

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

KENT BOWEN and KATHLEEN
DARNELL on behalf of themselves
and all others similarly situated,

Plaintiffs,

v.

PORSCHE CARS, N.A., INC.

Defendant.

Case No. 1:21-CV-471-MHC

**UNOPPOSED MOTION FOR FINAL APPROVAL OF CLASS
SETTLEMENT AND FOR ATTORNEYS' FEES AND COSTS**

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INTRODUCTION

This case stems from problems with the “Porsche Communication Management” or “PCM” system in vehicles across the country. The PCM is the infotainment system that controls satellite radio, navigation, and the like. Beginning in May 2020, many Porsche drivers complained that their PCMs had begun entering constant rebooting cycles. The PCMs were rebooting over and over, while emitting loud static noise, rendering them non-functional until repairs were performed. For some drivers, the repairs were quick and came at no direct cost, other than the time and inconvenience associated with the repair; but in other instances, PCM repairs cost \$4,000 or more.

After two years of hard-fought litigation over the PCM malfunction, the parties reached a class settlement. The proposed settlement makes compensation available to everyone in the proposed settlement class who spent time or money addressing the PCM rebooting. The settlement provides *full* reimbursement of out-of-pocket costs incurred for repairing a PCM, up to \$7,500 per vehicle. Porsche owners who have not yet succeeded in obtaining satisfactory repairs may do so now and be reimbursed for their expenses. And those class members who were able to resolve their PCM rebooting without having to pay out of pocket will be

eligible for payment to compensate for the inconvenience of resolving the problem; they will have their choice of \$25 in cash or a \$50 dealership credit.

The parties first presented this proposed settlement to the Court earlier this year for preliminary approval. At that time, pursuant to Rule 23(e)(1), they asked the Court to find that it would likely (i) approve the settlement, and (ii) certify a settlement class. The Court agreed, made those findings, and directed the dissemination of notice to the proposed nationwide settlement class.

Pursuant to the Court’s order of February 22, 2023 (Dkt. No. 73), notice went out to class members via mail and email. The reaction from the class has been overwhelmingly positive to date: As of April 24, 2023, no class member objects to the settlement, only two have attempted to opt out,¹ and 4,357 have submitted claims for compensation. Counsel’s Final Approval Decl. ¶ 7. Plaintiffs will file an update once the deadline for objections and opt outs has passed, but the class’s reaction thus far confirms the strength of the settlement, which approaches—and in some aspects may exceed—the compensation that may have been obtainable after

¹ Porsche has taken the position that these two requests do not conform to the requirements to opt-out set forth in the Settlement Agreement. Both individuals have been contacted by the Settlement Administrator and provided an opportunity to cure. *See* Ex. A, Joint Declaration of Class Counsel in support of this motion (“Counsel’s Final Approval Decl.”) ¶ 8.

a successful trial. With class notice having been delivered, and the class showing its approval, Plaintiffs now formally request that the Court grant final settlement approval.

In addition, with the litigation coming to an end, Class Counsel also request to be compensated for their effort in achieving this result for the class. This case featured hard-fought litigation, including motion-to-dismiss briefing, discovery obtained from both Defendant and a third party, a contested discovery motion, and expert work. As a result, Class Counsel have devoted over 2,500 hours to prosecuting the case, while advancing approximately \$75,000 in out-of-pocket litigation costs. Class Counsel have undertaken these efforts and incurred these costs on a purely contingent basis. Class Counsel request reimbursement of their actual out-of-pocket expenses as well as attorneys' fees in the amount of \$1,975,000, which is consistent with Eleventh Circuit fee jurisprudence in that it would provide a lodestar multiplier of just 1.26 and deliver less than the 25% benchmark for fees recognized in *Camden I Condominium Association v. Dunkle*, 946 F.2d 768, 774 (11th Cir. 1991). Given the work undertaken, the inherent risk in prosecuting the case, and the strong result delivered, Class Counsel believe the request fairly compensates them for their efforts and should therefore be approved.

BACKGROUND

I. Factual background.

In late May 2020, Porsche owners around the country began experiencing problems with their vehicles' PCM infotainment systems. Dkt. 40. As noted above, the PCM controls information, communication, and entertainment functions—including navigation, satellite radio, telephone, and sound settings. *Id.* ¶¶ 19-20.

Owners complained that, while their PCMs had previously been working fine, around May 2020 the units began entering a near-constant rebooting cycle—turning on and off every few minutes in a continuous loop. *See id.* ¶ 32 (collecting complaints from Porsche drivers posted on various online forums). Drivers reported that their PCMs were inoperative, eliminating access to the entertainment and navigation systems. *Id.* ¶ 28. While rebooting, the PCMs emitted a loud, unpleasant static noise. *Id.* At times, the reboot cycle continued even when the vehicles were not in use. Some Porsche owners reported that their car batteries had drained overnight because of the rebooting. *See, e.g., id.* ¶¶ 44, 53.

Shortly after the problems began, it was suspected that the cause had been a remote software update transmitted to the PCMs—allegedly sent by Porsche directly or with Porsche's help. *Id.* ¶¶ 24-25. Yet, Plaintiffs allege, Porsche chose not to offer compensation to all affected owners. *Id.* ¶ 33. This meant, for example,

that when owners paid to replace the PCM, at an average cost of about \$4,000, Porsche did not reimburse those repair costs—nor did it instruct its dealers to cover the replacements under warranty. *Id.* In addition to repair costs, some drivers were without use of their vehicles for several days or weeks, which meant drivers were forced to spend money on rental cars, Uber/Lyft rides, and the like. *Id.* ¶ 84.

Plaintiffs Kent Bowen and Kathleen Darnell were among the Porsche owners affected. Mr. Bowen paid several thousand dollars to replace his vehicle's PCM, while Ms. Darnell paid over a thousand dollars to repair the PCM and replace the battery in her car. *Id.* ¶¶ 41-48; 50-59.

II. Procedural history.

Mr. Bowen filed suit on January 29, 2021, and Ms. Darnell joined the case later that year. Dkts. 1; 39. Plaintiffs alleged that Porsche either sent or helped send the software update that caused the PCMs to malfunction. Dkt. 40 ¶¶ 24-25.

Plaintiffs brought four claims, including for trespass to personalty and for violation of the Computer Fraud and Abuse Act, 18 U.S.C. § 1030. *Id.* ¶¶ 71-85. They also requested that the Court certify a class under Rule 23(b)(3). *Id.* ¶¶ 60-70.

Over the past two years, the parties have vigorously litigated Plaintiffs' claims. In February 2021, Porsche moved to dismiss the complaint, Dkt. 14, which Plaintiffs opposed. Dkt. 21. On September 20, 2021, the Court granted Porsche's

motion in part, dismissing the counts for negligence and unjust enrichment. Dkt. 36. At the same time, the Court permitted Plaintiffs' trespass and CFAA claims to proceed and also agreed with Plaintiffs that Georgia common law governed Plaintiff's trespass claim even though he had purchased his vehicle (and experienced the PCM rebooting) outside of Georgia. *See id.* at 15-21.

The parties then engaged in discovery. Plaintiffs served two sets of requests for production of documents, along with a set of interrogatories. Dkt. 71-1 ¶ 13 (Joint Declaration of Plaintiffs' Counsel in Support of Plaintiffs' Unopposed Motion for Preliminary Approval of Class Settlement) (hereinafter "Counsel's Prelim. Approval Decl."). Counsel then met and conferred repeatedly to negotiate the scope of Porsche's responses and production. *Id.* ¶ 14. One discovery dispute concerning Porsche's response to an interrogatory was brought to the Court for resolution in May 2022. Dkts. 58; 59.

Plaintiffs also served a third-party subpoena on Sirius XM—the other entity suspected to have been involved in transmitting the May 2020 update, and negotiated a document production. Counsel's Prelim. Approval Decl. ¶ 15. Plaintiffs then reviewed the thousands of documents produced by Porsche and Sirius, working alongside their technical expert to prepare for upcoming depositions and class certification. *Id.* ¶ 18.

All the while, Porsche consistently denied liability and vigorously defended itself against the suit. *Id.* ¶ 9. The parties were preparing for—but did not ultimately reach—the class-certification stage when they agreed to mediate.

On August 9, 2022, the parties mediated with the assistance of Joseph Loveland of JAMS. *Id.* ¶ 21. Following the mediation, and over the course of several weeks with Mr. Loveland’s continued assistance, the parties executed a binding term sheet with the material terms of the class-wide relief. *Id.* The parties did not negotiate attorneys’ fees and litigation costs at the August 2022 mediation, instead returning to conduct another mediation with Mr. Loveland on that issue in October 2022. *Id.* ¶¶ 22-23. After reaching agreement regarding fees and costs, the parties spent several weeks negotiating the details of a comprehensive settlement agreement memorializing the terms on which they have agreed to resolve this case.

OVERVIEW OF THE SETTLEMENT

I. The proposed settlement class.

The details of the parties’ proposed class settlement are reflected in the settlement agreement, filed at Dkt. No. 71-2. The parties’ settlement agreement defines the settlement class as: “[A]ll entities and individuals in the United States who, as of May 20, 2020, owned or leased an Eligible Vehicle.”² Settl. Agrm.

² Excluded from the Class are Defendant, any Released Persons, Class Counsel,

§ II(dd). “Eligible Vehicle,” in turn, is defined to include any Porsche vehicle equipped with an XM radio antenna and PCM 3.1 (which is the sole PCM model impacted by the rebooting at issue). *Id.* § II(h).

II. The relief for the settlement class.

The proposed settlement provides numerous benefits to the class.

Reimbursement of costs: First, Porsche has agreed to reimburse any class members who spent money in connection with resolving PCM rebooting. Class members are entitled to reimbursement for PCM replacements, PCM repairs, battery replacements, and any other vehicle repair related to the rebooting. *Id.* ¶ 4.

Class members whose vehicles required repairs will also be entitled to reimbursement of their incidental expenses. This includes costs associated with towing the vehicles (given that some owners reported dead batteries), rental cars (for those owners who were without the use of their vehicle during the repair period), and related costs like Uber or Lyft rides. *Id.*

The settlement provides a ceiling for these reimbursements of \$7,500 per vehicle. *Id.* But since this cap well exceeds the average cost of a PCM replacement (\$4,000), Plaintiffs anticipate the cap will impact few (if any) class members.

and the Court, as well as the Court’s spouse, and any person within the third degree of relationship to either of them.

Counsel’s Prelim. Approval Decl. ¶ 25. Class members will be reimbursed only to the extent they have not already previously been reimbursed for their out-of-pocket expenses and are able to substantiate their expenses with easy-to-produce documentation, like receipts reflecting the costs they incurred. Settl. Agrm. § II(r) & § IV(4).

Ongoing relief: The settlement also covers Porsche owners whose vehicles continue to experience problems (or who may experience problems). Under the settlement, reimbursement remains available for PCM repairs *for twelve months* following the final approval hearing. *Id.* ¶ 6. That ensures that all affected owners have more than enough time to conduct any needed repairs that have not yet been performed and still receive benefits under the settlement. The notices inform class members that if they still need PCM-rebooting-related repairs, they should visit an authorized Porsche dealership, where their costs will be reimbursable. *See* Exs. 2, 3, 4 to Settl. Agrm.

Compensation for time spent: The settlement also accounts for the fact that many class members still had to spend time and effort to rectify the issues caused by the update even where they were able to benefit from a free “hard reset” repair offered by Porsche dealerships or take some other step to resolve the issue that did not require them to incur hard costs. To ensure all class members have the

opportunity to benefit from the settlement, the settlement includes a “floor” to provide a minimum level of compensation to these individuals. *See* Settl. Agrm.

¶ 4. Any class member who spent any time addressing the issue, but does not claim reimbursement of out-of-pocket costs, can receive a \$25 cash payment or, if they choose, a \$50 credit usable at any authorized Porsche dealership. *Id.*

Simple claim process: To ensure compensation is readily available to class members, the parties devised a simple claims process. Claims can be filed electronically, and the claim forms are prepopulated with information including the class member’s name, contact information, and vehicle model. Ex. 1 to Settl. Agrm. Class members seeking reimbursement of costs need only provide the total unreimbursed dollar amount and a repair receipt or other document showing the costs. *Id.* For those claiming the \$25 payment or \$50 dealer credit, no documentation is required; they need only sign their name and aver that they spent time resolving the PCM rebooting. *Id.*

Notice to the class: The parties have retained an experienced notice provider, A.B. Data, to administer the settlement. Settl. Agrm. ¶ 10. The settlement agreement required A.B. Data to use best practices in disseminating notice to the class, *id.* ¶¶ 11-14, which has been sent by email or postcard. *Id.* ¶ 20. Porsche has an email or mailing address for substantially all class members. *Id.* ¶¶ 11, 18, 22.

A.B. Data is also maintaining a settlement website, accessible at <https://www.porshepcmsettlement.com/> where class members can learn more about the case and the settlement and electronically submit their claims. *Id.* ¶¶ 25-27; *see also* Ex. 3 to Settl. Agrm. In addition to copies of the complaint, answer, and this Court's order on Porsche's motion to dismiss, the settlement website also provides class members with copies of the settlement agreement, the long form notice, and this Court's preliminary approval order. Class members who are entitled to payment under the settlement can choose their preferred payment option, including via PayPal, Venmo, ACH direct bank deposit, or by check. Settl. Agrm. ¶ 30(a).

