

IN THE UNITED STATES COURT OF INTERNATIONAL TRADE
BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

FREESTYLE WORLD, INC., on behalf of itself and
all others similarly situated,

Plaintiff,

v.

U.S. CUSTOMS AND BORDER
PROTECTION; RODNEY S. SCOTT, in his
official capacity as Commissioner of U.S.
Customs and Border Protection; and the
UNITED STATES OF AMERICA,

Defendants.

Court No. 26-01088

DECLARATION OF NICHOLAS R. DIAMAND
IN SUPPORT OF PLAINTIFF’S MOTION TO LIFT STAY AND
FOR CLASS CERTIFICATION AND APPOINTMENT OF CLASS COUNSEL

I, Nicholas R. Diamand, declare as follows:

1. I am an attorney admitted to practice in this Court. I am a partner of Lieff Cabraser Heimann & Bernstein LLP (“Lieff Cabraser”). I respectfully submit this declaration in support of Plaintiff’s Motion to Lift the Stay and for Class Certification and Appointment of Class Counsel (“Plaintiff’s Motion”). I have personal knowledge of the facts set forth in this declaration, and could testify competently to them if called upon to do so.

2. Together with co-counsel, Lieff Cabraser represents Plaintiff Freestyle World, Inc., a small, California-based importer. In its Complaint, filed on February 19, 2026, Plaintiff sought relief for itself and for a putative class of small importers of record, defined as those who have made challenged International Emergency Economic Powers Act (“IEEPA”) duties

payments of less than \$1,000,000. ECF No. 4 (the “Class Action Complaint”). The instant action is currently stayed. See ECF No. 9.

3. For over six months, Lief Cabraser has investigated the facts as to its client Freestyle World and similarly-situated importers, examined public information about Defendants’ conduct, researched the intersection of trade and collective action jurisprudence, and developed case-specific expertise about the impact of Defendants’ unlawful tariffs on Plaintiff and others similarly situated.

4. On March 5, 2026, Plaintiff moved to intervene in *Atmus Filtration, Inc. v. U.S. Customs & Border Protection et al.*, Court No. 26-01259 (“*Atmus Filtration*”) pursuant to C.I.T. Rule 24(b) for the limited purposes of attending the March 6, 2026 conference. *Atmus Filtration*, ECF No. 24. Plaintiff’s motion stated, in pertinent part:

Undersigned counsel recognizes that the Court has signaled its intent to order Defendant CBP to issue refunds to all importers who paid unlawful IEEPA duties regardless of whether or not they have filed suit. Freestyle World and its counsel support the full and prompt payment to all importers in the putative class. Undersigned counsel is also aware, however, that the Government has signaled its position that lawsuits are an essential prerequisite to tariff refunds. As further described in the Class Action Complaint, the individual lawsuits have left a significant gap as smaller businesses subject to IEEPA duties lack the resources to bring individual lawsuits given that small businesses often operate on thin margins. . . .

To the extent this case, and in particular the upcoming hearing on March 6, 2026, may determine whether many thousands of small importers without the resources to file individual actions can obtain IEEPA tariff refunds, Plaintiff-Intervenor respectfully suggests that the Court exercise its discretion to allow Plaintiff-Intervenor to appear at the conference on behalf of the putative class. Freestyle World and its counsel are uniquely suited to represent that population as the putative class includes many thousands of small businesses who have not filed individual lawsuits.

Id. at 2–3 (internal citations omitted). On March 6, 2026, the Court summarily denied Plaintiff’s motion to intervene. *Atmus Filtration*, ECF No. 30.

5. Lieff Cabraser has retained Dr. Shannon Wheatman of Signal Interactive Media, a preeminent legal notice expert, to prepare an independent analysis of the website and notice materials issued by the CBP for the refund of IEEPA duties. Dr. Wheatman has been involved in over 700 class actions and bankruptcy cases including those involving the federal government (Federal Trade Commission, Department of Justice, Department of Agriculture, Department of Interior, and Department of Treasury) as well as the country's largest corporations (including Walmart, Microsoft, Johnson & Johnson, and JP Morgan, among others). Dr. Wheatman's bio is attached as Exhibit F and her *Curriculum Vitae* is attached as Exhibit G.

6. Dr. Wheatman identified, as of May 2026, broad concerns with the lack of plain language informing importers of their rights and eligibility for relief; the complexity and opacity of CBP's website and associated guidance documents; the absence of affirmative outreach to importers (instead relying on them to find CBP's information); the failure to address brokers, both advising importers to contact brokers and providing plain language for brokers to use in informing their clients; the failure to address non-English speakers; and the inadequate guidance to importers of the potential consequences of incomplete CAPE declarations.

7. As part of Plaintiff's Motion for Class Certification, and pursuant to C.I.T. Rule 23(g), Plaintiff seeks the appointment of the following Class Counsel: Lawrence M. Friedman of Barnes, Richardson & Colburn, LLP ("Barnes Richardson"), and Elizabeth J. Cabraser, a founding partner of Lieff Cabraser, and Nicholas R. Diamand (myself). As described below, proposed Class Counsel readily satisfy criteria set forth in Rule 23(g)(1).

8. Should the Court determine that the interests of the class would be further enhanced by the inclusion of other entities and counsel in the leadership structure, undersigned counsel would of course work cooperatively and efficiently with all designated counsel.

Lawrence M. Friedman

9. Lawrence Friedman has practiced almost exclusively in the area of customs and trade law since 1989 when he served as a judicial law clerk at the Court of International Trade for the Hon. Dominick L. DiCarlo. Thereafter, he joined Barnes Richardson, where he has represented importers before the Court of International Trade for 35 years. During that time, he has secured important decisions for importers, including but not limited to:

a. *Chrysler Corp. v. United States*, 17 C.I.T. 1049 (1993) (customs valuation excludes contractual penalties);

b. *Chrysler Corp. v. United States*, 24 C.I.T. 75 (2000) (importers' right to correct mistake of fact);

c. *DaimlerChrysler Corp. v. United States*, 361 F.3d 1378 (Fed. Cir. 2004) (declaring regulation limiting U.S. goods return foreign operations ultra vires);

d. *Archer Daniels Midland Co. v. United States*, 561 F.3d 1308 (Fed. Cir. 2009) (tariff classification of valuable chemical residues);

e. *Firststrax v. United States*, 35 C.I.T. 1508 (2011) (classification of pet carriers); and

f. *Vecoplan v. United States*, 675 F. Supp. 3d 1263 (2023) (classification of industrial grinders).

10. Mr. Friedman is also an active speaker and leader in the trade bar community. He has served as President of the Customs and International Trade Association, Co-Chair of the Georgetown International Trade Update, Chair of the University of Illinois at Chicago Law School DiCarlo-Court of International Trade Lecture, a member of the adjunct faculty at UIC Law, and a member of the Advisory Committee of the Court of International Trade. He speaks

often on topics related to customs law and litigation at the Court of International Trade and is co-author of *Customs Law*, a textbook published by Carolina Academic Press.

11. A more detailed accounting of Mr. Friedman’s accomplishments and credentials can be found at <https://www.barnesrichardson.com/lawrence-m-friedman> and is attached as Exhibit H.

Elizabeth J. Cabraser

12. Elizabeth Cabraser is an experienced class action practitioner, who also writes and teaches on class action litigation, settlements, and claims procedures. She has served as court-appointed class counsel in scores of federal, multidistrict, and state coordinated proceedings and serves or served in leadership positions in many high-profile civil cases, including the Opioid Drugs litigation, VW-Audi-Porsche and Fiat-Chrysler EcoDiesel emissions cases, the Deepwater Horizon oil spill MDL, groundbreaking Google privacy violations cases, and California wildfire cases. She currently serves in leadership roles in the following active Multi-District Litigations actions (or “MDLs”): *In re: Camp Lejeune Water Litigation*, Case No. 7:23-cv-897 (E.D. N.C.) (Co-Lead Counsel for Plaintiffs); *In re McKinsey & Co., Inc., National Prescription Opiate Consultant Litigation*, MDL 2996 (N.D. Cal.) (Plaintiffs’ Lead Counsel); *In re: National Prescription Opiate Litigation*, MDL 2804 (N.D. Ohio) (Plaintiffs’ Executive Committee); and *In re Uber Technologies, Inc., Passenger Sexual Assault Litigation*, MDL 3084 (N.D. Cal.) (Plaintiffs’ Steering Committee).

13. Ms. Cabraser has been recognized on many occasions over the last 48 years as one of the foremost litigators in the U.S., including a four-time selection as one of the National Law Journal’s “100 Most Influential Lawyers in America.” Ms. Cabraser has been selected by her peers every year since 2005 in “The Best Lawyers in America” in the fields of “Mass Tort

Litigation/Class Actions-Plaintiffs.” She is the recipient of Law.com and The Recorder’s 2026 “California Legal Awards Lifetime Achievement Award,” and The California Lawyer named her a 2026 “California Lawyer of the Year” (and previously in 1998). The National Law Journal named her to its “Elite Women of the Plaintiffs Bar” in 2025 and 2018, and honored her with its “Lifetime Achievement Award” in 2022. In 2010, Ms. Cabraser received the “Margaret Brent Women Lawyers of Achievement Award,” from the American Bar Association Commission on Women in the Profession.

14. Among Ms. Cabraser’s professional associations are: the American Academy of Arts and Sciences (Fellow); American Law Institute (1993 – present; Council, 1999 – present); and the Federal Civil Rules Advisory Committee (Appointed by the Supreme Court, 2011).

15. Ms. Cabraser’s teaching experience includes teaching courses on complex litigation, class actions, consumer litigation, and multidistrict litigation as a lecturer, visiting professor from practice, and adjunct professor at Yale Law School, Duke Law School, Columbia University School of Law, Vanderbilt University School of Law, and Berkeley Law School.

16. Under Ms. Cabraser’s guidance, Lieff Cabraser has become the country’s largest plaintiffs-only broad-spectrum law firm, serving victims of fraud and injury across an unparalleled range of practice areas in complex and multidistrict litigation. Lieff Cabraser has and will commit the financial and attorney resources to zealously represent the proposed IEEPA Importer Class.

17. A more detailed accounting of Ms. Cabraser’s accomplishments and credentials can be found at <https://www.lieffcabraser.com/attorneys/elizabeth-j-cabraser/> and is attached as Exhibit I.

Nicholas R. Diamand

18. Nicholas Diamand is a partner at Lieff Cabraser specializing in complex, high-impact litigation on behalf of the injured and defrauded.

19. Mr. Diamand's recent work includes shareholder derivative class action lawsuits against the boards and senior officers of Boeing and Wells Fargo resulting in the largest derivative settlements in Delaware Chancery and federal court, respectively. *See In re The Boeing Company Derivative Litigation*, Consol. C.A. No. 2019-0907-MTZ (Del. Ch.); *In re Wells Fargo & Company Shareholder Derivative Litigation*, No. 3:16-cv-05541 (N.D. Cal.). In addition, Mr. Diamand has worked on cutting edge consumer, privacy and securities class actions, including multi-party litigation challenging the unlawful export, exploitation, and monetization of children's personal information from mobile games without parental consent, resulting in "the biggest change to the children's app market." *See* Natasha Singer, *Disney and ad-tech firms agree to privacy changes for children's apps*, *The New York Times* (Apr. 13, 2021), available at: <https://www.nytimes.com/2021/04/13/technology/advertising-children-privacy.html> (and attached as Exhibit K).

20. Mr. Diamand sits on the Advisory Board of the Berkeley Law School Civil Justice Research Initiative, and has led and participated in seminars on class action practice and procedure at New York University Law School, Emory Law School, Stanford Law School, and the Law Faculty of the University of Amsterdam (in the Netherlands).

21. A more detailed accounting of Mr. Diamand's credentials can be found at <https://www.lieffcabraser.com/attorneys/nicholas-diamand/>.

Lieff Cabraser's Complex Litigation Experience

22. Lieff Cabraser has extensive experience litigating, trying, resolving, and settling complex cases, including crafting, implementing, and supervising notice programs. Additional information about Lieff Cabraser's litigation and settlement experience can be found in its firm resume, attached as Exhibit C.

23. A recent example of Lieff Cabraser's federal statutory class action experience is the firm's successful effort to obtain injunctive relief—the delivery of statutorily authorized COVID era payments—to a nationwide class of incarcerated and formerly incarcerated individuals, under the CARES Act, 26 U.S.C. 6428, and the Administrative Procedure Act. *See Scholl v. Mnuchin*, 494 F. Supp. 3d 661 (N.D. Cal. 2020).

24. Another example is the University of California Researchers Grant Terminations Litigation (*Thakur, et al. v. Trump*, No. 3:25-cv-04737-RFL (N.D. Cal.)). Ms. Cabraser and co-counsel, including Berkeley Law Dean Erwin Chemerinsky, represent a group of University of California faculty and others in class action litigation against the U.S. Government, which, in 2025, terminated previously approved agency grants via presidential directives, implemented by the Department of Government Efficiency ("DOGE"). Plaintiffs allege these actions violate the constitutional principle of separation of powers, the First Amendment, and the Fifth Amendment, among additional statutes. The court certified a provisional class regarding grants from EPA, NSF, and others, and granted a preliminary injunction in June 2025 reversing terminations. In August 2025, plaintiffs successfully defeated the Government's request that the Ninth Circuit stay the preliminary injunction, and moved for enforcement after the Government illegally canceled grants to UCLA, to force ideological agenda shifts. This work has helped restore more than 700 federal grants worth over \$1 billion to the University of California system, and barred

six federal agencies from terminating additional awards, thereby allowing critical research to continue.

25. In two recent multi-billion dollars settlements in which Lieff Cabraser served as lead or co-lead counsel, settlement claims rates exceeded 90% of the consumer class. *See, e.g., Bartz v. Anthropic PBC*, No. 4:24-cv-05417-AMO (N.D. Cal.), ECF No. 437 (proposed \$1.5 billion settlement resolving claims that an artificial intelligence company violated the Copyright Act by downloading copyrighted works from pirated websites and using these works to train its large language model); *In re Volkswagen “Clean Diesel” Mktg., Sales Pracs., & Prods. Liab. Litig.*, No. MDL 2672 CRB (JSC), 2017 WL 2212783 (N.D. Cal. May 17, 2017); *see also In re Volkswagen “Clean Diesel” Marketing, Sales Practices, and Products Liability Litigation*, 895 F.3d 597, 609 (9th Cir. 2017).

Exhibits

26. Plaintiffs submits 10 exhibits in support of Plaintiff’s Motion.

27. **Exhibit A** is the U.S. Census Bureau study titled *A Profile of U.S. Importing and Exporting Companies, 2022-2023* and dated April 3, 2025. It is also available at: <https://www.census.gov/foreign-trade/Press-Release/edb/edbrel2023.pdf>.

28. **Exhibit B** is an article from The Loadstar titled *Customs brokers eyeing 10% to 15% of US tariff refunds, claim* and dated April 17, 2026. It is also available at: <https://theloadstar.com/customs-brokers-eyeing-10-to-15-of-us-tariff-refunds-claim/>.

29. **Exhibit C** is the Lieff Cabraser Firm Resume. It is also available at: <https://www.lieffcabraser.com/about-us/firm-brochures-resume/>.

30. **Exhibit D** is the CBP’s CSMS # 66311990 titled *Global Guidance for International Mail* and dated September 22, 2025.

31. **Exhibit E** is the CBP webpage titled *E-Commerce*, last modified on June 1, 2026. It is also available at: <https://www.cbp.gov/trade/basic-import-export/e-commerce>.

32. **Exhibit F** is the bio of Dr. Shannon Wheatman of Signal Interactive Media.

33. **Exhibit G** is Dr. Wheatman's *Curriculum Vitae*.

34. **Exhibit H** is the bio of Lawrence M. Friedman of Barnes Richardson. It is also available at: <https://www.barnesrichardson.com/lawrence-m-friedman>.

35. **Exhibit I** is the bio of Elizabeth J. Cabraser. It is also available at: <https://www.lieffcabraser.com/attorneys/elizabeth-j-cabraser/>.

36. **Exhibit J** is the bio of Nicholas Diamand. It is also available at: <https://www.lieffcabraser.com/attorneys/nicholas-diamand/>.

I declare that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 23rd day of June, 2026

By: /s/ Nicholas Diamand

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ndiamand@lchb.com

EXHIBIT A

FOR RELEASE AT 8:30 AM EDT, THURSDAY, APRIL 3, 2025

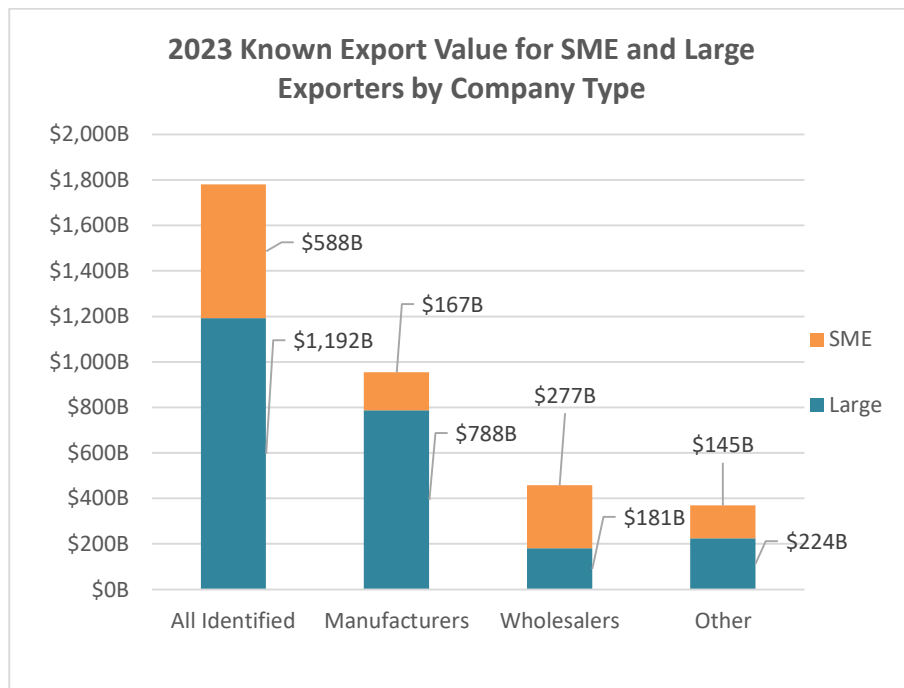
A PROFILE OF U.S. IMPORTING AND EXPORTING COMPANIES, 2022-2023Release Number: **CB25-52**

The U.S. Census Bureau, Department of Commerce, releases the report, *A Profile of U.S. Importing and Exporting Companies, 2022 - 2023*. This report provides information on identified U.S. companies and their known export or import value. Identified companies are enterprise-level companies from the 2023 Business Register to which import or export transactions records were linked. The known export or import value is the dollar-value of export or import transactions linked to these identified companies. Using the information from the Census Business Register, this report details trade data by various company characteristics of U.S. importing and exporting companies. For the full report or to view the explanatory notes on how these statistics are gathered and compiled, go to https://www.census.gov/foreign-trade/Press-Release/profile_index.html

Exports

Identified U.S. exporting companies (“exporters”) accounted for a known export value of \$1,781 billion, or 88.2 percent of the total value of exported goods in 2023 (\$2,018 billion). This is a decline of 1.9 percent from the 2022 known export value of \$1,815 billion.

Large exporters accounted for nearly 67 percent (\$1,192 billion) of the known export value, while small- and medium-sized enterprises (SME) accounted for the remaining \$588 billion. Large exporters accounted for 82.5 percent of exports by *manufacturers*, 39.5 percent by *wholesalers*, and 60.7 percent by *other* exporters.

**Data Inquiries**

U.S. Census Bureau
Economic Indicators Division, International Trade
301-763-3629
esmd.profile@census.gov

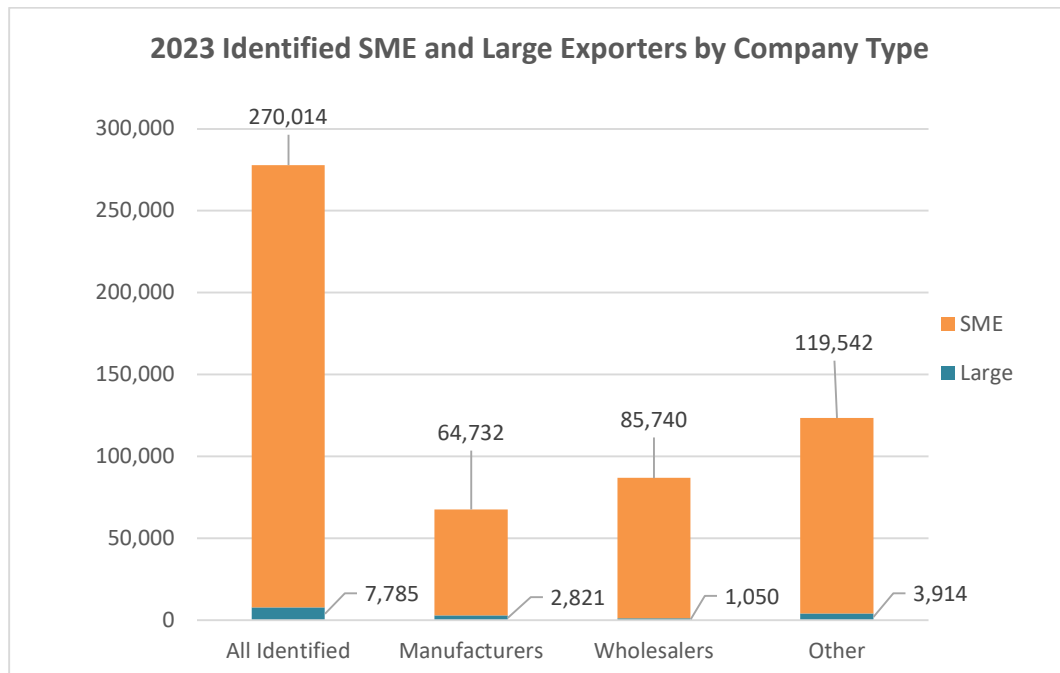
Media Inquiries

U.S. Census Bureau
Public Information Office
301-763-3030
pio@census.gov



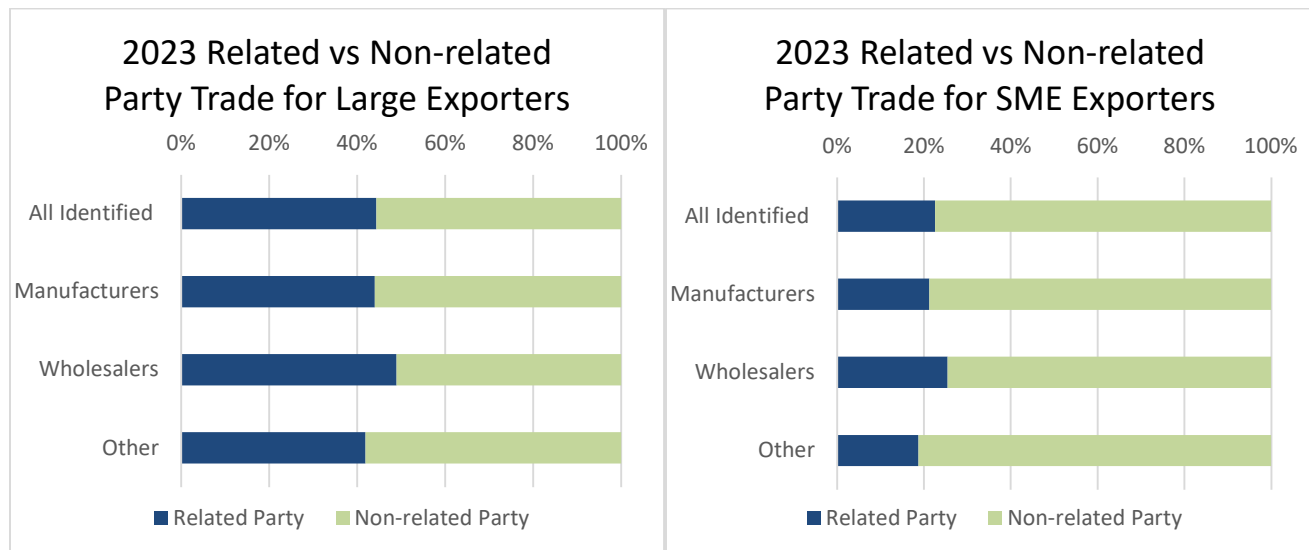
U.S. Department of Commerce
U.S. CENSUS BUREAU
[census.gov](https://www.census.gov)

Of the 277,799 identified exporters in 2023, 24.3 percent were *manufacturers*, 31.2 percent were *wholesalers*, and 44.4 percent were classified as *other*. Additionally, 92,263 of these identified exporters did not report exports in 2022.



The known export value of single location exporters declined by 9.2 percent and increased by 0.6 percent for multiple location exporters.

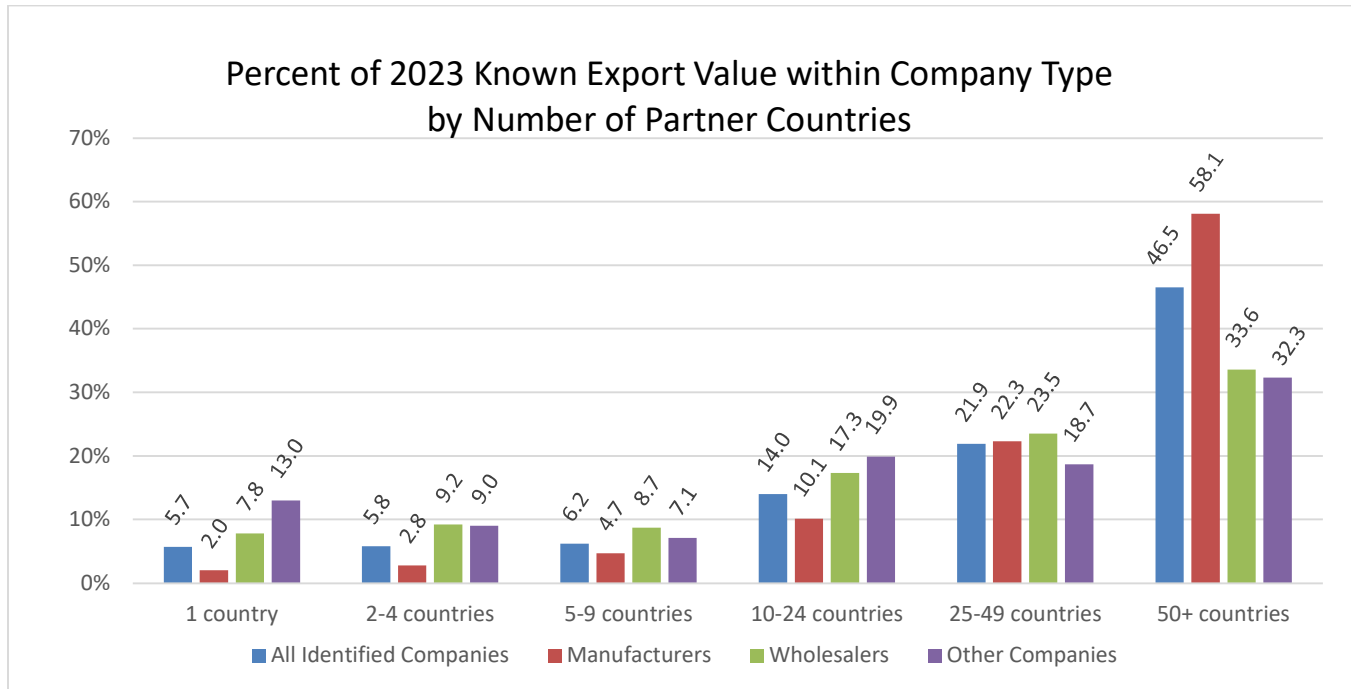
Large exporters reported that 44.3 percent of their exports were related party trade, while SME exporters reported only 22.6 percent were related party trade. Multiple location exporters reported that 42.1 percent of their known export value was related party trade, while single location exporters reported only 21.2 percent as related party.



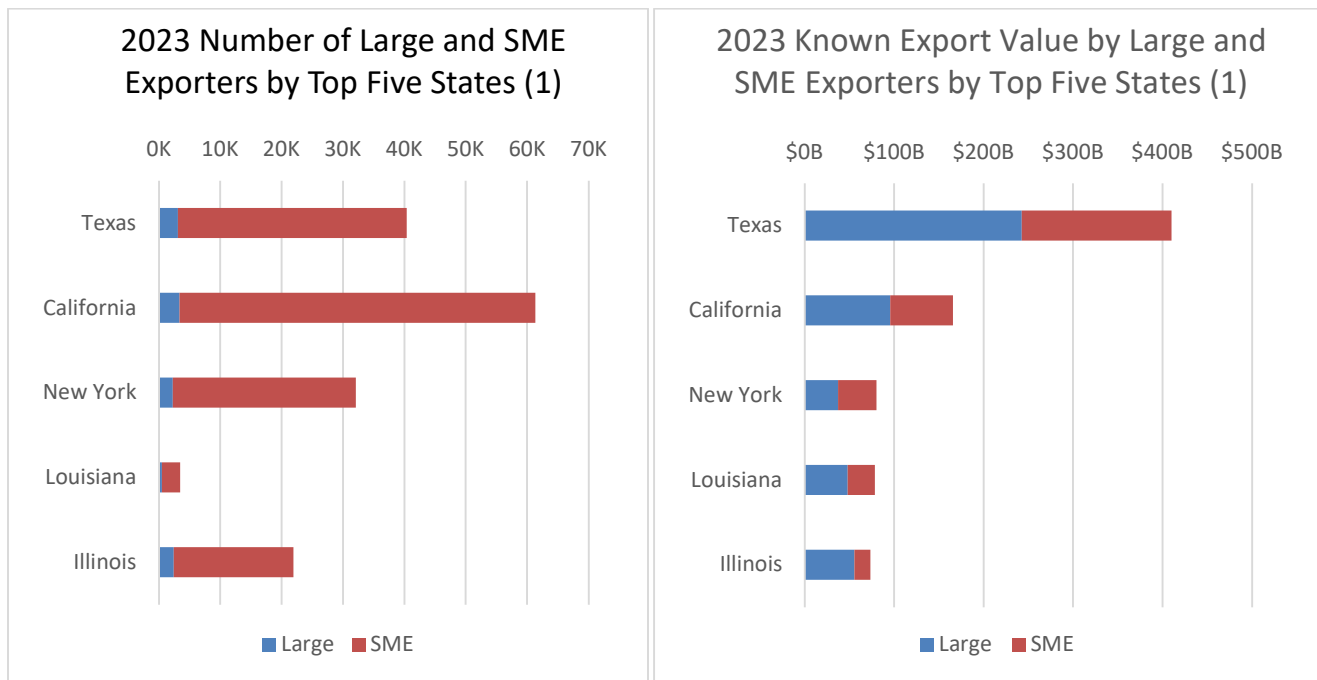
Of all North American Industry Classification System (NAICS) subsectors, 336 (Transportation Equipment Manufacturing) had the highest known export value at \$257 billion in 2023. 44.5 percent of the known export value of SME exporters is attributable to NAICS subsectors 424 (\$145 billion) and 423 (\$116 billion), both *wholesalers* subsectors.

The top fifty *manufacturers* accounted for 47.9 percent of the known export value of all *manufacturers* in 2023. The known export value reported by the top four *wholesalers* declined by 30.6 percent from 2022.

In 2023, 60.1 percent of exporters reported exporting to only one country, and accounted for 5.7 percent of the known export value. Only 1.9 percent of exporters reported exporting to 25 or more countries but accounted for 68.4 percent of the known export value.



Nearly one-quarter (22.1 percent) of identified exporters reported exports from California (9.3 percent of the known export value), 14.5 percent of identified exporters reported exports from Texas, which accounted for the largest portion of the known export value at 23.0 percent. California and Florida continue to have the largest number of SME exporters reporting exports, with a combined 38.1 percent of SME exporters reporting exports from these two states.

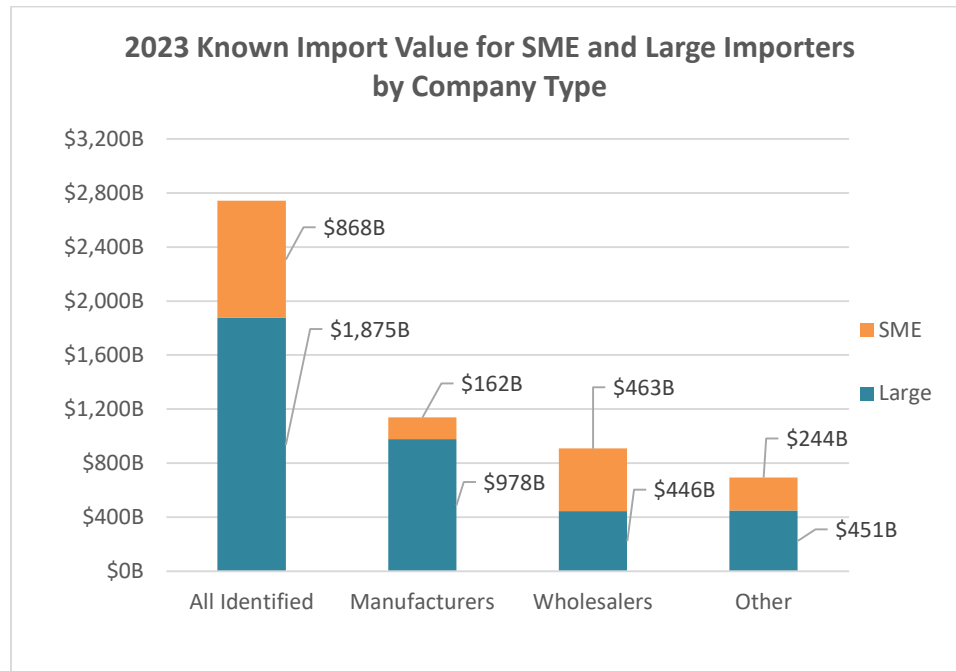


(1) Top five states determined by known export value.

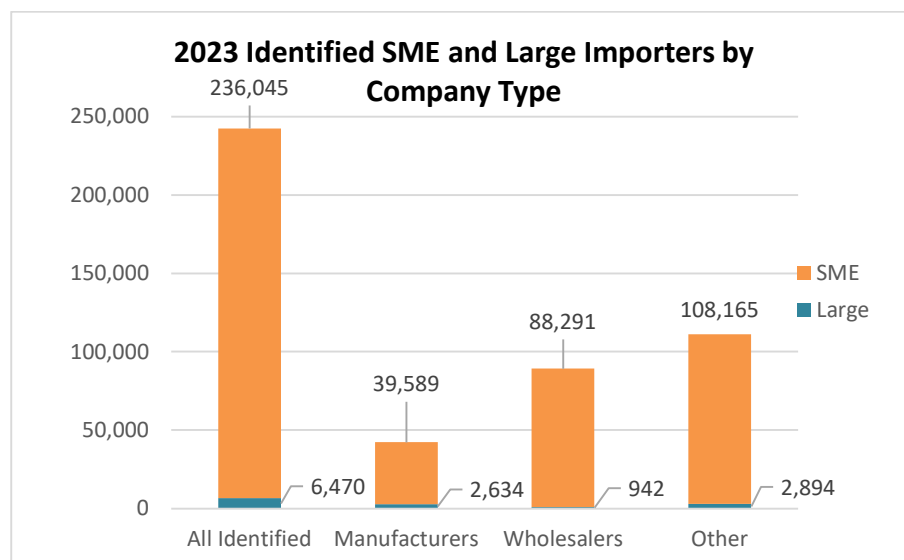
Imports

Identified U.S. importing companies (“importers”) accounted for a known import value of \$2,743 billion, or 89.1 percent of the total value of imported goods in 2023 (\$3,080 billion). This is a decline of 2.4 percent from the 2022 known import value of \$2,809 billion.

Large importers accounted for over two-thirds of the known import value (\$1,875 billion), as was the case with large exporters. Large importers accounted for 85.8 percent of known imports by *manufacturers*, 49.1 percent by *wholesalers*, and 64.9 percent by *other* importers.

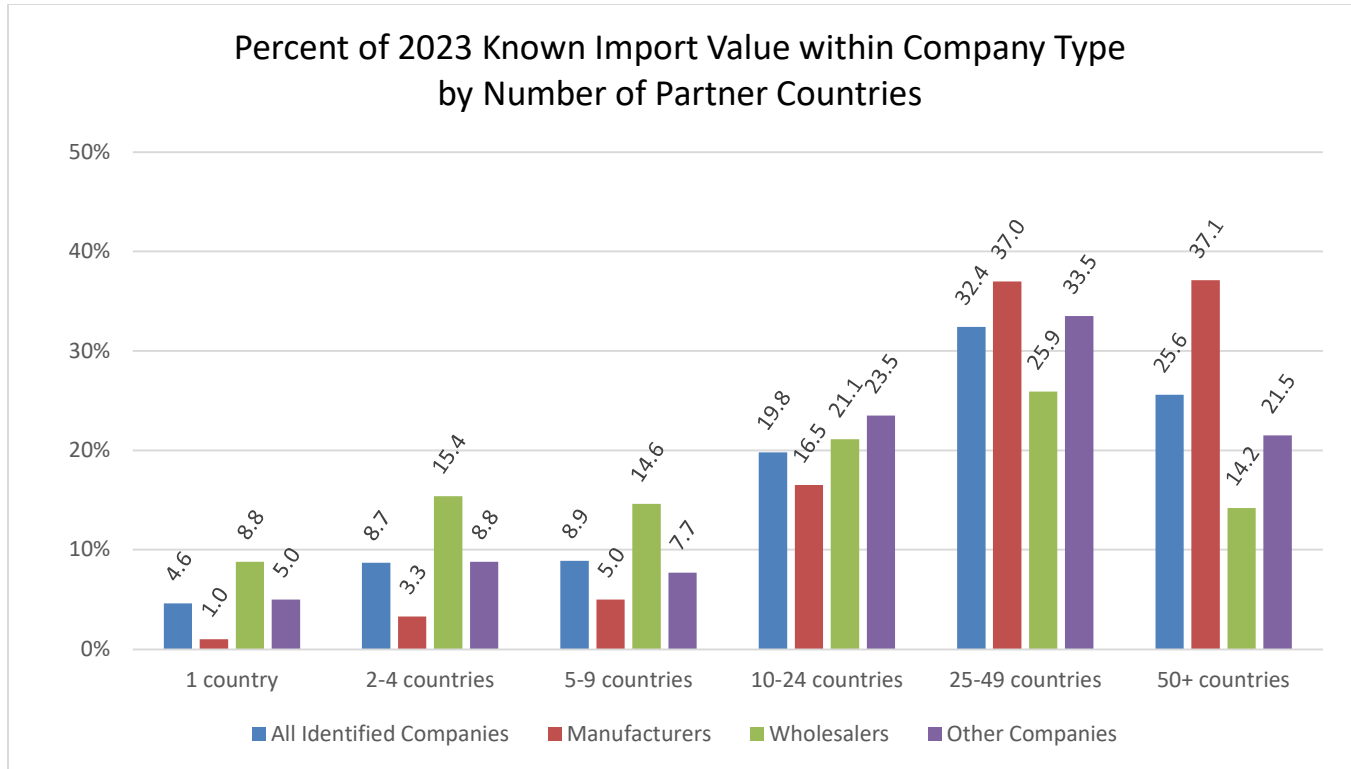


Of the 242,515 identified importers in 2023 (an increase of 3.6 percent from 2022), 17.4 percent were *manufacturers*, 36.8 percent were *wholesalers*, and 45.8 percent were classified as *other*.

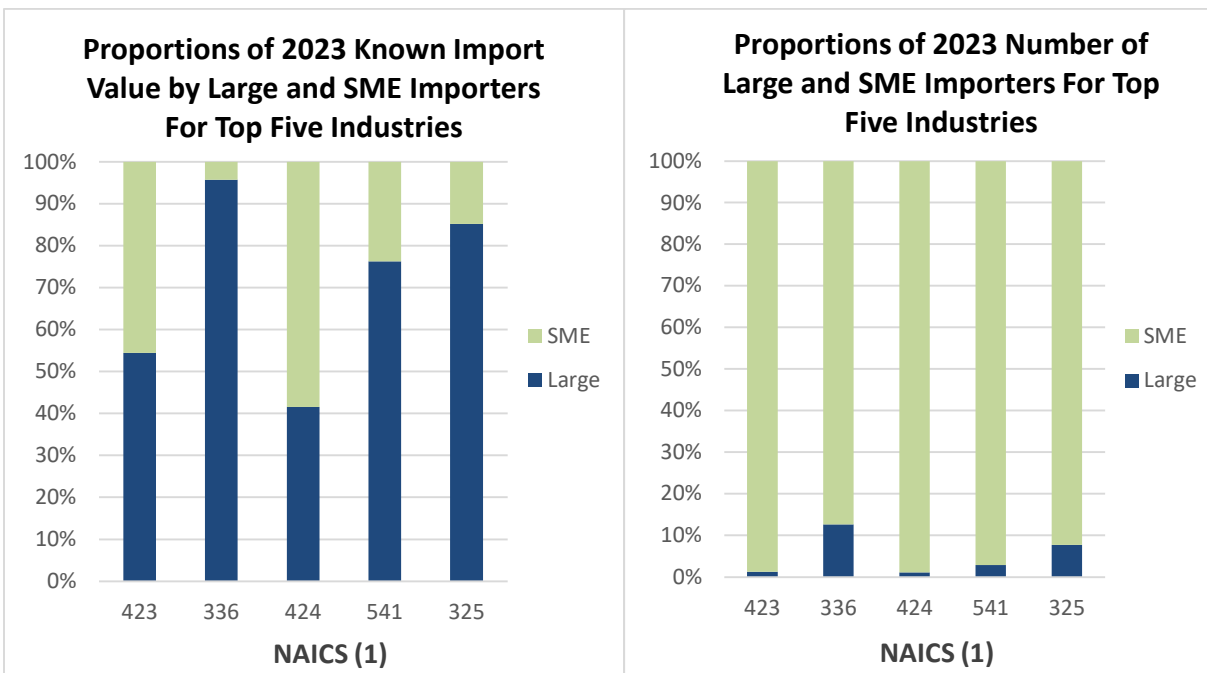


The top twenty importing *manufacturers* accounted for 38.8 percent of the known import value by *manufacturers* (\$1,140 billion) in 2023.

Classes of importers--- *manufacturers, wholesalers and other companies* importing from 25 or more countries accounted for between 40.1 and 74.1 percent of the known import value respectively in their classes.



Of the top five 3-digit North American Industry Classification System (NAICS) subsectors for known import value, SME importers accounted for 98.8 percent of identified importers within NAICS 423 (Merchant Wholesalers, Durable Goods) and 98.9 percent of 424 (Merchant Wholesalers, Nondurable Goods).



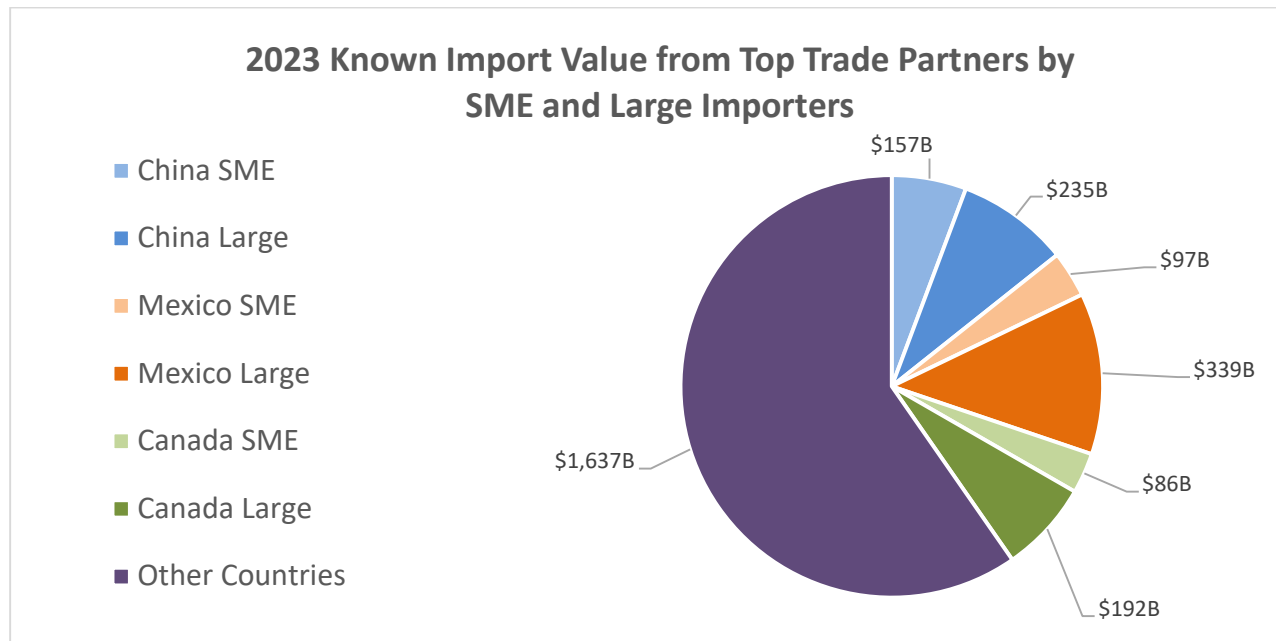
(1) NAICS definitions: 423 – “Merchant Wholesalers, Durable Goods”, 336 – “Transportation Equipment Manufacturing”, 424 – “Merchant Wholesalers, Nondurable Goods”, 541 – “Petroleum and Coal Products Manufacturing”, 325 – “Chemical Manufacturing”

Comparing Import and Export Markets

The top three trading partners (China, Mexico and Canada) accounted for 40.3 percent of the known import value and 40.2 percent of the known export value.

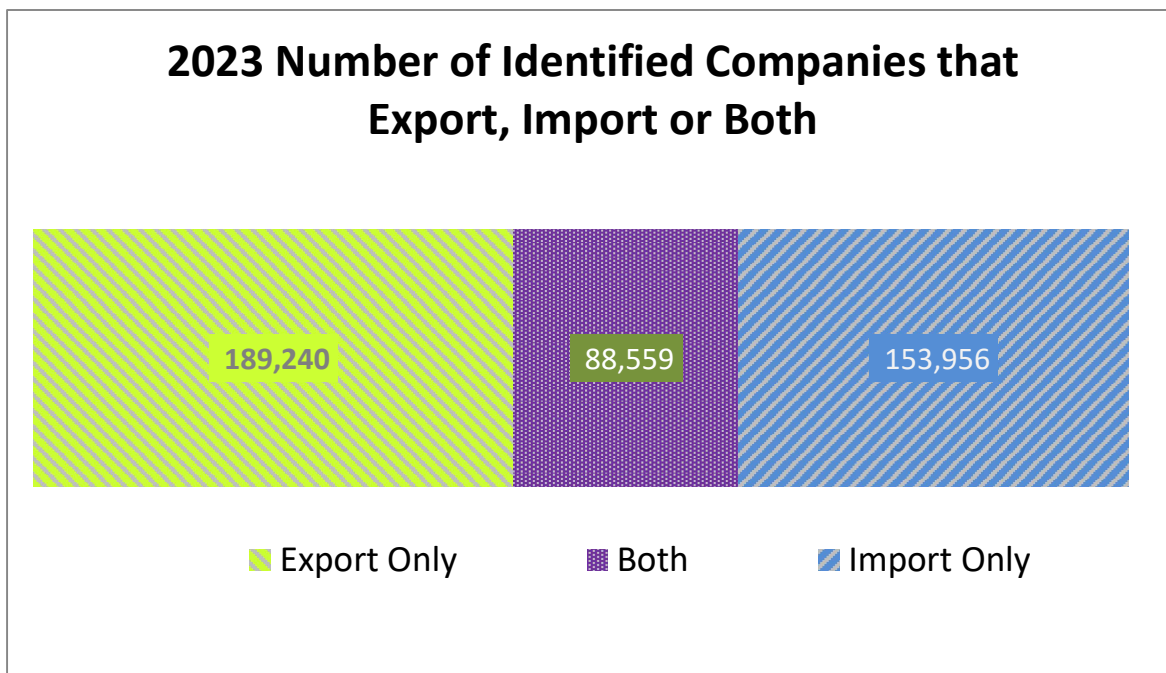


SME importers accounted for 22.3 percent of the known import value from Mexico, 40.0 percent from China, and 30.8 percent from Canada.



Companies that both Imported and Exported

Out of the 277,799 exporters and 242,515 importers, 88,559 companies reported both imports and exports in 2023.



Of the companies reporting exports to Canada (94,283) or Mexico (54,750) in 2023, 12.1 percent reported imports from Canada and 15.7 percent reported imports from Mexico, respectively.

Large companies accounted for 89.4 percent of the known export value and 91.5 percent of the known import value to and from Canada by companies that both imported and exported in 2023.

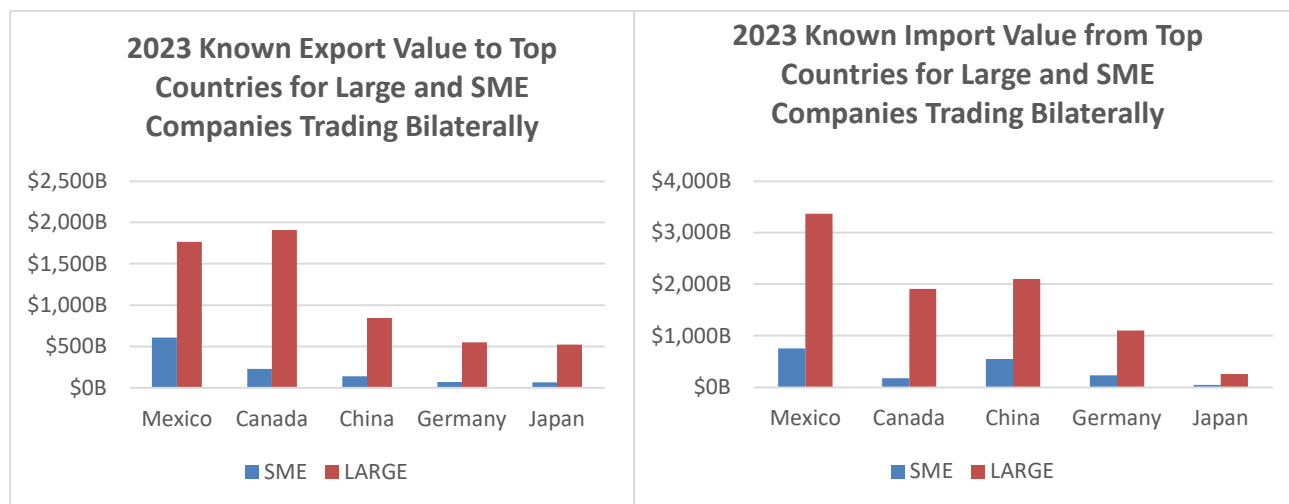


Table 1 – Summary of 2022-2023 Matching Results

Table 1: Distribution of Exports and Imports by Identified and Unidentified Companies (Value in millions of dollars. Details may not sum to total due to rounding.)					
		2023 Value	% of 2023 Value	2022 Value	% of 2022 Value
Total Exports (2)		2,018,059	100.0	2,065,157	100.0
Low-value estimates		54,362	2.7	51,074	2.5
US & foreign governments (3)		12,141	0.5	8,180	0.4
Identified exporters* (known value)		1,780,773	88.2	1,814,965	87.9
Exported merchandise in both 2022 and 2023		1,731,410	85.8	1,773,950	85.9
Exported merchandise in only 2022 or only 2023		49,363	2.4	41,015	2.0
Unidentified exports		172,677	8.6	190,937	9.2
Total Imports (2)		3,080,170	100.0	3,242,530	100.0
Low-value estimates		23,380	0.8	21,670	0.7
Articles exported and returned, not advanced or improved in condition (4)		93,744	3.0	87,442	2.7
Identified importers* (known value)		2,742,968	89.1	2,809,327	86.6
Imported merchandise in both 2022 and 2023		2,685,534	87.2	2,739,870	83.5
Imported merchandise in only 2022 or only 2023		57,433	1.9	69,457	3.2
Unidentified imports (1)		313,823	10.0	324,091	10.0
*Number of Identified Companies					
	2023	2022	Both Years	2023 Only	2022 Only
Exporters	277,799	279,115	186,852	90,947	92,263
Importers	242,515	234,074	165,479	77,036	68,595

* Note: Percentages may not add up to 100.0 percent due to rounding

(1) Includes Canadian electricity and natural gas imports.

(2) Includes all import or export trade value for the data-year and are derived from the separate U.S. International Trade in Goods and Services (FT900) report data.

(3) "US & foreign governments" includes foreign military sales, embassy transactions and other types of governmental trade.

(4) Beginning in 2023, "Articles exported and returned, not advanced or improved in condition" under Imports and "US & Foreign Government" trade in exports includes some double counting leading to a certain degree of additivity loss. This convention of including data as both imports and exports is done for statistical purposes.

Table 1a
2023 Exports by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	% of Known Value	Cum. % of Known Value	Cum. % of Company Type Value (2)	Number of Identified Exporters	% of Number of Identified Exporters	Cum. % of Number of Identified Exporters	Cum. % of Company Type Exporters (2)
All identified companies	1,780,773	100.0	100.0	100.0	277,799	100.0	100.0	100.0
no. employees unknown (3)	197,691	11.1	11.1	11.1	118,997	42.8	42.8	42.8
1 to 19 employees	88,476	5.0	16.1	16.1	93,907	33.8	76.6	76.6
20 to 49 employees	46,470	2.6	18.7	18.7	26,750	9.6	86.3	86.3
50 to 99 employees	48,993	2.8	21.4	21.4	13,838	5.0	91.3	91.3
100 to 249 employees	124,604	7.0	28.4	28.4	11,676	4.2	95.5	95.5
250 to 499 employees	82,191	4.6	33.0	33.0	4,846	1.7	97.2	97.2
500 or more employees	1,192,349	67.0	100.0	100.0	7,785	2.8	100.0	100.0
Manufacturers	954,357	53.6	53.6	100.0	67,553	24.3	24.3	100.0
no. employees unknown (3)	53,150	3.0	3.0	5.6	18,593	6.7	6.7	27.5
1 to 19 employees	8,106	0.5	3.4	6.4	20,084	7.2	13.9	57.3
20 to 49 employees	10,975	0.6	4.1	7.6	11,334	4.1	18.0	74.0
50 to 99 employees	17,607	1.0	5.0	9.4	6,725	2.4	20.4	84.0
100 to 249 employees	40,867	2.3	7.3	13.7	5,737	2.1	22.5	92.5
250 to 499 employees	35,917	2.0	9.4	17.5	2,259	0.8	23.3	95.8
500 or more employees	787,737	44.2	53.6	100.0	2,821	1.0	24.3	100.0
Wholesalers	457,575	25.7	25.7	100.0	86,790	31.2	31.2	100.0
no. employees unknown (3)	73,697	4.1	4.1	16.1	31,815	11.5	11.5	36.7
1 to 19 employees	55,273	3.1	7.2	28.2	38,779	14.0	25.4	81.3
20 to 49 employees	24,730	1.4	8.6	33.6	8,146	2.9	28.3	90.7
50 to 99 employees	21,413	1.2	9.8	38.3	3,503	1.3	29.6	94.8
100 to 249 employees	65,544	3.7	13.5	52.6	2,537	0.9	30.5	97.7
250 to 499 employees	36,236	2.0	15.5	60.5	960	0.3	30.9	98.8
500 or more employees	180,682	10.1	25.7	100.0	1,050	0.4	31.2	100.0
Other companies (4)	368,840	20.7	20.7	100.0	123,456	44.4	44.4	100.0
no. employees unknown (3)	70,845	4.0	4.0	19.2	68,589	24.7	24.7	55.6
1 to 19 employees	25,097	1.4	5.4	26.0	35,044	12.6	37.3	83.9
20 to 49 employees	10,764	0.6	6.0	28.9	7,270	2.6	39.9	89.8
50 to 99 employees	9,973	0.6	6.6	31.6	3,610	1.3	41.2	92.8
100 to 249 employees	18,193	1.0	7.6	36.6	3,402	1.2	42.4	95.5
250 to 499 employees	10,038	0.6	8.1	39.3	1,627	0.6	43.0	96.8
500 or more employees	223,930	12.6	20.7	100.0	3,914	1.4	44.4	100.0
Multiple location companies	1,361,569	76.5	76.5	100.0	29,650	10.7	10.7	100.0
no. employees unknown (3)	3,613	0.2	0.2	0.3	395	0.1	0.1	1.3
1 to 19 employees	5,536	0.3	0.5	0.7	3,066	1.1	1.2	11.7
20 to 49 employees	10,629	0.6	1.1	1.5	4,600	1.7	2.9	27.2
50 to 99 employees	17,374	1.0	2.1	2.7	4,641	1.7	4.6	42.8
100 to 249 employees	85,973	4.8	6.9	9.0	6,334	2.3	6.9	64.2
250 to 499 employees	55,912	3.1	10.1	13.1	3,612	1.3	8.2	76.4
500 or more employees	1,182,532	66.4	76.5	100.0	7,002	2.5	10.7	100.0
Manufacturers	845,879	47.5	47.5	100.0	11,000	4.0	4.0	100.0
no. employees unknown (3)	(D)	(D)	(D)	(D)	121	0.0	0.0	1.1
1 to 19 employees	450	0.0	(D)	(D)	533	0.2	0.2	5.9
20 to 49 employees	(D)	(D)	(D)	(D)	1,346	0.5	0.7	18.2
50 to 99 employees	6,084	0.3	0.5	1.0	1,816	0.7	1.4	34.7
100 to 249 employees	27,164	1.5	2.0	4.3	2,896	1.0	2.4	61.0
250 to 499 employees	29,084	1.6	3.7	7.7	1,664	0.6	3.0	76.1
500 or more employees	780,830	43.8	47.5	100.0	2,624	0.9	4.0	100.0
Wholesalers	268,936	15.1	15.1	100.0	8,489	3.1	3.1	100.0
no. employees unknown (3)	1,910	0.1	0.1	0.7	142	0.1	0.1	1.7
1 to 19 employees	3,561	0.2	0.3	2.0	1,492	0.5	0.6	19.2
20 to 49 employees	6,729	0.4	0.7	4.5	1,834	0.7	1.2	40.9
50 to 99 employees	7,650	0.4	1.1	7.4	1,559	0.6	1.8	59.2
100 to 249 employees	50,551	2.8	4.0	26.2	1,653	0.6	2.4	78.7
250 to 499 employees	18,640	1.0	5.0	33.1	812	0.3	2.7	88.3
500 or more employees	179,895	10.1	15.1	100.0	997	0.4	3.1	100.0

Table 1a
2023 Exports by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	% of Known Value	Cum. % of Known Value	Cum. % of Company Type Value (2)	Number of Identified Exporters	% of Number of Identified Exporters	Cum. % of Number of Identified Exporters	Cum. % of Company Type Exporters (2)
Other companies (4)	246,753	13.9	13.9	100.0	10,161	3.7	3.7	100.0
no. employees unknown (3)	(D)	(D)	(D)	(D)	132	0.0	0.0	1.3
1 to 19 employees	1,525	0.1	(D)	(D)	1,041	0.4	0.4	11.5
20 to 49 employees	(D)	(D)	(D)	(D)	1,420	0.5	0.9	25.5
50 to 99 employees	3,640	0.2	0.5	3.4	1,266	0.5	1.4	38.0
100 to 249 employees	8,259	0.5	0.9	6.8	1,785	0.6	2.0	55.5
250 to 499 employees	8,188	0.5	1.4	10.1	1,136	0.4	2.4	66.7
500 or more employees	221,807	12.5	13.9	100.0	3,381	1.2	3.7	100.0
Single location companies	419,203	23.5	23.5	100.0	248,149	89.3	89.3	100.0
no. employees unknown (3)	194,078	10.9	10.9	46.3	118,602	42.7	42.7	47.8
1 to 19 employees	82,940	4.7	15.6	66.1	90,841	32.7	75.4	84.4
20 to 49 employees	35,840	2.0	17.6	74.6	22,150	8.0	83.4	93.3
50 to 99 employees	31,619	1.8	19.3	82.2	9,197	3.3	86.7	97.0
100 to 249 employees	38,631	2.2	21.5	91.4	5,342	1.9	88.6	99.2
250 to 499 employees	26,278	1.5	23.0	97.7	1,234	0.4	89.0	99.7
500 or more employees	9,817	0.6	23.5	100.0	783	0.3	89.3	100.0
Manufacturers	108,478	6.1	6.1	100.0	56,553	20.4	20.4	100.0
no. employees unknown (3)	(D)	(D)	(D)	(D)	18,472	6.6	6.6	32.7
1 to 19 employees	7,656	0.4	(D)	(D)	19,551	7.0	13.7	67.2
20 to 49 employees	(D)	(D)	(D)	(D)	9,988	3.6	17.3	84.9
50 to 99 employees	11,522	0.6	4.6	74.7	4,909	1.8	19.0	93.6
100 to 249 employees	13,703	0.8	5.3	87.3	2,841	1.0	20.1	98.6
250 to 499 employees	6,832	0.4	5.7	93.6	595	0.2	20.3	99.7
500 or more employees	6,907	0.4	6.1	100.0	197	0.1	20.4	100.0
Wholesalers	188,639	10.6	10.6	100.0	78,301	28.2	28.2	100.0
no. employees unknown (3)	71,787	4.0	4.0	38.1	31,673	11.4	11.4	40.5
1 to 19 employees	51,712	2.9	6.9	65.5	37,287	13.4	24.8	88.1
20 to 49 employees	18,001	1.0	7.9	75.0	6,312	2.3	27.1	96.1
50 to 99 employees	13,764	0.8	8.7	82.3	1,944	0.7	27.8	98.6
100 to 249 employees	14,993	0.8	9.6	90.3	884	0.3	28.1	99.7
250 to 499 employees	17,596	1.0	10.5	99.6	148	0.1	28.2	99.9
500 or more employees	787	0.0	10.6	100.0	53	0.0	28.2	100.0
Other companies (4)	122,087	6.9	6.9	100.0	113,295	40.8	40.8	100.0
no. employees unknown (3)	(D)	(D)	(D)	(D)	68,457	24.6	24.6	60.4
1 to 19 employees	23,571	1.3	(D)	(D)	34,003	12.2	36.9	90.4
20 to 49 employees	(D)	(D)	(D)	(D)	5,850	2.1	39.0	95.6
50 to 99 employees	6,333	0.4	6.1	88.6	2,344	0.8	39.8	97.7
100 to 249 employees	9,934	0.6	6.6	96.7	1,617	0.6	40.4	99.1
250 to 499 employees	1,850	0.1	6.7	98.3	491	0.2	40.6	99.5
500 or more employees	2,124	0.1	6.9	100.0	533	0.2	40.8	100.0

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Cumulative percents are cumulative proportions relative to a particular sector's totals.

