large and has various timekeeper roles at the firm. For example, the cost to work with an associate or partner at a larger firm will be higher compared to a firm that has one to two associates and a paralegal.

¹ David Goguen, J.D., University of San Francisco School of Law (2020) Guide to Legal Services Billing Retrieved from: <https://www.lawyers.com/legal-info/research/guide-to-legal-services-billing-rates.html>

² Source: 2018 RRR. Factor order validated in multiple analyses since 2010



Section I: High-Level Data Cuts

All data and analysis based on
data collected thru Q2 2022

Section I: High-Level Data Cuts

Cities

By Matter Type

2022 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2022	2021	2020
Jackson MS	Litigation	Associate	56	\$55	\$225	\$250	\$178	\$203	\$175
	Non-Litigation	Partner	24	\$315	\$420	\$485	\$418	\$394	\$375
		Associate	25	\$55	\$126	\$255	\$155	\$125	\$259
Kansas City MO	Litigation	Partner	74	\$413	\$450	\$556	\$472	\$450	\$450
		Associate	50	\$252	\$329	\$385	\$319	\$316	\$305
	Non-Litigation	Partner	101	\$411	\$487	\$615	\$519	\$487	\$464
		Associate	73	\$250	\$320	\$385	\$322	\$312	\$285
Las Vegas NV	Non-Litigation	Partner	20	\$350	\$425	\$525	\$440	\$422	\$432
		Associate	11	\$238	\$267	\$368	\$301	\$297	\$282
Little Rock AR	Non-Litigation	Partner	11	\$215	\$215	\$308	\$264	\$256	\$298
Los Angeles CA	Litigation	Partner	322	\$516	\$725	\$1,045	\$799	\$739	\$702
		Associate	408	\$400	\$615	\$855	\$642	\$606	\$564
	Non-Litigation	Partner	521	\$596	\$868	\$1,201	\$903	\$902	\$858
		Associate	667	\$441	\$603	\$845	\$653	\$712	\$648

Section I: High-Level Data Cuts

Cities

By Matter Type

2022 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2022	2021	2020
Minneapolis MN	Non-Litigation	Associate	83	\$340	\$421	\$528	\$425	\$408	\$384
Nashville TN	Litigation	Partner	24	\$275	\$320	\$456	\$363	\$378	\$403
	Non-Litigation	Partner	78	\$412	\$484	\$576	\$505	\$481	\$470
		Associate	59	\$270	\$330	\$384	\$340	\$315	\$285
New Orleans LA	Litigation	Partner	47	\$290	\$332	\$412	\$343	\$330	\$340
		Associate	42	\$231	\$243	\$340	\$278	\$290	\$275
	Non-Litigation	Partner	32	\$295	\$347	\$405	\$419	\$380	\$391
		Associate	21	\$244	\$250	\$278	\$273	\$303	\$258
New York NY	Litigation	Partner	614	\$475	\$675	\$1,088	\$808	\$784	\$746
		Associate	631	\$323	\$460	\$729	\$545	\$527	\$509
	Non-Litigation	Partner	1,376	\$765	\$1,235	\$1,638	\$1,189	\$1,139	\$1,090
		Associate	1,809	\$550	\$776	\$1,050	\$796	\$766	\$716
Oklahoma City OK	Non-Litigation	Partner	14	\$235	\$338	\$393	\$337	\$319	\$311
Omaha NE	Litigation	Partner	12	\$293	\$339	\$353	\$329	\$338	\$341

Section I: High-Level Data Cuts

Cities

By Matter Type

2022 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2022	2021	2020
Rochester NY	Non-Litigation	Partner	12	\$270	\$360	\$488	\$386	\$341	\$446
		Associate	13	\$220	\$310	\$375	\$314	\$278	\$287
Sacramento CA	Non-Litigation	Partner	11	\$381	\$437	\$682	\$534	\$559	\$516
Salt Lake City UT	Litigation	Partner	14	\$246	\$353	\$468	\$363	\$333	\$379
	Non-Litigation	Partner	42	\$297	\$371	\$447	\$391	\$363	\$353
		Associate	22	\$220	\$240	\$270	\$248	\$247	\$228
San Diego CA	Litigation	Associate	23	\$151	\$225	\$300	\$255	\$258	\$264
	Non-Litigation	Partner	89	\$332	\$540	\$1,066	\$699	\$667	\$649
		Associate	71	\$250	\$325	\$424	\$373	\$378	\$351
San Francisco CA	Litigation	Partner	143	\$423	\$675	\$995	\$742	\$711	\$691
		Associate	98	\$325	\$430	\$731	\$525	\$517	\$470
	Non-Litigation	Partner	221	\$475	\$750	\$950	\$758	\$746	\$741
		Associate	151	\$338	\$486	\$702	\$545	\$563	\$507
San Jose CA	Litigation	Partner	33	\$654	\$921	\$1,133	\$916	\$907	\$864

