

EXHIBIT B

DECLARATION OF JUDITH BRONSTHER

I, Judith Bronsther, hereby declare:

1. I am an attorney admitted to practice law in New York (since 1980) and I am the president of Accountability Services, Inc ("ASI"). Attached as Exhibit A is my resume.

2. In the last four (4) years, I have testified in the following cases:

NL Industries, Inc. vs. OneBeacon America Insurance Company
Supreme Court of the State of New York
County of New York
(Index No. 108881/09)

CDS Holdings I, Inc. vs. Shutts & Bowen, L.L.P.
Circuit Court of the 11th Judicial Circuit
Miami-Dade County, Florida
Case No. 08-38518 (Ca-09)

3. I make this declaration in support of the Opposition to Plaintiff's Motion for Attorney's Fees and Costs Award dated December 16, 2015 and in Opposition to the Motion for Attorney Fees for Levine & Gilbert and Peter J. Gleason, Esq.

4. Since 1992, as President of Accountability Services, I have devoted all of my time to issues surrounding reasonable attorneys' fees. I have personally reviewed or overseen the review of close to a billion dollars of legal fees.

5. I have reviewed, among other things, the documents listed in Exhibit B.

6. Based upon a review of the documents, relevant case law and my over twenty (20) years of experience reviewing and evaluating legal fees, I have reached the conclusion that the hours claimed to be expended are unreasonable and Plaintiff's legal teams billing practices deviated from acceptable billing patterns and practices. As detailed in my report attached hereto as Exhibit C, in my opinion, the maximum reasonable hours are as follows:

	Reasonable Hours
Norinsberg Group	
Cohen	311.79
Fitch	295.46
Norisberg	557.75
Meeham	58.23
Burzstyn	22.69
	1245.92
Smith Group	
Smith	764.05
Lenoir	424.03
Suckle	38.07
McCucheon	9.31
Buaza	377.2
J.Lenoir	4.8
L. Smejila	1.2
J. Smith	17.29
	1635.95
Gleason Group	
Levine	3.88
Gleason	95.85
Gilbert	20.1
	119.83

7. Based upon a review of the documents, relevant case law and my over twenty (20) years of experience reviewing and evaluating legal fees, I have reached the conclusion that the expenses are unreasonable. As detailed in my report attached hereto as Exhibit C, in my opinion, the maximum reasonable expenses are as follows:

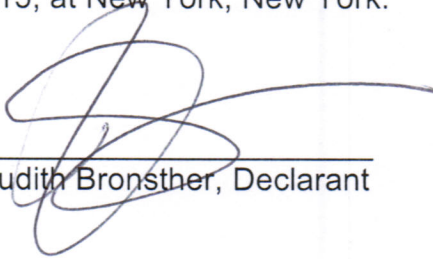
8.

	Reasonable Expenses
Norinsberg Group	\$0
Smith Group	\$55,779.84
Gleason Group	\$3,581.25

9. I make this declaration based on my personal knowledge.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing is true and correct and that if called to do so, I could competently so testify.

Executed this 8th day of April, 2015, at New York, New York.



Judith Bronsther, Declarant

Judith A. Bronsther

Education:

New York University School of Law, J.D. 1979
University of Rochester, BA., *magna cum laude*, 1976

Work Experience:

1992-Present President of Accountability Services Inc.

Accountability Services is a legal cost control specialist that has performed legal audit and consulting services to "Fortune 500" companies, international organizations, governmental institutions as well as individuals.

1989-1992 Attorney at Kaye Scholer Fierman Hayes & Handler

1984-1989 Executive Vice President of Empire Securities

1979-1983 Attorney at Finley, Kumble, Wagner, Heine, Manley & Underberg

Publications:

"Ten Ways to Effectively Manage Outside Counsel Spending"
Hq.org, 2014

"In-House Counsel Seek Fee Accountability"
Ohio Lawyers Weekly, September 3, 2001

"Watching the Clock"
Los Angeles Daily Journal, May 4, 1999

"Determining the Most Cost-Effective Legal Service Providers"
U.S. Business Litigation, January 1997

"Alternative Billing Methods: Proceed With Caution"
The Revolutionizing Litigation Management Report, May 1995

"Take the Lead in the Management of Your Outside Counsel...Implement and Monitor a Billing and Case Management Policy"
Revolutionizing Litigation Management Report, March 1995

Resume of Judith Bronsther

“Law Firms Won’t Reduce Bills Without Pressure From You... Audits Aren’t A Cure All“
Corporate Legal Times, April 1993

Speaking Engagements:

“The Ethical and Practical Implications of Legal Billing”
Sponsor: Clecenter.com

“Thinking and Acting Like a Seller of Legal Services”
March 2000 (Overlooking, Boston)
Sponsor: Partners in Professional Development, Inc.

