

EXHIBIT 2



Neutral

As of: May 19, 2021 1:03 PM Z

In re Polyurethane Foam Antitrust Litig.

United States District Court for the Northern District of Ohio, Western Division

October 24, 2016, Decided; October 24, 2016, Filed

Case No. 1:10 MD 2196

Reporter

2016 U.S. Dist. LEXIS 156339 *

In re Polyurethane Foam Antitrust Litigation. This document relates to: ALL DIRECT PURCHASER CLASS ACTIONS

Prior History: *In re Polyurethane Foam Antitrust Litig., 753 F. Supp. 2d 1376, 2010 U.S. Dist. LEXIS 128453 (J.P.M.L., Dec. 1, 2010)*

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For Defendants Liaison Counsel, Defendant: James H. Walsh, LEAD ATTORNEY, Bethany G. Lukitsch, McGuire Woods - Richmond, Richmond, VA; Deborah Pollack-Milgate, Barnes & Thornburg - Indianapolis, Indianapolis, IN; Michael R. Hoernlein, Alston & Bird - Charlotte, Charlotte, NC.

For The Dow Chemical Company, Intervenor: David M. Bernick, LEAD ATTORNEY, INVALID ADDRESS - Dechert - New York, New York, NY; M. Neal Rains, Frantz Ward, Cleveland, OH.

For Arsenal Capital Partners, Movant: Matthew P. McGuire, Thomas Gray Walker, Alston & Bird - Durham, Durham, NC.

For David Rosenblum Cohen, Special Master: David Rosenblum Cohen, LEAD ATTORNEY, [*5] Law Office of David R. Cohen, Cleveland, OH.

Judges: JACK ZOUHARY, UNITED STATES DISTRICT JUDGE.

Opinion by: JACK ZOUHARY

Opinion

ORDER DENYING REIMBURSEMENT

Pending before this Court is the Direct Purchaser Class' ("DPC") Motion for Reimbursement of Inadvertently-Omitted Expenses (Doc. 2106). Specifically, counsel seek reimbursement for two invoices from Econ One for work performed by economic expert Dr. Jeffrey Leitzinger and his staff

as follows:

- Invoice No. 10545, dated January 12, 2015 for services and expenses during the period November 29, 2014-December 31, 2014 totaling \$2,284.60
- Invoice No. 10728, dated February 28, 2015 for services and expenses during the period February 1, 2015-February 28, 2015 totaling \$125,956.99

This Court is sympathetic to DPC counsel's predicament and recognizes the amount of money at issue is relatively small when compared to the total settlement distribution to class members. Nevertheless, as the Sixth Circuit recently highlighted, fulsome disclosure of information to both class members and the general public is of paramount importance in the class action settlement context. *See generally* [*Shane Grp., Inc. v. Blue Cross Blue Shield of Mich.*, 825 F.3d 299 \(6th Cir. 2016\)](#). The Final Approval Hearing for the relevant DPC Settlements was held on October 9, 2015 [*6] (Doc. 1926). This Court hesitates to reimburse counsel any amount, small or large, that was not included in the final approval paperwork because there has been no opportunity for review, comment, or objection.

In short, DPC counsel have realized, more than a day late, that they are more than a dollar short. For the reasons stated above, the Motion is denied.

IT IS SO ORDERED.

/s/ Jack Zouhary

JACK ZOUHARY

U. S. DISTRICT JUDGE

October 24, 2016