III. Scope of class members' release of claims.

In exchange for the benefits provided under the settlement, class members will release their claims against Porsche arising out of or related in any way to PCM 3.1 rebooting issues. *Id.* ¶ 61. Plaintiffs have agreed to dismiss the action with prejudice upon final approval of the settlement. *Id.* ¶ 71.

IV. Attorneys' fees and litigation costs.

In October 2022, after they had already executed a binding term sheet for the class's relief, the parties engaged in a second mediation with Mr. Loveland to negotiate attorneys' fees and litigation costs. Counsel's Prelim. Approval Decl.

¶ 23. While the parties did not reach agreement at the mediation, they eventually agreed to a double-blind mediator's proposal. *Id.* Per that agreement, Porsche has agreed not to oppose Plaintiffs' request for \$1,975,000 in attorneys' fees and up to \$75,000 in litigation cost reimbursements. Settl. Agrm. ¶¶ 37-38.

ARGUMENT AND CITATION TO AUTHORITY

I. The Court Should Grant Final Approval to the Settlement.

The "law favors settlement, particularly in class actions and other complex cases where substantial resources can be conserved by avoiding lengthy trials and appeals." Rubenstein, *Newberg on Class Actions* § 13:44 (5th ed. 2015); *see also In re U.S. Oil & Gas Litig.*, 967 F.2d 489, 493 (11th Cir. 1992) ("Public policy strongly favors the pretrial settlement of class action lawsuits."); *Columbus Drywall & Insulation, Inc. v. Masco Corp.*, 258 F.R.D. 545, 558 (N.D. Ga. 2007) ("In reviewing proposed settlements, courts should also bear in mind the judicial policy favoring settlements.").

Rule 23(e) provides that a court "may approve" a class settlement "only after a hearing and only on finding that it is fair, reasonable, and adequate." Fed. R. Civ. P. 23(e)(2). When a court certifies a class at the same time as approving a settlement, the court must find the four prerequisites of Rule 23(a) satisfied, as well

as one of the requirements under Rule 23(b). *Diakos v. HSS Sys., LLC*, 137 F. Supp. 3d 1300, 1310 (S.D. Fla. 2015).

In determining whether a settlement is fair, reasonable, and adequate, the Court considers whether:

- (A) the class representatives and class counsel have adequately represented the class;
- (B) the proposal was negotiated at arm's length;
- (C) the relief provided for the class is adequate, taking into account: (i) the costs, risks, and delay of trial and appeal; (ii) the effectiveness of any proposed method of distributing relief to the class, including the method of processing class-member claims; (iii) the terms of any proposed award of attorney's fees, including timing of payment; and (iv) any agreement required to be identified under Rule 23(e)(3); and
- (D) the proposal treats class members equitably relative to each other.

Fed. R. Civ. P. 23(e)(2). Supplementing those Rule 23(e) elements, are the “*Bennett* factors.” See *Bennett v. Behring Corp.*, 737 F.2d 982, 986 (11th Cir. 1984); see also *In re Equifax Customer Data Sec. Breach Litig.*, 999 F.3d 1247, 1273-74 (11th Cir. 2021) (affirming application of Rule 23 and *Bennett* factors).

Below, Plaintiffs explain why the settlement merits approval, under both Rule 23(e)(2) and the *Bennett* factors, before later explaining why the class satisfies the requirements for class certification.

A. The settlement is fair, reasonable, and adequate under the Rule 23(e)(2) elements.

1. Both the Plaintiffs and their counsel have adequately represented the class.

The first factor for consideration under Rule 23(e)(2) is the adequacy of representation by the class representatives and attorneys. Courts assessing this factor ask “whether class counsel and plaintiffs ‘had an adequate information base’ before negotiating and entering into the settlement.” *Burrow v. Forjas Taurus S.A.*, 2019 WL 4247284, at *7 (S.D. Fla. Sept. 6, 2019).

Starting with the class representatives, both Kent Bowen and Kathleen Darnell have faithfully and ably performed their roles representing the class. They actively participated in the years-long litigation, providing relevant information at counsel’s request, and they stayed abreast of litigation developments throughout the case. Counsel’s Prelim. Approval Decl. ¶¶ 12-13.

Plaintiffs’ counsel have also adequately represented the class. Counsel have considerable experience litigating complex automotive-defect and consumer-protection class actions like this one. *Id.* ¶ 3; *see also* Dkts. 71-3, 71-4, 71-5 (firm resumes of Caplan Cobb, Gibbs Law Group, and Meyer Wilson). They deployed that experience here, conducting a thorough initial investigation and pleading a detailed initial complaint. *See* Dkt. 1; Counsel’s Prelim. Approval Decl. ¶¶ 7-8.

They successfully opposed Porsche’s motion to dismiss, leading to two nationwide claims being sustained. *See* Dkt. 36. They also engaged in significant formal discovery; negotiated the scope of productions from both the Defendant and a third party; and analyzed the thousands of pages of documents that were produced—including a number of highly technical documents. Counsel’s Prelim. Approval Decl. ¶¶ 13-15. They met and conferred regularly with defense counsel and third-party counsel to work through objections, resolving many disputes cooperatively, while successfully litigating one discovery dispute. *Id.* ¶ 14; *see also* Dkt. 58. Counsel also retained a well-qualified expert to assist in discovery, the review of documents, and class certification. Counsel’s Prelim. Approval Decl. ¶ 18. And finally, counsel spent dozens of hours in hard-fought negotiations that produced a settlement agreement that provides substantial benefits to class members—indeed, as much relief as reasonably could be expected, even if this case had been litigated through trial and Plaintiffs had prevailed there. *Id.* ¶¶ 25-26.

These efforts required counsel to devote over 2,511 hours to this case, while also advancing \$74,388.63 in litigation expenses. Ex. A ¶¶ 13, 16. In light of counsel’s “longstanding experience in complex consumer class action litigation,” and their “dedicat[ion of] significant resources to this action,” the settlement class was adequately represented. *See Pinon v. Daimler AG*, 2021 WL 6285941, at *6

(N.D. Ga. Nov. 30, 2021). In sum, the parties conducted enough discovery to be able to determine the “probability of [their] success on the merits, the range of possible recovery . . . [and] the complexity, expense, and likely duration of the litigation” before negotiating the settlement. *George v. Acad. Mortg. Corp. (UT)*, 369 F. Supp. 3d 1356, 1369 (N.D. Ga. 2019).

2. The settlement was negotiated at arm’s length.

The second Rule 23(e)(2) element asks the Court to confirm that the settlement was negotiated at arm’s length. Fed. R. Civ. P. 23(e)(2)(B). This element is a “procedural” concern, that “look[s] to the conduct of the litigation and of the negotiations leading up to the proposed settlement.” Fed. R. Civ. P. 23(e)(2)(A)-(B), Advisory Comm.’s Notes. As this Court has noted, Rule 23(e)(2)(B) is satisfied where “the Settlement Agreement was not the product of fraud or collusion.” *Pinon*, 2021 WL 6285941, at *7.

Here, there are multiple indicia of the arm’s length nature of the negotiations. First, the parties did not begin negotiating until August 2022, after the case had been pending for a year and a half. Counsel’s Prelim. Approval Decl. ¶ 21. By then, the parties had already engaged in pretrial motion practice, conducted discovery, and were preparing for class certification briefing. *Id.* ¶ 18.

Second, the parties reached a settlement with the assistance of Mr. Loveland as their mediator. *Id.* ¶ 21. “[T]he involvement of a neutral . . . mediator or facilitator in the [the parties’] negotiations may bear on whether they were conducted in a manner that would protect and further the class interests.” Fed. R. Civ. P. 23(e)(2)(A)-(B), Advisory Comm.’s Notes. “The parties settled this Action by mediation with an experienced mediator . . . which further confirms that the process was procedurally sound and not collusive.” *George*, 369 F. Supp. 3d at 1369-70.

Finally, the nature of the attorneys’ fee negotiations also shows the non-collusive nature of the settlement. Upon reaching consensus on the proposed class’s relief at an initial mediation, the parties deferred the issue of attorneys’ fees to a later mediation. Counsel’s Prelim. Approval Decl. ¶ 22. They agreed that, while they would try to negotiate fees, even if they were unable to reach an agreement, they would still present the proposed settlement to the Court. *Id.* The parties then mediated a second time with Mr. Loveland, ultimately agreeing to a double-blind mediators’ proposal on fees. *Id.* ¶ 23.

The Court can thus be confident that no aspect of the settlement was “the product of fraud or collusion.” *See Pinon*, 2021 WL 6285941, at *7.

3. The quality of relief to the class weighs in favor of approval.

The third Rule 23(e)(2) element asks the Court to assess the adequacy of the settlement's relief for the class. Fed. R. Civ. P. 23(e)(2)(C)-(D), Advisory Comm.'s Notes. The Court is to consider (1) the costs, risks, and delay of trial and appeal; (2) the effectiveness of the proposed methods of distributing relief and processing claims; (3) the terms of any proposed attorneys' fees awards; and finally, (4) any agreements made in connection with the proposal. *See* Fed. R. Civ. P. 23(e)(2)(C)(i)-(iv).

i. The settlement provides strong relief for the class.

The relief Counsel negotiated for the class is strong. Most notably, Porsche will be making available full reimbursement of the costs incurred by class members to resolve the PCM rebooting, up to \$7,500 per vehicle. This includes not only reimbursement for the PCM replacements (each of which cost thousands of dollars) but also reimbursement for other repairs associated with the PCM rebooting issue (including drained-battery replacements). *Settl. Agrm.* § II(r).

This relief is not merely retrospective. Plaintiffs' counsel has heard from class members whose vehicles continue to suffer ill effects as a result of the PCM rebooting. *Counsel's Prelim. Approval Decl.* ¶ 8. Such class members will have

over a year from receiving notice to bring their vehicles to a Porsche dealership for repair, and they too will be entitled to repair reimbursement. *Settl. Agrm.* ¶ 6.

In addition to repair costs, class members will also be entitled to reimbursement of incidental costs. This includes costs for tow trucks, rental cars, and alternative transportation such as Uber and Lyft. *Id.* § II(r). In short, a wide variety of costs stemming from the PCM rebooting will be fully reimbursed.

This is a strong result that matches what class members may have expected to receive upon winning at trial. *See Wilson v. EverBank*, 2016 WL 457011, at *9 (S.D. Fla. Feb. 3, 2016) (approving claims-made settlement providing “near-complete relief that very likely exceeds what [class members] could have recovered at trial, which is extraordinary for any settlement”). While the settlement caps per-vehicle recovery at \$7,500, the parties anticipate this cap will rarely come into play, since even the most expensive repairs (PCM replacements) were typically around \$4,000. *See Counsel’s Prelim. Approval Decl.* ¶ 25.

In addition, the settlement recognizes that some portion of the class did not incur out-of-pocket costs because they were able to solve the problem through a “hard reset” procedure but still suffered real, compensable inconvenience as a result of the PCM rebooting. *Id.* ¶ 17. To ensure that these class members, too, are provided fair compensation, the settlement allows this portion of the class their

choice of \$25 in a direct electronic payment (*e.g.*, through Venmo or PayPal) or \$50 in the form of a Porsche dealer credit. Settl. Agrm. ¶ 30(a).

The total package of relief made available readily satisfies the Rule 23 standard of fair, reasonable, and adequate. The settlement affords every class member who spent money on PCM rebooting the opportunity to be made whole. It fairly compensates class members who suffered inconvenience, but no economic injury. And it provides prospective relief in the form of repair reimbursements going forward for 12 months after the final approval hearing. The strength of the settlement’s relief weighs in favor of approval. *See Wilson*, 2016 WL 457011, at *2 (noting that “providing near-complete relief to class members on a claims-made basis [is an] extraordinary” result); *Montoya v. PNC Bank, N.A.*, 2016 WL 1529902, at *20 (S.D. Fla. Apr. 13, 2016) (approving claims-made settlement as “substantively fair, offering complete relief (or better) to every interested Claimant”).

ii. Continued litigation would entail substantial cost, risk, and delay.

Settlement approval is further warranted because continued litigation would be risky, protracted, and costly. Fed. R. Civ. P. 23(e)(2)(C)(i). The settlement provides essentially complete relief now, avoiding years of continued motion practice, the uncertainty of trial, and subsequent appeals.

Continued litigation would mean re-opening discovery, including expert discovery, briefing a class certification motion, potentially followed by summary judgment, *Daubert* motions, and motions in limine, all before the parties would even reach trial. While a jury could award the class more in damages than they will receive under the settlement, “such an outcome is far from guaranteed,” and would only “occur, if at all, after years of protracted litigation, including appeals.” *See Pinon*, 2021 WL 6285941, at *7. Distributing to class members now relief that is likely equal to (or greater than) what a jury might award years from now weighs *heavily* in favor of approval.

iii. The settlement provides a streamlined claims process and an effective distribution of proceeds to the class.

Next, the settlement implements an efficient and effective claims process, *see* Fed. R. Civ. P. 23(e)(2)(C)(ii), overseen by A.B. Data, a claims administrator “highly experienced in administering large class action settlements.” *See Pinon*, 2021 WL 6285941, at *7.

