

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

NEIL LEVENTHAL, as representative of a Class
consisting of himself and all others similarly situated,

Plaintiff,

v.

BAYSIDE CEMETERY, CONGREGATION
SHAARE ZEDEK AND COMMUNITY
ASSOCIATION FOR JEWISH AT-RISK
CEMETERIES, INC.,

Defendants.

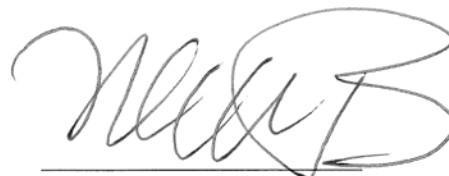
) New York County Index No.
) 100530/2011E
)
) Hon. Debra A. James
)
)
) **DECLARATION OF**
) **MICHAEL M. BUCHMAN**
)
)
)
)
)
)

I, Michael M. Buchman, hereby declare as follows:

1. I am admitted to the bars of the states of New York and Connecticut. I have never been subject to any judicial investigation or disciplinary proceeding in my thirty years of practice. I respectfully submit this Declaration in further support of Plaintiff’s Motion for Preliminary Approval of the Proposed Settlement and Certification of a Proposed Settlement Class.
2. Annexed hereto as Exhibit A is a true and correct copy of the proposed Settlement Agreement.
3. Annexed hereto as Exhibit B is a true and correct copy of the proposed Notice and Notice Plan – Declaration of Elaine Pang dated January 12, 2024.
4. Annexed hereto as Exhibit C is a true and correct copy of the Declaration of Sam Saverio Esposito dated June 28, 2023.
5. Annexed hereto as Exhibit D is a true and correct copy of a Perpetual Care Trust Fund Receipt concerning Bayside Cemetery.

6. Annexed hereto as Exhibit E is a true and correct copy of a list of persons or entities that purchased perpetual care and entered into Perpetual Care Trust Fund Receipts with Congregation Shaare Zedek. It is my understanding that the Perpetual Care Trust Fund Receipts list the mailing address of the purchaser although this document is redacted to protect the personal information of the purchaser.

7. This Declaration has been duly executed this 12 day of March, 2024

A handwritten signature in black ink, appearing to read 'Michael M. Buchman', written in a cursive style.

Michael M. Buchman

EXHIBIT A

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

NEIL LEVENTHAL,)	New York County Index No.
as representative of a Class consisting of himself and)	100530/2011E
all others similarly situated,)	
)	Hon. Debra A. James
Plaintiff,)	
)	
v.)	
)	
BAYSIDE CEMETERY, CONGREGATION)	
SHAARE ZEDEK AND COMMUNITY)	
ASSOCIATION FOR JEWISH AT-RISK)	
CEMETERIES, INC.,)	
)	
Defendants.)	

SETTLEMENT AGREEMENT AND RELEASE

This SETTLEMENT AGREEMENT AND RELEASE (“Agreement”) is made by and between NEIL LEVENTHAL, (the “Named Plaintiff”), on behalf of himself and the Class Members as herein defined (collectively, “Plaintiffs”) and Defendant CONGREGATION SHAARE ZEDEK, on behalf of itself and Defendant Bayside Cemetery (collectively “Defendants”).

WHEREAS, Named Plaintiff through the above-referenced action alleges that Defendants breached the terms of certain charitable trusts for the perpetual care of specified graves at Bayside Cemetery, and

WHEREAS, Defendants deny liability and/or any other wrongdoing with respect to Plaintiffs, and

WHEREAS, Michael M. Buchman, Esq., has acted as *pro bono* counsel to the Named Plaintiff, and the Class Members in the above-referenced action (“Class Counsel”), and

WHEREAS, Plaintiff and Defendants (collectively, the “Parties”) wish to avoid further litigation and settle and resolve the controversy between them amicably and expeditiously as described herein (the “Settlement”), and

WHEREAS, Plaintiff has agreed to resolve this litigation in exchange for Defendant’s agreement to irrevocably maintain \$6.5 million in the Reserve Fund established in connection with *In re Application of Congregation Shaare Zedek*, N.Y. County Index No. 155623/2017,

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subject to the provisions of the Order establishing such fund, as it has been amended from time-to-time, including the Reserve Fund Amendments as defined herein.

NOW THEREFORE, in consideration of the mutual covenants, promises, and warranties set forth herein, the Parties agree, subject to the Court's approval, as follows:

1. Definitions: The following terms shall, in this Agreement, have the meanings ascribed to them in this section, and all other terms shall have their ordinary meaning:

1.1 **"Class Members"** shall mean "all persons who purchased a perpetual care contract from a Defendant or such Defendant's agents or assigns." For the avoidance of doubt, individuals currently acting as the personal representative of a decedent who: (a) died on or after January 13, 2005; and (b) would have been a Class Member had such decedent been alive as of the date of this Agreement shall be deemed Class Members for purposes of this Agreement, including the Named Plaintiff Neil Leventhal, who is acting as the personal representative of his late father Steven R. Leventhal, the original named plaintiff in this action.

1.2 **"Settlement Class"** shall mean all Class Members who do not timely exclude themselves from this Settlement as set forth in paragraph 10 below.

1.3 **"Settlement Notice"** shall mean the Court-approved Notice of Settlement, the form of which is attached hereto as Exhibit B.

1.4 **"Class Counsel"** shall mean Michael M. Buchman, Esq.

1.5 **"Defense Counsel"** shall mean the law firm of Axinn, Veltrop & Harkrider, LLP.

1.6 **"Parties"** shall mean the Named Plaintiff, Defendants, and the Settlement Class, collectively.

1.7 **"Notice Administrator"** shall mean A. B. Data Ltd.

1.8 **"Fairness Hearing"** shall mean the hearing before the Court relating to a Motion for Final Approval.

1.9 **"Preliminary Approval Order"** shall mean an Order substantially in the form of Exhibit A hereto.

1.10 **"Final Approval"** shall mean that the Settlement has been finally approved by the Court and either: (1) upon timely appeal, the Appellate Division, First Department has declined to consider, affirmed, or otherwise approved of the Court's Final Approval and the applicable time for seeking further appellate review has expired, or (2) the applicable time for seeking appellate review of the Court's Final Approval of the Settlement has expired without the filing of a timely notice of appeal or other request for appellate review. For the avoidance of doubt, Final Approval shall be deemed to have occurred, if when the time for the parties who are signatory hereto to file appeals from the Final Approval Order expires, no Notice of Appeal has been filed by any person prior to that time, regardless of the possibility that a person upon whom no Notice of Entry was filed might nonetheless be able to file a subsequent appeal.

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1.11 **“Final Approval Order”** shall mean an Order entered by the Court in the form described in Paragraph 13.

1.12 **“Notice Period”** shall mean the 60-day period beginning with the first publication of the Settlement Notice.

1.13 **“Reserve Fund Proceeding”** shall mean the special proceeding known as *In re Application of Congregation Shaare Zedek*, N.Y. County Index No. 155623/2017.

1.14 **“Reserve Fund Order”** shall mean the Decision and Order of the Court in the Reserve Fund Proceeding entered July 27, 2017, as subsequently amended from time to time.

1.15 **“Reserve Fund Amendments”** shall mean the proposed amendments to the Reserve Fund Order set forth in Exhibit E hereto.

1.16 **“Released Parties”** shall mean Defendant and their respective current, former, or future members, officers, trustees, employees, successors, assigns, agents, or other representatives.

1.17 **Reservation of Claims.** This settlement is not intended to and does not release claims that were not alleged in the Complaint in the Class Action.

2. **The Settlement Agreement:** Plaintiff has agreed to settle all claims with prejudice which were or could have been brought in exchange for Defendants’ agreement to effectuate the Reserve Fund Amendments as more fully described in paragraph 3.

3. **Amendment of the Reserve Fund Order:** In exchange for the dismissal of this action with prejudice, as described herein, and the releases and covenants set forth in paragraph 17 of this Agreement, Defendants have agreed to the proposed amendments to the Reserve Fund Order set forth in Exhibit E hereto and to take reasonable and appropriate steps to obtain the entry of appropriate court orders effectuating those amendments. Nothing herein shall confer any right on the Plaintiff, Class members or any other person to participate in the Reserve Fund Proceeding, as a party or otherwise.

4. **No Admissions:** Nothing contained herein, nor the consummation of this Agreement, shall be construed or deemed an admission of liability, culpability, negligence, willfulness, lack of good faith, or wrongdoing on behalf of either Defendant. Each of the Parties hereto has entered into this Agreement with the intention of avoiding further disputes and litigation with the attendant inconvenience, uncertainty, and expenses. In particular, and without limiting the generality of the foregoing, nothing in this Agreement shall be offered or construed as an admission of liability, wrongdoing, impropriety, responsibility, or fault whatsoever by either Defendant, or their officers, trustees, members, employees, or agents, who expressly deny any such liability, wrongdoing, impropriety, responsibility or fault whatsoever.

5. **Investigation by Counsel:** Class Counsel and Defense Counsel, respectively, have conducted extensive discovery and investigated the facts relating to the claims alleged, and have made a thorough study of the legal principles applicable to the claims asserted against Defendants. Class Counsel and Defense Counsel expressly acknowledge that there are

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differences and disputes, stated and unstated, between the Parties as to various matters. Class Counsel, in consultation with the Plaintiff, has exercised his independent judgment and has determined that the Settlement and this Agreement are proper as stated herein after fully taking into account any risk, uncertainty, or unresolved issues relating to discovery or the completeness of his investigation, uncertainty as to facts and circumstances, risk of significant delay, risk of loss or limited recovery, and the defenses asserted by Defendants. Based upon Class Counsel's investigation, legal evaluation, and taking into account the sharply contested legal and factual issues involved as well as Class Counsel's assessment of the uncertainties of complex litigation and relative benefits achieved by this Agreement, Class Counsel has concluded that a settlement with Defendants on the terms set forth in this Agreement is fair, reasonable, adequate, and in the best interests of the Named Plaintiff and the Class Members. Defendants and Defense Counsel also agree that this Settlement is reasonable and fair.

6. **Cooperation:** The parties agree to cooperate and take all steps reasonably necessary and appropriate to obtain preliminary and final approval of this Agreement and to dismiss the Action with prejudice upon performance of the terms and conditions of the Agreement.

7. **Attorney's Fees and Expenses/Costs:** In light of his *pro bono* representation of the Class Members, Class Counsel hereby agrees to waive any claim for attorney's fees or costs in connection with this Action or the settlement thereof. Each Party shall bear its own costs in connection with this Action, whether accrued prior to or after the date of this Agreement, except insofar as is expressly provided for with respect to notice costs in paragraph 8 below.

8. **Notice Costs:** Defendants agree to pay the actual and reasonable costs of the Notice Administrator, not to exceed \$30,000, without regard to whether a Final Approval Order is ultimately entered. Plaintiffs agree not to oppose an application by the Defendants to the Court for permission to withdraw up to \$30,000 from the Cemetery Reserve Fund in accordance with the terms of the Reserve Fund Order, provided that the Court's denial of such application shall not affect Defendants' obligations under this paragraph.

9. **Duties of the Parties Related to Preliminary Approval:** Promptly upon the execution of this Agreement and the satisfaction of the condition set forth in paragraph 14 below with respect to the approval of the Office of the Attorney General, the Parties shall apply to the Court for an entry of a Preliminary Approval Order substantially in the form set forth in Exhibit A hereto. Such motion shall recommend the provision of notice to the Class Members by the Notice Administrator in the form attached hereto as Exhibit A, in accordance with the proposed Notice Plan attached hereto as Exhibit C which shall provide for the best notice practicable, including direct mail to those members of the Class who can be reasonably identified and for whom a current mailing address is reasonably available. After the Court grants such preliminary approval, the Named Plaintiff shall promptly provide the Class Members with notice of the Settlement in the form and by the means set forth in the Preliminary Approval Order, the costs of which shall be paid as provided in paragraph 8.

10. **Opt-Out Procedure:** Anyone who wishes to be excluded from the Settlement Class shall send a written request to be excluded to the Notice Administrator, and the request for exclusion must actually be received by the Notice Administrator within 30 days from the completion of the Notice period. The claims of any individual who timely and expressly requests to be excluded

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from this Settlement will be dismissed without prejudice, and s/he will not be bound by the Class Release.

11. **Objections:** Any Class Member, other than the Named Plaintiff, must object to this Settlement by filing within 30 days form the completion of the Notice period with the Court and serving upon Class Counsel and Defense Counsel a written objection stating: (a) his or her name and address (and, if different, the name of the individual whose purchase of perpetual care is the basis of the objector's standing to object), (b) the title or caption of this Action, (c) whether the objection applies only to the objector, to the entire Settlement Class, or to a subset thereof, (d) whether the objector or his or her counsel intends to appear at the Fairness Hearing, and (e) the objector's signature. Any such objection shall be accompanied by a copy of the relevant perpetual care contract or other appropriate proof of the objector's status as a Class Member. No individual may be heard at the Fairness Hearing who has not complied with the requirements of this paragraph. Any individual who fails to comply with such requirements will be deemed to have waived any right to object to and any objection to the Settlement.

12. **No Encouragement:** None of the Parties, their counsel, or any person acting on their behalf, shall assist, solicit, or otherwise encourage any person to object to the Settlement, to request exclusion from the Settlement Class, or to appeal from any order of the Court that is consistent with the terms of this Settlement, provided that Class Counsel or Defense Counsel may provide individuals who, without having previously been solicited or encouraged in violation of this paragraph, unilaterally inquire about the Settlement with the terms of this Agreement and refer them to the paragraphs therein describing the procedures for opting-out or objecting to the Settlement. If any of the Parties or their Counsel receive any objection or request for exclusion from any individual, they shall promptly provide copies to the other Parties and file them with the Court, unless it is apparent that that has already been accomplished.

13. **Motion for Final Approval:** Within 30 days after the expiration of the Notice Period, and at least 10 days prior to the Fairness Hearing, the Parties will jointly file a motion for final approval of the Settlement. In connection with that motion, the Parties shall file: (a) a declaration by the Notice Administrator describing the steps taken to publish the notice in accordance with the Court's preliminary approval order, (b) a list of Class Members who timely requested to be excluded from the Settlement Class, together with copies of such requests, (c) a list of Class Members who submitted a timely written objection to the Settlement as provided herein, together with copies of such objections. The motion for final approval shall apply to the Court for an Order finally approving the Settlement as fair, reasonable, and adequate and shall submit a [Proposed] Order and Judgment, which:

(a) Approves the Settlement, adjudging the terms thereof to be fair, reasonable, and adequate as to the Named Plaintiff and the members of the Settlement Class, and directing its consummation;

(b) Effectuates the Reserve Fund Amendments (substantially in the form shown in Exhibit E) to the Reserve Fund Order, or indicates the Court's intention to effectuate such Reserve Fund Amendments by contemporaneously filed order in the Reserve Fund Proceeding;

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(b) Excludes from the Settlement Class those persons who properly and timely have requested exclusion as provided herein;

(c) Dismisses the Action on the merits and with prejudice and permanently bars all Settlement Class Members from prosecuting any claims or objections released or barred by the terms of this Agreement, except for enforcement of the terms of the Settlement Agreement, with each party to bear its own costs and expenses; and

(d) Retains exclusive jurisdiction over the Settlement and this Settlement Agreement.

14. **Approval of the Attorney General:** Prior to the submission of the motion for preliminary approval, the Office of the Attorney General of the State of New York shall have consented (or indicated its non-objection) to the Reserve Fund Amendments.

15. **Resumption of Litigation.** The parties agree, subject to approval of the Court, that in the event that the Settlement Agreement is not approved by the Court or the Settlement does not become final the litigation against Defendants will resume in a reasonable manner to be approved by the Court upon joint application by the parties hereto.

16. **Termination and Effect of Termination:**

16.1 **Failure of Preliminary Approval:** If the Court fails to preliminarily approve any material condition of this Agreement which effects a fundamental change to the Settlement, any party adversely affected thereby shall have the right to terminate the Agreement. Any Party seeking to exercise such option shall do so in writing delivered to the other Parties (through their respective counsel) and to the Court at any time prior to the filing of the Parties' joint motion for final approval.

16.2 **Opt-Outs:** If ten or more Class Members request to be excluded from the Settlement Class, Defendants shall have the option (in their sole discretion) to terminate this Agreement. Defendants shall exercise such option in writing delivered to Class Counsel and filed with the Court prior to the filing of the Parties' joint motion for final approval.

16.3 **Failure of Final Approval:** If the Court enters an Order denying the Parties' joint Motion for Final Approval, and such denial has become final and non-appealable, either Party may terminate this Agreement by written notice to the other.

16.4 **Objection by the Attorney General:** If the Office of the Attorney General objects to the Reserve Fund Amendments, or otherwise fails to provide its consent as contemplated in paragraph 14, and despite the Parties' reasonable best efforts they are unable to agree on alternative amendments that are acceptable to the Parties and the Office of the Attorney General, either Party may terminate this Agreement by written notice to the other.

16.5 **Effect of Termination:** If any party exercises its right to terminate this Agreement as set forth herein (or if this Agreement shall otherwise terminate), this agreement shall be void and of no force and effect, with the Parties being returned to their respective positions in the litigation without prejudice to any party, provided that no Party shall be

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permitted to introduce any evidence relating to this Agreement, the Settlement, or its negotiation into this or any other Action.

17. Releases and Covenants by and of the Settlement Class: Upon Final Approval of this Settlement by the Court:

17.1 The Named Plaintiff and each Settlement Class Member shall release the Released Parties from any and all claims, obligations, causes of action, actions, demands, rights, or liabilities, including any claims or entitlements for equitable relief, arising out of any alleged breach of any agreement or trust for the care of one or more graves at Bayside Cemetery that accrued or allegedly occurred prior to the entry of the Final Approval Order, including without limitation any penalties, liquidated damages, punitive damages, interest, attorneys' fees, or litigation costs incurred in the prosecution of this Action or any appeals therefrom;

17.2 The Named Plaintiff and each Settlement Class Member shall forever be barred from instituting, filing, or maintaining any action, claim, or proceeding seeking equitable, monetary, or declaratory relief relating to or arising out of any alleged breach of any agreement or trust for the care of one or more graves at Bayside Cemetery that accrued or allegedly occurred prior to the entry of the Final Approval Order;

17.3 The Named Plaintiff and each Settlement Class Member shall forever be barred from instituting, filing, or maintaining any action, claim, proceeding, application, or objection, or otherwise opposing any application made by either Defendant in the Reserve Fund Proceeding or otherwise relating to the Reserve Fund Order, if the substance of such action, claim, proceeding, application, objection or opposition is that \$6,500,000 is insufficient to adequately maintain Bayside Cemetery or that Defendants should be required to provide, maintain, or reserve more than that amount of funds for the benefit of Bayside Cemetery. For avoidance of doubt, the Named Plaintiff and each Settlement Class Member expressly reserves the right to pursue enforcement of this Settlement Agreement.

17.4 Defendants agree to release and forever discharge all claims, cross-claims, or counterclaim(s) which could have been brought against Steven R. Leventhal, Neil Leventhal or any Leventhal-related family member or relative, or any Settlement Class Member concerning or relating to this action that accrued or allegedly occurred prior to the entry of the Final Approval Order.

17.5 By this settlement of the claims asserted in this Action, the Released Parties expressly do not waive, and hereby expressly preserve, any and all defenses they have as to any claims that the Named Plaintiff or any Settlement Class Members may bring in the future, including but not limited to defenses based on *res judicata* or claim splitting.

18. Cooperation: The Parties agree to fully cooperate with each other to accomplish the terms of this Settlement Agreement, including but not limited to through the execution of such documents and the taking of such other actions as may be reasonably necessary to implement the terms of this Settlement Agreement. The Parties shall use their best efforts, including all efforts

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contemplated by this Agreement and any other efforts that may become necessary by order of the Court, or otherwise, to effectuate this Settlement Agreement and the terms set forth herein.

19. **Enforcement:** This Settlement Agreement shall be enforced solely by action or motion filed in the Supreme Court of the State of New York in and for the County of New York, and the Parties irrevocably submit to the jurisdiction of such Court to enforce this Settlement.

20. **Notices:** Unless otherwise specified herein, all notices, demands, or other communications given hereunder to any party to this Agreement shall be in writing and shall be deemed to have been duly given as of the third business day after mailing by first class or certified mail, or on the first business day after sending by overnight carrier or electronic mail, addressed as follows:

To the Settlement Class:

Michael M. Buchman
c/o Motley Rice LLC
800 Third Avenue, 24th Floor
New York, NY 10017

mbuchman@motleyrice.com

To Defendants:

Russell Steintal
Axinn, Veltrop & Harkrider LLP
114 West 47th Street, 22nd Floor
New York, NY 10036

rsteintal@axinn.com

21. **Construction:**

21.1 The Parties hereto agree that the terms and conditions of this Agreement are the result of arms' length negotiations between the Parties, has been drafted jointly by counsel for the Parties, and shall not be construed in favor of or against any Party.

21.2 Paragraph titles or captions contained herein are inserted as a matter of convenience and for reference, and in no way define, limit, extend, or describe the scope of this Agreement or any provision hereof.

22. **Modification:** This Agreement may not be changed, altered, or modified except in writing signed by the Parties or their respective counsel and expressly referring to this Agreement. This Agreement may not be discharged except by performance in accordance with its terms or by a writing signed by the Parties hereto or their respective counsel. Any material modification to this Agreement shall be approved by the Court in its continuing jurisdiction. No rights hereunder may be waived except in writing.

23. **Integration:** This Agreement and attachments thereto constitute the entire agreement between the Parties relating to the Settlement and transactions contemplated hereby, and all prior or contemporaneous agreements, understandings, representations, and statements, whether oral or written and whether by a Party or such Party's legal counsel, are merged herein. The Parties expressly acknowledge that they have not relied on any representations or promises not expressly contained in this Agreement.

24. **Confidentiality.** The terms of this Settlement Agreement shall remain confidential until Plaintiff moves for preliminary approval of the Settlement, except that the Court and any other

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parties may be informed of the fact of settlement. However, this provision does not apply to statements made in judicial filings necessary to obtain preliminary Court approval of the Settlement, and Defendants shall be entitled to make such disclosures of the Settlement Agreement as they, in their sole discretion, determine are appropriate under the law or to accomplish the goals of this Settlement Agreement.

25. Binding Scope/Authority

25.1 This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective heirs, trustees, executors, administrators, successors, and assigns.

25.2 The Parties hereto represent, covenant, and warrant that they have not directly or indirectly assigned, transferred, encumbered, or purported to assign, transfer, or encumber any portion of any liability, claim, demand, action, cause of action, or rights herein released and discharged except as set forth herein.

