

**UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF LOUISIANA**

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IN RE: POOL PRODUCTS DISTRIBUTION  
MARKET ANTITRUST LITIGATION

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MDL DOCKET NO. 2328

SECTION: R(2)

This document relates to:

CHIEF JUDGE VANCE  
MAG. JUDGE WILKINSON

ALL DIRECT PURCHASER CASES

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**AFFIDAVIT OF PHILIP A. GARRETT, C.P.A.**

STATE OF LOUISIANA           :  
  :  
PARISH OF ST. TAMMANY       :

Philip A. Garrett, being duly sworn according to law deposes and says:

1. I am a certified public accountant. For over 40 years I was associated with the public accounting firm of Wegman Dazet & Company and I am now associated with the firm of Philip A. Garrett, CPA. A copy of my curriculum vitae summarizing my training and experience in the field of public accounting is attached to this report and affidavit as Exhibit "1."

2. Pretrial Order No. 9 approved my retention to assist and provide accounting services to the Direct Purchaser Plaintiffs' Co-Liaison Counsel, the Plaintiffs' Executive Committee, the Plaintiffs' Steering Committee, Indirect Purchaser Plaintiffs' Liaison Counsel and the Court in MDL No. 2328.

3. Pretrial Order No. 9 further sets forth the time and expense reporting procedures for submission of plaintiffs' counsel's time and expense and requires that all time and expenses submitted must be incurred only for work authorized in advance by Direct Purchaser Plaintiffs' Co-Liaison Counsel, the Plaintiffs' Executive Committee, or by Indirect Purchaser Plaintiffs'

Liaison Counsel, and that the time and expense guidelines are intended for all activities performed and expenses incurred by counsel that relates to matters common to all claimants in MDL 2328 .

4. In connection with this assignment I reviewed the time and expense records of those counsel in MDL 2328 who submitted such records and who, I am advised, will petition the Court for an award of costs for “common benefit” services in MDL 2328.

5. The total amount of professional time that was reported as of September 30, 2015 is 70,179.55 hours.

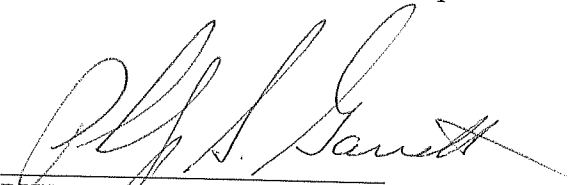
6. The total amount of “held expenses” as defined by PTO No. 9, incurred by common benefit counsel which has been properly documented as eligible for reimbursement under the terms of the applicable pretrial orders is \$649,022.51, as of August 31, 2015.

7. In addition to the reimbursable “held expenses” incurred by each common benefit counsel individually, certain reimbursable “shared expenses,” as defined by PTO No. 9, were incurred by the PSC. The PSC funded many of its common expenses in this litigation by periodically levying assessments on its members. The “shared expenses” incurred for the administration of the MDL from the PSC’s account paid from the assessments was then scrutinized. Through September 30, 2015, the PSC incurred and paid \$1,799,779.25 in properly documented shared expenses. In October 2015, the PSC paid an additional sum of \$1,220,022.66, almost all of which was for expert fees. Last, the PSC has paid \$871,772.07 in costs assessed under PTO No. 39.

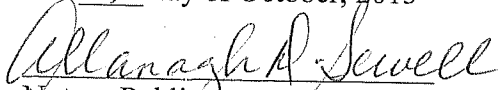
8. The total of the sums described in paragraphs 6 and 7 above is \$4,540,596.49.

9. Monthly reports are prepared and submitted to the Court on a confidential basis, under seal, setting forth further information regarding time and expense reporting submissions provided pursuant to Pre-Trial Order No. 9.

10. My Affidavit is based upon submissions received from various counsel pursuant to Pre-Trial Order No. 9.

  
PHILIP A. GARRETT, C.P.A.