The claims process for class members has been designed to be as simple and straightforward as possible. To claim reimbursement, class members need only provide (1) the approximate dates they owned their vehicle; (2) total unreimbursed expenses they incurred; and (3) a repair receipt or other documentation showing what they paid. Ex. 1 to Settl. Agrm. Class members who did not incur costs (or

who lack documentation of their costs) need only (1) provide the approximate dates they owned their vehicle, (2) confirm they spent some amount of time addressing the rebooting, (3) choose between a \$25 payment or \$50 dealer credit, and (4) electronically sign the claim form. *Id.* Filing a claim will take just a few minutes. *See Braynen v. Nationstar Mortg., LLC*, 2015 WL 6872519, at *13 (S.D. Fla. Nov. 9, 2015) (explaining that claims-made settlement was “procedurally fair” because claim form took “no more than a few minutes” and did not require the submission of supporting documents). If the settlement is approved, class members will receive payment via their preferred method (either Venmo, PayPal, direct deposit, or a paper check). *Settl. Agrm.* ¶ 30(a); *see Pinon*, 2021 WL 6285941, at *7 (approving settlement with check and electronic payment options).

The simplicity of the claims process is demonstrated by the robust claims rate. As to the economic claims, it is important to note that class members have until August 2024 to make claims under the settlement. Nevertheless, the settlement administrator has already received 4,357 claims. Counsel’s Final Approval Decl. ¶ 7.

iv. The terms of the proposed attorneys’ fees support final approval.

Nothing about the negotiated attorneys’ fee should detract from the fairness of the settlement. *See Fed. R. Civ. P. 23(e)(2)(C)(iii)*. Plaintiffs address the

appropriateness of the fee award in detail in Section II, *infra*.

v. The parties have no other agreements pertaining to the settlement.

The final factor for consideration under Rule 23(e)(2)(C) is the existence of any agreements required to be identified by Rule 23(e)(3). Fed. R. Civ. P.

23(e)(2)(C)(iv). The settlement agreement currently before the Court is the only extant agreement. Counsel’s Prelim. Approval Decl. ¶ 24.

4. The settlement treats all settlement class members equitably.

The final element under Rule 23(e)(2) concerns whether the settlement “treats class members equitably relative to each other.” Fed. R. Civ. P. 23(e)(2)(D). “Matters of concern could include whether the apportionment of relief among class members takes appropriate account of differences among their claims, and whether the scope of the release may affect class members in different ways.” Fed. R. Civ. P. 23(e)(2)(C)-(D), Advisory Comm.’s Notes.

Because the available relief is commensurate with the harm suffered by each individual Porsche owner or lessee, this settlement treats class members equitably. Class members who spent money on repairs related to PCM rebooting are entitled to reimbursement of the repair cost. Class members who spent money on incidental expenses like towing or alternative transportation are entitled to reimbursement of

those costs too. Settl. Agrm. § II(r). Class members whose vehicles still require PCM repairs have the right to obtain reimbursable repairs from Porsche dealers for the year following the Court’s final approval hearing. *Id.* ¶ 6. And class members who dealt with rebooting, but incurred no hard costs, may claim either \$25 or a \$50 dealer credit. *Id.* ¶ 4. Thus, everyone in the class who spent time or money addressing rebooting will be eligible for compensation, with the amount varying based only on the actual harm incurred.

The fact that relief varies based on the degree of expense incurred is not a detriment—it’s a strength. “While class members who have incurred out-of-pocket losses will be able to recover more relative to class members who have not, this allocation is fair and equitable because these class members would have had the ability to seek greater damages at trial.” *In re Equifax Inc. Customer Data Sec. Breach Litig.*, 2020 WL 256132, at *9 (N.D. Ga. Mar. 17, 2020), *aff’d in relevant part, rev’d in part*, 999 F.3d 1247 (applying Rule 23(e)(2)(D)); *see also In re Blue Cross Blue Shield Antitrust Litig.*, 2022 WL 4587618, at *31 (N.D. Ala. Aug. 9, 2022) (“In the Eleventh Circuit, ‘there is no rule that settlements benefit all class members equally’ so long as any differences are ‘rationally based on legitimate considerations’”) (citation omitted).

Finally, because all class members will provide an identical release of claims, the settlement treats all class members equitably in this regard, further supporting approval of the settlement. Settl. Agrm. § XIV; *see* Fed. R. Civ. P. 23(e)(2)(C)-(D), Advisory Comm.’s Notes.

B. The settlement is fair, reasonable, and adequate under the *Bennett* factors.

In *Bennett v. Behring Corp.*, the Eleventh Circuit articulated the following list of additional factors for approving class settlements:

(1) the likelihood of success at trial; (2) the range of possible recovery; (3) the point on or below the range of possible recovery at which a settlement is fair, adequate and reasonable; (4) the complexity, expense and duration of litigation; (5) the substance and amount of opposition to the settlement; and (6) the stage of proceedings at which the settlement was achieved.

737 F.2d at 986. While this analysis overlaps with some of the Rule 23(e)(2) elements, the *Bennett* factors further support approval of the proposed settlement.

1. Plaintiffs’ likelihood of success; the complexity, expense, and duration of continued litigation; and the stage at which settlement was achieved all favor final approval.

The first, fourth, and sixth *Bennett* factors all concern the cost-benefit calculation inherent to settlement and are thus appropriately evaluated together.

Plaintiffs cleared a “substantial hurdle[]” towards success on the merits by defeating Porsche’s motion to dismiss as to their trespass to personalty and CFAA

claims. Dkt. 36; *see Pinon*, 2021 WL 6285941, at *8. While Plaintiffs and Counsel are confident in their claims, it remains “entirely possible,” however, that they might not prevail on those claims at class certification, summary judgment, or trial. *Pinon*, 2021 WL 6285941, at *8. Since the settlement will provide near-full relief, the class would gain no benefit for assuming that additional risk.

This case has already proven to be “complex, expensive, and time-consuming,” when considering the technology and parties involved. *See id.* As this Court reasoned in *Pinon*, if the parties continue litigating, they will “have to devote significant time” to expert discovery, class certification briefing, summary judgment motions, and motions to exclude expert testimony, before ever reaching the merits. *See id.* Moreover, even if Plaintiffs were successful at trial months or even years from now, the case would “likely undergo a protracted appellate process,” during which class members “would be without any remedy.” *See id.*

Finally, Plaintiffs have been able to “evaluate the desirability of the settlement as opposed to continuing with the litigation.” *See id.* at *9. This Court recently approved a settlement reached at a similar stage of litigation, noting that “[t]he settlement was not achieved until after a ruling on a motion to dismiss and after both sides engaged in extensive discovery,” as here. *See id.* Given the stage of

the litigation and the favorability of the settlement currently before the Court, approval is warranted under the first, fourth, and sixth *Bennett* factors.

2. The range of possible recovery and the point at which the settlement was reached is fair, reasonable, and adequate, favor approval.

The second and third *Bennett* factors compare the proposed relief against the range of possible recovery. Here, Plaintiffs believe they have recovered what they may reasonably have hoped to recover at trial. The settlement accounts for the expenses class members incurred, offers to reimburse those expenses in full with a cap that is so generous it is unlikely to affect many (if any) class members, and also compensates those class members who suffered only a loss of time and inconvenience—a challenging harm to remedy in class cases. *See* Counsel’s Prelim. Approval Decl. ¶¶ 25-26; *Dierkes v. Crawford Orthodontic Care, P.C.*, 284 Ga. App. 96, 100 (2007) (“The law infers some damage from the invasion of a property right and if no evidence is given of any particular amount of loss, declares the right by awarding what it terms nominal damages.”).

Since “courts regularly find settlements to be fair even where ‘[p]laintiffs have not received the optimal relief,’” the Court should grant final approval to this settlement, which provides meaningful, comprehensive, and near-optimal relief. *See Pinon*, 2021 WL 6285941, at *9 (citation omitted).

3. Plaintiffs will address the reaction of class members in its reply brief.

The fifth element under the *Bennett* factors is the “the substance and amount of opposition to the settlement.” As of April 24, 2023, no class members have objected to the settlement, and only two class members have attempted to opt-out. Counsel’s Final Approval Decl. ¶ 8. The deadline for class members to opt-out or object to the settlement is May 19, 2023. Dkt. 73 ¶ 32. Since the deadline for class members to file an objection or opt-out of the settlement has not yet passed, Plaintiffs will provide further briefing concerning this element in their reply brief.

II. The Court should approve Plaintiffs’ requested attorneys’ fees and litigation-cost reimbursements.

Next, Plaintiffs respectfully request that the Court approve their request for \$1,975,000 in attorneys’ fees and \$74,388.63 in litigation-cost reimbursements. Porsche agreed to pay these amounts during a separate mediation, after the parties had already entered into a binding term sheet memorializing the class relief. Counsel’s Prelim. Approval Decl. ¶ 22. The requested fees and cost reimbursements will in no way reduce the amount paid to the class. *Id.*

The requested fee constitutes less than 25% of the gross settlement value, rendering it presumptively reasonable. *See Arkin v. Pressman, Inc.*, 38 F.4th 1001, 1005 n.3 (11th Cir. 2022). While the Court is not required to apply the *Camden*

factors to presumptively reasonable fees, *see Venerus v. Avis Budget Car Rental, LLC*, 2022 WL 18495246, at *3 (M.D. Fla. Dec. 14, 2022), Plaintiffs nevertheless explain below how the *Camden* factors confirm the propriety of the request. *See generally Camden I*, 946 F.2d at 774-75. Similarly, a lodestar cross-check reveals that the requested fee will provide for a multiplier of only 1.26, well below multipliers commonly awarded in this Circuit. *See Pledger v. Reliance Tr. Co.*, 2021 WL 2253497, at *7 (N.D. Ga. Mar. 8, 2021).

Finally, Plaintiffs' litigation expenses were "reasonable and necessarily incurred," as they explain below. *See Pinon*, 2021 WL 6285941, at *20 (citing Fed. R. Civ. P. 23(h)). Plaintiffs accordingly request that the Court approve the reimbursement of those costs.

A. Plaintiffs' requested fee award is presumptively reasonable under the percentage-of-the-fund method.

In the Eleventh Circuit, fees paid to class counsel in connection with class action settlements are typically calculated as a percentage of the gross settlement value. *Camden I*, 946 F.2d at 773-75. Where settlements are the "functional equivalent" of common fund settlements, "*Camden I*'s percentage-of-recovery rule [applies] to claims-made settlements" with equal force. *Poertner v. Gillette Co.*, 618 F. App'x 624, 628 n.2 (11th Cir. 2015) (noting that claims-made and common fund settlements are, in fact, "fully synonymous") (quoting 4 William B.

Rubenstein, *Newberg on Class Actions* § 12:18 (5th ed. 2011)). *Camden I*'s percentage-of-the-fund method remains “appropriate even where the fee award will be paid separately by Defendants.” *Saccoccio v. JP Morgan Chase Bank, N.A.*, 297 F.R.D. 683, 694 (S.D. Fla. 2014); accord *In re Johnson & Johnson Aerosol Sunscreen Mktg., Sales Pracs. & Prod. Liab. Litig.*, 2023 WL 2284684, at *12 (S.D. Fla. Feb. 28, 2023).

“There is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee” *Camden I*, 946 F.2d at 774. The *Camden* court, observing that most fee awards fell between 20% to 30% of the common fund, established the 25% fee as a presumptive benchmark award. *Id.* (citing *Newberg*, § 2.08). In the decades since *Camden I*, the average fee in this Circuit is now “at or above 30%,” with courts “routinely award[ing] attorneys’ fees of 33 percent or more” of settlement funds. *Pinon*, 2021 WL 6285941, at *17 (emphasis in original).

In cases like this one, where the total fund is uncapped, courts often rely on experts to assess the value of the settlement. *See, e.g., Pinon*, 2021 WL 6285941, at *16-17; *Fruitstone v. Spartan Race, Inc.*, 2021 WL 2012362, at *3 (S.D. Fla. May 20, 2021). To that end, Plaintiffs retained the services of Samuel Hewitt, CPA, a forensic accountant at B. Riley Financial, Inc., with considerable experience

analyzing class action settlements, to calculate the value of this settlement. *See* Ex. B (Declaration of Samuel Hewitt; “Hewitt Decl.”) ¶¶ 1-2. Mr. Hewitt has authored dozens of expert reports explaining his financial analyses and has testified in matters before state and federal courts. *See generally* App’x 1 to Hewitt Decl. at 1-6.

In his analysis, Mr. Hewitt relied on documents Porsche produced in discovery as well as publicly available information to assess the extent to which class members have incurred out-of-pocket costs related to the PCM rebooting at issue. *See* Hewitt Decl. ¶¶ 11-12 (performing linear regression projecting how many more PCM replacements the May 2020 software malfunction likely caused and their estimated cost). He then added the value of PCM replacements to the other monetary relief the settlement makes available to class members. *See id.* ¶¶ 13-14. Based on this analysis, he estimated the value of the settlement to be \$10,034,851, exclusive of battery replacements, incidentals, and the additional \$25 available in dealer credits for claimants selecting that option. *See id.* ¶¶ 15-16.

Because “courts add the requested fee and expenses to the denominator,” *Pinon*, 2021 WL 6285941, at *17, the \$1,975,000 fee Plaintiffs request represents at most 17% of the gross settlement fund. *See id.* (calculating fee based on a “denominator” that included the value of the settlement, claims administration

expenses, litigation costs, and the requested fee); *see also* Counsel’s Final Approval Decl. ¶ 12 (calculating fee as 16.14% of the fund by dividing the requested fee award by the sum of (1) Mr. Hewitt’s estimated settlement value, (2) the requested fee, (3) the requested expenses, and (4) settlement administration costs). Even if the fee were calculated only as a percent of the net settlement value, which is to say the monetary relief being made available directly to the class, at 20%, the fee would remain presumptively reasonable. *See* Counsel’s Final Approval Decl. ¶ 12.

