

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

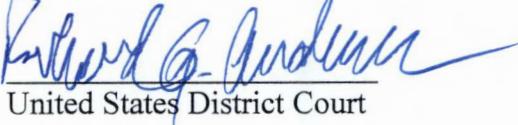
MARK ADAMS, et al., :  
: :  
Plaintiffs, :  
: :  
v. : Civil Action No. 18-1330-RGA  
: :  
JOHN H. KLEIN, :  
: :  
Defendant. :  
:

**MEMORANDUM**

I am entering a modified version of the proposed final judgment submitted by Plaintiffs. (See D.I. 207-1). I am not applying the IRS underpayment rate, which seems to be mostly used and justified in the context of SEC enforcement actions, to calculate prejudgment interest. *See In re Vivendi Universal, S.A. Sec. Litig.*, 284 F.R.D. 144, 164 (S.D.N.Y. 2012). Plaintiffs have proposed no calculations of prejudgment interest using the treasury rate, and thus I do not further consider the treasury rate.

I have reviewed the calculations for prejudgment interest based on the New Jersey Court Rules, which seem to apply. Therefore, I have included those amounts in the final judgment.

October 5, 2021

  
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United States District Court