

## DECLARATION

Comes now BRIAN A. DEVEAU, and being first duly sworn, states as follows:

1. My name is Brian A. Deveau. I am a C.P.A and a Partner in Moss Adams, LLP ("Moss Adams").
2. Moss Adams is the Class Monitor selected by Class Counsel and approved by the Court to carry out the functions required by § VIII.F. of the Final Settlement Agreement ("FSA") (Doc. 1358).
3. One of the tasks that the Class Monitor is charged with carrying out under § VIII.F is verification that the Settlement Administrator's calculation of the Class member claim form amounts and the payment amounts conforms to the requirements of the FSA and that those calculations were consistent with the requirements of the FSA.
4. We have reviewed the calculations based on the Treasury Department payments to the Class, together with post-judgment interest, as jointly confirmed to us by the parties and shown on Exhibit A to the Plaintiff's Unopposed Motion for Approval of the Reserve Account Amount, the Holdback Amount, the Payment of Costs and Fees to Class Counsel, and the Final Claim Form and Payment Amounts for Class Members. Those calculations take account of the impact of offsets pursuant to the Treasury Offset Program per §§ II.V. and VIII.C. of the FSA and the deductions for the Reserve Account, attorneys' fees and costs as there provided.

5. We concur that (a) the calculations reflected in the spreadsheets appended as Exhibits B and C to the Unopposed Motion for Approval of the Reserve Account Amount, the Holdback Amount, the Payment of Costs and Fees to Class Counsel, and the Final Claim Form and Payment Amounts for Class Members are consistent with the requirements of the FSA as communicated to us; (b) the share percentages, claim form amounts, and payment amounts shown in such spreadsheets for all Class members are accurate, although they reflect miniscule, non-material variations attributable to unavoidable rounding adjustments; and (c) the reduced payment amounts shown for the Reserve Account, litigation costs award and attorneys' fees as shown on those spreadsheets are also accurate, subject to the same rounding adjustments observation.

6. We have not independently verified the Judgment Fund principal and interest payment amounts, the funds transfer amounts received by the Class' designated bank (with interest), or the total Treasury offset deduction amounts of \$518,773.86, as shown on Exhibit A to the said Unopposed Motion. We have accepted those amounts as the starting point for our verification of the calculations set out on Exhibits B and C thereto.

I declare under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct and that this declaration was executed this 12<sup>th</sup> day of August, 2016, at Bellingham, Washington.



---

Brian A. Deveau,  
CPA, Moss Adams, LLP

S:\Rogers\RAMAH\Declaration (Moss Adams) (Final) 081216.doc