Sworn & Subscribed before me  
this 31<sup>st</sup> day of October, 2015

  
Notary Public # 39685

ALLANAGH P. SEWELL  
Notary Public  
St. Tammany Parish, State of Louisiana  
My Commission is for Life

# **EXHIBIT “1”**

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**PHILIP A. GARRETT, CPA**  
**117 Fairgrounds Blvd**  
**Bush, LA 70431**  
**985-635-1500**  
**pgarrett@garrettco.com**

as of 6-30-2013

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### **Education and Certification**

- Bachelor of Science in Accounting, University of New Orleans, December 1972
- Certified Public Accountant

### **Significant Career Experience:**

Over 35 years of accounting, auditing, and consulting experience in serving clients in a variety of industries. Associated with Wegmann Dazet and Company from staff to managing partner. Retired on December 31, 2007 and started Philip A. Garrett, CPA later in 2008.

In addition to accounting and auditing services, Mr. Garrett has provided consulting assistance covering a broad array of matters. The following list highlights selected issues and experience:

- Sale and purchase of business entities ranging in asset values up to \$100 million
- Business valuations
- Preparation of financial packages to assist clients in arranging for financing of major projects and acquisitions
- Reconstruction of financial records
- Employee benefits and compensation
- Business plans, budgeting, and financial projections
- Assistance in the acquisition and installation of computer systems
- Financial reorganization
- Tax, financial, and retirement planning
- Representation before tax authorities
- Evaluation of financial and accounting documents of borrowers for banks

## **Training and Teaching Experience**

Guest lecturer for the University of New Orleans, Louisiana State Society of CPAs and numerous business associations. Topics include:

- Planning for Profits
- Getting Behind the Numbers
- Cash Flow Analysis
- Tax Planning, both corporate and individual
- Valuation of a Closely-Held Corporation
- Pricing Strategies
- Cost Reduction

## **Professional Affiliations**

- American Institute of Certified Public Accountants
- Society of Louisiana Certified Public Accountants

## **Bankruptcy Consulting Experience**

Experience in bankruptcy and litigation support consulting and/or expert testimony includes the following issues:

- Examiner for U.S. Bankruptcy Court to report on adherence of debtor to court order
- Use of loan proceeds--real estate project
- Arbitration of fixed asset dispute
- Analysis of construction documents
- Evaluation of profitability plan of debtor in bankruptcy
- Damage calculation
- Assistance to debtors and creditors with bankruptcy process

## **Multi-District Litigation**

Serve as court appointed accountant to assist and report on plaintiffs' time and costs for litigation. Have worked on the following:

- Propulsid Product Liability MDL1355
- Vioxx Product Liability MDL 1657
- Chinese Drywall MDL 2047
- BP "Deepwater Horizon" MDL 2179
- TI "Bogalusa Papermill" class action
- Pool Corporation MDL 2328

**Litigation Experience As Consultant Or Expert Witness** -- (All cases where a report and/or expert testimony was completed)

<b>Type of Client</b>	<b>Client</b>	<b>Attorney or Law Firm</b>	<b>Date</b>	<b>Services</b>
Defendant	Robert Grocers	Schonekas, Evans and McGoey	2013	Report and deposition
Plaintiff	VanHoose Insurance Agency	Joe Ward	2012	Consultation and report
Defendant	Polyflow, Inc	Nancy Degan	2011	Consultation and report
Plaintiff	John Davis, CPA	Al Ajubita and Rodney Cashe	2010	Consultation and testimony and reports
Plaintiff	Concerned Care Home Health	Joe Ward	2010	Report and testimony
Plaintiff	Hess Construction	Joe Ward	2009	Report and testimony
Plaintiff	Dr. Hawthorne et al	Nancy Degan	2009	Consultation
Plaintiff	Action Screen Printers	Stephen Chiccarelli	2008	Report
Plaintiff	Quality Amusements	Joe Friend Breazeale, Sachee & Wilson	2008	Consultation and Report
Defendant	Houston National Insurance Co.	Eric Burt Degan, Blanchard & Nash	2008	Consultation
Defendant	State Farm Insurance	Burt Carnahan	2008	Consultation, Report & Deposition
Plaintiff	Big River Enterprises, Inc	Steven Griffith	2008	Report
Plaintiff	Premier Industries	George Pivach	2007	Report and Consultation
Plaintiff	Robert Grocers et al	Phil Franco	2007-Present	Testimony, Report and Deposition
Plaintiff	Fordoche vs TEPI	Joe Ward	2007	Report and Deposition
Debtor	Pelts and Skins (alligator farm)	Doug Draper	2007	Report and Testimony
Plaintiff	The Wood Group	Ben Banta	2007	Report and Analysis
Defendant	Preston Law Firm vs Cowan Law Firm	Kyle Schonekas	2007	Arbitration Testimony and Deposition