Section I: High-Level Data Cuts

Cities

By Matter Type

2022 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2022	2021	2020
San Jose CA	Litigation	Associate	22	\$461	\$580	\$745	\$608	\$593	\$498
	Non-Litigation	Partner	50	\$660	\$864	\$1,303	\$969	\$985	\$887
		Associate	46	\$380	\$460	\$775	\$616	\$639	\$567
Seattle WA	Litigation	Partner	76	\$497	\$655	\$760	\$635	\$567	\$510
		Associate	61	\$394	\$468	\$530	\$447	\$453	\$395
	Non-Litigation	Partner	148	\$410	\$526	\$760	\$571	\$547	\$547
		Associate	113	\$310	\$395	\$502	\$422	\$401	\$377
St. Louis MO	Litigation	Partner	46	\$260	\$350	\$435	\$376	\$373	\$388
		Associate	17	\$197	\$225	\$250	\$228	\$237	\$232
	Non-Litigation	Partner	57	\$352	\$419	\$540	\$451	\$446	\$473
Tampa FL	Litigation	Partner	31	\$369	\$508	\$595	\$490	\$467	\$452
		Associate	15	\$269	\$298	\$368	\$316	\$302	\$306
Trenton NJ	Non-Litigation	Partner	21	\$408	\$600	\$700	\$569	\$620	\$581
		Associate	12	\$480	\$495	\$500	\$448	\$376	\$387

Section I: High-Level Data Cuts

Cities

By Years of Experience

2022 - Real Rates for Associate

Trend Analysis - Mean

City	Years of Experience	n	First Quartile	Median	Third Quartile	2022	2021	2020
Kansas City MO	3 to Fewer Than 7 Years	15	\$270	\$325	\$360	\$318	\$295	\$283
	7 or More Years	28	\$292	\$334	\$391	\$333	\$312	\$302
Los Angeles CA	Fewer Than 3 Years	63	\$429	\$595	\$654	\$556	\$524	\$488
	3 to Fewer Than 7 Years	144	\$486	\$688	\$838	\$662	\$626	\$530
	7 or More Years	171	\$351	\$550	\$840	\$600	\$634	\$586
Miami FL	3 to Fewer Than 7 Years	19	\$300	\$360	\$457	\$380	\$331	\$313
	7 or More Years	36	\$295	\$450	\$595	\$460	\$433	\$385
Minneapolis MN	Fewer Than 3 Years	11	\$374	\$405	\$446	\$408		\$230
	3 to Fewer Than 7 Years	27	\$340	\$451	\$510	\$421	\$358	\$356
	7 or More Years	27	\$423	\$468	\$585	\$478	\$438	\$392
Nashville TN	7 or More Years	12	\$219	\$245	\$345	\$282	\$266	\$262
New Orleans LA	3 to Fewer Than 7 Years	12	\$232	\$243	\$265	\$261	\$242	\$245
	7 or More Years	18	\$243	\$312	\$343	\$306	\$318	\$294
New York NY	Fewer Than 3 Years	142	\$443	\$622	\$775	\$629	\$600	\$652

Section I: High-Level Data Cuts

Cities

By Years of Experience

2022 - Real Rates for Partner

Trend Analysis - Mean

City	Years of Experience	n	First Quartile	Median	Third Quartile	2022	2021	2020
Kansas City MO	Fewer Than 21 Years	46	\$400	\$450	\$537	\$473	\$411	\$397
	21 or More Years	68	\$440	\$553	\$658	\$539	\$497	\$491
Las Vegas NV	Fewer Than 21 Years	12	\$284	\$381	\$495	\$389	\$349	\$343
	21 or More Years	13	\$350	\$425	\$515	\$468	\$456	\$472
Los Angeles CA	Fewer Than 21 Years	183	\$533	\$801	\$1,075	\$804	\$797	\$682
	21 or More Years	333	\$550	\$765	\$1,133	\$863	\$842	\$808
Memphis TN	Fewer Than 21 Years	14	\$288	\$331	\$380	\$345	\$317	\$328
	21 or More Years	15	\$355	\$415	\$425	\$394	\$382	\$375
Miami FL	Fewer Than 21 Years	57	\$370	\$450	\$598	\$490	\$498	\$443
	21 or More Years	104	\$388	\$581	\$749	\$584	\$580	\$536
Milwaukee WI	21 or More Years	16	\$302	\$454	\$613	\$589	\$515	\$530
Minneapolis MN	Fewer Than 21 Years	36	\$470	\$530	\$607	\$532	\$486	\$499
	21 or More Years	84	\$507	\$675	\$796	\$656	\$620	\$589
Nashville TN	Fewer Than 21 Years	28	\$375	\$405	\$535	\$449	\$405	\$397