25.3 The signatories hereby represent that they are fully authorized to enter into this Agreement and bind the Parties hereto. The Named Plaintiff and authorized signatories for Defendant Congregation Shaare Zedek shall sign this Agreement before it is filed with the Court as an exhibit to the Parties' joint motion for preliminary approval.

25.4 The Named Plaintiff hereby represents, covenants, and warrants that he has been validly appointed by the Court as the Named Class Representative Plaintiff and that he has taken all steps reasonable and necessary to ensure his substitution as a party in this Action.

25.5 Defendant Congregation Shaare Zedek hereby represents, covenants, and warrants that it has the authority to enter into this Settlement on behalf of and for the benefit of "Bayside Cemetery," which, despite being named as a party to this Action, is not a separately incorporated legal entity.

26. **Counterparts:** This Agreement may be executed in one or more counterparts, and when each of the undersigned has executed and delivered at least one such counterpart, each counterpart shall be deemed an original, and when taken together shall constitute one Agreement, which shall be binding upon and effective as to all Parties. Signatures sent by facsimile or electronic mail shall be deemed original signatures.

27. **Governing Law:** This Agreement shall be governed by and interpreted according to the laws of the State of New York, without regard to conflicts of laws.

Executed and agreed to:

NEIL LEVENTHAL

as representative of a Class consisting of himself and all others similarly situated

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Neil Leventhal

Date: _____

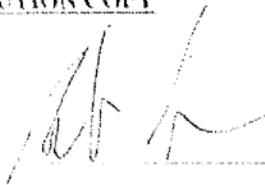
CONGREGATION SHAARE ZEDEK

By: _____

Michael Firestone
President

Date: _____

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Neil Leventhal

Date: 1/11/2024

CONGREGATION SHAARE ZEDEK

By: _____

Date: _____

Michael Firestone
President

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which shall be binding upon and effective as to all Parties. Signatures sent by facsimile or electronic mail shall be deemed original signatures.

27. **Governing Law:** This Agreement shall be governed by and interpreted according to the laws of the State of New York, without regard to conflicts of laws.

Executed and agreed to:

NEIL LEVENTHAL
as Personal Representative of the Estate of Steven Leventhal, Named Plaintiff

_____ Date: _____

Neil Leventhal

CONGREGATION SHAARE ZEDEK

By:  _____ Date: January 12, 2024

Michael Firestone
President

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Index to Exhibits

Exhibit A – Form of Preliminary Approval Order

Exhibit B – Form of Settlement Notice

Exhibit C – Proposed Notice Plan

Exhibit D – Reserved

Exhibit E – Reserve Fund Amendments

Exhibit A – Form of Preliminary Approval Order

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

-----)	
NEIL LEVENTHAL,)	New York County Index No.
as representative of a Class consisting of himself and)	100530/2011E
all others similarly situated,)	
)	Hon. Debra A. James
Plaintiff,)	
)	
v.)	
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BAYSIDE CEMETERY, CONGREGATION)	
SHAARE ZEDEK AND COMMUNITY)	
ASSOCIATION FOR JEWISH AT-RISK)	
CEMETERIES, INC.,)	
)	
Defendants.)	
-----)	

[Proposed] Order Preliminarily Approving Settlement

The named Plaintiff in this action, Neil Leventhal, and Defendant Congregation Shaare Zedek having jointly moved, pursuant to CPLR § 905, for an order preliminarily approving a settlement of this action, in accordance with the terms of that certain Settlement Agreement entered into between such parties dated January 12, 2024, and said motion having regularly come on to be heard,

Now, upon reading the motion and the memorandum of law and the Declaration of Michael M. Buchman filed in support thereof, including the proposed Settlement Agreement, Settlement Notice, and Notice Plan attached as exhibits thereto, and after due deliberation having been held thereon, the Court hereby enters the following findings of fact and conclusions of law, solely for the purpose of effectuating the proposed settlement of this action, and without prejudice to any claims or defenses that the parties may have should such settlement not eventually be finally approved by this Court:

FOUND, that the prerequisites set forth in CPLR § 901 for the maintenance of a class action have been satisfied, in that the proposed settlement class is so numerous that joinder of all members is impracticable, there are questions of law or fact common to the settlement class which predominate over any questions affecting only individual members, the claims of the named plaintiff are typical of those of the settlement class, the named plaintiff will fairly and

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adequately protect the interests of the settlement class, and a class action is superior to other available methods for the fair and efficient adjudication of the controversy; and it is further

FOUND, in accordance with CPLR § 902, that it is appropriate to preliminarily certify a settlement class in this action, the Court having considered, among other factors bearing on the appropriateness of certification of a settlement class in this action, the interest of members of the settlement class in individually controlling the prosecution of separate actions, the impracticability or inefficiency of prosecuting separate actions, the extent and nature of any litigation concerning the controversy already commenced by or against members of the settlement class, the desirability of concentrating the litigation of the claim in this forum, and the difficulties likely to be encountered in the management of a class action; and it is further

FOUND that the settlement terms set forth in the Settlement Agreement submitted with this motion are fair, reasonable, and adequate, and in the best interests of the members of the settlement class defined below; and in light of the foregoing, it is hereby

ORDERED, that the above-entitled action is, from the date of this Order, to be maintained, solely for the purpose of settlement, as a class action by the plaintiff Neil Leventhal, in his capacity as personal representative of the late Steven Leventhal, on behalf of his decedent and as the representative party of a class consisting of all persons who purchased a perpetual care contract from a Defendant in this action or such Defendant's agents or assigns, including for the avoidance of doubt individuals who are currently acting as the personal representative of a decedent who (a) died on or after January 13, 2005, and (b) would have been a member of such settlement class had they been alive as of the date of this Order, but excluding any person who validly opts-out of the settlement in the manner provided in the Settlement Notice; and it is further

ORDERED, that the proposed Settlement Notice submitted in support of this motion is approved, and service thereof is hereby directed to be made by publication as set forth in the proposed Notice Plan, which is also approved; and it is further

ORDERED, that a hearing shall be held on _____, or as soon thereafter as the matter may be heard, to hear any objections to the proposed settlement that shall have been duly lodged in accordance with the terms set forth in the Settlement Notice, and to consider at such time a motion for final approval of the settlement that shall have been made by the parties; and it is further

ORDERED, that all proceedings in this action shall be stayed until such time as the Court hears and decides such motion for final approval; and it is further

ORDERED, that the certification of a class in this action is expressly made conditional upon and limited solely to the purpose of effectuating the proposed Settlement Agreement, and shall be without prejudice to the right of the Plaintiff to apply for the certification of a differently-defined class or the right of the Defendants to oppose such certification, should this matter be returned to the docket following the termination of the Settlement Agreement in accordance with its terms.

Exhibit B – Form of Settlement Notices**Form of Postcard Notice:**

SUPREME COURT OF THE STATE OF NEW YORK, COUNTY OF NEW YORK

You Are Being Provided Notice Regarding**The Bayside Cemetery/Congregation Shaare Zedek Perpetual Care Fund Litigation.**

Why Am I Receiving This Notice and What Are The Settlement Terms? Congregation Shaare Zedek's records indicate that you may have purchased a perpetual care contract concerning one or more plots at Bayside Cemetery. A proposed settlement has been reached in the above-referenced litigation which requires Bayside Cemetery/Congregation Shaare Zedek or any successor-in-interest to maintain a Cemetery Reserve Fund of \$6,500,000 in perpetuity, in accordance with the terms of an existing court order governing that Fund. You may contact the Notice Administrator (contact information below) with any additional questions regarding the settlement or the proposed Settlement Class. The full terms of the settlement are available at www.baysidecemeterysettlement.com, or through the Court's docket or by contacting the Notice Administrator at 1-877-388-1756 or contacting counsel for the proposed Settlement Class. YOU SHOULD NOT CONTACT THE COURT.

How Do I Indicate My Agreement? You do not have to do anything to if you agree with the proposed Settlement. If the Court approves the proposed Settlement and it becomes final and effective, the Court will enter an order requiring Congregation Shaare Zedek and Bayside Cemetery or any successor-in-interest to maintain a Cemetery Reserve Fund of \$6,500,000 in perpetuity, subject to the terms of an earlier court order governing that Fund.

Your Rights May Be Affected. If you do not want to be legally bound by the proposed Settlement, you must exclude yourself from the proposed Settlement Class. To do so, you must send a letter that includes the following: your name, address and telephone number, a statement that you are a Settlement Class member and want to be excluded from the settlement in *Leventhal v. Bayside Cemetery and Congregation Shaare Zedek*, Index No. 100530-2011, and your personal signature. You must mail your exclusion request, postmarked no later than [DATE], 2024 to: Bayside Cemetery Settlement, ATTN: Exclusions, P.O. Box 173001, Milwaukee, WI 53217. If you do not timely exclude yourself, you will release your claims against Bayside Cemetery and Congregation Shaare Zedek concerning or relating to the Bayside Cemetery Perpetual Care Fund Litigation and will not be able to sue Bayside Cemetery/Congregation Shaare Zedek for any claim released under the proposed Settlement. If you stay in the Settlement Class, you may object to the proposed settlement by filing with the Court and sending your objection no later than [DATE], 2024. The Court will hold a hearing on [DATE], 2024 to consider whether to approve the proposed Settlement. You may file an objection to the proposed Settlement, but you must meet certain requirements. You may appear at the hearing, but you are not required to attend. You may hire your own attorney, at your own expense, to appear or speak for you at the hearing.

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For more information visit: www.baysidecemeterysettlement.com or Call 1-877-388-1756

Form of Long-Form Notice:

Supreme Court of the State of New York

If You Purchased A Perpetual Care Contract From Bayside Cemetery or Congregation Shaare Zedek You May Be A Class Member With Interest in the Proposed Class Action Settlement.

A New York State Court has authorized this Notice. This is not a solicitation from a lawyer.

- A proposed settlement has been reached in a class action lawsuit concerning perpetual care of lots, plots, mausoleums and graves at Bayside Cemetery and the alleged abuse of perpetual care funds concerning Bayside Cemetery. Bayside Cemetery and Congregation Shaare Zedek maintain that they have done nothing wrong and that neither has violated any laws.
- Purchasers of perpetual care of lots, plots, mausoleums and graves at Bayside Cemetery may have an interest in this litigation and those legal rights are affected whether you act or do not act. You should read this Notice carefully.

SUMMARY OF YOUR LEGAL RIGHTS AND OPTIONS IN THIS SETTLEMENT	
TO ACCEPT THE TERMS OF THIS SETTLEMENT YOU NEED DO NOTHING	If you are included in the Settlement Class and agree with the proposed terms, you do not have to do anything.
EXCLUDE YOURSELF FROM THE SETTLEMENT	To retain your right to bring a lawsuit against Bayside Cemetery and Congregation Shaare Zedek about the claims in this case you must timely exclude yourself from this proposed settlement.
OBJECT	If you do not like or approve of the proposed settlement and have not excluded yourself from the settlement, you may timely object to the settlement if you do not exclude yourself.
GO TO A HEARING	Ask to speak in Court about the fairness of the settlement.

- These rights and options — and the deadlines to exercise them — are explained in this Notice.
- The Court in charge of this case still has to decide whether to approve the proposed settlement.

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WHAT THIS NOTICE CONTAINS

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EXECUTION COPY**BASIC INFORMATION****1. WHY IS THERE A NOTICE?**

A New York State Court has authorized this Notice because you have a right to know about the proposed settlement of this class action lawsuit and about all of your options before the Court decides whether to give final approval to the settlement. This Notice explains the lawsuit, the settlement and your legal rights.

Justice Debra A. James of the Supreme Court of the State of New York is overseeing this putative class action. The case is titled *Leventhal v. Bayside Cemetery and Congregation Shaare Zedek*, Index No. 100530/11. The person or people who sued are called the "Plaintiff," Named Plaintiff" or "Class Representative Plaintiff." The defendants are Bayside Cemetery and Congregation Shaare Zedek.

2. WHAT IS THIS LAWSUIT ABOUT?

The lawsuit alleges that Bayside Cemetery and Congregation Shaare Zedek misappropriated perpetual care funds concerning lots, plots, mausoleums and graves at Bayside Cemetery. The complaint in this Action is posted on www.baysidecemeterysettlement.com, and contains all of the allegations and claims asserted against Bayside Cemetery and Congregation Shaare Zedek. Bayside Cemetery and Congregation Shaare Zedek maintain that they have done nothing wrong and that they have not violated any laws.

3. WHAT IS PERPETUAL CARE?

Perpetual Care is the payment of a preset amount of money to create a trust, the income of which will be used to pay for the care of one or more lots, plots, mausoleums or graves at a cemetery. It arguably does not include a guarantee that such income will be sufficient to provide any particular level of care.

4. WHY IS THIS A CLASS ACTION?

In a class action, one or more people or entities sue on behalf of people who have similar claims. Here, Plaintiff has sued Bayside Cemetery and Congregation Shaare Zedek alleging claims on behalf of all persons who purchased perpetual care from Bayside Cemetery and/or Congregation Shaare Zedek which are part of the Settlement Class, except for those who exclude themselves. For information on how to exclude yourself, see question 10, below.

5. WHY IS THERE A SETTLEMENT?

The Court has not decided in favor of either Plaintiffs or Defendants Bayside Cemetery/Congregation Shaare Zedek. Instead, both sides have agreed to the proposed

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settlement. By agreeing to the proposed settlement, the parties seek to avoid the costs and uncertainty of a trial. The proposed Settlement Class members will receive the benefits described in this Notice. Plaintiffs and the attorneys for the Settlement Class think the settlement is in the best interests for everyone in the proposed Class who is affected.

WHO IS IN THE SETTLEMENT?

If you received Notice of the proposed Settlement from a postcard addressed to you, then you are in the proposed Settlement Class. But even if you did not receive a postcard with the proposed Settlement Notice, you may still be in the proposed Settlement Class, as described below.

6. WHO IS INCLUDED IN THE SETTLEMENT?

You are included in the proposed Settlement Class if you purchased a perpetual care contract, at anytime, from Bayside Cemetery and/or Congregation Shaare Zedek. Excluded from the proposed Settlement Class are Bayside Cemetery, Congregation Shaare Zedek, their parents, subsidiaries, affiliates, officers and directors, all Class member who make a timely election to be excluded, and all judges assigned to hear any aspect of this litigation as well as their immediate family members.

You may contact the Notice Administrator (contact information below) if you have any questions as to whether you are in the proposed Settlement Class. PLEASE DO NOT CONTACT THE COURT DIRECTLY.

THE SETTLEMENT'S BENEFITS**7. WHAT DOES THE SETTLEMENT PROVIDE?**

Bayside Cemetery and Congregation Shaare Zedek have agreed to maintain a Cemetery Reserve Fund of at least \$6,500,000, the income from which will be used for the benefit of Bayside Cemetery, including to maintain lots, plots, mausoleums and graves there, as more specifically described in the Reserve Fund Order available at www.baysidecemeterysettlement.com. If the Court approves the proposed Settlement and it becomes final and effective, you will automatically be bound by the settlement unless you seek to be excluded from the proposed Settlement.

8. WHAT AM I GIVING UP TO STAY IN THE SETTLEMENT CLASS?

Unless you timely exclude yourself from the Settlement Class, you cannot sue, continue to sue or be part of any other lawsuit against Bayside Cemetery and/or Congregation Shaare Zedek or the parties released by the settlement about the issues in this case. It also means that all of the decisions by the Court will bind you. The "Releases" included in the Settlement Agreement describe the precise claims that you give up if you remain in the Settlement Class. The Settlement Agreement is available at www.baysidecemeterysettlement.com.

EXECUTION COPY**EXCLUDING YOURSELF FROM THE SETTLEMENT****9. EXCLUDING YOURSELF FROM THE SETTLEMENT**

If you do not wish to be bound by the proposed Settlement, and you want to keep the right to sue or continue to sue Bayside Cemetery and Congregation Shaare Zedek on your own about the issues in this case, then you must take steps to get exclude yourself from the settlement. This is sometimes referred to as “opting out” of the Settlement Class.

10. HOW DO I GET OUT OF THE SETTLEMENT?

To timely exclude yourself from the settlement, you must send a letter that includes the following:

- Your name, address and telephone number;
- A statement that you are a member of the Settlement Class and want to be excluded from the settlement in *Leventhal v. Bayside Cemetery and Congregation Shaare Zedek*, Index No. 100530/11; and
- Your personal signature (an attorney’s signature is not sufficient).

You must mail your exclusion request, postmarked no later than _____, 2024, to

Bayside Cemetery Settlement
ATTN: Exclusions
A.B. Data, Ltd.
P.O. Box 173001
Milwaukee, WI 53217

11. IF I DON'T EXCLUDE MYSELF, CAN I SUE BAYSIDE CEMETERY OR CONGREGATION SHAARE ZEDEK FOR THE SAME THING LATER?

No. Unless you exclude yourself, you give up the right to sue Bayside Cemetery and Congregation Shaare Zedek and the parties released by the proposed Settlement for the claims that the proposed Settlement resolves. You must timely exclude yourself from this proposed Settlement Class in order to try to pursue your own lawsuit.

THE LAWYERS REPRESENTING YOU**12. DO I HAVE A LAWYER IN THIS CASE?**

The Court has appointed the following lawyer to represent you and others in the Settlement Class, known as “Settlement Class Counsel”:

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Michael M. Buchman
c/o Motley Rice LLC
800 Third Avenue, 24th Floor
New York, New York 10017
mbuchman@motleyrice.com

Settlement Class Counsel will represent you and others in the Settlement Class. You will not be charged by Settlement Class Counsel. Settlement Class Counsel has been pursuing this case for over sixteen years without compensation and has undertaken to represent the Class in this matter on a *pro bono* basis. If you want to be represented by your own lawyer, you may hire one at your own expense.

13. HOW WILL THE LAWYER BE PAID?

Settlement Class Counsel intends to make no application for fees or expenses in this case.

OBJECTING TO THE SETTLEMENT

You can tell the Court that you do not agree with the settlement or some part of it.

14. HOW DO I TELL THE COURT THAT I DON'T LIKE THE SETTLEMENT?

If you are a member of the proposed Settlement Class, you can object to any part of the proposed Settlement, or the proposed Settlement as a whole. To object, you must timely file your objection as indicated herein and include the following:

- The name of this case, which is *Leventhal v. Bayside Cemetery and Congregation Shaare Zedek*, Index No. 100530/11
- Your full name, address and telephone number;
- An explanation of the basis upon which you claim to be a member of the Settlement Class;
- All grounds for the objection, accompanied by any legal support for the objection known to you or to your counsel;
- The identity of all counsel who represent you in connection with the objection;
- The identity of all counsel representing you who will appear at the hearing that the Court has scheduled to determine whether to grant final approval to the settlement (the "Final Approval Hearing");
- A list of all persons who will be called to testify at the Final Approval Hearing in support of your objection; and
- Your personal signature (an attorney's signature is not sufficient).

You must file with the Court and serve your objection to the parties at the following addresses, postmarked no later than _____, 2024:

Court	Administrator	Counsel to the Parties
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Clerk of the Court Supreme Court of the State of New York 60 Centre Street #5 New York, NY 10007	Bayside Cemetery Settlement Attn: Objections A.B. Data, Ltd. P.O. Box 173001 Milwaukee, WI 53217	Michael M. Buchman c/o Motley Rice LLC 800 Third Avenue, 24th Fl. New York, NY 10017 <i>Settlement Class Counsel</i> Russell Steinthal Axinn, Veltrop & Harkrider LLP 114 West 47 th Street, 22 nd Floor New York, New NY 10036 <i>Counsel to Defendants</i>
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15. WHAT'S THE DIFFERENCE BETWEEN OBJECTING AND EXCLUDING?

Objecting to the proposed Settlement is telling the Court that you do not like something about the settlement. You can object to the proposed Settlement only if you do not exclude yourself from the settlement. *Excluding* yourself from the settlement is telling the Court that you do not want to be part of the settlement. If you exclude yourself from the proposed Settlement, you have no basis to object to the settlement because it no longer affects you.

THE COURT'S FINAL APPROVAL HEARING

The Court will hold the Final Approval Hearing to decide whether to approve the settlement and the request for attorneys' fees and service awards for the class representatives. You may attend and you may ask to speak, but you don't have to do so.

16. WHEN AND WHERE WILL THE COURT DECIDE WHETHER TO APPROVE THE SETTLEMENT?

The Court will hold a Final Approval Hearing at _____ on _____, **2024**, at the Supreme Court of the State of New York, located at 60 Centre Street #5, New York, NY 10007. The hearing may be moved to a different date or time without additional notice, so it is a good idea to check www.baysidecemeterysettlement.com for updates. At this hearing, the Court will consider whether the settlement is fair, reasonable and adequate. If there are objections to the proposed settlement, the Court will consider them at this time. After the hearing, the Court will decide whether to approve the settlement. We do not know how long these decisions will take.

17. DO I HAVE TO COME TO THE HEARING?

No. Settlement Class Counsel will answer any questions the Court may have. But, you may come at your own expense. If you send an objection, you do not have to come to Court to talk about it. As long as you submitted your written objection on time, to the proper address and it complies with the requirements set forth above, the Court will consider it. You may also pay your own lawyer to attend, but it is not necessary.

EXECUTION COPY**18. MAY I SPEAK AT THE HEARING?**

You may ask the Court for permission to speak at the Final Approval Hearing. To do so, you must send a letter saying that you intend to appear in *Leventhal v. Bayside Cemetery and Congregation Shaare Zedek*, Index No. 100530/11, and wish to be heard. Your Notice of Intention to Appear must include the following:

- Your name, address and telephone number;
- A statement that this is your “Notice of Intention to Appear” at the Final Approval Hearing in;
- The reasons you want to be heard;
- Copies of any papers, exhibits or other evidence or information that is to be presented to the Court at the Final Approval Hearing; and
- Your personal signature (an attorney’s signature is not sufficient).

You must submit your Notice of Intention to Appear, postmarked no later than _____, 2024, to all of the addresses in Question 14.

IF YOU DO NOTHING**19. WHAT HAPPENS IF I DO NOTHING AT ALL?**

Unless you exclude yourself, if you so wish, you will not be able to start a lawsuit, continue with a lawsuit or be part of any other lawsuit against Bayside Cemetery and/or Congregation Shaare Zedek relating to the issues in this case.