(3) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

(4) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 1b
2022 Exports by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	% of Known Value	Cum. % of Known Value	Cum. % of Company Type Value (2)	Number of Identified Exporters	% of Number of Identified Exporters	Cum. % of Number of Identified Exporters	Cum. % of Company Type Exporters (2)
All identified companies	1,814,965	100.0	100.0	100.0	279,115	100.0	100.0	100.0
no. employees unknown (3)	220,472	12.1	12.1	12.1	118,658	42.5	42.5	42.5
1 to 19 employees	91,889	5.1	17.2	17.2	94,975	34.0	76.5	76.5
20 to 49 employees	51,958	2.9	20.1	20.1	26,964	9.7	86.2	86.2
50 to 99 employees	50,918	2.8	22.9	22.9	14,200	5.1	91.3	91.3
100 to 249 employees	112,347	6.2	29.1	29.1	11,633	4.2	95.5	95.5
250 to 499 employees	120,944	6.7	35.7	35.7	4,961	1.8	97.2	97.2
500 or more employees	1,166,438	64.3	100.0	100.0	7,724	2.8	100.0	100.0
Manufacturers	994,328	54.8	54.8	100.0	68,549	24.6	24.6	100.0
no. employees unknown (3)	54,761	3.0	3.0	5.5	18,832	6.7	6.7	27.5
1 to 19 employees	8,768	0.5	3.5	6.4	20,434	7.3	14.1	57.3
20 to 49 employees	11,402	0.6	4.1	7.5	11,490	4.1	18.2	74.0
50 to 99 employees	17,836	1.0	5.1	9.3	6,965	2.5	20.7	84.2
100 to 249 employees	44,281	2.4	7.6	13.8	5,700	2.0	22.7	92.5
250 to 499 employees	38,827	2.1	9.7	17.7	2,306	0.8	23.5	95.9
500 or more employees	818,454	45.1	54.8	100.0	2,822	1.0	24.6	100.0
Wholesalers	484,791	26.7	26.7	100.0	87,171	31.2	31.2	100.0
no. employees unknown (3)	85,225	4.7	4.7	17.6	31,458	11.3	11.3	36.1
1 to 19 employees	57,652	3.2	7.9	29.5	39,338	14.1	25.4	81.2
20 to 49 employees	27,663	1.5	9.4	35.2	8,224	2.9	28.3	90.6
50 to 99 employees	21,290	1.2	10.6	39.6	3,607	1.3	29.6	94.8
100 to 249 employees	47,251	2.6	13.2	49.3	2,558	0.9	30.5	97.7
250 to 499 employees	66,770	3.7	16.9	63.1	974	0.3	30.9	98.8
500 or more employees	178,940	9.9	26.7	100.0	1,012	0.4	31.2	100.0
Other companies (4)	335,846	18.5	18.5	100.0	123,395	44.2	44.2	100.0
no. employees unknown (3)	80,486	4.4	4.4	24.0	68,368	24.5	24.5	55.4
1 to 19 employees	25,469	1.4	5.8	31.5	35,203	12.6	37.1	83.9
20 to 49 employees	12,893	0.7	6.5	35.4	7,250	2.6	39.7	89.8
50 to 99 employees	11,792	0.6	7.2	38.9	3,628	1.3	41.0	92.8
100 to 249 employees	20,814	1.1	8.3	45.1	3,375	1.2	42.2	95.5
250 to 499 employees	15,347	0.8	9.2	49.7	1,681	0.6	42.8	96.8
500 or more employees	169,045	9.3	18.5	100.0	3,890	1.4	44.2	100.0
Multiple location companies	1,353,502	74.6	74.6	100.0	29,308	10.5	10.5	100.0
no. employees unknown (3)	2,501	0.1	0.1	0.2	326	0.1	0.1	1.1
1 to 19 employees	8,336	0.5	0.6	0.8	3,041	1.1	1.2	11.5
20 to 49 employees	14,240	0.8	1.4	1.9	4,578	1.6	2.8	27.1
50 to 99 employees	16,113	0.9	2.3	3.0	4,686	1.7	4.5	43.1
100 to 249 employees	81,400	4.5	6.8	9.1	6,183	2.2	6.7	64.2
250 to 499 employees	77,973	4.3	11.1	14.8	3,622	1.3	8.0	76.6
500 or more employees	1,152,939	63.5	74.6	100.0	6,872	2.5	10.5	100.0
Manufacturers	879,227	48.4	48.4	100.0	10,798	3.9	3.9	100.0
no. employees unknown (3)	309	0.0	0.0	0.0	101	0.0	0.0	0.9
1 to 19 employees	859	0.0	0.1	0.1	470	0.2	0.2	5.3
20 to 49 employees	1,685	0.1	0.2	0.3	1,302	0.5	0.7	17.3
50 to 99 employees	5,566	0.3	0.5	1.0	1,862	0.7	1.3	34.6
100 to 249 employees	28,981	1.6	2.1	4.3	2,782	1.0	2.3	60.4
250 to 499 employees	31,938	1.8	3.8	7.9	1,664	0.6	2.9	75.8
500 or more employees	809,888	44.6	48.4	100.0	2,617	0.9	3.9	100.0
Wholesalers	275,199	15.2	15.2	100.0	8,500	3.0	3.0	100.0
no. employees unknown (3)	(D)	(D)	(D)	(D)	109	0.0	0.0	1.3
1 to 19 employees	6,656	0.4	(D)	(D)	1,471	0.5	0.6	18.6
20 to 49 employees	9,907	0.5	(D)	(D)	1,884	0.7	1.2	40.8
50 to 99 employees	6,901	0.4	(D)	(D)	1,584	0.6	1.8	59.4
100 to 249 employees	38,785	2.1	(D)	(D)	1,680	0.6	2.4	79.2
250 to 499 employees	(D)	(D)	(D)	(D)	811	0.3	2.7	88.7
500 or more employees	177,957	9.8	15.2	100.0	961	0.3	3.0	100.0

Table 1b
2022 Exports by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	% of Known Value	Cum. % of Known Value	Cum. % of Company Type Value (2)	Number of Identified Exporters	% of Number of Identified Exporters	Cum. % of Number of Identified Exporters	Cum. % of Company Type Exporters (2)
Other companies (4)	199,076	11.0	11.0	100.0	10,010	3.6	3.6	100.0
no. employees unknown (3)	(D)	(D)	(D)	(D)	116	0.0	0.0	1.2
1 to 19 employees	820	0.0	(D)	(D)	1,100	0.4	0.4	12.1
20 to 49 employees	2,648	0.1	(D)	(D)	1,392	0.5	0.9	26.1
50 to 99 employees	3,646	0.2	(D)	(D)	1,240	0.4	1.4	38.4
100 to 249 employees	13,634	0.8	(D)	(D)	1,721	0.6	2.0	55.6
250 to 499 employees	(D)	(D)	(D)	(D)	1,147	0.4	2.4	67.1
500 or more employees	165,095	9.1	11.0	100.0	3,294	1.2	3.6	100.0
Single location companies	461,463	25.4	25.4	100.0	249,807	89.5	89.5	100.0
no. employees unknown (3)	217,972	12.0	12.0	47.2	118,332	42.4	42.4	47.4
1 to 19 employees	83,553	4.6	16.6	65.3	91,934	32.9	75.3	84.2
20 to 49 employees	37,718	2.1	18.7	73.5	22,386	8.0	83.4	93.1
50 to 99 employees	34,805	1.9	20.6	81.1	9,514	3.4	86.8	96.9
100 to 249 employees	30,947	1.7	22.3	87.8	5,450	2.0	88.7	99.1
250 to 499 employees	42,971	2.4	24.7	97.1	1,339	0.5	89.2	99.7
500 or more employees	13,498	0.7	25.4	100.0	852	0.3	89.5	100.0
Manufacturers	115,101	6.3	6.3	100.0	57,751	20.7	20.7	100.0
no. employees unknown (3)	54,452	3.0	3.0	47.3	18,731	6.7	6.7	32.4
1 to 19 employees	7,909	0.4	3.4	54.2	19,964	7.2	13.9	67.0
20 to 49 employees	9,717	0.5	4.0	62.6	10,188	3.7	17.5	84.6
50 to 99 employees	12,270	0.7	4.6	73.3	5,103	1.8	19.3	93.5
100 to 249 employees	15,300	0.8	5.5	86.6	2,918	1.0	20.4	98.5
250 to 499 employees	6,888	0.4	5.9	92.6	642	0.2	20.6	99.6
500 or more employees	8,566	0.5	6.3	100.0	205	0.1	20.7	100.0
Wholesalers	209,592	11.5	11.5	100.0	78,671	28.2	28.2	100.0
no. employees unknown (3)	(D)	(D)	(D)	(D)	31,349	11.2	11.2	39.8
1 to 19 employees	50,995	2.8	(D)	(D)	37,867	13.6	24.8	88.0
20 to 49 employees	17,756	1.0	(D)	(D)	6,340	2.3	27.1	96.0
50 to 99 employees	14,389	0.8	(D)	(D)	2,023	0.7	27.8	98.6
100 to 249 employees	8,466	0.5	(D)	(D)	878	0.3	28.1	99.7
250 to 499 employees	(D)	(D)	(D)	(D)	163	0.1	28.2	99.9
500 or more employees	983	0.1	11.5	100.0	51	0.0	28.2	100.0
Other companies (4)	136,770	7.5	7.5	100.0	113,385	40.6	40.6	100.0
no. employees unknown (3)	(D)	(D)	(D)	(D)	68,252	24.5	24.5	60.2
1 to 19 employees	24,649	1.4	(D)	(D)	34,103	12.2	36.7	90.3
20 to 49 employees	10,245	0.6	(D)	(D)	5,858	2.1	38.8	95.4
50 to 99 employees	8,146	0.4	(D)	(D)	2,388	0.9	39.6	97.5
100 to 249 employees	7,180	0.4	(D)	(D)	1,654	0.6	40.2	99.0
250 to 499 employees	(D)	(D)	(D)	(D)	534	0.2	40.4	99.5
500 or more employees	3,950	0.2	7.5	100.0	596	0.2	40.6	100.0

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Cumulative percents are cumulative proportions relative to a particular sector's totals.

(3) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

(4) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 1c
Percent Difference Between the 2022 and 2023 Export Results

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)				Number of Identified Exporters			
	2022	2023	Net Difference	% Difference	2022	2023	Net Difference	% Difference
All identified companies	1,814,965	1,780,773	-34,192	-1.9	279,115	277,799	-1,316	-0.5
no. employees unknown (2)	220,472	197,691	-22,781	-10.3	118,658	118,997	339	0.3
1 to 19 employees	91,889	88,476	-3,413	-3.7	94,975	93,907	-1,068	-1.1
20 to 49 employees	51,958	46,470	-5,488	-10.6	26,964	26,750	-214	-0.8
50 to 99 employees	50,918	48,993	-1,925	-3.8	14,200	13,838	-362	-2.5
100 to 249 employees	112,347	124,604	12,257	10.9	11,633	11,676	43	0.4
250 to 499 employees	120,944	82,191	-38,753	-32.0	4,961	4,846	-115	-2.3
500 or more employees	1,166,438	1,192,349	25,911	2.2	7,724	7,785	61	0.8
Manufacturers	994,328	954,357	-39,971	-4.0	68,549	67,553	-996	-1.5
no. employees unknown (2)	54,761	53,150	-1,611	-2.9	18,832	18,593	-239	-1.3
1 to 19 employees	8,768	8,106	-662	-7.6	20,434	20,084	-350	-1.7
20 to 49 employees	11,402	10,975	-426	-3.7	11,490	11,334	-156	-1.4
50 to 99 employees	17,836	17,607	-229	-1.3	6,965	6,725	-240	-3.4
100 to 249 employees	44,281	40,867	-3,415	-7.7	5,700	5,737	37	0.6
250 to 499 employees	38,827	35,917	-2,910	-7.5	2,306	2,259	-47	-2.0
500 or more employees	818,454	787,737	-30,717	-3.8	2,822	2,821	-1	0.0
Wholesalers	484,791	457,575	-27,216	-5.6	87,171	86,790	-381	-0.4
no. employees unknown (2)	85,225	73,697	-11,528	-13.5	31,458	31,815	357	1.1
1 to 19 employees	57,652	55,273	-2,379	-4.1	39,338	38,779	-559	-1.4
20 to 49 employees	27,663	24,730	-2,933	-10.6	8,224	8,146	-78	-0.9
50 to 99 employees	21,290	21,413	123	0.6	3,607	3,503	-104	-2.9
100 to 249 employees	47,251	65,544	18,293	38.7	2,558	2,537	-21	-0.8
250 to 499 employees	66,770	36,236	-30,534	-45.7	974	960	-14	-1.4
500 or more employees	178,940	180,682	1,742	1.0	1,012	1,050	38	3.8
Other companies (3)	335,846	368,840	32,994	9.8	123,395	123,456	61	0.0
no. employees unknown (2)	80,486	70,845	-9,642	-12.0	68,368	68,589	221	0.3
1 to 19 employees	25,469	25,097	-372	-1.5	35,203	35,044	-159	-0.5
20 to 49 employees	12,893	10,764	-2,128	-16.5	7,250	7,270	20	0.3
50 to 99 employees	11,792	9,973	-1,819	-15.4	3,628	3,610	-18	-0.5
100 to 249 employees	20,814	18,193	-2,621	-12.6	3,375	3,402	27	0.8
250 to 499 employees	15,347	10,038	-5,309	-34.6	1,681	1,627	-54	-3.2
500 or more employees	169,045	223,930	54,886	32.5	3,890	3,914	24	0.6
Multiple location companies	1,353,502	1,361,569	8,068	0.6	29,308	29,650	342	1.2
no. employees unknown (2)	2,501	3,613	1,113	44.5	326	395	69	21.2
1 to 19 employees	8,336	5,536	-2,800	-33.6	3,041	3,066	25	0.8
20 to 49 employees	14,240	10,629	-3,611	-25.4	4,578	4,600	22	0.5
50 to 99 employees	16,113	17,374	1,261	7.8	4,686	4,641	-45	-1.0
100 to 249 employees	81,400	85,973	4,573	5.6	6,183	6,334	151	2.4
250 to 499 employees	77,973	55,912	-22,060	-28.3	3,622	3,612	-10	-0.3
500 or more employees	1,152,939	1,182,532	29,592	2.6	6,872	7,002	130	1.9
Manufacturers	879,227	845,879	-33,347	-3.8	10,798	11,000	202	1.9
no. employees unknown (2)	309	(D)	(D)	(D)	101	121	20	19.8
1 to 19 employees	859	450	-409	-47.6	470	533	63	13.4
20 to 49 employees	1,685	(D)	(D)	(D)	1,302	1,346	44	3.4
50 to 99 employees	5,566	6,084	518	9.3	1,862	1,816	-46	-2.5
100 to 249 employees	28,981	27,164	-1,818	-6.3	2,782	2,896	114	4.1
250 to 499 employees	31,938	29,084	-2,854	-8.9	1,664	1,664	0	0.0
500 or more employees	809,888	780,830	-29,058	-3.6	2,617	2,624	7	0.3
Wholesalers	275,199	268,936	-6,263	-2.3	8,500	8,489	-11	-0.1
no. employees unknown (2)	(D)	1,910	(D)	(D)	109	142	33	30.3
1 to 19 employees	6,656	3,561	-3,096	-46.5	1,471	1,492	21	1.4
20 to 49 employees	9,907	6,729	-3,178	-32.1	1,884	1,834	-50	-2.7
50 to 99 employees	6,901	7,650	748	10.8	1,584	1,559	-25	-1.6
100 to 249 employees	38,785	50,551	11,766	30.3	1,680	1,653	-27	-1.6
250 to 499 employees	(D)	18,640	(D)	(D)	811	812	1	0.1
500 or more employees	177,957	179,895	1,938	1.1	961	997	36	3.7

Table 1c
Percent Difference Between the 2022 and 2023 Export Results

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)				Number of Identified Exporters			
	2022	2023	Net Difference	% Difference	2022	2023	Net Difference	% Difference
Other companies (3)	199,076	246,753	47,677	23.9	10,010	10,161	151	1.5
no. employees unknown (2)	(D)	(D)	(D)	(D)	116	132	16	13.8
1 to 19 employees	820	1,525	705	86.0	1,100	1,041	-59	-5.4
20 to 49 employees	2,648	(D)	(D)	(D)	1,392	1,420	28	2.0
50 to 99 employees	3,646	3,640	-6	-0.2	1,240	1,266	26	2.1
100 to 249 employees	13,634	8,259	-5,376	-39.4	1,721	1,785	64	3.7
250 to 499 employees	(D)	8,188	(D)	(D)	1,147	1,136	-11	-1.0
500 or more employees	165,095	221,807	56,712	34.4	3,294	3,381	87	2.6
Single location companies	461,463	419,203	-42,260	-9.2	249,807	248,149	-1,658	-0.7
no. employees unknown (2)	217,972	194,078	-23,893	-11.0	118,332	118,602	270	0.2
1 to 19 employees	83,553	82,940	-613	-0.7	91,934	90,841	-1,093	-1.2
20 to 49 employees	37,718	35,840	-1,877	-5.0	22,386	22,150	-236	-1.1
50 to 99 employees	34,805	31,619	-3,186	-9.2	9,514	9,197	-317	-3.3
100 to 249 employees	30,947	38,631	7,684	24.8	5,450	5,342	-108	-2.0
250 to 499 employees	42,971	26,278	-16,693	-38.8	1,339	1,234	-105	-7.8
500 or more employees	13,498	9,817	-3,681	-27.3	852	783	-69	-8.1
Manufacturers	115,101	108,478	-6,623	-5.8	57,751	56,553	-1,198	-2.1
no. employees unknown (2)	54,452	(D)	(D)	(D)	18,731	18,472	-259	-1.4
1 to 19 employees	7,909	7,656	-253	-3.2	19,964	19,551	-413	-2.1
20 to 49 employees	9,717	(D)	(D)	(D)	10,188	9,988	-200	-2.0
50 to 99 employees	12,270	11,522	-747	-6.1	5,103	4,909	-194	-3.8
100 to 249 employees	15,300	13,703	-1,597	-10.4	2,918	2,841	-77	-2.6
250 to 499 employees	6,888	6,832	-56	-0.8	642	595	-47	-7.3
500 or more employees	8,566	6,907	-1,659	-19.4	205	197	-8	-3.9
Wholesalers	209,592	188,639	-20,954	-10.0	78,671	78,301	-370	-0.5
no. employees unknown (2)	(D)	71,787	(D)	(D)	31,349	31,673	324	1.0
1 to 19 employees	50,995	51,712	717	1.4	37,867	37,287	-580	-1.5
20 to 49 employees	17,756	18,001	245	1.4	6,340	6,312	-28	-0.4
50 to 99 employees	14,389	13,764	-625	-4.3	2,023	1,944	-79	-3.9
100 to 249 employees	8,466	14,993	6,527	77.1	878	884	6	0.7
250 to 499 employees	(D)	17,596	(D)	(D)	163	148	-15	-9.2
500 or more employees	983	787	-196	-19.9	51	53	2	3.9
Other companies (3)	136,770	122,087	-14,683	-10.7	113,385	113,295	-90	-0.1
no. employees unknown (2)	(D)	(D)	(D)	(D)	68,252	68,457	205	0.3
1 to 19 employees	24,649	23,571	-1,078	-4.4	34,103	34,003	-100	-0.3
20 to 49 employees	10,245	(D)	(D)	(D)	5,858	5,850	-8	-0.1
50 to 99 employees	8,146	6,333	-1,813	-22.3	2,388	2,344	-44	-1.8
100 to 249 employees	7,180	9,934	2,754	38.4	1,654	1,617	-37	-2.2
250 to 499 employees	(D)	1,850	(D)	(D)	534	491	-43	-8.1
500 or more employees	3,950	2,124	-1,826	-46.2	596	533	-63	-10.6

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022 or 2023.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 1d
2023 Imports by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	% of Known Value	Cum. % of Known Value	Cum. % of Company Type Value (2)	Number of Identified Importers	% of Number of Identified Importers	Cum. % of Number of Identified Importers	Cum. % of Company Type Importers (2)
All identified companies	2,742,968	100.0	100.0	100.0	242,515	100.0	100.0	100.0
no. employees unknown (3)	278,828	10.2	10.2	10.2	93,895	38.7	38.7	38.7
1 to 19 employees	158,916	5.8	16.0	16.0	94,392	38.9	77.6	77.6
20 to 49 employees	86,754	3.2	19.1	19.1	22,259	9.2	86.8	86.8
50 to 99 employees	81,960	3.0	22.1	22.1	11,536	4.8	91.6	91.6
100 to 249 employees	144,110	5.3	27.4	27.4	9,808	4.0	95.6	95.6
250 to 499 employees	117,683	4.3	31.7	31.7	4,155	1.7	97.3	97.3
500 or more employees	1,874,716	68.3	100.0	100.0	6,470	2.7	100.0	100.0
Manufacturers	1,139,743	41.6	41.6	100.0	42,223	17.4	17.4	100.0
no. employees unknown (3)	49,450	1.8	1.8	4.3	9,501	3.9	3.9	22.5
1 to 19 employees	10,459	0.4	2.2	5.3	11,990	4.9	8.9	50.9
20 to 49 employees	8,679	0.3	2.5	6.0	6,853	2.8	11.7	67.1
50 to 99 employees	14,245	0.5	3.0	7.3	4,652	1.9	13.6	78.1
100 to 249 employees	34,963	1.3	4.3	10.3	4,586	1.9	15.5	89.0
250 to 499 employees	43,991	1.6	5.9	14.2	2,007	0.8	16.3	93.8
500 or more employees	977,956	35.7	41.6	100.0	2,634	1.1	17.4	100.0
Wholesalers	908,437	33.1	33.1	100.0	89,233	36.8	36.8	100.0
no. employees unknown (3)	105,160	3.8	3.8	11.6	31,865	13.1	13.1	35.7
1 to 19 employees	112,163	4.1	7.9	23.9	42,681	17.6	30.7	83.5
20 to 49 employees	62,054	2.3	10.2	30.8	7,560	3.1	33.9	92.0
50 to 99 employees	50,272	1.8	12.0	36.3	3,180	1.3	35.2	95.6
100 to 249 employees	84,258	3.1	15.1	45.6	2,201	0.9	36.1	98.0
250 to 499 employees	48,820	1.8	16.9	50.9	804	0.3	36.4	98.9
500 or more employees	445,710	16.2	33.1	100.0	942	0.4	36.8	100.0
Other companies (4)	694,788	25.3	25.3	100.0	111,059	45.8	45.8	100.0
no. employees unknown (3)	124,218	4.5	4.5	17.9	52,529	21.7	21.7	47.3
1 to 19 employees	36,294	1.3	5.9	23.1	39,721	16.4	38.0	83.1
20 to 49 employees	16,021	0.6	6.4	25.4	7,846	3.2	41.3	90.1
50 to 99 employees	17,443	0.6	7.1	27.9	3,704	1.5	42.8	93.5
100 to 249 employees	24,890	0.9	8.0	31.5	3,021	1.2	44.0	96.2
250 to 499 employees	24,873	0.9	8.9	35.1	1,344	0.6	44.6	97.4
500 or more employees	451,049	16.4	25.3	100.0	2,894	1.2	45.8	100.0
Multiple location companies	2,100,557	76.6	76.6	100.0	24,291	10.0	10.0	100.0
no. employees unknown (3)	1,993	0.1	0.1	0.1	257	0.1	0.1	1.1
1 to 19 employees	11,904	0.4	0.5	0.7	2,656	1.1	1.2	12.0
20 to 49 employees	20,121	0.7	1.2	1.6	3,792	1.6	2.8	27.6
50 to 99 employees	35,219	1.3	2.5	3.3	3,684	1.5	4.3	42.8
100 to 249 employees	88,793	3.2	5.8	7.5	5,127	2.1	6.4	63.9
250 to 499 employees	88,689	3.2	9.0	11.7	3,010	1.2	7.6	76.3
500 or more employees	1,853,837	67.6	76.6	100.0	5,765	2.4	10.0	100.0
Manufacturers	1,031,130	37.6	37.6	100.0	8,859	3.7	3.7	100.0
no. employees unknown (3)	245	0.0	0.0	0.0	65	0.0	0.0	0.7
1 to 19 employees	411	0.0	0.0	0.1	313	0.1	0.2	4.3
20 to 49 employees	1,614	0.1	0.1	0.2	919	0.4	0.5	14.6
50 to 99 employees	5,889	0.2	0.3	0.8	1,288	0.5	1.1	29.2
100 to 249 employees	22,425	0.8	1.1	3.0	2,333	1.0	2.0	55.5
250 to 499 employees	36,227	1.3	2.4	6.5	1,480	0.6	2.6	72.2
500 or more employees	964,319	35.2	37.6	100.0	2,461	1.0	3.7	100.0
Wholesalers	575,092	21.0	21.0	100.0	7,194	3.0	3.0	100.0
no. employees unknown (3)	1,617	0.1	0.1	0.3	106	0.0	0.0	1.5
1 to 19 employees	9,680	0.4	0.4	2.0	1,329	0.5	0.6	19.9
20 to 49 employees	15,139	0.6	1.0	4.6	1,543	0.6	1.2	41.4
50 to 99 employees	23,114	0.8	1.8	8.6	1,293	0.5	1.8	59.4
100 to 249 employees	52,352	1.9	3.7	17.7	1,373	0.6	2.3	78.5
250 to 499 employees	31,756	1.2	4.9	23.2	658	0.3	2.6	87.6
500 or more employees	441,433	16.1	21.0	100.0	892	0.4	3.0	100.0

Table 1d
2023 Imports by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	% of Known Value	Cum. % of Known Value	Cum. % of Company Type Value (2)	Number of Identified Importers	% of Number of Identified Importers	Cum. % of Number of Identified Importers	Cum. % of Company Type Importers (2)
Other companies (4)	494,335	18.0	18.0	100.0	8,238	3.4	3.4	100.0
no. employees unknown (3)	131	0.0	0.0	0.0	86	0.0	0.0	1.0
1 to 19 employees	1,813	0.1	0.1	0.4	1,014	0.4	0.5	13.4
20 to 49 employees	3,368	0.1	0.2	1.1	1,330	0.5	1.0	29.5
50 to 99 employees	6,217	0.2	0.4	2.3	1,103	0.5	1.5	42.9
100 to 249 employees	14,016	0.5	0.9	5.2	1,421	0.6	2.0	60.1
250 to 499 employees	20,705	0.8	1.7	9.4	872	0.4	2.4	70.7
500 or more employees	448,085	16.3	18.0	100.0	2,412	1.0	3.4	100.0
Single location companies	642,411	23.4	23.4	100.0	218,224	90.0	90.0	100.0
no. employees unknown (3)	276,835	10.1	10.1	43.1	93,638	38.6	38.6	42.9
1 to 19 employees	147,011	5.4	15.5	66.0	91,736	37.8	76.4	84.9
20 to 49 employees	66,634	2.4	17.9	76.3	18,467	7.6	84.1	93.4
50 to 99 employees	46,741	1.7	19.6	83.6	7,852	3.2	87.3	97.0
100 to 249 employees	55,317	2.0	21.6	92.2	4,681	1.9	89.2	99.2
250 to 499 employees	28,995	1.1	22.7	96.7	1,145	0.5	89.7	99.7
500 or more employees	20,879	0.8	23.4	100.0	705	0.3	90.0	100.0
Manufacturers	108,614	4.0	4.0	100.0	33,364	13.8	13.8	100.0
no. employees unknown (3)	49,205	1.8	1.8	45.3	9,436	3.9	3.9	28.3
1 to 19 employees	10,047	0.4	2.2	54.6	11,677	4.8	8.7	63.3
20 to 49 employees	7,065	0.3	2.4	61.1	5,934	2.4	11.2	81.1
50 to 99 employees	8,357	0.3	2.7	68.8	3,364	1.4	12.5	91.1
100 to 249 employees	12,538	0.5	3.2	80.3	2,253	0.9	13.5	97.9
250 to 499 employees	7,764	0.3	3.5	87.4	527	0.2	13.7	99.5
500 or more employees	13,638	0.5	4.0	100.0	173	0.1	13.8	100.0
Wholesalers	333,345	12.2	12.2	100.0	82,039	33.8	33.8	100.0
no. employees unknown (3)	103,543	3.8	3.8	31.1	31,759	13.1	13.1	38.7
1 to 19 employees	102,483	3.7	7.5	61.8	41,352	17.1	30.1	89.1
20 to 49 employees	46,915	1.7	9.2	75.9	6,017	2.5	32.6	96.5
50 to 99 employees	27,158	1.0	10.2	84.0	1,887	0.8	33.4	98.8
100 to 249 employees	31,905	1.2	11.4	93.6	828	0.3	33.7	99.8
250 to 499 employees	17,064	0.6	12.0	98.7	146	0.1	33.8	99.9
500 or more employees	4,278	0.2	12.2	100.0	50	0.0	33.8	100.0
Other companies (4)	200,452	7.3	7.3	100.0	102,821	42.4	42.4	100.0
no. employees unknown (3)	124,086	4.5	4.5	61.9	52,443	21.6	21.6	51.0
1 to 19 employees	34,482	1.3	5.8	79.1	38,707	16.0	37.6	88.6
20 to 49 employees	12,654	0.5	6.2	85.4	6,516	2.7	40.3	95.0
50 to 99 employees	11,226	0.4	6.7	91.0	2,601	1.1	41.3	97.5
100 to 249 employees	10,874	0.4	7.0	96.4	1,600	0.7	42.0	99.1
250 to 499 employees	4,167	0.2	7.2	98.5	472	0.2	42.2	99.5
500 or more employees	2,964	0.1	7.3	100.0	482	0.2	42.4	100.0

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Cumulative percents are cumulative proportions relative to a particular sector's totals.

(3) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

(4) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 1e
2022 Imports by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	% of Known Value	Cum. % of Known Value	Cum. % of Company Type Value (2)	Number of Identified Importers	% of Number of Identified Importers	Cum. % of Number of Identified Importers	Cum. % of Company Type Importers (2)
All identified companies	2,809,327	100.0	100.0	100.0	234,074	100.0	100.0	100.0
no. employees unknown (3)	291,341	10.4	10.4	10.4	88,506	37.8	37.8	37.8
1 to 19 employees	175,347	6.2	16.6	16.6	92,357	39.5	77.3	77.3
20 to 49 employees	97,959	3.5	20.1	20.1	21,900	9.4	86.6	86.6
50 to 99 employees	100,533	3.6	23.7	23.7	11,385	4.9	91.5	91.5
100 to 249 employees	150,665	5.4	29.0	29.0	9,581	4.1	95.6	95.6
250 to 499 employees	130,644	4.7	33.7	33.7	4,084	1.7	97.3	97.3
500 or more employees	1,862,838	66.3	100.0	100.0	6,261	2.7	100.0	100.0
Manufacturers	1,137,034	40.5	40.5	100.0	41,578	17.8	17.8	100.0
no. employees unknown (3)	49,676	1.8	1.8	4.4	9,229	3.9	3.9	22.2
1 to 19 employees	11,844	0.4	2.2	5.4	11,759	5.0	9.0	50.5
20 to 49 employees	9,788	0.3	2.5	6.3	6,816	2.9	11.9	66.9
50 to 99 employees	15,033	0.5	3.1	7.6	4,678	2.0	13.9	78.1
100 to 249 employees	36,904	1.3	4.4	10.8	4,507	1.9	15.8	89.0
250 to 499 employees	45,137	1.6	6.0	14.8	1,980	0.8	16.6	93.7
500 or more employees	968,652	34.5	40.5	100.0	2,609	1.1	17.8	100.0
Wholesalers	992,771	35.3	35.3	100.0	87,891	37.5	37.5	100.0
no. employees unknown (3)	108,966	3.9	3.9	11.0	30,534	13.0	13.0	34.7
1 to 19 employees	129,188	4.6	8.5	24.0	42,646	18.2	31.3	83.3
20 to 49 employees	73,633	2.6	11.1	31.4	7,571	3.2	34.5	91.9
50 to 99 employees	65,225	2.3	13.4	38.0	3,186	1.4	35.9	95.5
100 to 249 employees	85,146	3.0	16.5	46.6	2,225	1.0	36.8	98.0
250 to 499 employees	58,346	2.1	18.5	52.4	808	0.3	37.2	99.0
500 or more employees	472,267	16.8	35.3	100.0	921	0.4	37.5	100.0
Other companies (4)	679,522	24.2	24.2	100.0	104,605	44.7	44.7	100.0
no. employees unknown (3)	132,699	4.7	4.7	19.5	48,743	20.8	20.8	46.6
1 to 19 employees	34,315	1.2	5.9	24.6	37,952	16.2	37.0	82.9
20 to 49 employees	14,538	0.5	6.5	26.7	7,513	3.2	40.2	90.1
50 to 99 employees	20,275	0.7	7.2	29.7	3,521	1.5	41.8	93.4
100 to 249 employees	28,615	1.0	8.2	33.9	2,849	1.2	43.0	96.2
250 to 499 employees	27,160	1.0	9.2	37.9	1,296	0.6	43.5	97.4
500 or more employees	421,919	15.0	24.2	100.0	2,731	1.2	44.7	100.0
Multiple location companies	2,116,907	75.4	75.4	100.0	23,465	10.0	10.0	100.0
no. employees unknown (3)	1,425	0.1	0.1	0.1	169	0.1	0.1	0.7
1 to 19 employees	14,281	0.5	0.6	0.7	2,583	1.1	1.2	11.7
20 to 49 employees	22,866	0.8	1.4	1.8	3,726	1.6	2.8	27.6
50 to 99 employees	36,277	1.3	2.7	3.5	3,627	1.5	4.3	43.1
100 to 249 employees	97,324	3.5	6.1	8.1	4,875	2.1	6.4	63.8
250 to 499 employees	103,326	3.7	9.8	13.0	2,912	1.2	7.6	76.2
500 or more employees	1,841,408	65.5	75.4	100.0	5,573	2.4	10.0	100.0
Manufacturers	1,026,747	36.5	36.5	100.0	8,529	3.6	3.6	100.0
no. employees unknown (3)	658	0.0	0.0	0.1	54	0.0	0.0	0.6
1 to 19 employees	1,952	0.1	0.1	0.3	262	0.1	0.1	3.7
20 to 49 employees	2,043	0.1	0.2	0.5	870	0.4	0.5	13.9
50 to 99 employees	5,036	0.2	0.3	0.9	1,280	0.5	1.1	28.9
100 to 249 employees	23,491	0.8	1.2	3.2	2,201	0.9	2.0	54.7
250 to 499 employees	38,180	1.4	2.5	7.0	1,437	0.6	2.6	71.6
500 or more employees	955,386	34.0	36.5	100.0	2,425	1.0	3.6	100.0
Wholesalers	618,378	22.0	22.0	100.0	7,095	3.0	3.0	100.0
no. employees unknown (3)	710	0.0	0.0	0.1	69	0.0	0.0	1.0
1 to 19 employees	10,810	0.4	0.4	1.9	1,316	0.6	0.6	19.5
20 to 49 employees	17,355	0.6	1.0	4.7	1,539	0.7	1.2	41.2
50 to 99 employees	26,289	0.9	2.0	8.9	1,288	0.6	1.8	59.4
100 to 249 employees	52,977	1.9	3.8	17.5	1,368	0.6	2.4	78.6
250 to 499 employees	42,953	1.5	5.4	24.4	647	0.3	2.7	87.8
500 or more employees	467,283	16.6	22.0	100.0	868	0.4	3.0	100.0

Table 1e
2022 Imports by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	% of Known Value	Cum. % of Known Value	Cum. % of Company Type Value (2)	Number of Identified Importers	% of Number of Identified Importers	Cum. % of Number of Identified Importers	Cum. % of Company Type Importers (2)
Other companies (4)	471,782	16.8	16.8	100.0	7,841	3.3	3.3	100.0
no. employees unknown (3)	57	0.0	0.0	0.0	46	0.0	0.0	0.6
1 to 19 employees	1,518	0.1	0.1	0.3	1,005	0.4	0.4	13.4
20 to 49 employees	3,468	0.1	0.2	1.1	1,317	0.6	1.0	30.2
50 to 99 employees	4,952	0.2	0.4	2.1	1,059	0.5	1.5	43.7
100 to 249 employees	20,855	0.7	1.1	6.5	1,306	0.6	2.0	60.4
250 to 499 employees	22,192	0.8	1.9	11.2	828	0.4	2.4	70.9
500 or more employees	418,739	14.9	16.8	100.0	2,280	1.0	3.3	100.0
Single location companies	692,420	24.6	24.6	100.0	210,609	90.0	90.0	100.0
no. employees unknown (3)	289,916	10.3	10.3	41.9	88,337	37.7	37.7	41.9
1 to 19 employees	161,066	5.7	16.1	65.1	89,774	38.4	76.1	84.6
20 to 49 employees	75,093	2.7	18.7	76.0	18,174	7.8	83.9	93.2
50 to 99 employees	64,256	2.3	21.0	85.3	7,758	3.3	87.2	96.9
100 to 249 employees	53,341	1.9	22.9	93.0	4,706	2.0	89.2	99.1
250 to 499 employees	27,318	1.0	23.9	96.9	1,172	0.5	89.7	99.7
500 or more employees	21,430	0.8	24.6	100.0	688	0.3	90.0	100.0
Manufacturers	110,287	3.9	3.9	100.0	33,049	14.1	14.1	100.0
no. employees unknown (3)	49,018	1.7	1.7	44.4	9,175	3.9	3.9	27.8
1 to 19 employees	9,892	0.4	2.1	53.4	11,497	4.9	8.8	62.5
20 to 49 employees	7,746	0.3	2.4	60.4	5,946	2.5	11.4	80.5
50 to 99 employees	9,997	0.4	2.7	69.5	3,398	1.5	12.8	90.8
100 to 249 employees	13,413	0.5	3.2	81.7	2,306	1.0	13.8	97.8
250 to 499 employees	6,957	0.2	3.5	88.0	543	0.2	14.0	99.4
500 or more employees	13,265	0.5	3.9	100.0	184	0.1	14.1	100.0
Wholesalers	374,393	13.3	13.3	100.0	80,796	34.5	34.5	100.0
no. employees unknown (3)	108,255	3.9	3.9	28.9	30,465	13.0	13.0	37.7
1 to 19 employees	118,378	4.2	8.1	60.5	41,330	17.7	30.7	88.9
20 to 49 employees	56,278	2.0	10.1	75.6	6,032	2.6	33.2	96.3
50 to 99 employees	38,936	1.4	11.5	86.0	1,898	0.8	34.1	98.7
100 to 249 employees	32,168	1.1	12.6	94.6	857	0.4	34.4	99.7
250 to 499 employees	15,393	0.5	13.1	98.7	161	0.1	34.5	99.9
500 or more employees	4,984	0.2	13.3	100.0	53	0.0	34.5	100.0
Other companies (4)	207,740	7.4	7.4	100.0	96,764	41.3	41.3	100.0
no. employees unknown (3)	132,642	4.7	4.7	63.9	48,697	20.8	20.8	50.3
1 to 19 employees	32,797	1.2	5.9	79.6	36,947	15.8	36.6	88.5
20 to 49 employees	11,070	0.4	6.3	85.0	6,196	2.6	39.2	94.9
50 to 99 employees	15,323	0.5	6.8	92.3	2,462	1.1	40.3	97.5
100 to 249 employees	7,760	0.3	7.1	96.1	1,543	0.7	40.9	99.1
250 to 499 employees	4,968	0.2	7.3	98.5	468	0.2	41.1	99.5
500 or more employees	3,180	0.1	7.4	100.0	451	0.2	41.3	100.0

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Cumulative percents are cumulative proportions relative to a particular sector's totals.

(3) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

(4) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 1f
Percent Difference Between the 2022 and 2023 Import Results

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)				Number of Identified Importers			
	2022	2023	Net Difference	% Difference	2022	2023	Net Difference	% Difference
All identified companies	2,809,327	2,742,968	-66,359	-2.4	234,074	242,515	8,441	3.6
no. employees unknown (2)	291,341	278,828	-12,513	-4.3	88,506	93,895	5,389	6.1
1 to 19 employees	175,347	158,916	-16,431	-9.4	92,357	94,392	2,035	2.2
20 to 49 employees	97,959	86,754	-11,205	-11.4	21,900	22,259	359	1.6
50 to 99 employees	100,533	81,960	-18,573	-18.5	11,385	11,536	151	1.3
100 to 249 employees	150,665	144,110	-6,555	-4.4	9,581	9,808	227	2.4
250 to 499 employees	130,644	117,683	-12,960	-9.9	4,084	4,155	71	1.7
500 or more employees	1,862,838	1,874,716	11,878	0.6	6,261	6,470	209	3.3
Manufacturers	1,137,034	1,139,743	2,709	0.2	41,578	42,223	645	1.6
no. employees unknown (2)	49,676	49,450	-226	-0.5	9,229	9,501	272	2.9
1 to 19 employees	11,844	10,459	-1,385	-11.7	11,759	11,990	231	2.0
20 to 49 employees	9,788	8,679	-1,109	-11.3	6,816	6,853	37	0.5
50 to 99 employees	15,033	14,245	-788	-5.2	4,678	4,652	-26	-0.6
100 to 249 employees	36,904	34,963	-1,941	-5.3	4,507	4,586	79	1.8
250 to 499 employees	45,137	43,991	-1,145	-2.5	1,980	2,007	27	1.4
500 or more employees	968,652	977,956	9,305	1.0	2,609	2,634	25	1.0
Wholesalers	992,771	908,437	-84,334	-8.5	87,891	89,233	1,342	1.5
no. employees unknown (2)	108,966	105,160	-3,805	-3.5	30,534	31,865	1,331	4.4
1 to 19 employees	129,188	112,163	-17,025	-13.2	42,646	42,681	35	0.1
20 to 49 employees	73,633	62,054	-11,579	-15.7	7,571	7,560	-11	-0.1
50 to 99 employees	65,225	50,272	-14,954	-22.9	3,186	3,180	-6	-0.2
100 to 249 employees	85,146	84,258	-888	-1.0	2,225	2,201	-24	-1.1
250 to 499 employees	58,346	48,820	-9,527	-16.3	808	804	-4	-0.5
500 or more employees	472,267	445,710	-26,557	-5.6	921	942	21	2.3
Other companies (3)	679,522	694,788	15,266	2.2	104,605	111,059	6,454	6.2
no. employees unknown (2)	132,699	124,218	-8,481	-6.4	48,743	52,529	3,786	7.8
1 to 19 employees	34,315	36,294	1,979	5.8	37,952	39,721	1,769	4.7
20 to 49 employees	14,538	16,021	1,483	10.2	7,513	7,846	333	4.4
50 to 99 employees	20,275	17,443	-2,832	-14.0	3,521	3,704	183	5.2
100 to 249 employees	28,615	24,890	-3,725	-13.0	2,849	3,021	172	6.0
250 to 499 employees	27,160	24,873	-2,288	-8.4	1,296	1,344	48	3.7
500 or more employees	421,919	451,049	29,130	6.9	2,731	2,894	163	6.0
Multiple location companies	2,116,907	2,100,557	-16,350	-0.8	23,465	24,291	826	3.5
no. employees unknown (2)	1,425	1,993	568	39.9	169	257	88	52.1
1 to 19 employees	14,281	11,904	-2,376	-16.6	2,583	2,656	73	2.8
20 to 49 employees	22,866	20,121	-2,745	-12.0	3,726	3,792	66	1.8
50 to 99 employees	36,277	35,219	-1,058	-2.9	3,627	3,684	57	1.6
100 to 249 employees	97,324	88,793	-8,530	-8.8	4,875	5,127	252	5.2
250 to 499 employees	103,326	88,689	-14,637	-14.2	2,912	3,010	98	3.4
500 or more employees	1,841,408	1,853,837	12,429	0.7	5,573	5,765	192	3.4
Manufacturers	1,026,747	1,031,130	4,383	0.4	8,529	8,859	330	3.9
no. employees unknown (2)	658	245	-414	-62.8	54	65	11	20.4
1 to 19 employees	1,952	411	-1,541	-78.9	262	313	51	19.5
20 to 49 employees	2,043	1,614	-429	-21.0	870	919	49	5.6
50 to 99 employees	5,036	5,889	852	16.9	1,280	1,288	8	0.6
100 to 249 employees	23,491	22,425	-1,067	-4.5	2,201	2,333	132	6.0
250 to 499 employees	38,180	36,227	-1,953	-5.1	1,437	1,480	43	3.0
500 or more employees	955,386	964,319	8,933	0.9	2,425	2,461	36	1.5
Wholesalers	618,378	575,092	-43,287	-7.0	7,095	7,194	99	1.4
no. employees unknown (2)	710	1,617	907	127.7	69	106	37	53.6
1 to 19 employees	10,810	9,680	-1,130	-10.5	1,316	1,329	13	1.0
20 to 49 employees	17,355	15,139	-2,216	-12.8	1,539	1,543	4	0.3
50 to 99 employees	26,289	23,114	-3,175	-12.1	1,288	1,293	5	0.4
100 to 249 employees	52,977	52,352	-625	-1.2	1,368	1,373	5	0.4
250 to 499 employees	42,953	31,756	-11,197	-26.1	647	658	11	1.7
500 or more employees	467,283	441,433	-25,850	-5.5	868	892	24	2.8

Table 1f
Percent Difference Between the 2022 and 2023 Import Results

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)				Number of Identified Importers			
	2022	2023	Net Difference	% Difference	2022	2023	Net Difference	% Difference
Other companies (3)	471,782	494,335	22,554	4.8	7,841	8,238	397	5.1
no. employees unknown (2)	57	131	75	132.1	46	86	40	87.0
1 to 19 employees	1,518	1,813	294	19.4	1,005	1,014	9	0.9
20 to 49 employees	3,468	3,368	-101	-2.9	1,317	1,330	13	1.0
50 to 99 employees	4,952	6,217	1,265	25.5	1,059	1,103	44	4.2
100 to 249 employees	20,855	14,016	-6,839	-32.8	1,306	1,421	115	8.8
250 to 499 employees	22,192	20,705	-1,487	-6.7	828	872	44	5.3
500 or more employees	418,739	448,085	29,347	7.0	2,280	2,412	132	5.8
Single location companies	692,420	642,411	-50,009	-7.2	210,609	218,224	7,615	3.6
no. employees unknown (2)	289,916	276,835	-13,081	-4.5	88,337	93,638	5,301	6.0
1 to 19 employees	161,066	147,011	-14,055	-8.7	89,774	91,736	1,962	2.2
20 to 49 employees	75,093	66,634	-8,459	-11.3	18,174	18,467	293	1.6
50 to 99 employees	64,256	46,741	-17,515	-27.3	7,758	7,852	94	1.2
100 to 249 employees	53,341	55,317	1,975	3.7	4,706	4,681	-25	-0.5
250 to 499 employees	27,318	28,995	1,677	6.1	1,172	1,145	-27	-2.3
500 or more employees	21,430	20,879	-551	-2.6	688	705	17	2.5
Manufacturers	110,287	108,614	-1,673	-1.5	33,049	33,364	315	1.0
no. employees unknown (2)	49,018	49,205	187	0.4	9,175	9,436	261	2.8
1 to 19 employees	9,892	10,047	156	1.6	11,497	11,677	180	1.6
20 to 49 employees	7,746	7,065	-681	-8.8	5,946	5,934	-12	-0.2
50 to 99 employees	9,997	8,357	-1,640	-16.4	3,398	3,364	-34	-1.0
100 to 249 employees	13,413	12,538	-875	-6.5	2,306	2,253	-53	-2.3
250 to 499 employees	6,957	7,764	807	11.6	543	527	-16	-2.9
500 or more employees	13,265	13,638	372	2.8	184	173	-11	-6
Wholesalers	374,393	333,345	-41,048	-11.0	80,796	82,039	1,243	1.5
no. employees unknown (2)	108,255	103,543	-4,712	-4.4	30,465	31,759	1,294	4.2
1 to 19 employees	118,378	102,483	-15,895	-13.4	41,330	41,352	22	0.1
20 to 49 employees	56,278	46,915	-9,363	-16.6	6,032	6,017	-15	-0.2
50 to 99 employees	38,936	27,158	-11,778	-30.3	1,898	1,887	-11	-0.6
100 to 249 employees	32,168	31,905	-263	-0.8	857	828	-29	-3.4
250 to 499 employees	15,393	17,064	1,670	10.9	161	146	-15	-9.3
500 or more employees	4,984	4,278	-706	-14.2	53	50	-3	-5.7
Other companies (3)	207,740	200,452	-7,288	-3.5	96,764	102,821	6,057	6.3
no. employees unknown (2)	132,642	124,086	-8,556	-6.5	48,697	52,443	3,746	7.7
1 to 19 employees	32,797	34,482	1,685	5.1	36,947	38,707	1,760	4.8
20 to 49 employees	11,070	12,654	1,584	14.3	6,196	6,516	320	5.2
50 to 99 employees	15,323	11,226	-4,096	-26.7	2,462	2,601	139	5.6
100 to 249 employees	7,760	10,874	3,113	40.1	1,543	1,600	57	3.7
250 to 499 employees	4,968	4,167	-801	-16.1	468	472	4	0.9
500 or more employees	3,180	2,964	-217	-6.8	451	482	31	6.9

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022 or 2023.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 1g
2023 Exports and Imports by Company Type and Employment Size
for Companies that both Export and Import

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Number of Identified Companies	Known Value for Companies that Both Imported and Exported (1)			
		Exports	% of Known Export Value	Imports	% of Known Import Value
All identified companies	88,559	1,538,092	100.0	2,515,694	100.0
no. employees unknown (2)	17,506	87,820	5.7	157,511	6.3
1 to 19 employees	34,383	43,217	2.8	96,373	3.8
20 to 49 employees	12,910	29,832	1.9	72,116	2.9
50 to 99 employees	7,675	39,143	2.5	73,498	2.9
100 to 249 employees	7,353	114,044	7.4	137,052	5.4
250 to 499 employees	3,278	54,923	3.6	111,805	4.4
500 or more employees	5,454	1,169,112	76.0	1,867,339	74.2
Manufacturers	26,483	913,027	59.4	1,117,739	44.4
no. employees unknown (2)	3,688	36,938	2.4	38,441	1.5
1 to 19 employees	5,857	4,407	0.3	6,987	0.3
20 to 49 employees	4,809	7,038	0.5	7,460	0.3
50 to 99 employees	3,705	13,614	0.9	13,185	0.5
100 to 249 employees	4,011	34,888	2.3	34,069	1.4
250 to 499 employees	1,842	33,541	2.2	(D)	(D)
500 or more employees	2,571	782,601	50.9	(D)	(D)
Wholesalers	38,347	345,082	22.4	803,867	32.0
no. employees unknown (2)	7,575	29,169	1.9	61,021	2.4
1 to 19 employees	19,509	29,246	1.9	71,540	2.8
20 to 49 employees	5,353	16,449	1.1	52,534	2.1
50 to 99 employees	2,478	17,870	1.2	44,724	1.8
100 to 249 employees	1,853	63,644	4.1	81,765	3.3
250 to 499 employees	697	13,325	0.9	(D)	(D)
500 or more employees	882	175,378	11.4	(D)	(D)
Other companies (3)	23,729	279,983	18.2	594,087	23.6
no. employees unknown (2)	6,243	21,713	1.4	58,049	2.3
1 to 19 employees	9,017	9,564	0.6	17,845	0.7
20 to 49 employees	2,748	6,345	0.4	12,123	0.5
50 to 99 employees	1,492	7,658	0.5	15,589	0.6
100 to 249 employees	1,489	15,512	1.0	21,218	0.8
250 to 499 employees	739	8,057	0.5	23,454	0.9
500 or more employees	2,001	211,134	13.7	445,810	17.7
Multiple location companies	18,077	1,310,283	85.2	2,076,530	82.5
no. employees unknown (2)	162	2,132	0.1	1,814	0.1
1 to 19 employees	1,369	2,922	0.2	9,264	0.4
20 to 49 employees	2,394	6,386	0.4	16,385	0.7
50 to 99 employees	2,624	(D)	(D)	32,334	1.3
100 to 249 employees	4,033	79,947	5.2	86,189	3.4
250 to 499 employees	2,479	(D)	(D)	83,730	3.3
500 or more employees	5,016	1,159,795	75.4	1,846,814	73.4
Manufacturers	7,934	833,483	54.2	1,026,093	40.8
no. employees unknown (2)	50	(D)	(D)	238	0.0
1 to 19 employees	201	258	0.0	354	0.0
20 to 49 employees	708	1,310	0.1	1,463	0.1
50 to 99 employees	1,085	(D)	(D)	5,592	0.2
100 to 249 employees	2,103	23,882	1.6	22,046	0.9
250 to 499 employees	1,378	(D)	(D)	(D)	(D)
500 or more employees	2,409	(D)	(D)	(D)	(D)
Wholesalers	5,711	249,564	16.2	565,464	22.5
no. employees unknown (2)	73	(D)	(D)	1,507	0.1
1 to 19 employees	857	2,191	0.1	7,575	0.3
20 to 49 employees	1,150	3,741	0.2	12,726	0.5
50 to 99 employees	1,028	(D)	(D)	21,281	0.8
100 to 249 employees	1,187	(D)	(D)	51,084	2.0
250 to 499 employees	579	(D)	(D)	(D)	(D)
500 or more employees	837	(D)	(D)	(D)	(D)

Table 1g
2023 Exports and Imports by Company Type and Employment Size
for Companies that both Export and Import

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Number of Identified Companies	Known Value for Companies that Both Imported and Exported (1)			
		Exports	% of Known Export Value	Imports	% of Known Import Value
Other companies (3)	4,432	227,235	14.8	484,974	19.3
no. employees unknown (2)	39	(D)	(D)	69	0.0
1 to 19 employees	311	473	0.0	1,336	0.1
20 to 49 employees	536	1,335	0.1	2,196	0.1
50 to 99 employees	511	(D)	(D)	5,462	0.2
100 to 249 employees	743	(D)	(D)	13,060	0.5
250 to 499 employees	522	(D)	(D)	19,691	0.8
500 or more employees	1,770	209,159	13.6	443,159	17.6
Single location companies	70,482	227,809	14.8	439,164	17.5
no. employees unknown (2)	17,344	85,688	5.6	155,697	6.2
1 to 19 employees	33,014	40,295	2.6	87,109	3.5
20 to 49 employees	10,516	23,446	1.5	55,732	2.2
50 to 99 employees	5,051	(D)	(D)	41,164	1.6
100 to 249 employees	3,320	34,096	2.2	50,863	2.0
250 to 499 employees	799	(D)	(D)	28,075	1.1
500 or more employees	438	9,317	0.6	20,525	0.8
Manufacturers	18,549	79,544	5.2	91,647	3.6
no. employees unknown (2)	3,638	(D)	(D)	38,203	1.5
1 to 19 employees	5,656	4,149	0.3	6,634	0.3
20 to 49 employees	4,101	5,728	0.4	5,997	0.2
50 to 99 employees	2,620	(D)	(D)	7,593	0.3
100 to 249 employees	1,908	11,006	0.7	12,023	0.5
250 to 499 employees	464	(D)	(D)	7,589	0.3
500 or more employees	162	(D)	(D)	13,608	0.5
Wholesalers	32,636	95,518	6.2	238,403	9.5
no. employees unknown (2)	7,502	(D)	(D)	59,514	2.4
1 to 19 employees	18,652	27,055	1.8	63,966	2.5
20 to 49 employees	4,203	12,708	0.8	39,808	1.6
50 to 99 employees	1,450	(D)	(D)	23,443	0.9
100 to 249 employees	666	(D)	(D)	30,682	1.2
250 to 499 employees	118	(D)	(D)	16,723	0.7
500 or more employees	45	(D)	(D)	4,267	0.2
Other companies (3)	19,297	52,747	3.4	109,114	4.3
no. employees unknown (2)	6,204	(D)	(D)	57,980	2.3
1 to 19 employees	8,706	9,092	0.6	16,509	0.7
20 to 49 employees	2,212	5,010	0.3	9,927	0.4
50 to 99 employees	981	(D)	(D)	10,127	0.4
100 to 249 employees	746	(D)	(D)	8,158	0.3
250 to 499 employees	217	(D)	(D)	3,763	0.1
500 or more employees	231	1,975	0.1	2,650	0.1

(1) Known value is defined as the portion of U.S. total exports or U.S. total general imports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from export and import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 1h
2022 Exports and Imports by Company Type and Employment Size
for Companies that both Export and Import

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Number of Identified Companies	Known Value for Companies that Both Imported and Exported (1)			
		Exports	% of Known Export Value	Imports	% of Known Import Value
All identified companies	85,375	1,515,549	100.0	2,566,073	100.0
no. employees unknown (2)	16,050	88,991	5.9	162,519	6.3
1 to 19 employees	33,396	(D)	(D)	111,781	4.4
20 to 49 employees	12,660	30,902	2.0	81,260	3.2
50 to 99 employees	7,622	37,265	2.5	93,197	3.6
100 to 249 employees	7,104	98,728	6.5	(D)	(D)
250 to 499 employees	3,276	(D)	(D)	(D)	(D)
500 or more employees	5,267	1,142,882	75.4	(D)	(D)
Manufacturers	25,959	954,356	63.0	1,112,773	43.4
no. employees unknown (2)	3,507	39,439	2.6	39,940	1.6
1 to 19 employees	5,705	5,110	0.3	8,827	0.3
20 to 49 employees	4,771	7,276	0.5	8,508	0.3
50 to 99 employees	3,715	13,473	0.9	14,027	0.5
100 to 249 employees	3,889	37,299	2.5	(D)	(D)
250 to 499 employees	1,846	36,469	2.4	(D)	(D)
500 or more employees	2,526	815,290	53.8	(D)	(D)
Wholesalers	37,298	340,311	22.5	879,870	34.3
no. employees unknown (2)	6,895	(D)	(D)	61,265	2.4
1 to 19 employees	19,189	(D)	(D)	86,199	3.4
20 to 49 employees	5,316	16,605	1.1	62,073	2.4
50 to 99 employees	2,488	15,611	1.0	60,795	2.4
100 to 249 employees	1,851	43,688	2.9	(D)	(D)
250 to 499 employees	711	(D)	(D)	56,875	2.2
500 or more employees	848	172,892	11.4	(D)	(D)
Other companies (3)	22,118	220,882	14.6	573,431	22.3
no. employees unknown (2)	5,648	(D)	(D)	61,313	2.4
1 to 19 employees	8,502	(D)	(D)	16,755	0.7
20 to 49 employees	2,573	7,022	0.5	10,679	0.4
50 to 99 employees	1,419	8,181	0.5	18,376	0.7
100 to 249 employees	1,364	17,740	1.2	25,609	1.0
250 to 499 employees	719	7,712	0.5	25,562	1.0
500 or more employees	1,893	154,700	10.2	415,138	16.2
Multiple location companies	17,340	1,296,450	85.5	2,090,447	81.5
no. employees unknown (2)	114	1,873	0.1	1,357	0.1
1 to 19 employees	1,297	3,199	0.2	12,428	0.5
20 to 49 employees	2,323	7,789	0.5	19,639	0.8
50 to 99 employees	2,555	12,702	0.8	33,298	1.3
100 to 249 employees	3,814	73,019	4.8	(D)	(D)
250 to 499 employees	2,410	67,852	4.5	(D)	(D)
500 or more employees	4,827	1,130,017	74.6	1,832,521	71.4
Manufacturers	7,632	869,299	57.4	1,020,481	39.8
no. employees unknown (2)	46	249	0.0	639	0.0
1 to 19 employees	163	748	0.0	1,907	0.1
20 to 49 employees	679	1,288	0.1	1,873	0.1
50 to 99 employees	1,063	4,414	0.3	4,791	0.2
100 to 249 employees	1,972	25,362	1.7	(D)	(D)
250 to 499 employees	1,348	30,173	2.0	(D)	(D)
500 or more employees	2,361	807,064	53.3	954,618	37.2
Wholesalers	5,568	253,248	16.7	608,981	23.7
no. employees unknown (2)	47	(D)	(D)	667	0.0
1 to 19 employees	808	(D)	(D)	9,261	0.4
20 to 49 employees	1,139	4,600	0.3	15,371	0.6
50 to 99 employees	1,021	5,341	0.4	24,363	0.9
100 to 249 employees	1,166	36,006	2.4	51,283	2.0
250 to 499 employees	582	31,905	2.1	42,387	1.7
500 or more employees	805	171,979	11.3	465,648	18.1

Table 1h
2022 Exports and Imports by Company Type and Employment Size
for Companies that both Export and Import

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Number of Identified Companies	Known Value for Companies that Both Imported and Exported (1)			
		Exports	% of Known Export Value	Imports	% of Known Import Value
Other companies (3)	4,140	173,903	11.5	460,985	18.0
no. employees unknown (2)	21	(D)	(D)	51	0.0
1 to 19 employees	326	(D)	(D)	1,261	0.0
20 to 49 employees	505	1,900	0.1	2,395	0.1
50 to 99 employees	471	2,947	0.2	4,144	0.2
100 to 249 employees	676	11,651	0.8	19,984	0.8
250 to 499 employees	480	5,774	0.4	20,897	0.8
500 or more employees	1,661	150,973	10.0	412,255	16.1
Single location companies	68,035	219,099	14.5	475,626	18.5
no. employees unknown (2)	15,936	87,118	5.7	161,161	6.3
1 to 19 employees	32,099	(D)	(D)	99,353	3.9
20 to 49 employees	10,337	23,114	1.5	61,621	2.4
50 to 99 employees	5,067	24,563	1.6	59,899	2.3
100 to 249 employees	3,290	25,709	1.7	(D)	(D)
250 to 499 employees	866	(D)	(D)	25,967	1.0
500 or more employees	440	12,865	0.8	(D)	(D)
Manufacturers	18,327	85,056	5.6	92,292	3.6
no. employees unknown (2)	3,461	39,190	2.6	39,301	1.5
1 to 19 employees	5,542	4,361	0.3	6,920	0.3
20 to 49 employees	4,092	5,988	0.4	6,635	0.3
50 to 99 employees	2,652	9,059	0.6	9,236	0.4
100 to 249 employees	1,917	11,937	0.8	(D)	(D)
250 to 499 employees	498	6,296	0.4	6,815	0.3
500 or more employees	165	8,225	0.5	(D)	(D)
Wholesalers	31,730	87,064	5.7	270,889	10.6
no. employees unknown (2)	6,848	29,719	2.0	60,598	2.4
1 to 19 employees	18,381	(D)	(D)	76,939	3.0
20 to 49 employees	4,177	12,005	0.8	46,701	1.8
50 to 99 employees	1,467	10,270	0.7	36,432	1.4
100 to 249 employees	685	7,683	0.5	(D)	(D)
250 to 499 employees	129	(D)	(D)	14,487	0.6
500 or more employees	43	913	0.1	(D)	(D)
Other companies (3)	17,978	46,979	3.1	112,445	4.4
no. employees unknown (2)	5,627	18,210	1.2	61,262	2.4
1 to 19 employees	8,176	6,660	0.4	15,494	0.6
20 to 49 employees	2,068	5,121	0.3	8,284	0.3
50 to 99 employees	948	5,234	0.3	14,232	0.6
100 to 249 employees	688	6,089	0.4	5,624	0.2
250 to 499 employees	239	1,938	0.1	4,665	0.2
500 or more employees	232	3,727	0.2	2,883	0.1

(1) Known value is defined as the portion of U.S. total exports and U.S. total general imports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from export and import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 2a
Top Companies' Share of the 2023 Export Market
by Company Type

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type	Number of Identified Exporters	Known Value (1)	% of Known Value	% of Company Type Value (2)	% Change 2022-2023	
					Number of Identified Exporters	Known Value
All identified companies	277,799	1,780,773	100.0	100.0	-0.8	-2.1
Top 4 companies	4	103,512	5.8	5.8	-	1.4
Top 8 companies	8	180,363	10.1	10.1	-	-0.6
Top 20 companies	20	348,723	19.6	19.6	-	-1.2
Top 50 companies	50	572,469	32.1	32.1	-	-3.3
Top 100 companies	100	748,967	42.1	42.1	-	-3.6
Top 250 companies	250	978,732	55.0	55.0	-	-3.4
Top 500 companies	500	1,145,886	64.3	64.3	-	-3.2
Top 1000 companies	1,000	1,303,077	73.2	73.2	-	-2.7
Top 2000 companies	2,000	1,437,669	80.7	80.7	-	-2.5
Manufacturers	67,553	954,357	53.6	100.0	-1.7	-4.2
Top 4 companies	4	99,521	5.6	10.4	-	9.5
Top 8 companies	8	170,383	9.6	17.9	-	6.2
Top 20 companies	20	312,350	17.5	32.7	-	-1.5
Top 50 companies	50	457,250	25.7	47.9	-	-6.8
Top 100 companies	100	547,446	30.7	57.4	-	-6.6
Top 250 companies	250	661,533	37.1	69.3	-	-5.4
Top 500 companies	500	742,397	41.7	77.8	-	-5.0
Top 1000 companies	1,000	811,667	45.6	85.0	-	-4.7
Top 2000 companies	2,000	865,834	48.6	90.7	-	-4.4
Wholesalers	86,790	457,575	25.7	100.0	-0.7	-6.0
Top 4 companies	4	56,450	3.2	12.3	-	-30.6
Top 8 companies	8	88,019	4.9	19.2	-	-19.1
Top 20 companies	20	144,455	8.1	31.6	-	-11.3
Top 50 companies	50	203,372	11.4	44.4	-	-9.8
Top 100 companies	100	248,757	14.0	54.4	-	-9.2
Top 250 companies	250	300,151	16.9	65.6	-	-8.1
Top 500 companies	500	335,553	18.8	73.3	-	-7.5
Top 1000 companies	1,000	366,571	20.6	80.1	-	-6.9
Top 2000 companies	2,000	393,159	22.1	85.9	-	-6.6
Other companies (3)	123,456	368,840	20.7	100.0	-0.4	9.6
Top 4 companies	4	58,002	3.3	15.7	-	68.4
Top 8 companies	8	81,030	4.6	22.0	-	44.8
Top 20 companies	20	119,107	6.7	32.3	-	27.3
Top 50 companies	50	172,607	9.7	46.8	-	19.5
Top 100 companies	100	209,614	11.8	56.8	-	14.1
Top 250 companies	250	260,248	14.6	70.6	-	12.7
Top 500 companies	500	289,785	16.3	78.6	-	11.8
Top 1000 companies	1,000	311,721	17.5	84.5	-	10.7
Top 2000 companies	2,000	329,774	18.5	89.4	-	10.2

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Percent of company type value is computed relative to the sector's total value.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 2b
Top Companies' Share of the 2022 Export Market
by Company Type