Not only is a 17% fee award relatively modest when compared to similar class action settlements within this Circuit, *see, e.g., Pinon*, 2021 WL 6285941, at *17, the request is even more reasonable considering the results Class Counsel achieved for the class. The settlement here makes full monetary relief available to virtually all class members. In light of the strong relief provided, and a fee falling well below the Eleventh Circuit’s benchmark, the requested fee warrants approval.

B. Class Counsel’s requested fee is also reasonable under the *Camden* factors.

In a case like this, where the requested fee falls below the 25% benchmark “presumed to be reasonable,” percentage alone is enough to guide the Court. *See Venerus*, 2022 WL 18495246, at *3. Indeed, there is precedent in this Circuit for approving fees of 25% or less without further analysis, because where a fee request

falls below the benchmark, “the Court is not required to consider the [*Camden I*] factors in its reasonableness determination.” *See id.* (approving fee of 25% and addressing *Camden* factors only “briefly”); *see also Arkin*, 38 F.4th at 1005 n.3 (“Since awards of up to 25% of the common fund are presumptively reasonable in this circuit, district courts must apply the twelve [*Camden I*] factors before approving *a greater award* to class counsel.”) (emphasis added).

Nevertheless, Plaintiffs detail below why each factor weighs in favor of approval. *See Camden I*, 946 F.2d at 772 n.3 (listing the 12 factors district courts should consider, hereinafter the “*Camden*” factors) (citing *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974)).

1. The time and labor required.

The first *Camden* factor supports the requested fee given the considerable time and effort Class Counsel expended litigating this action. Plaintiff Bowen filed the original complaint in January 2021. Dkt. 1. Over the intervening two-plus years, Class Counsel have spent 2,478 attorney hours and 33 non-attorney hours litigating this action from investigation through April 21, 2023. *See* Counsel’s Final Approval Decl. ¶ 13. These hours were justified considering “the issues, the complexity of the case, [and] the manner in which the case was defended,” as Class Counsel defeated a significant portion of Porsche’s motion to dismiss (Dkt.

36); prevailed on a motion to compel (Dkt. 59); and worked with experts to prepare for class certification and the eventual settlement. Counsel's Final Approval Decl.

¶ 10. The time and labor Counsel expended weigh in favor of Plaintiff's fee request. *See Pinon*, 2021 WL 6285941, at *18.

2. The novelty and difficulty of the relevant questions.

Class Counsel successfully navigated novel and challenging questions of law and fact throughout this litigation. In opposing Porsche's motion to dismiss, Counsel briefed several complex legal issues. Although not successful on all claims, the Court ultimately agreed with Plaintiffs' position on Georgia's unique choice-of-law rules and rejected Porsche's argument that application of Georgia law would violate due process. *See, e.g.*, Dkt. 21 at 11-16; Dkt. 32 at 1-3; Dkt. 36 at 15-21. Counsel also addressed Porsche's reliance on a brand-new Supreme Court decision relating to their CFAA claim—and again, the Court agreed with Plaintiffs. Dkt. 33 (distinguishing *Van Buren v. United States*, 141 S. Ct. 1648 (2021), a decision handed down only days prior); Scott T. Lashway & Matthew M.K. Stein, *Signs Inscribed on A Gate: The Impact of Van Buren v. United States on Civil Claims Under the Computer Fraud and Abuse Act*, 44 W. NEW ENG. L. REV. 109, 114 (2022) (noting that this Court was among the first to analyze “critical questions” left unanswered by *Van Buren*).

As for the facts, Counsel worked with an expert to familiarize themselves with the satellite radio, remote software update, and automotive technologies relevant to this case. *See* Counsel’s Final Approval Decl. ¶ 10. Because discovery revealed that more than one corporate actor had potentially relevant information, Counsel served a third-party subpoena and negotiated responsive productions. Dkt. 44. Counsel conducted these efforts – including factual investigation, discovery, and expert work – all with an eye toward preparing the motion for class certification. Counsel’s Final Approval Decl. ¶ 10. This case thus “involved highly technical knowledge of complex product liability and Rule 23 class action law,” further favoring approval of the fee. *See Pinon*, 2021 WL 6285941, at *18.

3. The skill required to perform the services and the experience, reputation, and ability of Class Counsel.

Given the novelty and difficulty of the questions involved, this case required a high level of experience and skill. As this Court acknowledged in granting preliminary approval, *see* Dkt. 73 ¶¶ 6-8, the attorneys prosecuting this action are experienced class-action, consumer-protection, and automotive-defect litigators. *See* Dkts. 71-3, 71-4, 71-5 (firm resumes demonstrating Class Counsel’s decades of experience). Counsel brought their experience to bear in this action, using their knowledge and experience to plead viable claims, develop the necessary evidence,

and otherwise position the case for a strong class recovery. The third *Camden* factor therefore also supports the requested fee.

4. The preclusion of other employment.

While Class Counsel are proud to have represented this class and to have delivered the settlement before the Court, their devotion of time and resources to this litigation did preclude other work. *See* Counsel’s Final Approval Decl. ¶¶ 10, 13. In total, 11 attorneys, paralegals, and other staff from Counsel’s firms worked on this case. *Id.* ¶ 13. “But for the time and effort they spent in this case . . . Plaintiffs’ attorneys would have spent significant time on other matters.” *See Pinon*, 2021 WL 6285941, at *18. Thus, the preclusion of counsel’s other employment, too, weighs in favor of granting the requested fee.

5. The customary fee and whether it is fixed or contingent.

The fifth and sixth *Camden* factors consider the customary fee for similar work and whether the fee is fixed or contingent. *See Johnson*, 488 F.2d at 718. Class actions are customarily prosecuted on a contingency basis because the individual plaintiffs do not stand to recoup enough damages to make hourly arrangements economical. *Gunthert v. Bankers Standard Ins. Co.*, 2019 WL 1103408, at *6 (M.D. Ga. Mar. 8, 2019). Here, for example, while the Plaintiffs suffered thousands of dollars of damages—amounts that are significant to them

personally—these damages were dwarfed by the litigation costs needed to successfully prosecute this case. Accordingly, the fees for complex civil litigation brought on a contingency basis “customarily range from 33.3% to 40% of the recovery.” *In re Equifax*, 2020 WL 256132, at *33. While contingency-fee cases often justify an even larger award due to the risk undertaken, *see id.*, the less-than-17% fee requested here falls well below the customary fee. *Accord Pinon*, 2021 WL 6285941, at *18.

6. The amount involved and the results obtained.

The “most important factor” in determining an award of attorneys’ fees is the amount involved and the results obtained. *Cabot East Broward 2 LLC v. Cabot*, 2018 WL 5905415, at *5 (S.D. Fla. Nov. 9, 2018) (citing *Allapattah Servs. Inc., v. Exxon Corp.*, 454 F. Supp. 2d 1185, 1204-05 (S.D. Fla. 2006)). Under the settlement, Porsche must reimburse virtually all out-of-pocket costs that class members incurred to resolve the PCM rebooting that led to this litigation. *See* Settl. Agrm. ¶ 4; Counsel’s Prelim. Approval Decl. ¶ 25. This covers not only PCM replacements (which cost thousands of dollars each), but also other related repairs (including PCM repairs and battery replacements) as well as incidental expenses (like towing and alternative transportation). This settlement, in short, gives class members the opportunity to be made whole. It also fairly compensates those class

members who suffered inconvenience, including those who spent time resolving PCM issues but who did not end up incurring out-of-pocket costs. Settl. Agrm. ¶ 4. And it provides prospective relief in the form of reimbursable repairs for those who repair their PCMs in the future. *Id.* ¶ 6. The strength of this relief weighs in favor of awarding the requested fee. *See Allapattah*, 454 F. Supp. 2d at 1205 (where “[f]ull and complete recovery was achieved on behalf of the entire Class,” the result obtained was “extraordinary”).

7. Awards in similar cases.

The final *Camden* factor looks to awards in similar cases. Other courts in this Circuit have approved higher-percentage awards of the class fund for substantially similar work. In *Pinon*, for example, this Court approved a settlement that also arose from an alleged auto defect following several years of litigation. 2021 WL 6285941, at *1. In approving the requested fee (which represented between 21% and 23% of the value of the gross settlement fund) the Court noted that the award “falls well below the percentage awarded in similar cases in this circuit.” *Id.* at *17; *see also Reyes v. AT&T Mobility Servs., LLC*, 2013 WL 12219252, at *3 (S.D. Fla. June 21, 2013) (“Class Counsel’s request for one-third of the settlement fund is consistent with the trend in this Circuit.”). The higher

awards in similar cases favor approving the fee here.

C. Class Counsel’s requested fee is also reasonable under a lodestar cross-check.

“Although a lodestar ‘cross-check’ is not required [in common fund cases], it may be used ‘to ensure that the fee produced by the chosen method is in the ballpark of an appropriate fee.’” *Pledger*, 2021 WL 2253497, at *7 (quoting *In re Home Depot Inc.*, 931 F.3d 1065, 1091, n.25 (11th Cir. 2019)). Here, Class Counsel expended 2,511 hours litigating this case through April 21, 2023, resulting in a lodestar of approximately \$1,562,998 — an effective multiplier of 1.26. Counsel’s Final Approval Decl. ¶¶ 14-15. This multiplier is in line with (and largely below) the multipliers commonly awarded in this Circuit. *See Pledger*, 2021 WL 2253497, at *8 (collecting cases within Eleventh Circuit where lodestar multipliers ranging between 1.6x to 5x were approved, noting that “[3x] appears to be the average”). The multiplier here will only decrease as Counsel spend more time effectuating the settlement — working with absent class members, the settlement administrator, and Defendant over the coming year during which class members will remain able to submit claims. Counsel’s Final Approval Decl. ¶ 15.

D. The Court should approve Class Counsel’s request for reimbursement of their reasonable costs.

Finally, the parties’ Settlement Agreement authorizes Plaintiffs to seek full

reimbursement of their litigation costs, up to \$75,000. Settl. Agr. ¶ 38. To date, Class Counsel have incurred a total of \$74,388.63 in litigation costs in this case, which they advanced on behalf of the class and which they have thus far not had reimbursed. Counsel's Final Approval Decl. ¶ 16. These litigation costs, summarized in counsel's accompanying declaration, include expenses for experts, mediation fees, filing fees, and an electronic discovery database. *Id.*

Negotiated cost reimbursements are “granted as a matter of course in common fund cases.” *Amin v. Mercedes-Benz USA, LLC*, 2020 WL 5510730, at *5 (N.D. Ga. Sept. 11, 2020). And because counsel's costs here were “reasonable and necessarily incurred on behalf of the Class,” the Court should approve Porsche's reimbursement of counsel's costs. *Pinon*, 2021 WL 6285941, at *20.

CONCLUSION

Plaintiffs and their counsel respectfully request that this Court finally approve the settlement and award Class Counsel \$1,975,000.00 in attorneys' fees and \$74,388.63 in litigation-expense reimbursement.³ Plaintiffs' counsel will submit a proposed order prior to the final hearing.

³ Defendant does not oppose the relief sought by this motion and agrees that the Court should grant final approval of the proposed settlement and award the fees and costs requested. By not opposing this relief, Defendant does not concede the factual basis for any claim and denies liability. The description of the proceedings, as well as legal, factual and expert arguments, are Plaintiffs', and Defendant may disagree with certain of those characterizations and descriptions.

Respectfully submitted this 28th day of April, 2023.

By: /s/ Matthew R. Wilson

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LOCAL RULE 7.1(D) CERTIFICATION

The undersigned counsel certifies that the foregoing document has been prepared with one of the font and point selections approved by the Court in LR 5.1(B).

This 28th day of April, 2023.

/s/ T. Brandon Waddell

T. Brandon Waddell

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Counsel for Plaintiffs and the Proposed Class

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true and correct copy of the foregoing by electronically mailing a copy of the same to counsel of record, who, by registering with the Court's CM/ECF system, has consented to electronic service.

This 28th day of April, 2023.

/s/ T. Brandon Waddell

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*Counsel for Plaintiffs and the Proposed
Class*

Exhibit A

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

KENT BOWEN and KATHLEEN
DARNELL on behalf of themselves
and all others similarly situated,

Plaintiffs,

v.

PORSCHE CARS, N.A., INC.

Defendant.

Case No. 1:21-CV-471-MHC

**JOINT DECLARATION OF CLASS COUNSEL IN SUPPORT OF
PLAINTIFFS' UNOPPOSED MOTION FOR FINAL APPROVAL OF
CLASS SETTLEMENT AND FOR ATTORNEYS' FEES AND COSTS**

We, Brandon Waddell of Caplan Cobb LLC, David Stein of Gibbs Law Group LLP, and Matthew Wilson of Meyer Wilson Co., LPA, provide the following declaration based upon our personal knowledge and belief, information obtained in the course of our representation in this matter, and review of our firms' files relating to this litigation. If called as witnesses, we could and would competently testify to the below facts:

1. We serve as Class Counsel in this action against Porsche Cars North America, Inc., and submit this declaration in support of Plaintiffs' Unopposed Motion for Final Approval of Class Settlement and for Attorneys' Fees and Costs.