GETTING MORE INFORMATION**20. HOW DO I GET MORE INFORMATION?**

The Notice summarizes the proposed settlement. More details can be found in the proposed Settlement Agreement. You can obtain a copy of the proposed Settlement Agreement at www.baysidecemeterysettlement.com. You may also write with questions to Bayside Cemetery Settlement, P.O. Box 170500 Milwaukee, WI 53217, call the toll-free number, 1-877-388-1756, or contact Settlement Class Counsel. Do not contact Bayside Cemetery and/or Congregation Shaare Zedek, their counsel or the Court for information. PLEASE DO NOT CONTACT THE COURT FOR INFORMATION

Exhibit C – Proposed Notice Plan

1. A.B. Data, Ltd. (the “Notice Administrator”) will provide notice to members of the Settlement Class through a robust media campaign that includes targeted print and digital media. The media campaign will utilize the latest technologies and methodologies designed to seamlessly reach potential Class Members through a variety of contemporary channels and platforms. These methods provide significant cost savings and importantly provide much-needed alignment of class action administration with current consumer behaviors.
2. The Notice Administrator will effectuate Notice through a paid media campaign that includes print and digital components, as follows:

a. Print Media:

Newspapers	Circulation	Publishing Days	Ad Size	# of Ads	Location
<i>Jewish Standard</i>	18,000	Weekly (Friday)	1/8 page	1	New York
<i>Jewish Press</i>	96,000	Weekly (Friday)	1/8 page	1	New York

b. Digital Media:

Networks	Estimated # of Impressions	Duration	Placement	Summary
70 Faces Media Network	400,000	30 days	Mobile; In-App; Tablet; Desktop	70 Faces Media is the largest digital publisher in Jewish media with over 2.8M unique visitors. Ads will rotate within their national network that consists of over 70

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				media properties such as The Nosh, JTA News, and many more.
NY Jewish Week	25,000 subscribers	1 week	Newsletters	Ad will be placed within their newsletter edition reaching Jewish New Yorkers
Google Display Network/ YouTube	800,000	30 days	Mobile; In-App; Tablet; Desktop	Ads will target users based on Jewish related content in the New York City area

3. All banner, newsfeed, and mobile ads will include an embedded link to the case-specific website. During the course of the Notice Plan, the Notice Administrator's digital media experts will monitor the success, conversions, and activity associated with the digital and social media campaigns and will adjust the number of impressions delivered across each platform to achieve maximum engagement and efficiency.
4. The Notice Administrator will host an automated telephone contact center with Interactive Voice Response ("IVR") technology to provide telephone support for this administration and to address questions from and otherwise provide information to potential Class Members and others regarding the Action.
5. The Notice Administrator will host and maintain a static case-specific website where Class Members will have access to relevant case information, FAQs, and applicable deadlines.
6. The Notice Administrator will process all correspondence received, including exclusion requests, and report to the parties regarding such exclusion requests as necessary.
7. The Notice Administrator will prepare all required affidavits/declarations and reports regarding its notice efforts in this matter, including a declaration opining to the adequacy and effectiveness of the notice plan.

Exhibit D – Reserved

Exhibit E – Reserve Fund Amendments

Subparagraph 9 of the fourth decretal paragraph of the Reserve Fund Order shall be amended so as to read (added language in **bold underline**):

9. This Order is without prejudice to Petitioner Corporation's right to apply to this Court for orders pursuant to applicable law, including but not limited to Section 12 of the Religious Corporation Law and Section 555 of the Not-for-Profit Corporation Law, for permission: (a) to sell Bayside Cemetery to a third party, and (b) to transfer the Perpetual Care Funds and some or all of the Cemetery Reserve Fund to the purchaser of Bayside Cemetery, **subject to such terms and conditions as the Court may in such orders provide to ensure that funds transferred from the Cemetery Reserve Fund are, in perpetuity, solely and exclusively expended for the ongoing operation, maintenance, upkeep, and capital or other improvement of Bayside Cemetery under conditions no less restrictive than those applicable to the Cemetery Reserve Fund under this Order**, with the balance of the Cemetery Reserve Fund (if any) reverting to Petitioner Corporation to further Petitioner Corporation's lawful charitable and religious purposes, **at which point this Order shall terminate, provided that in no event shall the aggregate amount transferred to the purchaser from the Cemetery Reserve Fund and subject to such orders be less than \$6,500,000. For purposes of clarity, the new owner would therefore receive the full balance of the Perpetual Care Funds (no less than \$552,346 as set forth in paragraph 6 above), as successor trustee, and no less than \$6,500,000 from the Cemetery Reserve Fund subject to the orders described in the preceding sentence.** This Order is further without prejudice to Petitioner Corporation's right and obligation to seek any other applicable approvals pursuant to Article 15 of the Not-for-Profit Corporation Law for such transactions, whether from this Court or otherwise.

* * *

Subparagraph 10 of the fourth decretal paragraph of the Reserve Fund Order shall be amended so as to read (added language in **bold underline**):

10. This Order is without prejudice to Petitioner Corporation's right to apply to this Court (after reasonable notice to the OAG, unless such notice is duly waived), such petition to be filed no earlier than three years from the date of this Order, for an order releasing funds from the Cemetery Reserve Fund (and modifying the sum shown in paragraph 2 of this Order) upon a showing that the reservation of such funds pursuant to this Order is unnecessary to ensure that Bayside Cemetery is maintained in a safe and respectful condition, **provided that in no event shall such order cause the balance of the Cemetery Reserve Fund to be less than \$6,500,000.** Such petition shall include an independent third-party evaluation finding that the Bayside Cemetery is being maintained in a safe and respectful condition as of the time of the petition. In evaluating a petition pursuant to this paragraph, the Court may consider the independent evaluation and any other available evidence as to the nature of Petitioner Corporation's maintenance of the cemetery from and after the date of this Order, including evidence from any person with a relative buried at Bayside Cemetery or a proximately located Bayside Community neighbor.

EXHIBIT B

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

NEIL LEVENTHAL,
as representative of a Class consisting of himself and
all others similarly situated,

Plaintiff,

v.

BAYSIDE CEMETERY, CONGREGATION
SHAARE ZEDEK AND COMMUNITY
ASSOCIATION FOR JEWISH AT-RISK
CEMETERIES, INC.,

Defendants.

) New York County Index No.
) 100530/2011E
)
) Hon. Debra A. James
)
) **DECLARATION OF ELAINE**
) **PANG IN SUPPORT OF**
) **PLAINTIFF'S PRELIMINARY**
) **APPROVAL MOTION AND**
) **NOTICE PLAN**
)
)
)
)
)
)

I, Elaine Pang, being duly sworn, certify as follows:

1. I am the Vice President of Media with A.B. Data, Ltd.'s Class Action Administration Company ("A.B. Data"). I submit this Declaration at the request of Class Counsel in connection with the above-captioned action (the "Action").

2. A.B. Data has been appointed as notice, claims, and/or settlement administrator in hundreds of high-volume consumer, antitrust, securities, ERISA, insurance, and government agency cases. A profile of A.B. Data's background and capabilities, including representative case and client lists, is included as **Exhibit 1**.

3. This Declaration is based upon my personal knowledge of and upon information provided by Counsel, my associates, and A.B. Data staff members. The methods and tools used in developing the notice plan are of a type reasonably relied upon in the fields of media, advertising, and communications. My curriculum vitae is attached as **Exhibit 2**.

4. This Declaration describes the proposed notification and administration plan (“Notice Plan”) for the above-captioned matter (“Action”).

5. The Notice Plan is designed to provide notice in a manner consistent with Rule 23 of the Federal Rules of Civil Procedure¹ and due process for Class Members who are defined as follows:

All persons who purchased a perpetual care contract from a Defendant or such Defendant’s agents or assigns. For the avoidance of doubt, individuals currently acting as the personal representative of a decedent who: (a) died on or after January 13, 2005; and (b) would have been a Class Member had such decedent been alive as of the date of this Agreement shall be deemed Class Members for purposes of this Agreement, including the Named Plaintiff Neil Leventhal, who is acting as the personal representative of his late father Steven R. Leventhal, the original named plaintiff in this action.

6. The proposed Notice Plan includes direct and paid media notice. A dedicated settlement website will complement the Notice Plan and serve as a resource for Class Members to get more information. More information about these components and how the Notice Plan was designed is described below.

Background

7. Demographic and geographic information about potential Class Members was reviewed when developing the Notice Plan.

8. Bayside Cemetery is located in Ozone Park, Queens. It was purchased by Congregation Shaare Zedek in the 1800s to establish gravesites for its members, and other, primarily Jewish organizations, such as burial societies, fraternal organizations, synagogues, and other groups in the New York City area.

9. Today, New York state (and New York City) has the highest Jewish population

¹ To the best of my knowledge, New York Civil Practice Law and Rule 908 is modeled off Fed. R. Civ. P. 23.

outside of Israel.²

10. The majority of the Jewish population in the New York City metro area are between the ages of 30-64. This population is evenly divided by gender, with 52% men and 48% women, and 89% identify as white. Also, 44% of the population has an income of \$100,000 or more.³

Direct Notice

11. To effectuate direct notice, the parties initially provided A.B. Data with a list of names of individuals who purchased a perpetual care contract and are known Class Members, attached as **Exhibit 3**. The Defendants will provide an updated list of last known mailing addresses for these Class Members.

12. A.B. Data will mail a Short-Form Notice, attached to the Settlement Agreement and Release as **Exhibit B**, in the form of a postcard ("Postcard Notice") to each potential Class Member with a known mailing address. Prior to mailing the Postcard Notices, A.B. Data will process the names and mailing addresses they receive through the National Change of Address database compiled and maintained by the U.S. Postal Service ("USPS") to standardize and update the addresses pursuant to any moves registered with the USPS. For any Class Member with a registered change of address, A.B. Data will also mail a Postcard Notice to the updated mailing address provided by the USPS.

13. For any Postcard Notice returned to A.B. Data by the USPS as undeliverable as addressed ("UAA") with a forwarding address provided, A.B. Data will promptly remail the

² Jewish Virtual Library, *Jewish Population in the United States by State*, <https://www.jewishvirtuallibrary.org/jewish-population-in-the-united-states-by-state> (last visited Jan. 8, 2024) and Gateway Center for Israel, *These are the Most Jewish Cities in America*, <https://centerforisrael.com/article/these-are-the-most-jewish-cities-in-america/> (last visited Jan. 8, 2024).

³ Pew Research Center, *Jews who are in the New York City Metro Area*, <https://www.pewresearch.org/religion/religious-landscape-study/metro-area/new-york-city-metro-area/religious-tradition/jewish/> (last visited Jan. 8, 2024).

Postcard Notice to the forwarding address. For any UAA Postcard Notice returned with no forwarding address provided, A.B. Data will search for an updated address using an information provider to which we subscribe. If an updated address is available, A.B. Data will promptly remail the Postcard Notice to the updated address.

Paid Media Notice

14. To supplement the direct notice and reach those who do not receive a Short-Form Notice via mail, A.B. Data designed a paid media plan (including digital and print media). Paid media advertising is guaranteed to appear and allows control over the content, timing, and positioning of the message.

15. A.B. Data will publish the Short-Form Notice, attached to the Settlement Agreement and Release as **Exhibit B**, in the form of a Publication Notice. The Publication Notice will appear once as a 1/8-page advertisement in the weekly newspapers *Jewish Standard* (with a circulation of 18,000) and *Jewish Press* (with a circulation of 96,000).

16. Digital advertising allows the viewer to click on an ad and instantly view the settlement website to obtain additional information about their rights.

17. Targeted digital banner ads will be placed via Google Display Networks and YouTube. Google Display Network places digital ads on websites, blogs, and other properties within its own network and over 2 million other websites across the Internet. YouTube is an online video sharing and social media platform that has over 200 million users in the United States. Banner ads will run on these platforms for 30 days and target users in the New York City area interested in Jewish-related content. It will deliver an estimated 800,000 gross impressions⁴ across desktop, tablet, and mobile devices.

⁴ Gross (targeted) impressions are the duplicated sum of audiences of all media vehicles containing the notice.

18. Banner ads will appear for 30 days on the 70 Faces Media network. 70 Faces Media is the largest Jewish media publisher with over 2.8 million unique visitors each month across over 70 media properties (such as *The Nosh*, *JTA news*, and more). Banner ads will rotate throughout this network and deliver an estimated 400,000 gross impressions across devices.

19. Also, banner ads will appear in the *NY Jewish Week* electronic newsletters for one week. *NY Jewish Week* has approximately 25,000 subscribers and reaches Jewish New Yorkers.

20. All digital ads will include images appropriate for this case and target audience and an embedded link to the case-specific settlement website to increase the ad visibility and click-through rate. Links will be tracked using Google Analytics tracking codes, providing a way to optimize ads based on traffic and conversions. A sample banner ad is attached as **Exhibit 4**.

Due Process & Delivery

21. The proposed Notice Plan (with direct and paid media notice) provides Class Members with multiple exposure opportunities to media vehicles carrying the notice. To evaluate the Notice Plan A.B. Data calculated the estimated *reach*⁵ and *frequency*⁶ against the target audience. The Notice Plan will reach an estimated 70.6% of the Jewish population in New York City an average frequency of 1.2 times.

22. The proposed Notice Plan provides a reach similar to those that courts have approved previously and is within the range recommended and considered reasonable by The Federal Judicial Center's *Judges' Class Action Notice and Claims Process Checklist and Plain Language Guide*.⁷

⁵ Reach is the estimated percentage of a target audience reached through a specific media vehicle or combination of media vehicles.

⁶ Frequency is the estimated average number of opportunities an audience member has to see the notice.

⁷ The *Judges' Class Action Notice and Claims Process Checklist and Plain Language Guide* states: "The lynchpin in an objective determination of the adequacy of a proposed notice effort is whether all the notice efforts together will reach a high percentage of the class. It is reasonable to reach between 70-95%."

Website & Toll-Free Telephone Number

23. A.B. Data will establish and maintain a case-specific toll-free telephone number with interactive voice response (“IVR”) technology to address callers’ questions and provide information about the Action.

24. A.B. Data will develop a dedicated case-specific settlement website to ensure Class Members can easily access information about the Settlement. The settlement website will provide, among other things, a case summary, answers to frequently asked questions, Class Member rights and options, relevant documents, and important dates.

25. Both the toll-free telephone number and case-specific website address will be displayed on the Short-Form and Long-Form Notices.

Form and Content of Notice and Claim Forms

26. The detailed Long-Form and Short-Form Notices, attached to the Settlement Agreement and Release as **Exhibit B**, will be available on the Settlement website. The Notices are written in plain language, include all required information about Class Members’ rights and options, and meet the notice requirements in the Federal Rules of Civil Procedure Rule 23.

27. A Short-Form Notice (in the form of a Postcard and Publication Notice) will be used to provide notice of the proposed Settlement. The Short-Form Notice provides a clear, plain language summary about the litigation, proposed Settlement, and Class Members’ rights and options. It has a large, bold headline so individuals who see the notice can easily determine if they are included. The Short-Form Notice also includes the Settlement website address and toll-free telephone number so Class Members can obtain additional details about the case and background information about the Action.

28. A detailed Long-Form Notice will be available on the settlement website and

includes more substantial information about the Action and how Class Members can act on their rights and options. The Long-Form Notice is also written in plain language, contains all necessary information, and uses a question-and-answer format to make it easier for potential Class Members to find and understand the relevant information.

Conclusion

29. It is my opinion that the proposed Notice Plan uses a strategic and contemporary method to deploy notice to the Class and is adequate and reasonable to effectively reach the Class Members. This multi-media-channel approach, including direct notice and digital and print advertising, will reach an estimated 70.6% of the target audience. The Notice Plan is the best practicable approach to reach Class Members and is fully consistent with Rule 23 of the Federal Rules of Civil Procedure.

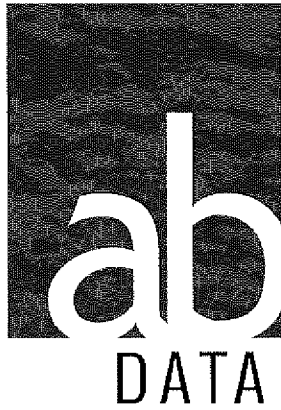
I declare under penalty of perjury that the foregoing is true and correct.
Executed this 12th day of January 2024.



Elaine Pang

EXHIBIT 1

Class
Action
Administration



Headquarters

600 A.B. Data Drive
Milwaukee, WI 53217
P: 866-217-4470
F: 414-961-3099

New York

One Battery Park Plaza
32nd Floor
New York, NY 10004
P: 646-290-9137

Washington DC

915 15th St., NW, Ste. 300
Washington, DC 20005
P: 202-618-2900
F: 202-462-2085

Florida

5080 PGA Boulevard, Ste. 209
Palm Beach Gardens, FL 33418
P: 561-336-1801
F: 561-252-7720


Israel

19 Weissburg Street
Tel Aviv 69358
Israel
P: +972 (3) 720-8782




CAPABILITIES

About A.B. Data


 Founded in 1981, A.B. Data has earned a reputation for expertly managing the complexities of class action administration in consumer, antitrust, securities, Securities and Exchange Commission (SEC) enforcement actions, and ERISA, Attorneys General, employment, civil rights, insurance, environmental, wage and hour, and other class action cases. **A.B. Data's work in all aspects of class action administration** has been perfected by decades of experience in hundreds of class action cases involving billions of dollars in total settlements. Dedicated professionals deliver **A.B. Data's all-inclusive services**, working in partnership with its clients to administer their class action cases effectively, efficiently, and affordably, regardless of size or scope.

A.B. Data offers **unmatched resources and capacity** and is capable of expertly administering any class action notice, settlement, and/or fund administration. Whether notifying millions of class members in the United States or throughout the world, processing millions of claims, distributing payments digitally via A.B. Data's Digital PayPortal™, or printing and distributing millions of checks, **A.B. Data matches its talent and technology** to the specific needs of its clients, delivering unparalleled service on time and on budget without ever compromising quality.

Location, Ownership Structure

 A.B. Data is an **independently owned**, more than 40-year-old, Milwaukee, Wisconsin-based company that prides itself on its vast expertise and industry-leading innovations. We like to remind our clients and partners that we're not just a class action administration company, but a group of experienced, dedicated professionals who believe that relationships are just as important as the accurate and timely management of class action administrations. In other words, we are people who do business with people.

Services

 Every A.B. Data client is **deserving of the best job we can put forward**. A.B. Data makes class action administration easy for our clients with clarity, convenience, and efficiency. Our priority is to navigate the intricacies of our clients' matters and deliver successful results by using our solid expertise, advanced technology, and top-quality products and services. We pay attention to the details and get it right the first time.

We aim to provide our clients the full experience of a truly collaborative working relationship. It is why we believe much of our success originates from our philosophy of "people doing business with people."



Services

All Digital — From Notice to Distribution

A.B. Data is uniquely positioned to design, implement, and maintain notice and settlement administration programs using an innovative, "all-digital" approach that replaces the more traditional and less efficient methods of administration, such as newspaper ads, mailed notices, and paper checks. Many of our recent proposed notice plans and claim programs utilize the latest technologies such as microtargeted digital ads for notice, streamlined online claims, and distributing settlement funds electronically using a digital paywall. These methods provide significant cost savings, are consistent with the amendments to Rule 23 that are now in effect, and importantly provide much-needed alignment of class action notice and administration with current consumer behaviors.

Pre-Settlement Consultation

The pre-settlement consultation is a collaborative session designed to help A.B. Data clients prepare a stronger case. Our support teams simplify the task of sorting through a maze of documents during investigation and discovery, streamlining the process and preserving fund assets. From there, we assist with fully interactive media packages for court presentations and settlement negotiations. A.B. Data works closely with our clients, offering expert testimony on documents, processing, class and notice manageability, and proposed plans of allocation.

Media Services

A.B. Data continues to earn our reputation as the early innovator in integrating advanced micro-targeting techniques, including contextual targeting, behavioral targeting, and predictive modeling. Coupled with inventive digital media strategies to drive claims, case-specific banner ad development, class member research, and comScore analysis services, our multi-tiered media programs are designed to cost-effectively deliver notice to potential class members and increase claims rates.

Notice Administration

In A.B. Data, clients have a comprehensive resource with a depth of experience in direct notice. Our compliance and understanding of Rule 23 of the Federal Rules of Civil Procedure are crucial in meeting the "plain language" legal requirements for any campaign. From our sophisticated digital media capabilities and extensive global experience with class member research, our experts create notice documents that are easily understandable and cost-efficient to produce. We consult with our clients to deliver notice documents from multi-page, mailed, or emailed notice packets to concise postcards that establish the most influential and cost-effective means of communicating with potential claimants.



Claims Processing

A.B. Data continues to bring game-changing technologies to improve the speed and precision in claims processing. Our robust system for online claims submissions allows us to meticulously verify data and documentation, preserve and authenticate claims, and calculate and verify settlement amounts. In addition, our data network infrastructure includes on-site data storage, backup, contingency plans, and security for electronic and hard copy claim filings. It is all part of a total commitment to be the most innovative and comprehensive resource in the industry. At A.B. Data, we take pride in having the in-house capacity to process millions of pages, as well as the organizational integrity to treat every claim as if it were the only one.

Contact Center

A.B. Data's Contact Center is comprised of a full staff that is trained on and equipped with online and telecommunication systems to monitor and connect with class members. Associates routinely monitor class member communication for all class action administrations, including antitrust, consumer, and securities.

Utilizing monitoring software, associates watch multiple social media channels simultaneously, allowing for instantaneous routing of inquiries and interaction with claimants. Detailed and concise analytical reports outlining Contact Center activities are always provided.

Our Contact Center and case websites are capable of handling millions of class member engagements, as recently displayed in a campaign which garnered over 1.2 million website visits in two months and had more than 72,500 Facebook engagements. Facebook comments and threads are monitored and claimants are guided to the website for more information. Google AdWords and display advertising have also brought hundreds of thousands of visitors to various case websites.

A.B. Data's Contact Center also has Spanish language associates in-house and we can accommodate any language, given proper lead time. Traditional call center facilities are also available, if needed.

Case Websites

We offer a state-of-the-art technology platform that supports every step of our class action administration process. Our expert marketing professionals design customized case-specific websites that provide potential class members easy access to case information, critical documents, important deadlines, as well as the capability to file claim forms and register for future mailings about the case. Claimants can use the website to elect to receive their settlement payments by mail or by one of several digital payment options, all accessible by mobile devices.

Settlement Fund Distribution

From complete escrow services to establishment of qualified settlement funds, check printing and mailing, electronic cash or stock distribution and tax services, A.B. Data has always provided a full-service solution to Settlement Fund Distribution. Our IT team has decades of experience in developing and implementing fast, secure databases and claims administration systems that ensure class members receive the correct amount in their settlement disbursement. Today's digital capabilities allow even greater convenience for class members. In certain instances, claimants can now elect to



instantaneously receive settlement payments through popular digital-payment options, such as PayPal, Amazon, and virtual debit cards.

A.B. Data's Leadership



A.B. Data's administration team is composed of the following key executives, who collectively have decades of experience settling and administering class actions:

Bruce A. Arbit, Co-Managing Director and one of the founders of the A.B. Data Group, serves as Chairman of the Board and oversees the day-to-day operations of the A.B. Data Group of companies, employing almost 400 people in the United States and Israel. Mr. Arbit is also Chairman of the Board of Integrated Mail Industries, Ltd. and has served as a member of the Board of Directors of University National Bank and State Financial Bank. He is the past Chairman of Asset Development Group, Inc., Home Source One, and American Deposit Management and is a member of the National Direct Marketing Association, the Direct Marketing Fundraising Association, and the American Association of Political Consultants. He was named 1996 Direct Marketer of the Year by the Wisconsin Direct Marketing Association.