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type	Number of Identified Exporters	Known Value (1)	% of Known Value	% of Company Type Value (2)
All identified companies	279,115	1,814,965	100.0	100.0
Top 4 companies	4	102,104	5.6	5.6
Top 8 companies	8	181,388	10.0	10.0
Top 20 companies	20	352,915	19.4	19.4
Top 50 companies	50	591,706	32.6	32.6
Top 100 companies	100	776,765	42.8	42.8
Top 250 companies	250	1,013,037	55.8	55.8
Top 500 companies	500	1,181,967	65.1	65.1
Top 1000 companies	1,000	1,337,135	73.7	73.7
Top 2000 companies	2,000	1,471,194	81.1	81.1
Manufacturers	68,549	994,328	54.8	100.0
Top 4 companies	4	90,855	5.0	9.1
Top 8 companies	8	160,306	8.8	16.1
Top 20 companies	20	316,955	17.5	31.9
Top 50 companies	50	490,677	27.0	49.3
Top 100 companies	100	585,636	32.3	58.9
Top 250 companies	250	698,631	38.5	70.3
Top 500 companies	500	780,247	43.0	78.5
Top 1000 companies	1,000	849,932	46.8	85.5
Top 2000 companies	2,000	903,906	49.8	90.9
Wholesalers	87,171	484,791	26.7	100.0
Top 4 companies	4	81,336	4.5	16.8
Top 8 companies	8	108,828	6.0	22.4
Top 20 companies	20	162,833	9.0	33.6
Top 50 companies	50	225,456	12.4	46.5
Top 100 companies	100	273,535	15.1	56.4
Top 250 companies	250	325,579	17.9	67.2
Top 500 companies	500	361,488	19.9	74.6
Top 1000 companies	1,000	392,554	21.6	81.0
Top 2000 companies	2,000	419,644	23.1	86.6
Other companies (3)	123,395	335,846	18.5	100.0
Top 4 companies	4	34,442	1.9	10.3
Top 8 companies	8	55,938	3.1	16.7
Top 20 companies	20	93,554	5.2	27.9
Top 50 companies	50	144,388	8.0	43.0
Top 100 companies	100	183,664	10.1	54.7
Top 250 companies	250	230,829	12.7	68.7
Top 500 companies	500	258,869	14.3	77.1
Top 1000 companies	1,000	281,083	15.5	83.7
Top 2000 companies	2,000	298,621	16.5	88.9

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Percent of company type value is computed relative to the sector's total value.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 2c
Top Companies' Share of the 2023 Import Market
by Company Type

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type	Number of Identified Importers	Known Value (1)	% of Known Value	% of Company Type Value (2)	% Change 2022-2023	
					Number of Identified Importers	Known Value
All identified companies	242,515	2,742,968	100.0	100.0	3.6	-2.4
Top 4 companies	4	200,330	7.3	7.3	-	6.0
Top 8 companies	8	315,699	11.5	11.5	-	3.7
Top 20 companies	20	556,955	20.3	20.3	-	1.1
Top 50 companies	50	899,666	32.8	32.8	-	3.1
Top 100 companies	100	1,155,667	42.1	42.1	-	1.2
Top 250 companies	250	1,505,757	54.9	54.9	-	0.6
Top 500 companies	500	1,751,517	63.9	63.9	-	0.1
Top 1000 companies	1,000	1,979,940	72.2	72.2	-	-0.2
Top 2000 companies	2,000	2,178,666	79.4	79.4	-	-0.8
Manufacturers	42,223	1,139,743	41.6	100.0	1.6	0.2
Top 4 companies	4	162,004	5.9	14.2	-	16.8
Top 8 companies	8	261,116	9.5	22.9	-	10.7
Top 20 companies	20	442,775	16.1	38.8	-	7.8
Top 50 companies	50	606,057	22.1	53.2	-	6.5
Top 100 companies	100	719,714	26.2	63.1	-	4.1
Top 250 companies	250	861,214	31.4	75.6	-	2.7
Top 500 companies	500	950,492	34.7	83.4	-	1.8
Top 1000 companies	1,000	1,023,445	37.3	89.8	-	1.2
Top 2000 companies	2,000	1,075,919	39.2	94.4	-	0.8
Wholesalers	89,233	908,437	33.1	100.0	1.5	-8.5
Top 4 companies	4	118,786	4.3	13.1	-	-13.0
Top 8 companies	8	161,742	5.9	17.8	-	-10.9
Top 20 companies	20	241,337	8.8	26.6	-	-7.0
Top 50 companies	50	332,095	12.1	36.6	-	-6.1
Top 100 companies	100	401,289	14.6	44.2	-	-5.8
Top 250 companies	250	499,206	18.2	55.0	-	-5.2
Top 500 companies	500	572,366	20.9	63.0	-	-5.5
Top 1000 companies	1,000	642,721	23.4	70.8	-	-6.4
Top 2000 companies	2,000	708,672	25.8	78.0	-	-7.1
Other companies (3)	111,059	694,788	25.3	100.0	6.2	2.2
Top 4 companies	4	100,100	3.6	14.4	-	2.7
Top 8 companies	8	160,708	5.9	23.1	-	2.2
Top 20 companies	20	259,535	9.5	37.4	-	1.0
Top 50 companies	50	365,801	13.3	52.6	-	-0.2
Top 100 companies	100	437,885	16.0	63.0	-	1.1
Top 250 companies	250	521,683	19.0	75.1	-	1.4
Top 500 companies	500	568,488	20.7	81.8	-	1.6
Top 1000 companies	1,000	604,359	22.0	87.0	-	1.8
Top 2000 companies	2,000	633,085	23.1	91.1	-	2.0

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Percent of company type value is computed relative to the sector's total value.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 2d
Top Companies' Share of the 2022 Import Market
by Company Type

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type	Number of Identified Importers	Known Value (1)	% of Known Value	% of Company Type Value (2)
All identified companies	234,074	2,809,327	100.0	100.0
Top 4 companies	4	189,037	6.7	6.7
Top 8 companies	8	304,550	10.8	10.8
Top 20 companies	20	550,934	19.6	19.6
Top 50 companies	50	872,341	31.1	31.1
Top 100 companies	100	1,142,132	40.7	40.7
Top 250 companies	250	1,496,946	53.3	53.3
Top 500 companies	500	1,749,400	62.3	62.3
Top 1000 companies	1,000	1,984,023	70.6	70.6
Top 2000 companies	2,000	2,196,204	78.2	78.2
Manufacturers	41,578	1,137,034	40.5	100.0
Top 4 companies	4	138,671	4.9	12.2
Top 8 companies	8	235,801	8.4	20.7
Top 20 companies	20	410,605	14.6	36.1
Top 50 companies	50	568,957	20.3	50.0
Top 100 companies	100	691,294	24.6	60.8
Top 250 companies	250	838,884	29.9	73.8
Top 500 companies	500	933,811	33.2	82.1
Top 1000 companies	1,000	1,010,929	36.0	88.9
Top 2000 companies	2,000	1,067,421	38.0	93.9
Wholesalers	87,891	992,771	35.3	100.0
Top 4 companies	4	136,557	4.9	13.8
Top 8 companies	8	181,554	6.5	18.3
Top 20 companies	20	259,617	9.2	26.2
Top 50 companies	50	353,839	12.6	35.6
Top 100 companies	100	425,904	15.2	42.9
Top 250 companies	250	526,489	18.7	53.0
Top 500 companies	500	605,937	21.6	61.0
Top 1000 companies	1,000	686,331	24.4	69.1
Top 2000 companies	2,000	763,162	27.2	76.9
Other companies (3)	104,605	679,522	24.2	100.0
Top 4 companies	4	97,443	3.5	14.3
Top 8 companies	8	157,324	5.6	23.2
Top 20 companies	20	257,018	9.1	37.8
Top 50 companies	50	366,537	13.0	53.9
Top 100 companies	100	433,192	15.4	63.7
Top 250 companies	250	514,312	18.3	75.7
Top 500 companies	500	559,629	19.9	82.4
Top 1000 companies	1,000	593,420	21.1	87.3
Top 2000 companies	2,000	620,521	22.1	91.3

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Percent of company type value is computed relative to the sector's total value.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 3a
2023 Exports to Related Parties
by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	Number of Identified Exporters	Related Party Trade			Non-Related Party Trade		
			Known Value (1)	% of Row Value	% of Row Number of Identified Exporters (2)	Known Value (1)	% of Row Value	% of Row Number of Identified Exporters (2)
All identified companies	1,780,773	277,799	661,649	37.2	15.7	1,119,124	62.8	97.5
no. employees unknown (3)	197,691	118,997	46,641	23.6	11.4	151,050	76.4	96.3
1 to 19 employees	88,476	93,907	8,842	10.0	11.2	79,633	90.0	98.1
20 to 49 employees	46,470	26,750	4,243	9.1	18.6	42,227	90.9	98.7
50 to 99 employees	48,993	13,838	13,720	28.0	26.8	35,273	72.0	98.7
100 to 249 employees	124,604	11,676	38,293	30.7	36.0	86,311	69.3	98.3
250 to 499 employees	82,191	4,846	21,193	25.8	44.8	60,998	74.2	98.3
500 or more employees	1,192,349	7,785	528,716	44.3	56.7	663,632	55.7	98.0
Manufacturers	954,357	67,553	381,894	40.0	21.9	572,464	60.0	98.7
no. employees unknown (3)	53,150	18,593	16,755	31.5	15.4	36,394	68.5	97.9
1 to 19 employees	8,106	20,084	1,121	13.8	10.6	6,985	86.2	98.6
20 to 49 employees	10,975	11,334	775	7.1	17.7	10,201	92.9	99.3
50 to 99 employees	17,607	6,725	3,504	19.9	28.2	14,103	80.1	99.4
100 to 249 employees	40,867	5,737	5,406	13.2	41.2	35,460	86.8	99.3
250 to 499 employees	35,917	2,259	7,812	21.8	57.4	28,104	78.2	99.3
500 or more employees	787,737	2,821	346,520	44.0	78.4	441,217	56.0	99.8
Wholesalers	457,575	86,790	158,796	34.7	16.2	298,779	65.3	98.2
no. employees unknown (3)	73,697	31,815	17,237	23.4	11.8	56,460	76.6	97.3
1 to 19 employees	55,273	38,779	4,491	8.1	13.4	50,782	91.9	98.5
20 to 49 employees	24,730	8,146	2,258	9.1	23.4	22,472	90.9	99.0
50 to 99 employees	21,413	3,503	6,531	30.5	32.0	14,882	69.5	99.0
100 to 249 employees	65,544	2,537	28,526	43.5	39.9	37,018	56.5	99.2
250 to 499 employees	36,236	960	11,331	31.3	46.3	24,905	68.7	99.5
500 or more employees	180,682	1,050	88,423	48.9	65.2	92,259	51.1	99.5
Other companies (4)	368,840	123,456	120,959	32.8	11.9	247,882	67.2	96.2
no. employees unknown (3)	70,845	68,589	12,649	17.9	10.1	58,195	82.1	95.4
1 to 19 employees	25,097	35,044	3,231	12.9	9.1	21,866	87.1	97.5
20 to 49 employees	10,764	7,270	1,210	11.2	14.7	9,554	88.8	97.3
50 to 99 employees	9,973	3,610	3,685	36.9	19.1	6,288	63.1	97.1
100 to 249 employees	18,193	3,402	4,361	24.0	24.4	13,832	76.0	96.1
250 to 499 employees	10,038	1,627	2,050	20.4	26.4	7,988	79.6	96.2
500 or more employees	223,930	3,914	93,773	41.9	38.8	130,157	58.1	96.3
Multiple location companies	1,361,569	29,650	572,714	42.1	37.6	788,855	57.9	98.4
no. employees unknown (3)	3,613	395	172	4.7	20.0	3,442	95.3	98.0
1 to 19 employees	5,536	3,066	1,080	19.5	15.5	4,456	80.5	98.0
20 to 49 employees	10,629	4,600	1,189	11.2	22.5	9,441	88.8	98.6
50 to 99 employees	17,374	4,641	4,271	24.6	28.4	13,102	75.4	98.8
100 to 249 employees	85,973	6,334	27,633	32.1	38.1	58,340	67.9	98.6
250 to 499 employees	55,912	3,612	11,590	20.7	46.7	44,323	79.3	98.5
500 or more employees	1,182,532	7,002	526,781	44.5	59.0	655,751	55.5	98.2
Manufacturers	845,879	11,000	356,976	42.2	48.6	488,904	57.8	99.5
no. employees unknown (3)	(D)	121	92	19.8	24.0	(D)	(D)	98.3
1 to 19 employees	450	533	101	22.5	14.4	349	77.5	98.9
20 to 49 employees	(D)	1,346	(D)	(D)	23.0	(D)	(D)	99.5
50 to 99 employees	6,084	1,816	1,468	24.1	30.9	4,616	75.9	99.6
100 to 249 employees	27,164	2,896	3,357	12.4	44.7	23,806	87.6	99.4
250 to 499 employees	29,084	1,664	(D)	(D)	59.4	(D)	(D)	99.5
500 or more employees	780,830	2,624	345,014	44.2	79.7	435,816	55.8	99.8
Wholesalers	268,936	8,489	116,028	43.1	34.8	152,908	56.9	99.2
no. employees unknown (3)	1,910	142	75	3.9	25.4	1,836	96.1	99.3
1 to 19 employees	3,561	1,492	290	8.1	17.9	3,271	91.9	98.7
20 to 49 employees	6,729	1,834	(D)	(D)	26.8	(D)	(D)	99.0
50 to 99 employees	7,650	1,559	1,039	13.6	30.5	6,611	86.4	99.0
100 to 249 employees	50,551	1,653	22,634	44.8	39.4	27,917	55.2	99.5
250 to 499 employees	18,640	812	(D)	(D)	45.9	(D)	(D)	99.6
500 or more employees	179,895	997	88,244	49.1	65.8	91,652	50.9	99.7

Table 3a
2023 Exports to Related Parties
by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	Number of Identified Exporters	Related Party Trade			Non-Related Party Trade		
			Known Value (1)	% of Row Value	% of Row Number of Identified Exporters (2)	Known Value (1)	% of Row Value	% of Row Number of Identified Exporters (2)
Other companies (4)	246,753	10,161	99,710	40.4	28.0	147,043	59.6	96.7
no. employees unknown (3)	(D)	132	5	0.4	10.6	(D)	(D)	96.2
1 to 19 employees	1,525	1,041	689	45.2	12.7	837	54.8	96.6
20 to 49 employees	(D)	1,420	(D)	(D)	16.4	(D)	(D)	97.3
50 to 99 employees	3,640	1,266	1,764	48.5	22.4	1,875	51.5	97.5
100 to 249 employees	8,259	1,785	1,641	19.9	26.3	6,618	80.1	96.4
250 to 499 employees	8,188	1,136	(D)	(D)	28.7	(D)	(D)	96.2
500 or more employees	221,807	3,381	93,523	42.2	41.0	128,284	57.8	96.4
Single location companies	419,203	248,149	88,935	21.2	13.0	330,269	78.8	97.3
no. employees unknown (3)	194,078	118,602	46,470	23.9	11.3	147,608	76.1	96.3
1 to 19 employees	82,940	90,841	7,762	9.4	11.0	75,177	90.6	98.1
20 to 49 employees	35,840	22,150	3,054	8.5	17.8	32,786	91.5	98.7
50 to 99 employees	31,619	9,197	9,449	29.9	26.0	22,171	70.1	98.6
100 to 249 employees	38,631	5,342	10,660	27.6	33.5	27,970	72.4	98.1
250 to 499 employees	26,278	1,234	9,604	36.5	39.2	16,675	63.5	97.7
500 or more employees	9,817	783	1,936	19.7	35.9	7,881	80.3	96.3
Manufacturers	108,478	56,553	24,918	23.0	16.7	83,560	77.0	98.6
no. employees unknown (3)	(D)	18,472	16,664	31.6	15.3	(D)	(D)	97.9
1 to 19 employees	7,656	19,551	1,020	13.3	10.5	6,636	86.7	98.6
20 to 49 employees	(D)	9,988	(D)	(D)	17.0	(D)	(D)	99.2
50 to 99 employees	11,522	4,909	2,036	17.7	27.2	9,486	82.3	99.3
100 to 249 employees	13,703	2,841	2,049	15.0	37.6	11,654	85.0	99.2
250 to 499 employees	6,832	595	(D)	(D)	51.9	(D)	(D)	98.8
500 or more employees	6,907	197	1,505	21.8	60.9	5,401	78.2	98.5
Wholesalers	188,639	78,301	42,768	22.7	14.2	145,870	77.3	98.1
no. employees unknown (3)	71,787	31,673	17,162	23.9	11.7	54,625	76.1	97.3
1 to 19 employees	51,712	37,287	4,201	8.1	13.2	47,512	91.9	98.5
20 to 49 employees	18,001	6,312	(D)	(D)	22.4	(D)	(D)	99.0
50 to 99 employees	13,764	1,944	5,492	39.9	33.2	8,271	60.1	99.0
100 to 249 employees	14,993	884	5,891	39.3	41.0	9,102	60.7	98.8
250 to 499 employees	17,596	148	(D)	(D)	48.0	(D)	(D)	98.6
500 or more employees	787	53	180	22.9	54.7	607	77.1	96.2
Other companies (4)	122,087	113,295	21,248	17.4	10.4	100,839	82.6	96.2
no. employees unknown (3)	(D)	68,457	12,644	18.2	10.1	(D)	(D)	95.4
1 to 19 employees	23,571	34,003	2,542	10.8	9.0	21,030	89.2	97.5
20 to 49 employees	(D)	5,850	(D)	(D)	14.3	(D)	(D)	97.4
50 to 99 employees	6,333	2,344	1,920	30.3	17.3	4,413	69.7	96.8
100 to 249 employees	9,934	1,617	2,720	27.4	22.3	7,214	72.6	95.7
250 to 499 employees	1,850	491	(D)	(D)	21.2	(D)	(D)	96.1
500 or more employees	2,124	533	251	11.8	24.8	1,873	88.2	95.5

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Detail may not sum to 100 percent because companies may export to both related and nonrelated parties.

(3) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

(4) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 3b
2022 Exports to Related Parties
by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	Number of Identified Exporters	Related Party Trade			Non-Related Party Trade		
			Known Value (1)	% of Row Value	% of Row Number of Identified Exporters (2)	Known Value (1)	% of Row Value	% of Row Number of Identified Exporters (2)
All identified companies	1,814,965	279,115	658,369	36.3	15.3	1,156,596	63.7	97.7
no. employees unknown (3)	220,472	118,658	52,706	23.9	10.9	167,766	76.1	96.7
1 to 19 employees	91,889	94,975	12,090	13.2	10.9	79,799	86.8	98.2
20 to 49 employees	51,958	26,964	5,613	10.8	18.3	46,345	89.2	98.9
50 to 99 employees	50,918	14,200	11,719	23.0	26.5	39,199	77.0	98.7
100 to 249 employees	112,347	11,633	26,301	23.4	35.5	86,046	76.6	98.5
250 to 499 employees	120,944	4,961	47,831	39.5	44.8	73,112	60.5	98.4
500 or more employees	1,166,438	7,724	502,110	43.0	56.4	664,328	57.0	98.3
Manufacturers	994,328	68,549	392,266	39.5	21.6	602,062	60.5	98.8
no. employees unknown (3)	54,761	18,832	16,851	30.8	15.0	37,910	69.2	98.1
1 to 19 employees	8,768	20,434	1,507	17.2	10.4	7,261	82.8	98.8
20 to 49 employees	11,402	11,490	1,191	10.4	17.7	10,211	89.6	99.1
50 to 99 employees	17,836	6,965	3,070	17.2	28.0	14,766	82.8	99.3
100 to 249 employees	44,281	5,700	5,437	12.3	41.0	38,844	87.7	99.3
250 to 499 employees	38,827	2,306	8,455	21.8	57.2	30,372	78.2	99.4
500 or more employees	818,454	2,822	355,755	43.5	78.7	462,698	56.5	99.6
Wholesalers	484,791	87,171	170,335	35.1	15.9	314,456	64.9	98.4
no. employees unknown (3)	85,225	31,458	22,172	26.0	11.4	63,053	74.0	97.8
1 to 19 employees	57,652	39,338	7,043	12.2	13.1	50,608	87.8	98.6
20 to 49 employees	27,663	8,224	2,633	9.5	23.1	25,030	90.5	99.3
50 to 99 employees	21,290	3,607	5,736	26.9	31.0	15,555	73.1	99.2
100 to 249 employees	47,251	2,558	16,107	34.1	39.8	31,144	65.9	99.4
250 to 499 employees	66,770	974	36,370	54.5	44.7	30,400	45.5	99.5
500 or more employees	178,940	1,012	80,273	44.9	66.8	98,666	55.1	99.6
Other companies (4)	335,846	123,395	95,768	28.5	11.4	240,077	71.5	96.5
no. employees unknown (3)	80,486	68,368	13,683	17.0	9.6	66,803	83.0	95.8
1 to 19 employees	25,469	35,203	3,540	13.9	8.8	21,929	86.1	97.4
20 to 49 employees	12,893	7,250	1,788	13.9	13.9	11,104	86.1	97.9
50 to 99 employees	11,792	3,628	2,913	24.7	19.0	8,879	75.3	96.9
100 to 249 employees	20,814	3,375	4,756	22.8	22.9	16,058	77.2	96.7
250 to 499 employees	15,347	1,681	3,006	19.6	28.0	12,340	80.4	96.5
500 or more employees	169,045	3,890	66,081	39.1	37.6	102,964	60.9	97.0
Multiple location companies	1,353,502	29,308	549,293	40.6	37.5	804,209	59.4	98.6
no. employees unknown (3)	2,501	326	166	6.6	20.9	2,335	93.4	99.1
1 to 19 employees	8,336	3,041	(D)	(D)	16.0	(D)	(D)	97.8
20 to 49 employees	14,240	4,578	1,524	10.7	21.6	12,716	89.3	98.8
50 to 99 employees	16,113	4,686	3,058	19.0	29.2	13,055	81.0	98.7
100 to 249 employees	81,400	6,183	19,609	24.1	37.9	61,791	75.9	98.7
250 to 499 employees	77,973	3,622	(D)	(D)	46.1	(D)	(D)	98.7
500 or more employees	1,152,939	6,872	499,717	43.3	59.2	653,223	56.7	98.5
Manufacturers	879,227	10,798	366,654	41.7	49.5	512,573	58.3	99.4
no. employees unknown (3)	309	101	28	8.9	29.7	282	91.1	100.0
1 to 19 employees	859	470	(D)	(D)	14.7	(D)	(D)	98.3
20 to 49 employees	1,685	1,302	231	13.7	21.8	1,454	86.3	99.2
50 to 99 employees	5,566	1,862	749	13.5	32.8	4,817	86.5	99.3
100 to 249 employees	28,981	2,782	3,592	12.4	45.5	25,389	87.6	99.4
250 to 499 employees	31,938	1,664	(D)	(D)	59.3	(D)	(D)	99.5
500 or more employees	809,888	2,617	354,210	43.7	80.3	455,678	56.3	99.8
Wholesalers	275,199	8,500	109,593	39.8	34.6	165,606	60.2	99.2
no. employees unknown (3)	(D)	109	(D)	(D)	18.3	1,810	98.7	99.1
1 to 19 employees	6,656	1,471	3,099	46.6	19.4	3,557	53.4	98.4
20 to 49 employees	9,907	1,884	558	5.6	25.8	9,349	94.4	99.3
50 to 99 employees	6,901	1,584	1,072	15.5	30.9	5,830	84.5	99.2
100 to 249 employees	38,785	1,680	13,452	34.7	38.9	25,333	65.3	99.5
250 to 499 employees	(D)	811	(D)	(D)	43.9	21,766	65.6	99.8
500 or more employees	177,957	961	79,996	45.0	67.7	97,961	55.0	99.6

Table 3b
2022 Exports to Related Parties
by Company Type and Employment Size

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	Number of Identified Exporters	Related Party Trade			Non-Related Party Trade		
			Known Value (1)	% of Row Value	% of Row Number of Identified Exporters (2)	Known Value (1)	% of Row Value	% of Row Number of Identified Exporters (2)
Other companies (4)	199,076	10,010	73,046	36.7	27.1	126,030	63.3	97.1
no. employees unknown (3)	(D)	116	(D)	(D)	15.5	243	67.8	98.3
1 to 19 employees	820	1,100	146	17.8	12.1	674	82.2	96.7
20 to 49 employees	2,648	1,392	735	27.8	15.8	1,912	72.2	97.8
50 to 99 employees	3,646	1,240	1,237	33.9	21.6	2,409	66.1	97.1
100 to 249 employees	13,634	1,721	2,565	18.8	24.6	11,070	81.2	96.7
250 to 499 employees	(D)	1,147	(D)	(D)	28.6	10,140	78.7	96.8
500 or more employees	165,095	3,294	65,511	39.7	40.0	99,583	60.3	97.3
Single location companies	461,463	249,807	109,077	23.6	12.7	352,387	76.4	97.6
no. employees unknown (3)	217,972	118,332	52,540	24.1	10.9	165,431	75.9	96.7
1 to 19 employees	83,553	91,934	(D)	(D)	10.8	(D)	(D)	98.2
20 to 49 employees	37,718	22,386	4,088	10.8	17.6	33,629	89.2	98.9
50 to 99 employees	34,805	9,514	8,661	24.9	25.1	26,144	75.1	98.7
100 to 249 employees	30,947	5,450	6,692	21.6	32.8	24,255	78.4	98.4
250 to 499 employees	42,971	1,339	(D)	(D)	41.4	(D)	(D)	97.8
500 or more employees	13,498	852	2,393	17.7	33.9	11,106	82.3	96.1
Manufacturers	115,101	57,751	25,612	22.3	16.4	89,489	77.7	98.7
no. employees unknown (3)	54,452	18,731	16,823	30.9	14.9	37,628	69.1	98.1
1 to 19 employees	7,909	19,964	(D)	(D)	10.3	(D)	(D)	98.8
20 to 49 employees	9,717	10,188	960	9.9	17.2	8,756	90.1	99.1
50 to 99 employees	12,270	5,103	2,320	18.9	26.3	9,949	81.1	99.3
100 to 249 employees	15,300	2,918	1,845	12.1	36.8	13,455	87.9	99.1
250 to 499 employees	6,888	642	(D)	(D)	52.0	(D)	(D)	99.1
500 or more employees	8,566	205	1,545	18.0	58.5	7,020	82.0	97.6
Wholesalers	209,592	78,671	60,742	29.0	13.9	148,851	71.0	98.4
no. employees unknown (3)	(D)	31,349	(D)	(D)	11	61,242	73.4	97.8
1 to 19 employees	50,995	37,867	3,944	7.7	12.9	47,051	92.3	98.6
20 to 49 employees	17,756	6,340	2,075	11.7	22.3	15,681	88.3	99.3
50 to 99 employees	14,389	2,023	4,664	32.4	31.1	9,725	67.6	99.3
100 to 249 employees	8,466	878	2,655	31.4	41.6	5,811	68.6	99.2
250 to 499 employees	(D)	163	(D)	(D)	48.5	8,635	25.7	98.2
500 or more employees	983	51	278	28.3	49.0	705	71.7	100.0
Other companies (4)	136,770	113,385	22,723	16.6	10.0	114,047	83.4	96.5
no. employees unknown (3)	(D)	68,252	(D)	(D)	9.6	66,560	83.1	95.8
1 to 19 employees	24,649	34,103	3,394	13.8	8.7	21,255	86.2	97.5
20 to 49 employees	10,245	5,858	1,053	10.3	13.4	9,192	89.7	97.9
50 to 99 employees	8,146	2,388	1,677	20.6	17.6	6,470	79.4	96.8
100 to 249 employees	7,180	1,654	2,191	30.5	21.1	4,989	69.5	96.7
250 to 499 employees	(D)	534	(D)	(D)	26.6	2,201	89.1	96.1
500 or more employees	3,950	596	570	14.4	24.2	3,380	85.6	95.3

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Detail may not sum to 100 percent because companies may import from both related and nonrelated parties.

(3) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

(4) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 4a
2023 Exports by Company Type and Employment Size
to Number of Partner Countries

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	Number of Identified Exporters	Number of Countries to Which Company Exports											
			1 Country		2-4 Countries		5-9 Countries		10-24 Countries		25-49 Countries		50+ Countries	
			% of Row Value	% of Row Number of Identified Exporters	% of Row Value	% of Row Number of Identified Exporters	% of Row Value	% of Row Number of Identified Exporters	% of Row Value	% of Row Number of Identified Exporters	% of Row Value	% of Row Number of Identified Exporters	% of Row Value	% of Row Number of Identified Exporters
All identified companies	1,780,773	277,799	5.7	60.1	5.8	23.8	6.2	8.5	14.0	5.6	21.9	1.5	46.5	0.4
no. employees unknown(2)	197,691	118,997	23.2	74.9	16.0	17.7	12.5	4.6	18.4	2.4	26.6	0.5	3.3	0.1
1 to 19 employees	88,476	93,907	26.7	57.4	24.9	28.4	20.7	9.3	20.9	4.4	5.3	0.5	1.6	0.0
20 to 49 employees	46,470	26,750	14.6	43.1	20.6	30.5	19.5	14.0	30.8	10.3	9.8	2.0	4.8	0.2
50 to 99 employees	48,993	13,838	8.4	36.5	18.9	31.2	12.7	15.7	41.0	12.7	13.9	3.4	5.1	0.4
100 to 249 employees	124,604	11,676	5.0	33.6	8.0	28.1	14.7	15.9	22.8	15.8	30.0	5.7	19.5	0.9
250 to 499 employees	82,191	4,846	4.3	31.4	7.4	24.3	9.3	14.8	32.7	18.4	19.4	9.0	27.0	2.0
500 or more employees	1,192,349	7,785	1.0	26.3	1.2	20.6	2.2	12.9	8.7	16.4	22.4	14.6	64.4	9.2
Manufacturers	954,357	67,553	2.0	44.4	2.8	28.6	4.7	12.8	10.1	9.9	22.3	3.3	58.1	1.0
no. employees unknown(2)	53,150	18,593	10.0	60.3	9.2	24.6	9.1	8.5	19.4	5.2	47.8	1.2	4.5	0.1
1 to 19 employees	8,106	20,084	24.0	51.7	26.8	30.7	18.2	11.4	24.1	5.7	(D)	(D)	(D)	(D)
20 to 49 employees	10,975	11,334	12.1	38.2	23.8	32.5	22.3	15.0	32.1	12.2	9.3	2.0	0.5	0.1
50 to 99 employees	17,607	6,725	8.0	29.7	17.2	33.4	15.3	17.6	37.8	14.7	(D)	(D)	(D)	(D)
100 to 249 employees	40,867	5,737	8.5	24.8	9.5	29.1	30.8	19.0	30.5	18.6	16.7	7.5	3.9	1.1
250 to 499 employees	35,917	2,259	2.6	17.5	10.4	23.8	14.4	18.0	32.6	24.5	30.3	13.3	9.7	2.8
500 or more employees	787,737	2,821	0.5	8.6	0.9	15.3	2.0	14.4	6.3	21.8	21.1	23.5	69.2	16.5
Wholesalers	457,575	86,790	7.8	52.8	9.2	28.6	8.7	10.4	17.3	6.4	23.5	1.5	33.6	0.3
no. employees unknown(2)	73,697	31,815	23.6	67.3	17.2	22.8	16.5	6.1	17.6	3.1	20.5	0.6	4.7	0.1
1 to 19 employees	55,273	38,779	22.2	50.2	23.8	32.5	23.3	11.0	22.7	5.5	6.0	0.7	2.0	0.1
20 to 49 employees	24,730	8,146	10.5	35.8	17.6	32.5	20.4	16.7	31.6	11.7	12.6	2.9	7.3	0.4
50 to 99 employees	21,413	3,503	8.7	29.7	21.0	31.1	12.3	19.3	40.4	15.0	14.0	4.2	3.6	0.6
100 to 249 employees	65,544	2,537	0.9	24.6	7.2	29.7	6.1	17.4	15.6	20.2	35.9	6.9	34.2	1.2
250 to 499 employees	36,236	960	1.9	23.9	1.3	25.4	3.2	14.9	34.5	23.2	9.6	9.9	49.4	2.7
500 or more employees	180,682	1,050	0.2	12.3	1.3	17.5	1.0	13.7	7.9	22.3	30.8	22.0	58.7	12.2
Other companies (3)	368,840	123,456	13.0	73.9	9.0	17.9	7.1	4.9	19.9	2.6	18.7	0.6	32.3	0.1
no. employees unknown(2)	70,845	68,589	32.6	82.3	19.8	13.4	11.0	2.8	18.6	1.3	17.2	0.2	0.9	0.0
1 to 19 employees	25,097	35,044	37.4	68.6	26.8	22.5	15.6	6.1	15.9	2.5	(D)	(D)	(D)	(D)
20 to 49 employees	10,764	7,270	26.5	58.9	24.1	25.0	14.6	9.3	27.6	5.7	3.8	0.9	3.4	0.1
50 to 99 employees	9,973	3,610	8.4	55.9	17.5	27.3	8.9	8.8	47.6	6.7	(D)	(D)	(D)	(D)
100 to 249 employees	18,193	3,402	11.5	55.2	7.5	25.3	9.7	9.5	31.6	7.7	38.6	1.9	1.2	0.3
250 to 499 employees	10,038	1,627	18.6	55.1	19.0	24.5	12.8	10.3	26.1	7.1	15.6	2.5	7.9	0.6
500 or more employees	223,930	3,914	3.5	42.9	2.2	25.3	4.1	11.6	18.0	11.0	20.2	6.1	52.1	3.1

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 4b
2022 Exports by Company Type and Employment Size
to Number of Partner Countries

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	Number of Identified Exporters	Number of Countries to Which Company Exports											
			1 Country		2-4 Countries		5-9 Countries		10-24 Countries		25-49 Countries		50+ Countries	
			% of Row Value	% of Row Number of Identified Exporters	% of Row Value	% of Row Number of Identified Exporters	% of Row Value	% of Row Number of Identified Exporters	% of Row Value	% of Row Number of Identified Exporters	% of Row Value	% of Row Number of Identified Exporters	% of Row Value	% of Row Number of Identified Exporters
All identified companies	1,814,965	279,115	5.8	59.8	6.2	23.8	6.3	8.7	13.8	5.7	21.3	1.6	46.5	0.4
no. employees unknown(2)	220,472	118,658	22.7	74.5	16.6	17.9	12.8	4.7	17.8	2.4	27.8	0.5	2.3	0.0
1 to 19 employees	91,889	94,975	26.8	57.2	24.4	28.3	19.6	9.4	23.6	4.6	4.1	0.5	1.4	0.0
20 to 49 employees	51,958	26,964	17.2	42.6	19.6	30.5	17.8	14.1	30.8	10.4	9.9	2.1	4.6	0.2
50 to 99 employees	50,918	14,200	7.5	36.9	17.8	30.0	18.6	15.9	36.8	13.1	15.2	3.6	4.0	0.5
100 to 249 employees	112,347	11,633	5.5	33.4	9.0	27.5	16.0	16.0	34.2	16.0	(D)	6.1	(D)	1.0
250 to 499 employees	120,944	4,961	2.0	30.3	5.8	23.8	6.2	15.5	22.4	19.0	(D)	9.1	(D)	2.2
500 or more employees	1,166,438	7,724	0.9	27.2	1.5	20.2	2.1	12.6	7.7	16.3	22.2	14.4	65.7	9.3
Manufacturers	994,328	68,549	1.6	43.7	2.8	28.8	4.5	12.9	9.7	10.2	21.4	3.4	60.0	1.0
no. employees unknown(2)	54,761	18,832	9.2	59.1	10.0	25.3	8.3	9.0	18.6	5.4	51.2	1.2	2.6	0.1
1 to 19 employees	8,768	20,434	22.0	50.6	23.9	31.6	17.5	11.2	31.6	6.1	5.0	0.5	0.1	0.0
20 to 49 employees	11,402	11,490	15.4	37.6	22.7	32.7	21.9	15.4	30.0	12.1	9.1	2.1	0.8	0.1
50 to 99 employees	17,836	6,965	7.2	30.4	19.2	32.1	18.7	17.6	33.7	14.9	13.5	4.4	7.6	0.6
100 to 249 employees	44,281	5,700	7.9	24.4	8.3	28.5	29.8	18.6	32.3	19.2	17.9	8.1	3.7	1.2
250 to 499 employees	38,827	2,306	2.3	16.7	11.1	23.4	11.5	18.9	33.2	24.6	31.6	13.2	10.2	3.3
500 or more employees	818,454	2,822	0.2	9.1	0.8	14.1	1.8	13.9	5.7	22.4	19.7	23.8	71.9	16.7
Wholesalers	484,791	87,171	8.5	52.4	8.5	28.6	8.4	10.6	16.7	6.5	23.3	1.6	34.6	0.3
no. employees unknown(2)	85,225	31,458	22.4	66.7	17.0	23.3	14.3	6.4	19.9	3.0	22.8	0.5	3.6	0.1
1 to 19 employees	57,652	39,338	23.6	50.4	23.3	31.9	21.1	11.3	25.8	5.6	4.5	0.7	1.6	0.1
20 to 49 employees	27,663	8,224	11.2	34.9	18.4	33.0	17.1	16.9	33.9	11.8	12.5	3.1	7.0	0.4
50 to 99 employees	21,290	3,607	6.4	29.3	14.2	31.0	24.0	19.2	37.6	15.9	15.1	4.1	2.7	0.5
100 to 249 employees	47,251	2,558	2.1	23.8	8.3	29.3	7.0	17.8	31.1	20.4	(D)	7.2	(D)	1.5
250 to 499 employees	66,770	974	0.8	22.6	0.8	25.4	2.0	15.7	8.8	23.6	(D)	10.4	(D)	2.4
500 or more employees	178,940	1,012	1.4	11.6	0.5	17.9	1.0	13.2	6.4	22.7	34.5	21.4	56.3	13.1
Other companies (3)	335,846	123,395	14.5	74.0	13.1	17.7	8.8	4.9	21.9	2.7	18.0	0.6	23.7	0.1
no. employees unknown(2)	80,486	68,368	32.1	82.3	20.6	13.3	14.3	2.8	15.1	1.4	17.1	0.2	0.8	0.0
1 to 19 employees	25,469	35,203	35.7	68.7	27.0	22.3	17.1	6.2	16.0	2.6	2.9	0.2	1.3	0.0
20 to 49 employees	12,893	7,250	31.7	59.4	19.6	24.4	15.8	8.9	24.9	6.2	5.3	1.0	2.7	0.1
50 to 99 employees	11,792	3,628	9.8	57.1	22.3	25.2	8.9	9.3	40.1	6.6	18.0	1.6	0.9	0.2
100 to 249 employees	20,814	3,375	8.2	55.8	11.8	24.5	7.2	10.1	45.3	7.3	26.7	2.0	0.8	0.2
250 to 499 employees	15,347	1,681	6.2	53.6	14.6	23.6	11.0	10.6	54.4	8.8	10.2	2.7	3.7	0.7
500 or more employees	169,045	3,890	3.5	44.4	6.3	25.3	4.5	11.5	18.7	10.2	21.2	5.7	45.8	2.9

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 4c
2023 Imports by Company Type and Employment Size
from Number of Partner Countries

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	Number of Identified Importers	Number of Countries from Which Company Imports											
			1 Country		2-4 Countries		5-9 Countries		10-24 Countries		25-49 Countries		50+ Countries	
			% of Row Value	% of Row Number of Identified Importers	% of Row Value	% of Row Number of Identified Importers	% of Row Value	% of Row Number of Identified Importers	% of Row Value	% of Row Number of Identified Importers	% of Row Value	% of Row Number of Identified Importers	% of Row Value	% of Row Number of Identified Importers
All identified companies	2,742,968	242,515	4.6	61.9	8.7	27.1	8.9	7.2	19.8	3.1	32.4	0.5	25.6	0.1
no. employees unknown(2)	278,828	93,895	18.7	74.2	25.4	20.4	16.9	3.9	22.4	1.4	(D)	0.1	(D)	0.0
1 to 19 employees	158,916	94,392	29.1	63.5	39.6	29.8	18.6	5.4	9.1	1.2	(D)	(D)	(D)	(D)
20 to 49 employees	86,754	22,259	15.0	47.4	39.3	36.7	26.8	12.1	15.3	3.6	(D)	(D)	(D)	(D)
50 to 99 employees	81,960	11,536	(D)	40.2	30.5	37.5	25.0	15.9	33.0	6.0	(D)	0.4	0.0	0.0
100 to 249 employees	144,110	9,808	(D)	31.6	16.7	35.4	27.0	21.3	32.2	10.6	19.3	1.0	(D)	0.1
250 to 499 employees	117,683	4,155	(D)	26.1	10.1	30.1	26.7	23.8	32.4	17.7	12.3	2.2	(D)	0.1
500 or more employees	1,874,716	6,470	0.2	18.4	0.5	20.0	2.8	19.0	18.2	28.0	42.2	12.0	36.0	2.6
Manufacturers	1,139,743	42,223	1.0	50.6	3.3	31.9	5.0	10.6	16.5	5.5	37.0	1.2	37.1	0.2
no. employees unknown(2)	49,450	9,501	7.5	66.1	14.8	25.4	17.3	6.1	25.9	2.2	34.5	0.3	0.0	0.0
1 to 19 employees	10,459	11,990	33.0	66.9	41.9	29.2	13.5	3.4	(D)	(D)	(D)	(D)	0.0	0.0
20 to 49 employees	8,679	6,853	(D)	50.0	44.6	39.5	28.4	9.1	(D)	1.4	0.5	0.0	0.0	0.0
50 to 99 employees	14,245	4,652	(D)	39.1	32.4	42.2	27.0	15.0	26.6	3.5	(D)	0.1	0.0	0.0
100 to 249 employees	34,963	4,586	3.4	27.5	17.7	40.0	33.2	23.0	40.1	9.1	5.6	0.4	0.0	0.0
250 to 499 employees	43,991	2,007	(D)	18.0	17.3	31.6	33.0	27.7	34.6	(D)	11.9	(D)	(D)	(D)
500 or more employees	977,956	2,634	(D)	7.0	0.3	15.0	1.5	21.5	14.4	36.6	40.5	(D)	(D)	(D)
Wholesalers	908,437	89,233	8.8	55.4	15.4	31.9	14.6	8.9	21.1	3.4	25.9	0.4	14.2	0.0
no. employees unknown(2)	105,160	31,865	29.4	68.8	32.7	24.8	18.3	4.8	13.8	1.5	(D)	(D)	(D)	(D)
1 to 19 employees	112,163	42,681	30.9	55.7	41.7	35.3	18.7	7.4	8.4	(D)	(D)	(D)	(D)	(D)
20 to 49 employees	62,054	7,560	(D)	30.9	37.1	42.3	29.8	19.7	16.5	6.8	(D)	0.3	0.0	0.0
50 to 99 employees	50,272	3,180	(D)	24.0	34.4	38.8	27.8	24.2	27.4	12.0	(D)	1.0	0.0	0.0
100 to 249 employees	84,258	2,201	(D)	18.5	16.1	30.5	27.0	28.8	30.5	19.5	24.7	(D)	(D)	(D)
250 to 499 employees	48,820	804	0.5	18.7	4.0	25.6	29.6	25.5	35.4	(D)	(D)	(D)	(D)	(D)
500 or more employees	445,710	942	(D)	9.0	0.6	18.0	5.1	18.2	22.6	35.0	44.4	16.3	(D)	3.4
Other companies (3)	694,788	111,059	5.0	71.5	8.8	21.5	7.7	4.6	23.5	2.0	33.5	0.3	21.5	0.1
no. employees unknown(2)	124,218	52,529	14.2	79.0	23.4	16.9	15.6	2.9	28.2	1.1	(D)	(D)	(D)	(D)
1 to 19 employees	36,294	39,721	22.4	70.9	32.5	24.1	19.8	3.8	(D)	1.1	(D)	0.1	(D)	0.0
20 to 49 employees	16,021	7,846	(D)	60.9	45.1	28.9	14.2	7.3	(D)	2.6	(D)	(D)	(D)	(D)
50 to 99 employees	17,443	3,704	(D)	55.5	17.7	30.4	15.5	9.8	54.5	3.9	(D)	0.4	0.0	0.0
100 to 249 employees	24,890	3,021	(D)	47.4	17.2	31.9	18.3	13.1	26.7	6.5	20.1	(D)	(D)	(D)
250 to 499 employees	24,873	1,344	(D)	42.6	9.5	30.4	10.0	17.0	22.8	8.6	(D)	(D)	(D)	(D)
500 or more employees	451,049	2,894	0.8	31.8	0.7	25.3	3.4	17.0	22.2	17.9	43.8	(D)	29.3	(D)

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 4d
2022 Imports by Company Type and Employment Size
from Number of Partner Countries

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Company Type and Employment Size	Known Value (1)	Number of Identified Importers	Number of Countries from Which Company Imports											
			1 Country		2-4 Countries		5-9 Countries		10-24 Countries		25-49 Countries		50+ Countries	
			% of Row Value	% of Row Number of Identified Importers	% of Row Value	% of Row Number of Identified Importers	% of Row Value	% of Row Number of Identified Importers	% of Row Value	% of Row Number of Identified Importers	% of Row Value	% of Row Number of Identified Importers	% of Row Value	% of Row Number of Identified Importers
All identified companies	2,809,327	234,074	5.0	62.1	9.6	27.3	9.7	7.1	20.8	3.0	32.8	0.4	22.1	0.1
no. employees unknown(2)	291,341	88,506	19.6	74.9	25.1	19.9	15.6	3.9	(D)	1.2	(D)	0.1	(D)	0.0
1 to 19 employees	175,347	92,357	30.2	63.6	41.3	30.1	17.4	5.1	(D)	(D)	(D)	0.0	(D)	(D)
20 to 49 employees	97,959	21,900	14.4	48.0	42.9	36.7	24.5	11.7	15.9	(D)	(D)	0.2	(D)	(D)
50 to 99 employees	100,533	11,385	6.4	40.4	31.3	37.9	24.5	15.4	30.2	6.0	7.7	0.3	0.0	0.0
100 to 249 employees	150,665	9,581	3.2	32.8	17.7	36.0	28.1	20.6	36.6	(D)	(D)	0.7	(D)	(D)
250 to 499 employees	130,644	4,084	1.2	24.8	10.6	31.6	26.3	24.5	34.0	16.8	(D)	2.2	(D)	0.1
500 or more employees	1,862,838	6,261	0.2	17.9	0.6	21.0	3.8	20.2	19.4	28.0	45.3	11.1	30.8	1.9
Manufacturers	1,137,034	41,578	1.2	51.5	3.8	31.9	6.4	10.3	19.6	5.1	34.7	1.1	34.3	0.2
no. employees unknown(2)	49,676	9,229	8.3	66.8	19.3	25.1	11.7	6.0	24.8	1.9	35.8	0.2	0.0	0.0
1 to 19 employees	11,844	11,759	28.6	68.5	37.9	28.4	11.8	2.9	21.7	0.3	0.0	0.0	0.0	0.0
20 to 49 employees	9,788	6,816	17.1	52.2	49.0	38.8	24.7	7.9	(D)	(D)	(D)	(D)	0.0	0.0
50 to 99 employees	15,033	4,678	10.6	38.8	36.7	43.5	30.4	14.5	(D)	(D)	(D)	(D)	0.0	0.0
100 to 249 employees	36,904	4,507	4.5	29.0	21.2	40.7	30.8	21.9	38.1	8.1	5.4	0.2	0.0	0.0
250 to 499 employees	45,137	1,980	1.0	16.6	15.2	33.8	31.2	29.5	(D)	18.6	(D)	1.5	0.0	0.0
500 or more employees	968,652	2,609	0.1	6.8	0.4	16.1	3.4	23.3	17.6	36.3	38.2	15.0	40.3	2.6
Wholesalers	992,771	87,891	8.9	55.5	17.1	32.1	14.2	8.8	20.1	3.3	30.1	0.4	9.6	0.0
no. employees unknown(2)	108,966	30,534	28.8	69.6	37.2	24.2	15.8	4.7	14.5	1.4	3.7	0.1	0.0	0.0
1 to 19 employees	129,188	42,646	31.3	55.6	42.0	35.7	18.5	7.1	7.9	(D)	(D)	0.0	(D)	(D)
20 to 49 employees	73,633	7,571	14.1	31.2	41.6	42.8	25.9	19.2	17.2	6.5	1.2	0.3	0.0	0.0
50 to 99 employees	65,225	3,186	5.7	24.5	35.4	38.4	26.8	23.8	25.9	12.4	6.2	0.9	0.0	0.0
100 to 249 employees	85,146	2,225	2.1	19.3	16.5	31.5	31.6	28.4	34.6	19.0	15.2	1.8	0.0	0.0
250 to 499 employees	58,346	808	0.3	15.6	7.2	27.7	29.3	25.4	35.2	(D)	(D)	5.4	(D)	(D)
500 or more employees	472,267	921	0.1	9.9	0.5	16.6	4.1	20.2	20.0	34.7	57.3	16.4	18.0	2.2
Other companies (3)	679,522	104,605	5.7	71.9	8.6	21.4	8.5	4.5	23.6	1.9	33.7	0.3	20.0	0.0
no. employees unknown(2)	132,699	48,743	16.3	79.7	17.3	16.3	16.8	3.0	(D)	1.0	(D)	0.1	(D)	0.0
1 to 19 employees	34,315	37,952	26.8	71.2	39.9	24.2	15.4	3.6	(D)	(D)	1.7	0.1	(D)	(D)
20 to 49 employees	14,538	7,513	13.8	61.0	44.8	28.7	17.3	7.5	13.8	(D)	(D)	(D)	(D)	(D)
50 to 99 employees	20,275	3,521	5.2	56.9	14.0	30.1	12.7	8.9	(D)	(D)	(D)	(D)	0.0	0.0
100 to 249 employees	28,615	2,849	4.4	49.4	16.5	32.0	14.3	12.3	40.4	(D)	(D)	0.6	(D)	(D)
250 to 499 employees	27,160	1,296	3.3	43.0	10.2	30.6	11.8	16.4	(D)	(D)	6.4	1.2	(D)	(D)
500 or more employees	421,919	2,731	0.6	31.2	1.1	27.1	4.2	17.2	22.6	17.7	48.0	5.6	23.5	1.2

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

(3) Includes manufacturing companies of prepackaged software and books, freight forwarders and other transportation service firms, business services, engineering and management services, gas and oil extraction companies, coal mining companies, communication services companies; and companies for which an industry could not be determined.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 5a
2023 Exports by Company Employment Size
to World Areas and Selected Countries

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Country of Destination	Total Value	Known Value (1)	Number of Identified Exporters	Unknown number of employees (2)		1-19 employees		20-49 employees		50-99 employees		100-249 employees		250-499 employees		500+ employees	
				Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters
All countries	2,018,059	1,780,773	277,799	197,691	118,997	88,476	93,907	46,470	26,750	48,993	13,838	124,604	11,676	82,191	4,846	1,192,349	7,785
Top 25 countries	1,704,211	1,510,901	220,657	157,710	84,020	68,674	77,774	36,805	23,836	42,226	12,570	101,908	10,729	69,085	4,510	1,034,492	7,218
Canada	354,356	282,638	94,283	20,897	24,951	9,790	33,684	6,725	13,008	8,112	7,369	16,554	6,770	12,174	3,097	208,386	5,404
Mexico	322,742	296,432	54,750	40,141	17,133	13,692	15,327	7,127	7,231	10,288	4,498	25,871	4,500	10,436	2,134	188,878	3,927
China	147,778	136,115	29,276	14,785	7,774	5,838	8,128	3,079	3,867	5,869	2,632	7,930	2,723	8,638	1,372	89,976	2,780
Netherlands	81,310	73,291	18,815	8,127	4,653	1,196	4,936	982	2,602	754	1,673	3,467	1,780	3,312	901	55,452	2,270
Germany	76,698	70,650	29,494	4,730	7,442	1,508	8,598	1,484	4,108	1,391	2,546	2,486	2,613	2,402	1,337	56,649	2,850
Japan	75,683	69,212	22,664	6,015	5,415	4,477	6,628	2,593	2,986	1,620	1,931	2,582	2,026	4,469	1,084	47,456	2,594
United Kingdom	74,315	66,176	38,958	6,898	10,439	2,237	12,019	1,491	5,381	1,803	3,301	11,605	3,134	3,175	1,481	38,966	3,203
Korea, South	65,056	59,108	19,649	5,002	4,551	3,164	5,616	1,478	2,630	1,953	1,692	4,660	1,795	3,731	1,024	39,119	2,341
Brazil	44,639	42,067	15,688	4,772	4,100	1,197	3,603	1,202	1,982	712	1,429	1,771	1,575	1,838	877	30,575	2,122
France	43,878	38,879	19,168	3,820	4,702	1,380	5,505	715	2,710	1,015	1,627	1,314	1,648	2,133	890	28,502	2,086
Singapore	42,447	39,109	17,139	3,722	4,011	807	4,399	759	2,456	618	1,596	2,556	1,664	1,883	863	28,763	2,150
India	40,375	35,504	19,264	6,002	4,807	3,330	5,271	1,125	2,595	805	1,681	3,052	1,767	1,832	947	19,357	2,196
Taiwan	39,957	36,745	15,376	2,032	3,427	1,094	4,098	577	2,071	847	1,435	2,235	1,507	2,585	813	27,376	2,025
Belgium	38,818	36,641	9,395	1,994	2,096	1,114	2,370	522	1,202	328	799	849	927	881	510	30,953	1,491
Australia	33,568	29,155	27,894	2,044	6,747	903	8,347	661	4,054	655	2,451	1,106	2,434	1,439	1,210	22,348	2,648
Italy	28,860	25,613	17,794	2,820	4,147	1,183	4,872	926	2,450	592	1,657	2,527	1,740	1,387	875	16,179	2,053
Hong Kong	27,792	25,488	16,880	4,946	4,557	5,347	5,311	1,104	2,012	719	1,220	828	1,287	831	730	11,714	1,763
Switzerland	27,780	25,031	10,387	4,688	2,368	2,125	2,980	439	1,334	417	856	2,827	924	730	530	13,805	1,395
Spain	25,161	19,247	12,526	1,238	2,736	513	3,228	422	1,733	381	1,162	1,506	1,266	1,243	676	13,944	1,725
United Arab Emirates	24,849	22,432	17,943	3,445	5,394	3,538	5,260	1,263	2,064	512	1,300	1,322	1,366	536	701	11,816	1,858
Malaysia	19,358	18,116	11,906	1,367	2,724	1,387	2,742	765	1,728	399	1,185	807	1,242	681	610	12,712	1,675
Chile	18,774	17,178	12,728	2,949	3,310	763	3,185	281	1,495	846	989	853	1,238	712	667	10,774	1,844
Colombia	17,680	16,480	12,107	2,037	3,533	960	2,909	286	1,258	1,036	877	1,546	1,077	923	628	9,693	1,825
Ireland	16,781	15,504	7,588	1,367	1,584	208	1,584	300	1,107	239	760	427	817	350	481	12,613	1,255
Thailand	15,557	14,090	11,579	1,872	2,526	924	2,772	500	1,523	315	1,088	1,228	1,216	765	683	8,487	1,771
All other countries	313,849	269,872	125,956	39,981	51,840	19,801	39,247	9,664	12,962	6,766	7,265	22,696	6,549	13,106	2,868	157,857	5,225
Africa	28,722	24,422	23,105	3,651	9,401	1,947	5,234	820	2,360	715	1,456	2,067	1,617	1,235	798	13,987	2,239
APEC	1,209,090	1,065,250	184,297	111,398	65,052	50,752	65,722	27,202	21,378	33,676	11,444	69,839	9,861	50,890	4,146	721,493	6,694
ASEAN	106,969	98,817	35,677	11,249	9,525	5,171	10,354	3,263	5,046	2,271	3,188	5,834	3,032	5,363	1,453	65,667	3,079
Asia - South	45,131	38,951	21,300	6,517	5,480	3,851	5,966	1,277	2,823	870	1,824	3,466	1,906	2,139	1,005	20,831	2,296
Asia - Near East	68,303	57,752	36,024	6,787	11,328	6,430	10,990	2,347	4,340	1,274	2,662	2,892	2,621	1,777	1,275	36,246	2,808
CAFTA	45,151	40,321	30,226	7,242	10,903	2,708	8,015	1,455	3,170	725	2,013	3,843	2,245	1,781	1,178	22,567	2,702
Cent. Am. Common Market	32,142	29,194	23,279	4,265	7,890	1,838	6,099	937	2,473	545	1,594	3,096	1,814	1,353	1,001	17,160	2,408
Euro Area	333,240	298,153	68,253	25,893	20,701	8,336	21,967	5,896	8,887	5,160	5,221	13,502	4,941	12,650	2,317	226,717	4,219
Europe	496,459	441,827	96,500	44,711	32,299	15,299	31,914	9,270	11,807	8,912	6,729	31,692	6,117	18,955	2,746	312,989	4,888
European Union	367,626	327,774	75,869	29,631	23,727	9,299	24,543	6,652	9,756	5,781	5,672	15,782	5,323	13,791	2,444	246,838	4,404
LAFTA	442,713	407,109	80,618	55,318	29,379	19,658	23,632	10,250	9,459	13,593	5,660	35,496	5,486	15,234	2,493	257,560	4,509
NATO Allies	780,691	661,696	153,712	56,549	50,268	21,348	54,393	14,696	19,012	15,666	10,384	43,983	9,143	29,247	3,985	480,206	6,527
North America	677,098	579,070	128,375	61,038	40,013	23,482	44,439	13,852	16,645	18,400	9,266	42,425	8,356	22,610	3,637	397,263	6,019
OECD - Europe	1,370,755	1,197,693	202,018	120,993	73,456	48,140	71,494	28,187	22,901	32,242	12,163	83,464	10,466	51,998	4,420	832,670	7,118
Pacific Rim Countries	475,884	434,593	85,304	42,927	26,569	24,095	29,308	11,964	10,780	13,292	6,185	23,687	5,510	25,882	2,503	292,745	4,449
South/Central America	199,650	179,604	81,293	28,515	32,407	11,155	23,882	5,939	8,516	4,695	5,020	16,597	4,854	8,240	2,256	104,463	4,358
20 Latin Amer. Republics	500,631	459,040	98,387	64,685	38,500	22,878	28,888	11,987	10,884	14,512	6,393	41,107	6,101	17,741	2,736	286,129	4,885

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 5b
2022 Exports by Company Employment Size
to World Areas and Selected Countries

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Country of Destination	Total Value	Known Value (1)	Number of Identified Exporters	Unknown number of employees (2)		1-19 employees		20-49 employees		50-99 employees		100-249 employees		250-499 employees		500+ employees	
				Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters
All countries	2,065,157	1,814,965	279,115	220,472	118,658	91,889	94,975	51,958	26,964	50,918	14,200	112,347	11,633	120,944	4,961	1,166,438	7,724
Top 25 countries	1,743,746	1,540,755	221,725	178,424	83,787	71,295	78,572	41,267	24,067	43,581	12,859	98,980	10,679	99,449	4,606	1,007,758	7,155
Canada	356,453	284,015	95,503	23,379	25,147	12,785	34,274	8,130	13,156	8,445	7,641	15,708	6,749	15,380	3,218	200,188	5,318
Mexico	324,310	296,552	53,321	42,926	16,284	12,516	15,039	6,855	7,021	9,938	4,590	27,010	4,454	10,799	2,107	186,508	3,826
China	154,012	142,049	30,045	13,463	7,895	6,481	8,376	2,921	4,003	5,243	2,752	11,715	2,814	9,860	1,471	92,366	2,734
Japan	80,180	74,026	23,492	6,197	5,715	4,482	6,872	3,112	3,022	1,553	2,032	2,730	2,117	6,123	1,184	49,828	2,550
United Kingdom	76,208	65,352	39,629	7,439	10,465	2,486	12,191	1,520	5,506	1,911	3,452	10,106	3,227	4,771	1,627	37,118	3,161
Netherlands	73,207	66,007	18,926	8,733	4,589	1,388	5,035	1,040	2,590	1,037	1,744	2,182	1,770	4,418	980	47,209	2,218
Germany	72,553	68,428	30,220	5,373	7,712	1,928	8,825	1,837	4,164	1,665	2,657	2,787	2,661	3,518	1,405	51,320	2,796
Korea South	72,116	63,820	20,435	6,224	4,735	3,745	5,862	2,089	2,741	2,807	1,810	1,836	1,932	5,337	1,080	41,784	2,275
Brazil	53,841	50,432	15,412	6,665	3,937	1,178	3,554	1,877	1,950	1,108	1,423	1,655	1,583	2,818	883	35,131	2,082
India	47,160	41,948	19,158	6,804	4,766	3,893	5,152	1,063	2,569	683	1,732	2,406	1,822	5,751	939	21,348	2,178
Singapore	46,177	42,597	17,935	5,666	4,248	1,030	4,693	594	2,540	760	1,693	2,869	1,774	4,860	909	26,818	2,078
France	46,025	37,709	19,536	5,007	4,713	1,689	5,677	799	2,667	603	1,726	1,137	1,728	2,881	950	25,594	2,075
Taiwan	44,242	40,983	16,004	2,076	3,523	1,310	4,290	738	2,239	703	1,518	1,708	1,563	6,653	863	27,794	2,008
Switzerland	36,727	31,476	10,724	11,436	2,480	2,144	3,076	389	1,412	532	911	4,766	930	877	552	11,333	1,363
Belgium	35,810	33,200	9,920	2,756	2,211	1,245	2,518	764	1,317	304	863	994	986	878	541	26,258	1,484
Australia	30,552	27,676	29,077	2,640	7,111	910	8,675	658	4,269	824	2,571	1,129	2,539	1,504	1,263	20,012	2,649
Italy	27,713	25,028	18,018	2,920	4,271	898	4,928	1,428	2,465	694	1,692	1,707	1,721	2,422	907	14,958	2,034
Spain	26,695	20,092	12,255	1,514	2,685	542	3,126	489	1,727	689	1,133	951	1,222	2,747	683	13,160	1,679
Hong Kong	25,828	23,435	17,851	4,274	4,709	3,428	5,689	989	2,129	673	1,352	1,449	1,351	886	808	11,736	1,813
Chile	22,257	20,548	13,013	3,239	3,350	764	3,275	381	1,542	816	1,088	410	1,203	1,297	709	13,641	1,846
United Arab Emirates	20,837	19,080	16,701	2,830	4,861	2,930	4,768	1,171	2,017	762	1,242	759	1,323	509	694	10,118	1,796
Colombia	20,819	19,596	12,650	2,430	3,586	1,306	3,123	921	1,318	509	979	643	1,116	2,429	674	11,357	1,854
Malaysia	18,195	17,336	12,303	1,452	2,846	1,169	2,909	621	1,707	573	1,219	659	1,295	949	668	11,912	1,659
Ireland	16,011	14,971	7,759	964	1,644	145	1,552	424	1,119	217	789	479	892	423	491	12,320	1,272
Thailand	15,818	14,398	12,026	2,016	2,585	902	2,861	458	1,588	532	1,134	1,185	1,334	1,356	724	7,949	1,800
All other countries	321,411	274,210	127,541	42,048	52,072	20,594	40,016	10,691	13,152	7,336	7,522	13,366	6,566	21,495	3,005	158,680	5,208
Africa	30,677	26,301	24,316	4,014	10,159	1,738	5,375	1,158	2,399	620	1,573	1,249	1,671	2,163	865	15,358	2,274
APEC	1,240,296	1,093,238	186,828	119,732	65,741	52,488	66,879	29,418	21,731	34,358	11,764	70,321	9,826	68,302	4,261	718,619	6,626
ASEAN	111,409	102,903	36,886	13,135	10,019	5,416	10,725	3,215	5,138	2,780	3,299	6,044	3,147	9,143	1,507	63,169	3,051
Asia - South	53,897	47,345	21,691	7,401	5,600	4,467	6,020	1,229	2,864	872	1,911	2,969	1,977	6,050	1,013	24,356	2,306
Asia - Near East	59,627	50,228	35,631	6,274	10,849	5,654	10,886	2,227	4,439	1,579	2,718	2,106	2,641	1,716	1,323	30,672	2,775
CAFTA	48,308	43,604	29,847	8,489	10,490	3,044	8,062	1,392	3,083	729	2,108	1,850	2,261	3,167	1,209	24,933	2,634
Cent. Am. Common Market	34,285	31,258	22,917	4,671	7,574	2,110	6,074	998	2,422	504	1,640	1,228	1,807	2,831	1,037	18,916	2,363
Euro Area	316,981	280,680	68,434	29,214	20,726	8,668	22,023	7,414	8,876	5,587	5,320	11,010	4,946	18,157	2,397	200,630	4,146
Europe	491,578	427,253	96,839	54,973	31,975	16,444	32,149	11,008	11,930	9,641	6,923	29,274	6,148	26,151	2,861	279,761	4,853
European Union	350,791	307,573	76,348	32,874	23,708	10,009	24,747	8,376	9,835	6,343	5,813	12,363	5,352	19,706	2,546	217,902	4,347
LAFTA	463,420	425,415	79,811	61,098	28,562	19,129	23,676	10,919	9,375	13,345	5,789	30,937	5,469	23,829	2,541	266,157	4,399
NATO Allies	770,866	643,653	155,058	62,985	50,222	25,372	55,212	17,696	19,192	16,692	10,739	38,625	9,121	39,265	4,101	443,018	6,471
North America	680,762	580,567	128,403	66,305	39,422	25,301	44,720	14,985	16,741	18,383	9,576	42,718	8,291	26,179	3,728	386,696	5,925
OECD - Europe	1,381,641	1,197,724	203,359	139,542	73,392	51,651	72,307	32,216	23,169	34,102	12,523	78,284	10,411	66,644	4,525	795,284	7,032
Pacific Rim Countries	495,077	453,547	87,962	44,606	27,761	23,761	30,154	12,904	11,085	13,807	6,344	25,137	5,622	37,863	2,599	295,469	4,397
South/Central America	224,723	203,703	81,245	33,005	31,976	12,206	24,243	7,419	8,458	5,015	5,167	7,082	4,836	18,758	2,302	120,218	4,263
20 Latin Amer. Republics	525,444	481,551	97,240	71,929	37,424	22,713	28,850	12,739	10,723	14,260	6,562	33,352	6,124	28,509	2,799	298,049	4,758