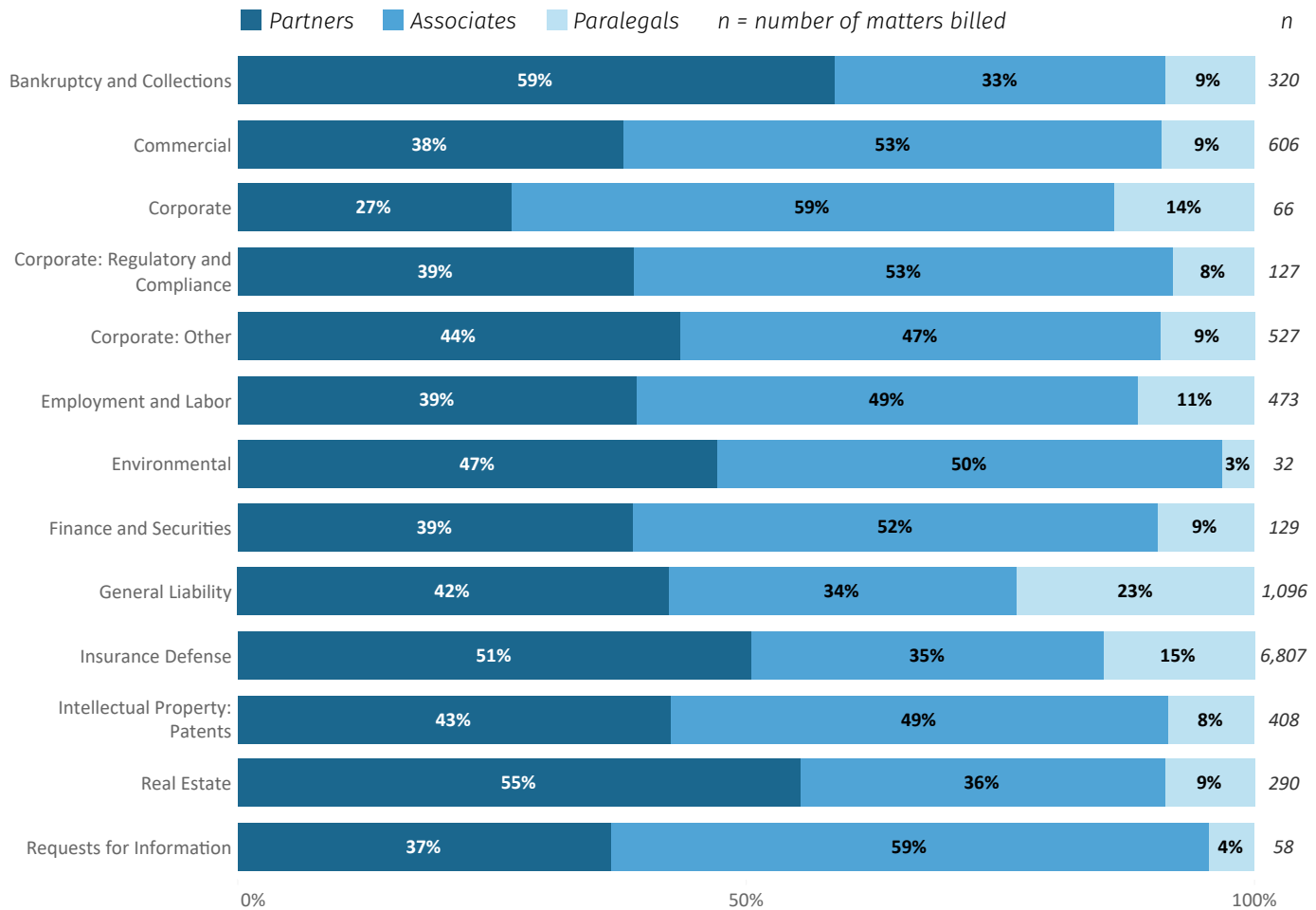
Section VI: Matter Staffing Analysis

All data and analysis based on
data collected thru Q2 2022

Section VI: Matter Staffing Analysis

Long Litigation Matters, More Than 100 Total Hours Billed

2019 to 2022 -- Percentage of Hours Billed per Matter



Section VII: Data Methodology

All data and analysis based on
data collected thru Q2 2022

Appendix: Data Methodology

Invoice Information

Data in Wolters Kluwer ELM Solutions' reference database and the 2022 Real Rate Report were taken from invoice line-item entries contained in invoices received and approved by participating companies.