A.B. Data's work in class action litigation support began with the Court selecting A.B. Data to oversee the restitution effort in the now-famous Swiss Banks Class Action Case, the International Commission on Holocaust Era Insurance Claims, and every other Holocaust Era Asset Restitution program, in which it was the company's job to identify, contact, and inform survivors of the Holocaust. A.B. Data delivered by reaching out to millions of people in 109 countries who spoke more than 30 languages. Since those days, Mr. Arbit has guided the class action division through phenomenal growth and success. Today, A.B. Data manages hundreds of administrations annually that distributes billions of dollars to class members.

Thomas R. Glenn, President, Mr. Glenn's management of A.B. Data's Class Action Administration Company includes designing and implementing notice plans and settlement administration programs for antitrust, securities, and Securities and Exchange Commission settlements and SEC disgorgement fund distributions, as well as consumer, employment, insurance, and civil rights class actions. Mr. Glenn previously served as Executive Vice President at Rust Consulting and has more than 30 years of executive leadership experience.

Eric Miller, Senior Vice President, as a key member of A.B. Data's Class Action Administration Leadership Team, oversees the Case Management Department and supervises the operations and procedures of all of A.B. Data's class action administration cases. Mr. Miller is recognized in the class action administration industry as an expert on securities, SEC, consumer, product recall, product liability, general antitrust, pharmaceutical antitrust, and futures contract settlements, to name a few settlement types. Prior to joining A.B. Data, Mr. Miller served as the Client Service Director for Rust Consulting, responsible there for its securities practice area. He has more than 20 years of operations, project management, quality assurance, and training experience in the class action administration industry. In addition, Mr. Miller manages A.B. Data's office in Palm Beach Gardens, Florida.



Eric Schachter, Senior Vice President, is a member of A.B. Data's Class Action Administration Leadership Team. He has over 15 years of experience in the legal settlement administration services industry. Mr. Schachter's responsibilities include ensuring successful implementation of claims administration services for A.B. Data's clients in accordance with settlement agreements, court orders, and service agreements. He also works closely with Project Managers to develop plans of administration to provide the highest level of effective and efficient delivery of work product. A frequent speaker on claims administration innovation and best practices at industry events nationwide, Mr. Schachter has a bachelor's degree in sociology from Syracuse University, earned his law degree at Hofstra University School of Law, and was previously an associate at Labaton Sucharow LLP in New York City.

Elaine Pang, Vice President, Media, oversees the Media Department and is responsible for the direction, development, and implementation of media notice plans for A.B. Data's clients. Ms. Pang brings more than 15 years of experience in developing and implementing multifaceted digital and traditional media for high profile complex legal notice programs. She uses her experience in class actions and advertising to provide the best practicable notice plans for large scale campaigns across domestic and international regions, and she leverages her expertise to better understand the evolving media landscape and utilize cutting-edge technology and measurement tools. Prior to entering the class action industry, Ms. Pang worked with many leading reputable brands, including General Mills, Air Wick, Jet-Dry, Comedy Central, Madison Square Garden, Radio City Music Hall, and Geox. She earned her MBA from Strayer University and holds a BS in Marketing from Pennsylvania State University. Ms. Pang's credentials include Hootsuite Social Marketing Certification, Google Adwords and Analytics Certification, and IAB Digital Media Buying and Planning Certification.

Paul Sauberer, Vice President of Quality, is responsible for overseeing quality assurance and process management, working diligently to mitigate risk, ensure exceptional quality control, and develop seamless calculation programming. Mr. Sauberer brings more than 20 years of experience as a quality assurance specialist with a leading claims-processing company where he developed extensive knowledge in securities class action administration. He is recognized as the class action administration industry's leading expert on claims and settlement administrations of futures contracts class actions.

Justin Parks, Vice President, is a member of A.B. Data's Class Action Administration Leadership Team. Mr. Parks brings extensive experience in client relations to A.B. Data's business development team. Mr. Parks has over 15 years of experience in the legal settlement administration services industry and has successfully managed and consulted on notice plans and other administrative aspects in hundreds of cases. Mr. Parks is uniquely experienced in Data Privacy matters, having consulted with clients on numerous matters stemming from data breaches as well as violations of the Illinois Biometric Information Privacy Act (BIPA), including some of the first ever Biometric Privacy related settlements in history. Mr. Parks' knowledge and understanding of the class action industry, as well as his client relationship skills, expand A.B. Data's capacity to achieve its business development and marketing goals effectively.

Steve Straub, Senior Director of Operations, started with A.B. Data in 2012 as a Claims Administrator. He moved through the ranks within the company where he spent the past five years as Senior Project Manager managing many of the complex commodities cases such as *In re LIBOR-Based Financial Instruments Antitrust Litigation*, *In re London Silver Fixing, Ltd. Antitrust Litigation*, and *Laydon v. Mizuho Bank, Ltd., et al.* Mr. Straub's performance in these roles over the past ten years, along with his comprehensive knowledge of company and industry practices and first-person experience leading the project management team, has proven him an invaluable member of the A.B. Data team.



In his role as Claimant Operations Director, his responsibilities include developing efficiencies within the operations center, which includes mailroom, call center, and claims processing areas. His areas of expertise include business process development, strategic/tactical operations planning and implementation, risk analysis, budgeting, business expansion, growth planning and implementation, cost reduction, and profit, change, and project management. Mr. Straub is well-versed in the administration of securities, consumer, and antitrust class action settlements. He earned his Juris Doctor degree from Seton Hall University School of Law in Newark, New Jersey.

Jack Ewashko, Director of Client Services, brings twenty years of industry and brokerage experience to his role with A.B. Data. He is an accomplished client manager adept at facilitating proactive communications between internal and outside parties to ensure accurate and timely deliverables. Mr. Ewashko previously held positions at two claim administration firms where he oversaw the securities administration teams and actively managed numerous high-profile matters, including the \$2.3 billion foreign exchange litigation. He notably served as Vice President, FX and Futures Operations at Millennium Management, a prominent global alternative investment management firm. As he progressed through trading, analytic, management, and consultancy roles at major banks and brokerage firms, Mr. Ewashko gained hands-on experience with vanilla and exotic securities products, including FX, commodities, mutual funds, derivatives, OTC, futures, options, credit, debt, and equities products. In the financial sector, he also worked closely with compliance and legal teams to ensure accuracy and conformity with all relevant rules and regulations regarding the marketing and sale of products, as well as the execution and processing of trades. He has held Series 4, Series 6, Series 7, and Series 63 licenses, and has been a member of the Futures Industry Association (FIA) and Financial Industry Regulatory Authority (FINRA). Mr. Ewashko earned his Bachelor of Business Administration from Long Island University, Brooklyn, New York.

Brian Devery, Director of Client Services, brings more than a decade of experience in class action administration and project management, as well as over two decades of experience as an attorney (ret.). Mr. Devery currently focuses on consumer, antitrust, employment, and other non-securities based administrations. In addition to driving project administration, he is focused on the implementation of process improvement, streamlining, and automation. Mr. Devery is admitted to practice law in State and Federal Courts of New York with his Juris Doctorate earned from the Maurice A. Deane School of Law at Hofstra University, Hempstead, New York.

Adam Walter, PMP, Director of Client Services, has nearly fifteen years of experience managing the administration of securities class action settlements and SEC disgorgements totaling more than \$4 billion. He has managed settlement programs in engagements involving some of the largest securities class action settlements and is a key contributor to the development of administration strategies that meet the evolving needs of our clients. His responsibilities include developing case administration strategies to ensure that all client and court requirements and objectives are met, overseeing daily operations of case administrations, ensuring execution of client deliverables, providing case-related legal and administration support to class counsel, overseeing notice dissemination programs, implementing complex claims-processing and allocation methodologies, establishing quality assurance and quality control procedures, and managing distribution of settlement funds. Mr. Walter holds a bachelor's degree in business administration from Florida Atlantic University, Boca Raton, Florida. He also has been an active member of the Project Management Institute since 2010 and is PMP®-certified.

Eric Nordskog, Director of Client Services, started with A.B. Data in 2012 on the operations team, managing dozens of team leads and claims administrators in the administration of legal cases and actions. In 2017, Mr. Nordskog was promoted to Project Manager, due in part to his proven ability to add consistency and efficiency to the e-claim filing process with new streamlined processes and audit practices. Today, as Senior Project Manager, he directs many of A.B. Data's securities, insurance, and



consumer cases. He regularly oversees the administration of large insurance cases, such as two recent Cigna Insurance matters that involved complex calculations and over one million class members each. He is also the primary hiring and training manager for new project managers and coordinators. Mr. Nordskog earned his Juris Doctor degree from Marquette University Law School, Milwaukee, in 2001.

Eric Schultz, MCSE, Information Technology Manager and Security Team Chairperson, has been with A.B. Data for more than 19 years, and is currently responsible for overseeing all information technology areas for all A.B. Data divisions across the United States and abroad, including network infrastructure and architecture, IT operations, data security, disaster recovery, and all physical, logical, data, and information systems security reviews and audits required by our clients or otherwise. As a Microsoft Certified Systems Engineer (MCSE) with more than 25 years of experience in information technology systems and solutions, Mr. Schultz has developed specializations in network security, infrastructure, design/architecture, telephony, and high-availability network systems.

Secure Environment



A.B. Data's facilities provide the highest level of security and customization of security procedures, including:

- A Secure Sockets Layer server
- Video monitoring
- Limited physical access to production facilities
- Lockdown mode when checks are printed
- Background checks of key employees completed prior to hire
- Frequency of police patrol – every two hours, with response time of five or fewer minutes
- Disaster recovery plan available upon request

Data Security



A.B. Data is committed to protecting the confidentiality, integrity, and availability of personal identifying information and other information it collects from our clients, investors, and class members and requires that its employees, subcontractors, consultants, service providers, and other persons and entities it retains to assist in distributions do the same. A.B. Data has developed an Information Security Policy, a suite of policies and procedures intended to cover all information security issues and bases for A.B. Data, and all of its divisions, departments, employees, vendors, and clients. A.B. Data has also recently taken the necessary, affirmative steps toward compliance with the EU's General Data Protection Regulation and the California Consumer Privacy Act.

A.B. Data has a number of high-profile clients, including the Securities and Exchange Commission (SEC), the United States Department of Justice, the Attorneys General of nearly all 50 states, other agencies of the United States government, and the Government of Israel, as well as direct banking and payment services companies with some of the most recognized brands in United States financial services and some of the largest credit card issuers in the world.



We are therefore frequently subjected to physical, logical, data, and information systems security reviews and audits. We have been compliant with our clients' security standards and have also been determined to be compliant with ISO/IEC 27001/2 and Payment Card Industry (PCI) data-security standards, the Gramm-Leach-Bliley Act (GLB) of 1999, the National Association of Insurance Commissioners (NAIC) Regulations, the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and the Health Information Technology for Economic and Clinical Health Act (HITECH).

The Government of Israel has determined that A.B. Data is compliant with its rigorous security standards in connection with its work on Project HEART (Holocaust Era Asset Restitution Taskforce).

A.B. Data's fund distribution team has been audited by EisnerAmper LLP and was found compliant with class action industry standards and within 99% accuracy. EisnerAmper LLP is a full-service advisory and accounting firm and is ranked the 15th-largest accounting firm in the United States.

In addition, as part of PCI compliance requirements, A.B. Data has multiple network scans and audits from third-party companies, such as SecurityMetrics and 403 Labs, and is determined to be compliant with each of them.

Fraud Prevention and Detection



A.B. Data is at the forefront of class action fraud prevention.

A.B. Data maintains and utilizes comprehensive proprietary databases and procedures to detect fraud and prevent payment of allegedly fraudulent claims.

We review and analyze various filing patterns across all existing cases and claims. Potential fraudulent filers are reported to our clients as well as to the appropriate governmental agencies where applicable.

Representative Class Action Engagements



A.B. Data and/or its team members have successfully administered hundreds of class actions, including many major cases. Listed below are just some of the most representative or recent engagements.

Consumer & Antitrust Cases

- *In re EpiPen Marketing, Sales Practices and Antitrust Litigation*
- *In re Broiler Chicken Antitrust Litigation - Commercial (Indirect)*
- *In re Broiler Chicken Antitrust Litigation - Indirect*
- *In re Broiler Chicken Antitrust Litigation - Direct*
- *In re Pork Antitrust Litigation - Directs*
- *In re Pork Antitrust Litigation - Indirects*



- *Peter Staley, et al. v. Gilead Sciences, Inc., et al.*
- *In re: Opana ER Antitrust Litigation*
- *In re Ranbaxy Generic Drug Application Antitrust Litigation*
- *In re Valeant Pharmaceuticals Int'l, Inc. Third-Party Payor Litigation*
- *Staley, et al., v. Gilead Sciences*
- *In Re: Generic Pharmaceuticals Pricing Antitrust Litigation – Direct Purchasers*
- *Beef Direct Purchaser Antitrust Litigation*
- *BCBSM, Inc. v. Vyera Pharmaceuticals, et al. (Daraprim)*
- *In re Automobile Antitrust Cases I and II*
- *Olean Wholesale Grocery Cooperative, Inc., et al. v. Agri Stats, Inc., et al. (Turkey)*
- *Integrated Orthopedics, Inc., et al. v. UnitedHealth Group, et al.*
- *In Re: Restasis (Cyclosporine Ophthalmic Emulsion) Antitrust Litigation*
- *Vista Healthplan, Inc., et al. v. Cephalon, Inc., et al. (Provigil)*
- *Jeffrey Koenig, et al. v. Vizio, Inc.*
- *Wit, et al. v. United Behavioral Health*
- *Weiss, et al. v. SunPower Corporation*
- *Smith, et al. v. FirstEnergy Corp., et al.*
- *Resendez, et al. v. Precision Castparts Corp. and PCC Structural, Inc.*
- *Julian, et al. v. TTE Technology, Inc., dba TCL North America*
- *Eugenio and Rosa Contreras v. Nationstar Mortgage LLC*
- *Phil Shin, et al. v. Plantronics, Inc.*
- *In re: Qualcomm Antitrust Litigation*
- *In re Resistors Antitrust Litigation*
- *The Hospital Authority of Metropolitan Government of Nashville and Davidson County, Tennessee v. Momenta Pharmaceuticals, Inc. and Sandoz Inc. ("Lovenox Antitrust Matter")*
- *William Kivett, et al. v. Flagstar Bank, FSB, and DOES 1-100, inclusive*
- *Adelphia, Inc. v. Heritage-Crystal Clean, Inc.*
- *LLE One, LLC, et al. v. Facebook, Inc.*
- *Bach Enterprises, Inc., et al. v. Advanced Disposal Services South, Inc., et al.*
- *JWG Inc., et al. v. Advanced Disposal Services Jacksonville, L.L.C., et al.*
- *State of Washington v. Motel 6 Operating L.P. and G6 Hospitality LLC*
- *In re GSE Bonds Antitrust Litigation*
- *Wave Lengths Hair Salons of Florida, Inc., et al. v. CBL & Associates Properties, Inc., et al.*
- *In re Loestrin 24 FE Antitrust Litigation*
- *Office of the Attorney General, Department of Legal Affairs; State of Florida v. Pultegroup, Inc. and Pulte Home Company, LLC*
- *In re Cigna-American Specialties Health Administration Fee Litigation*
- *In re: Intuniv Antitrust Litigation*
- *High Street, et al. v. Cigna Corporation, et al.*
- *Gordon Fair, et al. v. The Archdiocese of San Francisco, San Mateo, and Marin County*
- *Bizzarro, et al. v. Ocean County Department of Corrections, et al.*
- *Meeker, et al. v. Bullseye Glass Co.*
- *MSPA Claims 1, LLC v. Ocean Harbor Casualty Insurance Company*
- *Tennille v. Western Union Company - Arizona*
- *Garner, et al. v. Atherotech Holdings, Inc. and Garner, et al. v. Behrman Brothers IV, LLC, et al.*
- *Robinson, et al. v. Escallate, LLC*
- *Josefina Valle and Wilfredo Valle, et al. v. Popular Community Bank f/k/a Banco Popular North America*
- *Vision Construction Ent., Inc. v. Waste Pro USA, Inc. and Waste Pro USA, Inc. and Waste Pro of Florida, Inc.*



- *Plumley v. Erickson Retirement Communities, et al.*
- *In re London Silver Fixing, Ltd. Antitrust Litigation*
- *Ploss v. Kraft Foods Group, Inc. and Mondelēz Global LLC*
- *In re Mexican Government Bonds Antitrust Litigation*
- *In re Ready-Mixed Concrete Antitrust Litigation*
- *In re: Marine Hose Antitrust Litigation*
- *Iowa Ready Mixed Concrete Antitrust Litigation*
- *In re Potash Antitrust Litigation (II)*
- *In re Evanston Northwestern Healthcare Corp. Antitrust Litigation*
- *In re Polyurethane Foam Antitrust Litigation*
- *In re LIBOR-Based Financial Instruments Antitrust Litigation*
- *In re Lorazepam and Clorazepate Antitrust Litigation*
- *In re Cardizem CD Antitrust Litigation*
- *Vista Healthplan, Inc., and Ramona Sakiestewa v. Bristol-Myers Squibb Co., and American BioScience, Inc.*
- *In re Lupron Marketing and Sales Practices Litigation*
- *In re Terazosin Hydrochloride Antitrust Litigation*
- *In re Warfarin Sodium Antitrust Litigation*
- *Rosemarie Ryan House, et al. v. GlaxoSmithKline PLC and SmithKline Beecham Corporation*
- *Carpenters and Joiners Welfare Fund, et al. v. SmithKline Beecham*
- *New Mexico United Food and Commercial Workers Union's and Employers' Health and Welfare Trust Fund, et al. v. Purdue Pharma L.P.*
- *In Re Pharmaceutical Industry Average Wholesale Price Litigation*
- *Alma Simonet, et al. v. SmithKline Beecham Corporation, d/b/a GlaxoSmithKline*
- *In re Relafen Antitrust Litigation*
- *In Re Remeron Direct Purchaser Antitrust Litigation*
- *In re TriCor Indirect Purchasers Antitrust Litigation*
- *Nichols, et al., v. SmithKline Beecham Corporation*
- *In re: DDAVP Indirect Purchaser Antitrust Litigation*

Securities Cases

- *Plymouth County Retirement Association v. Spectrum Brands Holdings, Inc., et al.*
- *Tung, et al. v. Dycor Industries, Inc., et al.*
- *Boutchard., et al. v. Gandhi, et al. ("Tower/e-Minis")*
- *MAZ Partners LP v. First Choice Healthcare Solutions, Inc.*
- *SEB Investment Management AB, et al. v. Symantec Corporation, et al.*
- *In re Impinj, Inc. Securities Litigation*
- *In re Netshoes Securities Litigation*
- *Yellowdog Partners, LP, et al. v. Curo Group Holdings Corp., et al.*
- *In re Brightview Holdings, Inc. Securities Litigation*
- *In re Obalon Therapeutics, Inc. Securities Litigation*
- *In re Willis Towers Watson PLC Proxy Litigation*
- *In re Blue Apron Holdings, Inc. Securities Litigation*
- *In re: Qudian Inc. Securities Litigation*
- *Plymouth County Contributory Retirement System v. Adamas Pharmaceuticals, et al.*
- *In re Perrigo Company PLC Securities Litigation*
- *Enriquez, et al. v. Nabriva Therapeutics PLC, et al.*
- *Teamsters Local 456 Pension Fund, et al. v. Universal Health Services, Inc., et al.*
- *Olenik, et al. v. Earthstone Energy, Inc.*



- *Shenk v. Mallinckrodt plc, et al.*
- *In re The Allstate Corp. Securities Litigation*
- *Christopher Vataj v. William D. Johnson, et al. (PG&E Securities II)*
- *Kirkland v. WideOpenWest, Inc.*
- *Oklahoma Police Pension and Retirement System v. Sterling Bancorp, Inc.*
- *In re Uxin Limited Securities Litigation*
- *City of Hallandale Beach Police Officers' & Firefighters' Personnel Retirement Trust v. Ergen, et al. (Echostar)*
- *Lewis v. YRC Worldwide Inc., et al.*
- *Tomaszewski v. Trevena, Inc., et al.*
- *In re Restoration Robotics, Inc. Securities Litigation*
- *Public Employees' Retirement Systems of Mississippi, et al. v. Treehouse Foods, Inc., et al.*
- *Ronald L. Jackson v. Microchip Technology, Inc., et al.*
- *In re Micro Focus International plc Securities Litigation*
- *In re Dynagas LNG Partners LP Securities Litigation*
- *Weiss, et al. v. Burke, et al. (Nutraceutical)*
- *Yaron v. Intersect ENT, Inc., et al.*
- *Utah Retirement Systems v. Healthcare Services Group, Inc., et al.*
- *In re PPDAl Group Inc. Securities Litigation*
- *In re: Evoqua Water Technologies Corp. Securities Litigation*
- *In re Aqua Metals, Inc. Securities Litigation*
- *St. Lucie County Fire District Firefighters' Pension Trust Fund v. Southwestern Energy Company*
- *In re CPI Card Group Inc. Securities Litigation*
- *Arkansas Teacher Retirement System, et al. v. Alon USA Energy, Inc., et al.*
- *In re TAL Education Group Securities Litigation*
- *GCI Liberty Stockholder Litigation*
- *In re SciPlay Corporation Securities Litigation*
- *In re Allergan Generic Drug Pricing Securities Litigation*
- *In re Vivint Solar, Inc. Securities Litigation*
- *In re YayYo Securities Litigation*
- *In re JPMorgan Treasury Futures Spoofing Litigation*
- *Searles, et al. v. Crestview Partners, LP, et al. (Capital Bank)*
- *In re Lyft, Inc. Securities Litigation*
- *In re Aegean Marine Petroleum Network, Inc. Securities Litigation*
- *In re JPMorgan Precious Metals Spoofing Litigation*
- *In re Pivotal Software, Inc. Securities Litigation*
- *Longo, et al. v. OSI Systems, Inc., et al.*
- *In re Homefed Corporation Stockholder Litigation*
- *Pierrelouis v. Gogo Inc., et al.*
- *Pope v. Navient Corporation, et al.*
- *In re Merit Medical Systems, Inc. Securities Litigation*
- *In re Frontier Communications Corporation Stockholder Litigation*
- *Holwill v. AbbVie Inc.*
- *Budicak, Inc., et al. v. Lansing Trade Group, LLC, et al. (SRW Wheat Futures)*
- *Yannes, et al. v. SCWorx Corporation*
- *In re Fannie Mae/Freddie Mac Senior Preferred Stock Purchase Agreement Class Action Litigations*
- *In re Myriad Genetics, Inc. Securities Litigation*
- *In re Chicago Bridge & Iron Co. N.V. Securities Litigation*
- *The Arbitrage Fund, et al. v. William Petty, et al. (Exactech)*
- *In re Columbia Pipeline Group, Inc. Merger Litigation*