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 5c
Percent Difference Between 2022 and 2023 Exports
to World Areas and Selected Countries

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Country of Destination	Total Value		Known Value (1)		Number of Identified Exporters	
	Net Difference	% Difference	Net Difference	% Difference	Net Difference	% Difference
All countries	-47,098	-2.3	-34,192	-1.9	-1,316	-0.5
Top 25 countries	-39,535	-2.3	-29,854	-1.9	-1,068	-0.5
Canada	-2,097	-0.6	-1,377	-0.5	-1,220	-1.3
Mexico	-1,567	-0.5	-120	0.0	1,429	2.7
China	-6,234	-4.0	-5,934	-4.2	-769	-2.6
Netherlands	8,102	11.1	7,284	11.0	-111	-0.6
Germany	4,144	5.7	2,222	3.2	-726	-2.4
Japan	-4,497	-5.6	-4,813	-6.5	-828	-3.5
United Kingdom	-1,893	-2.5	824	1.3	-671	-1.7
Korea, South	-7,060	-9.8	-4,713	-7.4	-786	-3.8
Brazil	-9,202	-17.1	-8,365	-16.6	276	1.8
France	-2,147	-4.7	1,169	3.1	-368	-1.9
Singapore	-3,730	-8.1	-3,488	-8.2	-796	-4.4
India	-6,785	-14.4	-6,445	-15.4	106	0.6
Taiwan	-4,286	-9.7	-4,238	-10.3	-628	-3.9
Belgium	3,008	8.4	3,441	10.4	-525	-5.3
Australia	3,016	9.9	1,480	5.3	-1,183	-4.1
Italy	1,147	4.1	585	2.3	-224	-1.2
Hong Kong	1,964	7.6	2,053	8.8	-971	-5.4
Switzerland	-8,947	-24.4	-6,445	-20.5	-337	-3.1
Spain	-1,534	-5.7	-845	-4.2	271	2.2
United Arab Emirates	4,012	19.3	3,352	17.6	1,242	7.4
Malaysia	1,163	6.4	780	4.5	-397	-3.2
Chile	-3,483	-15.6	-3,371	-16.4	-285	-2.2
Colombia	-3,139	-15.1	-3,117	-15.9	-543	-4.3
Ireland	770	4.8	533	3.6	-171	-2.2
Thailand	-261	-1.7	-308	-2.1	-447	-3.7
All other countries	-7,563	-2.4	-4,339	-1.6	-1,585	-1.2
Africa	-1,955	-6.4	-1,879	-7.1	-1,211	-5.0
APEC	-31,205	-2.5	-27,988	-2.6	-2,531	-1.4
ASEAN	-4,440	-4.0	-4,086	-4.0	-1,209	-3.3
Asia - South	-8,767	-16.3	-8,394	-17.7	-391	-1.8
Asia - Near East	8,676	14.6	7,524	15.0	393	1.1
CAFTA	-3,157	-6.5	-3,283	-7.5	379	1.3
Cent. Am. Common Market	-2,143	-6.2	-2,064	-6.6	362	1.6
Euro Area	16,259	5.1	17,473	6.2	-181	-0.3
Europe	4,881	1.0	14,574	3.4	-339	-0.4
European Union	16,835	4.8	20,201	6.6	-479	-0.6
LAFTA	-20,708	-4.5	-18,305	-4.3	807	1.0
NATO Allies	9,825	1.3	18,043	2.8	-1,346	-0.9
North America	-3,664	-0.5	-1,497	-0.3	-28	0.0
OECD - Europe	-10,886	-0.8	-30	0.0	-1,341	-0.7
Pacific Rim Countries	-19,193	-3.9	-18,954	-4.2	-2,658	-3.0
South/Central America	-25,073	-11.2	-24,099	-11.8	48	0.1
20 Latin Amer. Republics	-24,814	-4.7	-22,511	-4.7	1,147	1.2

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 5d
2023 Imports by Company Employment Size
from World Areas and Selected Countries

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Country of Origin	Total Value	Known Value (1)	Number of Identified Importers	Unknown number of of employees (2)		1-19 employees		20-49 employees		50-99 employees		100-249 employees		250-499 employees		500+ employees	
				Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers
All countries	3,080,170	2,742,968	242,515	278,828	93,895	158,916	94,392	86,754	22,259	81,960	11,536	144,110	9,808	117,683	4,155	1,874,716	6,470
Top 25 countries	2,710,727	2,403,124	219,410	243,478	81,836	131,301	85,884	71,384	21,005	68,508	10,976	121,215	9,417	97,748	3,990	1,669,491	6,302
Mexico	475,216	435,967	20,987	32,605	6,903	16,059	5,858	6,680	1,885	13,478	1,242	17,827	1,560	10,634	990	338,684	2,549
China	426,885	392,277	121,097	49,181	44,628	31,764	45,685	18,485	12,127	15,196	6,301	24,913	5,534	17,487	2,460	235,251	4,362
Canada	418,619	277,935	25,491	55,700	6,345	10,784	5,690	3,735	2,994	2,904	2,287	6,007	2,793	6,433	1,652	192,373	3,730
Germany	159,272	148,820	27,026	7,987	6,169	5,903	7,825	5,592	3,192	4,198	2,275	7,199	2,655	5,871	1,505	112,071	3,405
Japan	147,238	144,111	14,622	2,984	3,201	3,630	4,363	2,761	1,627	3,098	1,119	7,664	1,337	5,467	798	118,508	2,177
Korea, South	116,154	107,030	15,977	5,874	3,781	7,494	5,532	3,979	1,709	2,634	1,058	8,046	1,237	3,532	673	75,471	1,987
Vietnam	114,426	108,603	16,296	15,986	4,728	7,723	5,128	5,205	1,837	3,628	1,087	5,162	1,144	4,136	594	66,763	1,778
Taiwan	87,767	83,267	24,797	5,944	5,482	5,068	8,458	3,253	3,208	3,163	1,976	6,595	2,101	2,460	1,067	56,784	2,505
India	83,686	74,042	26,652	10,184	7,732	7,873	9,242	3,792	2,869	3,168	1,761	5,831	1,788	8,421	932	34,772	2,328
Ireland	82,334	80,582	2,841	2,958	588	269	489	251	267	118	198	232	282	520	194	76,234	823
Italy	72,921	64,896	29,055	9,188	7,711	5,849	9,819	4,026	3,202	2,660	2,066	6,062	2,205	3,094	1,190	34,018	2,862
United Kingdom	64,217	58,488	21,801	4,382	5,434	2,898	6,124	1,560	2,448	1,553	1,699	2,509	1,986	7,823	1,167	37,763	2,943
France	57,624	53,086	15,245	3,882	3,696	3,703	4,542	2,117	1,545	2,003	1,066	2,322	1,336	2,185	827	36,874	2,233
Thailand	56,282	51,740	10,367	5,770	2,421	4,101	3,006	1,782	1,138	2,147	740	4,514	886	2,037	510	31,391	1,666
Switzerland	52,296	48,608	7,803	3,114	1,630	2,673	1,895	761	725	1,239	557	3,320	796	2,102	523	35,400	1,677
Malaysia	46,191	41,874	7,887	3,500	1,900	1,509	1,916	819	819	1,043	554	1,974	746	1,057	440	31,974	1,512
Singapore	40,924	40,157	3,860	4,935	695	498	666	504	421	125	279	306	417	2,128	273	31,661	1,109
Brazil	39,066	35,526	7,925	3,684	2,170	4,321	2,380	983	791	1,641	483	1,914	534	940	326	22,043	1,241
Netherlands	38,526	35,425	10,666	2,851	2,451	1,697	2,728	777	1,120	585	819	1,210	967	1,176	622	27,130	1,959
Indonesia	26,798	24,498	7,056	3,721	1,774	2,219	2,161	1,728	778	1,093	445	1,605	530	988	296	13,145	1,072
Spain	23,122	21,311	12,462	2,597	2,961	2,180	3,856	938	1,450	1,190	901	1,699	979	1,488	556	11,218	1,759
Belgium	22,826	21,089	6,152	1,158	1,331	694	1,505	515	587	213	412	1,364	561	1,610	358	15,535	1,398
Israel	20,817	19,582	4,405	1,917	1,059	775	1,068	(D)	428	443	298	1,448	372	(D)	229	9,904	951
Austria	19,147	17,398	5,431	1,497	976	881	1,215	400	533	354	432	1,068	577	1,151	365	12,047	1,333
Sweden	18,371	16,811	5,211	1,879	1,040	738	1,189	(D)	476	635	369	427	496	(D)	330	12,478	1,311
All other countries	369,443	339,844	67,489	35,350	23,041	27,615	23,469	15,370	6,785	13,452	3,958	22,895	4,030	19,936	2,015	205,225	4,191
Africa	38,760	36,229	8,598	2,575	2,649	2,111	2,433	1,804	816	962	515	2,344	628	5,027	335	21,406	1,222
APEC	2,024,550	1,768,951	176,517	194,786	65,113	96,971	68,082	54,039	17,272	53,020	9,020	90,783	7,922	59,896	3,477	1,219,455	5,631
ASEAN	310,893	290,357	34,393	36,536	10,000	17,622	11,339	10,924	3,939	8,871	2,321	14,650	2,505	11,448	1,284	190,306	3,005
Asia - South	99,844	89,042	31,760	12,611	9,907	9,184	11,117	4,391	3,312	3,888	1,980	6,798	1,977	8,994	1,013	43,176	2,454
Asia - Near East	61,472	58,926	8,341	5,261	2,333	3,017	2,284	927	820	1,234	534	2,930	632	5,334	371	40,221	1,367
CAFTA	35,090	32,477	5,841	3,601	1,614	2,950	1,804	916	568	1,245	358	1,607	352	2,391	241	19,768	904
Cent. Am. Common Market	28,032	26,221	4,199	2,920	1,135	2,095	1,204	736	387	1,042	268	1,222	271	1,947	191	16,259	743
Euro Area	509,249	473,486	67,719	34,698	19,443	22,781	23,391	15,588	7,697	12,396	4,929	23,312	5,052	20,375	2,503	344,338	4,704
Europe	725,831	670,971	89,262	50,064	27,689	36,333	31,513	21,082	9,812	18,746	6,141	34,024	6,020	34,356	2,887	476,365	5,200
European Union	576,314	534,990	73,460	39,294	21,573	25,666	25,484	17,210	8,296	14,449	5,288	25,826	5,340	22,387	2,624	390,158	4,855
LAFTA	574,876	527,280	34,545	43,754	12,042	26,459	10,842	12,641	3,172	18,030	1,951	24,645	2,218	13,609	1,284	388,141	3,036
NATO Allies	953,068	768,800	95,878	94,247	29,561	40,182	33,159	22,407	10,900	18,107	6,855	34,048	6,697	35,313	3,173	524,496	5,533
North America	893,835	713,902	41,032	88,305	12,382	26,843	11,020	10,415	4,517	16,381	3,154	23,834	3,711	17,067	2,050	531,057	4,198
OECD - Europe	1,920,738	1,671,421	126,169	153,421	40,908	75,563	46,069	41,323	13,787	43,044	8,219	77,690	7,747	65,028	3,532	1,215,352	5,907
Pacific Rim Countries	931,251	869,247	148,327	80,589	53,531	54,663	57,905	33,612	14,711	28,689	7,576	55,342	6,697	34,872	2,950	581,481	4,957
South/Central America	145,268	133,343	22,403	15,640	7,444	13,793	7,435	7,265	2,103	5,912	1,231	8,843	1,280	5,563	749	76,327	2,161
20 Latin Amer. Republics	611,315	560,977	37,941	47,474	13,289	29,579	12,150	13,603	3,490	19,316	2,110	26,362	2,360	16,096	1,371	408,548	3,171

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 5e
2022 Imports by Company Employment Size
from World Areas and Selected Countries

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Country of Origin	Total Value	Known Value (1)	Number of Identified Importers	Unknown number of employees (2)		1-19 employees		20-49 employees		50-99 employees		100-249 employees		250-499 employees		500+ employees	
				Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers	Known Value (1)	Number of Identified Importers
All countries	3,242,530	2,809,327	234,074	291,341	88,506	175,347	92,357	97,959	21,900	100,533	11,385	150,665	9,581	130,644	4,084	1,862,838	6,261
Top 25 countries	2,840,391	2,448,418	214,233	254,033	78,367	142,477	84,997	80,981	20,778	(D)	10,843	(D)	9,205	107,621	3,944	1,648,665	6,099
China	536,307	497,330	119,703	58,696	42,547	39,555	46,126	23,649	12,204	24,222	6,418	32,352	5,582	23,246	2,498	295,611	4,328
Mexico	454,775	408,105	20,268	27,566	6,726	16,438	5,762	7,761	1,879	14,031	1,213	16,911	1,383	10,307	887	315,092	2,418
Canada	436,562	266,610	20,675	56,803	5,040	7,171	4,522	3,868	2,385	2,014	1,810	4,755	2,199	6,687	1,400	185,312	3,319
Japan	148,064	142,582	13,672	2,110	2,921	4,133	4,028	2,791	1,574	4,482	1,073	6,527	1,253	7,674	789	114,865	2,034
Germany	146,630	131,514	25,757	6,967	5,718	5,966	7,538	4,839	3,034	4,198	2,241	5,968	2,564	5,759	1,440	97,817	3,222
Vietnam	127,481	120,185	14,539	20,527	3,899	7,858	4,655	4,628	1,729	3,851	991	5,494	1,047	3,770	592	74,057	1,626
Korea, South	115,394	105,750	15,278	4,730	3,404	7,909	5,399	3,751	1,705	4,559	1,063	6,312	1,132	3,468	666	75,022	1,909
Taiwan	91,725	85,392	25,329	6,408	5,478	6,525	8,737	4,621	3,361	4,426	2,090	11,529	2,101	3,713	1,108	48,170	2,454
India	85,537	76,345	24,963	10,201	6,889	9,225	8,715	4,306	2,813	4,001	1,730	5,485	1,701	11,568	884	31,559	2,231
Ireland	82,569	75,090	2,514	4,717	505	203	435	294	222	103	182	162	226	488	179	69,123	765
Italy	69,075	60,657	27,926	8,409	7,294	5,948	9,515	3,988	3,115	4,045	1,986	3,928	2,098	3,324	1,159	31,016	2,759
United Kingdom	63,952	53,319	20,148	3,997	4,915	2,499	5,612	1,463	2,240	1,420	1,658	3,396	1,806	5,875	1,120	34,669	2,797
Switzerland	59,404	49,123	7,332	2,687	1,490	2,167	1,727	597	727	1,631	571	4,772	722	1,308	513	35,960	1,582
Thailand	58,654	54,971	9,905	7,763	2,164	3,484	2,865	2,216	1,145	2,213	764	4,736	850	2,682	511	31,878	1,606
France	57,303	49,954	14,615	3,587	3,559	3,563	4,368	2,876	1,507	1,957	1,051	2,078	1,229	1,816	788	34,077	2,113
Malaysia	54,201	50,901	7,893	3,875	1,842	2,356	1,916	1,384	877	1,168	598	3,104	724	1,399	451	37,615	1,485
Brazil	38,915	33,724	7,537	3,063	2,051	4,941	2,286	1,329	775	976	468	1,469	514	1,343	323	20,604	1,120
Netherlands	34,548	24,625	9,643	3,356	2,157	1,428	2,483	706	1,064	525	721	824	873	1,555	590	16,230	1,755
Indonesia	34,545	31,531	6,888	4,448	1,579	3,036	2,145	2,528	809	1,323	493	2,034	516	1,361	296	16,801	1,050
Singapore	31,606	27,218	3,234	5,452	551	660	575	417	340	91	246	1,938	334	339	242	18,321	946
Belgium	26,618	24,200	5,657	895	1,154	619	1,394	666	564	1,159	417	757	520	2,177	344	17,926	1,264
Saudi Arabia	23,274	22,960	490	340	102	201	91	36	42	(D)	29	(D)	32	208	28	21,824	166
Spain	22,992	20,882	11,748	2,996	2,810	2,289	3,683	1,020	1,323	1,322	841	1,742	938	1,004	524	10,509	1,629
Israel	21,429	19,296	4,097	2,291	1,003	875	976	388	392	848	283	896	332	5,595	247	8,402	864
Turkey	18,832	16,153	10,644	2,148	3,222	3,430	3,601	858	1,070	1,252	628	1,305	619	953	380	6,208	1,124
All other countries	402,139	360,909	61,912	37,308	20,125	32,870	21,483	16,978	6,427	(D)	3,882	(D)	3,877	23,023	2,013	214,172	4,105
Africa	41,816	38,861	8,097	2,071	2,486	3,472	2,346	1,500	764	1,138	500	2,216	534	5,332	316	23,132	1,151
APEC	2,170,487	1,861,642	171,040	206,866	61,573	107,715	66,929	63,835	17,067	66,887	8,905	101,847	7,714	68,846	3,424	1,245,645	5,428
ASEAN	336,280	312,593	31,912	44,575	8,689	18,838	10,665	12,023	3,811	9,682	2,245	18,475	2,346	11,276	1,287	197,724	2,869
Asia - South	106,252	95,504	29,769	13,378	8,881	10,796	10,505	5,230	3,238	4,952	1,956	6,328	1,865	12,480	976	42,340	2,348
Asia - Near East	74,482	68,790	7,003	6,301	1,915	4,097	1,945	779	645	1,603	455	2,057	495	6,271	344	47,683	1,204
CAFTA	35,650	31,819	5,296	3,517	1,454	2,954	1,677	1,062	528	1,104	335	1,905	335	2,809	194	18,469	773
Cent. Am. Common Market	28,742	25,829	3,854	2,763	1,053	2,148	1,144	835	363	941	255	1,480	257	2,395	151	15,267	631
Euro Area	489,973	432,343	64,808	35,335	18,192	22,916	22,670	15,796	7,477	15,143	4,699	18,768	4,811	19,755	2,437	304,631	4,522
Europe	724,679	633,716	86,104	50,554	26,194	39,239	30,798	21,949	9,498	22,995	5,974	31,766	5,791	31,856	2,837	435,358	5,012
European Union	553,266	489,385	70,696	39,901	20,339	26,253	24,898	17,474	8,052	17,290	5,068	20,950	5,094	22,441	2,562	345,075	4,683
LAFTA	555,917	498,562	33,437	37,864	11,634	28,263	10,616	14,668	3,130	17,173	1,908	22,418	2,043	14,502	1,208	363,674	2,898
NATO Allies	952,671	716,351	90,263	94,280	27,305	37,115	31,645	23,018	10,230	20,238	6,445	28,415	6,305	33,850	3,060	479,434	5,273
North America	891,336	674,716	36,391	84,369	11,068	23,609	9,846	11,629	3,952	16,046	2,753	21,666	3,086	16,994	1,818	500,403	3,868
OECD - Europe	1,906,385	1,580,191	120,026	147,454	38,222	73,841	44,278	43,448	13,172	49,586	7,896	69,681	7,365	65,687	3,447	1,130,493	5,646
Pacific Rim Countries	1,054,547	977,283	145,198	89,966	50,805	66,711	57,580	41,122	14,692	42,869	7,652	68,182	6,647	43,583	2,943	624,849	4,879
South/Central America	149,211	132,449	21,009	14,482	6,941	15,151	7,026	8,552	2,002	4,326	1,185	7,830	1,188	7,270	698	74,838	1,969
20 Latin Amer. Republics	593,141	531,585	36,564	41,564	12,748	31,386	11,816	15,792	3,436	18,320	2,071	24,366	2,191	17,335	1,279	382,823	3,023

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 5f
Percent Difference Between 2022 and 2023 Imports
from World Areas and Selected Countries

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Country of Origin	Total Value		Known Value (1)		Number of Identified Importers	
	Net Difference	% Difference	Net Difference	% Difference	Net Difference	% Difference
All countries	-162,360	-5.0	-66,359	-2.4	8,441	3.6
Top 25 countries	-129,664	-4.6	-45,294	-1.8	5,177	2.4
Mexico	20,441	4.5	27,862	6.8	719	3.5
China	-109,422	-20.4	-105,053	-21.1	1,394	1.2
Canada	-17,943	-4.1	11,324	4.2	4,816	23.3
Germany	12,642	8.6	17,306	13.2	1,269	4.9
Japan	-826	-0.6	1,528	1.1	950	6.9
Korea, South	760	0.7	1,279	1.2	699	4.6
Vietnam	-13,055	-10.2	-11,581	-9.6	1,757	12.1
Taiwan	-3,958	-4.3	-2,125	-2.5	-532	-2.1
India	-1,850	-2.2	-2,303	-3.0	1,689	6.8
Ireland	-235	-0.3	5,492	7.3	327	13.0
Italy	3,846	5.6	4,239	7.0	1,129	4.0
United Kingdom	265	0.4	5,169	9.7	1,653	8.2
France	321	0.6	3,132	6.3	630	4.3
Thailand	-2,372	-4.0	-3,231	-5.9	462	4.7
Switzerland	-7,108	-12.0	-515	-1.0	471	6.4
Malaysia	-8,010	-14.8	-9,026	-17.7	-6	-0.1
Singapore	9,318	29.5	12,939	47.5	626	19.4
Brazil	152	0.4	1,802	5.3	388	5.1
Netherlands	3,978	11.5	10,800	43.9	1,023	10.6
Indonesia	-7,746	-22.4	-7,033	-22.3	168	2.4
Spain	130	0.6	429	2.1	714	6.1
Belgium	-3,792	-14.2	-3,111	-12.9	495	8.8
Israel	-612	-2.9	286	1.5	308	7.5
Austria	1,337	7.5	1,388	8.7	326	6.4
Sweden	1,283	7.5	1,547	10.1	284	5.8
All other countries	-32,696	-8.1	-21,065	-5.8	5,577	9.0
Africa	-3,056	-7.3	-2,632	-6.8	501	6.2
APEC	-145,936	-6.7	-92,691	-5.0	5,477	3.2
ASEAN	-25,387	-7.5	-22,236	-7.1	2,481	7.8
Asia - South	-6,408	-6.0	-6,463	-6.8	1,991	6.7
Asia - Near East	-13,010	-17.5	-9,864	-14.3	1,338	19.1
CAFTA	-560	-1.6	657	2.1	545	10.3
Cent. Am. Common Market	-710	-2.5	392	1.5	345	9.0
Euro Area	19,276	3.9	41,143	9.5	2,911	4.5
Europe	1,152	0.2	37,255	5.9	3,158	3.7
European Union	23,048	4.2	45,606	9.3	2,764	3.9
LAFTA	18,959	3.4	28,718	5.8	1,108	3.3
NATO Allies	397	0.0	52,450	7.3	5,615	6.2
North America	2,498	0.3	39,186	5.8	4,641	12.8
OECD - Europe	14,353	0.8	91,230	5.8	6,143	5.1
Pacific Rim Countries	-123,296	-11.7	-108,035	-11.1	3,129	2.2
South/Central America	-3,943	-2.6	894	0.7	1,394	6.6
20 Latin Amer. Republics	18,174	3.1	29,392	5.5	1,377	3.8

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 5g
2023 Exports and Imports for Selected Countries and World Areas by Employment Size
Only for Companies that both Imported from and Exported to Listed Countries and World Areas

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Country	Known Export Value (1)	Known Import Value (1)	Number of Identified Co. that Export and Import	Unknown no. of Employees (2)			1-19 Employees			20-49 Employees		
				Known Export Value (1)	Known Import Value (1)	Number of Identified Co. that Export and Import	Known Export Value (1)	Known Import Value (1)	Number of Identified Co. that Export and Import	Known Export Value (1)	Known Import Value (1)	Number of Identified Co. that Export and Import
All countries	1,538,092	2,515,694	88,559	87,820	157,511	17,506	43,217	96,373	34,383	29,832	72,116	12,910
Mexico	237,085	412,508	8,613	18,606	22,321	1,545	4,787	9,346	1,725	2,605	4,962	800
Canada	213,473	208,675	11,407	1,807	2,458	842	1,056	1,907	1,704	1,330	1,766	1,423
China	98,422	265,355	12,146	2,149	17,464	1,886	1,341	6,205	2,343	1,193	4,048	1,612
Germany	62,112	133,713	8,206	2,098	3,611	959	349	1,894	1,381	604	3,747	976
Netherlands	58,658	30,519	3,117	2,657	1,952	404	150	465	383	175	423	265
United Kingdom	52,773	49,309	7,778	1,783	2,253	1,083	643	1,124	1,452	581	927	893
Japan	49,727	135,103	4,820	2,083	1,153	455	1,470	1,578	849	1,066	1,507	493
Korea, South	38,949	90,927	3,915	1,217	1,307	429	621	2,562	702	229	2,411	373
Belgium	30,484	16,740	1,469	312	457	137	88	171	134	72	336	106
France	30,233	41,601	3,949	776	1,400	477	521	550	633	256	943	401
Brazil	28,979	22,244	1,937	1,263	1,140	235	(D)	200	230	(D)	332	124
Taiwan	27,450	67,298	4,453	686	2,336	476	167	1,800	680	137	1,139	508
Singapore	24,917	35,312	1,858	451	1,555	191	170	285	144	61	443	160
India	21,263	48,169	4,362	924	4,467	562	737	2,004	844	413	1,452	415
Australia	20,616	9,202	2,290	436	622	248	92	160	313	83	168	223
Italy	18,751	44,694	4,923	817	3,520	568	385	1,472	899	123	2,014	542
Switzerland	17,046	41,361	2,183	299	1,069	263	1,318	1,142	343	154	457	153
Spain	14,695	13,016	2,188	245	491	220	86	384	289	135	327	174
Malaysia	12,163	32,211	1,874	290	1,003	195	145	199	147	86	124	134
Hong Kong	11,642	2,987	1,641	657	176	217	1,538	296	298	188	76	153
Ireland	11,522	74,712	944	191	1,360	84	29	16	73	27	65	76
United Arab Emirates	10,322	3,057	949	247	(D)	127	325	151	166	158	81	93
Colombia	8,480	8,995	823	184	222	130	115	138	132	81	(D)	63
Chile	7,618	5,652	556	127	529	53	174	84	78	19	(D)	41
Thailand	7,605	32,617	1,987	619	2,063	197	122	321	219	53	475	153
Africa	8,225	10,386	1,109	106	256	125	98	122	149	138	143	92
APEC	768,345	1,377,279	31,687	29,827	56,114	5,168	12,004	26,100	8,408	7,145	18,643	4,593
ASEAN	55,136	174,862	5,371	1,860	7,487	695	655	1,990	799	257	2,126	564
Asia - South	21,520	49,812	4,558	944	4,645	617	756	2,097	912	418	1,479	431
Asia - Near East	25,698	34,841	2,625	751	1,069	405	871	658	428	271	350	260
CAFTA	12,208	23,121	1,482	407	1,520	179	(D)	719	265	108	(D)	129
Cent. Am. Common Market	9,124	18,337	1,041	269	1,137	117	118	561	158	69	280	79
Euro Area	234,577	382,063	15,734	7,198	13,511	2,328	1,815	5,586	3,521	1,500	8,346	2,089
Europe	329,258	524,983	21,017	10,383	18,586	3,418	4,087	9,292	5,289	2,427	10,497	2,825
European Union	251,085	424,690	16,846	7,955	14,925	2,564	1,892	6,068	3,833	1,587	8,778	2,250
LAFTA	297,441	462,880	10,495	20,756	24,729	2,000	5,477	10,107	2,254	3,310	6,460	1,013
NATO Allies	504,905	586,107	25,819	11,435	17,341	3,710	3,549	9,317	6,195	3,514	11,271	3,675
North America	450,558	621,184	17,020	20,413	24,779	2,277	5,843	11,254	3,339	3,935	6,728	2,102
OECD - Europe	901,385	1,400,792	34,658	34,941	47,725	5,769	12,599	25,207	9,656	7,791	21,822	4,893
Pacific Rim Countries	292,705	658,956	20,224	8,300	26,651	3,134	5,665	13,489	5,087	3,102	10,576	2,895
South/Central America	78,717	77,302	4,777	3,919	4,020	788	1,132	1,576	985	978	1,922	446
20 Latin Amer. Republics	311,412	486,562	11,315	21,225	26,255	2,157	5,785	10,851	2,527	3,442	6,826	1,130

Table 5g
2023 Exports and Imports for Selected Countries and World Areas by Employment Size
Only for Companies that both Imported from and Exported to Listed Countries and World Areas

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Country	50-99 Employees			100-249 Employees			250-499 Employees			500+ Employees		
	Known Export Value (1)	Known Import Value (1)	Number of Identified Co. that Export and Import	Known Export Value (1)	Known Import Value (1)	Number of Identified Co. that Export and Import	Known Export Value (1)	Known Import Value (1)	Number of Identified Co. that Export and Import	Known Export Value (1)	Known Import Value (1)	Number of Identified Co. that Export and Import
All countries	39,143	73,498	7,675	114,044	137,052	7,353	54,923	111,805	3,278	1,169,112	1,867,339	5,454
Mexico	7,038	12,518	659	21,676	16,653	1,012	5,866	9,968	745	176,508	336,740	2,127
Canada	2,570	2,059	1,308	8,306	3,826	1,809	7,621	5,640	1,201	190,782	191,019	3,120
China	3,626	5,948	1,314	2,707	11,477	1,645	2,966	10,001	982	84,441	210,212	2,364
Germany	734	3,269	799	1,567	5,756	1,166	1,738	4,986	783	55,022	110,450	2,142
Netherlands	118	231	212	2,352	831	347	904	830	254	52,303	25,788	1,252
United Kingdom	687	1,098	728	10,381	1,572	983	1,540	7,583	629	37,158	34,752	2,010
Japan	646	2,644	459	1,308	6,542	580	1,561	5,122	440	41,592	116,556	1,544
Korea, South	250	1,832	316	3,151	6,002	457	1,207	3,105	310	32,273	73,708	1,328
Belgium	44	53	72	393	488	134	449	1,440	119	29,125	13,795	767
France	314	1,226	332	891	1,322	446	660	1,640	340	26,817	34,520	1,320
Brazil	(D)	735	129	(D)	1,120	193	331	489	154	25,749	18,226	872
Taiwan	284	1,862	473	923	4,888	584	1,287	1,462	374	23,966	53,811	1,358
Singapore	113	75	122	541	211	211	660	1,752	162	22,921	30,990	868
India	270	954	339	2,227	3,893	499	339	7,189	373	16,353	28,211	1,330
Australia	194	463	169	386	2,271	254	335	201	188	19,091	5,318	895
Italy	122	1,171	407	2,091	4,015	602	395	1,882	416	14,817	30,620	1,489
Switzerland	258	999	136	2,452	3,048	233	385	1,681	188	12,182	32,966	867
Spain	100	299	173	730	927	228	506	1,196	185	12,893	9,392	919
Malaysia	118	481	138	219	860	213	306	534	155	10,999	29,011	892
Hong Kong	160	74	101	231	400	168	219	265	118	8,648	1,700	586
Ireland	55	60	61	54	62	82	97	67	85	11,069	73,080	483
United Arab Emirates	136	(D)	62	772	251	91	146	(D)	54	8,538	2,214	356
Colombia	835	315	30	(D)	262	50	(D)	(D)	57	6,350	7,362	361
Chile	(D)	(D)	31	(D)	519	48	82	409	36	6,416	3,543	269
Thailand	64	550	137	114	1,228	181	114	979	162	6,518	27,000	938
Africa	254	28	72	184	291	104	102	227	79	7,343	9,319	488
APEC	16,005	31,013	3,406	40,814	58,268	3,946	22,571	42,280	2,109	639,979	1,144,860	4,057
ASEAN	403	2,371	466	1,051	5,330	671	1,279	5,745	469	49,630	149,813	1,707
Asia - South	278	971	352	2,235	3,967	518	345	7,330	384	16,544	29,323	1,344
Asia - Near East	205	354	197	1,182	2,028	266	405	4,924	177	22,013	25,459	892
CAFTA	(D)	631	94	(D)	674	123	481	(D)	98	10,291	17,752	594
Cent. Am. Common Market	148	523	65	253	347	81	353	1,098	67	7,914	14,392	474
Euro Area	1,583	6,814	1,572	8,414	14,743	2,075	4,988	13,518	1,243	209,080	319,545	2,906
Europe	3,038	9,935	2,086	22,861	21,303	2,627	7,744	24,149	1,481	278,719	431,220	3,291
European Union	1,738	7,736	1,698	9,699	15,908	2,209	5,349	14,358	1,294	222,865	356,917	2,998
LAFTA	8,906	14,063	823	27,849	19,333	1,208	6,469	11,298	862	224,674	376,891	2,335
NATO Allies	4,909	10,423	2,806	28,293	20,807	3,449	14,606	26,688	1,962	438,600	490,259	4,022
North America	9,608	14,577	1,802	29,982	20,479	2,462	13,487	15,608	1,540	367,290	527,759	3,498
OECD - Europe	14,068	30,720	3,545	58,162	58,159	4,203	24,575	53,147	2,267	749,249	1,164,013	4,325
Pacific Rim Countries	5,496	14,778	2,160	9,572	33,495	2,532	8,639	23,451	1,401	251,931	536,515	3,015
South/Central America	2,094	2,216	328	7,528	3,508	462	1,209	2,907	353	61,858	61,154	1,415
20 Latin Amer. Republics	9,116	14,719	895	29,029	20,046	1,281	7,032	12,834	904	235,784	395,030	2,421

(1) Known value is defined as the portion of U.S. total exports or U.S. total general imports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

Note: This table is compiled using data from export and import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 5h
2022 Exports and Imports for Selected Countries and World Areas by Employment Size
Only for Companies that both Imported from and Exported to Listed Countries and World Areas

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Country	Known Export Value (1)	Known Import Value (1)	Number of identified Co that Export and Import	Unknown no. of Employees (2)			1-19 Employees			20-49 Employees		
				Known Export Value (1)	Known Import Value (1)	Number of identified Co that Export and Import	Known Export Value (1)	Known Import Value (1)	Number of identified Co that Export and Import	Known Export Value (1)	Known Import Value (1)	Number of Identified Co. that Export and Import
All countries	1,515,549	2,566,073	85,375	88,991	162,519	16,050	38,798	111,781	33,396	30,902	81,260	12,660
Mexico	231,429	383,536	7,776	19,715	19,604	1,352	4,447	10,413	1,557	1,903	5,466	762
Canada	202,458	200,207	9,155	1,351	1,586	603	896	1,348	1,294	1,383	1,614	1,063
China	102,374	326,161	11,882	2,114	24,262	1,641	984	7,409	2,292	912	5,003	1,579
Germany	56,917	117,182	7,751	1,473	3,302	884	426	1,919	1,255	446	2,781	896
Japan	47,223	133,328	4,455	725	731	386	892	1,759	741	785	1,594	467
Netherlands	46,985	19,271	2,590	2,404	2,173	272	113	392	296	106	359	216
United Kingdom	41,600	46,046	7,024	1,300	1,953	895	548	797	1,186	449	984	815
Korea, South	37,802	88,268	3,529	2,007	1,017	361	368	2,350	613	236	2,161	350
Brazil	31,660	19,440	1,625	1,789	331	178	144	237	195	186	409	98
Taiwan	27,774	63,368	4,256	309	2,006	424	119	2,047	609	146	1,796	487
France	26,594	38,001	3,584	608	1,115	415	560	573	532	314	1,354	371
Singapore	25,512	21,477	1,459	511	(D)	145	78	(D)	118	48	41	95
Belgium	24,269	20,715	1,312	470	243	108	111	140	110	64	475	95
India	21,947	45,837	3,910	1,355	3,792	458	648	2,084	718	396	1,685	362
Australia	16,821	9,067	1,764	711	872	189	58	189	224	72	(D)	166
Switzerland	16,593	42,070	1,998	385	850	216	921	1,035	304	134	343	146
Italy	16,586	40,804	4,704	429	3,149	524	188	1,501	819	138	1,926	489
Spain	14,360	12,631	1,809	237	1,177	153	54	360	219	108	293	149
Malaysia	11,824	38,698	1,815	388	876	192	129	348	127	80	255	136
Ireland	10,713	71,396	761	372	2,467	66	8	12	36	82	46	49
Hong Kong	9,349	1,506	1,474	358	118	144	268	126	230	135	93	155
Colombia	8,475	11,321	557	304	206	80	40	141	101	(D)	(D)	43
Israel	7,131	15,482	1,322	475	1,275	190	355	244	157	59	239	112
Thailand	7,039	34,494	1,954	305	3,348	190	144	389	235	53	484	137
Peru	6,793	2,541	316	(D)	303	35	96	175	41	4	50	22
Africa	5,937	11,494	856	(D)	363	108	149	158	122	(D)	109	58
APEC	742,765	1,388,317	28,567	29,533	57,843	4,377	8,647	29,804	7,414	5,841	20,366	4,134
ASEAN	53,974	172,758	4,883	1,650	7,039	618	469	4,074	704	245	2,057	460
Asia - South	22,425	49,082	4,102	1,362	4,117	500	670	2,328	779	404	1,712	382
Asia - Near East	17,680	37,006	1,890	609	1,390	269	652	446	297	134	265	162
CAFTA	10,858	21,528	1,216	374	1,298	140	190	801	224	147	354	109
Cent. Am. Common Market	8,048	17,360	860	(D)	1,073	98	94	649	143	104	236	68
Euro Area	202,066	343,620	14,354	6,085	14,696	1,984	1,606	5,404	3,048	1,340	7,681	1,894
Europe	281,475	483,289	19,269	8,609	18,988	2,902	3,370	8,813	4,613	2,080	9,677	2,626
European Union	216,099	381,488	15,358	6,677	15,668	2,174	1,673	5,982	3,342	1,425	8,049	2,042
LAFTA	292,269	430,504	9,314	(D)	21,017	1,658	4,795	11,448	1,985	2,845	7,111	935
NATO Allies	449,038	538,143	22,891	8,806	15,759	3,127	3,135	8,389	5,261	3,197	10,616	3,234
North America	433,887	583,742	14,447	21,066	21,190	1,882	5,344	11,761	2,794	3,286	7,080	1,729
OECD - Europe	828,762	1,310,578	31,081	33,889	44,318	4,959	10,308	24,997	8,372	6,516	21,213	4,416
Pacific Rim Countries	285,553	706,198	18,751	7,423	31,403	2,660	2,965	15,268	4,545	2,438	11,636	2,705
South/Central America	76,600	73,062	3,772	5,152	2,872	537	583	1,910	752	1,858	2,018	333
20 Latin Amer. Republics	303,754	452,281	10,015	23,574	22,340	1,766	5,020	12,286	2,220	3,077	7,472	1,028

Table 5h
2022 Exports and Imports for Selected Countries and World Areas by Employment Size
Only for Companies that both Imported from and Exported to Listed Countries and World Areas

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

Country	50-99 Employees			100-249 Employees			250-499 Employees			500+ Employees		
	Known Export Value (1)	Known Import Value (1)	Number of identified Co that Export and Import	Known Export Value (1)	Known Import Value (1)	Number of identified Co that Export and Import	Known Export Value (1)	Known Import Value (1)	Number of identified Co that Export and Import	Known Export Value (1)	Known Import Value (1)	Number of Identified Co. that Export and Import
All countries	37,265	93,197	7,622	98,728	142,922	7,104	77,982	123,354	3,276	1,142,882	1,851,041	5,267
Mexico	6,542	12,783	615	21,654	15,573	861	6,329	9,447	638	170,840	310,249	1,991
Canada	2,567	1,570	1,016	5,564	4,170	1,400	9,211	5,850	1,010	181,486	184,068	2,769
China	1,684	10,343	1,360	3,227	14,433	1,670	4,210	13,800	1,045	89,244	250,910	2,295
Germany	792	3,097	811	1,736	4,924	1,109	2,152	4,931	740	49,891	96,228	2,056
Japan	691	3,683	421	1,396	5,186	564	1,915	6,742	423	40,819	113,634	1,453
Netherlands	211	183	185	686	494	257	1,277	527	259	42,188	15,144	1,105
United Kingdom	681	788	708	1,658	2,906	854	1,787	5,403	630	35,177	33,215	1,936
Korea, South	240	3,161	268	601	4,171	389	2,090	2,803	298	32,259	72,606	1,250
Brazil	365	137	99	508	411	161	712	961	141	27,955	16,955	753
Taiwan	219	2,376	457	(D)	8,980	562	(D)	2,441	390	24,485	43,721	1,327
France	183	1,159	285	555	938	397	743	1,255	328	23,632	31,607	1,256
Singapore	100	21	98	1,520	(D)	145	412	218	131	22,843	17,871	727
Belgium	44	47	79	428	599	129	389	1,924	101	22,764	17,288	690
India	217	865	313	1,336	3,285	474	653	9,211	325	17,342	24,916	1,260
Australia	259	439	124	222	(D)	191	153	(D)	124	15,345	4,759	746
Switzerland	311	1,403	138	4,440	4,452	216	521	854	175	9,880	33,135	803
Italy	147	2,513	426	941	2,075	577	1,398	2,265	415	13,346	27,375	1,454
Spain	206	198	133	(D)	1,072	189	(D)	432	134	12,021	9,099	832
Malaysia	140	500	140	167	1,477	199	563	523	174	10,357	34,719	847
Ireland	33	40	44	42	79	68	107	61	65	10,069	68,691	433
Hong Kong	87	170	112	641	152	144	140	68	101	7,720	780	588
Colombia	(D)	300	27	75	(D)	34	(D)	397	25	6,171	9,467	247
Israel	46	261	82	149	745	118	152	5,387	101	5,895	7,330	562
Thailand	67	495	111	134	2,059	188	145	1,131	163	6,191	26,586	930
Peru	(D)	50	24	69	37	27	(D)	338	22	5,355	1,588	145
Africa	22	34	40	39	146	79	143	462	55	5,231	10,222	394
APEC	13,493	37,980	3,143	36,320	62,413	3,636	27,940	47,073	2,038	620,992	1,132,837	3,825
ASEAN	413	2,773	425	1,984	7,206	611	1,312	4,303	450	47,902	145,306	1,615
Asia - South	218	918	327	1,349	3,390	491	659	9,360	340	17,763	27,257	1,283
Asia - Near East	263	(D)	124	227	(D)	161	245	5,453	142	15,549	28,194	735
CAFTA	143	515	80	241	686	119	497	2,299	60	9,267	15,574	484
Cent. Am. Common Market	(D)	399	52	101	319	74	(D)	1,981	38	6,960	12,702	387
Euro Area	1,673	7,504	1,515	4,798	12,011	1,945	7,822	12,943	1,222	178,743	283,381	2,746
Europe	2,941	10,922	2,071	11,470	21,232	2,464	10,781	20,813	1,486	242,224	392,846	3,107
European Union	1,900	8,203	1,631	5,043	13,052	2,059	8,390	13,994	1,287	190,991	316,541	2,823
LAFTA	(D)	13,416	754	22,356	16,552	1,035	(D)	12,061	751	218,316	348,900	2,196
NATO Allies	5,081	10,751	2,604	12,389	18,995	3,079	19,138	24,251	1,864	397,292	449,383	3,722
North America	9,108	14,353	1,511	27,218	19,743	1,995	15,540	15,297	1,347	352,326	494,318	3,189
OECD - Europe	13,780	33,473	3,308	41,089	53,215	3,817	30,837	51,984	2,173	692,343	1,081,378	4,036
Pacific Rim Countries	3,570	21,940	2,069	8,799	39,105	2,452	11,241	28,710	1,418	249,116	558,137	2,902
South/Central America	(D)	1,189	269	962	1,698	370	(D)	4,992	284	59,356	58,384	1,227
20 Latin Amer. Republics	(D)	13,955	821	22,601	17,246	1,116	(D)	14,364	790	228,004	364,618	2,274

(1) Known value is defined as the portion of U.S. total exports or U.S. total general imports that could be matched to specific companies.

(2) Includes missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

Note: This table is compiled using data from export and import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 6a
2023 Exports by State of the Origin of Movement, Number of Exporting Companies,
and Value for Small and Medium Sized Companies

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

State of the Origin of Movement	Total Value	% of Total Value	Identified Exporters				Small and Medium Sized Exporters (4)			
			Known Value (1)	% of Known Value (1)	Number of Identified Exporters (2)	% of Number of Identified Exporters	Known Value (1)	% of Known Value (1)	Number of Identified Exporters (2)	% of Row Number of Identified Exporters
United States	2,018,059	100.0	1,780,773	100.0	277,799	100.0	588,424	33.0	270,014	97.2
Alabama	27,440	1.4	25,750	1.4	4,181	1.5	4,229	16.4	3,337	79.8
Alaska	5,264	0.3	4,844	0.3	800	0.3	1,089	22.5	582	72.8
Arizona	28,877	1.4	25,903	1.5	7,478	2.7	7,076	27.3	6,426	85.9
Arkansas	6,457	0.3	5,504	0.3	2,167	0.8	1,336	24.3	1,681	77.6
California	178,844	8.9	165,652	9.3	61,340	22.1	70,055	42.3	57,949	94.5
Colorado	10,401	0.5	9,891	0.6	5,563	2.0	2,695	27.2	4,814	86.5
Connecticut	15,846	0.8	14,954	0.8	5,237	1.9	4,729	31.6	4,568	87.2
Delaware	4,936	0.2	4,165	0.2	2,170	0.8	878	21.1	1,897	87.4
Florida	68,908	3.4	63,677	3.6	55,073	19.8	35,877	56.3	52,004	94.4
Georgia	49,906	2.5	47,137	2.6	14,416	5.2	13,679	29.0	12,604	87.4
Hawaii	572	0.0	431	0.0	663	0.2	(D)	(D)	573	86.4
Idaho	4,006	0.2	3,759	0.2	1,720	0.6	1,298	34.5	1,461	84.9
Illinois	78,849	3.9	73,416	4.1	21,929	7.9	17,608	24.0	19,462	88.8
Indiana	54,246	2.7	51,989	2.9	8,407	3.0	6,974	13.4	7,044	83.8
Iowa	18,400	0.9	17,236	1.0	3,172	1.1	2,440	14.2	2,565	80.9
Kansas	14,085	0.7	12,766	0.7	3,266	1.2	2,552	20.0	2,716	83.2
Kentucky	40,246	2.0	38,087	2.1	4,637	1.7	4,057	10.7	3,661	79.0
Louisiana	99,371	4.9	78,591	4.4	3,508	1.3	30,587	38.9	2,971	84.7
Maine	2,969	0.1	2,581	0.1	1,676	0.6	1,319	51.1	1,390	82.9
Maryland	18,452	0.9	16,051	0.9	6,046	2.2	4,811	30.0	5,288	87.5
Massachusetts	35,300	1.7	33,845	1.9	9,487	3.4	7,553	22.3	8,265	87.1
Michigan	65,136	3.2	61,389	3.4	13,885	5.0	12,850	20.9	12,294	88.5
Minnesota	24,936	1.2	23,671	1.3	7,946	2.9	6,112	25.8	6,785	85.4
Mississippi	14,222	0.7	13,309	0.7	1,932	0.7	2,127	16.0	1,454	75.3
Missouri	17,879	0.9	16,583	0.9	5,842	2.1	4,393	26.5	4,893	83.8
Montana	2,237	0.1	1,850	0.1	1,597	0.6	1,066	57.6	1,397	87.5
Nebraska	7,975	0.4	7,678	0.4	1,753	0.6	1,512	19.7	1,415	80.7
Nevada	9,538	0.5	7,175	0.4	3,697	1.3	2,056	28.7	3,156	85.4
New Hampshire	7,620	0.4	6,808	0.4	2,432	0.9	2,463	36.2	2,055	84.5
New Jersey	43,266	2.1	40,056	2.2	19,049	6.9	16,248	40.6	17,318	90.9
New Mexico	4,957	0.2	4,824	0.3	1,246	0.4	3,455	71.6	1,042	83.6
New York	100,055	5.0	80,338	4.5	32,079	11.5	42,901	53.4	29,808	92.9
North Carolina	42,203	2.1	39,242	2.2	10,986	4.0	8,843	22.5	9,542	86.9
North Dakota	8,779	0.4	8,382	0.5	1,745	0.6	1,976	23.6	1,456	83.4
Ohio	56,150	2.8	52,592	3.0	15,594	5.6	13,394	25.5	13,683	87.7
Oklahoma	6,513	0.3	6,100	0.3	2,974	1.1	1,511	24.8	2,497	84.0
Oregon	27,744	1.4	26,921	1.5	5,475	2.0	4,965	18.4	4,763	87.0
Pennsylvania	52,923	2.6	49,240	2.8	15,168	5.5	15,029	30.5	13,338	87.9
Rhode Island	3,012	0.1	2,827	0.2	2,020	0.7	1,319	46.7	1,770	87.6
South Carolina	37,343	1.9	34,453	1.9	6,261	2.3	3,849	11.2	5,246	83.8
South Dakota	2,401	0.1	2,244	0.1	940	0.3	837	37.3	752	80.0
Tennessee	38,249	1.9	35,921	2.0	7,081	2.5	5,660	15.8	5,852	82.6
Texas	446,214	22.1	410,162	23.0	40,415	14.5	167,619	40.9	37,283	92.3
Utah	17,370	0.9	16,449	0.9	3,801	1.4	9,910	60.2	3,233	85.1
Vermont	1,994	0.1	1,855	0.1	1,008	0.4	645	34.8	873	86.6
Virginia	22,472	1.1	21,433	1.2	7,111	2.6	8,152	38.0	5,980	84.1
Washington	61,069	3.0	55,546	3.1	11,202	4.0	14,490	26.1	9,906	88.4
West Virginia	5,669	0.3	5,221	0.3	917	0.3	1,652	31.6	694	75.7
Wisconsin	28,049	1.4	26,053	1.5	8,489	3.1	6,814	26.2	7,235	85.2
Wyoming	2,150	0.1	2,084	0.1	548	0.2	642	30.8	447	81.6
District of Columbia	1,746	0.1	699	0.0	523	0.2	670	95.8	392	75.0
Puerto Rico	22,542	1.1	22,269	1.3	1,310	0.5	3,118	14.0	1,106	84.4
Virgin Islands	3,376	0.2	1,169	0.1	71	0.0	(D)	(D)	55	77.5
Unallocated (3)	68,897	3.4	0	0.0	7	0.0	0	94	6	85.7

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Detail may not sum to total because companies may export from more than one state.

(3) Includes transactions not reported by state and low-value estimates.

(4) Small and Medium sized companies are defined as those companies with fewer than 500 employees, those with missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 6b
2022 Exports by State of the Origin of Movement, Number of Exporting Companies,
and Value for Small and Medium Sized Companies

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

State of the Origin of Movement	Total Value	% of Total Value	Identified Exporters				Small and Medium Sized Exporters (4)			
			Known Value (1)	% of Known Value (1)	Number of Identified Exporters (2)	% of Number of Identified Exporters	Known Value (1)	% of Known Value (1)	Number of Identified Exporters (2)	% of Row Number of Identified Exporters
United States	2,065,157	100.0	1,814,965	100.0	279,115	100.0	648,527	35.7	271,391	97.2
Alabama	25,886	1.3	24,619	1.4	4,237	1.5	4,359	17.7	3,374	79.6
Alaska	5,574	0.3	5,350	0.3	755	0.3	1,449	27.1	543	71.9
Arizona	27,294	1.3	24,048	1.3	7,365	2.6	6,236	25.9	6,372	86.5
Arkansas	5,907	0.3	5,261	0.3	2,190	0.8	1,205	22.9	1,665	76.0
California	186,238	9.0	174,257	9.6	63,953	22.9	74,918	43.0	60,617	94.8
Colorado	10,294	0.5	9,768	0.5	5,722	2.1	2,983	30.5	4,986	87.1
Connecticut	15,344	0.7	14,603	0.8	5,360	1.9	6,978	47.8	4,680	87.3
Delaware	5,242	0.3	4,419	0.2	2,233	0.8	863	19.5	1,969	88.2
Florida	67,729	3.3	62,556	3.4	58,923	21.1	34,241	54.7	55,707	94.5
Georgia	47,358	2.3	44,529	2.5	14,693	5.3	13,417	30.1	12,834	87.3
Hawaii	434	0.0	341	0.0	677	0.2	194	56.9	586	86.6
Idaho	4,079	0.2	3,863	0.2	1,699	0.6	1,355	35.1	1,416	83.3
Illinois	78,673	3.8	73,522	4.1	22,704	8.1	21,433	29.2	20,217	89.0
Indiana	45,272	2.2	42,907	2.4	8,526	3.1	6,875	16.0	7,165	84.0
Iowa	18,057	0.9	16,717	0.9	3,303	1.2	2,487	14.9	2,677	81.0
Kansas	13,999	0.7	12,757	0.7	3,371	1.2	2,706	21.2	2,814	83.5
Kentucky	34,481	1.7	32,410	1.8	4,731	1.7	3,575	11.0	3,723	78.7
Louisiana	121,372	5.9	93,544	5.2	3,609	1.3	36,895	39.4	3,032	84.0
Maine	3,463	0.2	3,076	0.2	1,803	0.6	1,704	55.4	1,519	84.2
Maryland	17,827	0.9	14,459	0.8	6,626	2.4	4,836	33.4	5,806	87.6
Massachusetts	32,694	1.6	30,870	1.7	9,781	3.5	8,781	28.4	8,595	87.9
Michigan	61,409	3.0	57,941	3.2	14,297	5.1	12,356	21.3	12,699	88.8
Minnesota	27,225	1.3	25,980	1.4	8,121	2.9	6,864	26.4	6,983	86.0
Mississippi	16,148	0.8	15,247	0.8	1,949	0.7	1,426	9.4	1,458	74.8
Missouri	16,213	0.8	15,292	0.8	6,046	2.2	4,196	27.4	5,100	84.4
Montana	1,964	0.1	1,707	0.1	1,432	0.5	1,094	64.1	1,228	85.8
Nebraska	8,902	0.4	8,602	0.5	1,754	0.6	1,684	19.6	1,402	79.9
Nevada	10,113	0.5	7,965	0.4	3,553	1.3	2,792	35.1	3,001	84.5
New Hampshire	7,255	0.4	6,673	0.4	2,443	0.9	2,510	37.6	2,091	85.6
New Jersey	46,228	2.2	42,804	2.4	20,072	7.2	16,691	39.0	18,331	91.3
New Mexico	4,813	0.2	4,602	0.3	1,332	0.5	3,040	66.1	1,115	83.7
New York	109,499	5.3	88,161	4.9	33,826	12.1	53,519	60.7	31,418	92.9
North Carolina	40,198	1.9	37,512	2.1	11,115	4.0	8,224	21.9	9,646	86.8
North Dakota	5,246	0.3	4,714	0.3	1,608	0.6	1,582	33.6	1,357	84.4
Ohio	56,804	2.8	53,085	2.9	16,081	5.8	13,094	24.7	14,154	88.0
Oklahoma	6,822	0.3	6,335	0.3	3,017	1.1	1,700	26.8	2,532	83.9
Oregon	34,502	1.7	33,633	1.9	5,530	2.0	6,862	20.4	4,836	87.5
Pennsylvania	49,797	2.4	46,146	2.5	15,718	5.6	14,849	32.2	13,812	87.9
Rhode Island	2,890	0.1	2,709	0.1	2,024	0.7	1,398	51.6	1,764	87.2
South Carolina	31,501	1.5	28,723	1.6	6,537	2.3	3,801	13.2	5,485	83.9
South Dakota	2,355	0.1	2,008	0.1	961	0.3	(D)	(D)	755	78.6
Tennessee	38,221	1.9	35,803	2.0	7,268	2.6	5,981	16.7	5,981	82.3
Texas	487,417	23.6	442,705	24.4	40,451	14.5	194,410	43.9	37,305	92.2
Utah	16,592	0.8	15,633	0.9	3,746	1.3	9,491	60.7	3,185	85.0
Vermont	2,504	0.1	2,345	0.1	1,056	0.4	568	24.2	907	85.9
Virginia	24,952	1.2	23,950	1.3	7,413	2.7	9,476	39.6	6,258	84.4
Washington	61,198	3.0	55,793	3.1	11,272	4.0	17,689	31.7	9,971	88.5
West Virginia	7,794	0.4	6,757	0.4	980	0.4	3,193	47.3	735	75.0
Wisconsin	27,432	1.3	25,304	1.4	8,734	3.1	6,874	27.2	7,478	85.6
Wyoming	1,875	0.1	1,819	0.1	522	0.2	1,249	68.6	432	82.8
District of Columbia	1,530	0.1	506	0.0	589	0.2	479	94.6	449	76.2
Puerto Rico	20,603	1.0	20,319	1.1	1,274	0.5	2,954	14.5	1,056	82.9
Virgin Islands	2,065	0.1	316	0.0	74	0.0	(D)	(D)	54	73.0
Unallocated (3)	65,874	3.2	0	0.0	4	0.0	0	100.0	4	100.0

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Detail may not sum to total because companies may export from more than one state.

(3) Includes transactions not reported by state and low-value estimates.

(4) Small and Medium sized companies are defined as those companies with fewer than 500 employees, those with missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 6c
Percent Difference Between 2022 and 2023 Export
Results for Small and Medium Sized Companies

Value in millions of dollars. Details may not equal totals due to rounding.

(D) - Represents suppressed to avoid disclosure.

State of the Origin of Movement	% Difference 2022-2023				
	Total Value	Identified Exporters		Small and Medium Exporters (3)	
		Known Value (1)	Number of Identified Exporters	Known Value (1)	Number of Identified Exporters
United States	-2.3	-1.9	-0.5	-9.3	-0.5
Alabama	6	4.6	-1.3	-3	-1.1
Alaska	-5.6	-9.4	6	-24.8	7.2
Arizona	5.8	7.7	1.5	13.5	0.8
Arkansas	9.3	4.6	-1.1	10.9	1
California	-4	-4.9	-4.1	-6.5	-4.4
Colorado	1	1.3	-2.8	-9.7	-3.4
Connecticut	3.3	2.4	-2.3	-32.2	-2.4
Delaware	-5.8	-5.8	-2.8	1.8	-3.7
Florida	1.7	1.8	-6.5	4.8	-6.6
Georgia	5.4	5.9	-1.9	1.9	-1.8
Hawaii	31.8	26.2	-2.1	(D)	-2.2
Idaho	-1.8	-2.7	1.2	-4.2	3.2
Illinois	0.2	-0.1	-3.4	-17.8	-3.7
Indiana	19.8	21.2	-1.4	1.4	-1.7
Iowa	1.9	3.1	-4	-1.9	-4.2
Kansas	0.6	0.1	-3.1	-5.7	-3.5
Kentucky	16.7	17.5	-2	13.5	-1.7
Louisiana	-18.1	-16	-2.8	-17.1	-2
Maine	-14.3	-16.1	-7	-22.5	-8.5
Maryland	3.5	11	-8.8	-0.5	-8.9
Massachusetts	8	9.6	-3	-14	-3.8
Michigan	6.1	6	-2.9	4	-3.2
Minnesota	-8.4	-8.9	-2.2	-11	-2.8
Mississippi	-11.9	-12.7	-0.9	49.2	-0.3
Missouri	10.3	8.4	-3.4	4.7	-4.1
Montana	13.9	8.4	11.5	-2.6	13.8
Nebraska	-10.4	-10.7	-0.1	-10.2	0.9
Nevada	-5.7	-9.9	4.1	-26.4	5.2
New Hampshire	5	2	-0.5	-1.9	-1.7
New Jersey	-6.4	-6.4	-5.1	-2.7	-5.5
New Mexico	3	4.8	-6.5	13.6	-6.5
New York	-8.6	-8.9	-5.2	-19.8	-5.1
North Carolina	5	4.6	-1.2	7.5	-1.1
North Dakota	67.3	77.8	8.5	24.9	7.3
Ohio	-1.2	-0.9	-3	2.3	-3.3
Oklahoma	-4.5	-3.7	-1.4	-11.1	-1.4
Oregon	-19.6	-20	-1	-27.7	-1.5
Pennsylvania	6.3	6.7	-3.5	1.2	-3.4
Rhode Island	4.2	4.3	-0.2	-5.7	0.3
South Carolina	18.5	19.9	-4.2	1.3	-4.4
South Dakota	2	11.8	-2.2	(D)	-0.4
Tennessee	0.1	0.3	-2.6	-5.4	-2.2
Texas	-8.5	-7.4	-0.1	-13.8	-0.1
Utah	4.7	5.2	1.5	4.4	1.5
Vermont	-20.4	-20.9	-4.5	13.6	-3.7
Virginia	-9.9	-10.5	-4.1	-14	-4.4
Washington	-0.2	-0.4	-0.6	-18.1	-0.7
West Virginia	-27.3	-22.7	-6.4	-48.3	-5.6
Wisconsin	2.2	3	-2.8	-0.9	-3.2
Wyoming	14.7	14.5	5	-48.6	3.5
District of Columbia	14.1	38.1	-11.2	40	-12.7
Puerto Rico	9.4	9.6	2.8	5.6	4.7
Virgin Islands	63.5	270.2	-4.1	292	1.9
Unallocated (2)	4.6	-39.7	75	-43.4	50

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Includes transactions not reported by state and low-value estimates.

(3) Small and Medium sized companies are defined as those companies with fewer than 500 employees, those with missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023 or 2022.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 6d
2023 Imports by State of Destination, Number of Importing Companies,
Value, and Percent Difference Between 2022 and 2023 Imports

Value in millions of dollars. Details may not equal totals due to rounding. (D) - Represents suppressed to avoid disclosure.

State of Destination	Total Value	% of Total Value	Known Value (1)	% of Known Value	Number of Identified Importers (2)	% of Number of Identified Importers	% Difference 2022-2023		
							Total Value	Known Value	Number of Identified Importers
United States	3,080,170	100	2,742,968	100	242,515	100	-5	-2.4	3.6
Alabama	37,231	1.2	33,476	1.2	4,496	1.9	0.4	1.5	2.8
Alaska	3,237	0.1	3,051	0.1	993	0.4	-13.0	-10.0	10.1
Arizona	35,381	1.1	31,863	1.2	6,846	2.8	7.0	16.7	6.2
Arkansas	6,832	0.2	5,602	0.2	2,196	0.9	-9.7	-13.5	0.8
California	450,348	14.6	416,367	15.2	74,024	30.5	-11.5	-10.6	1.2
Colorado	17,791	0.6	15,870	0.6	7,269	3.0	-11.6	-11.5	7.3
Connecticut	21,988	0.7	18,099	0.7	4,654	1.9	3.4	17.6	3.6
Delaware	10,608	0.3	10,067	0.4	2,425	1.0	-28.3	-26.5	8.4
Florida	112,498	3.7	100,507	3.7	34,818	14.4	0.5	3.7	5.9
Georgia	136,856	4.4	128,124	4.7	17,532	7.2	-7.9	-6.6	1.8
Hawaii	2,676	0.1	1,846	0.1	2,563	1.1	6.3	7.0	4.1
Idaho	6,091	0.2	5,387	0.2	2,001	0.8	-16.7	-14.7	2.8
Illinois	224,851	7.3	194,324	7.1	22,875	9.4	-7.5	-3.4	2.7
Indiana	91,422	3.0	81,287	3.0	7,334	3.0	1.8	2.8	3.1
Iowa	13,309	0.4	11,375	0.4	3,053	1.3	-4.5	1.2	-0.4
Kansas	12,957	0.4	11,843	0.4	3,311	1.4	-3.4	14.5	6.3
Kentucky	72,423	2.4	66,819	2.4	4,763	2.0	4.3	13.3	1.8
Louisiana	31,685	1.0	27,678	1.0	4,445	1.8	-16.9	-18.6	7.8
Maine	7,265	0.2	5,607	0.2	1,883	0.8	-11.4	-10.1	7.4
Maryland	46,204	1.5	41,478	1.5	7,781	3.2	-2.8	-0.4	5.0
Massachusetts	43,209	1.4	36,715	1.3	10,006	4.1	-12.3	-8.6	5.5
Michigan	171,164	5.6	154,468	5.6	11,522	4.8	12.1	17.9	6.8
Minnesota	37,231	1.2	25,170	0.9	7,305	3.0	-12.5	-6.8	2.6
Mississippi	19,952	0.6	18,347	0.7	2,177	0.9	-8.3	-7.5	1.3
Missouri	26,838	0.9	24,047	0.9	6,670	2.8	-4.0	-2.9	5.1
Montana	7,436	0.2	4,749	0.2	1,506	0.6	-11.8	-10.4	8.7
Nebraska	5,922	0.2	4,993	0.2	2,229	0.9	3.3	6.7	8.9
Nevada	18,940	0.6	17,264	0.6	4,998	2.1	-0.5	3.6	7.5
New Hampshire	9,618	0.3	8,096	0.3	2,334	1.0	0.4	3.8	5.7
New Jersey	144,620	4.7	133,885	4.9	22,302	9.2	-11.3	-10.8	-0.4
New Mexico	6,012	0.2	5,389	0.2	1,679	0.7	-1.5	-1.1	10.8
New York	157,201	5.1	134,655	4.9	41,910	17.3	-13.5	-8.7	2.3
North Carolina	80,057	2.6	74,410	2.7	10,691	4.4	11.3	19.2	4.8
North Dakota	4,697	0.2	3,329	0.1	1,381	0.6	1.7	6.9	11.8
Ohio	79,735	2.6	68,864	2.5	12,741	5.3	-4.6	-4.0	3.8
Oklahoma	17,757	0.6	15,462	0.6	2,915	1.2	-5.6	-2.1	3.8
Oregon	19,360	0.6	17,298	0.6	6,043	2.5	-33.0	-31.6	1.3
Pennsylvania	113,016	3.7	104,215	3.8	12,821	5.3	2.1	5.1	1.2
Rhode Island	10,079	0.3	9,555	0.3	1,558	0.6	-0.3	0.0	2.9
South Carolina	54,124	1.8	47,750	1.7	7,641	3.2	-2.5	0.4	-4.7
South Dakota	1,681	0.1	1,249	0.0	1,153	0.5	-10.0	-11.3	11.8
Tennessee	107,142	3.5	102,350	3.7	8,207	3.4	-2.2	0.1	6.0
Texas	382,543	12.4	350,343	12.8	36,224	14.9	-0.4	1.5	6.7
Utah	18,578	0.6	15,464	0.6	5,586	2.3	-2.8	0.6	7.5
Vermont	3,768	0.1	2,477	0.1	1,334	0.6	-12.0	-5.4	10.5
Virginia	33,865	1.1	30,011	1.1	8,898	3.7	-14.5	-13.8	0.9
Washington	66,197	2.1	53,974	2.0	12,819	5.3	-10.3	-6.2	2.7
West Virginia	4,807	0.2	4,351	0.2	1,151	0.5	17.2	23.4	8.4
Wisconsin	39,260	1.3	34,863	1.3	6,764	2.8	-4.3	-1.8	2.5
Wyoming	1,029	0.0	625	0.0	1,070	0.4	-36.5	-52.9	11.5
District of Columbia	1,591	0.1	1,451	0.1	1,094	0.5	30.4	40.7	11.3
Puerto Rico	27,045	0.9	26,162	1.0	4,175	1.7	0.5	2.3	8.3
Virgin Islands	403	0.0	228	0.0	189	0.1	-50.8	-34.4	26.0
Unallocated (3)	23,641	0.8	90	0.0	661	0.3	6.6	-7.7	21.1

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Detail may not sum to total because companies may import to more than one state.