2. Based on our experience and familiarity with the strengths and weaknesses of Plaintiffs' case, we believe the parties' settlement in this case to be fair, reasonable, adequate, and worthy of approval. Among other things, the settlement is on par with, if not superior to, settlements in comparable consumer class action settlements of which we are aware.

3. On January 11, 2023, Plaintiffs moved for preliminary approval of the proposed class action settlement. Dkt. 71. Attached to that motion are the Joint Declaration of Plaintiffs' Counsel in Support of Plaintiffs' Unopposed Motion for Preliminary Approval of Class Settlement (Dkt. 71-1); the settlement agreement and notice forms (Dkt. 71-2); and Counsel's firm resumes (Dkts. 71-3, 71-4, 71-5).

The Joint Declaration attached to the preliminary approval motion contains a detailed account of the preliminary investigation into this case, various litigation activities, discovery conducted, as well as mediation and the ultimate negotiation of the parties' settlement agreement. *See* Dkt. 71-1.

4. On February 22, 2023, this Court granted Plaintiffs' motion for preliminary approval, ordered notice, and appointed Class Counsel. Dkt. 73.

5. We submit this joint declaration to provide more detail about the class's reaction to the settlement so far, as well as more information regarding Plaintiffs' request for attorneys' fees and reimbursement of litigation costs.

Class Members' Reaction to the Settlement

6. Pursuant to terms of the settlement agreement and the Court's order granting preliminary approval, notice was issued to the class via email and postcard starting March 27, 2023. *See* Dkts. 71-2; 73. Class members have since been able to file claims online (www.PorschePCMSettlement.com) or by mail.

7. As of April 24, 2023, the settlement administrator has reported receiving 4,357 total claims. Of these claims, 418 have been for reimbursement of the out-of-pocket expenses class members incurred in having their PCMs repaired or replaced. The remaining 3,939 claims were from claimants without documented out-of-pocket expenses for reimbursement. Of those claimants, 63% elected to

receive the \$25 payment while the other 37% opted for a \$50 Porsche dealer credit. More claims are likely to be filed, since the reimbursement period remains open until August 20, 2024.

8. Reaction to the settlement has been entirely positive. To date, the settlement administrator has received no objections, and only two requests to opt-out. Porsche has taken the position that both opt-out requests do not conform to the requirements set forth in the Settlement Agreement. Accordingly, the settlement administrator has reached out to both individuals to provide an opportunity to cure any deficiencies.

9. Counsel are pleased with the strong response to the settlement thus far and will remain dedicated to helping answer class members' questions and working with the settlement administrator through final approval and claims administration.

Attorneys' Fees and Litigation Costs

10. Our firms have devoted substantial time and expertise for the benefit of the class throughout this litigation. Counsel began investigating Plaintiffs' claims in July 2020. Given the nature of Plaintiffs' factual allegations, Counsel dedicated substantial time learning about the satellite technology at issue and understanding which business entities were potentially involved. Since then, our

firms have worked tirelessly defending against Porsche's motion to dismiss; prevailing in a discovery dispute; serving a third-party subpoena; and negotiating a classwide settlement. While this litigation never reached class certification, Counsel worked with an expert to prepare for anticipated Rule 23 motion practice. Once the settlement was reached, Counsel again worked with an expert to value the relief provided to the class.

11. To assess the value of the settlement, we retained the services of Sam Hewitt, CPA, a forensic accountant at B. Riley Financial, Inc., who has experience calculating damages and valuing settlements in class action litigation. His declaration and supporting materials are attached as Exhibit B to Plaintiffs' Unopposed Motion for Final Approval of Class Settlement and for Attorneys' Fees and Costs.

12. According to the law of this Circuit, the proper measure of attorneys' fees in a common fund class action settlement like this one is a percentage of the fund. That percentage is calculated by dividing the requested fee by the sum of the settlement's value, the requested fee, the requested litigation expenses, and the settlement administration costs.¹ That calculation is represented below:

¹ The settlement administration cost used for purposes of this calculation is the bid A.B. Data submitted for its work administering this settlement. Because the

Value of the relief made available to the class	\$ 10,034,851.00
Requested attorneys' fee	\$ 1,975,000.00
Requested litigation cost reimbursements	\$ 75,000.00
Settlement administration costs	\$ 155,278.60
Total fund	\$ 12,240,129.60

Requested attorneys' fee	\$ 1,975,000.00
Total "denominator"	\$ 12,240,129.60
Percentage of the fund	16.14%

13. Since beginning to work on this matter through April 21, 2023, our three firms have spent 2,511 total hours prosecuting this case. Of these hours, 2,478 were attorney work and 33 hours were non-attorney work. Approximately 11 attorneys, paralegals, and other staff from Counsel's firms were involved in supporting this litigation.

14. Class Counsel's combined lodestar totaled \$1,562,998.00. Each of our firms' billing rates have recently been evaluated and approved by courts around the country.² The timekeepers from each firm, their hourly rates, and number of hours dedicated to this case are listed below:

settlement administrator's work will continue well past final approval, final settlement administration costs are not yet available.

² See, e.g., *Githieya v. Global Tel*Link Corp.*, 1:15-cv-986-AT, ECF. No. 369 (N.D. Ga. Aug. 30, 2022) (Caplan Cobb); *Shuman v. SquareTrade, Inc.*, 3:20-cv-02725-JCS, ECF No. 145 (N.D. Cal. Mar. 1, 2023) (Gibbs Law Group); *Brown v. DIRECTV, LLC*, No. 2:13-cv-01170, ECF No. 538 (C.D. Cal. March 3, 2023)

Caplan Cobb LLC

Attorney	Title	Hourly Rate	Hours	Total
Michael Caplan	Partner	\$745.00	71.6	\$53,342.00
Brandon Waddell	Partner	\$645.00	304.7	\$196,531.50
Will Bishop	Paralegal	\$315.00	27.0	\$8,505.00
Brittany Lewis	Paralegal	\$245.00	6.1	\$1,494.50
		Totals	409.4	\$ 259,873.00

Gibbs Law Group LLP

Attorney	Title	Hourly Rate	Hours	Total
Dave Stein	Partner	\$815.00	286.6	\$233,579.00
Parker Hutchinson	Counsel	\$660.00	50.9	\$33,594.00
Kyla Gibboney	Associate	\$605.00	472.4	\$285,802.00
Alex Bukac	Associate	\$475.00	183.9	\$87,352.50
Delaney Brooks	Associate	\$405.00	216.5	\$87,682.50
		Totals	1210.3	\$728,010.00

Meyer Wilson Co., LPA

Attorney	Title	Hourly Rate	Hours	Total
Matthew R. Wilson	Partner	\$825.00	380.9	\$314,242.50
Michael J. Boyle	Counsel	\$645.00	236.9	\$152,800.50
Jared W. Connors	Associate	\$395.00	273.6	\$108,072.00
		Totals	891.4	\$575,115.00

15. Accordingly, if the Court awards the negotiated fee Plaintiffs now seek — \$1,975,000 — the resulting lodestar multiplier would be only 1.26.

Because these totals do not yet account for the time we will spend briefing the Reply, preparing for and attending the final approval hearing, continuing to respond to questions from class members, and otherwise working with Porsche and

(approving fee in common fund case, in which the Court had considered and approved Meyer Wilson's rates at the final approval hearing).

A.B. Data to administer the settlement, the multiplier will only decrease as we expend more time and resources over the coming year.

16. Pursuant to the provision of the settlement agreement permitting Plaintiffs to request reimbursement of up to \$75,000 of their actually incurred litigation expenses, Plaintiffs seek \$74,388.63 to reimburse their costs and expenses. Counsel advanced these costs on behalf of the class and have not yet been reimbursed. These expenses include expert work, mediation fees, filing fees, as well as legal research and electronic discovery database management platforms.

17. Because this case was prosecuted on a contingency basis, our firms have not yet been compensated for bringing this case.

We declare under penalty of perjury under the laws of the United States of America that the foregoing facts are true and correct based upon our personal knowledge and belief and the information we have obtained during the course of our representation in this matter. Executed on April 28, 2023.

/s/ T. Brandon Waddell
T. Brandon Waddell
CAPLAN COBB LLC

/s/ David Stein
David Stein
GIBBS LAW GROUP LLP

/s/ Matthew R. Wilson
Matthew R. Wilson
MEYER WILSON CO., LPA

Exhibit B



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Atlanta, GA 30326
Tel: (470) 346-6800
www.brileyfin.com

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

_____)	
Kent Bowen and Kathleen Darnell,)	Case No: 1:21-cv-00471-MHC
individually and on behalf of others)	
similarly situated,)	
Plaintiff(s),)	
vs.)	
Porsche Cars N.A., Inc.)	
Defendant)	
_____)	

DECLARATION OF SAM HEWITT, CPA

1. I am a Certified Public Accountant (“CPA”) licensed in the states of Georgia and North Carolina with over 40 years’ experience in forensic, public, GAAP and general accounting, including the quantification of complex financial damages, class action litigation, financial fraud investigations, and other financial analyses. A significant portion of my experience has been involved in disputes before the courts and arbitration panels. I am a Senior Managing Director in the forensic accounting practice of B. Riley Advisory, a national multi-office specialty financial advisory services firm headquartered in Atlanta, Georgia, where I have been employed for over twenty years.

2. My practice is diverse, and my engagements have been performed with entities ranging from small businesses to Fortune 500 companies, domestic and foreign government agencies, and I co-lead B. Riley Advisory’s due diligence practice. My previous experience includes being a financial officer of a publicly traded company. I have also been an interim Chief Financial Officer of four companies while at B. Riley Advisory. In the forensic accounting area, I have served as an expert in a variety of complex commercial litigation cases, class actions, and other matters. I have testified at trials, arbitrations, and depositions on more than 35 matters. I have significant experience in matters involving estimation of economic damages in class action matters and the valuation and analysis of class action benefits.

3. I have attached my Curriculum Vitae as **Appendix 1** to this Declaration, which sets out additional information about my qualifications and a list of cases where I have provided testimony.

1.0 Background of the Litigation and Settlement Agreement¹

4. This action was brought by Plaintiffs Kent Bowen and Kathleen Darnell, individually and on behalf of other similarly situated individuals (“**Plaintiffs**”) against Porsche Cars, N.A., Inc. (“**Porsche**” or “**Defendant**”) related to a software update that Plaintiffs allege damaged the Porsche Communication Management (“**PCM**”) unit—an “infotainment” system by which drivers may access music, navigation tools, etc.—in thousands of vehicles distributed by Porsche. The operative First Amended Class Action Complaint, dated October 21, 2021 (the “**Complaint**”), was filed by Class Counsel (“**Class Counsel**”) on behalf of Plaintiffs.

5. Based on my review of the Complaint and consultation with Class Counsel, I understand that Plaintiffs allege that:

- a) Around May 21, 2020, many Porsche owners’ PCMs began malfunctioning; specifically, the vehicle’s PCM would continuously reboot, preventing Porsche owners from using the PCM or otherwise enjoying their vehicles, draining their car batteries, destroying their PCM hard drives, and causing other inconveniences (“the **Malfunction**”).²
- b) The Malfunction affected vehicles equipped with PCM 3.1.³
- c) Porsche acknowledged the Malfunction through internal communications with its dealers and informed its dealers of potential solutions—a “handover,” or a “hard reset” of the PCM settings—but these solutions did not effectively resolve the malfunction for all impacted drivers, nor compensate them for any damage the Malfunction had caused.⁴
- d) Porsche has generally not compensated its customers for their costs incurred in connection with obtaining repairs or replacements for damage caused by the Malfunction.⁵

6. We understand the parties agreed to settle this matter following mediation and are seeking the Court’s approval of the terms of the Settlement Agreement.

¹ Unless otherwise specified, the facts as cited in this Background of the Litigation and Settlement Agreement Section (1.0) are based in large part on the First Amended Complaint, *Kent Bowen v. Porsche Cars N.A., Inc.*, Case No: 1:21-cv-00471-MHC.

² The Complaint, ¶2.

³ The Complaint, ¶3.

⁴ The Complaint, ¶¶35-36.

⁵ The Complaint, ¶38.

7. The Defendants have agreed to two categories of monetary compensation:⁶
- a) Reimbursement of costs: Class members who incurred out-of-pocket costs reasonably related to PCM 3.1 rebooting issues experienced on or after May 20, 2020, may claim full reimbursement of these expenses, including PCM replacements and repairs, battery replacements, towing, and alternative transportation costs, subject to a \$7,500 cap per eligible vehicle. Any towing and alternative transportation costs, to be compensable, must have been incurred due to the repair or replacement to resolve the rebooting issue and must have been incurred no later than 48 hours after the completion of the repair or replacement. All claims must be substantiated with documentation.
 - b) Compensation for time spent: Class members who experienced rebooting of their PCM 3.1 on or after May 20, 2020, but do not have out-of-pocket costs and/ or do not have documentation to substantiate out-of-pocket costs, may elect to receive either (i) a cash payment of \$25 or (ii) a \$50 dealer credit, provided they complete a claims form that includes certain information.

8. In addition, Defendant has agreed that each of the above benefits will continue to be available to class members whose vehicles have experienced, or will experience, PCM rebooting, through 12 months after the date of the final approval hearing (“**Reimbursement Period**”), provided that, for the recovery of out-of-pocket costs incurred after the issuance of class notice, repair or replacement costs will only be recoverable if the repair or replacement is performed by an authorized Porsche dealer.⁷ I understand that the final approval hearing is likely to occur no sooner than two months after notice of the settlement is sent out to members of the class.