- *Martinek v. AmTrust Financial Services, Inc.*
- *City of Pittsburgh Comprehensive Municipal Pension Trust Fund, et al. v. Benefitfocus, Inc., et al.*
- *In re: Evoqua Water Technologies Corp. Securities Litigation*
- *Laydon v. Mizuho Bank, Ltd., et al.*
- *Lomingkit, et al. v. Apollo Education Group, Inc., et al.*
- *In re Caraco Pharmaceutical Laboratories, Ltd. Shareholder Litigation*
- *Norfolk County Retirement System, et al. v. Community Health Systems, Inc., et al.*
- *Chester County Employees' Retirement Fund v. KCG Holdings, Inc., et al.*
- *Oklahoma Law Enforcement Retirement System, et al. v. Adeptus Health Inc., et al.*
- *Di Donato v. Insys Therapeutics, Inc., et al.*
- *Lundgren-Wiedinmyer, et al. v. LJM Partners, Ltd, et al.*
- *Martin, et al. v. Altisource Residential Corporation, et al.*
- *Stephen Appel, et al. v. Apollo Management, et al.*
- *In re Medley Capital Corporation Stockholder Litigation*
- *Forman, et al. v. Meridian BioScience, Inc., et al.*
- *Public Employees' Retirement System of Mississippi, et al. v. Endo International PLC, et al.*
- *In Re Flowers Foods, Inc. Securities Litigation*
- *Jiangchen, et al. v. Rentech, Inc., et al.*
- *In re Liberty Tax, Inc. Stockholder Litigation*
- *In re RH, Inc. Securities Litigation*
- *Lazan v. Quantum Corporation, et al.*
- *Nabhan v. Quantum Corporation, et al.*
- *Edmund Murphy III, et al. v. JBS S.A.*
- *Public Employees' Retirement System of Mississippi, et al. v. Sprouts Farmers Market, Inc., et al.*
- *In re Starz Stockholder Litigation*
- *Judith Godinez, et al. v. Alere Inc., et al.*
- *Rahman and Giovagnoli, et al. v. GlobalSCAPE, Inc., et al.*
- *Arthur Kaye, et al. v. ImmunoCellular Therapeutics, Ltd., et al.*
- *In re CPI Card Group Inc. Securities Litigation*
- *Daniel Aude, et al. v. Kobe Steel, Ltd., et al.*
- *In re Quality Systems, Inc. Securities Litigation*
- *Cooper, et al. v. Thoratec Corporation, et al.*
- *Washtenaw County Employees' Retirement System, et al. v. Walgreen Co., et al.*
- *Elkin v. Walter Investment Management Corp., et al.*
- *In Re CytRx Corporation Securities Litigation*
- *Ranjit Singh, et al. v. 21Vianet Group, Inc., et al.*
- *In re PTC Therapeutics, Inc. Securities Litigation*
- *Securities and Exchange Commission v. Mark A. Jones*
- *In re Sequans Communications S.A. Securities Litigation*
- *In re Henry Schein, Inc. Securities Litigation*
- *Ronge, et al. v. Camping World Holdings, Inc., et al.*
- *Oklahoma Firefighters Pension & Retirement System v. Lexmark International, Inc.*
- *Christakis Vrakas, et al. v. United States Steel Corporation, et al.*
- *Emerson et al. v. Mutual Fund Series Trust, et al. ("Catalyst")*
- *In re Fannie Mae 2008 Securities Litigation*
- *In re Anadarko Petroleum Corporation Class Action Litigation*
- *Ge Dandong, et al., v. Pinnacle Performance Limited, et al.*
- *In Re: Rough Rice Commodity Litigation*
- *Xuechen Yang v. Focus Media Holding Limited et al.*
- *In re Massey Energy Co. Securities Litigation*



- *In re Swisher Hygiene, Inc.*
- *The City of Providence vs. Aeropostale, Inc., et al.*
- *In re Metrologic Instruments, Inc. Shareholders Litigation*
- *Public Pension Fund Group v. KV Pharmaceutical Company et al.*
- *Pension Trust Fund for Operating Engineers, et al. v. Assisted Living Concepts, Inc., et al.*
- *In re Lehman Brothers Equity/Debt Securities Litigation*
- *In re: Platinum and Palladium Commodities Litigation (Platinum/Palladium Physical Action)*
- *In re: Platinum and Palladium Commodities Litigation (Platinum/Palladium Futures Action)*
- *In re General Electric Co. Securities Litigation*
- *In re CNX Gas Corporation Shareholders Litigation*
- *Oscar S. Wyatt, Jr. et al. v. El Paso Corporation, et al.*
- *In re Par Pharmaceutical Securities Litigation*
- *In re Par Pharmaceutical Companies, Inc. Shareholders Litigation*
- *In re Delphi Financial Group Shareholders Litigation*
- *In re SLM Corporation Securities Litigation*
- *In re Del Monte Foods Company Shareholder Litigation*
- *Leslie Niederklein v. PCS Edventures!.com, Inc. and Anthony A. Maher*
- *In re Beckman Coulter, Inc. Securities Litigation*
- *Michael Rubin v. MF Global, Ltd., et al.*
- *Allen Zametkin v. Fidelity Management & Research Company, et al.*
- *In re BP Prudhoe Bay Royalty Trust Securities Litigation*
- *Police and Fire Retirement System of the City of Detroit et al. v. SafeNet, Inc., et al.*
- *In re Limelight Networks, Inc. Securities Litigation*
- *In re Gilead Sciences Securities Litigation*
- *In re ACS Shareholder Litigation, Consolidated C.A. No. 4940-VCP*
- *Lance Provo v. China Organic Agriculture, Inc., et al.*
- *In re LDK Solar Securities Litigation*

Labor & Employment Cases

- *Verizon OFCCP Settlement*
- *Alvarez, et al. v. GEO Secure Services, LLC*
- *Sartena v. Meltwater FLSA*
- *Carmen Alvarez, et al. v. Chipotle Mexican Grill, Inc., et al.*
- *Turner, et al. v. Chipotle Mexican Grill, Inc.*
- *Long, et al. v. Southeastern Pennsylvania Transportation Authority*
- *Matheson, et al. v. TD Bank, N.A.*
- *Ludwig, et al. v. General Dynamics Information Technology, Inc., et al.*
- *Bedel, et al. v. Liberty Mutual Group Inc.*
- *Irene Parry, et al. v. Farmers Insurance Exchange, et al.*
- *Maldonado v. The GEO Group, Inc.*
- *Alderman and Maxey v. ADT, LLC*
- *Albaceet v. Dick's Sporting Goods*
- *Rodriguez v. The Procter & Gamble Company*
- *Adekunle, et al. v. Big Bang Enterprises, Inc. d/b/a The Revenue Optimization Companies*
- *Gorski, et al. v. Wireless Vision, LLC*
- *Lopez, et al. v. New York Community Bank, et al.*
- *Hamilton, et al. v. The Vail Corporation, et al.*
- *Eisenman v. The Ayco Company L.P.*
- *Matheson v. TD Bank, N.A.*



- *Simon v. R.W. Express LLC, d/b/a Go Airlink NYC*
- *Perez v. Mexican Hospitality Operator LLC, d/b/a Cosme*
- *Shanahan v. KeyBank, N.A.*
- *Loftin v. SunTrust Bank*
- *Alvarez v. GEO Secure Services, LLC*
- *Weisgarber v. North American Dental Group, LLC*
- *Talisa Borders, et al. v. Wal-mart Stores, Inc.*
- *Reale v. McClain Sonics Inc., et al.*
- *Larita Finisterre and Songhai Woodard, et al. v. Global Contact Services, LLC*
- *Adebisi Bello v. The Parc at Joliet*
- *Garcia, et al. v. Vertical Screen, Inc.*
- *Brook Lemma and Matthieu Hubert, et al. v. 103W77 Partners LLC, et al. ("Dovetail Settlement")*
- *American Federation of Government Employees, Local 1145 v. Federal Bureau of Prisons, U.S. Penitentiary, Atlanta, Georgia*
- *Lisa Ferguson, Octavia Brown, et al. v. Matthew G. Whitaker, Acting AG, DOJ Bureau of Prisons ("USP Victorville")*
- *American Federation of Government Employees, Local 2001 v. Federal Bureau of Prisons, Federal Correctional Institution, Fort Dix, New Jersey*
- *American Federation of Government Employees, Local 506 v. U.S. Department of Justice, Federal Bureau of Prisons, U.S. Penitentiary Coleman II, Coleman, Florida*
- *Vargas v. Sterling Engineering*
- *Rosenbohm v. Verizon*
- *Alex Morgan, et al. v. United States Soccer Federation, Inc.*
- *Iskander Rasulev v. Good Care Agency, Inc.*
- *Kyndl Buzas, et al., v. Phillips 66 Company and DOES 1 through 10*
- *American Federation of Government Employees, Local 408 v. U.S. Dept. of Justice, Federal Bureau of Prisons, Federal Correctional Complex, Butner, NC*
- *In re 2014 Avon Products, Inc. ERISA Litigation*
- *In re Eastman Kodak ERISA Litigation*
- *Taronica White, et al. v. Attorney General Loretta Lynch, Department of Justice*
- *Lisa Ferguson, et al. v. Acting Attorney General Matthew Whitaker, Department of Justice*
- *Melissa Compere v. Nusret Miami, LLC, et al.*
- *Abelar v. American Residential Services, L.L.C., Central District of California*
- *Flores, et al. v. Eagle Diner Corp., et al., Eastern District of Pennsylvania*
- *Michael Furman v. Godiva Chocolatier, Inc., 15th Judicial Circuit, Palm Beach County, Florida*
- *Finisterre et. al v. Global Contact Services, LLC, New York State Supreme Court, Kings County*
- *McGuire v. Intelident Solutions, LLC, et al., Middle District of Florida, Tampa Division*
- *Duran De Rodriguez, et al. v. Five Star Home Health Care Agency, Inc. et al., Eastern District of New York*

Data Breach/BIPA Cases

- *Hunter v. J.S.T. Corp. BIPA Settlement*
- *Atkinson, et al. v. Minted, Inc.*
- *Rosenbach, et al. v. Six Flags Entertainment Corporation and Great America LLC*
- *Pratz, et al. v. MOD Super Fast Pizza, LLC*
- *The State of Indiana v. Equifax Data Breach Settlement*
- *In re: Vizio, Inc. Consumer Privacy Litigation*
- *In re: Google, Inc. Street View Electronic Communications Litigation*
- *Devin Briggs and Bobby Watson, et al. v. Rhinoag, Inc. ("Briggs Biometric Settlement")*
- *Trost v. Pretium Packaging L.L.C.*



- *In re: Barr, et al. v. Drizly, LLC f/k/a Drizly, Inc., et al.*

Telephone Consumer Protection Act (TCPA) Cases

- *Perrong, et al. v. Orbit Energy & Power, LLC*
- *Baldwin, et al. v. Miracle-Ear, Inc.*
- *Floyd and Fabricant, et al. v. First Data Merchant Services LLC, et al.*
- *Hoffman, et al. v. Hearing Help Express, Inc., et al.*
- *Lowe and Kaiser, et al. v. CVS Pharmacy, Inc., et al.*
- *Johansen v. HomeAdvisor, Inc., et al.*
- *Charvat, et al. v. National Holdings Corporation*
- *Hopkins, et al. v. Modernize, Inc.*
- *Diana Mey vs. Frontier Communications Corporation*
- *Matthew Donaca v. Dish Network, L.L.C.*
- *Matthew Benzion and Theodore Glaser v. Vivint, Inc.*
- *John Lofton v. Verizon Wireless (VAW) LLC, et al.*
- *Lori Shamblin v. Obama for America, et al.*
- *Ellman v. Security Networks*

For More Information

For more detailed information regarding A.B. Data's experience, services, or personnel, please see our website at www.abdataclassaction.com.

EXHIBIT 2



Elaine Pang is Vice President of Media with A.B. Data's Class Action Administration division and has over sixteen years of expertise in development of legal notice plans. She has directed a wide range of notice programs involving media planning, media buying, research, creative design process, and data analysis, resulting in the implementation of effective and efficient programs to reach potential class members. Ms. Pang has been involved in some of the largest and most complex legal notification plans in both domestic and international regions. Her programs satisfy due process requirements, as well as all applicable state and federal laws, and they adhere to the guidelines set forth in the *Manual for Complex Litigation, Fourth Edition* and by the Federal Judicial Center (FJC), as well as applicable state laws.

Ms. Pang is also a certified professional in IAB Digital Media Buying & Planning, IAB Media Sales, Hootsuite Social Marketing, Google Digital Sales, Google Analytics, Google AdWords, and Market Motive Internet Marketing Fundamentals. She also served as an IAB exam committee member, a group of 12-14 industry experts who work to ensure that certification exams stay current with the industry's changing ecosystem by developing exam questions, reviewing exam content, and advising on the passing score of the exam. She holds a Bachelor of Science in marketing from The Pennsylvania State University and earned her MBA from Strayer University.

Prior to her professional experience in the class action notice and claims administration industry, Elaine established a strong portfolio working with many top brands including Marriott, General Mills, Air Wick, Jet-Dry, Comedy Central, Madison Square Garden, Radio City Music Hall, and Geox.

CASE EXPERIENCE

Ms. Pang has been instrumental in her involvement with developing, implementing, and analyzing media measurements across domestic and international multichannel platforms for notice programs. A partial listing of her case work is provided below.

CASE NAME	CASE NUMBER	LOCATION
<i>In re Cattle and Beef Antitrust Litigation, et al. (In re DPP Beef Litigation)</i>	20-cv-01319 JRT-HB	United States District Court for the District of Minnesota
<i>Sheet Metal Workers Local No. 20 Welfare and Benefit Fund, et al. v. CVS Pharmacy, Inc., et al.</i>	16-046 WES and 16-447 WES	United States District Court for the District of Rhode Island
<i>Daniel Berman, et al. v. Freedom Financial Network, LLC, et al.</i>	18-cv-01060-YGR	United States District Court for the Northern District of California
<i>Hoffman v. City of Los Angeles</i>	BC672326	Superior Court of the State of California, County of Los Angeles



<i>In Re: Suboxone (Buprenorphine Hydrochloride and Naloxone) Antitrust Litigation</i>	2:13-md-02445-MSG	United States District Court for the Eastern District of Pennsylvania
<i>Stacy Dorcas v. Aterian, Inc.</i>	CIVSB2222117	Superior Court of the State of California for the County of San Bernardino
<i>In re Term Commodities Cotton Futures Litigation</i>	12-cv-5126	U.S. District Court for the Southern District of New York
<i>Lincoln Adventures, LLC, et al. v. Those Certain Underwriters at Lloyd's, London Members of Syndicates, et al.</i>	2:08-cv-00235-CCC-JAD	U.S. District Court for the District of New Jersey
<i>Sonterra Capital Master Fund Ltd., et al. v. Barclays Bank PLC, et al.</i>	15-cv-3538	U.S. District Court for the Southern District of New York
<i>In re Xyrem (Sodium Oxybate) Antitrust Litigation</i>	20-md-02966-RS	U.S. District Court for the Northern District of California
<i>In re Zetia (Ezetimibe) Antitrust Litigation</i>	2:18-md-2836	U.S. District Court for the Eastern District of Virginia Norfolk Division
<i>In re Bank of Nova Scotia Spoofing Litigation</i>	3:20-cv-11059 (MAS) (LHG)	U.S. District Court for the District of New Jersey
<i>Solomon vs. Sprint Corporation</i>	1:19-cv-05272-MKV	U.S. District Court for the Southern District of New York
<i>In re European Government Bonds Antitrust Litigation</i>	1:19-cv-02601	U.S. District Court for the Southern District of New York
<i>In re Broiler Chicken Antitrust Litigation</i>	1:16-cv-08637	U.S. District Court for the Northern District of Illinois
<i>In re: Broiler Chicken Antitrust Litigation (End-User Consumer Action)</i>	1:16-cv-08637	U.S. District Court for the Northern District of Illinois
<i>In re: Broiler Chicken Antitrust Litigation – Commercial & Institutional Indirect Purchaser Plaintiff Actions</i>	1:16-cv-08637	U.S. District Court for the Northern District of Illinois
<i>Budicak, Inc. et al. v. Lansing Trade Group, LLC et al.</i>	2:19-cv-02449	U.S. District Court for the District of Kansas
<i>In re HIV Antitrust Litigation</i>	3:19-cv-02573-EMC	U.S. District Court for the Northern District of California
<i>In re Namenda Indirect Purchaser Antitrust Litigation</i>	1:15-cv-6549	U.S. District Court for the Southern District of New York
<i>In re Pork Antitrust Litigation</i>	No. 0:18-cv-01776-JRT-HB	U.S. District Court District of Minnesota
<i>In re Pork Antitrust Litigation (Indirect Purchaser Actions)</i>	No. 0:18-cv-01776-JRT-HB	U.S. District Court District of Minnesota
<i>Laydon v. Mizuho Bank, Ltd., et al.</i>	12-cv-3419	U.S. District Court for the Southern District of New York
<i>In re Opana ER Antitrust Litigation</i>	1:14-cv-10150	U.S. District Court for the Northern District of Illinois
<i>Christopher Julian, et al. v. TTE Technology, Inc.</i>	3:20-CV-02857-EMC	U.S. District Court Northern District of California
<i>In re Flint Water Cases</i>	5:16-cv-10444-JBL-EAS	NA



<i>Automobile Antitrust Cases I and II</i>	JCCP Nos. 4298 and 4303, Master File No. 19-md-02878	Superior Court of the State of California for the County of San Francisco
<i>Smith v. FirstEnergy Corp., et al.</i>	2:20-cv-3755	U.S. District Court for the Southern District of Ohio
<i>Fund Liquidation Holdings LLC. V. Citibank, N.A., et al.</i>	1:16-cv-5263 (AKH)	U.S. District Court for the Southern District of New York
<i>In re: Generic Pharmaceuticals Pricing Antitrust Litigation</i>	2:16-MD-02724	U.S. District Court for the Eastern District of Pennsylvania
<i>Sullivan, et al. v. Barclays plc, et al.</i>	13-cv-2811 (PKC)	U.S. District Court for the Southern District of New York
<i>Dennis, et al. v JP Morgan Chase & Co., et al.</i>	16-cv-06496 (LAK)	U.S. District Court for the Southern District of New York
<i>Staley, et al. v. Gilead Sciences, Inc., et al.</i>	3:19-cv-02573-EMC	U.S. District Court for the Northern District of California
<i>In Re Ranbaxy Generic Drug Application Antitrust Litigation</i>	19-md-02878	U.S. District Court for the District of Massachusetts
<i>In re Capacitors Antitrust Lawsuit</i>	3:17-md-02801-JD	U.S. District Court for the Northern District of California
<i>In Re: Johnson & Johnson Sunscreen Marketing, Sales Practices and Products Liability Litigation</i>	3015	U.S. District Court for the Southern District of Florida
<i>In re Citrus Canker Litigation</i>	03-8255 CA 13	Circuit Court of the Eleventh Judicial Circuit in and for Miami-Dade County, Florida
<i>Hill-Green v. Experian Information Solutions, Inc.</i>	3:19-cv-00708	U.S. District Court for the Eastern District of Virginia
<i>Benson Githieya v. Global Tel Link Corp.</i>	1:15-CV-00986-AT	U.S. District Court for the Northern District of Georgia
<i>Bowen v. UPMC Settlement</i>	GD-21-002075	Allegheny Cty. Ct. Com. Pl.
<i>The Roman Catholic Diocese of Rockville Centre, New York</i>	20-12345	U.S. District Court for the Southern District of New York
<i>The Roman Catholic Church for the Archdiocese of New Orleans</i>	20-10846	U.S. Bankruptcy Court, Eastern District of Louisiana
<i>In re Roundup Products Liability Litigation</i>	3:16-md-02741-VC	U.S. District Court for the Northern District of California
<i>In re Boy Scouts of America and Delaware BSA, LLC</i>	20-10343	U.S. Bankruptcy Court for the District of Delaware
<i>Krueger v. Wyeth Inc, et al.</i>	3:03-cv-02496-JAH-MDD	U.S. District Court for the Southern District of California
<i>Hamm v. Sharp Electronics Corporation</i>	5:19-cv-00488	U.S. District Court for the Middle District of Florida
<i>In Re: PG&E Corporation</i>	19-30088	U.S. District Court for the Northern District of California
<i>In re Chinese-Manufactured Drywall Products Liability Litigation</i>	2:09-md-02047	U.S. District Court for the Eastern District of Louisiana
<i>Colorado Attorney General CenturyLink Settlement</i>		
<i>The Hospital Authority of Metropolitan Government of Nashville and Davidson County v. Momenta Pharmaceuticals, Inc.</i>	15-CV-01100	U.S. District Court for the Middle District of Tennessee