(3) Includes transactions not reported by state and low-value estimates.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 6e
2022 Imports by State of Destination,
Number of Importing Companies, and Value

Value in millions of dollars. Details may not equal totals due to rounding.
(D) - Represents suppressed to avoid disclosure.

State of Destination	Total Value	% of Total Value	Known Value (1)	% of Known Value	Number of Identified Importers (2)	% of Number of Identified Importers
United States	3,242,530	100.0	2,809,327	100.0	234,074	100.0
Alabama	37,084	1.1	32,985	1.2	4,374	1.9
Alaska	3,719	0.1	3,392	0.1	902	0.4
Arizona	33,071	1.0	27,302	1.0	6,444	2.8
Arkansas	7,562	0.2	6,477	0.2	2,179	0.9
California	508,725	15.7	465,804	16.6	73,180	31.3
Colorado	20,137	0.6	17,925	0.6	6,773	2.9
Connecticut	21,270	0.7	15,385	0.5	4,491	1.9
Delaware	14,787	0.5	13,697	0.5	2,237	1.0
Florida	111,982	3.5	96,922	3.5	32,866	14.0
Georgia	148,580	4.6	137,179	4.9	17,220	7.4
Hawaii	2,519	0.1	1,725	0.1	2,462	1.1
Idaho	7,312	0.2	6,315	0.2	1,946	0.8
Illinois	243,178	7.5	201,115	7.2	22,282	9.5
Indiana	89,784	2.8	79,079	2.8	7,111	3.0
Iowa	13,933	0.4	11,243	0.4	3,065	1.3
Kansas	13,419	0.4	10,347	0.4	3,116	1.3
Kentucky	69,430	2.1	58,988	2.1	4,679	2.0
Louisiana	38,133	1.2	33,994	1.2	4,123	1.8
Maine	8,197	0.3	6,240	0.2	1,754	0.7
Maryland	47,534	1.5	41,630	1.5	7,412	3.2
Massachusetts	49,266	1.5	40,167	1.4	9,487	4.1
Michigan	152,682	4.7	130,987	4.7	10,790	4.6
Minnesota	42,538	1.3	26,995	1.0	7,120	3.0
Mississippi	21,750	0.7	19,844	0.7	2,150	0.9
Missouri	27,955	0.9	24,771	0.9	6,345	2.7
Montana	8,427	0.3	5,299	0.2	1,385	0.6
Nebraska	5,731	0.2	4,678	0.2	2,046	0.9
Nevada	19,026	0.6	16,666	0.6	4,648	2.0
New Hampshire	9,578	0.3	7,803	0.3	2,208	0.9
New Jersey	163,019	5.0	150,071	5.3	22,391	9.6
New Mexico	6,106	0.2	5,449	0.2	1,516	0.6
New York	181,806	5.6	147,495	5.3	40,978	17.5
North Carolina	71,911	2.2	62,426	2.2	10,205	4.4
North Dakota	4,618	0.1	3,113	0.1	1,235	0.5
Ohio	83,536	2.6	71,761	2.6	12,280	5.2
Oklahoma	18,817	0.6	15,799	0.6	2,807	1.2
Oregon	28,897	0.9	25,300	0.9	5,966	2.5
Pennsylvania	110,723	3.4	99,148	3.5	12,672	5.4
Rhode Island	10,107	0.3	9,551	0.3	1,514	0.6
South Carolina	55,501	1.7	47,560	1.7	8,020	3.4
South Dakota	1,869	0.1	1,408	0.1	1,031	0.4
Tennessee	109,536	3.4	102,204	3.6	7,740	3.3
Texas	384,105	11.8	345,319	12.3	33,939	14.5
Utah	19,108	0.6	15,370	0.5	5,195	2.2
Vermont	4,280	0.1	2,619	0.1	1,207	0.5
Virginia	39,609	1.2	34,827	1.2	8,817	3.8
Washington	73,787	2.3	57,548	2.0	12,487	5.3
West Virginia	4,100	0.1	3,527	0.1	1,062	0.5
Wisconsin	41,028	1.3	35,499	1.3	6,599	2.8
Wyoming	1,621	0.1	1,327	0.0	960	0.4
District of Columbia	1,220	0.0	1,032	0.0	983	0.4
Puerto Rico	26,918	0.8	25,574	0.9	3,856	1.6
Virgin Islands	821	0.0	348	0.0	150	0.1
Unallocated (3)	22,180	0.7	97	0.0	546	0.2

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Detail may not sum to total because companies may import to more than one state.

(3) Includes transactions not reported by state and low-value estimates.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 7a
2023 Exports by 3-Digit North American Industry Classification System
(NAICS) Code for Small and Medium Sized Companies

Value in millions of dollars. Details may not equal totals due to rounding. (-) Represents zero or less than one-half unit of measurement shown.

(D) - Represents suppressed to avoid disclosure. (Z) - Represents greater than 499%.

3 - Digit Company NAICS Code and Description	Identified Exporters				Small and Medium Sized Exporters (2)			
	Known Value (1)	% Difference from 2022-2023	Number of Identified Exporters	% Difference from 2022-2023	Known Value (1)	% Difference from 2022-2023	Number of Identified Exporters	% Difference from 2022-2023
All Industries	1,780,773	-2.1	277,799	-0.8	588,424	-9.6	270,014	-0.8
111 - Crop Production	3,612	-2.5	2,407	1.9	3,548	1.1	2,390	2.5
112 - Animal Production and Aquaculture	530	-1.6	415	-5.5	(D)	(D)	410	-6.0
113 - Forestry and Logging	133	2.4	134	-2.2	133	2.4	134	-2.2
114 - Fishing, Hunting and Trapping	163	-41.3	85	-12.4	163	-41.3	85	-12.4
115 - Support Activities for Agriculture and Forestry	1,196	-5.3	505	-6.7	(D)	(D)	(D)	(D)
11X - Agriculture, Forestry, Fishing, and Hunting (3)	46	-13.6	53	-8.6	46	-13.6	53	-8.6
211 - Oil and Gas Extraction	38,700	91.1	160	31.2	4,342	-4.8	140	37.3
212 - Mining (except Oil and Gas)	21,155	4.0	281	-5.7	7,092	13.1	238	-5.9
213 - Support Activities for Mining	7,015	17.6	476	0.6	1,077	25.3	441	0.7
21X - Mining, Quarrying, and Oil and Gas Extraction (3)	26	12.3	14	7.7	26	12.3	14	7.7
221 - Utilities	6,215	3.1	271	2.7	2,254	-43.9	209	6.6
22X - Utilities (3)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
236 - Construction of Buildings	765	16.6	1,945	-1.3	620	7.2	1,905	-1.6
237 - Heavy and Civil Engineering Construction	676	-4.8	592	-10.3	287	1.8	525	-12.4
238 - Specialty Trade Contractors	3,411	65.8	4,316	-3.1	1,231	1.4	4,201	-3.3
23X - Construction (3)	75	24.0	378	5.9	75	24.0	378	5.9
311 - Food Manufacturing	71,907	-8.6	3,033	-1.4	9,521	-6.9	2,651	-1.4
312 - Beverage and Tobacco Product Manufacturing	4,360	-6.6	1,275	-3.4	916	-6.6	1,228	-3.4
313 - Textile Mills	3,780	-15.7	697	-0.1	1,503	-4.4	677	0.2
314 - Textile Product Mills	796	-0.2	706	-4.0	484	-1.3	687	-3.9
315 - Apparel Manufacturing	1,253	7.7	878	-5.1	1,139	10.8	868	-5.1
316 - Leather and Allied Product Manufacturing	434	-10.4	311	5.1	346	-15.9	304	4.8
31X - Manufacturing (3)	936	-9.2	1,131	-1.6	936	-9.2	1,131	-1.6
321 - Wood Product Manufacturing	5,195	-25.1	1,329	-1.8	2,391	-0.7	1,256	-1.6
322 - Paper Manufacturing	20,463	-16.1	1,045	-0.6	1,852	-11.3	958	-0.3
323 - Printing and Related Support Activities	2,150	5.6	1,878	-2.7	876	-9.5	1,825	-2.8
324 - Petroleum and Coal Products Manufacturing	96,251	-34.8	267	-12.2	15,782	-11.0	245	-11.9
325 - Chemical Manufacturing	141,588	-7.1	5,217	-1.4	30,262	-11.7	4,942	-1.3
326 - Plastics and Rubber Products Manufacturing	24,315	-2.2	4,424	-1.6	6,850	2.1	4,184	-1.7
327 - Nonmetallic Mineral Product Manufacturing	(D)	(D)	1,356	-2.0	(D)	(D)	1,270	-1.6
32X - Manufacturing (3)	(D)	(D)	19	5.6	(D)	(D)	19	5.6
331 - Primary Metal Manufacturing	36,564	-15.0	1,450	-5.4	14,207	-22.4	1,334	-5.9
332 - Fabricated Metal Product Manufacturing	27,644	6.7	11,497	-1.4	11,731	3.3	11,226	-1.6
333 - Machinery Manufacturing	107,580	1.8	10,281	-1.2	17,878	4.8	10,002	-1.3
334 - Computer and Electronic Product Manufacturing	80,246	-9.4	6,685	-3.3	18,169	-1.7	6,494	-3.4
335 - Electrical Equipment, Appliance, and Component Manufacturing	17,293	13.5	2,615	-1.4	5,310	31.4	2,525	-1.8
336 - Transportation Equipment Manufacturing	256,862	17.7	4,382	-0.4	15,593	2.3	4,034	-0.6
337 - Furniture and Related Product Manufacturing	2,593	-7.8	1,313	-1.9	743	10.8	1,244	-1.4
339 - Miscellaneous Manufacturing	41,882	18.8	5,629	-0.1	8,194	-11.1	5,493	-0.2
33X - Manufacturing (3)	261	-34.2	135	-6.9	261	-34.2	135	-6.9
423 - Merchant Wholesalers, Durable Goods	222,017	1.0	55,142	-0.8	116,227	-4.2	54,452	-0.8
424 - Merchant Wholesalers, Nondurable Goods	217,063	-11.6	22,481	-0.9	145,440	-13.1	22,134	-0.9
425 - Wholesale Electronic Markets and Agents and Brokers	12,962	4.0	6,450	-1.4	9,694	-3.9	6,437	-1.4
42X - Wholesale Trade (3)	5,533	-36.5	2,717	4.1	5,533	-36.5	2,717	4.1
441 - Motor Vehicle and Parts Dealers	5,283	4.6	6,741	0.2	3,534	13.2	6,655	0.3
442 - Furniture and Home Furnishings Stores	573	-17.0	1,139	0.4	157	-9.6	1,102	(-)
443 - Electronics and Appliance Stores	502	-21.8	817	-6.0	475	-22.4	806	-6.1
444 - Building Material and Garden Equipment and Supplies Dealers	1,510	-17.5	1,616	-1.3	765	-27.5	1,585	-1.1
445 - Food and Beverage Stores	1,914	9.7	985	-0.6	661	10.8	942	-0.7
446 - Health and Personal Care Stores	2,651	61.0	1,294	2.1	714	(D)	1,267	1.4
447 - Gasoline Stations	(D)	(D)	309	-9.7	137	27.9	289	-10.5
448 - Clothing and Clothing Accessories Stores	9,407	26.0	2,653	-0.8	2,157	14.6	2,559	-0.9
44X - Retail Trade (3)	943	26.3	1,060	2.1	943	26.3	1,060	2.1
451 - Sporting Goods, Hobby, Musical Instrument, and Book Stores	323	13.6	1,337	-0.9	231	14.2	1,316	-1.1
452 - General Merchandise Stores	3,594	81.8	270	-12.1	(D)	(D)	253	-11.2
453 - Miscellaneous Store Retailers	7,935	-6.1	3,335	-0.5	(D)	(D)	3,281	-0.6
454 - Nonstore Retailers	5,947	1.1	10,146	-1.0	4,040	-1.1	10,067	-1.0
45X - Retail Trade (3)	(D)	(D)	71	121.9	(D)	(D)	71	121.9
481 - Air Transportation	10,771	13.3	497	4.4	5,168	-2.4	460	3.8
482 - Rail Transportation	(D)	(D)	14	-30.0	(D)	(D)	(D)	(D)
483 - Water Transportation	825	55.7	442	-5.0	425	49.2	426	-4.9
484 - Truck Transportation	3,924	11.4	3,155	7.1	2,830	-2.2	3,066	7.2
485 - Transit and Ground Passenger Transportation	71	-27.3	321	-1.8	59	-19.8	300	-2.9
486 - Pipeline Transportation	2,296	-2.8	29	3.6	(D)	(D)	21	5.0
487 - Scenic and Sightseeing Transportation	(D)	(D)	66	-2.9	(D)	(D)	(D)	(D)
488 - Support Activities for Transportation	21,526	-26.0	4,843	0.4	17,678	-31.5	4,739	0.3
48X - Transportation and Warehousing (3)	472	-27.1	747	-6.7	472	-27.1	747	-6.7
491 - Postal Service	2	-28.5	15	7.1	2	(D)	15	(D)
492 - Couriers and Messengers	1,215	-14.4	302	-6.5	(D)	(D)	292	-7.6

Table 7a
2023 Exports by 3-Digit North American Industry Classification System
(NAICS) Code for Small and Medium Sized Companies

Value in millions of dollars. Details may not equal totals due to rounding. (-) Represents zero or less than one-half unit of measurement shown.

(D) - Represents suppressed to avoid disclosure. (Z) - Represents greater than 499%.

3 - Digit Company NAICS Code and Description	Identified Exporters				Small and Medium Sized Exporters (2)			
	Known Value (1)	% Difference from 2022-2023	Number of Identified Exporters	% Difference from 2022-2023	Known Value (1)	% Difference from 2022-2023	Number of Identified Exporters	% Difference from 2022-2023
493 - Warehousing and Storage	4,288	17.1	1,487	3.8	2,708	14.4	1,430	3.9
49X - Transportation and Warehousing (3)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
511 - Publishing Industries (except Internet)	4,817	21.1	1,299	-3.4	653	-13.5	1,136	-4.0
512 - Motion Picture and Sound Recording Industries	677	-50.7	562	-2.6	(D)	(D)	545	-3.0
515 - Broadcasting (except Internet)	168	20.0	78	(-)	7	-4.4	56	1.8
517 - Telecommunications	1,502	-4.2	721	-1.6	898	-16.6	677	-0.9
518 - Data Processing, Hosting, and Related Services	3,656	1.2	483	-1.0	2,999	(D)	425	-1.9
519 - Other Information Services	(D)	(D)	233	-11.7	103	(D)	195	-14.1
51X - Information (3)	(D)	(D)	69	-8.0	(D)	(D)	69	-8.0
521 - Monetary Authorities-Central Bank	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
522 - Credit Intermediation and Related Activities	7,901	-21.2	753	0.5	2,456	-60.2	644	1.4
523 - Securities, Commodity Contracts, and Other Financial Investments	13,342	-17.6	1,309	3.6	12,769	-14.3	1,223	3.5
524 - Insurance Carriers and Related Activities	5,328	(D)	813	-3.9	(D)	(D)	681	-3.0
525 - Funds, Trusts, and Other Financial Vehicles	322	-2.5	720	3.0	322	(D)	720	(D)
52X - Finance and Insurance (3)	2,274	149.4	617	3.5	2,274	149.4	617	3.5
531 - Real Estate	2,515	-5.5	4,722	1.1	2,489	0.5	4,668	1.0
532 - Rental and Leasing Services	3,299	18.0	1,286	4.5	2,447	7.9	1,236	4.0
533 - Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	27	25.1	109	-3.5	26	26.4	101	-4.7
53X - Real Estate and Rental and Leasing (3)	(D)	(D)	82	28.1	(D)	(D)	82	28.1
541 - Professional, Scientific, and Technical Services	76,210	-6.7	20,642	-0.3	19,699	5.5	19,968	-0.5
54X - Professional, Scientific, and Technical Services (3)	(D)	(D)	29	16.0	(D)	(D)	29	16.0
551 - Management of Companies and Enterprises	5,111	-43.7	959	-0.4	5,111	(D)	959	(-)
55X - Management of Companies and Enterprises (3)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
561 - Administrative and Support Services	10,160	31.9	4,903	-1.6	3,544	10.6	4,665	-2.0
562 - Waste Management and Remediation Services	1,191	18.2	490	9.9	692	-8.4	454	9.4
56X - Administrative, Support, Waste Management & Remediation Services (3)	(D)	(D)	6	-50.0	(D)	(D)	6	-50.0
611 - Educational Services	482	3.7	1,135	-3.2	312	1.7	974	0.1
61X - Educational Services (3)	(-)	167.6	5	(-)	(-)	167.6	5	(-)
621 - Ambulatory Health Care Services	7,103	19.5	1,760	-4.0	644	35.5	1,652	-4.4
622 - Hospitals	714	30.2	154	-14.9	7	-16.7	35	(-)
623 - Nursing and Residential Care Facilities	101	-12.8	221	-14.0	34	-20.2	175	-15.1
624 - Social Assistance	879	-15.7	978	-1.9	(D)	(D)	949	-1.5
62X - Health Care and Social Assistance (3)	91	-34.7	170	9.7	91	-34.7	170	9.7
711 - Performing Arts, Spectator Sports, and Related Industries	908	-6.0	1,422	4.5	(D)	(D)	1,370	4.5
712 - Museums, Historical Sites, and Similar Institutions	812	-12.4	322	3.5	631	-18.7	304	3.8
713 - Amusement, Gambling, and Recreation Industries	598	65.6	769	-2.0	(D)	(D)	732	-2.5
71X - Arts, Entertainment, and Recreation (3)	(D)	(D)	127	-8.0	(D)	(D)	127	-8.0
721 - Accommodation	155	-52.3	372	16.3	122	-44.6	325	19.5
722 - Food Services and Drinking Places	5,906	-1.0	2,452	-5.6	1,671	-26.5	2,363	-6.2
72X - Accommodation and Food Services (3)	41	(D)	46	12.2	41	(D)	46	12.2
811 - Repair and Maintenance	3,172	-18.0	4,678	0.3	1,622	-43.9	4,632	0.3
812 - Personal and Laundry Services	1,159	-53.0	1,678	0.8	899	-58.3	1,658	0.7
813 - Religious, Grantmaking, Civic, Professional, and Similar Organizations	2,103	-26.3	2,810	-2.0	1,908	-28.4	2,759	-2.2
814 - Private Households	268	119.7	1,530	18.0	268	119.7	1,530	18.0
81X - Other Services (except Public Administration) (3)	(D)	(D)	52	44.4	(D)	(D)	52	44.4
921 - Executive, Legislative, and Other General Government Support	(D)	(D)	87	-26.9	(D)	(D)	47	-30.9
922 - Justice, Public Order, and Safety Activities	(D)	(D)	25	38.9	(D)	(D)	(D)	(D)
923 - Administration of Human Resource Programs	1	13.1	6	(-)	(D)	(D)	(D)	(D)
924 - Administration of Environmental Quality Programs	(-)	-7.5	10	25.0	(D)	(D)	(D)	(D)
925 - Administration of Housing Programs, Urban Planning, and Community Development	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
926 - Administration of Economic Programs	(D)	(D)	18	12.5	(D)	(D)	15	50.0
927 - Space Research and Technology	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
928 - National Security and International Affairs	(D)	(D)	13	-31.6	(D)	(D)	(D)	(D)
92X - Public Administration (3)	(D)	(D)	15	36.4	(D)	(D)	(D)	(D)
XXX - Unclassified (3)	6,960	-24	5,983	-3	6,671	-25.0	5,942	-2.9

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Small and Medium sized companies are defined as those companies with fewer than 500 employees, those with missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

(3) A 2-digit NAICS code is the most detailed NAICS available for some companies. A NAICS code such as "11X" implies that only 2 NAICS digits have been defined (e.g., it is only known for certain that a company is classified within NAICS sector 11). "XXX" represents an unclassified company.

For information on partially defined NAICS codes, see the explanatory notes.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 7b
2022 Exports by 3-Digit North American Industry Classification System
(NAICS) Code for Small and Medium Sized Companies

Value in millions of dollars. Details may not equal totals due to rounding.
 (-) Represents zero or less than one-half unit of measurement shown. (D) - Represents suppressed to avoid disclosure.

3-Digit Company NAICS Code and Description	Known Value (1)	Number of Identified Exporters	Known Value for Small and Medium Sized Exporters (1)	Number of Small and Medium Sized Exporters (2)
All Industries	1,814,965	279,115	648,527	271,391
111 - Crop Production	3,696	2,355	3,503	2,325
112 - Animal Production and Aquaculture	539	437	(D)	434
113 - Forestry and Logging	129	137	129	137
114 - Fishing, Hunting and Trapping	277	97	277	97
115 - Support Activities for Agriculture and Forestry	1,262	538	(D)	(D)
11X - Agriculture, Forestry, Fishing, and Hunting (3)	53	57	53	57
211 - Oil and Gas Extraction	20,248	121	4,560	101
212 - Mining (except Oil and Gas)	20,309	296	6,243	251
213 - Support Activities for Mining	5,964	469	858	434
21X - Mining, Quarrying, and Oil and Gas Extraction (3)	23	13	23	13
221 - Utilities	6,029	262	4,018	195
22X - Utilities (3)	(D)	(D)	(D)	(D)
236 - Construction of Buildings	653	1,958	576	1,923
237 - Heavy and Civil Engineering Construction	708	659	281	598
238 - Specialty Trade Contractors	2,042	4,438	1,200	4,329
23X - Construction (3)	59	350	59	350
311 - Food Manufacturing	78,640	3,063	10,198	2,676
312 - Beverage and Tobacco Product Manufacturing	4,646	1,314	980	1,265
313 - Textile Mills	4,484	698	1,572	676
314 - Textile Product Mills	797	733	490	713
315 - Apparel Manufacturing	1,164	924	1,028	914
316 - Leather and Allied Product Manufacturing	485	294	(D)	288
31X - Manufacturing (3)	(D)	1,140	(D)	1,140
321 - Wood Product Manufacturing	6,926	1,351	2,399	1,275
322 - Paper Manufacturing	24,342	1,047	2,038	957
323 - Printing and Related Support Activities	2,030	1,925	965	1,871
324 - Petroleum and Coal Products Manufacturing	147,529	304	17,727	278
325 - Chemical Manufacturing	151,849	5,281	33,866	5,000
326 - Plastics and Rubber Products Manufacturing	24,842	4,493	6,693	4,250
327 - Nonmetallic Mineral Product Manufacturing	11,508	1,381	1,712	1,288
32X - Manufacturing (3)	(D)	18	(D)	18
331 - Primary Metal Manufacturing	42,975	1,525	18,284	1,411
332 - Fabricated Metal Product Manufacturing	25,799	11,640	11,340	11,385
333 - Machinery Manufacturing	105,595	10,386	17,032	10,110
334 - Computer and Electronic Product Manufacturing	88,457	6,906	18,422	6,715
335 - Electrical Equipment, Appliance, and Component Manufacturing	15,225	2,646	4,032	2,563
336 - Transportation Equipment Manufacturing	217,424	4,386	15,227	4,044
337 - Furniture and Related Product Manufacturing	2,809	1,334	666	1,258
339 - Miscellaneous Manufacturing	35,218	5,618	9,207	5,490
33X - Manufacturing (3)	395	142	395	142
423 - Merchant Wholesalers, Durable Goods	219,438	55,441	120,973	54,790
424 - Merchant Wholesalers, Nondurable Goods	244,255	22,636	166,159	22,288
425 - Wholesale Electronic Markets and Agents and Brokers	12,445	6,505	10,066	6,492
42X - Wholesale Trade (3)	8,654	2,589	8,654	2,589
441 - Motor Vehicle and Parts Dealers	5,031	6,690	3,104	6,599
442 - Furniture and Home Furnishings Stores	690	1,135	173	1,102
443 - Electronics and Appliance Stores	640	868	611	857
444 - Building Material and Garden Equipment and Supplies Dealers	1,789	1,635	1,044	1,600
445 - Food and Beverage Stores	1,745	988	596	946
446 - Health and Personal Care Stores	1,642	1,262	(D)	1,245
447 - Gasoline Stations	390	341	107	322
448 - Clothing and Clothing Accessories Stores	7,442	2,666	1,879	2,576
44X - Retail Trade (3)	740	1,025	740	1,025
451 - Sporting Goods, Hobby, Musical Instrument, and Book Stores	281	1,348	199	1,329
452 - General Merchandise Stores	1,977	307	(D)	285
453 - Miscellaneous Store Retailers	8,445	3,341	(D)	3,289
454 - Nonstore Retailers	5,859	10,194	4,061	10,117
45X - Retail Trade (3)	5	30	5	30
481 - Air Transportation	9,504	475	5,296	442
482 - Rail Transportation	(D)	20	(D)	(D)
483 - Water Transportation	530	463	285	446
484 - Truck Transportation	3,376	2,933	2,889	2,848
485 - Transit and Ground Passenger Transportation	97	326	73	308
486 - Pipeline Transportation	2,361	28	759	20
487 - Scenic and Sightseeing Transportation	27	67	27	67
488 - Support Activities for Transportation	29,066	4,816	25,797	4,717
48X - Transportation and Warehousing (3)	647	799	647	799
491 - Postal Service	3	14	(D)	(D)
492 - Couriers and Messengers	1,418	319	(D)	312

Table 7b
2022 Exports by 3-Digit North American Industry Classification System
(NAICS) Code for Small and Medium Sized Companies

Value in millions of dollars. Details may not equal totals due to rounding.
 (-) Represents zero or less than one-half unit of measurement shown. (D) - Represents suppressed to avoid disclosure.

3-Digit Company NAICS Code and Description	Known Value (1)	Number of Identified Exporters	Known Value for Small and Medium Sized Exporters (1)	Number of Small and Medium Sized Exporters (2)
493 - Warehousing and Storage	3,656	1,427	2,363	1,371
511 - Publishing Industries (except Internet)	3,971	1,342	755	1,180
512 - Motion Picture and Sound Recording Industries	1,371	575	166	560
515 - Broadcasting (except Internet)	140	78	7	55
517 - Telecommunications	1,566	732	1,076	682
518 - Data Processing, Hosting, and Related Services	3,611	488	(D)	433
519 - Other Information Services	2,155	264	(D)	227
51X - Information (3)	16	75	16	75
521 - Monetary Authorities-Central Bank	(D)	(D)	(D)	(D)
522 - Credit Intermediation and Related Activities	10,031	744	6,163	630
523 - Securities, Commodity Contracts, and Other Financial Investments	15,978	1,258	14,881	1,178
524 - Insurance Carriers and Related Activities	(D)	844	240	702
525 - Funds, Trusts, and Other Financial Vehicles	323	691	(D)	(D)
52X - Finance and Insurance (3)	878	593	878	593
531 - Real Estate	2,653	4,642	2,471	4,595
532 - Rental and Leasing Services	2,790	1,224	2,263	1,181
533 - Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	21	111	20	104
53X - Real Estate and Rental and Leasing (3)	11	63	11	63
541 - Professional, Scientific, and Technical Services	81,612	20,647	18,641	20,015
54X - Professional, Scientific, and Technical Services (3)	2	25	2	25
551 - Management of Companies and Enterprises	9,071	958	(D)	954
55X - Management of Companies and Enterprises (3)	(D)	(D)	(D)	(D)
561 - Administrative and Support Services	7,681	4,960	3,197	4,738
562 - Waste Management and Remediation Services	1,007	444	755	413
56X - Administrative, Support, Waste Management & Remediation Services (3)	7	12	7	12
611 - Educational Services	465	1,167	306	968
61X - Educational Services (3)	(-)	5	(-)	5
621 - Ambulatory Health Care Services	5,938	1,824	472	1,718
622 - Hospitals	548	181	8	35
623 - Nursing and Residential Care Facilities	115	256	43	206
624 - Social Assistance	1,041	990	(D)	956
62X - Health Care and Social Assistance (3)	140	154	140	154
711 - Performing Arts, Spectator Sports, and Related Industries	965	1,357	(D)	1,307
712 - Museums, Historical Sites, and Similar Institutions	927	311	776	293
713 - Amusement, Gambling, and Recreation Industries	358	782	(D)	748
71X - Arts, Entertainment, and Recreation (3)	15	137	15	137
721 - Accommodation	324	319	220	272
722 - Food Services and Drinking Places	5,949	2,574	2,259	2,494
72X - Accommodation and Food Services (3)	(D)	40	(D)	40
811 - Repair and Maintenance	3,860	4,650	2,886	4,608
812 - Personal and Laundry Services	2,459	1,655	2,148	1,637
813 - Religious, Grantmaking, Civic, Professional, and Similar Organizations	2,853	2,862	2,664	2,817
814 - Private Households	122	1,291	122	1,291
81X - Other Services (except Public Administration) (3)	3	36	3	36
921 - Executive, Legislative, and Other General Government Support	15	119	3	68
922 - Justice, Public Order, and Safety Activities	1	18	1	14
923 - Administration of Human Resource Programs	(-)	6	(D)	(D)
924 - Administration of Environmental Quality Programs	(-)	8	(D)	(D)
925 - Administration of Housing Programs, Urban Planning, and Community Development	(D)	(D)	(D)	(D)
926 - Administration of Economic Programs	(D)	15	(D)	9
927 - Space Research and Technology	(D)	(D)	(D)	(D)
928 - National Security and International Affairs	40	19	4	13
92X - Public Administration (3)	1	11	1	11
XXX - Unclassified (3)	9,201	6,129	8,880	6,083

(1) Known value is defined as the portion of U.S. total exports that could be matched to specific companies.

(2) Small and Medium sized companies are defined as those companies with fewer than 500 employees, those with missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

(3) A 2-digit NAICS code is the most detailed NAICS available for some companies. A NAICS code such as "11X" implies that only 2 NAICS digits have been defined (e.g, it is only know for certain that a company is classified within NAICS sector 11). "XXX" represents an unclassified company. For information on partially defined NAICS codes, see the explanatory notes.

Note: This table is compiled using data from export trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 7c
2023 Imports by 3-Digit North American Industry Classification System
(NAICS) Code for Small and Medium Sized Companies

Value in millions of dollars. Details may not equal totals due to rounding. (-) Represents zero or less than one-half unit of measurement shown.

(D) - Represents suppressed to avoid disclosure. (Z) - Represents greater than 499%.

3 - Digit Company NAICS Code and Description	Identified Importers				Small and Medium Sized Importers (2)			
	Known Value (1)	% Difference from 2022-2023	Number of Identified Importers	% Difference from 2022-2023	Known Value (1)	% Difference from 2022-2023	Number of Identified Importers	% Difference from 2022-2023
All Industries	2,742,968	-2.4	242,515	3.6	868,252	-8.3	236,045	3.6
111 - Crop Production	3,189	0.8	1,689	10.5	3,154	1.2	1,670	11.0
112 - Animal Production and Aquaculture	184	-4.6	255	4.9	(D)	(D)	252	(D)
113 - Forestry and Logging	(D)	(D)	75	21.0	(D)	(D)	75	21.0
114 - Fishing, Hunting and Trapping	(D)	(D)	52	-27.8	(D)	(D)	52	-27.8
115 - Support Activities for Agriculture and Forestry	681	6.2	285	7.5	(D)	(D)	(D)	(D)
11X - Agriculture, Forestry, Fishing, and Hunting (3)	(D)	(D)	45	25.0	(D)	(D)	45	25.0
211 - Oil and Gas Extraction	22,896	(Z)	73	28.1	605	(D)	59	22.9
212 - Mining (except Oil and Gas)	6,407	-2.0	207	17.6	248	8.8	170	19.7
213 - Support Activities for Mining	4,285	26.3	411	10.8	1,150	20.1	379	10.8
21X - Mining, Quarrying, and Oil and Gas Extraction (3)	2	-93.1	11	-15.4	2	-93.1	11	-15.4
221 - Utilities	4,420	161.0	272	14.8	1,150	55.3	206	15.7
22X - Utilities (3)	(-)	(D)	(D)	(D)	(-)	(D)	(D)	(D)
236 - Construction of Buildings	1,703	28.9	2,963	18.4	1,479	33.0	2,920	18.5
237 - Heavy and Civil Engineering Construction	2,924	43.7	640	12.1	2,430	42.5	575	13.2
238 - Specialty Trade Contractors	6,375	17.8	4,966	14.3	3,084	-3.0	4,843	14.6
23X - Construction (3)	416	4.6	281	14.7	416	4.6	281	14.7
311 - Food Manufacturing	39,397	-1.4	2,876	3.1	9,165	(-)	2,575	3.2
312 - Beverage and Tobacco Product Manufacturing	4,921	-21.5	898	-8.6	1,017	-5.2	858	-8.5
313 - Textile Mills	1,902	-9.1	498	-0.6	1,188	-9.2	479	-0.2
314 - Textile Product Mills	2,960	-22.0	605	-1.0	1,807	9.6	586	-0.8
315 - Apparel Manufacturing	3,301	-39.0	1,011	-3.5	2,345	-38.9	1,002	-3.4
316 - Leather and Allied Product Manufacturing	829	-8.6	318	-2.5	472	-24.8	311	-2.8
31X - Manufacturing (3)	2,006	5.5	1,348	0.4	2,006	5.5	1,348	0.4
321 - Wood Product Manufacturing	4,629	-23.7	800	4.0	2,147	-11.0	737	4.1
322 - Paper Manufacturing	12,817	-9.7	562	1.3	2,415	11.1	483	2.1
323 - Printing and Related Support Activities	3,068	(D)	1,169	1.4	972	(D)	1,119	1.4
324 - Petroleum and Coal Products Manufacturing	110,623	-36.2	127	-9.9	15,554	18.1	108	-9.2
325 - Chemical Manufacturing	122,212	7.2	3,359	0.6	18,115	-17.3	3,099	0.8
326 - Plastics and Rubber Products Manufacturing	32,528	-11.1	2,662	-0.3	7,236	-10.1	2,430	-0.2
327 - Nonmetallic Mineral Product Manufacturing	(D)	(D)	1,193	0.7	(D)	(D)	1,104	1.0
32X - Manufacturing (3)	(D)	(D)	14	16.7	(D)	(D)	14	16.7
331 - Primary Metal Manufacturing	28,627	-29.5	815	-0.5	9,610	-35.2	698	-1.6
332 - Fabricated Metal Product Manufacturing	27,699	-14.1	5,178	3.9	9,110	-12.7	4,928	3.9
333 - Machinery Manufacturing	99,707	10.5	5,298	2.4	16,449	4.1	5,028	2.6
334 - Computer and Electronic Product Manufacturing	87,373	-4.7	3,758	2.1	17,910	4.6	3,574	2.1
335 - Electrical Equipment, Appliance, and Component Manufacturing	38,105	-0.8	1,779	1.0	7,647	14.9	1,689	0.7
336 - Transportation Equipment Manufacturing	457,133	21.8	2,652	5.2	19,396	12.7	2,317	5.4
337 - Furniture and Related Product Manufacturing	8,344	-20.5	1,372	4.7	2,684	-11.0	1,306	5.7
339 - Miscellaneous Manufacturing	39,718	6.9	3,808	0.6	11,729	-0.4	3,673	0.4
33X - Manufacturing (3)	378	6.2	123	2.5	378	6.2	123	2.5
423 - Merchant Wholesalers, Durable Goods	589,888	-7.7	48,091	1.8	268,537	-10.6	47,492	1.7
424 - Merchant Wholesalers, Nondurable Goods	298,398	-10.1	30,675	-0.1	174,306	-12.5	30,340	(-)
425 - Wholesale Electronic Markets and Agents and Brokers	16,175	-10.0	6,714	2.8	15,908	(D)	6,706	2.8
42X - Wholesale Trade (3)	3,975	4.4	3,753	9.9	3,975	(D)	3,753	(D)
441 - Motor Vehicle and Parts Dealers	9,669	9.0	2,430	10.8	4,946	27.6	2,387	10.6
442 - Furniture and Home Furnishings Stores	7,952	-23.2	2,841	3.9	2,289	-16.8	2,788	3.8
443 - Electronics and Appliance Stores	1,656	-12.2	475	-8.3	599	-16.9	468	-8.2
444 - Building Material and Garden Equipment and Supplies Dealers	17,556	-24.5	2,278	-0.5	3,613	-21.8	2,240	-0.3
445 - Food and Beverage Stores	4,015	-1.6	1,778	6.0	1,765	10.1	1,729	6.5
446 - Health and Personal Care Stores	5,730	-1.4	1,647	-0.1	1,342	-20.6	1,624	-0.2
447 - Gasoline Stations	(D)	(D)	153	4.1	320	(D)	140	4.5
448 - Clothing and Clothing Accessories Stores	56,972	-13.7	4,054	-1.4	6,309	-6.9	3,943	-1.3
44X - Retail Trade (3)	6,154	-2.2	1,881	10.9	6,154	-2.2	1,881	10.9
451 - Sporting Goods, Hobby, Musical Instrument, and Book Stores	6,441	-16.3	1,656	-3.0	1,213	-22.3	1,629	-3.0
452 - General Merchandise Stores	41,108	-19.7	680	7.3	(D)	(D)	648	7.6
453 - Miscellaneous Store Retailers	11,524	26.3	3,527	2.4	5,288	38.6	3,493	2.2
454 - Nonstore Retailers	40,176	-19.3	17,795	-0.4	18,957	-21.7	17,709	-0.5
45X - Retail Trade (3)	55	173.0	160	138.8	55	173.0	160	138.8
481 - Air Transportation	15,212	67.4	327	22.9	4,469	155.1	287	24.8
482 - Rail Transportation	(D)	(D)	11	(-)	(D)	(D)	(D)	(D)
483 - Water Transportation	3,872	(D)	184	10.8	(D)	(D)	168	12.0
484 - Truck Transportation	3,652	86.9	1,407	8.7	3,270	132.7	1,372	9.1
485 - Transit and Ground Passenger Transportation	282	30.2	144	27.4	(D)	(D)	129	26.5
486 - Pipeline Transportation	(D)	(D)	28	(-)	(D)	(D)	21	-4.5
487 - Scenic and Sightseeing Transportation	(D)	(D)	69	7.8	(D)	(D)	(D)	(D)
488 - Support Activities for Transportation	37,617	5.2	2,262	12.6	30,116	-6.6	2,169	12.2
48X - Transportation and Warehousing (3)	721	-1.1	430	8.6	721	-1.1	430	8.6
491 - Postal Service	(D)	(D)	3	(D)	(D)	(D)	3	(D)
492 - Couriers and Messengers	(D)	(D)	116	-7.9	(D)	(D)	110	-8.3

Table 7c
2023 Imports by 3-Digit North American Industry Classification System
(NAICS) Code for Small and Medium Sized Companies

Value in millions of dollars. Details may not equal totals due to rounding. (-) Represents zero or less than one-half unit of measurement shown.

(D) - Represents suppressed to avoid disclosure. (Z) - Represents greater than 499%.

3 - Digit Company NAICS Code and Description	Identified Importers				Small and Medium Sized Importers (2)			
	Known Value (1)	% Difference from 2022-2023	Number of Identified Importers	% Difference from 2022-2023	Known Value (1)	% Difference from 2022-2023	Number of Identified Importers	% Difference from 2022-2023
493 - Warehousing and Storage	9,831	5.6	1,248	7.9	4,705	(D)	1,212	8.0
511 - Publishing Industries (except Internet)	8,789	-14.1	1,046	4.8	2,131	-20.3	952	4.8
512 - Motion Picture and Sound Recording Industries	2,411	-38.4	413	3.3	(D)	(D)	395	2.9
515 - Broadcasting (except Internet)	132	-9.6	46	-9.8	29	41.4	32	-17.9
517 - Telecommunications	3,644	-36.6	484	3.6	2,074	-11.7	451	4.2
518 - Data Processing, Hosting, and Related Services	8,993	-0.6	310	11.9	(D)	(D)	281	8.1
519 - Other Information Services	(D)	(D)	176	-17.4	93	(D)	151	-21.4
51X - Information (3)	(D)	(D)	50	-10.7	(D)	(D)	50	-10.7
521 - Monetary Authorities-Central Bank	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
522 - Credit Intermediation and Related Activities	13,374	48.1	431	4.6	978	-14.4	397	6.7
523 - Securities, Commodity Contracts, and Other Financial Investments	6,129	-32.8	1,118	15.9	5,081	-35.5	1,085	16.0
524 - Insurance Carriers and Related Activities	8,463	-6.7	149	1.4	(D)	(D)	130	2.4
525 - Funds, Trusts, and Other Financial Vehicles	811	22.2	205	5.7	811	22.2	205	5.7
52X - Finance and Insurance (3)	1,114	-12.3	457	2.2	1,114	-12.3	457	2.2
531 - Real Estate	6,149	30.0	3,244	17.8	6,094	(D)	3,229	17.8
532 - Rental and Leasing Services	2,809	29.5	1,439	14.0	1,704	4.8	1,399	14.4
533 - Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	92	-31.9	106	-10.2	(D)	(D)	103	-10.4
53X - Real Estate and Rental and Leasing (3)	43	7.4	140	57.3	43	7.4	140	57.3
541 - Professional, Scientific, and Technical Services	170,675	0.3	16,043	4.4	40,543	2.9	15,579	4.3
54X - Professional, Scientific, and Technical Services (3)	8	(D)	27	-10.0	8	(D)	27	-10.0
551 - Management of Companies and Enterprises	8,566	-7.5	511	12.8	(D)	(D)	(D)	(D)
55X - Management of Companies and Enterprises (3)	(-)	(-)	(D)	(D)	(-)	(-)	(D)	(D)
561 - Administrative and Support Services	17,656	2.1	3,137	6.6	8,523	11.4	3,009	6.4
562 - Waste Management and Remediation Services	1,616	4.9	298	12.0	1,361	-5.5	271	11.5
56X - Administrative, Support, Waste Management & Remediation Services (3)	4	(D)	5	(D)	4	(D)	5	(D)
611 - Educational Services	648	3.9	1,003	12.2	449	2.1	851	13.0
61X - Educational Services (3)	(D)	(D)	3	-40.0	(D)	(D)	3	-40.0
621 - Ambulatory Health Care Services	8,491	10.3	1,087	2.2	2,486	(D)	1,032	2.9
622 - Hospitals	82	-3.4	100	1.0	5	(Z)	18	38.5
623 - Nursing and Residential Care Facilities	57	3.3	59	13.5	56	3.9	49	8.9
624 - Social Assistance	353	8.7	368	6.7	345	7.9	356	6.0
62X - Health Care and Social Assistance (3)	803	-8.9	96	2.1	803	-8.9	96	2.1
711 - Performing Arts, Spectator Sports, and Related Industries	1,739	3.9	1,110	13.1	1,660	4.8	1,077	13.1
712 - Museums, Historical Sites, and Similar Institutions	516	19.1	372	9.1	437	20.8	348	7.7
713 - Amusement, Gambling, and Recreation Industries	1,102	-11.9	1,230	12.6	528	-9.1	1,179	12.5
71X - Arts, Entertainment, and Recreation (3)	178	-10.6	164	23.3	178	-10.6	164	23.3
721 - Accommodation	184	8.0	612	22.2	134	6.3	557	24.9
722 - Food Services and Drinking Places	5,107	-3.9	5,228	11.4	2,618	(D)	5,143	11.4
72X - Accommodation and Food Services (3)	239	105.6	131	21.3	239	105.6	131	21.3
811 - Repair and Maintenance	12,823	13.8	2,624	11.2	4,038	-59.1	2,579	11.2
812 - Personal and Laundry Services	2,207	-0.8	2,119	5.3	1,525	-5.6	2,104	5.7
813 - Religious, Grantmaking, Civic, Professional, and Similar Organizations	1,216	14.1	1,851	9.2	1,020	14.9	1,815	8.9
814 - Private Households	417	92.4	127	22.1	417	92.4	127	22.1
81X - Other Services (except Public Administration) (3)	(D)	(D)	77	45.3	(D)	(D)	77	45.3
921 - Executive, Legislative, and Other General Government Support	(D)	(D)	71	22.4	4	(D)	28	27.3
922 - Justice, Public Order, and Safety Activities	1	(D)	7	16.7	1	(D)	(D)	(D)
923 - Administration of Human Resource Programs	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
924 - Administration of Environmental Quality Programs	(D)	(D)	9	80.0	(D)	(D)	6	(D)
925 - Administration of Housing Programs, Urban Planning, and Community Development	(-)	(D)	(D)	(D)	(-)	(D)	(-)	(D)
926 - Administration of Economic Programs	76	(D)	18	12.5	(D)	(D)	(D)	(D)
927 - Space Research and Technology	(-)	(D)	(D)	(D)	(-)	(D)	(D)	(D)
928 - National Security and International Affairs	1	-80.8	8	(-)	1	(D)	(D)	(D)
XXX - Unclassified (3)	6,703	16.3	2,933	2.5	6,616	19.6	2,896	2.5

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Small and Medium sized companies are defined as those companies with fewer than 500 employees, those with missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2023.

(3) A 2-digit NAICS code is the most detailed NAICS available for some companies. A NAICS code such as "11X" implies that only 2 NAICS digits have been defined (e.g., it is only known for certain that a company is classified within NAICS sector 11). "XXX" represents an unclassified company.

For information on partially defined NAICS codes, see the explanatory notes.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Table 7d
2022 Imports by 3-Digit North American Industry Classification System
(NAICS) Code for Small and Medium Sized Companies

Value in millions of dollars. Details may not equal totals due to rounding.

(-) Represents zero or less than one-half unit of measurement shown. (D) - Represents suppressed to avoid disclosure.

3-Digit Company NAICS Code and Description	Known Value (1)	Number of Identified Importers	Known Value for Small and Medium Sized Importers (1)	Number of Small and Medium Sized Importers (2)
All Industries	2,809,327	234,074	946,489	227,813
111 - Crop Production	3,163	1,528	3,117	1,505
112 - Animal Production and Aquaculture	193	243	(D)	(D)
113 - Forestry and Logging	(D)	62	(D)	62
114 - Fishing, Hunting and Trapping	29	72	29	72
115 - Support Activities for Agriculture and Forestry	641	265	(D)	(D)
11X - Agriculture, Forestry, Fishing, and Hunting (3)	36	36	36	36
211 - Oil and Gas Extraction	3,184	57	(D)	48
212 - Mining (except Oil and Gas)	6,538	176	228	142
213 - Support Activities for Mining	3,393	371	957	342
21X - Mining, Quarrying, and Oil and Gas Extraction (3)	32	13	32	13
221 - Utilities	1,694	237	741	178
22X - Utilities (3)	(D)	(D)	(D)	(D)
236 - Construction of Buildings	1,322	2,502	1,112	2,464
237 - Heavy and Civil Engineering Construction	2,035	571	1,705	508
238 - Specialty Trade Contractors	5,413	4,344	3,179	4,225
23X - Construction (3)	398	245	398	245
311 - Food Manufacturing	39,936	2,789	9,163	2,496
312 - Beverage and Tobacco Product Manufacturing	6,266	983	1,073	938
313 - Textile Mills	2,092	501	1,308	480
314 - Textile Product Mills	3,795	611	1,649	591
315 - Apparel Manufacturing	5,408	1,048	3,839	1,037
316 - Leather and Allied Product Manufacturing	907	326	628	320
31X - Manufacturing (3)	1,902	1,342	1,902	1,342
321 - Wood Product Manufacturing	6,070	769	2,412	708
322 - Paper Manufacturing	14,197	555	2,173	473
323 - Printing and Related Support Activities	(D)	1,153	(D)	1,104
324 - Petroleum and Coal Products Manufacturing	173,486	141	13,167	119
325 - Chemical Manufacturing	114,014	3,339	21,905	3,075
326 - Plastics and Rubber Products Manufacturing	36,600	2,670	8,051	2,435
327 - Nonmetallic Mineral Product Manufacturing	12,724	1,185	2,792	1,093
32X - Manufacturing (3)	(D)	12	(D)	12
331 - Primary Metal Manufacturing	40,587	819	14,827	709
332 - Fabricated Metal Product Manufacturing	32,227	4,982	10,433	4,745
333 - Machinery Manufacturing	90,243	5,172	15,804	4,902
334 - Computer and Electronic Product Manufacturing	91,648	3,682	17,122	3,500
335 - Electrical Equipment, Appliance, and Component Manufacturing	38,425	1,762	6,653	1,678
336 - Transportation Equipment Manufacturing	375,219	2,521	17,211	2,198
337 - Furniture and Related Product Manufacturing	10,498	1,311	3,016	1,235
339 - Miscellaneous Manufacturing	37,143	3,785	11,782	3,659
33X - Manufacturing (3)	356	120	356	120
423 - Merchant Wholesalers, Durable Goods	639,085	47,251	300,253	46,689
424 - Merchant Wholesalers, Nondurable Goods	331,900	30,691	199,305	30,340
425 - Wholesale Electronic Markets and Agents and Brokers	17,977	6,533	(D)	6,526
42X - Wholesale Trade (3)	3,809	3,416	(D)	(D)
441 - Motor Vehicle and Parts Dealers	8,872	2,193	3,875	2,158
442 - Furniture and Home Furnishings Stores	10,355	2,734	2,753	2,685
443 - Electronics and Appliance Stores	1,886	518	721	510
444 - Building Material and Garden Equipment and Supplies Dealers	23,262	2,290	4,620	2,247
445 - Food and Beverage Stores	4,079	1,677	1,604	1,624
446 - Health and Personal Care Stores	5,812	1,648	1,689	1,628
447 - Gasoline Stations	2,994	147	(D)	134
448 - Clothing and Clothing Accessories Stores	66,036	4,111	6,776	3,996
44X - Retail Trade (3)	6,294	1,696	6,294	1,696
451 - Sporting Goods, Hobby, Musical Instrument, and Book Stores	7,692	1,708	1,561	1,680
452 - General Merchandise Stores	51,204	634	(D)	602
453 - Miscellaneous Store Retailers	9,126	3,446	3,816	3,417
454 - Nonstore Retailers	49,773	17,875	24,216	17,791
45X - Retail Trade (3)	20	67	20	67
481 - Air Transportation	9,087	266	1,752	230
482 - Rail Transportation	131	11	(D)	(D)
483 - Water Transportation	(D)	166	(D)	150
484 - Truck Transportation	1,954	1,294	1,405	1,257
485 - Transit and Ground Passenger Transportation	216	113	(D)	102
486 - Pipeline Transportation	(D)	28	(D)	22
487 - Scenic and Sightseeing Transportation	14	64	(D)	(D)
488 - Support Activities for Transportation	35,758	2,008	32,236	1,933
48X - Transportation and Warehousing (3)	729	396	729	396
491 - Postal Service	(D)	(D)	(D)	(D)
492 - Couriers and Messengers	(D)	126	(D)	120

Table 7d
2022 Imports by 3-Digit North American Industry Classification System
(NAICS) Code for Small and Medium Sized Companies

Value in millions of dollars. Details may not equal totals due to rounding.

(-) Represents zero or less than one-half unit of measurement shown. (D) - Represents suppressed to avoid disclosure.

3-Digit Company NAICS Code and Description	Known Value (1)	Number of Identified Importers	Known Value for Small and Medium Sized Importers (1)	Number of Small and Medium Sized Importers (2)
493 - Warehousing and Storage	9,309	1,157	(D)	1,122
511 - Publishing Industries (except Internet)	10,230	998	2,673	908
512 - Motion Picture and Sound Recording Industries	3,912	400	124	384
515 - Broadcasting (except Internet)	146	51	21	39
517 - Telecommunications	5,747	467	2,349	433
518 - Data Processing, Hosting, and Related Services	9,043	277	8,953	260
519 - Other Information Services	(D)	213	(D)	192
51X - Information (3)	153	56	153	56
521 - Monetary Authorities-Central Bank	(D)	(D)	(D)	(D)
522 - Credit Intermediation and Related Activities	9,030	412	1,143	372
523 - Securities, Commodity Contracts, and Other Financial Investments	9,117	965	7,873	935
524 - Insurance Carriers and Related Activities	9,071	147	(D)	127
525 - Funds, Trusts, and Other Financial Vehicles	664	194	664	194
52X - Finance and Insurance (3)	1,271	447	1,271	447
531 - Real Estate	4,730	2,754	(D)	2,741
532 - Rental and Leasing Services	2,168	1,262	1,625	1,223
533 - Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	135	118	(D)	115
53X - Real Estate and Rental and Leasing (3)	40	89	40	89
541 - Professional, Scientific, and Technical Services	170,109	15,371	39,392	14,930
54X - Professional, Scientific, and Technical Services (3)	(D)	30	(D)	30
551 - Management of Companies and Enterprises	9,260	453	(D)	(D)
561 - Administrative and Support Services	17,298	2,944	7,653	2,828
562 - Waste Management and Remediation Services	1,541	266	1,440	243
56X - Administrative, Support, Waste Management & Remediation Services (3)	(D)	(D)	(D)	(D)
611 - Educational Services	624	894	440	753
61X - Educational Services (3)	(D)	5	(D)	5
621 - Ambulatory Health Care Services	7,696	1,064	(D)	1,003
622 - Hospitals	85	99	1	13
623 - Nursing and Residential Care Facilities	55	52	54	45
624 - Social Assistance	325	345	320	336
62X - Health Care and Social Assistance (3)	882	94	882	94
711 - Performing Arts, Spectator Sports, and Related Industries	1,674	981	1,584	952
712 - Museums, Historical Sites, and Similar Institutions	433	341	361	323
713 - Amusement, Gambling, and Recreation Industries	1,250	1,092	581	1,048
71X - Arts, Entertainment, and Recreation (3)	199	133	199	133
721 - Accommodation	170	501	126	446
722 - Food Services and Drinking Places	5,313	4,694	(D)	4,618
72X - Accommodation and Food Services (3)	116	108	116	108
811 - Repair and Maintenance	11,268	2,359	9,872	2,319
812 - Personal and Laundry Services	2,224	2,012	1,615	1,990
813 - Religious, Grantmaking, Civic, Professional, and Similar Organizations	1,066	1,695	888	1,666
814 - Private Households	217	104	217	104
81X - Other Services (except Public Administration) (3)	30	53	30	53
921 - Executive, Legislative, and Other General Government Support	(D)	58	(D)	22
922 - Justice, Public Order, and Safety Activities	(D)	6	(D)	(D)
923 - Administration of Human Resource Programs	(-)	3	(-)	3
924 - Administration of Environmental Quality Programs	(-)	5	(D)	(D)
925 - Administration of Housing Programs, Urban Planning, and Community Development	(D)	(D)	(D)	(D)
926 - Administration of Economic Programs	(D)	16	(D)	12
927 - Space Research and Technology	(D)	(D)	(D)	(D)
928 - National Security and International Affairs	6	8	(D)	(D)
92X - Public Administration (3)	(-)	3	(-)	3
XXX - Unclassified (3)	5,765	2,861	5,532	2,826

(1) Known value is defined as the portion of U.S. total general imports that could be matched to specific companies.

(2) Small and Medium sized companies are defined as those companies with fewer than 500 employees, those with missing employment data, nonemployers, and companies that reported annual payroll but did not report any employees on their payroll during specified period(s) in 2022.

(3) A 2-digit NAICS code is the most detailed NAICS available for some companies. A NAICS code such as "11X" implies that only 2 NAICS digits have been defined (e.g, it is only know for certain that a company is classified within NAICS sector 11). "XXX" represents an unclassified company. For information on partially defined NAICS codes, see the explanatory notes.

Note: This table is compiled using data from import trade information and the Business Register. For information on nonsampling errors and other data limitations, see the explanatory notes.

Explanatory Notes

NOTE TO USERS: This section contains critical information on sources and reliability of data, as well as definitions of terms and methodological procedures that users should consider before attempting to interpret or analyze the statistical data presented in this report. Failure to do so may affect the results.

The Census Bureau has reviewed this data product to ensure appropriate access, use, and disclosure avoidance protection of the confidential source data (Project No. 7504799, Disclosure Review Board (DRB) Approval No. CBDRB-FY25-0201).

Overview

This report is a continuing series of reports profiling U.S. importers and exporters. The first report, *A Profile of United States Exporters: Initial Findings from the Exporter Data Base*, was released by the International Trade Administration in September 1993. That report was based on Census Bureau data compiled both from the 1987 Economic Census and from documents filed for export clearances during 1987 and used a methodology not employed in succeeding reports. Subsequent reports, covering 1992 through present, are based on economic census and survey data on file at the Census Bureau, administrative records from other government agencies, and documents filed for export clearances. The 2009 report introduced import data to the profile. The annual release is now named the *Profile of U.S. Importing and Exporting Companies*.

These profiles are compiled by the Economic Indicators Division of the U. S. Census Bureau. The International Trade Administration (ITA) is a partial sponsor of the work, providing both financial assistance and advice on data user needs. The ITA also sponsors more detailed tabulations, which will be available on their website later this year. Users will be notified on the ITA website (<http://trade.gov>) when this information is available.

Effective with the 1997/1998 report, companies are classified according to the North American Industry Classification System (NAICS) instead of the Standard Industrial Classification (SIC) system. There are differences in the ways NAICS and SIC classify certain types of companies. For example, manufacturers of prepackaged software and books are classified as manufacturers under SIC and as “Other” types of companies under NAICS. Users are advised to consider these differences when making year-over-year comparisons of exporters and exporter characteristics before and after 1997. This profile, based on new and revised data, uses the same methodology as previous years.

The importer and exporter profiles are developed to provide both government and private sector users with information about the importing and exporting community including employment size, type of company, and major foreign markets. In this report the data are presented in Tables 1 through 7, where the export and import data use letters “a” through “h” to designate whether the data represents statistical year, prior year, or year-over-year comparisons. Letters “g” and “h” represent data on companies that both import and export for current and prior year. Beginning with the 2023 Profile, prior year data are no longer revised. This is due to negligible changes in original versus revised prior year export value and exporter counts.

The tables in this report include detailed breakdowns based upon the number of employees of the identified importing and exporting companies. In presenting these results, companies are classified as small (less than 100 employees including number of employees unknown), medium (100 to 499 employees), and large (500 or more employees).

Table 3 provides information on exports to related parties, such as parent or subsidiary firms. Two parties are considered related if either party owns, directly or indirectly, 10 percent or more of the other party. We do not currently capture related party information for imports entered into U.S. Foreign Trade Zones. As a result, the import related party tables (3c and 3d) are not available at this time. Due to mandatory AES filing requirements,

an exporter must report whether or not an export shipment is to a related party. Therefore, effective with the 2009/2010 report, the columns in tables 3a and 3b labeled “Non-reported” have been eliminated.

All percentages stated in this report, unless otherwise specified, were calculated based solely upon the statistical and prior years’ import or export values that could be linked to specific active companies in the Business Register--the “known value.” In addition, the source of the administrative records, the Business Register, was restructured starting with 2002 data. For explanations of the methods used in tabulating the information as well as non-sampling errors and other limitations of the export data in this report, see the **Methodology** section below. Users are advised to consider these limitations when analyzing this information as they may affect the results. Users should cite the U.S. Census Bureau, U.S. Department of Commerce as the source of the information in this report, not as the source of their analyses.

Sources of Information

The importer and exporter profiles were created from import and export merchandise trade information and company characteristics contained in the Census Bureau’s database of company information, the Business Register. Company characteristics are gathered through economic censuses and surveys and supplemented with employment and payroll information provided by the Internal Revenue Service. Data on U.S. exports of merchandise from the U.S. to all countries, except Canada, is compiled from the Electronic Export Information (EEI) filed by the United States Principal Party in Interest (USPPI) or their agents through the Automated Export System (AES). The EEI is unique among Census Bureau data collection methods since it is not sent to respondents soliciting responses as in the case of surveys. Each EEI represents a shipment of one or more kinds of merchandise from one exporter to one foreign importer on a single carrier. Filing the EEI is mandatory under Chapter 9, Title 13, United States Code. Qualified exporters or their agents submit EEI data by automated means directly to the U.S. Census Bureau. The United States is substituting Canadian import statistics for U.S. exports to Canada in accordance with a 1987 Memorandum of Understanding signed by the Census Bureau, U.S. Customs and Border Protection, Canadian Customs, and Statistics Canada. The import trade statistics are compiled from multiple sources. The majority of import data comes from transactions filed electronically by importers or their licensed brokers via the Automated Broker Interface (ABI) or the Automated Commercial Environment (ACE). Other sources include electronic or paper documents for foreign trade zone admission and paper import entry summaries. In addition, data on imports of electricity and natural gas from Canada are obtained from Canadian sources.

Methodology

This profile was compiled using company identifiers or company names from import and export transactions to electronically or manually link trade data to company characteristics in the Business Register. Beginning with data year 2002, the Business Register database was completely restructured to include additional information. Due to these changes and problems with our prior methodology, the matching routines used to create the Profile were updated. Despite the limitations within the Business Register, we are able to maintain consistency with our prior Profiles’ matching routines.

Less than 3 percent of the total export value and slightly more than 3 percent of the import value, including low-value estimates, imports or exports by U.S. and foreign governments, timing adjustments, and end-of-year revisions, was excluded from this matching process because the transactions cannot be attributed to specific importing or exporting companies. Export transactions that could not be matched electronically were investigated and linked manually to specific companies using a combination of criteria, including company name, location, type, and product. Import transactions that could not be matched electronically were left unmatched. Unlike exports, all of the identifiers are numeric for imports, so the name matching investigations used to increase the export match rates cannot be applied. A comparison of the overall match rates, based on

total import and export value, is presented in Table 1 under ***Distribution of Exports and Imports by Identified and Unidentified Companies***.

It was not possible to investigate every unmatched export transaction, so priority was given to those with the highest export values. The percentage of unidentified value tends to decrease each year as more companies are identified and value thresholds triggering investigation are lowered. Therefore, users should make year-to-year comparisons with caution and be aware that the number of small companies and their associated known value are most likely understated. Similarly, the known value may not reflect all shipments by identified companies.

Beginning with data year 2010, this profile is produced using the same revised import and export data used to compile the trade program publication *U.S. International Trade in Goods and Services* Annual Revision for a given data year. The rows labeled “Revisions” were removed from Table 1 under ***Distribution of Exports and Imports by Identified and Unidentified Companies*** effective with the 2010/2011 report.