<b>Type of Client</b>	<b>Client</b>	<b>Attorney or Law Firm</b>	<b>Date</b>	<b>Services</b>
Plaintiff	BCM, LLC, et al. v. Copeland of New Orleans	Roy Cheatwood	2006	Testimony in State Court in Lafayette, LA
Plaintiff	Jon Sgular et al vs Emerson Process Mgmt et al	Michael Lehman Couhig Partners	2006 - 2007	Report and deposition
Defendant	Arr-Maz Products vs. Sonitrol (ADT) Damages calculation after building destroyed by fire	Michael Lehman Couhig Partners	2005-2006	Report only
Defendant	Jitney Jungle Bankruptcy Valuation of Company as of preference period	Doug Draper	2005	Report only
Plaintiff	Cross Marine v. Soloman Smith Barney Securities case – Return on Investment	Bruce Schewe	2004-2005	Report only
Defendant	Bruno, et al. v. Hattier, Sanford and Reynoir, LLP Securities case – Return on Investment	Bruce Schewe	2005	Report only
Plaintiff	Decorte, et al. v. Eddie Jordan, et al.	Clem Donelon/ Lisa Brener	2004-2005	Report, Deposition & Federal Court Testimony
Defendant	John B. Steigner v. Elaine D. Scott, et al.	Maurice Mathieu/ Burt Carnahan	2004	Report for Mediation
Defendant	City of New Orleans v. Municipal Administrative Services, Inc.	Randy Smith	2004	Deposition & Federal Court Testimony
Plaintiff	JRL Enterprises, Inc. v. Procorp Associates, Inc. et al.	Joseph Ward	2003/2005	Report, Depositions, and Federal Court Testimony
Plaintiff	Evans Industries, Inc. v. J.D. Edwards World Solutions Company et al.	Stone Pigman	2003-2004	Report and Testifying at Arbitration
Defendant	William B. Allen Supply Co., Inc. v. Betty K. Martin et al. Bank being sued for not detecting embezzlement at company	Phelps Dunbar	2003	Deposition
Plaintiff	Aucoin v. Trudeau Shareholder dispute	John Robinson	2001 - 2002	Deposition
Defendant	Positive Black Talk, Inc. v. Cash Money Records, Inc. et al. Copyright infringement	Phelps Dunbar	2003	Deposition