<i>Freeman v. Grain Processing Corporation</i>	13-0723	Supreme Court of Iowa
<i>Culler v. Multi-State Lottery Association</i>	LACL136787	Iowa District Court for Polk County
<i>In re LIBOR-Based Financial Instrument Antitrust Litigation</i>	11-MD-2262	U.S. District Court for the Southern District of New York
<i>In re Domestic Airline Travel Antitrust Litigation</i>	2656	U.S. District Court for the District of Columbia
<i>MSPA Claims 1, LLC v. IDS Property Casualty Insurance Company</i>	1:16-CV-21040	U.S. District Court for the Southern District of Florida
<i>Speaks v. U.S. Tobacco Cooperative, Inc.</i>	5:12-CV-729-D	U.S. District Court for the Eastern District of North Carolina
<i>Jabbari v. Wells Fargo & Co.</i>	3:15-cv-02159	U.S. District Court for the Southern District of California
<i>United Desert Charities, et al. v. Sloan Valve Company, et al.</i>	12-CV-06878	U.S. District Court for the Central District of California
<i>In re: Volkswagen "Clean Diesel" MDL</i>	15-MD-2672-CRB	U.S. District Court for the Northern District of California
<i>In re: Automotive Parts Antitrust Litigation</i>	12-md-02311	U.S. District Court for the Eastern District of Michigan
<i>In re Municipal Derivatives Antitrust Litigation</i>	MDL No. 1950, No. 08-02516	U.S. District Court for the Southern District of New York
<i>In re: Oil Spill by the Oil Rig "Deepwater Horizon" in Gulf of Mexico</i>	MDL 2179	U.S. District Court for the Eastern District of Louisiana
<i>Muscarella v. Commonwealth of Pennsylvania</i>	10 F.R. 2011	Commonwealth Court of Pennsylvania
<i>Precision Associates Inc. v. Panalpina World Transport, et al.</i>	8-cv-00042	U.S. District Court for the Eastern District of New York
<i>Mirakay, et al. v. Dakota Growers Pasta Co. Inc., et al.</i>	3:13-cv-04429	U.S. District Court for the District of New Jersey
<i>Imran Chaudhri v. Osram Sylvania Inc.</i>	2:11-cv-05504	U.S. District Court for the District of New Jersey
<i>Trammell v. Barbara's Bakery Inc.</i>	12-cv-02664	U.S. District Court for the Northern District of California
<i>Independent Foreclosure Review</i>		Department of Justice
<i>In Re: TFT-LCD (Flat Panel) Antitrust Litigation</i>	MDL No. 1827	U.S. District Court, Northern District of California, San Francisco Division
<i>In re: Sony Gaming Networks and Customer Data Security Breach Litigation</i>	11-MD-2258	U.S. District Court for the Southern District of California
<i>Koyle v. Level 3 Communications, Inc.</i>	01-0286-S-BLW	U.S. District Court for the District of Idaho
<i>In Re: Korean Air Lines Co., Ltd. Antitrust Litigation</i>	07-01891	U.S. District Court for the Central District of California
<i>In re: DRAM Antitrust Litigation</i>	MDL No. 1486	U.S. District Court for the Northern District of California
<i>In re: Transpacific Passenger Air Transportation Antitrust Litigation</i>	07-CV-5634-CRB, MDL 1913	U.S. District Court for the Northern District of California
<i>In re M3Power Razor System Marketing & Sales Practices Litigation</i>	05-cv-11177	U.S. District Court for the District of Massachusetts



<i>In re: NYC Bus Tour Antitrust Litigation</i>	13-cv-0711	U.S. District Court for the Southern District of New York
<i>In re: Electronic Books Antitrust Litigation</i>	1:11-md-02293	U.S. District Court for the Southern District of New York
<i>Scharfstein v. BP West Coast Products LLC</i>	1112-17046	State of Oregon Circuit Court for Multnomah County
<i>Vioxx Products Liability Litigation</i>	MDL No. 1657	U.S. District Court for the Eastern District of Louisiana
<i>Glaberson v. Comcast Corp.</i>	2:03-cv-06604-JP	U.S. District Court for the Eastern District of Pennsylvania
<i>Dolmage v. Province of Ontario</i>	CV-09-376927CP00	Ontario Superior Court of Justice
<i>Blessing v. Sirius XM Radio, Inc.</i>	09-CV-10035 HB	U.S. District Court for the Southern District of New York.
<i>Cipro Cases I and II</i>	No. 4154 and No. 4220	Superior Court of California
<i>In re National Football League Players' Concussion Injury Litigation</i>	MDL No. 2323	U.S. District Court for the Eastern District of Pennsylvania
<i>Hanley v. Fifth Third Bank</i>	1:2012cv01612	U.S. District Court for the Northern District of Illinois
<i>Roos v. Honeywell Int'l, Inc.</i>	04-0436205	Superior Court of California
<i>United Desert Charities, et al. v. Sloan Valve Company, et al.</i>	CV12-06878	U.S. District Court, Central District of California
<i>In re Toyota Motor Corp. Unintended Acceleration Mktg, Sales Practs., & Prods. Litig.</i>	10-ml-2151	U.S. District Court for the Central District of California
<i>Abbott v. Lennox Industries Inc.</i>	16-2011-CA-010656	4th Jud. Cir. Ct., Dade Cty. Fla.
<i>In re: Metoprolol Succinate End-Payor Antitrust Litigation</i>	06-cv-71	U.S. District Court for the District of Delaware
<i>In re Imprelis® Herbicide Marketing, Sales Practices and Products Liability Litigation</i>	MDL 2284	U.S. District Court for the Eastern District of Pennsylvania
<i>Smajlaj, et al. v. Campbell Soup Company, et al.</i>	10-cv-01332-JBS-AMD	U.S. District Court for the District of New Jersey
<i>Kramer v. B2Mobile, LLC</i>	10-cv-02722	U.S. District Court for the Northern District of California
<i>Donovan v. Philip Morris USA, Inc.</i>	06-CA-12234	U.S. District Court for the District of Massachusetts
<i>In re National Arbitration Forum Trade Practices Litigation</i>	MDL No. 10-2122	U.S. District Court for the District of Minnesota
<i>In re: Pharmaceutical Industry Average Wholesale Price Litigation</i>	No. 01-CV-12257-PBS, MDL No. 1456	U.S. District Court for the District of Massachusetts
<i>Nelson v. Mead Johnson & Company, LLC</i>	09-cv-61625-JIC	U.S. District Court for the Southern District of Florida
<i>Lee v. Carter-Reed Company, L.L.C.</i>	UNN-L-3969-04	Superior Court of New Jersey, Union County
<i>FTC Iovate Settlement</i>		Federal Trade Commission
<i>FTC LeanSpa Settlement</i>		Federal Trade Commission
<i>FTC Walgreens Settlement</i>		Federal Trade Commission
<i>Glazer v. Whirlpool Corp.</i>	No. 1:08-WP-65000, MDL 2001	U.S. District Court for the Northern District of Ohio



<i>Behrend v. Comcast Corp.</i>	03-6604	U.S. District Court for the Eastern District of Pennsylvania
<i>Commonwealth of Massachusetts v. Fremont Investment & Loan</i>	07-4373-BLS	Commonwealth of Massachusetts
<i>Dolmage v. Province of Ontario</i>	CV-09-376927	Ontario Superior Court of Justice
<i>In re Lawn Mower Engine Horsepower Marketing and Sales Practices Litigation</i>	MDL No. 1999, 2:08-md-01999	U.S. District Court for the Eastern District of Wisconsin
<i>Craft, et al. v. Philip Morris Companies, Inc., et al.</i>	002-00406-02	Missouri Circuit Court, Twenty-Second Judicial Circuit
<i>In Re: Pre-Filled Propane Tank Marketing and Sales Practices Litigation</i>	MDL No. 2086	U.S. District Court for the Western District of Missouri
<i>In re BP Propane Indirect Purchaser Antitrust Litigation</i>	06-CV-3841	U.S. District Court for the Northern District of Illinois
<i>In re Vytorin/Zetia Marketing, Sales Practices, and Products Liability Litigation</i>	08-285(DMC)	U.S. District Court for the District of New Jersey
<i>In re Bluetooth Headset Product Liability Litigation</i>	07-ML-1822, MDL 1822	U.S. District Court for the Central District of California
<i>The Authors Guild, Inc., et al. v. Google Inc.</i>	05 CV 8136-DC	U.S. District Court for the Southern District of New York
<i>Larry Bowens, et al. v. 7-Eleven, Inc., The Southland Corporation, MDK Corporation, and ENSR Corporation</i>	20D03-0209-CT-48	Elkhart Superior Court No. 3
<i>Sadowski v. General Motors Corp.</i>	HG03093843	Superior Court of the State of California for the County of Alameda
<i>Cox, et al. v. Shell Oil Company</i>	18,844	Chancery Court for Obion County, at Union City, Tennessee
<i>Wilson v. Airborne, Inc., et al.</i>	EDC V07-770 VAP (OPx)	U.S. District Court for the Central District of California
<i>Galanti v. Goodyear Tire & Rubber Company</i>	03-209	U.S. District Court for the District of New Jersey
<i>In re Toys "R" Us Antitrust Litigation</i>	CV-97-5750, MDL No. 1211	U.S. District Court for the Eastern District of New York
<i>In re W.R. Grace & Co.</i>	01-01139	U.S. Bankruptcy Court for the District of Delaware
<i>Cobell v. Salazar</i>	96-01285	U.S. District Court for the District of Columbia
<i>Dryer v. National Football League</i>	9-02182	U.S. District Court for the District of Minnesota
<i>In re Black Farmers Discrimination Litig.</i>	08-511	U.S. District Court for the District of Columbia
<i>Keepseagle v. Vilsack</i>	99-03119	U.S. District Court for the District of Columbia
<i>In re Energy Future Holdings Corp.</i>	14-10979	U.S. Bankruptcy Court for the District of Delaware
<i>In re Garlock Sealing Technologies LLC</i>	10-31607	U.S. Bankruptcy Court for the Western District of North Carolina



<i>In re SCBA Liquidation, Inc., f/k/a Second Chance Body Armor, Inc.</i>	04-12515	U.S. Bankruptcy Court for the Western District of Michigan
<i>In re Enfamil LIPIL Mktg. & Sales Practs. Litig.</i>	MDL No. 2222	U.S. District Court for the Southern District of Florida

ARTICLE

Shannon Wheatman & Elaine Pang, *Reality Check: The State of Media and Its Usage in Class Notice*, in *A Practitioner’s Guide to Class Actions*, 3rd Ed. 849 - 858 (Marcy Greer ed., 2021)

EXHIBIT 3

Case 1:07-cv-03823-RJD-JMA Document 52-2 Filed 02/27/2009 Page 2 of 8

MAUSOLEUMS, PLOTS AND GRAVES UNDER PERPETUAL CARE

Aaron Plot # 18	\$ 750.00
Aaron Plot # 36 and Mausoleum	2000.00
Aaron Plot # 51 and graves	1000.00
Abilov, graves Celia & David	1000.00
Abraham graves Amelia, Isaac & Julius	200.00
Abrahams, A. B.	100.00
Abrahams, M	500.00
Abrahams, Yetta	350.00
Ackerman, Amelia	700.00
Adler, Isaac & Fannie	350.00
Alexander, Adolph	1000.00
Alexander Plot	1500.00
Alter-Zion Plot	700.00
Altus, Isidore & Sarah	400.00
Amber, Harold	4500.00
Aron plot # 198	1000.00
Appleboom, Freida & George	2500.00
Ascher, Bertha, Louis, Samuel, Annie & Sidney	1500.00
Anshun Plot # 149	300.00
Bach Plot # 25 Emanuel Bach grave	1000.00
Barned Plot # 18	2000.00
Barnett, Sarah, Abraham, Leah & Hannah	4000.00
Baruth Plot	400.00
Berman, Dora	1050.00
Beinzeicht, Abraham, Hannah & Jacob	2000.00
Beutler Plot # 27	400.00
Bialis, Eva	700.00
Bialis, Ida & Bialistosky Morris	350.00
Biensfeld, Rosabelle	250.00
Bleicher, Gladys	4000.00
Block Plot and graves Louia, Marth a, & child Sarah	1050.00
Block, Millie, Jennie & Isaac	500.00
Bloom, Max	1500.00
Bloomberg Plot # 94	350.00
Blum, Fannie & Res.	1000.00
Blumenson, Fanny & Henry J	200.00
Blumenthal Plot	5000.00
Blumstein Plot & Mausoleum	300.00
Boley & Jacobs Plot 159	1000.00
Bornstein, Eva & William	2000.00
Boroschek Plot # 118	700.00
Borowsky Plots	350.00
Brickman, Ida & Herman	350.00
Bromberger, Max	1500.00
Est, Aaron J. rown	700.00
Burmeste, Sam & Matilda	500.00
Butler, Charles	700.00
Bytler-Stitch Plots	1500.00
Caplain Plot	1500.00
Caskel Plot	3000.00
Casper-Arendt Plot # 13 and 8 graves	

\$ 63,200.00

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Chevra Sheshbath Aojim Society	\$ 3000.00
Chuck Plot # 64 graves Esther & Marcus Levy	500.00
Cinnamon, Yetta	350.00
Cla, an, Leoni	500.00
Cohn, Simon	350.00
Cohen, Abraham, Rachel & Jacob	1050.00
Cohen, Blanche, William & Cohen plot	900.00
Cohen, Charles & Annie	700.00
Cohen, Fanny * Isaac	700.00
Cohen, Max & Sarah	700.00
Cohen, Moe & Sol	700.00
Cohen Plot # 41 5 graves	2000.00
Cohen Plot # 43 7 graves	2500.00
Cohen-Coleman Plot and 8 graves	2000.00
Cohen- Jacob Plot #65 graves Leah & K ashill	500.00
Cohn, Harry & Anna	1000.00
Cohn Plot # 42	930.00
Cohen, Rebecca & Isidore	700.00
Cohn Mausoleum	2500.00
Cohn, Morris	250.00
cöwen Plot	2000.00
Croner, Amelia & Abraham	700.00
Curzan Plot # 47 and grave Meyer Curzan	2500.00
Davis, Bertha Moss, Abraham & Joseph	1000.00
Davis, Frances	350.00
Davis M Plot	500.00
Davis Plot & graves Sadie Davis & Vernard Marcuss	2500.00
Davis, Rebecca & Joseph	700.00
Davis, Jessie & Louis	700.00
Deutsch, Bernard	350.00
Doblin Plot # 30	2000.00
Dobrer, Jacob & Sophie	700.00
Dryer Plot 7 graves	4200.00
Edelman, Lena, Marry & Minnie, Joseph	1600.00
Elias, Jack	350.00
Engel Plot # 28	2500.00
Epstein Plot	2000.00
Fano, Guili G., & Hannah	1000.00
Feder Plot # 34	250.00
Feinberg, Minna & Maier	500.00
Fine, Barnett & Ethel	1000.00
Finkelstein, Bessie	350.00
Frank, David	350.00
Frankel Plot # 14	2000.00
Feinberg, Harris, Hannah, Tillie, Abraham & twin graves	2500.00
Fishkin, Ida, Solomon & Kate Cohen	1500.00
Freizer, Philip	
Grohman, Hyman & Hannah,	
Cohen, Jeanette & Harris Cohen	2000.00
French Society	2000.00
Friedlander Plot	1000.00
Freeman, Julia & Benjamin, Anika	800.00
Freudenthal Plot # 157 & grave Max Freudenthal	7500.00

\$ 65,230.00

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~~3~~

Freund, Ira	\$ 350.00
Freund, Miriam	350.00
Fru-Nyberg Plot and Mausoleum	2000.00
Furth, Frances & Rebecca	700.00
Gallin, Louis	500.00
Gehr, Pauline	350.00
Geist Plot and Mausoleum & 4 graves	5000.00
Geozler Plot # 14	1000.00
Gellert Plot	1500.00
Gerard, Edward & Esther	1000.00
Gerschel Plot grave Bertha a Gerschel	300.00
Gluck Plot # 46	2500.00
Gluck, Fannie & Elias	700.00
Goetz, Pearl	350.00
Goldberg, Harry M & Jessie J.	500.00
Goldberg, Israel, Bessie & Louis	1050.00
Goldman, Minnie	600.00
Goldstein, Samuel	1000.00
Goldstein Plot # 82	1200.00 in bo
Goodman, Max	500.00
Graf, Yetta	350.00
Graw, HERMAN & Sophie	1000.00
Greenberg, athan	225.00
Grohman, Ja ob & Maurice	1000.00
Gross Plot # 124	1750.00
Guggenheimer Plot and Mausoleum	3000.00
Harris, Samuel, Rose & Leo	900.00
Harris-Jalkut Plot	2000.00
Harris, Jacob & Rebecca	1200.00
Harris, Leopold	350.00
Harris, Meyer, Mollie & Robert	700.00
Harris-Moses Plot # 12	1500.00
Hartfield Plot and 5 graves	1000.00
Heilbrum Plot # 39	1250.00
	500.00
Heller, Ephraim & Eva	1200.00
Henryson Plot	1000.00
Hertz, Herman N in Leow plot # 52	5000.00 - 500
Herzfeld Plot graves Gustave S. ertha & Louis	2500.00
Herzog, Plot	1322.50
Hessberg Plot	1500.00
Hessin, Aaron, Anna, Eleanor, Rebecca & Philip	1500.00
Heyman Plot 213	350.00
Hines, Daniel & Jennie	1000.00
Hirschfeld Plot	2500.00
Gross Plot 124 graves Isaac, Minnie & Isidore	700.00
Est, Sphhia Jacobs Plot 106	3118.72
Jacobs Plot Est. of M. Jacobs	2000.00
Jacobs Mausoleum # 107	3500.00
Jarrett, Lena & William	700.00
Joseph, Bertha, Simon, Harry & Rachel	1000.00
Josephson, Fay	350.00
Jacobson, Isidore & Deborah	1000.00
Kahn, Bertha & Leo	700.00
Kahn, Henrietta & Newman	700.00
Kalkulator, Regina & Samuel	700.00
Kansler, Annie & Samuel	1000.00
Kanter, Solomon, Pasha Rachel	700.00

967,716-22

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Kanterowicz 3 graves	\$ 1000.00
Kaplan, Philip & Sarah	700.00
Katzky plot # 66	250.00
Kaufman, Samuel, Lewis, Blanche Augusta & Milton	1700.00
Kirschbrown, Isidore & Ida	700.00
Klein, Sussman, Lena & Yetta	1050.00
Klein Plot	1000.00
Kohn H Fold Storsch	350.00
Kopelman, Essie	600.00
Korn Plot and graves William & Fannie Korn	4400.00
Korn Mausoleum # 180-186	4000.00
Korn-Sink Plot 67	1400.00
Koszyn, Louis	4000.00 400
Krakower, Arthur	250.00
Krause Plot 12 and vault	2500.00
Kramko plot	2000.00
Krontha, Emma & Charles	700.00
Krooks Plot # 239 Fannie Krooks grave	200.00
Ksulewitch Vault	4500.00
Kupfer, Pauline	500.00
Lasher, Beckie, Abraham	
Weinstein, Sarah & Herman	1700.00
Lasker, George George	350.00
Leipziger Plot # 41 & 6 graves	1000.00
Lenchitsky, Millel & Pearl	900.00
Lesle Society	3000.00
Lesser, Lazarus	350.00
Leventhal, Ethel, Benjamin & Emma Stoloff	1200.00
Levine, Elaine	100.00
Levinson 3 grave Plot	1500.00
Levy, Nathan, & Bella	1000.00
Levy, Barnett	350.00
Levy, Jonas & Sarah, Ross & Louis	1250.00
Levy, Rosa	300.00
Leichtag, Bertha & Isaac	
Marks, Lilliam & Louis	2000.00
Levy, Alice, Raphael & Jeanette	500.00
Levy Plot 13A	1200.00
Levy Mausoleum and graves Bella & Israel Levy	5000.00
Lewis Plot	1050.00
Lewkowitz 4 graves	1000.00
Levy, Abraham & Rosalie and Percy Dora	1800.00
Lichtenstein, Jermah, Delia	
Davis, Solomon, Lilly & Sphie	1250.00
Lillenstein Plot	3200.00
Lippman, Hattie & David	500.00
Lipschitz, Betsy, Isaac	
Kornicker, Gerson & Jennie	1400.00
Lipschitz, Solomon	350.00
Lipsius, Samuel & Mae	700.00
Est. Jack Lipman	1000.00
Lipton, Nathan	500.00
Lisner, Arnold	150.00
Lithauer Plot # 151	
Graves Hannah Lithauer & Florentine Leipzig & Cedar	2000.00
Litthauer G. Plot and 3 graves	600.00
Loeb Plot 24	2500.00
Loeffler, Frances & Charles	700.00

\$68,600.00

SZ-EDNY-000044

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Lowenstein, Bernard & Fanny	\$ 500.00
Lowenstein, David & Gretchen	1000.00
Lowenstein Plot	2000.00
Marks, Joseph	350.00
Marks Mausoleum	5000.00
Marks Plot # 208 Manton Marks	2880.00
May Simon	300.00
Moritz Mayer Plot	1500.00
Mendelson-Pakulski Plot # 19	1000.00
Meyer, George II grave	700.00
Meyers Rose Plot # 158 and 6 graves	4000.00
Weyerson Plot and Mausoleum	5000.00
Michaelia Siegfried	350.00
Michalis Plot and 6 graves	3000.00
Miller Abraham, Moses & Rose	700.00
Monash Plot # 116	1000.00
Morris, Sarah & Simon	1000.00
Morrison, Rubin & Pearl	1000.00
Morse, Herman & Fanny Elias	1500.00
Est. Victoria Bitterman	
Graves Anna & David Moss in Moss plot 165	700.00
Munstick Plot	750.00
Murzin, Ray & Israel	700.00
Myres Sarah & Rudolph	506.25
Nelson Phillipine, & Dr. Siegfried Nelson	700.00
Newman Carrie	350.00
Est. Norman Herrmann	2000.00
Oppenheim, Rose	350.00
Ortlieb Emma & Levi	600.00
Pantiel Plot	1000.00
Paris, Julius & Rebecca	500.00
Pell Plot	1000.00
Pereira Abraham	350.00
Adelaide & Bernard Peyser in Peyser plot 81	
Unger, 1 adult & 2 children graves	1150.00
Peyser, Nettie & Morris	700.00
Pincus Plot	2000.00
Pinfyvk 3 graves	1050.00
Post Edward & reserve	800.00
Price-Gelger Plot 245	1000.00
Rappoport, Boris & Eda	700.00
Ratkowsky, Libbie, Max & Alice	1050.00
Ratkowsky, May	350.00
Propp, Louis & Pansy	800.00
Ratkowsky May & Celia	700.00
Rosenberg Plot	2400.00
Rothman-Jones Plot	2000.00
Rothman Plot	950.00
Rosenberg, Celia	350.00
Rosenson Plot	2000.00
Rosenzweig Gitel, Max FriedMAN	
Friedman, Rose & Wolf Rose Morris	1500.00
Roth, Leo Dr. & H. Roth	730.00
Rubin Plot # 16	
David & Rhina Rubin.	4750.00
Rothman plot and graves	1500.00
Rudansky Betsy and Mendel	700.00
Rudansky, Sarah	350.00

6,816.25

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Robinson-Spiegel 2 graves	\$ 500.00
Rishen, Joshua & Toba	1000.00
Richman Plot 172	1991.33
Est. Estelle Richter, Isidore	500.00
Rodecker, Reuben	1560.00
Rosenberg, Jacob	350.00
Rosenberg, Mary	300.00
Rosenberg Plot # 59	1000.00
Rosenberg Plot # 60	1500.00
Schlesinger Plot # 166 and vault	300.00
Schwalbach, Louis & Sarah	300.00
Schless, Dora, Elazer & Charles	1200.00
Sachs, Gertrude & Henry	1000.00
Sachs Vault # 175	2500.00
Sachs Plot #215	1000.00
Sachs, Emil	400.00
Saffler, Na alie & Jessie	700.00
Salberg, Esther Korochoi & Al	
Lobell, Charles & Essie	2000.00
Salinger, Hulda, Sigmund, Edgar, Gertrude, Salo	2100.00
Saltzman, Chana, Jacob & Abraham, Dora Glick	800.00
Samuelson Muriel	350.00
Scheyer Plot	1000.00
Schlosberg, Louis & Jennie & Bertha Levy	900.00
Schnair, Jacob	250.00
Schnair, Lena	300.00
Sachs, Barnett	400.00
Schulang Plot	500.00
Schulberg, Jacob	350.00
Schulberg, Mollie & Joseph	700.00
Schildenfrei, Henry & Hattie	600.00
Schwartz Plot 27	2000.00
Schweitzer, David II grave	
Brooks, Louis & Hannah	2000.00
Segal-Samuels Plot	1500.00
Sentlowitz, Max	500.00
Sherman, Lee	350.00
Sherwood, Harry	350.00
Silberstein Plot # 33	2000.00
Silver, Rose, Beckie & David	1050.00
Silver, Abraham	350.00
Silver, Morris & Sarah	700.00
Silverberg, Jennie & Charles	800.00
Silverberg Plot # 244 & Vault	1000.00
Silverstein, Isidore & Jennie	1000.00
Simon Plot 43 Westerly half	1850.00
Simon-Cooperman Plot	2500.00
Sink, Fanny, Charles, Phillip & Sarah	200.00
Slada, Abraham	350.00
Sobel, Samuel, Sarah & Elias	1000.00
Sobel Frederick Plot # 207	2000.00
Solomon, Augusta, Abraham, Rohhel & Harris	1400.00
Solomon Plot # 52	981.00
Solomon Plot 229	1500.00

? 55,232.33

EXHIBIT 4

Sample Banner Ad

**Purchased a Perpetual Care
Contract From
Bayside Cemetery or
Congregation Shaare Zedek?**

**YOU MAY BE A CLASS MEMBER
WITH INTEREST IN THE PROPOSED
CLASS ACTION SETTLEMENT**

[Learn More >](#) BaysideCemeterySettlement.com

The banner ad features a dark background with white text. The top section contains a question about perpetual care contracts. The middle section states that the viewer may be a class member with interest in a proposed settlement. The bottom section includes a call-to-action button and a website URL.