Data Quality

Quality assurance procedures were applied to all phases of collection, processing and tabulation of the information in this report to minimize errors. The data continue to be subject to non-sampling errors in data reporting (of the basic trade statistics and the administrative record source data), coding, keying, and in coverage (due to failure to identify all importing and exporting companies). For an explanation of non-sampling errors affecting the trade statistics, see the **Information on Goods and Services** section of the FT 900 U.S. International Trade in Goods and Services. One can also obtain this information from the web at the following address: https://www.census.gov/foreign-trade/Press-Release/current_press_release/index.html

The characteristics of importing and exporting companies in this report reflect companies that could be matched to the Business Register. When analyzing these data, users should consider the possible impact of unmatched transactions and unidentified companies on their results. Unidentified importers or exporters may not reflect the same distribution of company types and sizes as identified companies. Similarly, comparisons between the number of companies importing or exporting in given categories may be misleading due to differences in the percentage of value matched to companies of various types and sizes.

Year-over-year comparisons should also be made with caution. Changes in the number of importers or exporters and the value of their transactions, the known value, may be due to differences in match rates or companies entering/dropping out of the import/export market. Table 1, under ***Distribution of Exports and Imports by Identified and Unidentified Companies***, at the beginning of this report shows a comparison of the match rates, based on total value, as well as the value attributable to companies that either imported or exported in both years.

Each Table of the report is analyzed to determine if one or more companies’ trade values would be disclosed by a particular known value. In cases where this is deemed true, a “D” will indicate that the known value was suppressed as a result of this disclosure concern. In cases where the particular table contains additive structures, complementary known values are suppressed to eliminate the possibility of calculating the known value of a suppressed cell.

Data by State

The data contained in Tables 6a through 6c are based on the Origin of Movement (OM) State. The U.S. state of origin is the 2-character postal code for the state in which the goods begin their journey to the port of export. This field allowed the compilation of the Origin of Movement - Based on Origin State Series. The OM series based on origin state has been available since 1987 and is intended to reflect the transportation origin of exports.

The data contained in Tables 6d and 6e are based on the U.S. State of Destination. This is defined as the U.S. state, U.S. territory or U.S. possession where the merchandise is destined, as known at the time of entry summary filing. For shipments into Foreign Trade Zones, the import state represents the location of the zone.

For more complete information on the state data series, refer to the notice at: <https://www.census.gov/foreign-trade/statistics/state/index.html>

NAICS-based Data

The North American Industrial Classification System (NAICS) is a two- through six-digit hierarchical classification system, offering five levels of detail. Each digit in the code is part of a series of progressively narrower categories, and the more digits in the code signify greater classification detail. The first two digits designate the economic sector, the third digit designates the subsector, the fourth digit designates the industry group, the fifth digit designates the NAICS industry, and the sixth digit designates the national industry.

NAICS information for a given company or establishment comes from a variety of governmental agencies. These include the Internal Revenue Service (IRS), the Social Security Administration (SSA) and the Bureau of Labor Statistics (BLS). These agencies collect information from companies and provide these data to the Census Bureau to the best of their abilities. Generally, the U.S. Census Bureau's NAICS classification codes are derived from information that the business establishment provided on surveys, census forms, or administrative records. Occasionally, these codes can only be defined at a level of very limited detail (as low as 2 digits).

For more information on NAICS, refer to the web at the following address: <http://www.census.gov/naics>

Definitions of Terms

Business Register. Data base of companies included in economic census and surveys conducted by the Census Bureau.

Company. A company is a business consisting of one domestic location (single location company) or more than one domestic location (multiple location company) under its ownership or control.

Identified Companies: Identified companies are those companies to which one or more transactions were matched. The import or export value associated with these companies is termed “*known value*.”

Unclassified Companies: These are identified companies for which no NAICS classification (manufacturers, wholesalers or other companies) could be assigned. As of 2012, these companies will be considered *other companies*.

Company Size. Company sizes are based on employment: small (less than 100 employees including number of employees unknown), medium (100 - 499 employees), and large (500 or more employees).

Company Type. Company types are based on the North American Industry Classification System (NAICS) and are broken out into manufacturers, wholesalers, and all other companies. Those companies for which a valid NAICS code is not available are placed in the *other* grouping.

Employment. Employment includes all employees, full-time or part-time, reported on a firm’s payroll during specific payroll periods.

General Imports. "General Imports" measure the total physical arrivals of merchandise from foreign countries, whether such merchandise enters consumption channels immediately or is entered into bonded warehouses or Foreign Trade Zones under Customs custody.

Low-Value Estimates. Export transactions valued under \$2,501 and import transactions valued under \$251 for certain quota items and \$2001 for all other imported goods, are not required to be reported. Instead, the Census Bureau estimates the value of such shipments to each country using factors based on the ratios of low-valued shipments to individual country totals for past periods. For more information please see the following link: <https://www.census.gov/foreign-trade/aip/lvpaper.pdf>

Low-Value Shipments. Shipments whose value is so low that trade is estimated instead of being based on trade filings. For exports, these are items where the value of trade is \$2,500 or less for each individual [Schedule B](#) number. Low value estimates represent about 2.5 percent of the monthly value of U.S. exports. For imports, the threshold is \$2,000 or less for most shipments although certain shipments' thresholds are \$250. Low value shipments represent about 1 percent of the monthly import value

Related Party. A related party transaction is one between a U.S. exporter and a foreign consignee, where either party owns (directly or indirectly) 10 percent or more of the other party.

State of the Origin of Movement (OM). The OM series data provides export statistics based on the U.S. state from which the merchandise starts its journey to the port of export; i.e., the transportation origin. This information is reported by the exporter. See the **Data Quality** section above for limitations of this data series.

State of Destination. The State of Destination data series provides import statistics based on the U.S. state, U.S. territory or U.S. possession where the merchandise is destined, as known at the time of entry summary filing. This information is reported by the importer. See the **Data Quality** section above for limitations of this data series.

Value (Exports). The export values in this report are f.a.s. ("free alongside ship") and include both domestic exports and re-exports of foreign merchandise. Several different values are given:

Total export value: The total value includes all transactions whether or not linked to specific companies.

Known value: The value of transactions linked to specific companies. All percentages given for company size and types are based on known value.

Unidentified Value: The valued transactions that were not linked to a specific company. Note that these shipments might have been exported either by identified companies or by other companies not identified in the linking process.

Value (Imports). The import values in this report are customs import value. The Customs value is the value of imports as appraised by the U.S. Customs and Border Protection in accordance with the legal requirements of the Tariff Act of 1930, as amended. This value is generally defined as the price actually paid or payable for merchandise when sold for exportation to the United States, excluding U.S. import duties, freight, insurance, and other charges incurred in bringing the merchandise to the United States. The term "price actually paid or payable" means the total payment (whether direct or indirect, and exclusive of any costs, charges, or expenses incurred for transportation, insurance, and related services incident to the international shipment of the merchandise from the country of exportation to the place of importation in the United States) made, or to be made, for imported merchandise by the buyer to, or for the benefit, of the

seller. The type of imports shown in this report is “general.” Please see the definition for “General Imports” for more information. Several different values are given:

Total import value: The total value includes all transactions whether or not linked to specific companies.

Known value: The value of transactions linked to specific companies. All percentages given for company size and types are based on known value.

Unidentified Value: The valued transactions that were not linked to a specific company. Note that these shipments might have been imported either by identified companies or by other companies not identified in the linking process.

Country Groupings

Country groupings are defined at the time of the statistical reporting period. Therefore, country groupings may have different definitions between years. Any differences are noted in the listing below.

Africa - Algeria, Angola, Benin, Botswana, British Indian Ocean Territories, Burkina Faso, Burundi, Cameroon, Cabo Verde, Central African Republic, Chad, Comoros, Congo (Brazzaville), Congo (Kinshasa), Cote d'Ivoire, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, French Southern and Antarctic Lands, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Mayotte, Morocco, Mozambique, Namibia, Niger, Nigeria, Reunion, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, St. Helena, Sudan, Tanzania, Togo, Tunisia, Uganda, Zambia, Zimbabwe.

APEC (Asia - Pacific Economic Cooperation) - Australia, Brunei, Canada, Chile, China, Hong Kong, Indonesia, Japan, Korea (South), Malaysia, Mexico, New Zealand, Papua New Guinea, Peru, Philippines, Russia, Singapore, Taiwan, Thailand, Vietnam.

ASEAN (Association of Southeast Asian Nations) - Brunei, Burma, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam.

Asia Near East - Bahrain, Gaza Strip Administered by Israel, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Qatar, Saudi Arabia, Syria, United Arab Emirates, West Bank Administered by Israel, Yemen.

Asia - South - Afghanistan, Bangladesh, India, Nepal, Pakistan, Sri Lanka.

CAFTA - DR (Dominican Republic-Central America-United States Free Trade Agreement) - Costa Rica, Dominican Republic, El Salvador, Guatemala, Honduras, Nicaragua

Central American Common Market - Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua.

Euro Area - Austria, Belgium, Croatia, Cyprus, Estonia, Finland, France, Germany, Greece, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Portugal, Slovakia, Slovenia, Spain.

Europe - Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia-Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Faroe Islands, Finland, France, Georgia, Germany, Gibraltar, Greece, Hungary, Iceland, Ireland, Italy, Kazakhstan, Kosovo, Kyrgyzstan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Moldova, Monaco, Montenegro, Netherlands, North Macedonia, Norway,

Poland, Portugal, Romania, Russia, San Marino, Serbia, Slovakia, Slovenia, Spain, Svalbard, Jan Mayen Island, Sweden, Switzerland, Tajikistan, Turkey, Turkmenistan, Ukraine, United Kingdom, Uzbekistan, Vatican City.

European Union - Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden.

LAFTA (Latin American Free Trade Area) - Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Mexico, Paraguay, Peru, Uruguay, Venezuela.

NATO (North Atlantic Treaty Organization) Allies - Belgium, Bulgaria, Canada, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Lithuania, Luxembourg, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Turkey, United Kingdom.

NICS (Newly Industrialized Countries) - Hong Kong, Korea (South), Singapore, Taiwan.

North America - Canada, Mexico

OECD (Organization for Economic Cooperation and Development) - Australia, Austria, Belgium, Canada, Chile, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea (South), Luxembourg, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, United Kingdom.

OPEC (Organization of the Petroleum Exporting Countries) - Algeria, Angola, Congo (Brazzaville), Ecuador, Equatorial Guinea, Gabon, Iran, Iraq, Kuwait, Libya, Nigeria, Saudi Arabia, United Arab Emirates, Venezuela.

Pacific Rim Countries - Australia, Brunei, China, Hong Kong, Indonesia, Japan, Korea (South), Macau, Malaysia, New Zealand, Papua New Guinea, Philippines, Singapore, Taiwan.

South/Central America - Anguilla, Antigua and Barbuda, Argentina, Aruba, Bahamas, Barbados, Belize, Bermuda, Bolivia, Brazil, British Virgin Islands, Cayman Islands, Chile, Colombia, Costa Rica, Cuba, Curacao, Dominica, Dominican Republic, Ecuador, El Salvador, Falkland Islands (Islas Malvinas), French Guiana, Grenada, Guadeloupe, Guatemala, Guyana, Haiti, Honduras, Jamaica, Martinique, Montserrat, Nicaragua, Panama, Paraguay, Peru, St. Kitts and Nevis, Sint Maarten, St. Lucia, St. Vincent and the Grenadines, Suriname, Trinidad and Tobago, Turks and Caicos Islands, Uruguay, Venezuela.

Twenty Latin American Republics - Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, El Salvador, Guatemala, Haiti, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Uruguay, Venezuela.

Additional Information

For additional information, refer to the Guide to Foreign Trade Statistics: <https://www.census.gov/foreign-trade/guide/index.html>

EXHIBIT B



News / Customs brokers eyeing 10% to 15% of US tariff refunds, claim

DESK ONE ANOTHER DIFFICULT WEEK CHRW: NEW PRODUCT LAUNCH DSV: LEADING THE DROP CHRW: DEAL TIME DHL: GO GREEN DSV: BULLISH



By [Alexander Whiteman](#) 17/04/2026

Allegations are circling of customs brokers looking to exploit the confusion surrounding the refund of Trump tariffs, that some of the largest brokerages are demanding as much as 15% of any money received.

Pete Mento, director of global trade advisory services at Baker Tilly, brought the situation to the attention of *The Loadstar* with a post on *LinkedIn* that he was "consistently" hearing of the larger brokerages seeking a 10%-15% cut of the recovered duties to process submissions for doing very little work.

"Let's be clear. They are not auditing the entries. They are not identifying errors. They're not fixing declarations. They're not filing post-summary corrections. They are not preserving rights through protests. They are not preparing for CBP scrutiny," Mr Mento said.

"They are pulling entry data, putting it into a spreadsheet, and uploading it. That's it. And for that, they want a double-digit percentage of your recovery.

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“At best, this is opportunistic pricing based on the assumption that importers don’t want to deal with CAPE themselves.”

At worst, Mr Mento said, brokerages were “taking advantage of confusion in the market” just as companies were trying to get to grips with what they needed to do to recover monies paid in illegal tariff duties.

Following Mr Mento’s post, *The Loadstar* reached out to several sources to determine how widespread a practice this was, and while those we spoke to did not cite recovery percentages as high as 15%, it seems that demands for a 10% cut are a growing phenomenon.

One forwarder said they had “definitely” heard of several companies seeking 10% of any successful refund, but did not state whether or not they were aware of any importers that had agreed to pay that for mere administration.

“If you are paying a percentage of recovery, you should be getting judgment, accountability, and someone who is actually standing behind the numbers and not just hitting ‘submit’,” said Mr Mento.

“Do we charge a fee? Yeah. But we also audit everything and commit to fixing errors and still going after it. Commit to processing post-summary corrections (PSCs) and If we need them, protests, and litigation-ready documents. We follow up until you get paid.”

He said if importers were happy with the data they have, they needed to consider what they were getting from a broker [after the Consolidated Administration and Processing of Entries \(CAPE\) was activated this week](#), providing a pathway to submit their own refund requests.

Inside the industry’s AI shift

Complete The Loadstar’s ‘State of AI in the Supply Chain’ survey — and receive the full report and data before release.

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LIEFF CABRASER FIRM RESUME

Lieff Cabraser Heimann & Bernstein, LLP

Lieff Cabraser Heimann & Bernstein, LLP is a 135+ attorney AV-rated law firm founded in 1972 with offices in San Francisco, New York, Nashville, and Munich. We have a diversified practice successfully representing plaintiffs throughout the U.S. and Europe in the fields of antitrust, civil rights and social justice, consumer protection, cybersecurity and data privacy, economic injury product defects, employment discrimination and unfair employment practices, environmental and toxic exposures, False Claims Act, personal injury and products liability, securities and financial fraud, and survivor rights and advocacy. Our clients include individuals, classes, groups of people, businesses, and public and private entities.

Lieff Cabraser has served as Court-appointed Plaintiffs' Lead or Class Counsel in state and federal coordinated, multi-district, and complex litigation throughout the United States. The Firm has, often with co-counsel, represented clients from across the globe in cases filed in American courts and in foreign jurisdictions.

This Firm Resume summarizes Lieff Cabraser's extensive and varied cases, including past successes and active matters; identifies the Firm's lawyers with links to their full biographies; and describes the Firm's community and legal organization engagement.

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Attorneys at Law

LIEFF CABRASER FIRM RESUME

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LIEFF CABRASER IN THE COMMUNITY

ANTITRUST

At the forefront of innovative and landmark cases promoting fair competition in the marketplace, Lieff Cabraser assists companies, governments, and consumers affected by anticompetitive conduct by assessing market circumstances and advising whether and how to pursue legal action. When we do advise litigation, our track record reflects remarkable successes for our clients.

Representative Current Cases



ELECTRICAL MEDICAL TRUST ET AL. V. U.S. ANESTHESIA PARTNERS ET AL.

Lieff Cabraser represents self-funded insurers who allege a multi-year scheme by private equity groups U.S. Anesthesia Partners,

Inc. and Welsh, Carson, Anderson & Stowe to monopolize hospital anesthesia services in Texas, drive up prices, and increase profits. Filed in November 2023, the class action complaint alleges that defendants pursued an “aggressive ‘buy and build’ consolidation strategy” to increase negotiating leverage with commercial payors and increase prices for anesthesia services without improving the efficiency or quality of healthcare. Plaintiffs seek to vindicate their rights under the federal antitrust laws and restore competition for anesthesiology services.

DALE, ET AL. V. DEUTSCHE TELEKOM AG, T-MOBILE US, INC., AND SOFTBANK GROUP CORP., NO. 1:22-CV-03189 (N.D. ILL.)

In June 2022, Lieff Cabraser and co-counsel filed a federal class action complaint against Deutsche Telekom, T-Mobile, and Softbank Group challenging the merger of T-Mobile and Sprint, a merger that reduced the overall number of mobile carriers in the U.S. from four to three and thereby removed all meaningful incentives for competition between the three remaining behemoths: the new T-Mobile, AT&T, and Verizon. As a result, small businesses and consumers in the United States who subscribe to national retail mobile wireless carriers, including AT&T and Verizon customers, have paid and continue to pay billions more for wireless service than they would have.

The lawsuit seeks the restoration of competition in one of the world’s largest and most concentrated markets. Every consumer and small business in the U.S. market is paying the price of this monstrously anticompetitive merger,

including AT&T and Verizon customers who no longer face any pricing challenges from the former mavericks of the telecom space.

The case follows two prior pre-merger attempts to stop the deal by the United States Department of Justice and a lawsuit by ten states. In both instances, T-Mobile made commitments to government regulators and a federal district court to continue to fiercely compete and at the same time help DISH emerge as a strong fourth competitor to replace Sprint. Neither promise was fulfilled.

In bringing this action, AT&T and Verizon subscribers seek to vindicate their rights under the antitrust laws for all nationwide wireless plan subscribers on AT&T or Verizon’s network; they seek to undo the merger, create the viable fourth competitor that was promised, and recover damages for the overcharges sustained in the interim.

REALPAGE RESIDENTIAL LEASE PRICE-FIXING

Lieff Cabraser represents lessees nationwide who allege they have overpaid for rent as a result of a cartel among the largest owners of multifamily residential real estate. The class action suit, filed in October 2022, alleges that these lessors used a common third party (RealPage) to collect and fix rent amounts, increasing rents above competitive levels. RealPage touts that it sets pricing for Lessors’ properties “as though we own them ourselves” — in other words, as plaintiffs detail in their complaint, the participating Lessors’ cartel replicates the market outcomes one would observe if they were a monopolist of residential leases (which is the goal of any cartel).



IN RE LITHIUM-ION BATTERIES ANTITRUST LITIGATION, MDL NO. 2420 (N.D. CAL.)

Lieff Cabraser serves as Co-Lead Counsel representing indirect purchasers in a class

action filed against LG, GS Yuasa, NEC, Sony, Sanyo, Panasonic, Hitachi, LG Chem, Samsung, Toshiba, and Sanyo for allegedly conspiring to fix and raise the prices of lithium-ion rechargeable batteries from 2002 to 2011. The defendants are the world's leading manufacturers of lithium-ion rechargeable batteries, which provide power for a wide variety of consumer electronic products. As a result of the defendants' alleged anticompetitive and unlawful conduct, consumers across the U.S. paid artificially inflated prices for lithium-ion rechargeable batteries. Lieff Cabraser and co-counsel have reached settlements totaling \$113.45 million with all defendants.



***IN RE TELESCOPES
ANTITRUST LITIGATION,
NO. 5:20-CV-03639-EJD
(N.D. CAL.)***

We serve as Interim Lead Counsel for indirect purchasers of amateur telescopes who allege an illegal price-fixing and market allocation

scheme intended to monopolize the consumer telescope manufacture and distribution markets. As a result of this conduct, purchasers of consumer telescopes have been illegally overcharged hundreds of millions of dollars for telescopes since at least 2005. As the class action complaint alleges, manufacturers Synta and Ningbo Sunny leveraged their 80% share of the U.S. telescope market to improperly set prices and monopolize the consumer telescope market in violation of antitrust law.



***IN RE MISSION
HEALTH ANTITRUST
LITIGATION, NO.
1:22-CV-00114-MR-
WCM (W.D. N.C.)***

Lieff Cabraser and co-counsel represent consumer plaintiffs in litigation against HCA Healthcare/Mission Health alleging the

hospital giant is abusing its market power to prevent insurers from offering patients financial incentives to use lower cost or higher quality services offered by competitors. As described in detail in the class action complaint, HCA Healthcare and Mission Health have restricted competition in their respective health care markets, substantially and artificially inflating health care prices paid by plaintiffs and the proposed class member

health plans. The lawsuit alleges that Mission Health's illegal practices have allowed it to reduce competition and keep its reimbursement rates to insurers higher than they otherwise would be, causing patients to pay significantly more for insurance as a result. The case against Mission Health is proceeding.

***IN RE: GENERIC PHARMACEUTICALS PRICING
ANTITRUST LITIGATION, MDL NO. 2724 (E.D. PA.)***

Beginning in February 2015, Lieff Cabraser conducted an extensive investigation into dramatic price increases of certain generic prescription drugs. Lieff Cabraser worked alongside economists and industry experts and interviewed industry participants to evaluate possible misconduct. In December of 2016, Lieff Cabraser, with co-counsel, filed the first case alleging price-fixing of Levothyroxine, the primary treatment for hypothyroidism, among the most widely prescribed drugs in the world. Lieff Cabraser also played a significant role in similar litigation over the drugs Propranolol and Clomipramine. These, and other similar cases, were consolidated and transferred to the Eastern District of Pennsylvania as *In Re: Generic Pharmaceuticals Pricing Antitrust Litigation*, MDL No. 2724. Lieff Cabraser is a member of the End-Payer Plaintiffs' Steering Committee.



***IN RE CALIFORNIA
BAIL BOND
ANTITRUST LITIG.,
3:19-CV-00717-JST
(N.D. CAL.)***

Lieff Cabraser serves as Interim Lead Class Counsel for a proposed class of purchasers of bail bonds in California.

This first-of-its-kind class action antitrust case brought by Lieff Cabraser and leading non-profit worker rights organizations alleges that California insurance companies, sureties and bail agents have conspired to unlawfully inflate California bail bond premiums since 2004. We represent the California plaintiffs alleging illegal price-fixing and collusion agreements to eliminate competitive pricing to consumers. Plaintiffs have successfully overcome the preponderance of defendants' claims of immunity, and have shown sufficient facts of a plausible antitrust conspiracy, reinforcing the principle that antitrust laws can significantly impact intentional inequities and advance the cause of economic justice. In November 2022, the Court denied defendants' motion to dismiss claims from the suit. The litigation is ongoing.

IN RE CAPACITORS ANTITRUST LITIGATION, NO. 3:14-CV-03264 (N.D. CAL.)

Lieff Cabraser is a member of the Plaintiffs' Steering Committee representing indirect purchasers in an electrolytic and film price-fixing class action lawsuit filed against the world's largest manufacturers of capacitors, used to store and regulate current in electronic circuits and computers, phones, appliances, and cameras worldwide. Lieff Cabraser has played a central role in discovery efforts, and assisted in opposing defendants' motions to dismiss and in opposing defendants' motions for summary judgment. Settlements with defendants NEC Tokin Corp., Nitsuko Electronics Corp., and Okaya Electric Industries Co., Ltd. have received final approval, and a settlement with Hitachi Chemical and Soshin Electric Co., Ltd. has received preliminary approval. Discovery continues with respect to the remaining defendants.

**IN RE DOMESTIC AIRLINE TRAVEL ANTITRUST LITIGATION, 1:15-MC-01404 (DISTRICT OF COLUMBIA)**

Lieff Cabraser represents consumers in a class action lawsuit against the four largest U.S. airline carriers: American Airlines, Delta Air,

Southwest, and United. These airlines collectively account for over 80 percent of all domestic airline travel. The complaint alleges that for years the airlines colluded to restrain capacity, eliminate competition in the market, and increase the price of domestic airline fares in violation of U.S. antitrust law. The proposed class consists of all persons and entities who purchased domestic airline tickets directly from one or more defendants from July 2, 2011 to the present. In February 2016, Judge Kollar-Kotelly appointed Lieff Cabraser to the three-member Plaintiffs' Executive Committee overseeing this multidistrict airline price-fixing litigation. Defendants filed a motion to dismiss, which was denied in October 2016. Subsequently, a settlement with Southwest Airlines was granted preliminary approval. Litigation continues as to the remaining defendants.

INTERNATIONAL ANTITRUST CASES

Lieff Cabraser has significant experience and expertise in antitrust litigation in Europe. Lieff Cabraser partner Dr. Katharina Kolb, head of the firm's Munich office, has experience in all aspects of German and European competition law, particularly antitrust litigation matters following anti-competitive behavior established by European competition authorities including German Federal Cartel Office and the European Commission.

Currently, one of the firm's major international antitrust cases involves the European truck cartel, which the European Commission fined more than €3.8 billion for colluding on prices and emissions technologies for more than 14 years. Lieff Cabraser is working with a range of funders to prosecute the claims of persons damaged by the European truck cartel, including many municipalities in Europe which purchased trucks for street cleaning, fire brigades, waste disposal, and other purposes.

Lieff Cabraser is also prosecuting other cartel damages cases in the EU, including the German quarto steel cartel, the German plant pesticides cartel, and the French meal voucher cartel, each of which have likely caused significant damages to customers.

**SCHWAB SHORT-TERM BOND MARKET FUND, ET AL. V. BANK OF AMERICA CORP., ET AL., NO. 11 CV 6409 (S.D.N.Y.); CHARLES SCHWAB BANK, N.A., ET AL. V. BANK OF AMERICA CORP., ET AL., NO. 11 CV 6411 (S.D.N.Y.); SCHWAB MONEY MARKET FUND,**

ET AL. V. BANK OF AMERICA CORP., ET AL., NO. 11 CV 6412 (S.D.N.Y.); THE CHARLES SCHWAB CORP., ET AL. V. BANK OF AMERICA CORP., ET AL., NO. 13 CV 7005 (S.D.N.Y.); AND BAY AREA TOLL AUTHORITY V. BANK OF AMERICA CORP., ET AL., NO. 14 CV 3094 (S.D.N.Y.) (COLLECTIVELY, "LIBOR")

Lieff Cabraser serves as counsel for The Bay Area Toll Authority ("BATA"), as well as The Charles Schwab Corporation and certain Schwab Funds, in individual lawsuits against Bank of America Corporation, Credit Suisse Group AG, JPMorgan Chase & Co., Citibank, Inc., and additional banks for allegedly manipulating the London Interbank Offered Rate ("LIBOR").

The complaints allege that beginning in 2007, the defendants conspired to understate their true costs of borrowing, causing the calculation of LIBOR to be set artificially low. As a result, Schwab, the Schwab Funds, and BATA received less than their rightful rates of return on their LIBOR-based investments. The complaints assert claims under federal antitrust laws, the federal Racketeer Influenced and Corrupt Organizations Act ("RICO"), and the statutory and common law of California. The actions were transferred to the Southern District of New York for consolidated or coordinated proceedings with the LIBOR multidistrict litigation pending there.

ANTITRUST

Representative Achievements & Successes



IN RE: RESTASIS ANTITRUST LITIGATION, MDL NO. 2819 (E.D.N.Y.)

Lieff Cabraser served as Co-Lead Counsel for indirect purchasers (third-party payors and consumers) of Restasis, a blockbuster drug used to treat dry-eye

disease. With co-counsel, we filed the first two class actions on behalf of indirect purchasers of Restasis, alleging a broad-based and ongoing anticompetitive scheme by pharmaceutical giant Allergan to maintain a market monopoly. The complaints detail a complex scheme by Allergan to list invalid patents with the FDA, accompanied by sham transfers of the invalid patents to secure immunity from challenge. This alleged scheme of government petitioning delayed competition from generic equivalents to Restasis that would have been just as safe and cheaper for consumers.

After several other lawsuits were filed, the Judicial Panel on Multidistrict Litigation granted Lieff Cabraser's motion to centralize all cases for pretrial proceedings. In late 2018, plaintiffs successfully defeated defendant's motion to dismiss the case. In May of 2020, the Court granted plaintiffs' class certification motion and plaintiffs' motion to exclude two of the defendant's experts, and the Second Circuit Court of Appeals denied defendant's appeal. In October 2021, the parties announced a settlement that would provide \$30 million to indirect Restasis purchasers. In August 2022, the Court approved the settlement.



SEAMAN V. DUKE UNIVERSITY, NO. 1:15- CV-00462 (M.D.N.C.)

Lieff Cabraser represented Dr. Danielle M. Seaman and a certified class of over 5,000 academic doctors at Duke and UNC in a class action lawsuit against Duke

University and Duke University Health System. The complaint charged that Duke and UNC entered into an express, secret agreement not to compete for each other's

faculty. The lawsuit sought to recover damages and obtain injunctive relief, including treble damages, for defendants' alleged violations of federal and North Carolina antitrust law.

On February 1, 2018, U.S. District Court Judge Catherine C. Eagles issued an order certifying a faculty class.

On September 24, 2019, Judge Eagles granted final approval to the proposed settlement of the case, valued at \$54.5 million. The settlement includes an unprecedented role for the United States Department of Justice to monitor and enforce extensive injunctive relief, which will ensure that neither Duke nor UNC will enter into or enforce any unlawful no-hire agreements or similar restraints on competition. Assistant Attorney General Delrahim remarked: "Permitting the United States to become part of this settlement agreement in this private antitrust case, and thereby to obtain all of the relief and protections it likely would have sought after a lengthy investigation, demonstrates the benefits that can be obtained efficiently for the American worker when public and private enforcement work in tandem."



NASHVILLE GENERAL V. MOMENTA PHARMACEUTICALS, ET AL., NO. 3:15-CV- 01100 (M.D. TENN.)

Lieff Cabraser represented AFCSME DC 37 and the Nashville General Hospital (the Hospital Authority of the Metropolitan

Government of Nashville) in a class-action antitrust case against defendants Momena Pharmaceuticals and Sandoz, Inc., for their alleged monopolization of enoxaparin, the generic version of the anti-coagulant blood clotting drug Lovenox, a highly profitable drug with annual sales of more than \$1 billion. The drug entered the market in 1995 and its patent was invalidated by the federal government in 2008, making generic production possible. The complaint alleged that defendants colluded to secretly bring the official batch-release testing standard for generics within the ambit of their patent, delaying the entry of the second generic competitor—a never-before-tried theory of liability. In 2019, the court certified a class of hospitals, third-party payors, and uninsured persons

in 29 states and DC, appointing Lief Cabraser sole lead counsel. In 2019, the parties agreed to a proposed settlement totaling \$120 million, the second largest indirect-purchaser antitrust pharmaceutical settlement fund in history after Cipro. On May 29, 2020, the Court granted final approval to the settlement.

IN RE DISPOSABLE CONTACT LENS ANTITRUST LITIGATION, MDL NO. 2626 (M.D. FLA.)

Lief Cabraser represented consumers who purchased disposable contact lenses manufactured by Alcon Laboratories, Inc., Johnson & Johnson Vision Care, Inc., Bausch + Lomb, and Cooper Vision, Inc. The complaint challenged the use by contact lens manufacturers of minimum resale price maintenance agreements with independent eye care professionals (including optometrists and ophthalmologists) and wholesalers. These agreements, the complaint alleged, operate to raise retail prices and eliminate price competition and discounts on contact lenses, including from “big box” retail stores, discount buying clubs, and online retailers. As a result, consumers across the United States paid artificially inflated prices. The case settled on terms favorable to plaintiffs.



HALEY PAINT CO. V. E.I. DUPONT DE NEMOURS AND CO. ET AL., NO. 10-CV-00318-RDB (D. MD.)

Lief Cabraser served as Co-Lead Counsel for direct purchasers of titanium dioxide in a nationwide class action lawsuit against E.I.

Dupont De Nemours and Co., Huntsman International LLC, Kronos Worldwide Inc., and Cristal Global (fka Millennium Inorganic Chemicals, Inc.), alleging a global cartel to fix the price of titanium dioxide, the world’s most widely used pigment for providing whiteness and brightness in paints, paper, plastics, and other products.

Plaintiffs charged that defendants coordinated increases in the prices for titanium dioxide despite declining demand, decreasing raw material costs, and industry overcapacity. Unlike some antitrust class actions, Plaintiffs proceeded without the benefit of any government investigation or proceeding. Plaintiffs overcame attacks on the pleadings, discovery obstacles, a rigorous class certification process that required two full rounds of briefing and expert analysis, and multiple summary judgment motions. In August 2012, the Court certified the class. Plaintiffs prepared fully for trial and achieved

a settlement with the final defendant on the last business day before trial. In December 2013, the Court approved a series of settlements with defendants totaling \$163 million.



CIPRO CASES I AND II, JCCP NOS. 4154 AND 4220 (CAL. SUPR. CT.)

Lief Cabraser represented California consumers and third party payors in a class action lawsuit filed in California state court

charging that Bayer Corporation, Barr Laboratories, and other generic prescription drug manufacturers conspired to restrain competition in the sale of Bayer’s blockbuster antibiotic drug Ciprofloxacin, sold as Cipro. Between 1997 and 2003, Bayer paid its would-be generic drug competitors nearly \$400 million to refrain from selling more affordable versions of Cipro.

The trial court granted defendants’ motion for summary judgment, and the California Court of Appeal affirmed in October 2011. Plaintiffs sought California Supreme Court review. The case was stayed after briefing pending the U.S. Supreme Court’s decision in *FTC v. Actavis*. Once the Supreme Court overturned lower federal court precedent from *Actavis* that pay-for-delay deals in the pharmaceutical industry were generally legal, plaintiffs and Bayer entered into settlement negotiations. In November 2013, the Trial Court approved a \$74 million settlement with Bayer.

On May 7, 2015, the California Supreme Court reversed the grant of summary judgment to defendants and resoundingly endorsed the rights of consumers to challenge pharmaceutical pay-for-delay settlements under California competition law. Working to the brink of trial, the plaintiffs reached additional settlements with the remaining defendants that brought the total recovery to \$399 million (exceeding plaintiffs’ damages estimate by approximately \$68 million), a result the trial court found “extraordinary.” The trial court granted final approval on April 21, 2017, adding that it was “not aware of any case” that “has taken roughly 17 years,” where, net of fees, end-payor “claimants will get basically 100 cents on the dollar[.]”

Lief Cabraser’s Cipro team received the 2017 American Antitrust Institute award for Outstanding Private Practice Antitrust Achievement for their

extraordinary work on the Cipro case. In addition, Lief Cabraser partners Eric B. Fastiff, Brendan P. Glackin, and Dean M. Harvey shared *The California Lawyer* and *The Daily Journal* 2016 "California Lawyers of the Year" Award for their work on the case.



IN RE TFT-LCD (FLAT PANEL) ANTITRUST LITIGATION, MDL NO. 1827 (N.D. CAL.)

Lief Cabraser served as Co-Lead Counsel for direct purchasers in litigation against the world's leading manufacturers of Thin Film Transistor

Liquid Crystal Displays. TFT-LCDs are used in flat-panel televisions as well as computer monitors, laptop computers, mobile phones, personal digital assistants, and other devices. Plaintiffs charged that defendants conspired to raise and fix the prices of TFT-LCD panels and certain products containing those panels for over a decade, resulting in overcharges to purchasers of those panels and products.

In March 2010, the Court certified two nationwide classes of persons and entities that directly purchased TFT-LCDs from January 1, 1999 through December 31, 2006, one class of panel purchasers, and one class of buyers of laptop computers, computer monitors, and televisions that contained TFT-LCDs.

Over the course of the litigation, the classes reached settlements with all defendants except Toshiba. The case against Toshiba proceeded to trial. In July 2012, the jury found that Toshiba participated in the price-fixing conspiracy. The case was subsequently settled, bringing the total settlements in the litigation to over \$470 million. For his outstanding work in the precedent-setting litigation, *California Lawyer* recognized Richard Heimann with a 2013 California Lawyer of the Year award.



IN RE MUNICIPAL DERIVATIVES LITIGATION, MDL NO. 1950 (S.D.N.Y.)

Lief Cabraser represented the City of Oakland, the County of Alameda, City of Fresno, and the Fresno County Financing Authority, along with

East Bay Delta Housing and Finance Agency, in a class

action lawsuit brought on behalf of themselves and other California entities that purchased guaranteed investment contracts, swaps, and other municipal derivatives products from Bank of America, N.A., JP Morgan Chase & Co., Piper Jaffray & Co., Societe Generale SA, UBS AG, and other banks, brokers and financial institutions. The complaint charged that defendants conspired to give cities, counties, school districts, and other governmental agencies artificially low bids for guaranteed investment contracts, swaps, and other municipal derivatives products, which are used by public entities to earn interest on bond proceeds.

The complaint further charged that defendants met secretly to discuss prices, customers, and markets for municipal derivatives sold in the U.S. and elsewhere; intentionally created the false appearance of competition by engaging in sham auctions in which the results were pre-determined or agreed not to bid on contracts; and covertly shared their unjust profits with losing bidders to maintain the conspiracy.



CALIFORNIA VITAMINS CASES, JCCP NO. 4076 (CAL. SUPR. CT.)

Lief Cabraser served as Co-Liaison Counsel and Co-Chairman of the Plaintiffs' Executive Committee on behalf of a class of California indirect vitamin purchasers in every level of the chain of distribution alleging that certain vitamin manufacturers engaged in price fixing of particular vitamins. In January 2002, the Court granted final approval to a \$96 million settlement. In December 2006, the Court granted final approval to over \$8.8 million in additional settlements.

SULLIVAN V. DB INVESTMENTS, NO. 04-02819 (D. N.J.)

Lief Cabraser served as Class Counsel for consumers who purchased diamonds from 1994 through March 31, 2006, in a class action lawsuit against the De Beers group of companies. Plaintiffs charged that De Beers conspired to monopolize the sale of rough diamonds in the U.S. In May 2008, the District Court approved a \$295 million settlement for purchasers of diamonds and diamond jewelry, including \$130 million to consumers.

The settlement also barred De Beers from continuing its illegal business practices and required De Beers to submit to the jurisdiction of the Court to enforce the settlement. In December 2011, the Third Circuit Court of Appeals affirmed the District Court's order approving the settlement. 667 F.3d 273 (3rd Cir. 2011).

The hard-fought litigation spanned several years and countries. Despite the tremendous resources available to the U.S. Department of Justice and state attorney generals, it was only through the determination of private plaintiffs' counsel that De Beers was finally brought to justice and the rights of consumers were vindicated. Lief Cabraser attorneys played key roles in negotiating the settlement and defending it on appeal. Discussing the DeBeers case, *The National Law Journal* noted that Lief Cabraser was "among the plaintiffs' firms that weren't afraid to take on one of the business world's great white whales."



NATURAL GAS ANTITRUST CASES, JCCP NOS. 4221, 4224, 4226 & 4228 (CAL. SUPR. CT.)

In 2003, the Court approved a landmark of \$1.1 billion settlement in class action litigation against El Paso Natural Gas Co. for manipulating the market for natural gas pipeline transmission capacity into California. Lief Cabraser served as Plaintiffs' Co-Lead Counsel and Co-Liaison Counsel in the Natural Gas Antitrust Cases I-IV. In June 2007, the Court granted final approval to a \$67.39 million settlement against a group of natural gas suppliers. Plaintiffs charged defendants with manipulating the price of natural gas in California during the California energy crisis of 2000-2001 by a variety of means, including falsely reporting the prices and quantities of natural gas transactions to trade publications, which compiled daily and monthly natural gas price indices; prearranged wash trading; and, in the case of Reliant, "churning" on the Enron Online electronic trading platform, which was facilitated by a secret netting agreement between Reliant and Enron. The 2007 settlement followed a settlement reached in 2006 for \$92 million with other energy suppliers.

METHIONINE CASES I AND II, JCCP NOS. 4090 & 4096 (CAL. SUPR. CT.)

Lief Cabraser served as Co-Lead Counsel on behalf of indirect purchasers of methionine, an amino acid used primarily as a poultry and swine feed additive to enhance growth and production. Plaintiffs alleged that the companies illegally conspired to raise methionine prices to super-competitive levels. The case settled on terms favorable to plaintiffs.

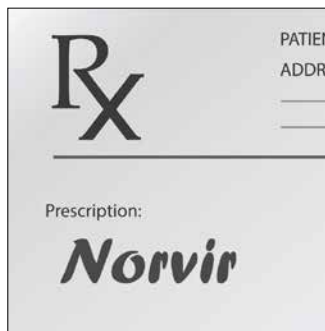


MARCHBANKS TRUCK SERVICE V. COMDATA NETWORK, NO. 07-CV-01078 (E.D. PA.)

In July 2014, the Court approved a \$130 million settlement of a class action brought by truck stops and other retail fueling facilities that

paid percentage-based transaction fees to Comdata on proprietary card transactions using Comdata's over-the-road fleet card. The complaint challenged arrangements among Comdata, its parent company Ceridian LLC, and three national truck stop chains: defendants TravelCenters of America LLC and its wholly owned subsidiaries, Pilot Travel Centers LLC and its predecessor Pilot Corporation, and Love's Travel Stops & Country Stores, Inc. The alleged anticompetitive conduct insulated Comdata from competition, enhanced its market power, and led to independent truck stops' paying artificially inflated transaction fees.

In addition to the \$130 million payment, the settlement required Comdata to change certain business practices to promote competition among payment cards used by over-the-road fleets and truckers and lead to lower merchant fees for the independent truck stops. Lief Cabraser served as Co-Lead Class Counsel in the litigation.



MEIJER V. ABBOTT LABORATORIES, NO. C 07-5985 CW (N.D. CAL.)

Lief Cabraser served as co-counsel for the group of retailers charging that Abbott Laboratories monopolized the market for AIDS

medicines used in conjunction with Abbott's prescription

drug Norvir. These drugs, known as Protease Inhibitors, have enabled patients with HIV to fight off the disease and live longer. In January 2011, the Court denied Abbott's motion for summary judgment on plaintiffs' monopolization claim. Trial commenced in February 2011. After opening statements and the presentation of four witnesses and evidence to the jury, plaintiffs and Abbott Laboratories entered into a \$52 million settlement. The Court granted final approval to the settlement in August 2011.



**WHOLESALE
ELECTRICITY
ANTITRUST CASES I &
II, JCCP NOS. 4204 &
4205 (CAL. SUPR. CT.)**

Lieff Cabraser served as Co-Lead Counsel in the private class action litigation against Duke Energy Trading & Marketing, Reliant

Energy, and The Williams Companies for claims that the companies manipulated California's wholesale electricity markets during the California energy crisis of 2000-2001. Extending the landmark victories for California residential and business consumers of electricity, in September 2004 plaintiffs reached a \$206 million settlement with Duke Energy Trading & Marketing, and in August 2005 plaintiffs reached a \$460 million settlement with Reliant Energy, settling claims that the companies manipulated California's wholesale electricity markets during the California energy crisis of 2000-01. Lieff Cabraser earlier entered into a settlement for over \$400 million with The Williams Companies.

IN RE BUSPIRONE ANTITRUST LITIGATION,



**MDL NO. 1413
(S.D.N.Y.)**

In November 2003, Lieff Cabraser obtained a \$90 million cash settlement for individual consumers, consumer organizations, and third party payers that purchased BuSpar,

a drug prescribed to alleviate symptoms of anxiety. Plaintiffs alleged that Bristol-Myers Squibb Co. (BMS), Danbury Pharmacal, Inc., Watson Pharmaceuticals, Inc. and Watson Pharma, Inc. entered into an unlawful agreement in restraint of trade under which BMS paid a potential generic manufacturer of BuSpar to drop its

challenge to BMS' patent and refrain from entering the market. Lieff Cabraser served as Plaintiffs' Co-Lead Counsel.

IN RE ELECTRICAL CARBON PRODUCTS ANTITRUST LITIGATION, MDL NO. 1514 (D.N.J.)

Lieff Cabraser represented the City and County of San Francisco and a class of direct purchasers of carbon brushes and carbon collectors on claims that producers fixed the price of carbon brushes and carbon collectors in violation of the Sherman Act. The case settled on terms favorable to plaintiffs.



**IN RE CARPET
ANTITRUST
LITIGATION, MDL NO.
1075 (N.D. GA.)**

Lieff Cabraser served as Class Counsel and a member of the trial team for a class of direct purchasers of twenty-ounce level loop polypropylene carpet. Plaintiffs, distributors

of polypropylene carpet, alleged that defendants, seven manufacturers of polypropylene carpet, conspired to fix the prices of polypropylene carpet by agreeing to eliminate discounts and charge inflated prices on the carpet. In 2001, the Court approved a \$50 million settlement of the case.

**IN RE LASIK/PRK ANTITRUST LITIGATION, NO. CV
772894 (CAL. SUPR. CT.)**

Lieff Cabraser served as a member of Plaintiffs' Executive Committee in class actions brought on behalf of individuals who underwent Lasik/PRK eye surgery. Plaintiffs alleged that defendants, the manufacturers of the laser system used for the laser vision correction surgery, manipulated fees charged to ophthalmologists and others who performed the surgeries, and that the overcharges were passed onto the patients. In December 2001, the Court approved a \$12.5 million settlement of the litigation.

IN RE LUPRON MARKETING AND SALES PRACTICES LITIGATION, MDL NO. 1430 (D. MASS.)

In May 2005, the Court granted final approval to a settlement of a class action lawsuit by patients, insurance companies and health and welfare benefit plans that paid for Lupron, a prescription drug used to treat prostate cancer, endometriosis and precocious puberty. The settlement requires the defendants, Abbott

Laboratories, Takeda Pharmaceutical Company Limited, and TAP Pharmaceuticals, to pay \$150 million, inclusive of costs and fees, to persons or entities who paid for Lupron from January 1, 1985 through March 31, 2005. Plaintiffs charged that the defendants conspired to overstate the drug's average wholesale price ("AWP"), which resulted in plaintiffs paying more for Lupron than they should have paid. Lief Cabraser served as Co-Lead Plaintiffs' Counsel.



IN THE MATTER OF THE ARBITRATION BETWEEN COPYTELE AND AU OPTRONICS, CASE NO. 50 117 T 009883 13 (INTERNATIONAL CENTRE FOR DISPUTE RESOLUTION)

Lieff Cabraser successfully represented CopyTele, Inc. in a commercial dispute involving intellectual property. In 2011, CopyTele entered into an agreement with AU Optronics ("AUO") under which both companies would jointly develop two groups of products incorporating CopyTele's patented display technologies. CopyTele charged that AUO never had any intention of jointly developing the CopyTele technologies, and instead used the agreements to fraudulently obtain and transfer licenses of CopyTele's patented technologies. The case required the review of thousands of pages of documents in Chinese and in English, culminating in a two week arbitration hearing. The parties resolved the matter in December 2014 with CopyTele receiving \$9 million.

LABOR-ANTITRUST

Workers whose pay and mobility have been suppressed because of "no-poach" agreements have the right to seek lost income and to put an end to the unlawful restrictions. Lief Cabraser's Labor Antitrust practice group leads the nation in representing workers asserting antitrust and competition claims against employers. It is the first practice group of its kind, bringing together the expertise of both antitrust and employment lawyers to ensure that workers receive the benefit of free competition for their labor.

Representative Current Cases



ROE V. SURGICAL CARE AFFILIATES, LLC., ET AL., CASE NO. 1:21-CV-00305-ARW-SRH (N.D. ILL.)

We have been appointed Co-Lead Counsel for plaintiffs in a consolidated federal class action lawsuit against medical care

center giant Surgical Care Affiliates for violations of U.S. antitrust laws. The civil case comes in the wake of a federal indictment regarding SCA's alleged antitrust

violations, and alleges that employee compensation and mobility were criminally suppressed at Surgical Care Affiliates via illegal agreements between SCA and its competitors not to compete for each other's senior employees.

LABOR-ANTITRUST

Achievements & Successes



**IN RE: RAILWAY
INDUSTRY
EMPLOYEE NO-
POACH ANTITRUST
LITIGATION, MDL NO.
2850 (W.D. PA.)**

In late 2018, Lief Cabraser was selected as interim Co-Lead Counsel for plaintiffs in the consolidated “no-poach” employee

antitrust litigation against rail equipment companies Knorr-Bremse and Wabtec, the world’s dominant rail equipment suppliers. The complaint charged that the companies entered into unlawful agreements with one another not to compete for each other’s employees. Plaintiffs alleged that these agreements spanned several years, were monitored and enforced by defendants’ senior executives, and achieved their desired goal of suppressing employee compensation and mobility below competitive levels. Plaintiffs’ vigorous prosecution of the case led to settlements with both defendants of \$48.95 million, which were approved on August 26, 2020.



**SEAMAN V. DUKE
UNIVERSITY AND DUKE
UNIVERSITY HEALTH
SYSTEM, CASE NO.
1:15-CV-00462-CCE-
JLW (M.D. N.C.)**

We won a \$54.5 million settlement and the American Antitrust Institute’s 2019 award for “Outstanding Antitrust Litigation Achievement in

Private Law Practice” representing a class of over 5,000 academic doctors in a federal class action against Duke University and the UNC Health Care System alleging that their agreement not to compete for certain of each other’s employees (a “No-Hire” pact) illegally suppressed employee compensation. The settlement included an unprecedented role for the U.S. Department of Justice to monitor and enforce extensive injunctive relief.

**BINOTTI V. DUKE UNIVERSITY, CASE NO. 1:20-CV-00470
(M.D. N.C.)**

We won a \$19 million settlement representing a class of thousands of faculty members in a federal class action against Duke University and UNC alleging that their illegal agreement not to compete for certain of each other’s employees (a “No-Hire” pact) suppressed employee compensation and mobility. The litigation followed a prior case Lief Cabraser successfully resolved with respect to Duke and UNC medical faculty, which led to a certified class of all doctors of the two schools with academic appointments, and a class settlement of \$54.5 million.



**IN RE HIGH-TECH EMPLOYEE ANTITRUST LITIGATION,
NO. 11 CV 2509 (N.D. CAL.)**

Lief Cabraser served as Co-Lead Class Counsel in a consolidated class action charging that Adobe Systems Inc., Apple Inc., Google Inc., Intel Corporation, Intuit Inc., Lucasfilm Ltd., and Pixar violated antitrust laws by conspiring to suppress the pay of technical, creative, and other salaried employees. The complaint alleged that the conspiracy among defendants restricted recruiting of each other’s employees. On October 24, 2013, U.S. District Court Judge Lucy H. Koh certified a class of approximately 64,000 persons who worked in defendants’ technical, creative, and/or research and development jobs from 2005-2009. On September 2, 2015, the Court approved a \$415 million settlement with Apple, Google, Intel, and Adobe. Earlier, on May 15, 2014, the Court approved partial settlements totaling \$20 million resolving claims against Intuit, Lucasfilm, and Pixar. *The Daily Journal* described the case as the “most significant antitrust employment case in recent history,” adding that it “has been widely recognized as a legal and public policy breakthrough.”

CIVIL RIGHTS & SOCIAL JUSTICE

Lieff Cabraser has an entire practice group dedicated to its clients' civil rights in the workplace. In addition, Lieff Cabraser has a long and deep commitment to pro bono and other case work in support of diversity, equity, and social justice.

Representative Current Cases

On an on-going basis, Lieff Cabraser participates in pro bono representation through the Justice & Diversity Center (JDC) of the Bar Association of San Francisco, including in its Eviction Defense Project helping to prevent displacement and homelessness in San Francisco. Every summer, Lieff Cabraser also participates in JDC's Homeless Advocacy Project as part of the firm's summer associate program client work. Lieff Cabraser also takes on numerous special pro bono projects.

Representative Achievements & Successes



SCHOLL V. MNUCHIN, ET AL., NO. 4:20-CV-05309-PJH (N.D. CAL.)

In March 2020, in response to Covid-19 financial distress, Congress passed the CARES Act to provide economic stimulus payments to most Americans. Trump government agencies thereafter arbitrarily denied relief to America's incarcerated. Lieff Cabraser and co-counsel Equal Justice Society filed suit against the government in an extraordinary and resoundingly successful effort to win back CARES Act benefits for 2 million incarcerated Americans. A veritable army of paralegals fielded thousands upon thousands of inquiries, including via a new website receiving 725,000+ visits in mere months. By 2021, these efforts won \$1.465 billion in economic assistance for vulnerable people in American prisons, and contributed powerfully to the body of law permitting IRS policies to be challenged under the APA in federal court. This is the largest financial settlement by far in U.S. history for a purposefully disenfranchised group.

"HOW TO BE A GOOD ALLY" CONFERENCE, 2017

In late 2016, Kelly M. Dermody, then-Chair of the firm's Labor & Employment practice group and San Francisco office Managing Partner, conceived and coordinated the enormously successful SF Bay Area "How to be a Good Ally" project and symposium, attended by 1,300 legal

professionals. The symposium, held in San Francisco in January 2017, united scores of California and national non-profit organizations with the legal community in an effort to assist communities in need, including in the areas of hate crimes and Anti-Semitism, government targeting of Muslims, attacks on immigrants and the undocumented, domestic violence and sexual assault, healthcare for people with disabilities and medical vulnerabilities, backlash against the LGBT community, criminalization of communities of color, reproductive rights, worker justice, and saving the environment.



MONK V. SHULKIN (FED. CIRCUIT COURT OF APPEAL)

In the summer of 2016, Lieff Cabraser filed an amicus brief on behalf of Administrative Law Professors and Complex Litigation Law Professors in *Monk v. Shulkin* in the United States Court of Appeals for the Federal Circuit in support of Conley F. Monk, Jr.'s petition to certify a class action over the claims of thousands of veterans whose benefits claims had been delayed or denied. Citing in part that amicus brief, on April 26, 2017, the Court issued a precedential opinion holding, for the first time, that the Veterans Courts have authority to certify classes in the absence of an express Rule 23 or similar device to promote efficiency and fairness.

HOGUE V. HOGUE, NO. C083285 (3D CIRCUIT CALIFORNIA COURT OF APPEAL)

On September 29, 2017, Lieff Cabraser secured a unanimous victory in the California Court of Appeal for a pro bono client who sought a restraining order against her ex-husband. The case, *Hogue v. Hogue*, resolved an issue of first impression in the California courts as to whether California may assert jurisdiction over an out-of-state defendant who makes cyber threats against a California resident. Lieff Cabraser worked on the case with the non-profit organization, Family Violence Appellate Project.



HOLOCAUST CASES

Lieff Cabraser was one of the leading firms that prosecuted claims by Holocaust survivors and the heirs of Holocaust survivors and victims against banks and private manufacturers and other corporations who enslaved and/

or looted the assets of Jews and other minority groups persecuted by the Nazi Regime during the Second World War era. The firm served as Settlement Class Counsel in the case against the Swiss banks for which the Court approved a U.S. \$1.25 billion settlement in July 2000. Lieff Cabraser donated its attorneys' fees in the Swiss Banks case, in the amount of \$1.5 million, to endow a Human Rights clinical chair at Columbia University Law School. The firm was also active in slave labor and property litigation against German and Austrian defendants, and Nazi-era banking litigation against French banks. In connection therewith, Lieff Cabraser participated in multi-national negotiations that led to Executive Agreements establishing an additional approximately U.S. \$5 billion in funds for survivors and victims of Nazi persecution.

Commenting on the work of Lieff Cabraser and co-counsel in the litigation against private German corporations, entitled *In re Holocaust Era German Industry, Bank & Insurance Litigation* (MDL No. 1337), U.S. District Court Judge William G. Bassler stated on November 13, 2002:

"Up until this litigation, as far as I can tell, perhaps with some minor exceptions, the claims of slave and forced labor fell on deaf ears. You can say what you want to say about class actions and about attorneys, but the fact of the matter is, there was no attention to this very, very large group of people by Germany, or by German industry until these cases were filed. . . . What has been accomplished

here with the efforts of the plaintiffs' attorneys and defense counsel is quite incredible. . . . I want to thank counsel for the assistance in bringing us to where we are today. Cases don't get settled just by litigants. It can only be settled by competent, patient attorneys."



MARRIAGE EQUALITY

Lieff Cabraser took an active role in support of marriage equality in California and nationwide. On March 5, 2015, Lieff Cabraser joined 378 businesses to ask the United States Supreme Court to strike down

state law bans on same-sex marriage in connection with the pending case, *Obergefell v. Hodges*. On Friday, June 26, 2015, the U.S. Supreme Court made history in *Obergefell* by ruling that the U.S. Constitution protects the rights of same-sex couples to become legally married everywhere in the country.

Lieff Cabraser previously participated as an amicus party in the similar employer brief filed in the 2013 landmark United States Supreme Court case, *United States v. Windsor* (the challenge to the federal Defense of Marriage Act), and served as amici counsel in connection with the 2013 United States Supreme Court case challenging California's Proposition 8, *Perry v. Hollingsworth*.

Earlier, before the California Supreme Court in *Strauss v. Horton*, 46 Cal. 4th 364 (2008), Lieff Cabraser served as Amici Curiae counsel for forty bar and legal advocacy non-profit organizations throughout California and nationwide. Amici Curiae argued that Proposition 8's denial of equal protection to a class of individuals with respect to a fundamental right violated the California Constitution.



"TIME'S UP" PROJECT

On January 2, 2018, a group of five Lieff Cabraser attorneys joined 300 prominent actresses, female agents, writers, directors, producers, and entertainment executives, as well as many other

lawyers nationwide in the new "Time's Up" initiative

in a concerted effort to combat sexual harassment, discrimination, and abuse in the workplace. The initiative began with a new legal defense fund, intended to aid less-privileged women in protecting themselves from sexual misconduct; proposals of legislation to penalize companies that allow persistent harassment and discourage the use of nondisclosure agreements for silencing victims; and an ongoing drive to reach gender parity at studios and talent agencies.



SANCTUARY JURISDICTIONS CASES

On June 28, 2017, Lieff Cabraser and a coalition of 48 cities and counties across the U.S. filed an amicus brief in San Francisco federal court to support the cases filed by the County of Santa Clara and the City and County of San Francisco asking the federal courts to reject the Trump Administration's efforts to dismiss cases seeking to halt the Executive Order threatening the withdrawal of federal funds from so-called "sanctuary jurisdictions," explaining that the Executive Order was unconstitutional and that the public would suffer irreparable harm unless the court left its preliminary injunction in place. The brief followed earlier, similar amicus briefs in the cases from our firm in March of 2017. The cases, *County of Santa Clara v. Trump*, Case No. 5:17-cv-00574, and *City and County of San Francisco v. Trump*, Case No. 3:17-cv-00485, were pending before the United States Judge William H. Orrick. On November 20, 2017, Judge Orrick permanently blocked the Order attempting to cut federal funding from cities that restrict cooperation with U.S. immigration authorities. "President Trump might be able to tweet whatever comes to mind, but he can't grant himself new authority because he feels like it," the judge said in a statement.

LUSARDI V. MCHUGH, MDL NO. 1827 (N.D. CAL.)

On April 1, 2015, Lieff Cabraser secured a precedent-setting victory before the Equal Employment Opportunity Commission in which the Commission held that denial of access to the bathroom of one's gender identity is unlawful sex discrimination in violation of federal Title VII of the Civil Rights Act of 1964. Lieff Cabraser, along with

Transgender Law Center, represented Tamara Lusardi, a transgender woman who transitioned while working for a military defense contractor in Alabama, and was thereafter harassed and denied access to the women's bathroom. Since this case, Lieff Cabraser has been an ongoing and frequent collaborator with Transgender Law Center on research and litigation strategy work.

CRUZ V. U.S., ESTADOS UNIDOS MEXICANOS, WELLS FARGO BANK, ET AL., NO. 01-0892-CRB (N.D. CAL.)

Working with co-counsel, Lieff Cabraser succeeded in correcting an injustice that dated back 60 years. The case was brought on behalf of Mexican workers and laborers, known as Braceros ("strong arms"), who came from Mexico to the United States pursuant to bilateral agreements from 1942 through 1946 to aid American farms and industries hurt by employee shortages during World War II in the agricultural, railroad, and other industries. As part of the Braceros program, employers held back 10% of the workers' wages, which were to be transferred via United States and Mexican banks to savings accounts for each Bracero. The Braceros were never reimbursed for the portion of their wages placed in the forced savings accounts.

Despite significant obstacles including the aging and passing away of many Braceros, statutes of limitation hurdles, and strong defenses to claims under contract and international law, plaintiffs prevailed in a settlement in February 2009. Under the settlement, the Mexican government provided payments to Braceros, or their surviving spouses or children, in the amount of approximately USD\$3,500.



CITY OF PHILADELPHIA V. WELLS FARGO

Lieff Cabraser secured a \$10 million settlement in 2019 of the city's housing discrimination claims that involved the bank funding city programs for communities affected by lending discrimination and agreeing to other relief as well.

CONSUMER PROTECTION

Lieff Cabraser has been fighting to uphold the rights of consumers for over 50 years. Deceptive and fraudulent practices including false advertising, bait and switch marketing, phony bookkeeping disclosures, unconscionable pricing, and charging for services never provided are just a few of the many unfair and deceptive practices rogue players use to defraud and steal from consumers. These deceptive business practices also distort the marketplace by allowing dishonest businesses to gain unfair advantage over ethical competitors. We are proud of our ongoing successes in prosecuting scores of consumer class action lawsuits against many of the largest U.S. banks, financial service companies, telecommunications companies, and other corporations. Working with co-counsel, we have achieved judgments and settlements in excess of \$20 billion for consumers in these cases.

Representative Current Cases



**BIEDERMAN, ET AL.
V. FCA US LLC, ET AL.,
CASE NO. 1:23-CV-
06640 (N.D. CAL.)**

In December 2023, the United States Department of Justice and California Attorney General announced a record-breaking \$1.675 billion

fine and consent decree with engine-maker Cummins, Inc. for installing illegal defeat devices in engines equipped in Ram 2500 and 3500 diesel trucks. Historic in many ways, it is just the latest in a long line of diesel-emissions cheating cases, starting with Volkswagen “Clean Diesel,” which Lieff Cabraser steered to a series of successful resolutions providing close to \$15 billion in consumer compensation.

After the announcement, Lieff Cabraser and co-counsel filed a federal class action complaint against both Cummins and the vehicle maker (FCA) to ensure that the owners and lessees of the affected vehicles—the true victims of the fraud—are also compensated for their economic losses, including for any performance-related degradation stemming from the emissions-related recalls. The litigation is ongoing.

LEMMO’S PIZZERIA, LLC V. DISCOVER FINANCIAL SERVICES ET. AL., CASE NO. 1:23-CV-14250 (N.D. ILL.)

In 2023, Lieff Cabraser and co-counsel filed a class action lawsuit alleging that Discover engaged in a years-long practice of misclassifying credit card transactions. Plaintiffs in the case allege that for millions of transactions, Discover misclassified the cards used as being Commercial cards when they were really Consumer cards (which are generally subject to lower per-transaction fees than Commercial cards), resulting in merchants throughout the United States paying hundreds of millions

of dollars in excessive per transaction charges. The litigation is ongoing.



**RABIN ET AL. V.
GOOGLE LLC, CASE
NO. 5:22-CV-04547-PCP
(N.D. CAL.)**

Lieff Cabraser, along with co-counsel, represents a proposed nationwide class of early adopters of the Google Workspace service. Plaintiffs in the case allege that Google

promised these customers continuing free access to the service, to entice them to sign up so that Google could then benefit from these customers’ experiences and use of the service to develop and fine-tune the service, thus putting Google in a position to market the service to other customers for a fee. Plaintiffs allege that Google breached its promise of continuing free service to these customers in 2022, forcing them to either give up or pay for the service. In 2024, the District Court denied Google’s motion to dismiss plaintiffs’ claims for breach of contract and under California’s Unfair Competition Law.

CAPPS ET AL. V. UNITED SERVICES AUTOMOBILE ASSOCIATION ET AL., CASE 5:24-CV-00455-OLG (W.D. TEX.)

Lieff Cabraser, along with co-counsel, represents a proposed nationwide class of USAA insurance customers. Plaintiffs allege that USAA deliberately created the false impression that these customers were USAA “members” while concealing and obfuscating that they were, in essence “fake members,” and did not receive benefits provided only to “real” members (limited to officer class customers), including an annual distribution of company

surplus. Plaintiffs allege claims for deceptive trade practices and for breach of contract.

NICHOLS V. STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY, CASE NO. 2:22-CV-16 (S.D. OHIO)

This class action lawsuit alleges that State Farm systematically underpaid Ohio automobile insurance customers that had “totaled” vehicles. Plaintiffs allege that, in valuing the customers’ total loss vehicles, State Farm applied an improper “typical negotiation adjustment” that was not permitted by law or the insurance contract, one that unjustifiably lowered the amounts that State Farm paid to the customers. The litigation is ongoing.

AUTHORS COPYRIGHT CASE AGAINST OPENAI & MICROSOFT

Lieff Cabraser, with co-counsel, has been appointed Interim Co-Lead Counsel in copyright class action litigation on behalf of authors against OpenAI and Microsoft. The case is pending in the Southern District of New York. Plaintiffs allege that the defendants’ wholesale reproduction of copyright-registered work ran afoul of the Copyright Act, constituted direct and contributory infringement, and was willful. Discovery is ongoing.

CONSUMER PROTECTION

Representative Achievements & Successes



EXPRESS FREIGHT INTERNATIONAL, ET AL. V. HINO MOTORS, LTD., ET AL., CASE NO. 1-22-CV-22483-DPG (S.D. FLA.)

