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[Attorneys for Plaintiffs]

[Additional Counsel listed on following page]

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA**

FERNANDO COPPEL, PABLO
MARTINEZ, TYLER MITCHELL,
JUDITH URIOSTEGUI, ELIZABETH
USSELMAN, individually and as a
representative of a Putative Class of
Participants and Beneficiaries, on
behalf of the SWBG, LLC 401(K)
PLAN (FKA SEAWORLD PARKS
AND ENTERTAINMENT 401(K)
PLAN),

Plaintiffs,

v.

SEAWORLD PARKS &
ENTERTAINMENT, INC.
("SEAWORLD"); SWBG ORLANDO
CORPORATE OPERATIONS GROUP,
LLC ("SWBG"); BOARD OF
DIRECTORS OF SEAWORLD AND
SWBG, INVESTMENT COMMITTEE
OF SEAWORLD PARKS &
ENTERTAINMENT 401(K) PLAN/
SWBG, LLC 401(K) PLAN; MARK G.
SWANSON (CEO); ELIZABETH
GULACSY (CFO); and DOES 1
through 50,

Defendants.

Case No. 3:21-cv-01430-RSH-DDL

**DECLARATION OF JAMES A.
CLARK IN SUPPORT OF
PLAINTIFFS' UNOPPOSED MOTION
FOR FINAL APPROVAL OF CLASS
ACTION SETTLEMENT**

[Filed and served concurrently with Notice,
Memorandum of Points and Authorities,
Declaration of Attorneys Christina A.
Humphrey and James A. Clark, Declaration
of Administrator Makenna Snow,
Declaration of Plaintiffs, and [Proposed]
Order]

Hearing Date: August 28, 2025

Time: 1:30pm

Judge: Hon. Robert S. Huie

Courtroom: 3B (3rd Flr)

THE SHARMAN LAW FIRM LLC

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[Attorneys for Plaintiffs]

DECLARATION OF JAMES A. CLARK

I, James A. Clark, declare:

1. I am an adult above the age of eighteen years of age. I am the managing partner of TOWER LEGAL GROUP, P.C., and counsel of record for Plaintiffs Fernando Coppel, Pablo Martinez, Tyler Mitchell, Judith Uriostegui, and Elizabeth Usselman in the above entitled action. I am an attorney licensed to practice law in all of the Courts of the State of California. I have personal knowledge of the facts set forth herein, and, if called as a witness, could and would testify competently thereto.

2. This declaration is given in support of Plaintiffs' Unopposed Motion for Final Approval of Class Action Settlement.

TIME AND COSTS INVESTED BY TOWER LEGAL GROUP, P.C.

3. As of today, my firm has expended 290 hours on this matter, with work still continuing. The firm's total lodestar for these hours amounts to \$217,500.00.

4. The undersigned and my colleague, Renee Ortega, each have fourteen (14) years' experience as an attorney. We are billed out at \$750 per hour. This hourly rate was submitted in the settlement approval of an ERISA class action wherein the undersigned was appointed as class counsel - *Gramstad v. Ventura Foods*, Case No. 8:22-cv-02290-MWC-JDE, ECF No. 61-3 - with final approval of attorney fees granted in the Final Approval Order. (ECF No. 67, para. 8) Further, in *Aquino v. 99 Cents*, 2:22-cv-01966-SPG-AFM, also an ERISA class action where the undersigned was appointed as class counsel, the Court granted final approval of the requested fees and held that "...the submitted hourly rate and hours worked are reasonable. Class Counsel's submitted hourly rates range between \$625 per hour and \$925 per hour for attorneys and \$215 for her paralegal." (ECF No. 79, p. 18-19)

5. Throughout the litigation, we maintained contemporaneous time records for work performed on this matter. To calculate my firm's lodestar, I retrieved these records and summarized them. For the Court's ease of reference, below is a

summary of the time spent on this matter per category:

Activity Category	Hours
Correspondence: Responding to Emails and Telephone Calls – intake of clients, document gathering, retainers	95.0
Corresponding with experts	60.0
Meeting with co-counsel and staff re case strategy and tasks	25.5
Reviewing and editing documents and attending Motion Hearings	49.5
Preparing for and Attending Mediations	35.0
Correspondence with class members post-settlement and administration	25.0
Total	290.0

6. As demonstrated, the amount of fees sought by my firm and my co-counsel's firm, Christina Humphrey Law, P.C., is substantially less than the amount of our collective lodestar.

7. As of the date of this declaration, my firm has incurred actual costs in the amount of \$187,401.02 in this action. Attached hereto as **Exhibit A** is a spreadsheet of all costs incurred. Costs were advanced for the following: mediation, deposition transcripts, ESI vendor, court and deposition officer fees, travel¹ and most notably fees for Plaintiffs' recordkeeping, performance, and stable value experts (3 experts). Expert costs in ERISA litigation are typically high because expert consultants are engaged at all stages in the litigation, including (a) reviewing and assisting in drafting factual allegations for the complaint, (b) reviewing key

¹ No meals are included in travel expenses and all hotels were mid-tiered Hilton. Most travel expenses were incurred for travel to Greenwich, CT, for mediation.

documents including committee meeting minutes, 408(b)(2) and 404(a)(5) disclosures, investment advisor decks, and other documents, (c) revising complaint factual allegations and reviewing factual allegations in motions to dismiss, (d) assisting in formulating requests for production of documents and document subpoenas, and (e) reviewing expert deposition testimony and calculating damages. Invoices for all costs are available on request. Plaintiff requests that if expert invoices are requested, that they be submitted confidentially for Chambers eyes only as none of the expert consultants were disclosed and are considered attorney work product.