EXHIBIT C

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

STEVEN R. LEVENTHAL, as representative of a
Class consisting of himself and all others similarly
situated,

Plaintiff,

v.

BAYSIDE CEMETERY, CONGREGATION
SHAARE ZEDEK AND COMMUNITY
ASSOCIATION FOR JEWISH AT-RISK
CEMETERIES, INC.,

Defendants.

) New York County Index No.
) 100530/2011E
)
) Hon. Debra A. James
)
)
) **DECLARATION OF SAM**
) **SAVERIO ESPOSITO**
)
)
)
)
)
)
)

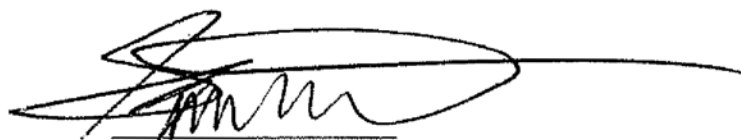
I, Sam Saverio Esposito, hereby declare as follows:

1. I am the President of the Ozone Park Block Association and have served in such role for 5 years and 25 years on Queens Community Board # 9. I lived in the Ozone Park neighborhood for 25 years and am personally familiar with Bayside Cemetery. I make this Declaration based upon my personal knowledge individually and as the President of the Ozone Park Block Association.
2. For many years, I and the Ozone Park Block Association have been distraught and horrified by the condition of Bayside Cemetery where graves and mausoleums have been vandalized, human remains left exposed, head stones toppled and trees and grass unmaintained.
3. I have been in touch with Michael M. Buchman, Esq., concerning the above-referenced litigation over the years to discuss what can be done about the conditions at Bayside Cemetery.
4. I have previously communicated with him about the interests and desires of the Ozone Park Block Association concerning Bayside Cemetery.

5. I have reviewed the proposed Settlement Agreement in this case and believe, individually and as the President of Ozone Park Block Association, that the proposed Settlement will allow Bayside Cemetery to be appropriately maintained in the future under these circumstances and restore dignity to the approximately 34,000 voiceless souls buried at Bayside Cemetery.

6. I am available at the Court's convenience to discuss my support, and that of the Ozone Park Block Association, concerning this proposed Settlement.

7. This Declaration has been duly executed this 28 day of June, 2023

A handwritten signature in black ink, appearing to read 'Sam Saverio Esposito', with a long horizontal line extending to the right.

Sam Saverio Esposito

EXHIBIT D

CONGREGATION SHAARE ZEDEK

TRUST FUND

RECEIPT

CONGREGATION SHAARE ZEDEK, hereinafter called "CONGREGATION", a domestic religious corporation, located at 212 West 93rd Street, New York City, and the owner of BAYSIDE CEMETERY, Ozone Park, N.Y. (County of Queens) hereby acknowledges the receipt of the sum of: Five Hundred Dollars

(\$ 500.00), hereinafter called "FUND", from: Mrs. Madeline Novik

whose address is:



for the following uses and purposes:

Pursuant to Section 92 of the Membership Corporation Law of New York, said sum shall be held as part of the Special Fund of the "CONGREGATION" maintained by it for the Perpetual Care of lots, plots or graves in BAYSIDE CEMETERY, and deposited by the "CONGREGATION" in its name in any State or Federal Savings Bank or Association paying interest thereon, or invested or reinvested by it for the purchase in its name of any Federal, State, Municipal or other government certificates or bonds, or of other securities authorized by law for investment of Trust Funds.

The interest or income realized from the "FUND" shall be used toward the Perpetual Care and upkeep of the following lots, plots or graves:
Jacob Grohman, Grohman Plot, Yorkville Lodge - Gate 71

located in said BAYSIDE CEMETERY, limited, however, to the extent for which such interest or income derived therefrom will permit and pay, as provided for in Section 91 of the aforesaid Membership Corporation Law, and without applying any part of the principal "FUND" for that purpose. PROVIDED, however, that the "CONGREGATION" will not allow, pay or apply in any year or be in any way responsible for a higher rate of interest on the principal sum of the aforesaid "FUND" than the average rate of interest it may receive in such year from its total Perpetual Care Funds.

The "CONGREGATION" shall not be held responsible for any loss, depletion or depreciation of the principal of said "FUND", or the value of any investment made therewith after it makes such deposit or investment.

IN WITNESS WHEREOF, THE "CONGREGATION" has caused this instrument to be subscribed by one of its officers and its corporate seal to be affixed this 14th day of March , 1991 .

CONGREGATION SHAARE ZEDEK

By Robert E. Pollack
President

ATTESTED BY:

Alan Taher
Administrator

STATE OF NEW YORK)
COUNTY OF NEW YORK

On this 14th day of March , 19 91 , before me personally came Robert E. Pollack

to me known, who, being by me duly sworn, did depose and say, that he resides at No. 250 West 94th Street Borough of Manhattan , City and State of New York; that he is President of Congregation Shaare Zedek, the corporation described in and which executed the foregoing instrument; that he knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Trustees of said corporation, and that he signed his name thereto by like order.

Ellen T. Reiss
Notary Public

ELLEN T. REISS
NOTARY PUBLIC, State of New York
No. 31-4858715
Qualified in New York County
Commission Expires May 5, 19 23

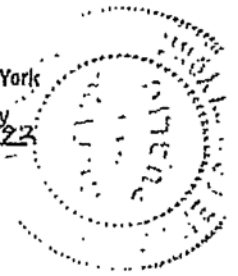


EXHIBIT E

EXHIBIT 1

Case 1:07-cv-03823-RJD-JMA Document 52-2 Filed 02/27/2009 Page 2 of 8

MAUSOLEUMS, PLOTS AND GRAVES UNDER PERPETUAL CARE

Aaron Plot # 18	\$ 750.00
Aaron Plot # 36 and Mausoleum	2000.00
Aaron Plot # 51 and graves	1000.00
Abelov, graves Celia & David	1000.00
Abraham graves Amelia, Isaac & Julius	200.00
Abrahams, A. B.	100.00
Abrahams, M	500.00
Abrahams, Yetta	350.00
Ackerman, Amelia	700.00
Adler, Isaac & Fannie	350.00
Alexander, Adolph	1000.00
Alexander Plot	1500.00
Alter-Zion Plot	700.00
Altus, Isidore & Sarah	400.00
Amber, Harold	4500.00
Aron plot # 198	1000.00
Appleboom, Freida & George	2500.00
Ascher, Bertha, Louis, Samuel, Annie & Sidney	1500.00
Anshum Plot # 143	300.00
Bach Plot # 25 Emanuel Bach grave	1000.00
Barned Plot # 18	2000.00
Barnett, Sarah, Abraham, Leah & Hannah	4000.00
Baruth Plot	400.00
Berman, Dora	1050.00
Beinzeicht, Abraham, Hannah & Jacob	2000.00
Beutler Plot # 27	400.00
Bialis, Eva	700.00
Bialis, Ida & Bialistosky Morris	350.00
Bienenfeld, Rosabelle	250.00
Bleicher, Gladys	4000.00
Block Plot and graves Louia, Marth a, & child Sarah	1050.00
Block, Millie, Jennie & Isaac	500.00
Bloom, Max	1500.00
Bloomberg Plot # 94	350.00
Blum, Fannie & Res.	1000.00
Blumenson, Fanny & Henry J	200.00
Blumenthal Plot	5000.00
Blumstein Plot & Mausoleum	300.00
Boley & Jacobs Plot 159	1000.00
Bornstein, Eva & William	2000.00
Boroschek Plot # 118	700.00
Borowsy Plots	350.00
Brickman, Ida & Herman	350.00
Bromberger, Max	1500.00
Est. Aaron J. rawn	700.00
Burmeste, Sam & Matilda	500.00
Butler, Charles	700.00
Bytler-Stitch Plots	1500.00
Captain Plot	4500.00
Caskel Plot	3000.00
Casper-Arendt Plot # 13 and 8 graves	

\$ 63,200.00

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Chevra Shebath Acjim Society	\$ 3000.00
Chuck Plot # 64 graves Esther & Marcus Levy	500.00
Cinnamon, Yetta	350.00
- Cla,an, Leoni	500.00
Cohn, Simon	350.00
Cohen, Abraham, Rachel & Jacob	1050.00
Cohen, Blanche, William & Cohen plot	900.00
Cohen, Charles & Annie	700.00
Cohen, Fanny * Isaac	700.00
Cohen, Max & Sarah	700.00
Cohen, Moe & Sol	700.00
Cohen Plot # 41 5 graves	2000.00
Cohen Plot # 43 7 graves	2500.00
Cohen-Coleman Plot and 8 graves	2000.00
Cohen- Jacob Pkot #65 graves Leah & K ashil	500.00
Cohn, Harry & Anna	1000.00
Cohn Plot # 42	900.00
Cohen, Revecca & Isidore	700.00
Cohn Mausoleum	2500.00
Cohn, Morris	250.00
cöwen Plot	2000.00
Croner, Amelia & Abraham	700.00
Curzan Plo # 47 and grave Meyer Curzan	2500.00
- Davis, Bertha Moss, Abraham & Joseph	1000.00
Davis, Frances	350.00
Davis M Plot	500.00
Davis Plot & graves SadieDavis & Vernard Marcuss	2500.00
Davis, Rebecca & Joseph	700.00
Davis - Jessie & Louis	700.00
Deutsch, Bernard	350.00
Doblin Plot # 30	2000.00
Dobrer, Jacob & Sophie	700.00
- Dryer Plot 7 graves	4200.00
Edelman, Lena, Marxy & Minnie, Joseph	1600.00
Elias, Jack	350.00
Engel Plot # 28	2500.00
Epstein Plot	2000.00
Fano, Guili O., & Hannah	1000.00
Feder Plot # 34	250.00
Feinberg, Minna & Maier	500.00
Fine, Barnett & Ethel	1000.00
Finkelstein, Bessie	350.00
Frank, David	350.00
Frankel Plot # 14	2000.00
Feinberg, Harris, Hannah, Tillie, Abraham & twin graves	2500.00
" Fishkin, Ida, Solomon & Kate Cohen	1500.00
Freizer, Philip	
Grohman, Hyman & Hannah,	
Cohen, Jeanette & Harris Cohen	2000.00
French Society	2000.00
Friedlander Plot	1000.00
Freeman, Julia & Benjamin, xxxx	800.00
Freudenthat Plot # 157 & grave Max Freudenthat	750.00

\$ 65,230.00

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~~3~~

Freund, Ira	\$ 350.00
Freund, Miriam	350.00
Fru-Nyberg Plot and Mausoleum	2000.00
Furth, Frances & Rebecca	700.00
Gallin, Louis	500.00
Gehr, Pauline	350.00
Geist Plot and Mausoleum & 4 graves	5000.00
Geozler Plot # 14	1000.00
Gellert Plot	1500.00
Gerard, Edward & Esther	1000.00
Gerschel Plot grave Berth a Gerschel	300.00
Gluck Plot # 46	2500.00
Gluck, Fannie & Elias	700.00
Goetz, Pearl	350.00
Goldberg, Harry M & Jessie J.	500.00
Goldberg, Israel, Bessie & Louis	1050.00
- Goldman, Minnie	600.00
Goldstein, Samuel	1000.00
Goldstein Plot # 82	1200.00 in bo
Goodman, Max	500.00
Graf, Yetta	350.00
Graw, HerMAN & Sophie	1000.00
Greenberg, athan	225.00
-Grohman, Ja ob & Mausice	1000.00
Gross Plot # 124	1750.00
Guggenheimer Plot and Mausoleum	3000.00
Harris, Samuel, Rose & Leo	900.00
Harris-Jalkut Plot	2000.00
-Harris, Jacob & Rebecca	1200.00
Harris, Leopold	350.00
Harris, Meyer, Mollie & Robert	700.00
Harris-Moses Plot # 12	1500.00
Hartfield Plot and 5 graves	1000.00
Heilbrum Plot # 39	1250.00
	500.00
-Heller, Ephraim & Eva	1200.00
Henryson Plot	1000.00
Hertz, Herman N in Leow plot # 52	5000.00 - sep
Herzfeld Plot graves Gustave S. ertha & Louis	2500.00
Herzog, Plot	1322.50
Hessberg Plot	1500.00
Hessin, Aaron, Anna, Eleanor, Rebecca & Philip	1500.00
Heyman Plot 213	350.00
Hines, Daniel & Jennie	1000.00
Hirschfeld Plot	2500.00
Gross Plot 124 graves Isaac, Minnie & Isidore	700.00
-Est, Spphia Jacobs Plot 106	3118.72
Jacobs Plot Est. of M. Jacobs	2000.00
Jacobs Mausoleum # 107	3500.00
Jarrett, Lena & William	700.00
Joseph, Bertha, Simon, Harry & Rachel	1000.00
Josephson, Fay	350.00
Jacobson, Isidore & Deborah	1000.00
Kahn, Bertha & Leo	700.00
Kahn, Henrietta & Newman	700.00
Kalkulator, Regina & Samuel	700.00
-Kamsler, Annie & Samuel	1000.00
Kanter, Solomon, Peshah Rachel	700.00

967,716.22

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Kantorowicz 3 graves	\$ 1000.00	
Kaplan, Philip & Sarah	700.00	
Katzky plot # 66	250.00	
Kaufman, Samuel, Lewis, Blanche Augusta & Milton	1700.00	
Kirschbrown, Isidore & Ida	700.00	
Klein, Sussman, Lena & Yetta	1050.00	
Klein Plot	1000.00	
Kohn H zold Storsch	350.00	
Kopelman, Essie	600.00	
Korn Plot and graves William & Fannie Korn	4400.00	
Korn Mausoleum # 180-186	4000.00	
Korn-Sink Plot 67	1400.00	
Koszyn, Louis	4000.00	400
Krakower, Arthur	250.00	
Krause Plot 12 and vault	2500.00	
Kramko plot	2000.00	
Krontha, Emma & Charles	700.00	
Krooks Plot # 239 Fannie Krooks grave	200.00	
Ksulewitech Vault	4500.00	
Kupfer, Pauline	500.00	
Lasher, Beckie, Abraham		
Weinstein, Sarah & Herman	1700.00	
Lasker, Max George	350.00	
Leipziger Plot # 41 & 6 graves	1000.00	
Lenchitsky, Milliel & Pearl	900.00	
Lesle Society	3000.00	
Lesser, Lazarus	350.00	
Leventhal, Ethel, Benjamin & Emma Stoloff	1200.00	
Levine, Elaine	100.00	
Levinson 3 grave Plot	1500.00	
Levy, Nathan, & Bella	1000.00	
Levy, Barnett	350.00	
Levy, Jonas & Sarah, Ross & Louis	1250.00	
Levy, Rosa	300.00	
Leichtag, Bertha & Isaac		
Marks, Lillian & Louis	2000.00	
Levy, Alice, Raphael & Jeanette	500.00	
Levy Plot 13A	1200.00	
Levy Mausoleum and graves Bella & Israel Levy	5000.00	
Lewis Plot	1050.00	
Lewkowitz 4 graves	1000.00	
Levy, Abraham & Rosalie and Percy Dora	1800.00	
Lichtenstein, Jermah, Delia		
Davis, Solomon, Lilly & Spph ie	1250.00	
Lillenstein Plot	3200.00	
Lippman, Hattie & David	500.00	
Lipschitz, Betsy, Isaac		
Kornicker, Gerson & Jennie	1400.00	
Lipschitz, Solomon	350.00	
Lipsius, Samuel & Mae	700.00	
Est. Jack Lipman	1000.00	
Lipton, Nathan	500.00	
Lisner, Arnold	150.00	
Lithauer Plot # 151		
graves Hannah Lithauer & Florentine Leipzig & Cedar	2000.00	
Litthauer G. Plot and 3 graves	600.00	
Loeb Plot 24	2500.00	
Loeffler, Frances & Charles	700.00	

\$ 68,600.00

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Lowenstein, Bernard & Fanny	\$ 500.00
Loewenstein, David & Gretchen	1000.00
Lowenstein Plot	2000.00
Marks, Joseph	350.00
Marks Mausoleum	5000.00
Marks Plot # 208 Manton Marks	2880.00
May Simon	300.00
Moritz Mayer Plot	1500.00
Mendelson-Pakulski Plot # 19	1000.00
Meyer, eorge II grave	700.00
Meyers Rose Plot # 158 and 6 graves	4000.00
Meyerson Plot and Mausoleum	5000.00
Michaelis Siegfried	350.00
Michalis Plot and 6 graves	3000.00
Miller Abraham, Moses & Rose	700.00
Monash Plot # 116	1000.00
-Morris, Sarah & Simon	1000.00
Morrison, Rubin & Pearl	1000.00
Morse, Herman & Fanny Elias	1500.00
(Est. Victoria Bitterman	
Graves Anna & David Moss in Moss plot 165	700.00
Munstick Plot	750.00
Murzin, Ray & Israel	700.00
Myres Sarah & Rudolph	506.25
Nelson Phillipine, & Dr. Siegfried Nelson	700.00
Newman Carrie	350.00
Est. Norman Herrmann	2000.00
Oppenheim, Rose	350.00
Ortlieb Emma & Levi	600.00
Pantiel Plot	1000.00
Paris, Julius & Rebecca	500.00
- Pell Plot	1000.00
Pereira Abraham	350.00
(Adelaide & Hermand Peyser in Peyser plot 81	
Unger, 1 adult & 2 children graves	1150.00
Peyser, Nettie & Morris	700.00
Pincus Plot	2000.00
Pinfyvk 3 graves	1050.00
Post Edward & reserve	800.00
Price-Geiger Plot 245	1000.00
Rappoport, Boris & Eda	700.00
Ratkowsky, Libbie, Max & Alice	1050.00
Ratkowsky, May	350.00
Propp, Louis & Pansy	800.00
Ratkowsky May & Celia	700.00
Rosenberg Plot	2400.00
Rothman-Jones Plot	2000.00
Rothman Plot	950.00
Rosenberg, Celia	350.00
Rosenson Plot	2000.00
(Rosenzweig Gitel, Max FriedMAN	
Friedman, Rose & Wolf Rose Morris	1500.00
Roth, Leo Dr. & H. Roth	730.00
(Rubin Plot#-16	
David & Rhina Rubin.	4750.00
Rothman plot and graves	1500.00
Rudansky Betsy and Mendel	700.00
Rudansky, Sarah	350.00

68818.25

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Robinson-Spiegel 2 graves	\$ 500.00
Rieben, Joshua & Toba	1000.00
Richman Plot 172	1991.33
Est. Estelle Richter, Isidore	500.00
Rodecker, Reuben	1560.00
Rosenberg, Jacob	350.00
Rosenberg, Mary	300.00
Rosenberg Plot # 59	1000.00
Rosenberg Plot # 60	1500.00
Schlesinger Plot # 166 and vault	300.00
Schwalbach, Louis & Sarah	300.00
Schless, Dora, Elazer & Charles	1200.00
Sachs, Gertrude & Henry	1000.00
Sachs Vault # 175	2500.00
Sachs Plot #215	1000.00
Sachs, Emil	400.00
Safier, Na alie & Jessie	700.00
Salberg, Esther Korochi & Al	
Lobell, Charles & Essie	2000.00
Salinger, Hulda, Sigmund, Edgar, Gertrude, Salo	2100.00
Saltzman, Chana, Jacob & Abraham, Dora Glick	800.00
Samuels Muriel	350.00
Scheyer Plot	1000.00
Schlosberg, Louis & Jennie & Bertha Levy	900.00
Schnair, Jacob	250.00
Schnair, Lena	300.00
Sachs, Barnett	400.00
Schulang Plot	5000.00
Schulberg, Jacob	350.00
Schulberg, Mollie & Joseph	700.00
Schldenfrei, Henry & Hattie	600.00
Schwartz Plot 27	2000.00
Schweitzer, David II grave	
Brooks, Louis & Hannah	2000.00
Segal-Samuels Plot	1500.00
Sentlowitz, Max	500.00
Sherman, Lee	350.00
Sherwood, Harry	350.00
Silberstein Plot # 33	2000.00
Silver, Rose, Beckie & David	1050.00
Silver, Abaraham	350.00
Silver, Morris & Sarah	700.00
Silverberg, Jennie & Charles	800.00
Silverberg Plot # 244 & Vault	1000.00
Silverstein, Isidore & Jennie	1000.00
Simon Plot 43 Westerly half	1850.00
Simon-Cooperman Plot	2500.00
Sink, Fanny, Charles, Phillip & Sarah	200.00
Slade, Abaraham	350.00
Sobel, Samuel, Sarah & Elias	1000.00
Sobel Frederick Plot # 207	2000.00
Solomon, Augusta, Abraham, Rchhel & Harris	1400.00
Solomon Plot # 52	981.00
Solomon Plot 229	1500.00

55,232.33

EXHIBIT 2

September 13, 1976

CONGREGATION SHAARE ZEDEK
BAYSIDE CEMETERY

For a number of years, the congregation has been drawing upon the cemetery funds to balance its budget and as at December 31, 1975, the total of such withdrawals from the Cemetery Fund is \$172,548.08. Since the cemetery's assets include perpetual care funds, the legality of such withdrawals has been questioned. While the withdrawals are listed as an indebtedness from the synagogue to the cemetery, and the synagogue has sufficient assets to repay such withdrawals at any time, the legality of the withdrawals remain in doubt because perpetual care funds may not be used for any purpose other than that specifically authorized by statute and by the terms of the receipt given for such funds.