2.0 Mandate

9. I have been retained by Class Counsel to use my expertise in economic damages, my knowledge of the settlement, and my independent research, to assess the aggregate value of the various forms of relief that the parties’ proposed settlement will make available to the settlement class.

⁶ Binding Term Sheet, *Bowen v. Porsche N.A., Inc.*, No. 21-cv-00471-MHC (N.D. Ga.), 8/22/2022.

⁷ *Ibid.*

3.0 Estimated Total Value of Monetary Relief

10. I reviewed the information obtained in Porsche Cars North America, Inc.'s ("PCNA") Supplemental Response to Plaintiffs' Interrogatory No. 3, dated January 5, 2023, which listed the population of Porsche vehicles affected by the PCM 3.1 rebooting issues. PCNA identified the number of potentially impacted vehicles (those with a PCM 3.1 and a XM satellite receiver), as shown in **Table 1** below.

Table 1⁸

Count of Vehicles with PCM 3.1	
Model	Total
Panamera - 2010-2016	
Cayenne - 2011-2016	
911 Carrera and Boxster/Cayman - 2012-2016	
Macan - 2015-2016	
Total	

11. Based on available data, I calculated the portion of the [REDACTED] vehicles likely to have generated out-of-pocket costs for vehicle owners related to the PCM 3.1 rebooting issues, using the following procedures.⁹

- a) First, I referenced Porsche's records of warranty service related to PCM replacements through June 2022, which totaled [REDACTED].¹⁰ Because these vehicles were repaired at no cost to the owner under warranty or good will, I assume that none of these owners incurred the expense of PCM replacement, but in some cases would have out-of-pocket costs of alternative transportation and towing costs related to the PCM replacement.
- b) Second, I calculated the total number of PCM replacements performed at owner's expense by using a linear regression, based on Porsche's data produced in discovery, of non-warranty PCM sales to dealers before and after the May 2020 Malfunction. Porsche's records show that there were [REDACTED] non-warranty PCMs sold to dealers from

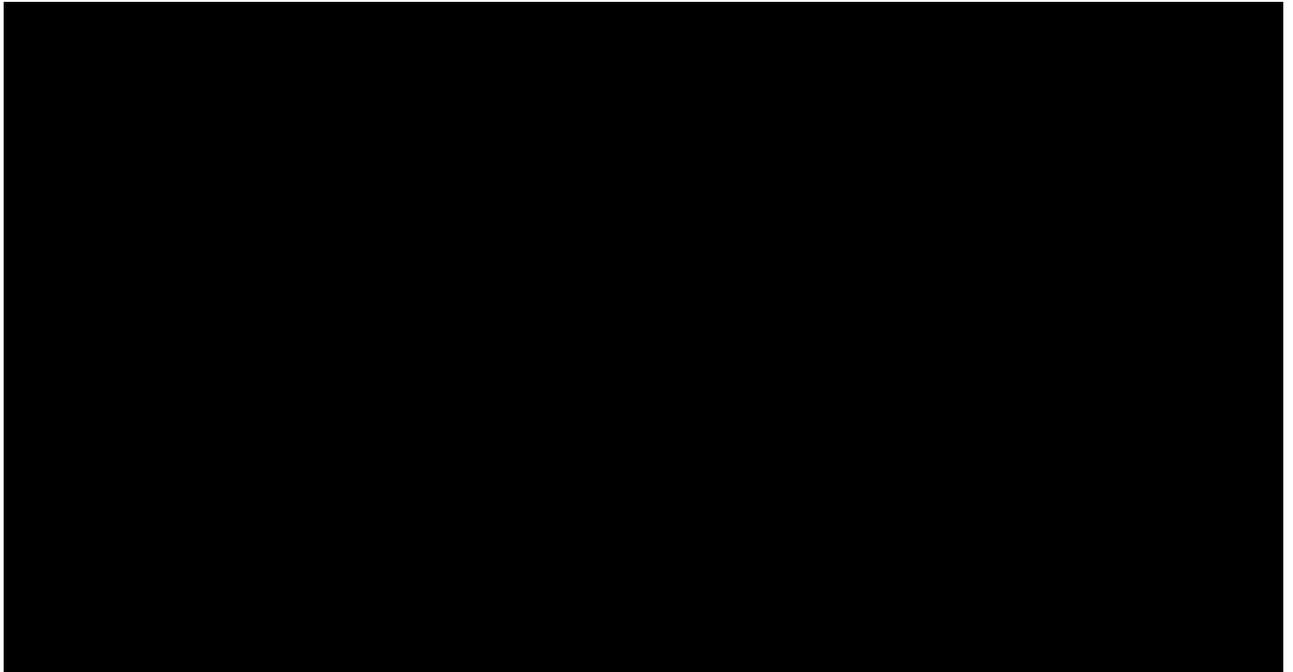
⁸ Derived from PCNA's Supplemental Response to Interrogatory No. 3, dated January 5, 2023.

⁹ I understand that the number of vehicles for which compensation is being made available under the settlement could be lessened to the extent that some vehicles were owned by dealerships, transported outside of the US, or were in an accident and a total loss. Based on my review of available information, I do not believe that would materially impact my valuation, and any reduction in estimated damages resulting from a lower number of affected vehicles would likely be addressed by the conservative assumptions I have made as set forth herein. In addition, I note that my analysis does not assume that all non-warranty PCM sales were necessarily the result of rebooting. I considered the possibility that replacement would be needed for other reasons when I conducted my regression analysis.

¹⁰ Derived from PCNA _BOWEN00005562.

August 2017 through June 2022.¹¹ I projected total non-warranty PCMs sold to dealers as of March 31, 2023, resulting in a cumulative total of 2,131.¹² If the number of PCM replacements had continued at the trend seen before the May 2020 Malfunction, there would have been an estimated 1,122 fewer PCM replacements (see **Schedule 2**). See

- c) **Chart 1** below, which illustrates the trend of cumulative non-warranty PCM sales projected forward versus the actual cumulative non-warranty PCM sales with a 95% confidence level.



12. I multiplied these [REDACTED] estimated additional replacements through June 2022 by \$3,939, the average cost of replacing a PCM based on our research, totaling \$ [REDACTED].¹³ Additionally, I calculated the incidental costs related to repairing or replacing a PCM for all PCMs replaced, totaling \$ [REDACTED].¹⁴ I estimated the total costs relating to PCM replacements and incidental costs in affected Porsche vehicles to be \$ [REDACTED]. (See **Schedule 1**).

13. Further, I estimated settlement relief available to owners who did not have out-of-pocket costs or do not have documentation to substantiate out-of-pocket costs.

¹¹ Derived from PCNA_BOWEN00005562.

¹² Derived from linear regression – see Schedule 2.

¹³ See Schedule 3.

¹⁴ See Schedule 1.

- a) I began by ascertaining the number of vehicles within this category. From the [REDACTED] total affected Porsches, I deducted [REDACTED], corresponding to the estimated number of PCMs replaced (either at owner's cost or under warranty or good will), resulting in a total of [REDACTED].
- b) The settlement agreement makes available to these class members either \$25.00 cash or a \$50.00 dealer credit. For purpose of my calculations, I use the lesser \$25.00 amount, while recognizing that some class members will obtain greater monetary benefit.
- c) To complete this portion of my calculation, I multiplied the [REDACTED] vehicles by the \$25 cash payment amount, resulting in a total of \$[REDACTED]. (See **Schedule 1**).

14. For those whose vehicles have experienced, or will experience PCM rebooting issues through the twelve-month Reimbursement Period, but who have not already procured the needed repair or replacement, I estimate the value of monetary relief using the following procedures:

- a) It is not currently possible to make a definitive estimate of the number of class members which might receive these benefits. I understand, however, that Class Counsel has knowledge of some owners who have thus far not been successful in procuring a satisfactory repair or replacement of their PCM. For purposes of estimation, I have assumed that 5% more class members will require PCM replacement.
- b) I multiplied the estimated number of PCMs replaced ([REDACTED]) by 5.00%, resulting in an estimated [REDACTED] additional PCM replacements during the Reimbursement Period. I then multiplied the estimated [REDACTED] PCM replacements by \$3,939, the cost to replace a PCM unit, totaling \$[REDACTED]. For this group, in the interest of keeping my calculation conservative, I ignored potential other out-of-pocket costs that may be incurred in connection with these PCM replacements (such as alternative transportation and towing costs). I have further reduced this total by the alternative relief of \$25 per class member estimated, calculated above, to avoid any potential for double counting, resulting in \$[REDACTED] ([REDACTED]). The resulting total is \$[REDACTED]. (See **Schedule 1**).

15. Based on my analysis of the documents produced in this case and my independent investigation, it is my opinion that the Estimated Total Value of the Monetary Relief for the settlement is \$10,034,851, as shown in **Table 2** below.

Table 2

Estimated Total Value of Monetary Relief	
Category	Amount
Replaced PCM Category: PCM was replaced	\$ [REDACTED]
Owners Affected by PCM Issues without Out-of-Pocket Costs or Without Documentation	[REDACTED]
Estimated Additional Monetary Relief During the Reimbursement Period	[REDACTED]
Total Class Member Damages	\$ 10,034,851

16. I note that this total is quite conservative in that the total does not include the value of benefits provided under the settlement for: (1) PCM repairs (as opposed to PCM replacements), even though Plaintiff Darnell and likely a material number of other Porsche owners spent money on such repairs; (2) battery replacements, even though the Complaint alleges that a number of vehicle owners complained that the Malfunction had led in some instances to battery draining; (3) incidental costs (such as towing, rental cars and alternative transportation (like Uber and Lyft rides)) for those Porsche owners, just discussed, who procured repairs other than PCM replacements; and (4) the additional \$25 being made available in the form of dealership credits, even though those credits will be roughly equivalent to cash for those Porsche owners who visit dealerships for maintenance and repairs. I elected to forego including these additional sums, which would otherwise increase the monetary value of the settlement materially, primarily because I have not yet received sufficient data to calculate those sums precisely. I offer no opinion at this time as to whether reliable estimates of the value of those figures can be calculated.

6.0 Conclusion

17. In this Declaration I have provided conservative calculations based on available data and independent investigation for the Valuation of Monetary Relief provided by the Settlement and the estimated additional benefits to Class members from the lengthening of the Reimbursement Period by one year.

18. I declare under penalty of perjury that the calculations and estimates set out in this declaration are accurate and are based upon reasonable and supported assumptions to the best of my knowledge.

A handwritten signature in blue ink, appearing to read "Samuel Hewitt", written in a cursive style.

Samuel Hewitt, CPA

April 27, 2023

Sam Hewitt
CPA
Curriculum Vitae

SUMMARY

Mr. Hewitt has over 40 years' experience in forensic accounting, due diligence investigations, public accounting, bankruptcy consulting, information technology, and corporate accounting.

**RELEVANT
EXPERIENCE**

B. Riley Advisory Services (previously GlassRatner Advisory and Capital Group, LLC) 2002 – present
Senior Managing Director
Atlanta, Georgia

B. Riley Advisory Services is the financial advisory services affiliate of B. Riley Financial, Inc. with several components. The GlassRatner component specializes in several specific areas; troubled company and bankruptcy consulting, forensic accounting / litigation support, and transaction advisory services.

Mr. Hewitt practices in the Forensic Accounting and Litigation Support area, and leads many of the firm's significant forensic accounting and fraud investigative, due diligence and litigation support assignments. Mr. Hewitt helps lead the firm's due diligence practice.

Mr. Hewitt has testified in Federal court, State court and arbitrations as an expert witness in a variety of matters and industries including complex commercial, bankruptcy and class action litigation matters.

Mr. Hewitt has also served as Chief Financial Officer for four companies while at GlassRatner. In two cases, he also obtained new financing for the company and liquidated another. Sam has also acted as a debtor's advisor in Bankruptcy, and as financial advisor to creditors regarding troubled companies. He consults with public companies regarding financial reporting and revenue recognition matters on a regular basis, particularly relating to rebates.

Vesta Insurance Group 1998 – 2002
Vice President
Birmingham, Alabama

Vesta Insurance Group was a regional insurance holding company with \$500 million annual earned premium. Mr. Hewitt was a Vice President in Information Technology and Statutory Reporting. Vesta was a property-casualty direct insurer and reinsurer.

In his last position with Vesta, he was primarily responsible for the development, installation, and maintenance of an insurance-specific SAP enterprise resource planning system. Previously, he managed all statutory reporting and was an integral part of SEC reporting and regulatory relations for this company during its turnaround following accounting irregularities (which he helped uncover shortly after joining Vesta), and the related securities litigation, reinsurance arbitrations and regulatory examinations. He managed several major arbitrations and litigations for the corporation simultaneously, coordinating the discovery process, managing the experts employed and testifying on several occasions, including in securities litigation. These matters involved the accumulation, analysis and presentation of significant volumes of complex financial information.

Unisun Insurance Company 1986 – 1998
Charleston, South Carolina

Manager – Strategic Planning and Analysis 1996 - 1998
Finance Manager 1993 – 1995
Accounting Manager 1986-1992

Unisun Insurance Company was a regional property-casualty insurance company. Mr. Hewitt held management positions through all aspects of finance and accounting, including acting CFO during the divestiture of this company. He also managed 2 significant litigation matters, and other litigation matters, including court and deposition testimony. These matters involved the accumulation, analysis and presentation of significant volumes of complex financial information.

