

EXHIBIT N

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

PRECISION ASSOCIATES, INC., <i>et al.</i> , Plaintiffs, v. PANALPINA WORLD TRANSPORT (HOLDING) LTD., <i>et al.</i> Defendants.	CASE NO. 08-CV-00042 (JG)(VVP)
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**DECLARATION OF DAVID S. CORWIN IN SUPPORT OF
PLAINTIFFS' PETITION FOR ATTORNEYS' FEES
AND REIMBURSEMENT OF EXPENSES FILED ON BEHALF OF
SHER CORWIN WINTERS LLC**

I, David S. Corwin, declare and state as follows:

1. I am a member of the law firm of Sher Corwin Winters LLC. I submit this Declaration in support of Plaintiffs' petition for an interim award of attorneys' fees and reimbursement of costs and expenses in connection with services rendered and expenses incurred by my firm in connection with this litigation.

2. My firm has acted as counsel to Plaintiffs and the Plaintiff class in this class action. During the period inception through August 15, 2015, and at the request of Plaintiffs' Co-Lead Counsel, my firm has been involved in the following activities on behalf of the Plaintiffs:

- Investigating claims.
- Review and revisions to Amended Complaint.
- Review and respond to discovery on behalf of Mary Elle Fashions and Inter-Global.
- Collection and production of Mary Elle Fashions and Inter-Global documents.
- Document review.
- Preparation of Mary Elle Fashions 30(b)(6) corporate representative for deposition.

- Defend Mary Elle Fashions 30(b)(6) deposition.
- Advise client(s) of status and progress of case.
- Answer client(s) questions regarding various issues.

3. The schedule attached hereto as Exhibit 1 is a detailed summary indicating the amount of time spent by the partners, attorneys and other professional support staff of my firm who have been involved in this litigation, and the lodestar calculation is based on my firm's current hourly billing rates except for work done on document review which is capped at \$400 per hour from inception through August 15, 2015 except for time submitted in the first interim fee petition filed on September 10, 2013.


4. The total number of hours expended on this litigation by my firm from inception through August 15, 2015, excluding the hours submitted in the first interim fee petition filed on September 10, 2013, is 609.25 hours. The total lodestar for my firm is \$253,275.00. My firm's lodestar figures are based on the firm's current hourly billing rates. The hourly rates for the partners, attorneys and professional support staff in my firm are the same as the usual and customary hourly rates charged for their services in contingent billable matters. The total hours was determined by the examination of contemporaneous, daily time records regularly prepared and maintained by my firm and which have been provided to co-lead counsel for their review.

5. As detailed in Exhibit 2, my firm has incurred a total of \$33,986.36 in unreimbursed expenses during the period inception through August 15, 2015, not counting the expenses submitted in the first interim fee petition dated September 10, 2013.

6. The expenses incurred in this action are reflected on the books and records of my firm. These books and records are prepared from expense vouchers, check records and other source materials and represent an accurate recordation of the expenses incurred.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on this 19th day of August 2015 at St. Louis, Missouri.



David S. Corwin

EXHIBIT 1

										0.00	\$0.00
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TOTALS	0.00	582.15	6.20	0.40	20.30	0.00	0.00	0.20		609.25	\$253,275.00

EXHIBIT 2

Precision Associates, Inc., et al., v. Panalpina World Transport (Holding) Ltd., et al.

Eastern District of New York Case No. 1:08-cv-00042-JG-VVP

Exhibit 2 - Summary of Expenses

Firm Name: Sher Corwin Winters LLC

Time Period: Inception through August 15, 2015

(does not include expenses submitted in first interim fee petition filed on September 10, 2013)

Type of Expense	Cumulative Total
Assessments to Common Cost Litigation Fund	\$25,000.00
Commercial Copies	
Internal Reproduction / Copies	\$3,034.75
Court Costs & Filing Fees	
Court Reporters & Transcripts	
Computer Research	
Telephone & Fax	
Postage / Express Delivery / Messenger	\$82.24
Professional Fees (expert, investigator, accountant, etc.)(describe)	
Witness / Service Fees	
Travel: Air Transportation, Ground Travel, Meals, Lodging, etc.	\$5,759.76
Clerical Overtime	
Miscellaneous (Describe)	
Expenses for External Hard Drive	\$109.61
TOTAL EXPENSES	\$33,986.36