In August of 2022, Lieff Cabraser and co-counsel filed a federal class action complaint against Hino Motors

and related entities alleging another instance in the now-pervasive problem across the automotive industry: automaker schemes about vehicle emissions and related performance. As with other well-known instances of emissions fraud—the Volkswagen “Clean Diesel” case; the Fiat Chrysler “EcoDiesel” case; the “Audi CO2” gasoline case; the Mercedes-Benz BlueTEC case; and the data manipulation scandals by Japanese automakers Mitsubishi Motors, Suzuki, Mazda, and Yamaha are just a few examples—the Plaintiffs in *Express Freight v. Hino* allege that the Defendants in the case illegally manipulated emissions and fuel economy test results for Hino-branded trucks in the United States. In 2023, the parties reached a class settlement that provides \$237.5 million in cash compensation as well as a robust extended warranty valued at an additional \$208 million. The Court granted final approval to the settlement in April 2024.



KONA COFFEE ADVERTISING FRAUD CLASS ACTION CORKER, ET AL. V. COSTCO WHOLESALE CORP., ET AL., NO. 1:19-CV-290 (W.D. WASH.)

In October 2023, U.S. District Judge Robert S. Lasnik granted final approval to the latest settlement in a lawsuit brought by Hawaiian farmers accusing retailers and suppliers of selling regular coffee under the name “Kona.” Defendants have agreed to provide Kona farmers more than \$122 million in economic relief, including \$41 million in cash payments to the Kona growers and a host of labeling and business practice changes to ensure accurate and reliable labeling of Kona coffee products. In approving the latest settlement, Judge Lasnik described this litigation as one “of the most impressive class action cases I have dealt with in my time on the federal bench, and the results as “great for justice ... a real result that makes people whole again.”

Lieff Cabraser brought suit on behalf of the farmers in 2019, claiming that only coffee harvested from Hawaii's Big Island is actually Kona coffee, and that those companies—almost two dozen named in the original suit—were selling beans and ground coffee under the name without buying from them, in violation of the Lanham Act. The David vs. Goliath style case pitted three small, longtime Kona coffee farms against 22 major coffee suppliers and retailers, selling a variety of mislabeled coffee products across the country in multiple channels of commerce.



VOLKSWAGEN/PORSCHE EMISSION & FUEL ECONOMY LITIGATION

Lieff Cabraser represented consumers nationwide in a class action against Porsche relating to vehicles that can experience worse fuel economy than promised and advertised. The complaint alleged that Porsche manipulated certain gas-powered vehicles to overstate their advertised fuel economy, and make them seem more ecofriendly than they actually were by securing fraudulent emissions certifications. In June of 2022, Porsche agreed to settle the case for \$80 million, paying class members nearly 100% of their damages. In October 2022, the Court granted final approval to the settlement.



GRIGSON V. FARMERS GROUP, INC., CASE NO. 1:17-CV-00088-LY (W.D. TEX.)

Lieff Cabraser, along with co-counsel, represented a state-wide class of Farmers Texas automobile insurance customers. Plaintiffs alleged that Farmers unfairly

discriminated against them and other existing customers by walling them off in a “closed” insurance book and precluding them from accessing Farmers’ “open” insurance book that had lower rates for materially the same coverages, was supposed to be available to existing customers, but that Farmers only made available to new customers. In 2020, the Court approved a \$52 million class settlement that provided direct monetary payments to the class members.

CYMBALISTA ET AL. V. JPMORGAN CHASE BANK, N.A., CASE 2:20-CV-00456-RPK-LB (E.D.N.Y.)

Lieff Cabraser, along with co-counsel, represented a class of Chase mortgage customers. Plaintiffs alleged that Chase failed to pay interest on the funds held in the customers’ mortgage escrow accounts, in violation of certain state laws. In 2022, the Court approved a an \$11.5 million class settlement, which provided direct monetary relief to class members.

LUSNAK V. BANK OF AMERICA, N.A., CASE NO. CV 14-1855-GW-GJSX (N.D. CAL.)

Lieff Cabraser, along with co-counsel, represented a state-wide class of Bank of America mortgage customers. Plaintiffs alleged that Bank of America failed to pay interest on the funds held in the customers’ mortgage escrow accounts, as required by California law. After overcoming on appeal Bank of America’s argument that the claims were preempted by the National Bank Act, the parties reached a \$35 million class settlement (approximately 80% of the alleged damages). The settlement was approved in 2020. In addition, following Plaintiff’s successful appeal in this case on the preemption issue, Bank of America changed its policies and practices—beginning in 2019, Bank of America began paying escrow interest for all residential mortgage escrow accounts in California.

PATTI’S PITAS LLC ET AL. V. WELLS FARGO MERCHANT SERVICES, LLC, CASE NO. 1:17-CV-04583 (AKT) (E.D.N.Y.)

Lieff Cabraser, along with co-counsel, represented a nationwide class of merchants in a class action alleging that WFMS induced the merchants to enter into contracts by failing to properly disclose the true payment processing rates and charges that would apply, and then breached their contracts by increasing rates and fees and by imposing certain fees and charges that were improper and/or not adequately disclosed. In 2021, the Court approved a class settlement that provided monetary payments to class members and included important practice changes.

VIANU ET. AL. V. AT&T MOBILITY LLC, CASE NO. 3:19-CV-03602-LB (N.D. CAL.)

Lieff Cabraser, along with co-counsel, represented a class of California AT&T wireless customers, challenging AT&T's charging of monthly Administrative Fees. Plaintiffs alleged that AT&T's representations and advertisements regarding the monthly price of its wireless service plans were misleading because the prices did not include the Administrative Fee, and that AT&T implemented and charged the fee in a deceptive and unfair manner. In 2022, the Court approved a \$14 million settlement that provided monetary payments to the class.

**ZF-TRW AIRBAG SAFETY DEFECT LAWSUITS**

In 2019, Lieff Cabraser and co-counsel filed a federal class action lawsuit in California on behalf of consumers across the U.S. against Hyundai Motor America, Kia Motor America, and ZF-TRW Automotive Holding Corp. over defective vehicle airbags that fail to operate during crashes due to electrical overstress. As detailed in the Complaint, a defect in the application specific integrated circuit built into the airbags causes a failure in the Airbag Control Unit that prevents the airbags and the seat belt pre-tensioners, both vital to maximizing safety in a vehicle crash, from deploying. As the Complaint further alleges, ZF-TRW, Hyundai, and Kia became aware of the ACU defect as early as 2011, but did nothing to protect consumers or warn of the product dangers until 2018. Further, reports indicate there are no warning signs of the problem, so owners and lessees have no way of knowing the airbag and belt failures will happen.

CLEARY ET AL. V. AMERICAN AIRLINES, INC., CASE NO. 4:21-CV-00184-O (N.D. TEX.)

Lieff Cabraser and co-counsel represented American Airlines customers that plaintiffs alleged were improperly charged checked bag fees contrary to email confirmations they received from American and contrary to the terms in American partner credit card agreements. In 2023, the Court approved a class settlement valued at over \$7.5 million.

**MARCUS A. ROBERTS ET AL. V. AT&T MOBILITY LLC., NO. 3:15-CV-3418 (N.D. CAL.)**

Lieff Cabraser represented California consumers in a class action lawsuit against AT&T claiming that AT&T falsely advertised that its "unlimited" mobile phone plans provide "unlimited" data, while purposefully failing to disclose that it regularly "throttles" (i.e., intentionally slows) customers' data speed once they reach certain data usage thresholds. After overcoming AT&T's attempts to force the consumers into non-class arbitration, Plaintiffs achieved a \$12 million class settlement, approved in 2021, which provided direct monetary relief to class members.

TELEPHONE CONSUMER PROTECTION ACT LITIGATION

Lieff Cabraser serves as a leader in nationwide Telephone Consumer Protection Act ("TCPA") class actions challenging abusive and harassing automated calls. Based on Lieff Cabraser's experience and expertise in these cases, courts have appointed Lieff Cabraser as co-lead counsel in certified TCPA class actions against DIRECTV. *Brown v. DirecTV, LLC*, No. CV 13-1170 DMG (EX), 2019 WL 1434669 (C.D. Cal. Mar. 29, 2019); *Cordoba v. DirecTV, LLC*, 320 F.R.D. 582 (N.D. Ga. 2017). Lieff Cabraser also maintains leadership roles in ongoing nationwide class actions against several other companies that make automated debt-collection or telemarketing calls, including National Grid (*Jenkins v. National Grid USA, et al.*, Case No. 2:15-cv-01219-JS-GRB (E.D.N.Y.)).

JAMES V. UMG RECORDINGS, INC., NO. CV-11-1613 (N.D. CAL); ZOMBIE V. UMG RECORDINGS, INC., NO. CV-11-2431 (N.D. CAL)

Lieff Cabraser and its co-counsel represented music recording artists in a class action against Universal Music Group. Plaintiffs alleged that Universal failed to pay the recording artists full royalty income earned from customers' purchases of digitally downloaded music from vendors such as Apple iTunes. Plaintiffs alleged that Universal licensed plaintiffs' music to digital download providers, but in its accounting of the royalties plaintiffs earned, treated such licenses as "records sold" because royalty rates for "records sold" were lower than the royalty

rates for licenses. In 2015, the Court approved a \$11.5 million class settlement.

WHITE V. EXPERIAN INFORMATION SOLUTIONS, NO. 05-CV-1070 DOC (C.D. CAL.)

In 2005, plaintiffs filed nationwide class action lawsuits against the nation's three largest repositories of consumer credit information, Experian Information Solutions, Inc., Trans Union, LLC, and Equifax Information Services, LLC. The complaints charged that defendants violated the Fair Credit Reporting Act ("FCRA") by recklessly failing to follow reasonable procedures to ensure the accurate reporting of debts discharged in bankruptcy and by refusing to adequately investigate consumer disputes regarding the status of discharged accounts.

In 2008, the District Court approved a partial settlement of the action that established an historic injunction. The injunctive relief settlement required defendants to comply with detailed procedures for the retroactive correction and updating of consumers' credit file information concerning discharged debt (affecting one million consumers who had filed for bankruptcy dating back to 2003), as well as new procedures to ensure that debts



subject to future discharge orders will be similarly treated. As noted by the District Court, "Prior to the injunctive relief order entered in the instant case, however, no verdict or reported decision had ever required Defendants to implement procedures to cross-check data between their furnishers and their public record providers."

In 2018, the District Court approved a further class settlement that provided \$38.7 million in non-reversionary cash benefits plus additional important benefits for class members.

IN RE ARIZONA THERANOS, INC. LITIGATION, NO. 2:16-CV-2138-HRH (D. ARIZ.)

This class action lawsuit alleged that Walgreens and startup company Theranos Inc. (along with its two top executives) committed fraud and battery by prematurely marketing to consumers blood testing services that were still in-development, not ready-for-market, and dangerously unreliable. Hundreds of thousands of consumers in Arizona and California submitted to these "testing" services and blood draws under false pretenses.

Consumers also made major health decisions (including taking actions and medication, and refraining from taking actions and medications) in reliance on these unreliable tests. In 2024, the Court approved class settlements totaling \$45.33 million that will provide direct monetary relief to the class members.



MOORE V. VERIZON COMMUNICATIONS, NO. 09-CV-01823-SBA (N.D. CAL.); NWABUEZE V. AT&T, NO. 09-CV-1529 SI (N.D. CAL.); TERRY V. PACIFIC BELL TELEPHONE CO., NO. RG 09 488326 (ALAMEDA COUNTY SUP. CT.)

Lieff Cabraser, with co-counsel, represented nationwide classes of landline telephone customers subjected to the deceptive business practice known as "cramming." In this practice, a telephone company bills customers for unauthorized third-party charges assessed by billing aggregators on behalf of third-party providers. Settlements in the cases were approved in 2013 and 2014, which allowed customers to receive 100% refunds for all unauthorized charges from 2005 to the present, and provided important injunctive relief to prevent cramming in the future.



THE PEOPLE OF THE STATE OF CALIFORNIA V. J.C. PENNEY CORPORATION, INC., CASE NO. BC643036 (LOS ANGELES COUNTY SUP. CT); THE PEOPLE OF THE STATE OF CALIFORNIA V. KOHL'S DEPARTMENT STORES, INC., CASE NO. BC643037 (LOS ANGELES COUNTY SUP. CT); THE PEOPLE OF THE STATE OF CALIFORNIA V. MACY'S, INC., CASE NO. BC643040 (LOS ANGELES COUNTY SUP. CT); THE PEOPLE OF THE STATE OF CALIFORNIA V. SEARS, ROEBUCK AND CO., ET AL., CASE NO. BC643039 (LOS ANGELES COUNTY SUP. CT)

Working with the office of the Los Angeles City Attorney, Lieff Cabraser and co-counsel represented the People

of California in consumer fraud and false advertising civil enforcement actions against national retailers J.C. Penney, Kohl's, Macy's, and Sears alleging that each of these companies used "false reference pricing" schemes—whereby the companies were alleged to advertise products at a purported "discount" from false "original" or "regular" prices—to mislead customers into believing they were receiving bargains. The cases are now fully resolved.

FIAT CHRYSLER DODGE JEEP ECODIESEL LITIGATION, 17-MD-02777-EMC

Lieff Cabraser represented owners and lessors of affected Fiat Chrysler vehicles in litigation accusing Fiat Chrysler of using secret software to allow excess emissions in violation of the law for at least 104,000 2014-2016 model year diesel vehicles, including Jeep Grand Cherokees and Dodge Ram 1500 trucks with 3-liter diesel engines sold in the United States from late 2013 through 2016 (model years 2014, 2015, and 2016). In June 2017, Judge Edward M. Chen of the Northern District of California named Elizabeth Cabraser sole Lead Counsel for Plaintiffs and Chair of the Plaintiffs' Steering Committee for consolidated litigation of the case.

In May 2019, Judge Chen granted final approval to a \$307.5 million settlement of the case, which provided eligible owners and lessees with substantial cash payments and an extended warranty following the completion of a government-mandated emissions modification to affected vehicles.



CODY V. SOULCYCLE, INC., CASE NO. 2:15-CV-06457 (C.D. CAL.)

Lieff Cabraser represented consumers in a class action lawsuit alleging that indoor cycling fitness company SoulCycle sold illegally expiring gift certificates. The suit alleged that SoulCycle defrauded customers by forcing them to buy gift certificates with short enrollment windows and keeping the expired certificates' unused balances, in violation of the U.S. Electronic Funds Transfer Act and California's Unfair Competition Law, and sought reinstatement of expired classes or customer

reimbursements as well as policy changes. In October of 2017, U.S. District Judge Michael W. Fitzgerald granted final approval to a settlement of the litigation valued between \$6.9 million and \$9.2 million that provided significant economic consideration to settlement class members as well as meaningful changes to SoulCycle's business practices.



AMIN, ET AL. V. MERCEDES-BENZ USA, LLC, NO. 1:17-CV-01701-AT (N.D. GA.)

Lieff Cabraser successfully represented a class of Mercedes-Benz vehicle owners and lessees whose defective HVAC systems developed moldy odors. In 2020, Judge Amy Totenberg granted final approval to a settlement offering financial compensation and extended warranties. Judge Totenberg estimated the financial benefits of the settlement for the class at between \$35.93 and \$103.66 million.

HALE, ET AL. V. STATE FARM MUT. AUTO. INS. CO., ET AL., CASE NO. 3:12-CV-00660-DRH-SCW

In 1997, Lieff Cabraser and co-counsel filed a class action in Illinois state court, accusing State Farm of approving the use of lower-quality non-original equipment manufacturer (non-OEM) automotive parts for repairs to the vehicles of more than 4 million State Farm policyholders, contrary to the company's policy language. Plaintiffs won a verdict of more than nearly \$1.2 billion that included \$600 million in punitive damages. The state appeals court affirmed the judgment, but reduced it slightly to \$1.05 billion. State Farm appealed to the Illinois Supreme Court in May 2013.

A two-plus-year delay in that Court's decision led to a vacancy in the Illinois Supreme Court. Plaintiffs alleged that State Farm recruited a little-known trial judge, Judge Lloyd A. Karmeier, to run for the vacant Supreme Court seat, and then managed his campaign behind the scenes, and secretly funded it to the tune of almost \$4 million. Then, after Justice Karmeier was elected, State Farm hid its involvement in his campaign to ensure that Justice Karmeier could participate in the pending

appeal of the \$1.05 billion judgment. State Farm's scheme was successful: Justice Karmeier joined the otherwise "deadlocked" deliberations and voted to decertify the class and overturn the judgment.

In a 2012 lawsuit filed in federal court, Plaintiffs alleged that this secretive scheme to seat a sympathetic justice—and then to lie about it, so as secure that justice's participation in the pending appeal—violated the Racketeer Influenced and Corrupt Organization Act ("RICO"), and deprived Plaintiffs of their interest in the billion-dollar judgment. Judge David R. Herndon certified the class in October 2016, and the Seventh Circuit denied State Farm's petition to appeal the ruling in December 2016 and again in May 2017. On August 21, 2018, Judge David R. Herndon issued two new Orders favorable to plaintiffs relating to evidence and testimony to be included in the trial. On September 4, 2018, the day the trial was to begin, Judge Herndon gave preliminary approval to a \$250 million settlement of the case, and on December 13, 2018, Judge Herndon gave the settlement final approval.



WILLIAMSON V. MCAFEE, INC., NO. 14-CV-00158-EJD (N.D. CAL.)

This nationwide class action alleged that McAfee falsely represented the prices of its computer anti-virus software to customers enrolled in its "autorenewal" program. Plaintiffs alleged that McAfee: (a) offered non-auto-renewal subscriptions at stated "discounts" from a "regular" sales price; however, the stated discounts were false because McAfee never sold subscriptions at the stated "regular" price to non-auto-renewal customers; and (b) charged the auto-renewal customers the amount of the false "regular" sales price, claiming it to be the "current" regular price even though it did not sell subscriptions at that price to any other customer. Plaintiffs alleged that McAfee's false reference price scheme violated California's and New York's unfair competition and false advertising laws. In 2017, a class settlement was approved that included monetary payments to claimants and practice changes.



DOVER V. BRITISH AIRWAYS, CASE NO. 1:12-CV-05567 (E.D.N.Y.)

Lieff Cabraser represented participants in British Airways' ("BA") frequent flyer program, known as the Executive Club, in a breach of contract class action lawsuit. BA imposes a very high "fuel surcharge," often in excess of \$500, on Executive Club reward tickets. Plaintiffs alleged that the "fuel surcharge" was not based upon the price of fuel, and that it therefore violated the terms of the contract. The case was heavily litigated for five years, and settled on the verge of trial for a \$42.5 million common fund. Class members had the choice of a cash refund or additional flyer miles based on the number of tickets redeemed during the class period, with a total settlement value of up to \$63 million.

U.S. Magistrate Judge Cheryl Pollak signed off on the settlement on May 30, 2018: "In light of the court's experience throughout the course of this litigation — and particularly in light of the contentiousness of earlier proceedings, the inability of the parties to settle during previous mediation attempts and the parties' initial positions when they appeared for the settlement conferences with the court — the significant benefit that the settlement will provide to class members is remarkable."

HANSELL V. TRACFONE WIRELESS, NO. 13-CV-3440-EMC (N.D. CAL.); BLAQMOOR V. TRACFONE WIRELESS, NO. 13-CV-05295-EMC (N.D. CAL.); GANDHI V. TRACFONE WIRELESS, NO. 13-CV-05296-EMC (N.D. CAL.)

At the time one of the nation's largest wireless carriers, TracFone used the brands Straight Talk, Net10, Telcel America, and Simple Mobile to sell mobile phones with prepaid wireless plans at Walmart and other retail stores nationwide. This class action lawsuit alleged that TracFone falsely advertised its wireless mobile phone plans as providing "unlimited data," while actually maintaining monthly data usage limits that were not disclosed to customers. It further alleged that TracFone regularly throttled (i.e., significantly reduced the speed of) or

terminated customers' data plans pursuant to the secret limits.

Further, TracFone and its brands could no longer state in their advertisements and marketing materials that any plan provided "unlimited data" unless there was also a clear, prominent, and adjoining disclosure of any applicable throttling caps or limits. Notably, following two years of litigation by class counsel, the Federal Trade Commission joined the case and filed a Consent Order with TracFone in the same federal court where the class action litigation was pending. All compensation to consumers was provided through the class action settlement.



**GUTIERREZ V. WELLS FARGO BANK, NO. C 07-05923
WHA (N.D. CAL.)**

Following a two week bench class action trial, U.S. District Court Judge William Alsup in August 2010 issued a 90-page opinion holding that Wells Fargo violated California law by improperly and illegally assessing overdraft fees on its California customers and ordered \$203 million in restitution to the certified class. Instead of posting each transaction chronologically, the evidence presented at trial showed that Wells Fargo deducted the largest charges first, drawing down available balances more rapidly and triggering a higher volume of overdraft fees.

Wells Fargo appealed. In December 2012, the Appellate Court issued an opinion upholding and reversing portions of Judge Alsup's order, and remanded the case to the District Court for further proceedings. In May 2013, Judge Alsup reinstated the \$203 million judgment against Wells Fargo and imposed post-judgment interest bringing the total award to nearly \$250 million. On October 29, 2014, the Appellate Court affirmed the Judge Alsup's order reinstating the judgment.

For his outstanding work as Lead Trial Counsel and the significance of the case, California Lawyer magazine recognized Richard M. Heimann with a California Lawyer Attorney of the Year (CLAY) Award. In addition, the Consumer Attorneys of California selected Mr. Heimann and Michael W. Sobol as Finalists for the Consumer Attorney of the Year Award for their success in the case.

In reviewing counsel's request for attorneys' fees, Judge Alsup stated on May 21, 2015:

"Lief Cabraser, on the other hand, entered as class counsel and pulled victory from the jaws of defeat. They bravely confronted several obstacles including the possibility of claim preclusion based on a class release entered in state court (by other counsel), federal preemption, hard-fought dispositive motions, and voluminous discovery. They rescued the case [counsel that originally filed] had botched and secured a full recovery of \$203 million in restitution plus injunctive relief. Notably, Attorney Richard Heimann's trial performance ranks as one of the best this judge has seen in sixteen years on the bench. Lief Cabraser then twice defended the class on appeal. At oral argument on the present motion, in addition to the cash restitution, Wells Fargo acknowledged that since 2010, its posting practices changed nationwide, in part, because of the injunction. Accordingly, this order allows a multiplier of 5.5 mainly on account of the fine results achieved on behalf of the class, the risk of non-payment they accepted, the superior quality of their efforts, and the delay in payment."



**IN RE NEURONTIN MARKETING AND SALES PRACTICES
LITIGATION, MDL NO. 1629 (D. MASS.)**

Lief Cabraser served on the Plaintiffs' Steering Committee in multidistrict litigation arising out of the sale and marketing of the prescription drug Neurontin, manufactured by Parke-Davis, a division of Warner-Lambert Company, which was later acquired by Pfizer, Inc. Lief Cabraser served as co-counsel to Kaiser Foundation Health Plan, Inc. and Kaiser Foundation Hospitals ("Kaiser") in Kaiser's trial against Pfizer in the litigation.

On March 25, 2010, a federal court jury determined that Pfizer violated a federal antiracketeering law by promoting its drug Neurontin for unapproved uses and found Pfizer must pay Kaiser damages of up to \$142 million. At trial, Kaiser presented evidence that Pfizer knowingly marketed Neurontin for unapproved uses without proof that it was effective. Kaiser said it was misled into believing

neuropathic pain, migraines, and bipolar disorder were among the conditions that could be treated effectively with Neurontin, which was approved by the FDA as an adjunctive therapy to treat epilepsy and later for post-herpetic neuralgia, a specific type of neuropathic pain.

In November 2010, the Court issued Findings of Fact and Conclusions of Law on Kaiser's claims arising under the California Unfair Competition Law, finding Pfizer liable and ordering that it pay restitution to Kaiser of approximately \$95 million. In April 2013, the First Circuit Court of Appeals affirmed both the jury's and the District Court's verdicts. In November 2014, the Court approved a \$325 million settlement on behalf of a nationwide class of third party payors.



***IN RE CHECKING
ACCOUNT OVERDRAFT
LITIGATION, MDL NO.
2036 (S.D. FL.)***

Lieff Cabraser served on the Plaintiffs' Executive Committee ("PEC") in Multi-District Litigation against 35 banks, including Bank of America,

Chase, Citizens, PNC, Union Bank, and U.S. Bank. The complaints alleged that the banks entered debit card transactions from the "largest to the smallest" to draw down available balances more rapidly and maximize overdraft fees. In March 2010, the Court denied defendants' motions to dismiss the complaints. The Court has approved nearly \$1 billion in settlements with the banks.

In November 2011, the Court granted final approval to a \$410 million settlement of the case against Bank of America. Lieff Cabraser was the lead plaintiffs' law firm on the PEC that prosecuted the case against Bank of America. In approving the settlement with Bank of America, U.S. District Court Judge James Lawrence King stated, "This is a marvelous result for the members of the class." Judge King added, "[B]ut for the high level of dedication, ability and massive and incredible hard work by the Class attorneys . . . I do not believe the Class would have ever seen . . . a penny."

In September 2012, the Court granted final approval to a \$35 million settlement of the case against Union Bank. In approving the settlement, Judge King again complimented plaintiffs' counsel for their outstanding work and effort in resolving the case: "The description of plaintiffs' counsel, which is a necessary part of the settlement, is, if anything,

understated. In my observation of the diligence and professional activity, it's superb. I know of no other class action case anywhere in the country in the last couple of decades that's been handled as efficiently as this one has, which is a tribute to the lawyers."



***IN RE APPLE AND AT&T IPAD UNLIMITED DATA PLAN
LITIGATION, NO. 5:10-CV-02553 RMW (N.D. CAL.)***

Lieff Cabraser served as class counsel in an action against Apple and AT&T charging that Apple and AT&T misrepresented that consumers purchasing an iPad with 3G capability could choose an unlimited data plan for a fixed monthly rate and switch in and out of the unlimited plan on a monthly basis as they wished. Less than six weeks after its introduction to the U.S. market, AT&T and Apple discontinued their unlimited data plan for any iPad 3G customers not currently enrolled and prohibited current unlimited data plan customers from switching back and forth from a less expensive, limited data plan. In March 2014, Apple agreed to compensate all class members \$40 and approximately 60,000 claims were paid. In addition, sub-class members who had not yet entered into an agreement with AT&T were offered a data plan.

TELEPHONE CONSUMER PROTECTION ACT LITIGATION

Lieff Cabraser serves as a leader in nationwide Telephone Consumer Protection Act ("TCPA") class actions challenging unwanted telephone calls. Based on Lieff Cabraser's experience and expertise in these cases, courts have appointed Lieff Cabraser as co-lead counsel in certified TCPA class actions that have recovered over \$440 million. Lieff Cabraser also currently maintains leadership roles in ongoing nationwide class actions against several other companies that make telemarketing calls without consent, including *Campbell v. Sirius XM Radio, Inc.*, Case No. 2:22-cv-02261 (C.D. Ill.) and *Newman v. Direct Energy, LP*, Case No. 4:23-cv-01388 (S.D. Tex.).



**HEALY V. CHESAPEAKE
APPALACHIA, NO.
1:10CV00023 (W.D. VA.);
HALE V. CNX GAS, NO.
1:10CV00059 (W.D. VA.);
ESTATE OF HOLMAN V.
NOBLE ENERGY, NO. 03
CV 9 (DIST. CT., CO.);
DROEGEMUELLER
V. PETROLEUM
DEVELOPMENT
CORPORATION, NO.**

**07 CV 2508 JLK (D. CO.); ANDERSON V. MERIT ENERGY
CO., NO. 07 CV 00916 LTB (D. CO.); HOLMAN V. PETRO-
CANADA RESOURCES, (USA), NO. 07 CV 416 (DIST. CT.,
CO.)**

Lieff Cabraser served as Co-Lead Counsel in multiple cases in federal court in Virginia, in which plaintiffs alleged that certain natural gas companies improperly underpaid gas royalties to the owners of the gas. In one of the settled cases, plaintiffs recovered approximately 95% of the damages they suffered. Lieff Cabraser also achieved settlements on behalf of natural gas royalty owners in five other class actions outside Virginia. Those settlements—in which class members recovered between 70% and 100% of their damages, excluding interest—were valued at more than \$160 million.



**WALSH V. KINDRED HEALTHCARE INC., NO. 3:11-CV-
00050 (N.D. CAL.)**

Lieff Cabraser and co-counsel represented a class of 54,000 current and former residents, and families of residents, of skilled nursing care facilities in a class action against Kindred Healthcare for failing to adequately staff its nursing facilities in California. Since January 1, 2000, skilled nursing facilities in California have been required to provide at least 3.2 hours of direct nursing hours per patient day (NHPPD), which represented the minimum staffing required for patients at skilled nursing facilities.

The complaint alleged a pervasive and intentional failure by Kindred Healthcare to comply with California's required minimum standard for qualified nurse staffing at its facilities. Understaffing is uniformly viewed as one

of the primary causes of the inadequate care and often unsafe conditions in skilled nursing facilities. Studies have repeatedly shown a direct correlation between inadequate skilled nursing care and serious health problems, including a greater likelihood of falls, pressure sores, significant weight loss, incontinence, and premature death. The complaint further charged that Kindred Healthcare collected millions of dollars in payments from residents and their family members, under the false pretense that it was in compliance with California staffing laws and would continue to do so.

In December 2013, the Court approved a \$8.25 million settlement which included cash payments to class members and an injunction requiring Kindred Healthcare to consistently utilize staffing practices which would ensure they complied with applicable California law. The injunction, subject to a third party monitor, was valued at between \$6 million and \$20 million.



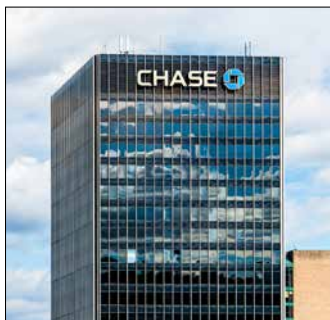
**ING BANK RATE
RENEW CASES, CASE
NO. 11-154-LPS (D.
DEL.)**

Lieff Cabraser represented borrowers in class action lawsuits charging that ING Direct breached its promise to allow them to refinance their mortgages for a

flat fee. From October 2005 through April 2009, ING promoted a \$500 or \$750 flat-rate refinancing fee called "Rate Renew" as a benefit of choosing ING for mortgages over competitors. Beginning in May 2009, however, ING began charging a higher fee of a full monthly mortgage payment for refinancing using "Rate Renew," despite ING's earlier and lower advertised price.

As a result, the complaint alleged that many borrowers paid more to refinance their loans using "Rate Renew" than they should have, or were denied the opportunity to refinance their loan even though the borrowers met the terms and conditions of ING's original "Rate Renew" offer.

In August 2012, the Court certified a class of consumers in ten states who purchased or retained an ING mortgage from October 2005 through April 2009. A second case on behalf of California consumers was filed in December 2012. In October 2014, the Court approved a \$20.35 million nationwide settlement of the litigation. The settlement provided an average payment of \$175 to the nearly 100,000 class members, transmitted to their accounts automatically and without any need to file a claim form.



**IN RE CHASE BANK
USA, N.A. "CHECK
LOAN" CONTRACT
LITIGATION, MDL NO.
2032 (N.D. CAL.)**

Lieff Cabraser served as Plaintiffs' Liaison Counsel and on the Plaintiffs' Executive Committee in Multi-District Litigation ("MDL")

charging that Chase Bank violated the implied covenant of good faith and fair dealing by unilaterally modifying the terms of fixed rate loans. The MDL was established in 2009 to coordinate more than two dozen cases that were filed in the wake of the conduct at issue. The nationwide, certified class consisted of more than 1 million Chase cardholders who, in 2008 and 2009, had their monthly minimum payment requirements unilaterally increased by Chase by more than 150%. Plaintiffs alleged that Chase made this change, in part, to induce cardholders to give up their promised fixed APRs in order to avoid the unprecedented minimum payment hike. In November 2012, the Court approved a \$100 million settlement of the case.



**IN RE LAWN MOWER
ENGINE HORSEPOWER
MARKETING AND
SALES PRACTICES
LITIGATION, MDL NO.
1999 (E.D. WIS.)**

Lieff Cabraser served as co-counsel for consumers who alleged manufacturers of certain gasoline-powered lawn

mowers misrepresented, and significantly overstated, the horsepower of the product. As the price for lawn mowers is linked to the horsepower of the engine -- the higher the horsepower, the more expensive the lawn mower -- defendants' alleged misconduct caused consumers to purchase expensive lawn mowers that provided lower horsepower than advertised. In August 2010, the Court approved a \$65 million settlement of the action.

**VYTORIN/ZETIA MARKETING, SALES PRACTICES &
PRODUCTS LIABILITY LITIGATION, MDL NO. 1938 (D.
N.J.)**

Lieff Cabraser served on the Executive Committee of the Plaintiffs' Steering Committee representing plaintiffs alleging that Merck/Schering-Plough Pharmaceuticals falsely marketed anti-cholesterol drugs Vytorin and Zetia

as being more effective than other anti-cholesterol drugs. Plaintiffs further alleged that Merck/Schering-Plough Pharmaceuticals sold Vytorin and Zetia at higher prices than other anti-cholesterol medication when they were no more effective than other drugs. In 2010, the Court approved a \$41.5 million settlement for consumers who bought Vytorin or Zetia between November 2002 and February 2010.

BRAZIL V. DELL, NO. C-07-01700 RMW (N.D. CAL.)

Lieff Cabraser served as Class Counsel representing a certified class of online consumers in California who purchased certain Dell computers based on the advertisement of an instant-off (or "slash-through") discount. The complaint challenged Dell's pervasive use of "slash-through" reference prices in its online marketing. Plaintiffs alleged that these "slash-through" reference prices were interpreted by consumers as representing Dell's former or regular sales prices, and that such reference prices (and corresponding representations of "savings") were false because Dell rarely, if ever, sold its products at such prices. In October 2011, the Court approved a settlement that provided a \$50 payment to each class member who submitted a timely and valid claim. In addition, in response to the lawsuit, Dell changed its methodology for consumer online advertising, eliminating the use of "slash-through" reference prices.



**PAYMENT PROTECTION
CREDIT CARD
LITIGATION**

Lieff Cabraser represented consumers in litigation in federal court against some of the nation's largest credit card issuers, challenging the imposition of charges

for so-called "payment protection" or "credit protection" programs. The complaints charged that the credit card companies imposed payment protection without the consent of the consumer and/or deceptively marketed the service, and further that the credit card companies unfairly administered their payment protection programs to the detriment of consumers. In 2012 and 2013, the Courts approved monetary settlements with HSBC (\$23.5 million), Bank of America (\$20 million), and Discover (\$10 million) that also required changes in the marketing and sale of payment protection to consumers.



YARRINGTON V. SOLVAY PHARMACEUTICALS, NO. 09-CV-2261 (D. MINN.)

In March 2010, the Court granted final approval to a \$16.5 million settlement with Solvay Pharmaceuticals, one of the country's leading pharmaceutical

companies. Lieff Cabraser served as Co-Lead Counsel, representing a class of persons who purchased Estratest—a hormone replacement drug. The class action lawsuit alleged that Solvay deceptively marketed and advertised Estratest as an FDA-approved drug when in fact Estratest was not FDA-approved for any use. Under the settlement, consumers obtained partial refunds for up to 30% of the purchase price paid of Estratest. In addition, \$8.9 million of the settlement was allocated to fund programs and activities devoted to promoting women's health and well-being at health organizations, medical schools, and charities throughout the nation.



IN RE JOHN MUIR UNINSURED HEALTHCARE CASES, JCCP NO. 4494 (CAL. SUPR. CT.)

Lieff Cabraser represented nearly 53,000 uninsured patients who received care at John Muir hospitals and outpatient centers and were charged inflated prices and then subject to overly aggressive collection practices when they failed to pay.

In November 2008, the Court approved a final settlement of the John Muir litigation. John Muir agreed to provide refunds or bill adjustments of 40-50% to uninsured patients who received medical care at John Muir over a six year period, bringing their charges to the level of patients with private insurance, at a value of \$115 million. No claims were required. Every class member received a refund or bill adjustment. Furthermore, John Muir was required to (1) maintain charity care policies to give substantial discounts—up to 100%—to low income, uninsured patients who meet certain income requirements;

(2) maintain an Uninsured Patient Discount Policy to give discounts to all uninsured patients, regardless of income, so that they pay rates no greater than those paid by patients with private insurance; (3) enhance communications to uninsured patients so they are better advised about John Muir's pricing discounts, financial assistance, and financial counseling services; and (4) limit the practices for collecting payments from uninsured patients.



IN RE AMERIQUEST MORTGAGE CO. MORTGAGE LENDING PRACTICES LITIGATION, MDL NO. 1715

Lieff Cabraser served as Co-Lead Counsel for borrowers who alleged that Ameriquest engaged in a predatory lending scheme based

on the sale of loans with illegal and undisclosed fees and terms. In August 2010, the Court approved a \$22 million settlement.

CATHOLIC HEALTHCARE WEST CASES, JCCP NO. 4453 (CAL. SUPR. CT.)

Plaintiff alleged that Catholic Healthcare West ("CHW") charged uninsured patients excessive fees for treatment and services, at rates far higher than the rates charged to patients with private insurance or on Medicare. In January 2007, the Court approved a settlement that provides discounts, refunds and other benefits for CHW patients valued at \$423 million. The settlement requires that CHW lower its charges and end price discrimination against all uninsured patients, maintain generous charity case policies allowing low-income and uninsured patients to receive free or heavily discounted care, and protect uninsured patients from unfair collections practices. Lieff Cabraser served as Lead Counsel in the coordinated action.

BERGER V. PROPERTY I.D. CORPORATION, NO. CV 05-5373-GHK (C.D. CAL.)

In January 2009, the Court granted final approval to a \$39.4 million settlement with several of the nation's largest real estate brokerages, including companies doing business as Coldwell Banker, Century 21, and ERA Real Estate, and California franchisors for RE/MAX and Prudential California Realty, in an action under the Real

Estate Settlement Procedures Act on behalf of California home sellers. Plaintiffs charged that the brokers and Property I.D. Corporation set up straw companies as a way to disguise kickbacks for referring their California clients' natural hazard disclosure report business to Property I.D. (the report is required to sell a home in California). Under the settlement, hundreds of thousands of California home sellers were eligible to receive a full refund of the cost of their report, typically about \$100.



HEPTING V. AT&T CORP., CASE NO. C-06-0672-VRW (N.D. CAL.)

Plaintiffs alleged that AT&T collaborated with the National Security Agency in a massive warrantless surveillance program that illegally tracked the domestic and foreign communications and communications records of millions of Americans in violation of the U.S. Constitution, Electronic Communications Privacy Act, and other statutes. The case was filed on January 2006. The U.S. government quickly intervened and sought dismissal of the case. By the Spring of 2006, over 50 other lawsuits were filed against various telecommunications companies, in response to a USA Today article confirming the surveillance of communications and communications records. The cases were combined into a multi-district litigation proceeding entitled *In re National Security Agency Telecommunications Record Litigation*, MDL No. 06-1791.

In June of 2006, the District Court rejected both the government's attempt to dismiss the case on the grounds of the state secret privilege and AT&T's arguments in favor of dismissal. The government and AT&T appealed the decision and the U.S. Court of Appeals for the Ninth Circuit heard argument one year later. No decision was issued. In July 2008, Congress granted the government and AT&T "retroactive immunity" for liability for their wiretapping program under amendments to the Foreign Intelligence Surveillance Act that were drafted in response to this litigation. Signed into law by President Bush in 2008, the amendments effectively terminated the litigation. Lief Cabraser played a leading role in the litigation working closely with co-counsel from the Electronic Frontier Foundation.

CINCOTTA V. CALIFORNIA EMERGENCY PHYSICIANS MEDICAL GROUP, NO. 07359096 (CAL. SUPR. CT.)

Lieff Cabraser served as class counsel for nearly 100,000 uninsured patients that alleged they were charged excessive and unfair rates for emergency room service across 55 hospitals throughout California. The settlement, approved on October 31, 2008, provided complete debt elimination, 100% cancellation of the bill, to uninsured patients treated by California Emergency Physicians Medical Group during the 4-year class period.

These benefits were valued at \$27 million. No claims were required, so all of these bills were canceled. In addition, the settlement required California Emergency Physicians Medical Group prospectively to (1) maintain certain discount policies for all charity care patients; (2) inform patients of the available discounts by enhanced communications; and (3) limit significantly the type of collections practices available for collecting from charity care patients.



R.M. GALICIA V. FRANKLIN; FRANKLIN V. SCRIPPS HEALTH, NO. IC 859468 (SAN DIEGO SUPR. CT.)

Lieff Cabraser served as Lead Class Counsel in a certified class action lawsuit on behalf of 60,750 uninsured patients who alleged that

the Scripps Health hospital system imposed excessive fees and charges for medical treatment. The class action originated in July 2006, when uninsured patient Phillip Franklin filed a class action cross-complaint against Scripps Health after Scripps sued Mr. Franklin through a collection agency. Mr. Franklin alleged that he, like all other uninsured patients of Scripps Health, was charged unreasonable and unconscionable rates for his medical treatment.

In June 2008, the Court granted final approval to a settlement of the action which includes refunds or discounts of 35% off of medical bills, collectively worth \$73 million. The settlement also required Scripps Health to modify its pricing and collections practices by (1) following an Uninsured Patient Discount Policy, which includes automatic discounts from billed charges for Hospital Services; (2) following a Charity Care Policy, which provides uninsured patients who meet certain income tests with discounts on Health Services up to 100% free care, and provides for charity discounts under other special circumstances; (3) informing uninsured patients about the availability and terms of the above financial

assistance policies; and (4) restricting certain collections practices and actively monitoring outside collection agents.

SUTTER HEALTH UNINSURED PRICING CASES, JCCP NO. 4388 (CAL. SUPR. CT.)

Plaintiffs alleged that they and a Class of uninsured patients treated at Sutter hospitals were charged substantially more than patients with private or public insurance, and many times above the cost of providing their treatment. In December 2006, the Court granted final approval to a comprehensive and groundbreaking settlement of the action. As part of the settlement, Class members were entitled to make a claim for refunds or deductions of between 25% to 45% from their prior hospital bills, at an estimated total value of \$276 million. For a three year period, Sutter agreed to provide discounted pricing policies for uninsureds. In addition, Sutter agreed to maintain more compassionate collections policies that will protect uninsureds who fall behind in their payments. Lieff Cabraser served as Lead Counsel in the coordinated action.



STRUGANO V. NEXTEL COMMUNICATIONS, NO. BC 288359 (LOS ANGELES SUPR. CT.)

In May 2006, the Los Angeles Superior Court granted final approval to a class action settlement on behalf of all California customers of Nextel

from January 1, 1999 through December 31, 2002, for compensation for the harm caused by Nextel's alleged unilateral (1) addition of a \$1.15 monthly service fee and/or (2) change from second-by-second billing to minute-by-minute billing, which caused "overage" charges (i.e., for exceeding their allotted cellular plan minutes). The total benefit conferred by the Settlement directly to Class Members was between approximately \$13.5 million and \$55.5 million, depending on which benefit Class Members selected.

THOMPSON V. WFS FINANCIAL, NO. 3-02-0570 (M.D. TENN.); PAKEMAN V. AMERICAN HONDA FINANCE CORPORATION, NO. 3-02-0490 (M.D. TENN.); HERRA V. TOYOTA MOTOR CREDIT CORPORATION, NO. CGC 03-419 230 (SAN FRANCISCO SUPR. CT.)

Lieff Cabraser with co-counsel litigated against several of the largest automobile finance companies in the country to compensate victims of—and stop future instances of—racial discrimination in the setting of interest rates

in automobile finance contracts. The litigation led to substantial changes in the way Toyota Motor Credit Corporation ("TMCC"), American Honda Finance Corporation ("American Honda") and WFS Financial, Inc. sell automobile finance contracts, limiting the discrimination that can occur.

In approving the settlement in *Thompson v. WFS Financial*, the Court recognized the "innovative" and "remarkable settlement" achieved on behalf of the nationwide class. In 2006 in *Herra v. Toyota Motor Credit Corporation*, the Court granted final approval to a nationwide class action settlement on behalf of all African-American and Hispanic customers of TMCC who entered into retail installment contracts that were assigned to TMCC from 1999 to 2006. The monetary benefit to the class was estimated to be between \$159 and \$174 million.



MORRIS V. AT&T WIRELESS SERVICES, NO. C-04-1997-MJP (W.D. WASH.)

Lieff Cabraser served as class counsel for a nationwide settlement class of cell phone customers subjected to an end-of-billing cycle cancellation policy implemented by AT&T Wireless in 2003 and alleged to have breached customers' service agreements. In May 2006, the New Jersey Superior Court granted final approval to a class settlement that guarantees delivery to the class of \$40 million in benefits. Class members received cash-equivalent calling cards automatically, and had the option of redeeming them for cash. Lieff Cabraser had been prosecuting the class claims in the Western District of Washington when a settlement in New Jersey state court was announced. Lieff Cabraser objected to that settlement as inadequate because it would have only provided \$1.5 million in benefits without a cash option, and the Court agreed, declining to approve it. Thereafter, Lieff Cabraser negotiated the new settlement providing \$40 million to the class, and the settlement was approved.

CURRY V. FAIRBANKS CAPITAL CORPORATION, NO. 03-10895-DPW (D. MASS.)

In 2004, the Court approved a \$55 million settlement of a

class action lawsuit against Fairbanks Capital Corporation arising out of charges against Fairbanks of misconduct in servicing its customers' mortgage loans. The settlement also required substantial changes in Fairbanks' business practices and established a default resolution program to limit the imposition of fees and foreclosure proceedings against Fairbanks' customers. Lieff Cabraser served as nationwide Co-Lead Counsel for the homeowners

PROVIDIAN CREDIT CARD CASES, JCCP NO. 4085 (SAN FRANCISCO SUPR. CT.)

Lieff Cabraser served as Co-Lead Counsel for a certified national Settlement Class of Providian credit cardholders who alleged that Providian had engaged in widespread misconduct by charging cardholders unlawful, excessive interest and late charges, and by promoting and selling to cardholders "add-on products" promising illusory benefits and services. In November 2001, the Court granted final approval to a \$105 million settlement of the case, which also required Providian to implement substantial changes in its business practices. The \$105 million settlement, combined with an earlier settlement by Providian with Federal and state agencies, represents the largest settlement ever by a U.S. credit card company in a consumer protection case.



IN RE TRI-STATE CREMATORY LITIGATION, MDL NO. 1467 (N.D. GA.)

In March 2004, Lieff Cabraser delivered opening statements and began testimony in a class action by families whose loved ones were improperly cremated

and desecrated by Tri-State Crematory in Noble, Georgia. The families also asserted claims against the funeral homes that delivered the decedents to Tri-State Crematory for failing to ensure that the crematory performed cremations in the manner required under the law and by human decency. One week into trial, settlements with the remaining funeral home defendants were reached and brought the settlement total to approximately \$37 million. Trial on the class members' claims against the operators of crematory began in August 2004.

Soon thereafter, these defendants entered into a \$80 million settlement with plaintiffs. As part of the settlement, all buildings on the Tri-State property were razed. The property will remain in a trust so that it will be preserved in peace and dignity as a secluded memorial to those whose remains were mistreated, and to prevent crematory

operations or other inappropriate activities from ever taking place there. Earlier in the litigation, the Court granted plaintiffs' motion for class certification in a published order. 215 F.R.D. 660 (2003).

KLINE V. THE PROGRESSIVE CORPORATION, CIRCUIT NO. 02-L-6 (CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT, JOHNSON COUNTY, ILLINOIS)

Lieff Cabraser served as Settlement Class Counsel in a nationwide consumer class action challenging Progressive Corporation's private passenger automobile insurance sales practices. Plaintiffs alleged that the Progressive Corporation wrongfully concealed from class members the availability of lower priced insurance for which they qualified. In 2002, the Court approved a settlement valued at approximately \$450 million, which included both cash and equitable relief. The claims program, implemented upon a nationwide mail and publication notice program, was completed in 2003.

CITIGROUP LOAN CASES, JCCP NO. 4197 (SAN FRANCISCO SUPR. CT.)

In 2003, the Court approved a settlement that provided approximately \$240 million in relief to former Associates' customers across America. Prior to its acquisition in November 2000, Associates First Financial, referred to as The Associates, was one of the nation's largest "subprime" lenders. Lieff Cabraser represented former customers of The Associates charging that the company added unwanted and unnecessary insurance products onto mortgage loans and engaged in improper loan refinancing practices. Lieff Cabraser served as nationwide Plaintiffs' Co-Liaison Counsel.



REVERSE MORTGAGE CASES, JCCP NO. 4061 (SAN MATEO COUNTY SUPR. CT., CAL.)

Transamerica Corporation, through its subsidiary Transamerica Homefirst, Inc., sold "reverse mortgages" marketed under the trade name "Lifetime."

The Lifetime reverse mortgages were sold exclusively to seniors, i.e., persons 65 years or older. Lieff Cabraser, with co-counsel, filed suit on behalf of seniors alleging that the terms of the reverse mortgages were unfair, and that borrowers were misled as to the loan terms, including the existence and amount of certain charges and fees. In 2003, the Court granted final approval to an \$8 million settlement of the action.

IN RE SYNTHROID MARKETING LITIGATION, MDL NO. 1182 (N.D. ILL.)

Lieff Cabraser served as Co-Lead Counsel for the purchasers of the thyroid medication Synthroid in litigation against Knoll Pharmaceutical, the manufacturer of Synthroid. The lawsuits charged that Knoll misled physicians and patients into keeping patients on Synthroid despite knowing that less costly, but equally effective drugs, were available. In 2000, the District Court gave final approval to a \$87.4 million settlement with Knoll and its parent company, BASF Corporation, on behalf of a class of all consumers who purchased Synthroid at any time from 1990 to 1999. In 2001, the Court of Appeals upheld the order approving the settlement and remanded the case for further proceedings. 264 F.3d 712 (7th Cir. 2001). The settlement proceeds were distributed in 2003.

**IN RE AMERICAN FAMILY ENTERPRISES, MDL NO. 1235 (D. N.J.)**

Lieff Cabraser served as Co-Lead Counsel for a nationwide class of persons who received any sweepstakes materials sent under the name "American Family Publishers." The

class action lawsuit alleged that defendants deceived consumers into purchasing magazine subscriptions and merchandise in the belief that such purchases were necessary to win an American Family Publishers' sweepstakes prize or enhanced their chances of winning a sweepstakes prize. In September 2000, the Court granted final approval of a \$33 million settlement of the class action. In April 2001, over 63,000 class members received refunds averaging over \$500 each, representing 92% of their eligible purchases. In addition, American Family Publishers agreed to make significant changes to the way it conducts the sweepstakes.

CALIFORNIA TITLE INSURANCE INDUSTRY LITIGATION

Lieff Cabraser, in coordination with parallel litigation brought by the Attorney General, reached settlements in 2003 and 2004 with the leading title insurance companies in California, resulting in historic industry-wide changes to the practice of providing escrow services in real estate closings. The settlements brought a total of \$50 million in restitution to California consumers, including cash payments. In the lawsuits, plaintiffs alleged, among other things, that the title companies received interest payments on customer escrow funds that were never reimbursed to their customers. The defendant companies include

Lawyers' Title, Commonwealth Land Title, Stewart Title of California, First American Title, Fidelity National Title, and Chicago Title.

**VW PORSCHE AUDI BENTLEY REDUCED FUEL ECONOMY MPG LAWSUIT**

In 2015, the U.S. Environmental Protection Agency issued a Notice of Violation to Volkswagen relating to 475,000 diesel-powered cars in the United States sold since 2008 under

the VW and Audi brands on which VW installed "cheat device" software that intentionally changed the vehicles' emissions production during official testing. The emissions controls were turned off during actual road use, producing up to 40x more pollutants than the testing amounts in an extraordinary violation of U.S. clean air laws.

Private vehicle owners, government agencies, and attorneys general all sought relief from VW through litigation in U.S. courts. Civil cases and government claims were consolidated in federal court in Northern California, and U.S. District Judge Charles Breyer named Elizabeth Cabraser as Lead Counsel and Chair of the 22-member Plaintiffs Steering Committee in February of 2016. After nine months of intensive negotiation and extraordinary coordination led on the class plaintiffs' side by Lieff Cabraser founding partner Elizabeth Cabraser, a set of interrelated settlements totaling \$14.7 billion were given final approval in 2016.

On May 11, 2017, a further settlement with a value of \$1.2-\$4.04 billion relating to VW's 3.0-liter engine vehicles received final approval. The Volkswagen emissions settlement was one of the largest payments in American history and the largest known consumer class settlement. The settlements were also unprecedented for their scope and complexity, involving the Department of Justice, Environmental Protection Agency (EPA), California Air Resources Board (CARB) and California Attorney General, the Federal Trade Commission (FTC), and private plaintiffs. The VW settlements were also wildly successful: Volkswagen removed from commerce or performed complete emissions modification on over 93% of all 2.0-liter vehicles, with over \$8.4 billion in buyback offers, and buyback offers are past the \$1 billion mark for 3.0-liter cars with over 90% of the those vehicles removed from commerce or modified.

CYBERSECURITY & DATA PRIVACY

Lieff Cabraser's Privacy & Cybersecurity practice group is a nationally-recognized leader in the pursuit of preserving individual privacy against the pervasive intrusions of digital technology into all aspects of our daily lives. Our firm has a proven track record of successfully taking on the powerhouses of "big data" and social media. The Privacy & Cybersecurity practice group's honors include the *Law360's* 2024 Cybersecurity & Privacy Law Practice Group of the Year, as well as The *National Law Journal's* 2019 Elite Trial Lawyers award for privacy and data breach litigation and *Law360's* 2017 Data Privacy Practice Group of the Year. In 2025, Privacy & Cybersecurity practice group chair Michael Sobol was recognized by Law360 as a "Titan of the Plaintiffs' Bar."

Representative Current Cases



LIVERAMP DATA BROKER CASE

Lieff Cabraser represents plaintiffs in a class action against LiveRamp Holdings, Inc., one of the world's largest data brokers, alleging that LiveRamp unlawfully collects, aggregates, and sells highly detailed personal information without consent. Plaintiffs assert that LiveRamp assigns a persistent "RampID" to individuals, enabling the creation of comprehensive identity profiles that are sold directly and through its Data Marketplace to advertisers and other third parties, despite consumers having no direct relationship with LiveRamp. The complaint alleges violations of federal and state privacy laws, including the California Constitution, the Electronic Communications Privacy Act, and the California Invasion of Privacy Act. In July 2025, the United States District Court for the Northern District of California denied LiveRamp's motion to dismiss, allowing the case to proceed in full.

CHANGE HEALTHCARE CYBERATTACK

Lieff Cabraser serves on the Plaintiffs' Steering Committee for the Provider Track in litigation arising from the Change Healthcare cyberattack. Change Healthcare, a financial technology company, facilitates payments and processes billions of medical insurance claims each year. In February 2024, Change Healthcare suffered a preventable data breach and ransomware attack. In response, Change and its parent companies, Optum, Inc. and UnitedHealth Group, disconnected their

processing systems, which suspended insurance claim and payment processing for thousands of healthcare providers nationwide. This disruption had a significant financial impact on providers, most of whom are small businesses operating general practice healthcare, dental, or therapy offices, and left many struggling to deliver necessary medications and maintain continuity of care for their patients. The litigation, which consolidated cases filed across the nation, is ongoing in the District of Minnesota.



THE TRADE DESK LITIGATION

Lieff Cabraser serves as court-appointed lead counsel in consolidated class action litigation against The Trade Desk, Inc., a major digital advertising platform. Plaintiffs allege that The Trade Desk engages in

pervasive surveillance by tracking individuals' online and offline activities, compiling detailed dossiers—including sensitive information about health, politics, finances, and location—and selling access to these profiles through various services and systems, all without consent. The lawsuits claim that The Trade Desk's use of persistent identifiers, such as "Unified ID 2.0," and its partnerships with other data brokers enable the creation and sale of "cradle-to-grave" profiles in violation of federal and state privacy laws. The litigation seeks injunctive relief and damages for Trade Desk's alleged invasion of privacy and other unlawful practices.

META DMV DATA PRIVACY CLASS ACTION

Lieff Cabraser represents the proposed class in a lawsuit alleging that Meta Platforms, Inc. (formerly Facebook) violated privacy laws by obtaining users' protected personal information from the California Department of

Motor Vehicles, including names, disability information, and e-mail addresses, as well as confidential communications.

The complaint, which survived a motion to dismiss in 2023, alleges that Meta did this through the implementation of a ubiquitous but hidden tracking code known as the Meta "Pixel," which sends Meta time-stamped, personally-identifiable records of users' personal information, activities and communications on the California DMV website. Through the Pixel's surveillance, the complaint alleges that Meta is able to obtain vast quantities of private data on a daily basis from the DMV, including information that identifies website visitors to Meta; the identities of persons with disabilities who start disabled parking placard applications on the DMV website; and the personally identifying contents of communications between users and the DMV. The suit, currently in discovery, alleges that this widespread collection of personal information violates DMV website users' privacy rights under the Federal Driver's Privacy Protection Act and the California Invasion of Privacy Act.



**HOWARD, ET AL.
V. LABORATORY
CORPORATION OF
AMERICA, ET AL.,
23-CV-00758-UA-JEP
(M.D.N.C.)**

Lieff Cabraser and co-counsel have filed a class action lawsuit in the Middle District of North Carolina against

Laboratory Corporation of America and Laboratory Corporation of America Holdings for collecting and facilitating the collection of identifiable and sensitive health information from visitors to Labcorp's website using numerous invisible tracking technologies, including those created by Meta, Google, and others. On August 8, 2024, the court denied Labcorp's motion to dismiss (in a report and recommendation that was subsequently adopted September 27, 2014). The case is currently in discovery.

DOE ET AL. V. GOOGLE LLC, 23-CV-2431-VC (N.D. CAL.)

Lieff Cabraser and co-counsel have filed a class action lawsuit in the Northern District of California concerning Google's illicit use of website tracking technology to obtain Plaintiffs' health information from health care provider websites and apps. After multiple rounds of



motions to dismiss, on June 6, 2025, the court largely denied Google's motion to dismiss Plaintiffs' second amended complaint. The parties are in the middle of discovery.

**KARLING, ET AL. V. SAMSARA INC., 25-LA-000175
(ILLINOIS STATE COURT)**

Lieff Cabraser and co-counsel represent a proposed class of individuals who had their biometric information collected by Samsara Inc. in violation of Illinois' Biometric Information Privacy Act. In July 2022, Judge Sara Ellis in the Northern District of Illinois denied Samsara's motion to dismiss in full, sustaining four claims under BIPA. The case is presently in discovery. In June 2025, preliminary approval was granted in Illinois State Court of a settlement valued at \$7.5 million. A final approval hearing is scheduled for October 2025.

**IN RE: AMERICAN MEDICAL COLLECTION AGENCY,
INC., CUSTOMER DATA SEC. BREACH LITIG., NO. 19-
MD-2904 (D. N.J.)**

Lieff Cabraser serves as Co-Lead Counsel on the Quest track in class action litigation against Quest Diagnostics Inc., Laboratory Corporation of America, and other blood testing and diagnostic companies alleging that they shared, or facilitated the sharing of, customers' personal identifying financial and health information with a third-party debt collector American Medical Collection Agency that was breached. Pending or final settlements totaling more than \$40 million have been reached with multiple defendants and Plaintiffs' motion for class certification against Quest and Optum is pending. Sean was a major contributor to class certification briefing, expert reports, including deposing one of Defendant's key experts, and Daubert briefing.

**IN RE: MARRIOTT INT'L CUSTOMER DATA SEC.
BREACH LITIG., NO. 19-MD-2879 (D. MD.)**

Lieff Cabraser serves as a member of the Steering Committee in class action litigation against Marriott International Inc. and Accenture PLC for a 2018 data

breach of Starwood Hotels affecting more than 100 million U.S. citizens. Plaintiffs allege that Marriott and Accenture failed to fulfill their legal duties to protect Marriott's customers' sensitive personal and financial information, causing class members' personal information, including credit card and passport numbers, to be exfiltrated by cybercriminals. That case is ongoing before the District Court following a remand from the Fourth Circuit on Defendants' 23(f) appeal.



CYBERSECURITY & DATA PRIVACY

Representative Achievements & Successes



CAVANAUGH V. LYTX, INC., 22-CV-0046 (S.D. ILL.)

Lieff Cabraser was appointed interim co-lead counsel in a proposed class action on behalf of individuals who had their biometric information collected by Lytx Inc. in violation of Illinois' Biometric Information Privacy Act in the Northern District of Illinois. Thereafter, this action and a related action were settled for a total value of \$4.25 million in the Southern District of Illinois. A final approval hearing is scheduled for October 2025.



ORACLE/DATA BROKER CONSUMER PRIVACY VIOLATIONS

Lieff Cabraser serves as class counsel in litigation against Oracle Inc., a leading data broker, alleging it surveilled consumers, compiled

detailed profiles—covering geolocation, finances, demographics, and health—and sold this data to third parties without consent. Plaintiffs claim Oracle's "coretag" tracking embedded in popular websites unlawfully intercepted communications, affecting individuals with no relationship to Oracle. In August 2024, the Northern District of California granted preliminary approval to a \$115 million settlement, which includes compensation to class members and mandates changes to Oracle's data practices. The settlement received final approval on November 15, 2024.

IN RE GOOGLE LLC LOCATION HISTORY LITIGATION, NO. 5:18-CV-05062-EJD (N.D. CAL.)

Lieff Cabraser serves as Co-Lead Interim Class Counsel representing individuals whose locations were tracked, and whose location information was stored and used by Google for its own purposes after the consumers disabled a feature that was supposed to prevent Google from storing a record of their locations. Plaintiffs allege that, for years, Google deliberately misled its users by representing that turning their "Location History" setting off would prevent Google from tracking and storing a permanent record of their movements, when in fact despite users' privacy settings, Google did so anyway. Plaintiffs allege that Google's conduct violates its users' reasonable expectations of privacy and is unlawful under the California Constitutional Right to Privacy and the common law of intrusion upon seclusion, as well as giving rise to claims for unjust enrichment and disgorgement.

In May 2024, the Court granted final approval of a settlement with Google, which provides for a \$62 million payment and valuable injunctive relief.

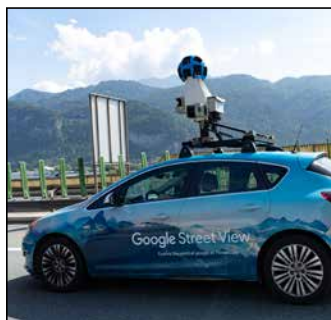


FACEBOOK PIXEL VIDEO PRIVACY PROTECTION ACT CASES

Lieff Cabraser, with co-counsel, has resolved a series of privacy class action lawsuits alleging that defendants (video streaming

services, media companies, etc.) disclose private customer information to Meta, in violation of the Video Privacy Protection Act. Plaintiffs allege that defendants have secretly, and without users' consent, embedded tracking software known as the Meta "Pixel" on their websites, so that an ordinary person could identify a specific individual's video watching-behavior using that individual's Facebook ID. After surviving motions to dismiss in several of these cases, the courts in these cases have now finally approved class action settlements in the following actions:

- *Fiorentino v. FloSports, Inc.*, No. 1:22-cv-11502-AK (D. Mass) (\$2.625 million settlement)
- *Guida v. Gaia, Inc.*, No. 1:22-cv-02350-GPG-MEH (Do. Colo.) (\$2 million settlement)
- *Vela, et al v. AMC Networks, Inc. d/b/a AMC+*, No. 1:23-cv-02524-ALC (S.D.N.Y.) (\$8.3 million settlement)
- *Czarnionka v. Epoch Times Ass'n, Inc.*, No. 22 CIV. 6348 (AKH) (S.D.N.Y. Nov. 17, 2022) (settlement for business practice changes)



IN RE GOOGLE LLC STREET VIEW ELECTRONIC COMMUNICATIONS LITIGATION, NO. 3:10-MD-021784-CRB (N.D. CAL.)

Lieff Cabraser represents individuals whose right to privacy

was violated when Google intentionally equipped its Google Maps "Street View" vehicles with Wi-Fi antennas and software that collected data transmitted by those persons' Wi-Fi networks located in their nearby homes. Google collected not only basic identifying information

about individuals' Wi-Fi networks, but also personal, private data being transmitted over their Wi-Fi networks such as emails, usernames, passwords, videos, and documents. Plaintiffs allege that Google's actions violated the federal Wiretap Act, as amended by the Electronic Communications Privacy Act. On September 10, 2013, the Ninth Circuit Court of Appeals held that Google's actions were not exempt from the Act.

On March 20, 2020, U.S. District Judge Charles R. Breyer granted final approval to a \$13 million settlement over Google's illegal gathering of network data via its Street View vehicle fleet. Given the difficulties of assessing precise individual harms, the innovative settlement, which is intended in part to disincentivize companies like Google from future privacy violations, will distribute its monies to eight nonprofit organizations with a history of addressing online consumer privacy issues. Judge Breyer's order to distribute the settlement funds to nonprofit organizations is currently on appeal.