Price Waterhouse, 1981 – 1986
Charlotte, North Carolina

Senior Accountant

Assisted in the performance of audits of financial statements and consulting engagements for large publicly traded firms and privately held companies, including SEC filings and acquisition integration.

CERTIFICATIONS

- Certified Public Accountant (CPA) – North Carolina – 1983, Georgia – 2018

EDUCATION

- University of North Carolina, Chapel Hill, North Carolina – 1981
Bachelor of Science in Business Administration with a concentration in Accounting

MEMBERSHIPS

- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Board of Directors of Foundation for Research and Education (2016-present)

Sam Hewitt -- Expert Testimony Experience

- 36. MedMal Direct Insurance Company v. Cole, Scott & Kissane, P.A.**
Circuit Court of the Thirteenth Judicial Circuit in and for Hillsborough County, Florida
Testimony given by deposition
Retained by: **Defendant**
Counsel: Akerman LLP
January 2023
- 35. Icebox, Inc. v. Jewelers Mutual Insurance Company**
Superior Court of Fulton County, Georgia
Testimony given by deposition
Retained by: **Plaintiff**
Counsel: Buckley Beal LLP
October 2022
- 34. John E. Donahue v. Topa Insurance Group aka Topa Insurance Company; Topa Equities, Ltd. And William S. Anderson**
JAMS Judicial Arbitration, California
Testimony given by report, deposition and arbitration
Retained by: **Defendants**
Counsel: Musick, Peeler & Garrent LLP
June 2022 and April 2022
- 33. Commissioner Of Insurance For The State Of Nevada As Receiver For Lewis And Clark LTC Risk Retention Group, Inc. v. Uni-Ter Underwriting Management Corp., Uni-Ter Claims Services Corp. and U.S. RE Corporation**
District Court Of Nevada, Clark County, Nevada
Testimony given by report(s), deposition and trial
Retained by: **Defendants**
Counsel: Nelson Mullins Riley & Scarborough LLP
August 2020, June and October 2021
- 32. IDS Ohio, Inc. v. Samuel Toumayan, Meridan Enterprises Corporation, Loyaltyedge LLC and Universal Loyalty Company**
U.S. District Court for the Northern District of Georgia Atlanta Division
Testimony given by report and at deposition
Retained by: **Plaintiffs**
Counsel: The Findlay Firm, P.C.
February and May 2021
- 31. Vivian Farris; Trustee for Wirt Adams Yerger, Jr. Legacy Trust; Individually and on behalf of all those similarly situated v. U.S. Financial Life Insurance Company**
U.S. District Court for the Southern District of Ohio Western Division
Testimony given by report and at deposition
Retained by: **Plaintiffs**
Counsel: Beasley, Allen, Crow, Methvin, Portis & Miles, P.C.
July and September 2020
- 30. Soneet Kapila, as Chapter 11 Trustee of Universal Health Care Group, Inc v. Warburg Pincus, LLC; Warburg Pincus Private Equity IX, L.P.; Allen Wise; and Alok Sanghvi**
U.S. Bankruptcy Court for the Middle District of Florida Tampa Division
Testimony given by report and at deposition
Retained by: **Defendants**
Counsel: Holland & Knight, LLP
December 2019 and August 2020

29. **Best Beach Getaways, LLC v. TSYS Merchant Solutions, LLC**
U.S. District Court for Colorado
Testimony given by declaration and at hearing
Retained by: **Defendants**
Counsel: David Meadows, Troutman Pepper Hamilton Sanders LLP
August 2020
28. **Gallagher Benefit Services, et al. v. Grant T. Campbell, A2 Holdings, LLC, et al.**
U.S. District Court for the Northern District of Georgia Atlanta Division
Testimony given by report and at deposition
Retained by: **Defendants**
Counsel: Benjamin Fink, Berman Fink Van Horn P.C.
April and June 2020
27. **Alexis DeGidio, on behalf of herself and all others similarly situated v. Crazy Horse Saloon and Restaurant, Inc.**
U.S. District Court for the District of South Carolina Florence Division
Testimony given by report and at deposition
Retained by: **Plaintiffs**
Counsel: Gary Lynch, Carlson Lynch Sweet LLP
September and November 2019
26. **Priority Payment Systems, LLC v. Connect Merchant Payment Systems, LLC, Wallace Family Living Trust UDT, et al.**
Superior Court of Fulton County, Georgia
Testimony given at trial
Retained by: **Plaintiff**
Counsel: Stanley, Esrey & Buckley, LLP
February 2019
25. **Terilyn Callicott v. Paul V. Scott, Kris S. Williams, et al.**
Superior Court of Cobb County, Georgia
Testimony given at deposition
Retained by: **Defendants**
Counsel: Dawson Orr
September 2018
24. **Richard Dickman, et al. v. Banner Life Insurance Company**
U.S. District Court for the District of Maryland Northern Division
Testimony given by report and at deposition
Retained by: **Plaintiffs**
Counsel: Beasley, Allen, Crow, Methvin, Portis & Miles, P.C.
February and June 2018
23. **Resolute FP Augusta LLC v. SFC Contract Services of Georgia LLC and All-Safe Industrial Services, Inc.**
U.S. District Court for Northern District of Georgia
Testimony given by report and at deposition
Retained by: **Plaintiff**
Counsel: William M. Droze, Troutman Sanders LLP
March and May 2018

- 22. Priya Verma, on behalf of herself and all others similarly situated v. 3001 Castor, Inc. d/b/a The Penthouse Club**
U.S. District Court for Eastern District of Pennsylvania
Testimony given by report and at trial
Retained by: **Plaintiffs**
Counsel: Gary Lynch, Carlson Lynch Sweet Kapela Carpenter
August 2015 and March 2018
- 21. Adello, Inc. v. Global Value Add, Inc.**
AAA Arbitration
Testimony given by report and at hearing
Retained by: **Defendant**
Counsel: Gary Kessler, Kessler Collins P.C.
January and March 2018
- 20. Steven W. Waters v. Aeroquest, Inc. and GAL Aerospace Corporation**
AAA Arbitration
Testimony given by report, deposition and at hearing
Retained by: **Plaintiff**
Counsel: John Gross, Taylor English Duma LLP
February and March 2017, January 2018
- 19. AdMarketers, LLC AND Credit Benefit Services, LCC v. Issac “Zack” Bernato; Dennis H. James; CRM Holding Company, LLC; IMT Marketplace, LLC, Worldclicks, LLC and Valerie DiNardo**
Superior Court of Fulton County, Georgia
Testimony given by report and deposition
Retained by: **Defendants**, excluding Worldclicks and DiNardo
Counsel: Richard Capriola, Winter Capriola Zenner, LLC
September and October 2017
- 18. Disability Law Claims, P.A. d/b/a Lavan & Neidenberg, P.A. and Case Ghost, Inc v. IM Solutions, LLC**
U.S. District Court for Southern District of Florida
Testimony given by report and deposition
Retained by: **Plaintiffs**
Counsel: Ken Joyce, Lewis, Brisbois, Bisgaard & Smith LLP
November and December 2015
- 17. VeriSign, Inc. v. XYZ.com, LLC and Daniel Negari**
U.S. District Court for Eastern District of Virginia
Testimony given by report and deposition
Retained by: **Defendants**
Counsel: Derek Newman, Newman DuWors LLP
August 2015
- 16. Thomas McNeely, et al v. Medi-Source, Inc and Edwin Lewis**
Superior Court for Lee County, Georgia
Testimony given by two affidavits and at trial
Retained by: **Defendant**
Counsel: Matthew Ames, Balch & Bingham
August 2014; affidavits dated April 2014 and June 2012

15. **Gotta Have It Golf, Inc. v. Arnold Palmer Enterprises, Inc. and ETW Corporation**
Circuit Court for Miami-Dade County, Florida
Testimony given by two reports and deposition
Retained by : **Arnold Palmer Enterprises**
Counsel: Marty Goldberg, Lash & Goldberg, LLC
February 2014; reports dated January 2014
14. **Heather Q. Bolinger, Paul A. Terry, and Anne M. Terry, on behalf of themselves and all others similarly situated, v. First Multiple Listing Service, Inc., et al.**
U.S. District Court for Northern District of Georgia
Testimony given by report and deposition
Retained by : **Plaintiffs**
Counsel: Gregory G. Schultz, Taylor English Duma LLP and Jay F. Hirsch, Pope, McGlamry, Kilpatrick, Morrison & Norwood, LLP
July and August 2013
13. **Jerome Mersberger, D.O. and Mersberger Investments, L.P. v. Charles R. Cooley, M.D.; Black Wolf, LLC; Riverstone V, LLC; Physicians Immediate Med of Canton, P.C.; Physicians Family Medicine of Canton, LLC; Physicians Family Medicine, LLC; Urgent Care Consulting and Development, LLC; Kavik, LLC**
Superior Court of Cobb County, Georgia
Testimony given by three reports and deposition
Retained by: **Plaintiffs.**
Counsel: David Spalten, Kasowitz, Benson, Torres & Friedman LLP
January 2012, reports dated October and November 2011
12. **Ryan E. and Debora L Phillips v. StanCorp Mortgage Investors LLC**
Circuit Court for Multnomah County of Oregon
Testimony given by two reports, deposition and at trial
Retained by: **StanCorp Mortgage Investors LLC**
Counsel: Jonathan M. Radmacher, McEwen Gisvold LLP
November 2011, April 2011, reports February 2011 and August 2010
11. **Iguana, LLC v. Montgomery Marketing, Inc. Federal Marketing Service Corporation, Paul E. Lanham, Randall J. Lanham, Charles W. Calkins, Kilpatrick Stockton LLP, H. David Cobb**
US District Court for Middle District of Georgia
Testimony given by report and deposition
Retained by: **Defendants Paul E. Lanham, Charles W. Calkins, Kilpatrick Stockton LLP**
Counsel: Candice Decaire, Kilpatrick Townsend & Stockton LLP
Retained by: Montgomery Marketing, Inc. Federal Marketing Service Corporation, H. David Cobb
Counsel: Joshua Archer, Balch & Bingham LLP
Reports dated September 2011 and June 2011, September 2011
10. **Exceptional Marketing Group, Inc. v. Jeff Jones**
US District Court for Northern District of Georgia
Testimony given by report and deposition
Retained by: **Plaintiff**
Counsel: Fred Chaiken, Chaiken Klorfein LLP
August and September 2011

9. **Infectious Disease Solutions, PC v. Synamed, LLC and Synabilling, LLC**
US District Court for Eastern District of New York
Testimony given by report and deposition
Retained by: **Plaintiff**
Counsel: Adam Joffe, Goodman McGuffey Lindsey & Johnson LLP
May 2009 and August 2010
8. **Manhattan Construction Company v. Cecil M. Phillips, Braden Copeland, Place Properties LP, Place Collegiate Properties Company, Place Properties Development Services LLC, Place Management Group LLC, Place Enterprises LLC and Webroomz LLC**
US District Court for Northern District of Georgia
Testimony given by two reports and deposition
Retained by: **Plaintiff**
Counsel: Gary Freed, Chamberlain, Hrdlicka, White, Johnson & Williams LLP
July 2010, reports dated July 2010 and April 2010
7. **Jeffrey K. Kerr, Chapter 7 Trustee v. Cressaty Metals, et al.**
US Bankruptcy Court for the Northern District of Georgia
Evidence by report and two depositions
Retained by: **Plaintiff**
Counsel: Stuart F. Clayton, Jr., Lamberth, Cifelli, Stokes, Ellis & Nason P.A.
August 2009 and March 2009, report dated March 2009
6. **James E. Lyle M.D., Robert J. McAlindon M.D., James E. Lyle IV M.D., P.C., and Robert J. McAlindon P.C. v. The Hughston Clinic, P.C., HMMG, L.L.C., and NBI Partnership, L.L.P.**
AAA Arbitration
Testimony given at deposition and report
Retained by: **Plaintiffs**
Counsel: Chris Anulewicz, Balch and Bingham LLP.
April and July 2009
5. **Ahmed S. Farah v. The DCH Healthcare Authority, Inc. et al.**
US District Court for the Northern District of Alabama
Evidence by report and deposition
Retained by: **Ahmed S. Farah**
Counsel: Robert R. Coleman, Robert R. Coleman, PC
August and September 2008
4. **Allegiance Financial Group, Inc., et al. v. Hennessy, et al.**
NASD Arbitration
Testimony given at arbitration
Retained by: **Allegiance Financial Group**
Counsel: Thomas Gallo, Chorey, Taylor & Feil, P.C.
May 2007
3. **Insight Technology, Inc. v. Freightcheck LLC, et al.**
Superior Court of Gwinnett County, Georgia
Testimony given at deposition and Trial
Retained by: **Insight Technology, Inc.**
Counsel: Gary D. Stokes, Lamberth, Cifelli Stokes & Stout, P.A.
January 2007, June 2005, report dated May 2005

2. **Biltmore Services, Inc. vs. Prudential Property and Casualty Insurance Co., et al.**

AAA Arbitration

Testimony given at arbitration

Retained by: **Prudential Property and Casualty Insurance Co., et al.**

Counsel: Thomas Gallo, Robins Kaplan Miller & Ciresi LLP

March 2005

1. **The WM Landfill Site PRP Group, et al. v. Regions Bank, et al.**

US District Court for the Northern District of Georgia

Evidence given by report and deposition

Retained by: **Regions Bank**

Counsel: Robert Mowery, David Meezan, Alston & Bird

September 2003

Kent Bowen and Kathleen Darnell, individually and on behalf of others similarly situated, vs. Porsche Cars N.A., Inc.