“Developing the Trial Budget-Proven Techniques for Controlling Costs”
September 1999 (New York, NY)
Sponsor: Fulcrum Information Services

“Legal Fees in Indiana: The Legal, Ethical and Practical Issues”
November 1998 (Indianapolis, IN)
Sponsor: National Business Institute

“Making Your Lawyers Accountable: How Internal Auditors Can Manage Legal Costs for Value and Efficiency”
November 1998 (Philadelphia, PA)
Sponsor: MIS Training Institute

“Tools and Techniques to Manage the Caseload and Minimize Costs”
March 1997 (New York, NY)
Sponsor: Practicing Law Institute-Civil Litigation Institute

“The Customer is Always Right... Surviving the Legal Audit”
November 1996 (Washington, DC)
Sponsor: The Law Firm Governance Institute

“Auditing Your Legal Fees- A Useful Hammer in the Law Management Toolbox”
June 1996 (Stamford, CT)
Sponsor: Westchester Bar Association

“Cost-Effectively Managing Your Outside Counsel”
December 1995 (Washington, DC)
Sponsor: The National Forum for Women Corporate Counsel

Resume of Judith Bronsther

“For Services Rendered: Thinking and Acting Like a Seller of Legal Services When Compiling Your Client’s Bills”

November 1995 (New York, NY)

Sponsor: Law Firm Profitability Forum

“Budgets and Billing”

November 1995 (Washington DC)

Sponsor: National Association of Attorneys General

“Managing Your Outside Counsel”

September 1995 (New York, NY)

Sponsor: Greater New York Hospital Association

“The Customer is Always Right-Surviving the Audit”

May 1995 (Chicago, IL)

Sponsor: Defense Research Institute

“Legal Practice-How to Maximize the Inside-Outside Counsel Relationship to Optimize Cost Effective Legal Representation”

September 1994 (Hershey, PA)

Sponsor: Pennsylvania Bankers Association

“Bold Initiatives or Micro Management With Your Outside Counsel”

March 1994 (Chicago, IL)

Sponsor: Corporate Counsel Institute

Expert Testimony (Written and Oral):

Communities for Equity, et al. v. Michigan High School Athletic Association

United States District Court for the Western District of Michigan

Case No: 1:98-CV-479

Allison Palmer v. Colin Powell; Marguerite Cooper v. Condoleza Rice

United States District Court for the District of Columbia Civil Action No. 76-1439

(HHK/JMF); Civil Action No 77-2006 (HHK/JMK)

Symbol Technologies, Inc. v. Intersil Corporation and Choice-Intersil Microsystems

Supreme Court of the State of New York

County of Suffolk

Commercial Division

Index No. 03-18971

Resume of Judith Bronsther

Alan W Alexander et al. v. State of Texas dba Department of Public Safety
District Court of Travis County, Texas 200th District
(Statistics submitted to Leonard Bucklin, Esq.)

NOOB LP et al. v. Corporate Realty Corp et. al.
District of Harris County 190th District
(Statistics submitted to Leonard Bucklin, Esq.)

In the Matter of Walton Construction Co, and FGI Glass
(Privately Administered Arbitration in Missouri)

HMC Capital Resources LLC v. Seas Inc d/b/a Flower World
Civil Court of the City of New York
County of New York: Part 65
Index No.: L&T 60119/05

Allen, Dryer, Doppelt, Milbrath & Gilchrist, P.A., v. Smartweb
Technology Inc. et. al.
Ninth Judicial Circuit in and for Orange County, Florida
Civil Division: 35
Case No.: 06-CA-2485

Greenbaum Rowe Smith & Davis v. Bassily, et al
Superior Court Law Division Middlesex County
Docket No.:MID-L-4621-07

Collier, Halpern, Newberg, Nolleti & Block v. Andrew Carothers et al.
Supreme Court of the State of New York
County of Westchester
Index No.: 25754/07