In addressing this problem, a study was made of the law as well as the accounting treatment by the cemetery of its income and expenses and the charges thereof to the perpetual care plots.

It is assumed -- and there appears to be no dispute about it -- that the cemetery is owned by the congregation which is a religious corporation. Under these circumstances, the law regulating cemeteries, Section 1401 et seq. of the Not-For-Profit Corporation Law, does not apply, pursuant to Section 1401(b), to a religious corporation, a cemetery belonging to a religious corporation, or to a cemetery corporation owning a cemetery operated, supervised or controlled by, in connection with, a religious corporation,

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except as otherwise specifically provided in Article XIV of the Not-For-Profit Corporation Law. Accordingly, the Division of Cemeteries of the Cemetery Board of the State of New York, an agency of the Department of State, has no jurisdiction over a cemetery excluded from the provisions of the law.

However, Section 1401(e) (e) governing perpetual care funds is applicable to every cemetery corporation and every religious corporation operating a cemetery. This section governs the use of income from perpetual care funds and limits its use to the care of plot or plots in the cemetery and restricts the investment of its principal to legal trust fund investments. It also provides for separating such funds from other funds without the co-mingling of them and for the maintenance of accurate accounts of all such funds. There is, therefore, no authorization to use such perpetual care funds as a loan to the synagogue with or without interest.

However, two questions remain that may permit the treatment of withdrawals from the Cemetery Fund without labelling them as diversions of perpetual care assets.

A. Does the cemetery have any liquid assets other than perpetual care funds?

B. What charges may be made against perpetual care plots to defray the expenses of operating the cemetery, the synagogue and the volunteer services rendered by synagogue members for the benefit of the cemetery?

With respect to the first question, it cannot be determined from the cemetery's balance sheet of December 31, 1975, whether the cemetery has any liquid assets in addition to perpetual care funds. Perpetual grave care is listed in the balance sheet of the cemetery as a liability in the sum of \$311,776. Is this the

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principal amount of such funds and the balance of liquid assets income therefrom? Do any part of the current assets of the cemetery derive from sources other than perpetual care funds? To the extent that the cemetery may have assets that do not derive from perpetual care funds, they may be used by the synagogue without regard to the restrictions imposed by law on perpetual care funds and income derived therefrom.

With respect to the second question, there appears to have been no charges made to perpetual care funds for the operation of the cemetery, cemetery related synagogue services or cemetery related volunteer services.

It is clear that perpetual care funds may be charged with its share of the overall cost of operating the cemetery and the question would then be what may be charged to the cemetery as an operating expense. The more that may be charged to the cemetery, the more may be transferred from perpetual care income to defray such expenses.

There are no guidelines available for the permissible accounting treatment with respect to the cemeteries owned by religious corporations. However, it certainly would be a conservative approach that is not subject to challenge if the guidelines of the Cemetery Board do determine this accounting question. At this time, however, the Cemetery Board's rules and regulations are out of print and will not be issued again until certain pending matters before the State legislature are resolved.

The principal questions concerning the accounting treatment of expenses are as follows:

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1. What expenses incurred by the cemetery may be charged to its general operations to be shared in by all the plots?

2. What expenses incurred by the synagogue may be charged to the cemetery as disbursements incurred for its benefit?

3. How can the synagogue obtain a monetary benefit from the volunteer professional services rendered by its members on behalf of the cemetery?

Though the Cemetery Board's rules and regulations are not available at this time, I did discuss the entire matter with the supervising accountant of the Division of Cemeteries and the proposed solution is, in large part, based upon his recommendations.

With respect to question 1, there was no discussion with the supervising accountant but, it would appear, that all expenses of the cemetery that do not relate to a specific plot, such as a grave opening, inscriptions or the like, are general operating expenses. However, if no special personnel are employed for the specific services to a particular plot, and such services are performed by the salaried staff of the cemetery, there should be no need to segregate the time spend for such specific services in order to reduce the overall operating expenses. The question, however, would then be what to do with the income derived from such special services and whether such income must be used to reduce the operating expenses chargeable to all the plots.

Subject to further discussion with the supervising accountant, my recommendation would be to charge the entire operating expenses of the cemetery to all of its plots, including perpetual care plots, and deduct therefrom only

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the actual cost of providing special services to particular plots for which the cemetery charges a fee. I could discover nothing in the law that prevents the cemetery from making a profit.

With respect to the second question, the actual expenses incurred by the synagogue from which the cemetery benefits, should be charged to it as part of its operating expenses. These expenses would include office expenses as well as the salaries of the synagogue's professional staff. One must address himself, however, to a just allocation of these expenses to the cemetery.

With respect to the third question, there appears to be no justification for charging the cemetery for the value of volunteer services where no expense has been incurred. The best way of handling this, in order for the synagogue to get the benefit of such volunteer services, is to have the persons rendering such services build the cemetery and then contribute the amount received from the cemetery to the synagogue.

The net result from following the procedure outlined above would be to generate charges against perpetual care funds that may then be legally transferred to an unrestricted Cemetery Fund. This unrestricted Cemetery Fund may then be used by the synagogue to repay itself for costs incurred on behalf of the cemetery and the surplus, if any, may be used by the synagogue with impunity. I do not think we need to be concerned about bleeding the cemetery by leaving it without funds to meet future contingencies because it is a creature of the synagogue and the synagogue assumes responsibility for it.

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After resolving the accounting treatment of all cemetery expenses including synagogue expenses and volunteer services, the maintenance of records must be established so that the income and expenses attributable to any particular perpetual care plot, may be readily ascertained.

In the first instance, the income earned by the perpetual care fund must be credited to each plot in the same proportion as the investment of the particular plot is to the total principal of the perpetual care fund. Unexpended income earned by each plot should be accumulated against it, for accounting purposes, so that each plot has a reserve against future expenses that may increase as a result of inflation or otherwise. Every plot in the cemetery should then be given a numerical value that would determine the amount of the operating expenses of the cemetery chargeable to it. I cannot determine how this numerical value is arrived at without knowing how and in what manner the plots are different from one another.

So far as I know, this procedure has never been followed and the question is how far back may we, and can we, go in order to establish the current status of the perpetual care plots in accordance with the foregoing accounting treatment of income and expenses. If we go back far enough, it may be possible to abstract from perpetual care income sufficient funds, on account of expenses that should have been charged against perpetual care plots, to equal the amount of withdrawals from the cemetery to date. Once so abstracted from the accumulation of perpetual care income, the amount thereof may be used by the cemetery and the synagogue for such purposes it may deem appropriate.

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The basic problem seems to have been these many years that cemetery income has been more than sufficient to cover all of its expenses. There was no need to look to perpetual care funds to cover these expenses. However, there seems to be no reason why perpetual care funds need not share in the expenses of the cemetery simply because it is making a profit on its operations.

MEMO RE:

BAYSIDE CEMETERY

The essential provisions of the New York Cemetery Laws are:

1. Perpetual Care funds of a cemetery belonging to a religious corporation are subject to § 1401 of the Not-For-Profit Corporation Laws (NFPCL) and, hence, subject to State supervision and control.
2. The "Perpetual Care of lots" section (§ 1401 (d)(d)) provides that, on payment of the "amount fixed as a reasonable charge for the perpetual care of any lot * * the cemetery corporation shall include * * * an agreement perpetually to care for such lot * * * to the extent that the income derived by the corporation from such amount will permit".

NOTE: The congregation's Perpetual Trust Fund Receipt recites that the sum received is to be held as part of the Congregation's "Special Fund" and deposited in the bank or legally invested, and that the interest or income therefrom "shall be used towards the perpetual care and upkeep of the [described lots] * * * limited, however, to the extent for which such interest or income derived therefrom will permit and pay, as provided for in Section 91 of the Membership Corporation Law [now § 1401 (d) (d) of NFPCL], and without applying any part of the principal 'Fund' for that purpose."

3. The "Perpetual Care fund" section (§ 1401 (e) (e)) provides that every religious corporation having charge and control of a cemetery "shall keep separate and apart from its other funds, all moneys * * * received by it * * * for the perpetual care * * * and all such monies * * * are hereby declared to be * * * trust funds. * * * [and] for the purpose of investing * * * such funds, [it] may add the same to any similar trust fund * * and apportion shares or interest to each trust fund, showing upon its records at all

times every share or interest * * * * [and] accurate accounts of all funds for the perpetual care * * *, separate and apart from its other funds, [shall be kept]".

4. The section dealing with "allocation of income and cost of care and maintenance, accounting and report" (§ 1401 (f) (f)) provides for annual fixation and determination of the "portion of the income on the investment of the principal of the perpetual care fund * * * [and] the cost * * * shall be allocated and charged against the income so apportioned to it. Any excess of the income so apportioned over and above the allocated cost of the care and maintenance of such lot * * * shall be credited to such lot * * * to be used in any future years to make up the deficiency if the income apportioned to such lot * * * should, in any year * * * or in any future year, fall or have fallen, below the cost and care thereof, * * * every cemetery corporation shall file with the cemetery board an [annual] accounting and report concerning the perpetual care fund for such previous * * * year [and] a copy * * * shall be at all times available * * * for inspection and copy by any owner of an endowed lot or his representative".

COMMENTS:

From the foregoing, it appears that there is no right to use perpetual care funds for anything other than the care of the graves referred to in the "Receipt" instrument delivered at the time of the payment of the perpetual moneys. The underlined part of the law specifically states that the cost of care and maintenance in such cases is to be allocated etc. and any excess of income earned is to be credited to

the particular case for use in case of later deficiencies of income. Accountings and reports in connection therewith are required.

A recent case (affirmed by the Court of Appeals), Hartsdale Canine Cemetery v. Lefkowitz, 37 A.D.(2) 548 (322 N.Y.S.(2) 330), aff'd, 29 N.Y.(2) 702 (325 N.Y.S.(2) 656), involving the right of the Attorney General to investigate an animal cemetery Perpetual Care Fund, held the Attorney General's investigating authority of the Cemetery to be proper. In that case, there was a contract similar to that discussed in the above cemetery laws. There, the cemetery sought to charge the income from the perpetual care fund with the deficiency necessary to maintain the annual-care plot owners who were paying less than the cost of care of their plots. The Court held this to be a violation of the perpetual care contract because of a diversion of income from the perpetual care fund.

B. KAPROW 11/14/78

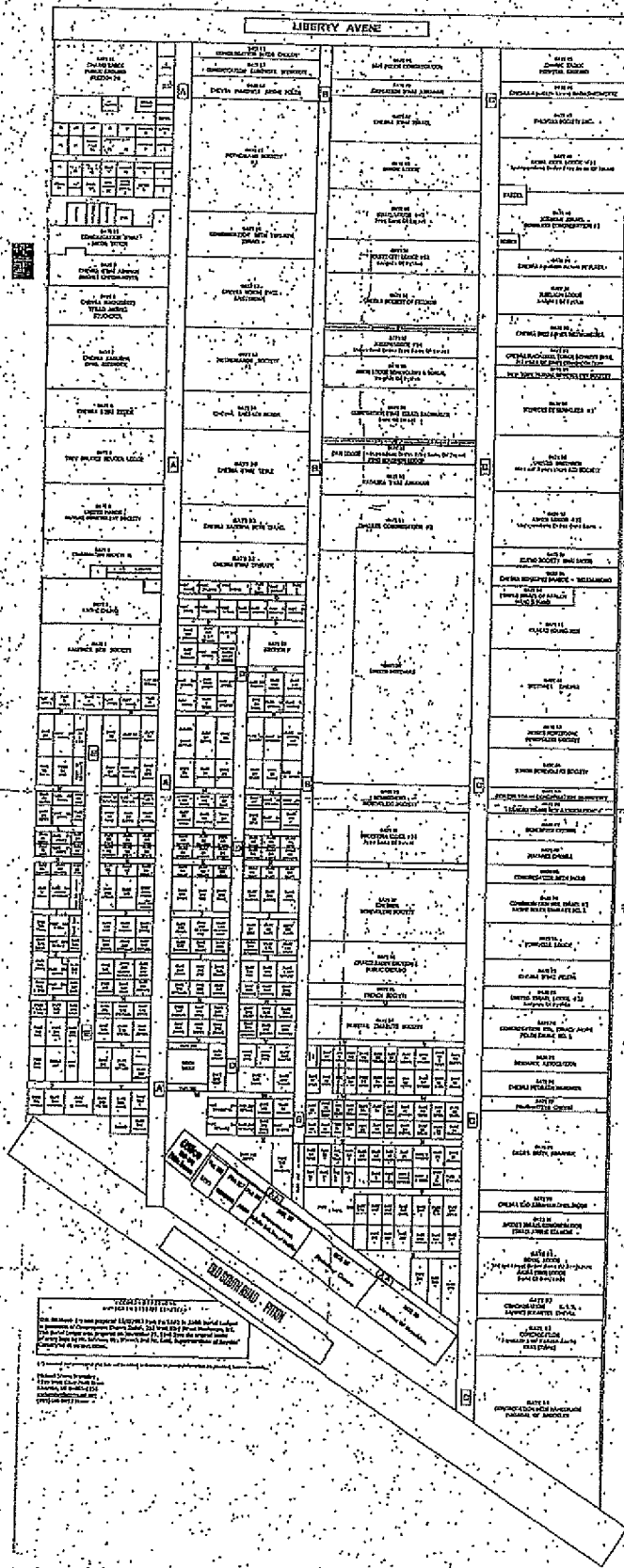
Exhibit CSummary of Financial Statements of Bayside Cemetery

(Please see the attached spreadsheets, as well as the actual financial statements.)

- The summary financial data in this annex is based upon unaudited financial statements for the years 1985 through 2002 prepared by Resnick & Newman LLP, Certified Public Accountants. There are no financial statements available for periods prior to January 1, 1985.
- Separate financial statements exist for two entities: Congregation Shaare Zedek and Bayside Cemetery. The cash movements between these two entities shown in this annex have been determined historically based upon the information in these financial statements, with all inter-company charges eliminated.
- From 1985 through 1999, the cash and investments held by the synagogue and the cemetery were held in multiple accounts and in multiple investments. There is insufficient documentation to determine the actual ownership of these accounts and investments, and investment income therefrom, during periods prior to 1999.
- In general, there seems to have been a general commingling of assets between the synagogue and the cemetery before 1999. This Exhibit C also shows “transfers” that can be reconstructed from the financial statements. However, in reality, these were probably not actual cash “transfers” in the case of periods prior to January 1, 2000, but simply an attempt to separate monies at the end of each year in order to produce separate financial statements.
- During the period prior to 1999, investment income was allocated between the synagogue and the cemetery pro-rata based upon the allocation of the cash and investment assets. From 1985 through 1999, there was approximately \$570,000 of investment income, of which approximately \$351,000 was allocated to the cemetery and \$219,000 was allocated to the synagogue.
- As of year-end 1999, a review of the synagogue’s and cemetery’s financial statements, accounts and investments was performed in an attempt to determine the appropriate allocation of the cash and investment assets to each entity. This annex states that approximately \$45,000 was transferred from the cemetery to the synagogue in 1999. However, this \$45,000 only shows up in 1999 as a result of the change in presentation in 1999 and not because any assets were actually transferred to the synagogue from the cemetery in 1999. As of year-end 1999, approximately \$368,000 of cash and investment assets were allocated to the cemetery. When compared to the liability balance of approximately \$538,000, this resulted in a shortfall of approximately \$170,000 (*i.e.*, the

difference between the liability balance and the amount of actual cash and investment assets). As of year-end 2002, this shortfall was approximately \$134,000.

- Based upon the financial statements (which incorporate the pro-rata allocation of investment income described above), the net amount of cash that was “transferred” from the cemetery to the synagogue since 1985 is approximately \$48,000.
- Since the beginning of 2000, separate cash and investment accounts were kept for each entity, and investment income for each entity was recorded based upon the actual investment income in these respective accounts. The synagogue contributed approximately \$54,000, \$64,000 and \$75,000 (in real cash transfers) to the cemetery during the years 2000, 2001 and 2002, respectively. These transfers (aggregating to approximately \$193,000) funded the operating losses at the cemetery and reduced the amount by which the liability balance exceeds the cash and investments of the cemetery.



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 THE NEW YORK SOCIETY, 170 EAST 170TH STREET,
 NEW YORK, NY 10032.
 THE ORIGINAL MAP WAS FILED IN
 THE OFFICE OF THE CLERK OF THE COUNTY OF
 NEW YORK, ON MARCH 12, 2024.
 THE ORIGINAL MAP WAS FILED BY
 THE NEW YORK SOCIETY, 170 EAST 170TH STREET,
 NEW YORK, NY 10032.

Schedule B-2

CONGREGATION SHAARE ZEDEK
SUMMARY OF INCOME FROM SALE OF
CEMETERY PLOTS -- BAYSIDE AND MT CARMEL.
CEMETERIES
FOR THE YEAR ENDED DECEMBER 31, 1964

<u>Mt Carmel</u>	\$1,000.00
<u>Bayside</u>	<u>1,430.00</u>
<u>Net Income From Sale of</u>	
<u>Cemetery Plots</u>	<u>\$2,430.00</u>

Schedule B-3

SUMMARY OF INTEREST INCOME
FOR THE YEAR ENDED DECEMBER 31, 1964

Interest on Savings Bank Accounts	\$14,441.45	
Interest on Bonds	<u>2,712.01</u>	
Total		\$17,153.44
Less:		
Portion of above paid to Bayside Cemetery for Perpetual Care		<u>5,568.85</u>
<u>Net Income from Interest</u>		<u>\$11,584.59</u>

HARRY BAYAR & COMPANY

PUBLIC ACCOUNTANTS

36 WEST 44TH STREET

NEW YORK, N. Y. 10036

MURRAY HILL 7-4340

1972

HARRY BAYAR
GEORGE SHENITZ, C. P. A.MERIT BLDG.
CLAREMONT, N. H.

Shaare Zedek

Comments On Yearly Audit:

1. Receipts & Expenses for four years.

	Receipts	Expenses	Defecit
1972	51,770.00	122,586.00	70,816.00
1971	60,729.00	111,197.00	50,468.00
1970	57,204.00	95,892.00	38,687.00
1969	65,408.00	95,865.00	30,457.00

2. Sale of High Holiday seats this year amounted to 22,420.00 - against 23,876.00 for last year, a loss of 1,456.00.

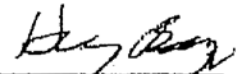
3. The Operation of the Cemetery:

Profit - 1972	3,372.00
Profit - 1971	3,791.00

The Defecit for this year was covered by 16,740.00 of Interest from Cemetery. 2,000.00 from operating fund of Cemetery and 9,286.00 from Congregation savings.

I hereby certify that the accompanying Statements represents fairly the Financial position of the Congregation.

Respectfully,



Harry Bayar

HB:bt

HARRY BAYAR & COMPANY

PUBLIC ACCOUNTANTS

36 WEST 44TH STREET

NEW YORK, N. Y. 10036

MURRAY HILL 7-4340

HARRY BAYAR
GEORGE SHENITZ, C. P. A.

Shaare Zedek

MERIT BLDG.
CLAREMONT, N. H.

1973

Comments on Yearly Audit

(1) Receipts & Expenses for Five Years

	<u>Receipts</u>	<u>Expenses</u>	<u>Deficit</u>
1973	56,688.00	122,402.00	65,714.00
1972	51,770.00	122,584.00	70,814.00
1971	60,729.00	111,197.00	50,468.00
1970	57,204.00	95,892.00	38,688.00
1969	65,408.00	95,865.00	30,457.00

(2) The Sales of High Holiday Seats this year amounted to \$23,711.00 - against last year of \$22,420.00, an increase of \$1,291.00

The Deficit of this year was covered by withdrawal from Cemetery of \$23,008.00.

I hereby certify that the accompanying statement represents fairly the Financial Position of the Congregation.

Respect fully,

1964 - 1973
Accounting

Harry Bayar
Harry Bayar

HARRY BAYAR & COMPANY

PUBLIC ACCOUNTANTS

38 WEST 44TH STREET

NEW YORK, N. Y. 10036

MURRAY HILL 7-4340

HARRY BAYAR
GEORGE SHENITZ, C. P. A.

Shaare Zedek

1974

MERIT BLDG.
CLAREMONT, N. Y.

Comments On Yearly Audit

The annual Deficit for the year of 1974 was \$25,831.00 after deducting the interest income from the operating Deficit.

The income from the following sources have increased:

	1974	1973
High Holiday Seats	24,748.00	23,711.00
Yitkor Appeal	10,174.00	8,328.00
Offerings	1,939.00	1,789.00

The total Salaries of Officials are as follows:

Rabbi Balter	27,360.00
Rabbi Lewlander	700.00
Cantor Aroni	19,000.00
Choir	17,000.00
Sexton	10,000.00

In order to cover the Deficit for this year the interest income was withdrawn from the Cemetery Funds.

This is the first year that the Cemetery showed a \$749.00 operating deficit, due to increase in Salary and decrease in income.

I hereby certify that the accompanying statement represents fairly the Financial position of the Congregation.

Respectfully,

Harry Bayar
Harry Bayar

HB:bt

HARRY BAYAR & COMPANY

PUBLIC ACCOUNTANTS
38 WEST 44TH STREET
NEW YORK, N. Y. 10036
MURRAY HILL 7-4340

1976

HARRY BAYAR
GEORGE SHENITZ, C. P. A.

Shaare Zedek

MERIT BLDG.
CLAREMONT, N. H.

Comment On Yearly Audit

The Deficit for this year was the lowest in the last three years, \$21,543.89 - and after adjusting it with Profit on Cemetery under the new set up, of \$17,898.67, the deficit for the year was \$3,645.22.

Comparative Income Of Two Years For The Followings

	1976	1975
High Holiday Seats	22,773.00	24,574.00
H. H. Pledges	11,335.00	11,328.00
Dues	11,000.00	5,300.00
Offerings	2,174.00	1,877.00

The Synagogue withdrew \$5,000.00 from its savings this year.

With the new set up in the Cemetery, where the Congregation pays only 43% of the expense of operation and the Perpetual Fund pays 57% we were able to show a profit as stated above.

We were able to eliminate the \$172,548.00 due the Perpetual Fund by averaging the expenses over a period of 10 years and applying it to the Perpetual Care Fund for their share of expenses. We have a surplus due Congregation of \$23,652.00.

I hereby certify that the accompanying statement represents fairly the Financial position of the Congregation.

Respectfully,

Harry Bayar

Harry Bayar