Estimated Value of Monetary Relief

	Formula	Scenario 1			
		Count	Percentage	Costs per Unit	Dollars
Number of Vehicles with Affected Porsche Communication Management ("PCM") Units					
Total Vehicles with PCM 3.1	a	██████	[1]		
Categories of Monetary Relief					
I. Replaced PCM Category	b = h	██████	██████		\$4,559,841
II. Owners Affected by PCM Issues without Out-of-Pocket Costs or Without Documentation	c = a - b	██████	██████	\$25	\$5,128,775
III. Estimated Additional Monetary Relief During the Reimbursement Period	d = j	██		\$3,914	\$346,235
Total Estimated Value of Monetary Relief	e = b + c + d				\$10,034,851

	Formula	Scenario 1			
		Count	Percentage	Costs per Unit	Dollars
I. Replaced PCM Category					
Estimated number of replacements through March 2023 at owner's expense	f	██████	[2]	\$3,939 [4]	\$4,420,090
Replaced at no cost to owner under warranty through June 2022	g	██	[3]		\$0
Total number of PCMs replaced	h = e + f	██████		\$3,939	\$4,420,090
Estimated Incidental Costs					
Rental car costs (days)	1769 PCMs x	██ [5]	10% [6]	\$85 [7]	\$120,292
Transportation costs (trips)	1769 PCMs x	2 [8]	10% [6]	\$30 [9]	\$10,614
Towing Costs	h above	██████	5% [10]	\$100 [11]	\$8,845
					\$139,751
Total Costs		██████			\$4,559,841

II. Owners Affected by PCM Issues without Out-of-Pocket Costs or Without Documentation

Total Vehicles with PCM 3.1	a above	██████			
Less: Total number of PCMs replaced	g above	██			
Cash or merchandise credit		██████		\$25 [12]	\$5,128,775

III. Estimated Additional Monetary Relief During the Reimbursement Period

Total number of PCMs replaced	h above	██████			
	i	5.00%	[13]		
	j = h * i	██		\$3,939	\$348,446
Deduct: Cost of Merchandise Credit	k = j	██		\$25 [12]	(2,211)
					\$346,235

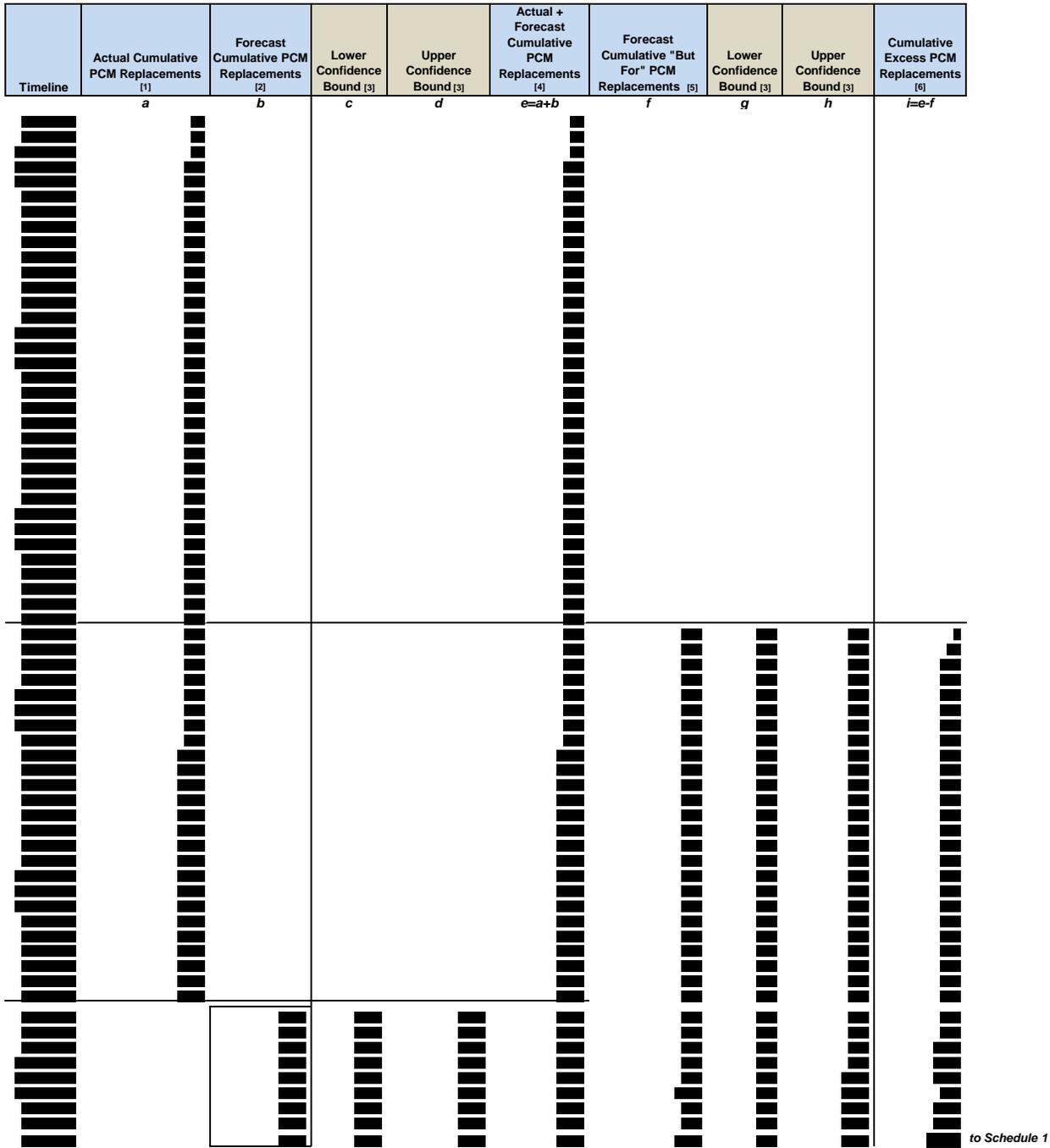
Kent Bowen and Kathleen Darnell, individually and on behalf of others similarly situated, vs. Porsche Cars N.A., Inc.

Estimated Value of Monetary Relief

Scenario 1				
Formula	Count	Percentage	Costs per Unit	Dollars

- [1] Total count per PCNA's Supplemental Response to Interrogatory No. 3, page 4, dated January 5, 2023. While it is possible that some vehicles have been damaged and are no longer operable, by reputation, Porsches are extraordinarily reliable vehicles, and a high percentage Porsches manufactured are still operable and "...70% of all Porsche cars can still be found on the road."
(Source: <https://www.hotcars.com/why-porsche-996-is-one-of-best-modern-classics-you-can-buy/>, pulled on 3/30/23).
- [2] Estimated number of PCM replacements through March 2023. See Schedule 2.
- [3] Total count per PCNA_BOWEN00005562 (Excel file) of PCM issues addressed under warranty, excluding 3 claims where PCM was not replaced. Average reimbursement to dealer was \$3,156.80.
- [4] Average cost of PCM replacements. See Schedule 3.
- [5] Average days for warranty repair per PCNA_BOWEN00000004 (Excel file) = 8 days.
- [6] Judgmentally estimated percentage of individuals requiring rental cars and transportation.
- [7] Estimated average cost of rental vehicle per day to Porsche owner per our research of national average rental car rates. See Schedule 4.
- [8] Trip to and from dealer for replacement of PCM, which may include a trip to a rental car facility.
- [9] Average cost of Uber trip per our research on 8/17/2022. See Schedule 4.
- [10] Judgmentally estimated percentage of individuals requiring towing.
- [11] Estimated towing cost to Porsche dealer per our research. Source: jdpower.com
- [12] Per Class Action Settlement Agreement, Bowen, et al. v. Porsche N.A., Inc., No. 21-cv-00471-MHC (N.D. Ga.), Section IV Claim Submissions, Option 2.
- [13] Judgmental estimate of probability of future PCM repair/replacement needed during the 12 month Reimbursement Period

**Kent Bowen and Kathleen Darnell, individually and on behalf of others similarly situated, vs. Porsche Cars N.A.,
Estimation of Additional PCM Replacements Using Linear Regression**



Statistic	Value [7]
Alpha	0.25
Beta	0.25
Gamma	0.00
MASE	2.34
SMAPE	0.07
MAE	73.76
RMSE	85.11

Statistic	Value [7]
Alpha	0.00
Beta	0.00
Gamma	0.13
MASE	1.37
SMAPE	0.11
MAE	51.18
RMSE	56.37

[1] Derived from 'PCNA_BOWEN00005562' - PCM sales to dealers excluding those related to warranty service, presented as cumulative amounts by month from August 2017 to June 2022.
 [2] We forecasted total PCM replacement sales for July 2022 - March 2023 using actual PCM replacement sales data from 8/31/17 - 6/30/22.
 [3] Excel linear regression output gives an upper and lower bound of the prediction, in this case with an 'X' percentage confidence interval.
 [4] Estimated total actual + forecasted cumulative PCM replacements from 8/31/17 - 3/31/23, calculated as "b" + "c".
 [5] We used Excel Linear Regression Function. If the number of PCM replacements had continued at the trend seen before the May 2020 Mailfunction, there would have been a cumulative 1,010 PCM non-warranty replacements as of March 31, 2023.
 [6] Estimated excess, calculated as "e" - "f".
 [7] Standard output from Excel for a linear regression analysis.

to Schedule 1

Kent Bowen and Kathleen Darnell, individually and on behalf of others similarly situated, vs. Porsche Cars N.A., Inc.
Quoted Cost of PCM Replacement from Porsche Dealer

Porsche Dealership	Hennessy North Atlanta [2]	South Atlanta [3]	Hendrick (NC) [4]	Tom Wood (IN) [5]	Ann Arbor (MI) [6]	Bellevue (WA) [7]	Tuscon (AZ) [8]	North Houston (TX) [9]
Date dealership was called	8/18/2022	8/18/2022	11/30/2022	11/30/2022	11/30/2022	11/30/2022	11/30/2022	11/30/2022
Cost to repair a PCM 3.1 [1]								
Cost to replace a PCM 3.1	4,250	\$ 4,149	\$ 3,800	\$ 4,581	\$ 3,642	\$ 3,780	\$ 3,571	\$ 3,743

Average PCM replacement **3,939** to Schedule 1

[1] After calling 2 dealerships and a car repair store (CarTunes) referred to us by Hennessy, our findings were that repairs of a PCM are very infrequent. No location was able to provide a referral of who would perform a PCM repair.

[2] Porsche dealership located in Atlanta, GA

[3] Hourly Labor Rate, per Porsche South Atlanta, is \$189/hour. Replacement estimate is 6-7 hours.

[4] Hendrick Porsche, located in Charlotte, NC. Total cost to replace PCM of \$3,800.

[5] \$3,627 cost for part. \$600-700 for labor. Add \$20 in estimated fees.

[6] Porsche dealership located in Ann, Arbor, Michigan.

[7] \$3,500 for PCM + sales tax (8% used).

[8] \$2,831.28 for PCM + 4 hour estimate of labor.

[9] \$3,100 for part, \$565 for labor, 8.25% tax rate.

Kent Bowen and Kathleen Darnell, individually and on behalf of others similarly situated, vs. Porsche Cars N.A., Inc.
Estimated Cost of Porsche Rental & Uber Trips

<u>Porsche Model</u>		<u>Rent cost/day [1]</u>
911	\$	400
Panamera		449
Boxster		300
Cayenne		340
Average	\$	372
Rounded	\$	370 to Schedule 1

<u>Average Uber Ride</u>		<u>Average cost [2]</u>
New York City	\$	34.7
Nashville		34.6
Denver		33.9
Seattle		32.6
Baltimore		27.3
Average	\$	32.6
Rounded	\$	30.0 to Schedule 1

[1] Source: <https://milanirentals.com/porsche-911-car-rental/>

[1] Excludes tax and security deposit, typically for \$1,000-\$1,500; average based on 4 models

[2] Source: <https://nypost.com/2022/07/13/nyc-uber-rides-are-the-most-expensive-in-america/>; average based off of 5 cities located through United States

Kent Bowen and Kathleen Darnell, individually and on behalf of others similarly situated, vs. Porsche Cars N.A., Inc.

Total Porsches by Car Type

Count of Vehicles with PCM 3.1	
Model	Total
Panamera - 2010-2016	████
Cayenne - 2011-2016	████
911 Carrera and Boxster/Cayman - 2012-2016	████
Macan - 2015-2016	████
Total	████

[1] Total count per PCNA's Supplemental Response to Interrogatory No. 3, page 4, dated January 5, 2023.

Kent Bowen and Kathleen Darnell, individually and on behalf of others similarly situated, vs. Porsche Cars N.A., Inc.**Total Value of Monetary Relief**

Estimated Total Value of Monetary Relief	
Category	Amount
Replaced PCM Category: PCM was replaced	\$ [REDACTED]
Owners Affected by PCM Issues without Out-of-Pocket Costs or Without Documentation	[REDACTED]
Estimated Additional Monetary Relief During the Reimbursement Period	[REDACTED]
Total Class Member Damages	\$ 10,034,851