

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

JOSEPH ZIMMERMAN, ANTHONY  
DEVITO, and SEAN DONNELLY,  
individually and on behalf of all others  
similarly situated,

Plaintiffs,

v.

PARAMOUNT GLOBAL, COMEDY  
PARTNERS and DOES 1-10,

Defendants.

MICHAEL KAPLAN, an individual on  
behalf of himself and all others similarly  
situated,

Plaintiff,

v.

COMEDY PARTNERS, a New York general  
partnership,

Defendant.

Case No. 1:23-cv-2409 (VSB)

Hon. Vernon S. Broderick

**DECLARATION OF DANIEL L.  
WARSHAW IN SUPPORT OF  
PLAINTIFFS' MOTION FOR FINAL  
APPROVAL OF CLASS ACTION  
SETTLEMENT**

**Consolidated with;**

Case No. 1:22-cv-09355-(VSB)

**DECLARATION OF DANIEL L. WARSHAW**

I, Daniel L. Warshaw, declare as follows:

1. I am a partner in the firm Pearson Warshaw, LLP, one of the law firms representing Plaintiff Michael Kaplan and the proposed Class in the above-captioned class action lawsuit against Defendants Paramount Global and Comedy Partners (together, “Defendants”).<sup>1</sup>

2. I submit this declaration in support of Plaintiffs’ Motion for Final Approval of Class Action Settlement. I am one of the attorneys principally responsible for the handling of this matter. I am personally familiar with the facts set forth in this declaration. If called as a witness, I could and would competently testify to the matters stated herein.

3. Defendants operate the globally-renowned television channel “Comedy Central” and the record label Comedy Central Records through which Defendants produced the comedy albums of the 163 artists included in the Class.

4. The written Settlement Agreement between Plaintiffs and Defendants was finalized on July 23, 2024.

5. The negotiations involved with the Settlement Agreement in this case were extensive and adversarial in nature. As a result, the parties negotiated the Settlement for approximately 18-months, during which time the parties attended one full day mediation with the Hon. Louis Meisinger (Ret.) and engaged Judge Meisinger in several follow up communications to resolve other Settlement-related issues.

6. During these protracted negotiations, Plaintiffs received detailed information regarding the number of spins of Plaintiffs’ and the Class Members’ recordings on SiriusXM during the Settlement Period, as well as revenues received by Defendants from SiriusXM during the Settlement Period and Defendants’ accounting practices for the royalties at issue in the litigation.

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<sup>1</sup> Unless otherwise noted herein, all capitalized terms shall have the same meaning as in the Stipulation and Agreement of Settlement dated July 23, 2024 (“Settlement Agreement”).

7. The parties also exchanged their views of the strengths and weaknesses of their claims and defenses, which allowed Plaintiffs and Class Counsel to assess the substantial benefits against the risks and expense of continuing to litigate this case without a settlement.

8. Class Counsel also retained professional auditors, Darla Crain and Wayne Coleman of Armanino LLP, and Jed Greene of Four Corner Group, as well as litigation consultant, Bernard Resnick, Esquire, to assist in the evaluation of the case and the Settlement Agreement before it was finalized.

9. After evaluating these factors, Class Counsel relied on their considerable experience in complex class action lawsuits to recommend the proposed Settlement Agreement to Plaintiffs.

10. According to the claims administrator, Epiq Class Action & Claims Solutions, Inc. (“Epiq”), out of 163 Class Members, none have objected to the Settlement Agreement. Furthermore, Epiq has reported that there are zero opt-outs.

11. Class Counsel are intimately familiar with the factual and legal issues in this case.

12. While the case was settled at an early junction, a substantial portion of the parties’ early settlement efforts focused on an exchange and developing an understanding of: (1) the strength of their claims and defenses, (2) information regarding Defendants’ accounting practices for paying royalties as it relates to the Recording Contracts, (3) information related to the licensing agreements entered into by Defendants for rights it claimed were assigned under the Recording Contracts, and (4) the amount of damages at issue in the litigation.

13. The Settlement Fund constitutes *more than 68%* of the total claimed unpaid royalties (*i.e.*, damages) that Plaintiffs and their consultant auditors calculated were owed to the Class, which approximates \$16 million.

14. I have been prosecuting class action cases since 1998. The \$11 million common fund recovery in this case is exceptional, as it represents more than a 68% recovery of the total damages claimed by the Class. This matter was resolved early and without motion practice. Such early resolution not only gets the recovery in the hands of Class Members sooner than the typical

protracted class litigation, but it also helps preserve limited judicial resources. Class Counsel's work in this case was clearly a large factor in obtaining this exceptional result.

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 1st day of July, 2025, at Sherman Oaks, California.

/s/ Daniel L. Warshaw

Daniel L. Warshaw