Invoice data were received in the Legal Electronic Data Exchange Standard (LEDES) format (LEDES.org). The following information was extracted from those invoices and their line items:

- Law firm (which exists as a random number in the ELM Solutions reference database)
- Timekeeper ID (which exists as a random number in the ELM Solutions reference database)
- Matter ID (which exists as a random number in the ELM Solutions reference database)
- Timekeeper's position (role) within the law firm (partner, associate, paralegal, etc.)
- Uniform Task-Based Management System Code Set, Task Codes, and Activity Codes (UTBMS.com)
- Date of service
- Hours billed
- Hourly rate billed
- Fees billed

Non-Invoice Information

To capture practice area details, the matter ID within each invoice was associated with matter profiles containing areas of work in the systems of each company. The areas of work were then systematically categorized into legal practice areas. Normalization of practice areas was done based on company mappings to system-level practice areas available in the ELM Solutions system and by naming convention.

The majority of analyses included in this report have been mapped to one of 11 practice areas, further divided into sub-areas and litigation/non-litigation (for more information on practice areas and sub-areas, please refer to pages 232-234).

To capture location and jurisdiction details, law firms and timekeepers were systematically mapped to the existing profiles within ELM Solutions systems, as well as with publicly available data sources for further validation and normalization. Where city location information is provided, it includes any address within that city's defined Core-Based Statistical Area (CBSA) as defined by the Office of Management and Budget (OMB). The CBSAs are urban centers with populations of 10,000 or more and include all adjacent counties that are economically integrated with that urban center.

Where the analyses focus on partners, associates, and paralegals, the underlying data occasionally included some sub-roles, such as "senior partner" or "junior associate." In such instances, those timekeeper sub-roles were placed within the broader partner, associate, and paralegal segments.

Demographics regarding law firm size, location, and lawyer years of experience were augmented by incorporating publicly available information.

Appendix: Data Methodology

A Note on US Cities

Principal City	CBSA Name
Hartford, CT	Hartford-East Hartford-Middletown, CT
Honolulu, HI	Urban Honolulu HI
Houston, TX	Houston-The Woodlands-Sugar Land, TX
Indianapolis, IN	Indianapolis-Carmel-Anderson, IN
Jackson, MS	Jackson, MS
Jacksonville, FL	Jacksonville, FL
Kansas City, MO	Kansas City, MO-KS
Lafayette, LA	Lafayette, LA
Las Vegas, NV	Las Vegas-Henderson-Paradise, NV
Lexington, KY	Lexington-Fayette, KY
Little Rock, AR	Little Rock-North Little Rock-Conway, AR
Los Angeles, CA	Los Angeles-Long Beach-Anaheim, CA
Louisville, KY	Louisville/Jefferson County, KY-IN
Madison, WI	Madison, WI
Memphis, TN	Memphis-Forrest City, TN-MS-AR
Miami, FL	Miami-Fort Lauderdale-Pompano Beach, FL
Milwaukee, WI	Milwaukee-Waukesha, WI
Minneapolis, MN	Minneapolis-St. Paul-Bloomington, MN-WI
Nashville, TN	Nashville-Davidson-Murfreesboro-Franklin, TN
New Haven, CT	New Haven-Milford, CT
New Orleans, LA	New Orleans-Metairie, LA
New York, NY	New York-Newark-Jersey City, NY-NJ-PA
Oklahoma City, OK	Oklahoma City, OK
Omaha, NE	Omaha-Council Bluffs, NE-IA
Orlando, FL	Orlando-Kissimmee-Sanford, FL
Philadelphia, PA	Philadelphia-Camden-Wilmington, PA-NJ-DE-MD
Phoenix, AZ	Phoenix-Mesa-Chandler, AZ
Pittsburgh, PA	Pittsburgh, PA
Portland, ME	Portland-South Portland, ME
Portland, OR	Portland-Vancouver-Hillsboro, OR-WA
Providence, RI	Providence-Warwick, RI-MA
Raleigh, NC	Raleigh-Cary, NC
Reno, NV	Reno-Carson City-Fernley, NV

Appendix: Data Methodology

Bankruptcy and Collections

Chapter 11
Collections

General/Other
Workouts and Restructuring

Commercial (Commercial Transactions and Agreements)

Contract Breach or Dispute
General, Drafting, and Review
General/Other

Corporate¹

Antitrust and Competition
Corporate Development
General/Other
Governance
Information and Technology
Mergers, Acquisitions, and Divestitures