8. All costs identified herein were reasonable and necessary to prosecute the Actions to a successful conclusion. Written discovery closed just prior to the mediation. For the Court's convenience below please find a chart detailing my firm's costs in this action:

Costs Description	Amount
Investigative Services	\$30,481.06
Expert Witness Fees	\$122,822.51
Court Fees & Travel and Meeting Services	\$7,599.00
ESI services	\$7,781.50
Depositions and Mediation	\$18,716.95
Total Costs	\$187,401.02

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

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Executed this 14th day of July, 2025 at Sacramento, California.

TOWER LEGAL GROUP, P.C.



James A. Clark
Declarant

Ex. A – JAC Decl.

Tower Legal Group, Inc Coppel v. SeaWorld Expenses

Date	Type	Num	Name	Memo/Description	Amount
5220 Depositions and Mediation					
12/05/2023	Check	15346	Planet Depos - Transcript Plaintiff	Inv 623638 / Seaworld	905.80
12/05/2023	Check	15346	Planet Depos - Transcript Plaintiff	Inv 624311 / Seaworld	330.70
02/09/2024	Check	15376	Planet Depos - Transcript Expert	Inv 623340 / Seaworld	1,380.45
08/05/2024	Check	15459	JAMS, Inc	Inv 7254812 / Seaworld Retainer	16,100.00
Total for 5220 Depositions and Mediation					\$ 18,716.95
5225 Expert Witness Fees					
1/20/2021	Check	11781	Expert 1	Seaworld	5,000.00
5/4/2021	Check	11793	Expert 1	Seaworld	2,579.50
6/3/2021	Check	11798	Expert 1	Seaworld	1,578.50
08/20/2021	Check	11816	Expert 2	Sea World Case	15,000.00
9/1/2021	Check	11817	Expert 1	Seaworld	1,809.50
11/30/2021	Check	15026	Expert 1	Seaworld	5,614.50
12/14/2021	Check	15034	Expert 1	Other half of 11-29-2021 Inv	5,614.50
06/28/2022	Check	15119	Expert 1	Seaworld invoice	6,435.00
04/06/2023	Check	15234	Expert 1	Seaworld invoice 2023-03-30	6,443.01
05/04/2023	Check	15257	Expert 1	Seaworld invoice 2023-04	9,495.50
06/27/2023	Check	15270	Expert 2	Inv 202310204 / Seaworld	10,000.00
08/08/2023	Check	15286	Expert 1	Seaworld / 2023-07	1,918.00
10/11/2023	Check	15319	Expert 1	Seaworld / 2023-09	4,315.50
12/19/2023	Check	15356	Expert 2	Inv 20231007-1	690.00
12/19/2023	Check	15356	Expert 2	Inv 20231031-4	3,885.00
04/05/2024	Check	15411	Expert 2	Inv 20230901-3 / Seaworld	1,321.00
06/07/2024	Check	15435	Expert 1	Seaworld / May 2024	3,846.50
8/27/2024	Check	15433	Expert 2	Inv 20231042	10,000.00

Tower Legal Group, Inc Coppel v. SeaWorld Expenses

Date	Type	Num	Name	Memo/Description	Amount
09/05/2024	Check	15472	Expert 1	July: Seaworld	2,276.50
9/5/2024	Check	15473	Expert 3	Report	25,000.00
Total for 5225 Expert Witness Fees					\$ 122,822.51
5260 Court Fees & Travel and Meeting					
12/05/2023	Check	15344	Titan Legal Services, Inc - Subpoena	Inv SU394144-02-01	105.50
12/05/2023	Check	15344	Titan Legal Services, Inc - Subpoena	Inv SU394144-01-01	93.50
			Travel and Meeting Expenses		7,400.00
Total for 5260 Court Fees & Travel and Meeting					\$ 7,599.00
Expenses					
6010 Investigation Expenses					
12/16/2023	Expense		Sac Internet Marketing - Investigation	JC: Seaworld	30,481.06
Total for 6010 Investigation Expenses					\$ 30,481.06
6734 ESI Services					
12/05/2023	Check	15350	International Litigation Services, LLC	Iniv 13419 / Seaworld	2,330.00
02/22/2024	Check	15384	International Litigation Services, LLC	Inv 13954 / Seaworld	870.00
02/22/2024	Check	15384	International Litigation Services, LLC	Inv 13671 / Seaworld	1,481.50
05/30/2024	Check	15430	International Litigation Services, LLC	Inv 14963 / Seaworld - Apr	475.00
05/30/2024	Check	15430	International Litigation Services, LLC	Inv 14723 / SeaWorld - Mar	1,650.00
06/21/2024	Check	15442	International Litigation Services, LLC	Inv 15200 / Seaworld - May	575.00
07/25/2024	Check	15452	International Litigation Services, LLC	Inv 155050 / Seaworld - June	400.00
Total for 6734 ESI Services					\$ 7,781.50
Total for 6720 ESI Services					\$ 7,781.50
Total for Expenses					\$ 187,401.02