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Plaintiff	David J. L'Hoste v. Andrew J. Lea & William B. Gibbens III, Break Up of Law Firm	Warren Horn	2001 - 2004	Deposition & Arbitration Testimony
Defendant	Star Enterprise v. Entergy - Damages Calculations on Refinery Incident	Phelps Dunbar	1999 - 2002	Deposition
Defendant	Gaylord Chemical Co. v. Ingersoll-Rand St. Tammany Parish Court; Damage Calculation on Pump	Phelps Dunbar	1999 - 2001	Deposition
Defendant	Insurance defense	Degan Blanchard & Nash	2002	Report Only - Tax Issue
Plaintiff	William C. Bethea v. W&T Offshore, Inc. et al. Analysis of tax consequences and management violations	Phelps Dunbar	2002	Deposition
Defendant	Menard food distributors Defend against damages for taking customers of Plaintiff	Kyle Schonekas	2002	Deposition
Creditor	First National Bank of St. Bernard v. Lonnie L. Asevedo, et al. U.S. District Court	Bob Mathis	2002	Deposition and State Court Testimony
Creditor	ITTCO v. Gulf Coast Bank Cash Flow Analysis	Bob Mathis	2002	Deposition & Federal Court Testimony
Defendant	Hingle, et al. v. Exxon Frilot, Partridge, Kohnke, & Clements, LC	Robert McNeal	2001	Income schedules of multiple plaintiffs
Plaintiff	Blue Mill Farms v. Boohaker and Austin	Phelps Dunbar	2001	Report Only
Plaintiff	John R. Pilgreen v. Donald & Co. Securities, Inc. Arbitration	Phelps Dunbar	2001	Deposition & Arbitration Testimony
Defendant	Southeast Distribution Discovery Engineering, Inc d/b/a National Coatings Company v. Garco Shellac and Polyurethane Corp. U.S. District Court	Phelps Dunbar	2001	Deposition
Defendant	Kennedy v. Security National Settled Jefferson Parish, Interest Calculation and Pay Off of Loan	Bob Mathis	2001	Deposition & Court Testimony
Defendant	Aguilar v. Minnesota Mutual	Warren Horn	2001	Deposition

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Defendant	Minnesota Mutual v. Robert Gavin Baton Rouge Court	Warren Horn	2001	Deposition & Court Testimony
Defendant	Minnesota Mutual Disability defense	California	2001	Report only
Plaintiff	Grace Bishop v. CNG Producing Company	Stone Pigman	2000	Deposition
Plaintiff	Reynold J. Jennins v. Ramsay Health Care, Inc. U.S. District Court Illegal Termination of Contract	Lenny Davis	2000	Report only
Plaintiff	LeMoyne Riverside:Re M/V Brighton -- Civil District Court; Riverwalk Destruction by ship	Herman Herman Katz & Cotlar	2000	Deposition
Plaintiff	Virginia Miller v. Bob Cournoyer Terrebonne Parish Court	Herman Herman Katz & Cotlar	2000	Deposition & Court Testimony
Plaintiff	Multi-Transportation Corporation v. Gulf States Toyota Civil District Court	Robert Kutcher	2000	Deposition
Defendant	Generation Hall Civil District Court	Herman Herman Katz & Cotlar	2000	Consultation
Defendant	Eagle Electronics v. Delta Bank Civil District Court	Stone Pigman	2000	Deposition & court testimony
Defendant	Charles & Gwendlyn Shaw vs. IRS U.S. Tax Court	Al Ajubita	2000	Report only
Debtor	Medical Heritage, Inc. Bankruptcy Federal Court	Martinez	1999	Deposition
Plaintiff	T.V. Management, Inc. Civil District Court	Heller Draper	1999	Deposition & court testimony
Defendant	Hvide Marine- U.S. Offshore v. Seabulk Offshore, LTD	Florida Law Firm	1999	Report only
Debtor	Wichita River Oil Corporation Federal Court	Doug Draper	1999	Report only
Plaintiff	Cardio Devices, Inc. et al. v. Sulzer Intermedics, Inc.	Marc Winsberg	1999	Report only
Plaintiff	Louisiana Stadium and Exposition District Arbitration	Herman Herman Katz & Cotlar		Report only
Defendant	Exxon v. Tri-State Asphalt Baton Rouge Court	Exxon		Deposition & Court Testimony

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Defendant	Delta Petroleum Civil District Court	Herman Herman Katz & Cotlar		Report only
Defendant	Worldwide Gaming of Louisiana in Bankruptcy Federal Court Louisiana Route Operators in Bankruptcy	Stone Pigman		Deposition & Court Testimony
Defendant	Interurban of Cincinnati v. Barclay Bank Federal Court	Heller Draper		Deposition & Court Testimony
Creditor/Court	Pelican Homestead v. Mamahat et al. Federal Court, Court Appointed Examiner	Creditor/Ct		Deposition & Court Testimony
Defendant	Thompson v. Allied Bank-Bank Litigation	Liskow		Deposition & Court Testimony