Partnerships and Joint Ventures
Regulatory and Compliance
Tax
Treasury
White Collar/Fraud/Abuse

Employment and Labor

ADA
Agreements
Compensation and Benefits
Discrimination, Retaliation, and Harassment/EEO
Employee Dishonesty/Misconduct
ERISA

General/Other
Immigration
Union Relations and Negotiations/NLRB
Wages, Tips, and Overtime
Wrongful Termination

Environmental

General/Other
Health and Safety

Superfund
Waste/Remediation

Finance and Securities

Commercial Loans and Financing
Debt/Equity Offerings
Fiduciary Services
General/Other

Investments and Other Financial Instruments
Loans and Financing
SEC Filings and Financial Reporting
Securities and Banking Regulations

General Liability

Asbestos/Mesothelioma
Auto and Transportation
Consumer Related Claims
Crime, Dishonesty and Fraud
General/Other

Personal Injury/Wrongful Death
Premises
Product and Product Liability
Property Damage
Toxic Tort

¹ All references to “Corporate: General/Other” in the Real Rate Report are the aggregation of all Corporate sub-areas excluding the Mergers, Acquisitions, and Divestitures sub-area and the Regulatory and Compliance sub-area.

EXHIBIT 2

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.

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Documents

[Trustee's Objection](#)

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[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 3

Wilshire Law Firm, PLC
Transaction Detail by Account
All Transactions

12/30/2025
Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
COS					
Mediation Fees					
	5/12/2023	23-2673-MLH-01	Mediation Fee	6,350.00	6,350.00
Total MEDIATION FEES				6,350.00	6,350.00
Expert Fees					
	8/7/2023	9092	Expert Fees	1,380.00	1,380.00
Total EXPERT FEES				1,380.00	1,380.00
Legal Expenses					
	7/27/2022		PAGA Fee	75.00	75.00
	7/6/2023	INV90791-01-01	Legal Investigation	1,825.00	1,900.00
	7/28/2023	INV91961-01-01	Legal Investigation	291.00	2,191.00
Total LEGAL EXPENSES				2,191.00	2,191.00
Process Service Fees					
	5/20/2022		Attorney Services	400.50	400.50
	8/16/2022	49892	Attorney Services	141.00	541.50
	8/15/2022	49426	Attorney Services	1,718.50	2,260.00
	8/22/2022	49915	Attorney Services	95.00	2,355.00
	10/10/2022	51516	Attorney Services	139.00	2,494.00
	11/1/2022	52158	Attorney Services	618.50	3,112.50
	1/10/2023	53876	Attorney Services	95.00	3,207.50
	3/8/2023	56396	Attorney Services	135.00	3,342.50
	4/6/2023	57779	Attorney Services	135.00	3,477.50
	4/6/2023	57780	Attorney Services	135.00	3,612.50
	4/7/2023	57890	Attorney Services	135.00	3,747.50
	4/20/2023	58425	Attorney Services	300.00	4,047.50
	8/18/2023	63473	Attorney Services	159.95	4,207.45
	9/28/2023	65608	Attorney Services	159.95	4,367.40
	10/17/2023	66391	Attorney Services	135.00	4,502.40
	11/15/2023	67714	Attorney Services	163.95	4,666.35
	11/29/2023	68140	Attorney Services	135.00	4,801.35
	1/5/2024	69909	Attorney Services	163.95	4,965.30
	1/16/2024	70285	Attorney Services	163.95	5,129.25
	1/19/2024	70446	Attorney Services	135.00	5,264.25
	4/25/2024	22759990	Attorney Services	39.02	5,303.27
	5/13/2024	22878937	Attorney Services	19.46	5,322.73
	8/1/2024	23439227	Attorney Services	40.05	5,362.78
	3/13/2025	24921807	Attorney Services	42.80	5,405.58
	5/7/2025	25321009	Attorney Services	42.80	5,448.38
	5/16/2025	25391988	Attorney Services	21.11	5,469.49
	8/8/2025	CC083125TA-1194	Attorney Services	84.10	5,553.59
	8/8/2025	CC083125TA-1196	Attorney Services	21.11	5,574.70
	8/13/2025	CC083125TA-1352	Attorney Services	21.11	5,595.81
	12/27/2022	53872	Attorney Services	139.00	5,734.81
Total PROCESS SERVICE FEES				5,734.81	5,734.81
Delivery & Freight					
	12/20/2024	8-718-10283	Delivery & Freight	66.99	66.99
Total DELIVERY & FREIGHT				66.99	66.99
TOTAL				15,722.80	15,722.80