Allegaert Berger & Vogel LLP v. Jane A. Halbritter
Supreme Court of the State of New York
County of New York
Index No.: 102292/09

Port Authority Police Asian Jade Society of New York
& New Jersey et al. vs. The Port Authority of New York
& New Jersey
United States District Court
Southern District of New York
05 CV 3838 (MGC)

Resume of Judith Bronsther

Lipper & Company, L.P. et al. v. Richard Williamson, as Successor
Liquidating TTEE of Lipper Convertibles

FINRA Dispute Resolution Arbitration No. 07-03139

Prospect Capital Corporation, et. al. v Michael Enmon

United States District Court
Southern District of New York
08 Civ. 03721 (LBS)

Kaygreen Realty Co. v IG Second Generation Partners, L.P. and I BLDG
CO, INC

Supreme Court of the State of New York
County of Queens: Civil Term: Part 17
(Index No.13633-03)

Tenore vs. Tenore

Supreme Court, County of Rockland
State of New York
(Index No. 4324/2005)

Guillermo Rueles, Oscar Miranda, Alejandro Espinoza et. al. vs. The State of
California

Superior Court of the State of California
County of San Bernardino
Case No. RCV 083017
Case No. RCV 085421

Tennessee Gas Pipeline Company vs. Delta Gulf Corporation et.al.

In the 215th Judicial District Court
Harris County, Texas
Case No. 2009-55773

Carlos Castro vs. Cal Terhune, et al

United States District Court
Northern District of California
NO. C 98-04877 WHA

R. Parke Collins II. vs. Varnum LLP

American Arbitration Association
Grand Rapids Michigan
File No. 54 51600024 11

Resume of Judith Bronsther

NL Industries, Inc. vs. OneBeacon America Insurance Company
Supreme Court of the State of New York
County of New York
(Index No. 108881/09)

CDS Holdings I, Inc. vs. Shutts & Bowen, L.L.P.
Circuit Court of the 11th Judicial Circuit
Miami-Dade County, Florida
Case No. 08-38518 (Ca-09)

Osram GmbH, Osram Opto Semiconductors GmbH, Osram Sylvania Inc., and
Osram Opto Semiconductors Inc. vs. Samsung Electronics Co., Ltd and LG
Electronics Inc.
(Arbitration before U.S. International Trade Commission)

American Infoage, LLC and Sago Networks, LLC vs. Regions Bank.
U.S. District Court Middle District of Florida (Tampa)
CASE #: 8:13cv01533SDMJSS.

Craig Arthur Humphries et al. v. County of Los Angeles, et al.
The United States District Court for the Central District of California Santa Ana
Division
Case No SA CV 03-0697-JVS (MANx)

Ambac Assurance Corporation v Adelanto Public Utility Authority
United States District Court Southern District of New York
Civil Action No. 09-cv-05087 (JFK)

Professional Admissions and Memberships:

New York Bar March 1980

Documents Reviewed

- 1) The Docket for Adrian Schoolcraft v City of New York, et. al.
- 2) Plaintiff's Motion for Attorney Fees, Costs and Disbursements.
- 3) Declaration of Joshua P. Fitch in Support of Motion for Attorney Fees.
- 4) Memorandum of Law in Support of Motion for Attorney Fees , Costs and Disbursements.
- 5) Motion for Attorney Fees for Levine & Gilbert and Peter J. Gleason, Esq.
- 6) Plaintiff's Motion for Summary Judgment
- 7) Plaintiff's Rule 56.1 Statement
- 8) Consolidated Rule 56.1 Statement
- 9) Plaintiff's Reply Memorandum of Law in Support of Motion for Summary Judgment
- 10) Plaintiff's Memorandum of Law in Opposition to Motion for Summary Judgment
- 11) Opinion entered May 5, 2015 regarding Summary Judgment Motions (Dkt. # 436)
- 12) Deposition Transcripts of Adrian Schoolcraft
- 13) Compliant filed August 10, 2010
- 14) Second Amended Compliant
- 15) Third Amended Complaint
- 16) Opinion entered June 14, 2012 regarding Motion to Amend (Dkt. # 83)
- 17) Joint Proposed Pretrial Order
- 18) Opinion entered May 6, 2011 regarding Defendant's Motion to Dismiss (Dkt. #59)