IN RE ANTHEM, INC. DATA BREACH LITIG., NO. 5:15-MD- 02617 (N.D. CAL.)

Lieff Cabraser served on the Plaintiffs' Steering Committee representing individuals in a class action lawsuit against Anthem for its alleged failure to safeguard and secure the medical records and other personally identifiable information of its members. The second largest health insurer in the U.S., Anthem provides coverage for 37.5 million Americans. Anthem's customer database was allegedly attacked by international hackers on December 10, 2014. Anthem says it discovered the breach on January 27, 2015, and reported it about a week later on February 4, 2015. California customers were informed around March 18, 2015. The theft included names, birth dates, social security numbers, billing information, and highly confidential health information. The complaint charged that Anthem violated its duty to safeguard and protect consumers' personal information, and violated its duty to disclose the breach to consumers in a timely manner. In addition, the complaint charged that Anthem was on notice about the weaknesses in its computer security defenses for at least a year before the breach occurred.

In August 2018, Judge Lucy H. Koh of the U. S. District Court for the Northern District of California granted final approval to a class action settlement which required Anthem to undertake significant additional cybersecurity measures to better safeguard information going forward, and to pay \$115 million into a settlement fund from which benefits to settlement class members would be paid.



**IN RE PLAID INC.
PRIVACY LITIG., NO.
4:20-CV-03056 (N.D.
CAL.)**

Lieff Cabraser served as Co-Lead Interim Class Counsel in a class action lawsuit alleging that financial tech company Plaid Inc.

invaded consumers' privacy in their financial affairs. Plaid provides third-party bank account authentication services for several well-known payment apps, such as Venmo, Coinbase, Square's Cash App, and Stripe. Plaintiffs alleged that Plaid used login screens that misleadingly looked like those of real banks to obtain consumers' banking account credentials, and subsequently used consumers' credentials to access their bank accounts and improperly take their banking data. Plaintiffs argued that Plaid's intrusions violated established social norms, and exposed consumers to additional privacy risks. The lawsuit asserted claims under state and federal consumer protection and privacy laws. In July 2022, the court granted final approval to a \$58 million settlement that included injunctive relief to stop the conduct and purge all improperly obtained data.



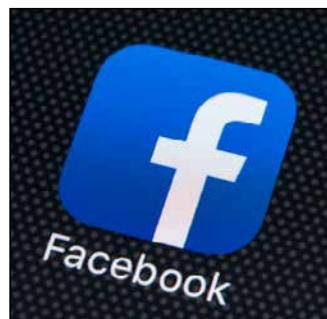
**BALDERAS V. TINY LAB
PRODUCTIONS, ET AL.,
CASE 6:18-CV-00854 (D.
NEW MEXICO)**

Lieff Cabraser, with co-counsel, is working with the Attorney General of the State of New Mexico to represent parents, on behalf of their

children, in a federal lawsuit seeking to protect children in the state from a foreign developer of child-directed apps and its marketing partners, including Google's ad network, Google AdMob. The lawsuit alleges that Google, child-app developer Tiny Lab Productions, and their co-defendants surreptitiously harvested children's personal information for profiling and targeting children for commercial gain, without adequate disclosures and

verified parental consent. When children played Tiny Lab's gaming apps on their mobile devices, defendants collected and used their personal data, including geolocation, persistent identifiers, demographic characteristics, and other personal data in order to serve children with targeted advertisements or otherwise commercially exploit them.

The apps at issue, clearly and indisputably designed for children, include Fun Kid Racing, Candy Land Racing, and GummyBear and Friends Speed Racing. The action largely survived a motion to dismiss in 2020 and a motion for reconsideration of the same in 2021, and seeks redress under the federal Children's Online Privacy Protection Act and the common law. The State settled with Google in December 2021.



**CAMPBELL V.
FACEBOOK, NO. 4:13-
CV-05996 (N.D. CAL.)**

Lieff Cabraser served as Co-Lead Class Counsel in a nationwide class action lawsuit alleging that Facebook intercepted certain private data in users'

personal and private messages on the social network and profited by sharing that information with third parties. In December 2014, the Court in large part denied Facebook's motion to dismiss. In rejecting one of Facebook's core arguments, U.S. District Court Judge Phyllis Hamilton stated: "An electronic communications service provider cannot simply adopt any revenue-generating practice and deem it 'ordinary' by its own subjective standard." In August of 2017, Judge Hamilton granted final approval to an injunctive relief settlement of the action. As part of the settlement, Facebook has ceased the offending practices and has made changes to its operative relevant user disclosures.

DIAZ v. GOOGLE, No. 5:21-cv-03080-NC

Lieff Cabraser served as Lead Counsel in a privacy class action on behalf of Android users concerning Google's unlawful exposure of confidential medical information and personally identifying information through its digital contract tracing system designed by Google to slow or stop the spread of COVID-19 on Android mobile devices. Plaintiffs resolved the suit via a novel early resolution process with plaintiffs' consulting expert's review of highly confidential information from Google, which generated significant injunctive relief to fix the fundamental error, followed by legally-binding representations and warranties

from Google. On October 31, 2022, Judge Nathanael M. Cousins granted final approval to the settlement.



IN RE INTUIT DATA LITIG., NO. 5:15-CV-01778-EJD (N.D. CAL.)

Lieff Cabraser represented identity theft victims in a nationwide class action lawsuit against Intuit for allegedly failing to protect consumers' data from

foreseeable and preventable breaches, and by facilitating the filing of fraudulent tax returns through its TurboTax software program. The complaint alleged that Intuit failed to protect data provided by consumers who purchased TurboTax, used to file an estimated 30 million tax returns for American taxpayers every year, from easy access by hackers and other cybercriminals. The complaint further alleged that Intuit was aware of the widespread use of TurboTax exclusively for the filing of fraudulent tax returns. Yet, Intuit failed to adopt basic cyber security policies to

additional privacy risks. The lawsuit asserted claims under state and federal consumer protection and privacy laws. In July 2022, the court granted final approval to a \$58 million settlement that included injunctive relief to stop the conduct and purge all improperly obtained data.



MCDONALD, ET AL. V. KILOO A/S, ET AL., NO. 3:17-CV-04344-JD; RUSHING, ET AL. V. THE WALT DISNEY CO., ET AL., NO. 3:17-CV-04419-JD; RUSHING V. VIACOMCBS, ET AL., NO. 3:17-CV-04492-JD (N.D. CAL.)

Lieff Cabraser represented parents, on behalf of their children, in federal class action litigation against numerous online game and app producers including Disney, Viacom, and the makers of the vastly popular Subway Surfers game (Kiloo and Sybo), over allegations the companies unlawfully collected, used, and disseminated the personal information of children who played the gaming apps on smart phones, tablets, and other mobile devices. The actions proceeded under time-honored laws protecting privacy: a California common law invasion of privacy claim, a California Constitution right of privacy claim, a California unfair competition claim, a New York General Business Law claim, a Massachusetts

Unfair and Deceptive Trade Practices claim, and a Massachusetts statutory right to privacy claim.

In April 2021, U.S. District Judge James Donato granted final approval to settlements in the three related child privacy class action lawsuits addressing the illegal collection and monetization of personal data from children in mobile apps. The 16 settlements provide stringent and wide-ranging privacy protections and meaningful changes to defendants' business practices, ensuring participants in the largely unpoliced mobile advertising industry proactively protect children's privacy in thousands of apps popular with children. Under the settlements, which The New York Times stated "could reshape the entire children's app market," Disney, Viacom, and others as well as their advertising technology partners had to stop tracking children across apps and the internet for advertising purposes.

MATERA V. GOOGLE INC., NO. 5:15-CV-04062 (N.D. CAL.)

Lieff Cabraser served as Co-Lead Class Counsel representing consumers in a digital privacy class action against Google Inc. over claims the popular Gmail service conducted unauthorized scanning of email messages to build marketing profiles and serve targeted ads. The complaint alleged that Google routinely scanned email messages that were sent by non-Gmail users to Gmail subscribers, analyzed the content of those messages, and then shared that data with third parties in order to target ads to Gmail users, an invasion of privacy that violated the California Invasion of Privacy Act and the federal Electronic Communications Privacy Act.

In February 2018, Judge Lucy H. Koh of the U. S. District Court for the Northern District of California granted final approval to a class action settlement. Under the settlement, Google made business-related changes to its Gmail service, as part of which, Google will no longer scan the contents of emails sent to Gmail accounts for advertising purposes, whether during the transmission process or after the emails have been delivered to the Gmail user's inbox.

EBARLE ET AL. V. LIFELOCK INC., NO. 3:15-CV-00258 (N.D. CAL.)

Lieff Cabraser represented consumers who subscribed to LifeLock's identity theft protection services in a nationwide class action fraud lawsuit alleging that LifeLock did not protect the personal information of its subscribers from hackers and criminals, and specifically that, contrary to its advertisements and statements, LifeLock lacked a comprehensive monitoring network, failed to provide

"up-to-the-minute" alerts of suspicious activity, and did an inferior job of providing the same theft protection services that banks and credit card companies provide, often for free. On September 21, 2016, U.S. District Judge Haywood Gilliam, Jr. granted final approval to a \$68 million settlement of the case.



**IN RE CARRIER IQ
PRIVACY LITIGATION,
MDL NO. 2330 (N.D.
CAL.)**

Lieff Cabraser represented a plaintiff in multi-district litigation against Samsung, LG, Motorola, HTC, and Carrier IQ alleging

that smartphone manufacturers violated privacy laws by installing tracking software, called IQ Agent, on millions of cell phones and other mobile devices that use the Android operating system. Without notifying users or obtaining consent, IQ Agent tracked users' keystrokes, passwords, apps, text messages, photos, videos, and other personal information and transmitted this data to cellular carriers. In a 96-page order issued in January 2015, U.S. District Court Judge Edward Chen granted in part, and denied in part, defendants' motion to dismiss. Importantly, the Court permitted the core Wiretap Act claim to proceed, as well as the claims for violations of the Magnuson-Moss Warranty Act, the California Unfair Competition Law, and breach of the common law duty of implied warranty. In 2016, the Court granted final approval to a \$9 million settlement plus injunctive relief provisions.



**PERKINS V. LINKEDIN
CORP., NO. 13-CV-
04303-LHK (N.D. CAL.)**

Lieff Cabraser represented individuals who joined LinkedIn's network and, without their consent or authorization, had their names and likenesses used by

LinkedIn to endorse LinkedIn's services and send repeated emails to their contacts asking that they join LinkedIn. On February 16, 2016, the Court granted final approval to a \$13 million settlement, one of the largest per-class member settlements ever in a digital privacy class action. In addition to the monetary relief, LinkedIn agreed to make significant changes to Add Connections disclosures and functionality. Specifically, LinkedIn revised disclosures to real-time permission screens

presented to members using Add Connections, agreed to implement new functionality allowing LinkedIn members to manage their contacts, including viewing and deleting contacts and sending invitations, and to stop reminder emails from being sent if users had sent connection invitations inadvertently.



**CORONA V. SONY PICTURES ENTERTAINMENT,
NO. 2:14-CV-09660-RGK (C.D. CAL.)**

Lieff Cabraser served as Plaintiffs' Co-Lead Counsel in class action litigation against Sony for failing to take reasonable measures to secure the data of its employees from hacking and other attacks. As a result, personally identifiable information of thousands of current and former Sony employees and their families was obtained and published on websites across the Internet. Among the staggering array of personally identifiable information compromised were medical records, Social Security Numbers, birth dates, personal emails, home addresses, salaries, tax information, employee evaluations, disciplinary actions, criminal background checks, severance packages, and family medical histories. The complaint charged that Sony owed a duty to take reasonable steps to secure the data of its employees from hacking. Sony allegedly breached this duty by failing to properly invest in adequate IT security, despite having already succumbed to one of the largest data breaches in history only three years earlier. In October 2015, an \$8 million settlement was reached under which Sony agreed to reimburse employees for losses and harm.

CHABAK V. SOMNIA, NO. 22-CV-9341 (S.D.N.Y.).

Lieff Cabraser served as Co-Lead Counsel in class action litigation against Somnia, Inc., an anesthesiology services provider and practice management company that manages numerous anesthesiology providers and individual anesthesiology providers over a 2022 data breach that impacted the personally identifiable information and private health information of almost half a million patients. The Southern District of New York granted final approval in April 2025 of a settlement valued at \$3.175 million.

ECONOMIC INJURY PRODUCT DEFECT

Lieff Cabraser has successfully litigated and settled hundreds of economic injury defective products class action lawsuits in federal and state courts, including multiple dozens of cases requiring manufacturers to remedy a defect, extend warranties, and refund to consumers the cost of repairing defective products. Working with co-counsel, we have achieved judgments and settlements that have recovered more than \$4.7 billion in these cases, as well as other valuable relief such as product fixes and extended warranties. The economic injury product defects cases handled by Lieff Cabraser span an extraordinary range of industries and goods, from faulty pipes, furnaces, shingles, decks, railings and other home construction products to computers, computer components, appliances and other electronic devices, on to tires, vehicles, and other vehicle components of all kinds.

Representative Current Cases



HAWKINS V. SHIMANO NORTH AMERICA BICYCLE INC., 8:23-CV- 02038 (C.D. CAL.)

Lieff Cabraser has been appointed Interim Co-Lead Counsel in this consolidated litigation involving allegedly defective bicycle cranksets, the part of the

bicycle that the pedals and chain attach to for pedaling. Shimano has recalled hundreds of thousands of these cranksets, which can separate and break while a bicyclist is riding, posing serious safety hazards. Plaintiffs recently filed an amended complaint, and discovery is underway.



IN RE ARC AIRBAG INFLATORS PRODUCTS LIABILITY LITIGATION, NO. 1:22-MD-3051 (N.D. GA.)

Lieff Cabraser represents consumers from every state who own or lease vehicles containing airbag inflators manufactured by ARC

Automotive, Inc. This lawsuit alleges that these inflators, as revealed by an ongoing federal recall investigation and press reports, contain a defect that makes them subject to rupture, putting occupants of the vehicle at risk of harm and impairing the value of the cars. In March 2023, Judge Eleanor L. Ross of the Northern District of Georgia appointed Lieff Cabraser partner David Stellings to the Plaintiffs' Leadership Committee in this case. The

defendants—who include many major automakers, parts suppliers, and ARC—moved to dismiss the complaint. That motion is pending before the court.



MERCEDES-BENZ SUBFRAME RUST & CORROSION LITIGATION

SOWA, ET AL. V. MERCEDES-BENZ USA AND MERCEDES- BENZ GROUP AG, NO. 1:23-CV-00636-SEG (N.D. GEORGIA).

In February 2023, Lieff Cabraser and co-counsel filed an automotive defect class action lawsuit in federal district court in Georgia against Mercedes-Benz USA LLC and Mercedes-Benz Group AG alleging breach of warranty and violation of state consumer fraud laws, relating to rust or corrosion of the subframe in 2010-2022 models across the Mercedes-Benz vehicle line, including Classes C, E, GLK/GLC, CLS, SLK/SLC, and SL. Plaintiffs brought this lawsuit to force Mercedes to warn consumers about a dangerous defect in the rear subframes and adjacent parts of their vehicles and compensate them for their damages arising from the defect. Plaintiffs allege that the vehicle subframes and adjacent parts prematurely rust and corrode, costing consumers thousands of dollars in repairs that Mercedes has refused to cover. The rust and corrosion can adversely affect driveability and braking, and cause the rear subframes to fail while the vehicles are in motion. As a result, thousands of owners have paid out of pocket for repairs and related costs, while many more are still unknowingly driving unsafe vehicles.

The complaint further alleges that Mercedes has known of the defect for many years, including through consumer complaints made directly to Mercedes, complaints made to the National Highway Transportation Safety Administration's Office of Defect Investigation, and complaints posted on public online vehicle owner forums, as well as other internal sources unavailable to Plaintiffs and their counsel without discovery. In addition, the complaint details that, despite Mercedes' refusal to acknowledge the defect or pay in full for the repairs it requires, Mercedes' authorized dealers have told owners who complain that premature subframe corrosion is a common problem with Mercedes vehicles.

The complaint explains that, because subframe corrosion occurs "from the inside out," the defect is not apparent even to a trained mechanic until the rear subframe is dangerously corroded, near total failure, and has rendered the vehicle unsafe to operate. Replacing the rear subframe and other impacted parts typically costs from \$3,500 to more than \$7,000.

In April of 2023, Lief Cabraser was named interim Co-Lead Class Counsel for the plaintiff consumers in the Mercedes-Benz subframe rust and corrosion product



defect litigation.

IN RE: GENERAL MOTORS CORP. AIR CONDITIONING MARKETING AND SALES PRACTICES LITIGATION., MDL NO. 2818 (E.D. MICH.)

Lief Cabraser serves as Co-Lead Plaintiffs' Counsel in a consumer fraud class action against General Motors Company consolidated in Michigan federal court on behalf of all persons who purchased or leased certain GM vehicles equipped with an allegedly defective air conditioning system. The lawsuit claims the vehicles have a serious defect that causes the air conditioning systems to crack and leak refrigerant, lose pressure, and fail to function properly to provide cooled air into the vehicles. These failures lead owners and lessees to incur significant costs for repair, often successive repairs as the repaired parts prove defective as well. The complaint lists causes of action for violations of various states' Consumer Protection Acts, fraudulent

concealment, breach of warranty, and unjust enrichment, and seeks declaratory and injunctive relief, including an order requiring GM to permanently repair the affected vehicles within a reasonable time period, as well as compensatory, exemplary, and statutory damages.



JORDAN V. SAMSUNG ELECTRONICS AMERICA, NO. 2:22-CV-02828 (D.N.J.)

Lief Cabraser and co-counsel represent consumers in a federal product defect lawsuit

against Samsung alleging that certain of the company's refrigerators do not keep food cold enough to prevent illness. The suit accuses Samsung of unjust enrichment, false advertising, and consumer fraud relating to the sale of a line of refrigerators with double French doors and a bottom freezer that fail to properly keep foods cool.

FORD F-150 BRAKES (E.D. MICH)

Lief Cabraser has been appointed Co-Lead Counsel in this multidistrict litigation where millions of Ford trucks are alleged to have defective brakes that unexpectedly malfunction, increasing stopping distances and putting the motoring public at risk. The court has certified liability classes in five states. The litigation is ongoing.

FORD ECOBOOST ENGINE FAILURES (E.D. CAL)

Lief Cabraser has been appointed Co-Lead Counsel in this litigation alleging that defectively designed engines in millions of Ford vehicles with EcoBoost engines can experience coolant leaks, overheat, and, in some case, catch fire.



FIAT CHRYSLER EXPLODING HEAD RESTS (E.D. CAL)

Lief Cabraser has been appointed Co-Lead Class Counsel for a certified class of California purchasers of hundreds of thousands of vehicles,

including Jeeps and Dodges, that have "active head rests" that can explode unexpectedly, causing driver distraction and head and neck injuries.



**IN RE: EVENFLO
COMPANY, INC.,
MARKETING, SALES
PRACTICES AND
PRODUCTS LIABILITY
LITIGATION, NO. 1:20-
MD-02938 (D. MASS.)**

We serve as Co-Lead Counsel for plaintiffs in multidistrict litigation accusing Evenflo

of improper, fraudulent, and dangerous marketing of child car booster seats. As alleged in the complaint, Evenflo knew, even while it was making representations to consumers about the professed safety of its Big Kid Booster, that the seats were not safe, should not be used by children under forty pounds, and provided little to no side-impact protection. In November 2022, the First

Circuit Court of Appeal revived the litigation, ruling that the lower court erred in concluding in January 2022 that consumers in the litigation lacked standing to sue for damages.



**CARDER V. GRACO
CHILDREN'S
PRODUCTS, INC., NO.
2:20-CV-00137 (N.D.
GA.)**

Lieff Cabraser serves on the Plaintiff Steering Committee in federal litigation in Georgia over claims that Graco misrepresented the

safety features of certain of its booster seats, causing consumers to pay inflated prices for the products.

ECONOMIC INJURY PRODUCT DEFECT

Representative Achievements & Successes



**IN RE NAVISTAR
MAXXFORCE ENGINES
MARKETING, SALES
PRACTICES AND
PRODUCTS LIABILITY
LITIGATION, CASE NO.
1:14-CV-10318 (N.D.
ILL.)**

In January 2020, Judge Joan B. Gottschall of the U.S. District Court for

the Northern District of Illinois issued an Order granting final approval to a \$135 million settlement of multidistrict litigation brought by Lieff Cabraser and co-counsel on behalf of plaintiff truck owners and lessees alleging that Navistar, Inc. and Navistar International, Inc. sold or leased 2011-2014 model year vehicles equipped with certain MaxxForce 11- or 13-liter diesel engines equipped with a defective EGR emissions system.

Judge Gottschall ruled that the proposed class action settlement which had been submitted to the Court in May

2019, was fair, reasonable, and adequate in addressing plaintiffs' claims. Owners and lessees of the affected trucks had until May 11, 2020 to file their settlement claims at an official case website. The \$135 million settlement provided class members with up to \$2,500 per truck or up to \$10,000 rebate off a new truck, depending on months of ownership or lease, or with the option to seek up to \$15,000 per truck in out-of-pocket damages caused by the alleged defect.



**IN RE VOLKSWAGEN
'CLEAN DIESEL'
MARKETING, SALES
PRACTICES, AND
PRODUCTS LIABILITY
LITIGATION, MDL NO.
2672 (N.D. CAL.)**

In 2015, the U.S. Environmental Protection Agency issued a Notice of Violation to

Volkswagen relating to 475,000 diesel-powered cars in

the United States sold since 2008 under the VW and Audi brands on which VW installed “cheat device” software that intentionally changed the vehicles’ emissions production during official testing. The controls were turned off during actual road use, producing up to 40x more pollutants than the testing amounts in an extraordinary violation of U.S. clean air laws.

Private vehicle owners, government agencies, and attorneys general all sought relief from VW through litigation in U.S. courts. Civil cases and government claims were consolidated in federal court in Northern California, and U.S. District Judge Charles Breyer named Elizabeth Cabraser as Lead Counsel and Chair of the 22-member Plaintiffs Steering Committee in February of 2016.

After nine months of intensive negotiation and extraordinary coordination led on the class plaintiffs’ side by Ms. Cabraser,, a set of interrelated settlements totaling \$14.7 billion were given final approval in 2016. On May 11, 2017, a further settlement with a value of \$1.2-\$4.04 billion relating to VW’s 3.0- liter engine vehicles received final approval. The Volkswagen emissions settlement is one of the largest payments in American history and the largest known consumer class settlement. The settlements are unprecedented also for their scope and complexity, involving the Department of Justice, Environmental Protection Agency (EPA), California Air Resources Board (CARB) and California Attorney General, the Federal Trade Commission (FTC), and private plaintiffs.

The VW settlements were wildly successful: Volkswagen removed from commerce or performed complete emissions modification on over 93% of all 2.0-liter vehicles, with over \$8.4 billion in buyback offers, and buyback offers are past the \$1 billion mark for 3.0-liter cars with over 90% of the those vehicles removed from commerce or modified.



**IN RE GENERAL
MOTORS LLC IGNITION
SWITCH LITIGATION,
MDL NO. 2543 (S.D.N.Y.)**

Lieff Cabraser represented proposed nationwide classes of GM vehicle owners and lessees whose cars included defective ignition switches in

litigation focusing on economic loss claims. On August 15, 2014, U.S. District Court Judge Jesse M. Furman appointed Elizabeth J. Cabraser as Co-Lead Plaintiffs’ Counsel in the litigation, which sought compensation

on behalf of consumers who purchased or leased GM vehicles containing a defective ignition switch, over 500,000 of which have been recalled. The consumer complaints alleged that the ignition switches in these vehicles shared a common, uniform, and defective design. As a result, these cars were of a lesser quality than GM represented, and class members overpaid for the cars. Further, GM’s public disclosure of the ignition switch defect caused the value of these cars to materially diminish. The complaints sought monetary relief for the diminished value of the class members’ cars.



**ALLAGAS V. BP SOLAR,
NO. 3:14-CV-00560-SI
(N.D. CAL.)**

Lieff Cabraser and co-counsel represented California consumers in a class action lawsuit against BP Solar and Home Depot charging the companies sold solar panels with

defective junction boxes that caused premature failures and fire risks. In January 2017, Judge Susan Illston granted final approval to a consumer settlement valued at more than \$67 million that extended relief to a nationwide class as well as eliminating the serious fire risks.



**FRONT-LOADING
WASHER PRODUCTS
LIABILITY LITIGATION**

Lieff Cabraser represented consumers in multiple states who filed separate class action lawsuits against Whirlpool, Sears and LG Corporations charging that certain front-loading

automatic washers manufactured by these companies were defectively designed and that the design defects created foul odors from mold and mildew that permeated washing machines and customers’ homes. Many class members spent money for repairs and on other purported remedies, none of which eliminated the problem. These cases were all settled favorably on behalf of our clients and the classes.

In the Whirlpool and Sears cases, we obtained significant court of appeals rulings; see *Butler I and II v. Sears*, 702 F.3d 359 (7th Cir. 2012), reh’g en banc denied, (7th Cir. Dec. 19, 2012), vacated, 569 U.S. 1015 (2013), reinstated, 727 F.3d 796 (7th Cir. 2013) (reversing lower court denial

of class certification in moldy washer consumer case) (no oral argument) and *In re: Whirlpool Corporation Front-Loading Washer Products Liability Litigation*, 678 F.3d 409 (6th Cir. 2012), reh'g en banc denied, (6th Cir. June 18, 2012), vacated, 569 U.S. 901 (2013), reinstated, 722 F.3d 838 (6th Cir. 2013) (affirming lower court grant of class certification in moldy washer consumer case) (briefing and oral argument).



**TAKATA AIRBAG
DEFECT CASES//IN
RE TAKATA AIRBAG
LITIGATION, MDL NO.
2599 (S.D. FL.)**

Lieff Cabraser served on the Plaintiffs Steering Committee in national litigation related to Takata

Corporation's defective

and dangerous airbags. Nearly 42 million vehicles were recalled worldwide, the largest automotive recall in U.S. history. An unstable propellant caused some airbags to explode upon impact in accidents, shooting metal debris at drivers and passengers. Close to 300 injuries, including 23 deaths, were linked to the defect. The complaints included charges the company knew of the defects but concealed them from safety regulators for over ten years. Lieff Cabraser and co-counsel secured over \$1.5 billion in settlements from Honda, Toyota, Ford, Nissan, BMW, Subaru, and Mazda. Litigation continues against Volkswagen, Mercedes, Fiat Chrysler, and General Motors.



**MOORE, ET AL.
V. SAMSUNG
ELECTRONICS
AMERICA AND
SAMSUNG
ELECTRONICS CO.,
LTD., NO. 2:16-CV-4966
(D.N.J.)**

Lieff Cabraser represented consumers in federal court in New

Jersey in cases focusing on complaints about Samsung top-loading washing machines that exploded in the home, causing damage to walls, doors, and other equipment, and presenting significant injury risks. Owners reported Samsung top-load washers exploding as early as the day of installation, while others saw their machines explode months or even more than a year after purchase. The lawsuit successfully obtained injunctive relief as well as remediation, restitution, and damages.

MCLENNAN V. LG ELECTRONICS USA, NO. 2:10-CV-03604 (D. N.J.)

Lieff Cabraser represented consumers who alleged several LG refrigerator models had a faulty design that caused the interior lights to remain on even when the refrigerator doors were closed (identified as the "light issue"), resulting in overheating and food spoilage. In March 2012, the Court granted final approval to a settlement of the nationwide class action lawsuit. The settlement provided that LG reimburse class members for all out-of-pocket costs (parts and labor) to repair the light issue prior to the mailing of the class notice and extended the warranty with respect to the light issue for ten years from the date of the original retail purchase of the refrigerator. The extended warranty covered in-home refrigerator repair performed by LG and, in some cases, the cost of a replacement refrigerator. In approving the settlement, U.S. District Court Judge William J. Martini stated, "The Settlement in this case provides for both the complete reimbursement of out-of-pocket expenses for repairs fixing the Light Issue, as well as a warranty for ten years from the date of refrigerator purchase. It would be hard to imagine a better recovery for the Class had the litigation gone to trial. Because Class members will essentially receive all of the relief to which they would have been entitled after a successful trial, this factor weighs heavily in favor of settlement."



**IN RE MERCEDES-BENZ
TELE-AID CONTRACT
LITIGATION, MDL NO.
1914 (D. N.J.)**

Lieff Cabraser represented owners and lessees of Mercedes-Benz cars and SUVs equipped with the Tele-Aid system, an emergency

response system which linked subscribers to road-side assistance operators by using a combination of global positioning and cellular technology. In 2002, the Federal Communications Commission issued a rule, effective 2008, eliminating the requirement that wireless phone carriers provide analog-based networks. The Tele-Aid system offered by Mercedes-Benz relied on analog signals. Plaintiffs charged that Mercedes-Benz committed fraud in promoting and selling the Tele-Aid system without disclosing to buyers of certain model years that the Tele-Aid system as installed would become obsolete in 2008.

In an April 2009 published order, the Court certified a nationwide class of all persons or entities in the U.S. who purchased or leased a Mercedes-Benz vehicle equipped

with an analog-only Tele Aid system after August 8, 2002, and (1) subscribed to Tele Aid service until being informed that such service would be discontinued at the end of 2007, or (2) purchased an upgrade to digital equipment.

In September 2011, the Court approved a settlement that provided class members a \$650 check or a \$750 to \$1,300 certificate toward the purchase or lease of new Mercedes-Benz vehicle, depending upon whether or not they paid for an upgrade of the analog Tele Aid system and whether they still owned their vehicle. In approving the settlement, U.S. District Court Judge Dickinson R. Debevoise stated, "I want to thank counsel for the . . . very effective and good work . . . It was carried out with vigor, integrity and aggressiveness with never going beyond the maxims of the Court."



CARIDEO V. DELL, NO. C06-1772 JLR (W.D. WASH.)

Lieff Cabraser represented consumers who owned Dell Inspiron notebook computer model numbers 1150, 5100, or 5160. The class action lawsuit complaint charged that

the notebooks suffered premature failure of their cooling system, power supply system, and/or motherboards. In December 2010, the Court approved a settlement which provided class members that paid Dell for certain repairs to their Inspiron notebook computer a reimbursement of all or a portion of the cost of the repairs.

GRAYS HARBOR ADVENTIST CHRISTIAN SCHOOL V. CARRIER CORPORATION, NO. 05-05437 (W.D. WASH.)

In April 2008, the Court approved a nationwide settlement for current and past owners of high-efficiency furnaces manufactured and sold by Carrier Corporation and equipped with polypropylene-laminated condensing heat exchangers ("CHXs"). Carrier sold the furnaces under the Carrier, Bryant, Day & Night and Payne brand-names. Plaintiffs alleged that starting in 1989, Carrier began manufacturing and selling high efficiency condensing furnaces manufactured with a secondary CHX made of inferior materials. Plaintiffs alleged that as a result, the CHXs, which Carrier warranted and consumers expected to last for 20 years, failed prematurely. The settlement provided an enhanced 20-year warranty of free service and free parts for consumers whose furnaces had not yet failed. The settlement also offered a cash reimbursement for consumers who already paid to repair or replace the CHX in their high-efficiency Carrier furnaces.

An estimated three million or more consumers in the U.S. and Canada purchased the furnaces covered under the settlement. Plaintiffs valued the settlement to consumers at over \$300 million based upon the combined value of the cash reimbursement and the estimated cost of an enhanced warranty of this nature.



GROSS V. MOBIL, NO. C 95-1237-SI (N.D. CAL.)

Lieff Cabraser served as Plaintiffs' Class Counsel in this nationwide action involving an estimated 2,500 aircraft engine owners whose engines were affected by Mobil AV-1, an allegedly defective aircraft engine

oil. Plaintiffs alleged claims for strict liability, negligence, misrepresentation, violation of consumer protection statutes, and for injunctive relief. Plaintiffs obtained a preliminary injunction requiring Mobil Corporation to provide notice to all potential class members of the risks associated with past use of aircraft engine oil. In addition, Plaintiffs negotiated a proposed settlement, granted final approval by the Court in November 1995, valued at over \$12.5 million, under which all Class Members were eligible to participate in an engine inspection and repair program, and receive compensation for past repairs and for the loss of use of their aircraft associated with damage caused by Mobil AV-1.

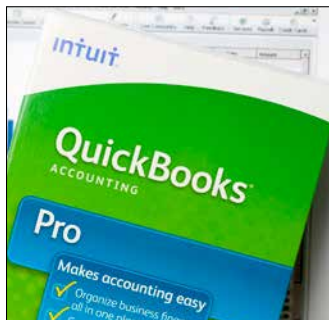
CARTWRIGHT V. VIKING INDUSTRIES, NO. 2:07-CV-2159 FCD (E.D. CAL.)

Lieff Cabraser represented California homeowners in a class action lawsuit alleging that over one million Series 3000 windows produced and distributed by Viking between 1989 and 1999 were defective. The plaintiffs charged that the windows were not watertight and allowed for water to penetrate the surrounding sheetrock, drywall, paint or wallpaper. Under the terms of a settlement approved by the Court in August 2010, all class members who submitted valid claims were entitled to receive as much as \$500 per affected property.

PELLETZ V. ADVANCED ENVIRONMENTAL RECYCLING TECHNOLOGIES (W.D. WASH.)

Lieff Cabraser served as Co-Lead Counsel in a case alleging that ChoiceDek decking materials, manufactured by AERT, developed persistent and untreatable mold spotting throughout their surface. In a published opinion in January 2009, the Court approved a settlement that provided affected consumers with free and discounted

deck treatments, mold inhibitor applications, and product replacement and reimbursement.



**CREATE-A-CARD V.
INTUIT, NO. C07-6452
WHA (N.D. CAL.)**

Lieff Cabraser, with co-counsel, represented business users of QuickBooks Pro for accounting that lost their QuickBooks data and other files due to faulty software code

sent by Intuit, the producer of QuickBooks. In September 2009, the Court granted final approval to a settlement that provided all class members who filed a valid claim with a free software upgrade and compensation for certain data-recovery costs. Commenting on the settlement and the work of Lieff Cabraser on September 17, 2009, U.S. District Court Judge William H. Alsup stated, "I want to come back to something that I observed in this case firsthand for a long time now. I think you've done an excellent job in the case as class counsel and the class has been well represented having you and your firm in the case."



**LUNDELL V. DELL, NO.
C05-03970 (N.D. CAL.)**

Lieff Cabraser served as Lead Class Counsel for consumers who experienced power problems with the Dell Inspiron 5150 notebook. In December 2006, the Court granted final approval to a settlement

of the class action which extended the one-year limited warranty on the notebook for a set of repairs related to the power system. In addition, class members that paid Dell or a third party for repair of the power system of their notebook were entitled to a 100% cash refund from Dell.

**WEEKEND WARRIOR TRAILER CASES, JCCP NO. 4455
(CAL. SUPR. CT.)**

Lieff Cabraser, with co-counsel, represented owners of Weekend Warrior trailers manufactured between 1998 and 2006 that were equipped with frames manufactured, assembled, or supplied by Zieman Manufacturing Company. The trailers, commonly referred to as "toy haulers," were used to transport outdoor recreational equipment such as motorcycles and all-terrain vehicles.

Plaintiffs charged that Weekend Warrior and Zieman knew of design and performance problems with the trailers, including bent frames, detached siding, and warped forward cargo areas, and concealed the defects from consumers. In February 2008, the Court approved a \$5.5 million settlement of the action that provided for the repair and/or reimbursement of the trailers. In approving the settlement, California Superior Court Judge Thierry P. Colaw stated that class counsel were "some of the best," and "there was an overwhelming positive reaction to the settlement" among class members.



**MCMANUS V.
FLEETWOOD
ENTERPRISES, INC.,
NO. SA-99-CA-464-FB
(W.D. TEX.)**

Lieff Cabraser served as Class Counsel on behalf of original owners of 1994-2000 model year Fleetwood Class A and Class C motor homes.

The lawsuits alleged that Fleetwood misrepresented the towing capabilities of new motor homes it sold, and claimed that Fleetwood should have told buyers that a supplemental braking system was needed to stop safely while towing heavy items, such as a vehicle or trailer. In 2003, the Court approved a settlement that resolved lawsuits pending in Texas and California about braking while towing with 1994 Fleetwood Class A and Class C motor homes. The settlement paid \$250 to people who bought a supplemental braking system for Fleetwood motor homes that they bought new. Earlier, the appellate court found that common questions predominated under purchasers' breach of implied warranty of merchantability claim. 320 F.3d 545 (5th Cir. 2003).

**FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
V. NORTHWEST PIPE COMPANY, NO. C-00-20749 (N.D.
CAL.)**

Since 1990, Poz-Lok pipes and pipe fittings were sold in the U.S. as part of fire suppression systems for use in residential and commercial buildings. After leaks in Poz-Lok pipes caused damage to its DeAnza Campus Center building, Foothill/DeAnza Community College District in California retained Lieff Cabraser to file a class action lawsuit against the manufacturers of Poz-Lok. The college district charged that Poz-Lok pipe had manufacturing and design defects that resulted in the premature corrosion and failure of the product. In June 2004, the Court approved the creation of a settlement fund of up to \$14.5 million for property owners nationwide with Poz-Lok fire sprinkler piping that failed. Under the settlement, owners

whose Poz-Lok pipes were leaking, or leaked over the next 15 years, could file a claim for compensation.



**KAN V. TOSHIBA
AMERICAN
INFORMATION
SYSTEMS, NO.
BC327273 (LOS
ANGELES SUPER. CT.)**

Lieff Cabraser served as Co-Lead Counsel for a class of all end-user persons or entities who purchased or otherwise

acquired in the United States, for their own use and not for resale, a new Toshiba Satellite Pro 6100 Series notebook. Consumers alleged a series of defects were present in the notebook. In 2006, the Court approved a settlement that extended the warranty for all Satellite Pro 6100 notebooks, provided cash compensation for certain repairs, and reimbursed class members for certain out-of-warranty repair expenses.



**TOSHIBA LAPTOP
SCREEN FLICKER
SETTLEMENT**

Lieff Cabraser negotiated a settlement with Toshiba America Information Systems, Inc. ("TAIS") to provide relief for owners of certain Toshiba Satellite 1800 Series, Satellite

Pro 4600 and Tecra 8100 personal notebook computers whose screens flickered, dimmed or went blank due to an issue with the FL Inverter Board component. In 2004 under the terms of the settlement, owners of affected computers who paid to have the FL Inverter issue repaired by either TAIS or an authorized TAIS service provider recovered the cost of that repair, up to \$300 for the Satellite 1800 Series and the Satellite Pro 4600 personal computers, and \$400 for the Tecra 8100 personal computers. TAIS also agreed to extend the affected computers' warranties for the FL Inverter issue by eighteen months.

**RICHISON V. AMERICAN CEMWOOD CORP., NO. 005532
(SAN JOAQUIN SUPR. CT., CAL.)**

Lieff Cabraser served as Co-Lead Class Counsel for an estimated nationwide class of 30,000 owners of homes and other structures on which defective Cemwood Shakes were installed. In November 2003, the Court granted

final approval to a \$75 million Phase 2 settlement in the American Cemwood roofing shakes national class action litigation. This amount was in addition to a \$65 million partial settlement approved by the Court in May 2000, and brought the litigation to a conclusion.

**ABS PIPE LITIGATION, JCCP NO. 3126 (CONTRA COSTA
COUNTY SUPR. CT., CAL.)**

Lieff Cabraser served as Lead Class Counsel on behalf of property owners whose ABS plumbing pipe was allegedly defective and caused property damage by leaking. Six separate class actions were filed in California against five different ABS pipe manufacturers, numerous developers of homes containing the ABS pipe, as well as the resin supplier and the entity charged with ensuring the integrity of the product. Between 1998 and 2001, Lieff Cabraser achieved 12 separate settlements in the class actions and related individual lawsuits for approximately \$78 million.

Commenting on the work of Lieff Cabraser and co-counsel in the case, California Superior Court (now Appellate) Judge Mark B. Simons stated on May 14, 1998: "The attorneys who were involved in the resolution of the case certainly entered the case with impressive reputations and did nothing in the course of their work on this case to diminish these reputations, but underlined, in my opinion, how well deserved those reputations are."



**HANLON V. CHRYSLER
CORP., NO. C-95-2010-
CAL (N.D. CAL.)**

In 1995, the District Court approved a \$200+ million settlement enforcing Chrysler's comprehensive minivan rear latch replacement program, and to correct alleged safety

problems with Chrysler's pre-1995 designs. As part of the settlement, Chrysler agreed to replace the rear latches with redesigned latches. The settlement was affirmed on appeal by the Ninth Circuit in *Hanlon v. Chrysler Corp.*, 150 F.3d 1011 (1998).

**IN RE GENERAL MOTORS CORP. PICK-UP FUEL TANK
PRODUCTS LIABILITY LITIGATION, MDL NO. 961 (E.D.
PA.)**

Lieff Cabraser served as Court-appointed Co-Lead Counsel representing a class of 4.7 million plaintiffs who owned 1973-1987 GM C/K pickup trucks with allegedly defective gas tanks. The Consolidated Complaint asserted claims under the Lanham Act, the Magnuson-Moss

Act, state consumer protection statutes, and common law. In 1995, the Third Circuit vacated the District Court settlement approval order and remanded the matter to the District Court for further proceedings. In July 1996, a new nationwide class action was certified for purposes of an enhanced settlement program valued at a minimum of \$600 million, plus funding for independent fuel system safety research projects. The Court granted final approval to the settlement in November 1996.



IN RE LOUISIANA-PACIFIC INNER-SEAL SIDING LITIGATION, NO. C-95-879-JO (D. OR.)

Lieff Cabraser served as Co-Lead Class Counsel on behalf of a nationwide class of homeowners with defective exterior siding on their homes. Plaintiffs

asserted claims for breach of warranty, fraud, negligence, and violation of consumer protection statutes. In 1996, U.S. District Judge Robert E. Jones entered an Order, Final Judgment and Decree granting final approval to a nationwide settlement requiring Louisiana-Pacific to provide funding up to \$475 million to pay for inspection of homes and repair and replacement of failing siding over the next seven years.



COX V. SHELL, NO. 18,844 (OBION COUNTY CHANCERY CT., TENN.)

Lieff Cabraser served as Class Counsel on behalf of a nationwide class of approximately 6 million owners of property equipped with defective polybutylene plumbing systems

and yard service lines. In November 1995, the Court approved a settlement involving an initial commitment by defendants of \$950 million in compensation for past and future expenses incurred as a result of pipe leaks, and to provide replacement pipes to eligible claimants. The deadline for filing claims expired in 2009.

WILLIAMS V. WEYERHAEUSER, NO. 995787 (SAN FRANCISCO SUPR. CT.)

Lieff Cabraser served as Class Counsel on behalf of a nationwide class of hundreds of thousands of owners of homes and other structures with defective Weyerhaeuser

hardboard siding. A California-wide class was certified for all purposes in February 1999, and withstood writ review by both the California Court of Appeals and Supreme Court of California. In 2000, the Court granted final approval to a nationwide settlement of the case which provided class members with compensation for their damaged siding, based on the cost of replacing or, in some instances, repairing damaged siding. The settlement had no cap, and required Weyerhaeuser to pay all timely, qualified claims over a nine year period.



NAEF V. MASONITE, NO. CV-94-4033 (MOBILE COUNTY CIRCUIT CT., ALA.)

Lieff Cabraser served as Co-Lead Class Counsel on behalf of a nationwide Class of an estimated 4 million homeowners with allegedly defective

hardboard siding manufactured and sold by Masonite Corporation, a subsidiary of International Paper, installed on their homes. The Court certified the class in November 1995, and the Alabama Supreme Court twice denied extraordinary writs seeking to decertify the Class, including in *Ex Parte Masonite*, 681 So. 2d 1068 (Ala. 1996). A month-long jury trial in 1996 established the factual predicate that Masonite hardboard siding was defective under the laws of most states. The case settled on the eve of a second class-wide trial, and in 1998, the Court approved a settlement.

Under a claims program established by the settlement that ran through 2008, class members with failing Masonite hardboard siding installed and incorporated in their property between January 1, 1980 and January 15, 1998 were entitled to make claims, have their homes evaluated by independent inspectors, and receive cash payments for damaged siding. Combined with settlements involving other alleged defective home building products sold by Masonite, the total cash paid to homeowners exceeded \$1 billion.

IN RE INTEL PENTIUM PROCESSOR LITIGATION, NO. CV 745729 (SANTA CLARA SUPR. CT., CAL.)

Lieff Cabraser served as one of two Court-appointed Co-Lead Class Counsel in this action alleging defects in certain Intel Pentium CPUs, and negotiated a settlement, approved by the Court in June 1995, involving both injunctive relief and damages having an economic value of approximately \$1 billion.

EMPLOYMENT DISCRIMINATION & UNFAIR EMPLOYMENT PRACTICES

Lieff Cabraser's nationally-recognized employment lawyers litigate many of the most significant employment class action lawsuits in the U.S. today, cases challenging companies paying women less for the same work as men; gender and race discrimination and retaliation; policies that deprive employees and "independent contractors" of their wages, overtime payments, meal and rest breaks, or reimbursement for business expenses; and pension plan abuse claims on behalf of employees and retirees.

We have repeatedly prevailed in and obtained record-setting recoveries for our clients in precedent-setting cases against the largest corporations in the U.S. and throughout the world, including Goldman Sachs, Walmart, Google, IBM, Apple, Federal Express, Smith Barney, and Home Depot.

Representative Current Cases



LABOR TRAFFICKING WAGE THEFT CASE FOR COLOMBIAN HOUSEKEEPERS

Lieff Cabraser, with co-counsel, brought an action in federal court in the Eastern District of Virginia involving the transportation of over 200 Colombian nationals or people of Colombian origin to work as housekeepers at MasterCorp-serviced hotel and resort properties across the country. The housekeepers (who were nominally employed by Perennial Pete General Services LLC and related entities) worked up to 12–15 hours per day for four-month periods without overtime wages; had unlawful deductions taken from their wages; were housed in crowded motel rooms; and were threatened with immigration-related harm if they complained or quit. The Court is considering a proposed settlement.

VASSAR COLLEGE GENDER DISCRIMINATION

Along with co-counsel Equal Rights Advocates, Lieff Cabraser filed a class action lawsuit in August 2023 on behalf of female full professors of Vassar College alleging gender discrimination and equal pay violations. The case is pending in the U.S. District Court for the Southern District of New York, and alleges pervasive and long-standing gender-based pay disparities between Vassar's male and female full professors, and has garnered substantial support

within the Vassar community. Since it was filed in August 2023, 36 additional female full professors at Vassar have written jointly and publicly to say they share the class representatives' grievances about Vassar's pattern of pay discrimination, and another group of 29 male full professors at Vassar have written publicly to "voice strong support" for the class representatives and the lawsuit. Students have also protested. Discovery has now begun, as Vassar raises modest procedural challenges to various pieces of the complaint.



BROWN V. DOORDASH, INC., NO. 21-1828 (CAL. SUPR. CT.)

Lieff Cabraser represents gig economy workers in a series of lawsuits alleging that the companies' practice of classifying them as independent contractors rather than employees violates California's Private Attorneys General Act (PAGA).

In October 2021, Lieff Cabraser filed a case against DoorDash, Inc. under PAGA. The case alleges that DoorDash has violated multiple provisions of the California Labor Code by classifying its "dashers" as independent contractors and denying them wages, overtime pay, sick leave, off-duty meal and rest breaks, and compensation for their required business expenses.



SPACEX RETALIATORY FIRINGS

On November 16, 2022, Lieff Cabraser and co-counsel filed unfair labor practice charges on behalf of eight former SpaceX employees against the company. The charges allege that SpaceX violated the

National Labor Relations Act by terminating the employees for engaging in protected concerted activity.

The employees were allegedly fired for being part of a larger group that drafted a letter to SpaceX's executive team expressing concern about recent allegations of sexual harassment by SpaceX's CEO, and his harmful behavior on Twitter that hurt the company's reputation and also the company culture. The letter called on SpaceX to take appropriate remedial action including condemning the CEO's harmful Twitter behavior, holding leadership accountable, and seeking uniform definition and enforcement of SpaceX's policies.

Approximately one year after Lieff Cabraser filed, the National Labor Relations Board ("NLRB") concluded its

investigation and issued a complaint against the company alleging 37 separate violations of Section 8(a)(1) of the National Labor Relations Act: 11 for coercive statements, 2 for coercive statements/implied threats, 7 for interrogation, 4 for unlawful instructions, 3 for impression of surveillance, and 10 for retaliation for involvement in protected concerted activity. Trial is set to for 2024.

IN RE: AME CHURCH EMPLOYEE RETIREMENT FUND LITIGATION, MDL 3035 (W.D.TENN.)

Lieff Cabraser has been appointed to the Plaintiffs Steering Committee in a multidistrict litigation on behalf of clergy and other employees of the African Methodist Episcopal Church who had almost \$90 million of their retirement funds misappropriated.

The litigation has been centralized in the Western District of Tennessee and it includes as defendants church officials, the church's investment advisors, and others. In March 2023, the case was consolidated into multidistrict litigation before Judge S. Thomas Anderson of the U.S. District Court for the Western District of Tennessee, who largely denied motions to dismiss from the church's investment advisors. The case is presently in discovery and a consolidated complaint was filed in late August 2022.

EMPLOYMENT DISCRIMINATION & UNFAIR EMPLOYMENT PRACTICES

Representative Achievements & Successes



CHEN-OSTER V. GOLDMAN SACHS, NO. 10-6950 (S.D.N.Y.)

Lieff Cabraser served as Co-Lead Counsel for plaintiffs in a gender discrimination class action lawsuit against Goldman Sachs alleging Goldman Sachs engaged in systemic and

pervasive discrimination against its female professional employees in violation of Title VII of the Civil Rights Act of

1964 and New York City Human Rights Law. The complaint charged that, among other things, Goldman Sachs paid its female professionals less than similarly situated males, disproportionately promoted men over equally or more qualified women, and offered better business opportunities and professional support to its male professionals. In 2012, the Court denied defendant's motion to strike class allegations.

On March 10, 2015, Magistrate Judge James C. Francis IV issued a recommendation against certifying the class. In April of 2017, District Court Judge Analisa Torres granted plaintiffs' motion to amend their complaint and add new representative plaintiffs, denied Goldman Sachs' motions to

dismiss the new plaintiffs' claims, and ordered the parties to submit proposals by April 26, 2017, on a process for addressing Magistrate Judge Francis' March 2015 Report and Recommendation on class certification.

On March 30, 2018, Judge Torres issued an order certifying the plaintiffs' damages class under Federal Rule of Civil Procedure Rule 23(b)(3). Judge Torres certified plaintiffs' claims for both disparate impact and disparate treatment discrimination, relying on statistical evidence of discrimination in pay, promotions, and performance evaluations, as well as anecdotal evidence of Goldman's hostile work environment. In so ruling, the court also granted plaintiffs' motion to exclude portions of Goldman's expert evidence as unreliable, and denied all of Goldman's motions to exclude plaintiffs' expert evidence.

After certification and completion of notice, Goldman attempted to remove over half of the 3,220+ class members to arbitration. Plaintiffs objected, filing for sanctions against Goldman for violations of FRCP 23(d). In 2020, the Magistrate Judge assigned to the case issued a recommendation agreeing with plaintiffs that Goldman Sachs disseminated misleading communications leading to some class members opting out of arbitration. The case proceeded toward trial on whether Goldman violated federal and NY law by engaging in gender discrimination against the Class.

On May 15, 2023, on the eve of trial, the court granted preliminary approval to a \$215 million class settlement. This is an historic settlement for many reasons: It is one of the largest discrimination settlements in U.S. history; it is also the single largest gender bias settlement that has occurred in advance of employees winning their case at trial, and the third-largest gender bias settlement of any kind on record (the larger ones coming years after the employees won at trial). It is nearly five times larger than the next-largest gender bias class action settlement involving a Wall Street firm. In addition, the settlement represents approximately 78% of potential damages in the case, and 50% of all potential class damages. We are unaware of another gender class settlement before trial that had a higher recovery of potential exposure.



**STRAUCH V.
COMPUTER SCIENCES
CORPORATION, NO.
2:14-CV-00956 (D.
CONN.)**

In 2005, Computer Sciences Corporation ("CSC") settled for \$24 million a nationwide class and collective

action lawsuit alleging that CSC misclassified thousands of its information technology support workers as exempt from overtime pay in violation of the federal Fair Labor Standards Act ("FLSA") and state law.

Notwithstanding that settlement, a complaint filed on behalf of current and former CSC IT workers in 2014 by Lief Cabraser and co-counsel alleged that CSC misclassified CSC System Administrators as exempt even though they performed primarily nonexempt work.

On June 9, 2015, the Court granted plaintiffs' motion for conditional certification of a FLSA collective action. Thereafter, more than 1,000 System Administrators opted into the case. On June 30, 2017, the Court granted plaintiffs' motion for certification of Rule 23 classes for System Administrators in California and Connecticut.

On December 20, 2017, a federal court jury in Connecticut ruled that CSC wrongly and willfully denied overtime pay to approximately 1,000 current and former technology support workers around the country. After deliberating over two days, the Connecticut jury unanimously rejected CSC's claim that its System Administrators in the "Associate Professional" and "Professional" job titles were exempt under federal, Connecticut and California law, ruling instead that the workers should have been classified as nonexempt and paid overtime. The jury found CSC's violations to be willful, triggering additional damages. The misclassifications were made despite the fact that, in 2005, CSC paid \$24 million to settle similar claims from a previous group of technical support workers. Following judgment and an appeal to the Second Circuit Court of Appeals, the parties reached a settlement for a total payment of \$17,600,000.



**SENNE V. MAJOR LEAGUE BASEBALL, NO. 14-CV-00608
(N.D. CAL.)**

Lief Cabraser represented current and former Minor League Baseball players employed under uniform player contracts in a class and collective action seeking unpaid overtime and minimum wages under the Fair Labor Standards Act and state laws. The complaint alleged that Major League Baseball ("MLB"), the MLB franchises, and other defendants

paid minor league players a uniform monthly fixed salary that, in light of the hours worked, amounted to less than the minimum wage and an unlawful denial of overtime pay. In August 2019, the Ninth Circuit Court of Appeals upheld certification of a California Class, overturned the denial of certification of the Arizona and Florida Classes, and affirmed the certification of an FLSA collective action. In July 2022, the defendants agreed to pay a total of \$185 million to settle the case.



**SHELBY STEWART
ET AL., VS KAISER
FOUNDATION HEALTH
PLAN INC. ET AL.,
NO. 21-590966 (SAN
FRANCISCO SUP. CT.)**

Lieff Cabraser and co-counsel filed a race discrimination class action against Kaiser Foundation Health

Plan, Kaiser Foundation Hospitals, The Permanente Medical Group, and the SoCal Permanente Medical Group on behalf of more than 2,200 African American employees at each of the Kaiser Permanente entities. After two years of negotiation, the parties settled in April 2021 for \$11.5 million; Kaiser also agreed to institute comprehensive workplace programs to ensure that African-American employees' compensation and opportunities for advancement are fair and equitable. The settlement received final approval in March 2022.

NYONG'O V. SUTTER HEALTH, ET AL., 3:21-CV-06238 (SF SUP. CT.)

Lieff Cabraser represented Dr. Omondi Nyong'o in a race discrimination lawsuit against Sutter Health for multiple violations of California law arising from a racially toxic workplace. The complaint alleged that nationally-recognized Dr. Nyong'o was subject to a pattern of racial discrimination, including pay and promotion discrimination, down-leveling, and biased reviews. In 2023, the parties reached a private settlement.

KALODIMOS V. MEREDITH CORPORATION D/B/A WSMV CHANNEL 4, NO. 3:18-CV-01321 (M.D. TENN.)

Lieff Cabraser represented Demetria Kalodimos, the longest running anchor in the history of Middle Tennessee's Channel 4 news network, in sex and age discrimination claims against the network. Ms. Kalodimos was known within the community as the "face of Channel 4," and had received both local and national accolades for journalistic excellence when she was terminated in 2017. On behalf of Ms. Kalodimos, Lieff Cabraser litigated claims for violation

of Title VII of the Civil Rights Act, the Age Discrimination in Employment Act, the Tennessee Human Rights Act, and the common law. The parties resolved these disputes in 2019 following a private mediation.



BUTLER V. HOME DEPOT, NO. C94- 4335 SI (N.D. CAL.)

Lieff Cabraser and co-counsel represented a class of approximately 25,000 female employees and applicants for employment with Home Depot's West Coast Division who alleged gender discrimination in connection with hiring, promotions, pay, job assignment, and other terms and conditions of employment. The class was certified in January 1995. In January 1998, the Court approved a \$87.5 million settlement of the action that included comprehensive injunctive relief over the term of a five-year Consent Decree. Under the terms of the settlement, Home Depot modified its hiring, promotion, and compensation practices to ensure that interested and qualified women were hired for, and promoted to, sales and management positions.

On January 14, 1998, U.S. District Judge Susan Illston commented that the settlement provided "a very significant monetary payment to the class members for which I think they should be grateful to their counsel. Even more significant is the injunctive relief that's provided for..." By 2003, the injunctive relief had created thousands of new job opportunities in sales and management positions at Home Depot, generating the equivalent of more than \$100 million per year in wages for female employees.

GILES V. ALLSTATE, JCCP NOS. 2984 AND 2985

Lieff Cabraser represented a class of Allstate insurance agents seeking reimbursement of wrongly denied out-of-pocket costs. The action settled for approximately \$40 million.

GOOGLE GENDER PAY BIAS LAWSUIT

In October 2022, a California Superior Court judge granted final approval to a \$118 million settlement of litigation brought on behalf of over 15,000 female Google workers



who alleged the tech giant engaged in systemic and pervasive pay and promotion discrimination since 2013 against its female software engineers. Filed by Lief Cabraser and co-counsel in 2017 under California's then-newly-amended Equal Pay

law, the Google Gender Discrimination class action broke new ground in tech employment law as it addressed two pernicious and long-standing practices, the under-leveling of women relative to comparable men at hire, and using candidates' past salary information to determine their pay rate, the latter a process that perpetuated inequity as women on average have historically been paid significantly less than men.

ROSENBURG V. IBM, NO. C 06-0430 PJH (N.D. CAL.)

Plaintiffs alleged that IBM illegally misclassified its employees who install or maintain computer hardware or software as "exempt" from the overtime pay requirements of federal and state labor laws. In July 2007, the Court granted final approval to a \$65 million settlement of a class action suit by current and former technical support workers for IBM seeking unpaid overtime. The settlement constituted a record amount in litigation seeking overtime compensation for employees in the computer industry.



SATCHELL V. FEDEX EXPRESS, NO. C 03-2659 SI, C 03-2878 SI (N.D. CAL.)

In 2007, the Court granted final approval to a \$54.9 million settlement of race discrimination class action lawsuit by African American and Latino employees of

FedEx Express. The settlement required FedEx to reform its promotion, discipline, and pay practices. Under the settlement, FedEx implemented multiple steps to promote equal employment opportunities, including making its performance evaluation process less discretionary, discarding use of the "Basic Skills Test" as a prerequisite to promotion into certain desirable positions, and changing employment policies to demonstrate that its revised practices do not continue to foster racial discrimination. The settlement, covering 20,000 hourly employees and operations managers who worked in the western region of

FedEx Express since October 1999, was approved by the Court in August 2007.



GONZALEZ V. ABERCROMBIE & FITCH STORES, NO. C03-2817 SI (N.D. CAL.)

In April 2005, the Court approved a settlement, valued at approximately \$50 million, which required retail clothing giant Abercrombie & Fitch to provide monetary benefits of \$40 million to the class of Latino, African American, Asian American and female applicants and employees who charged the company with discrimination. The settlement included a six-year period of injunctive relief requiring the company to institute a wide range of policies and programs to promote diversity among its workforce and to prevent discrimination based on race or gender. Lief Cabraser served as Lead Class Counsel and prosecuted the case with a number of co-counsel firms, including the Mexican American Legal Defense and Education Fund, the Asian Pacific American Legal Center, and the NAACP Legal Defense and Educational Fund, Inc.

CALIBUSO V. BANK OF AMERICA CORPORATION, MERRILL LYNCH & CO., NO. CV10-1413 (E.D. N.Y.)

Lief Cabraser served as Co-Lead Counsel for female Financial Advisors who alleged that Bank of America and Merrill Lynch engaged in a pattern and practice of gender discrimination with respect to business opportunities and compensation. The complaint charged that these violations were systemic, based upon company-wide policies and practices.

In December 2013, the Court approved a \$39 million settlement. The settlement included three years of programmatic relief, overseen by an independent monitor, regarding teaming and partnership agreements, business generation, account distributions, manager evaluations, promotions, training, and complaint processing and procedures. An independent consultant also conducted an internal study of the bank's Financial Advisors' teaming practices.



FRANK V. UNITED AIRLINES, NO. C-92-0692 MJJ (N.D. CAL.)

Lieff Cabraser and co-counsel obtained a \$36.5 million settlement in February 2004 for a class of female flight attendants who were required to weigh less than comparable male

flight attendants. Former U.S. District Court Judge Charles B. Renfrew (ret.), who served as a mediator in the case, stated, "As a participant in the settlement negotiations, I am familiar with and know the reputation, experience and skills of lawyers involved. They are dedicated, hardworking and able counsel who have represented their clients very effectively." U.S. District Judge Martin J. Jenkins, in granting final approval to the settlement, found "that the results achieved here could be nothing less than described as exceptional," and that the settlement "was obtained through the efforts of outstanding counsel."



BARNETT V. WAL-MART, NO. 01-2-24553-SNKT (WASH.)

The Court approved in July 2009 a settlement valued at up to \$35 million on behalf of workers in Washington State who alleged they were deprived of meal and rest breaks

and forced to work off-the-clock at Wal-Mart stores and Sam's Clubs. In addition to monetary relief, the settlement provided injunctive relief benefiting all employees.

Wal-Mart was required to undertake measures to prevent wage and hour violations at its 50 stores and clubs in Washington, measures that included the use of new technologies and compliance tools.

Plaintiffs filed their complaint in 2001. Three years later, the Court certified a class of approximately 40,000 current and former Wal-Mart employees. The eight years of litigation were intense and adversarial. Wal-Mart, then the world's third largest corporation, vigorously denied liability and spared no expense in defending itself. This lawsuit and similar actions filed against Wal-Mart across America served to reform the pay procedures and employment practices for Wal-Mart's 1.4 million employees nationwide. In a press release announcing the Court's approval of the settlement, Wal-Mart spokesperson Daphne Moore stated, "This lawsuit was filed

years ago and the allegations are not representative of the company we are today." Lieff Cabraser served as Court-appointed Co-Lead Class Counsel.



VEDACHALAM V. TATA CONSULTANCY SERVICES, C 06-0963 CW (N.D. CAL.)

Lieff Cabraser served as Co-Lead Counsel for 12,700 foreign nationals sent by the Indian conglomerate Tata to work in the U.S. The complaint charged that Tata breached the contracts of its non-U.S.-citizen employees by requiring them to sign over their federal and state tax refund checks to Tata, and by failing to pay its non-U.S.-citizen employees the monies promised to those employees before they came to the United States.

In 2007 and again in 2008, the District Court denied Tata's motions to compel arbitration of Plaintiffs' claims in India. The Court held that no arbitration agreement existed because the documents purportedly requiring arbitration in India applied one set of rules to the Plaintiffs and another set to Tata. In 2009, the Ninth Circuit Court of Appeals affirmed this decision. In July 2011, the District Court denied in part Tata's motion for summary judgment, allowing Plaintiffs' legal claims for breach of contract and certain violations of California wage laws to go forward.

In 2012, the District Court found that the plaintiffs satisfied the legal requirements for a class action and certified two classes.

After 7 years of hard-fought litigation, the District Court in July 2013 granted final approval to a \$29.75 million settlement.

AMOCHAEV. V. CITIGROUP GLOBAL MARKETS, D/B/A SMITH BARNEY, NO. C 05-1298 PJH (N.D. CAL.)

In August 2008, the Court approved a \$33 million settlement for the 2,411 members of the Settlement Class in a gender discrimination case against Smith Barney. Lieff Cabraser represented Female Financial Advisors who charged that Smith Barney, the retail brokerage unit of Citigroup, discriminated against them in account distributions, business leads, referral business, partnership opportunities, and other terms of employment. In addition to the monetary

compensation, the settlement included comprehensive injunctive relief for four years designed to increase business opportunities and promote equality in compensation for female brokers.



GIANNETTO V. COMPUTER SCIENCES CORPORATION, NO. 03-CV-8201 (C.D. CAL.)

Plaintiffs charged that the global conglomerate had a common practice of refusing to pay overtime compensation to its technical support workers involved in the installation

and maintenance of computer hardware and software in violation of the Fair Labor Standards Act, California's Unfair Competition Law, and the wage and hour laws of 13 states. In one of the largest overtime pay dispute settlements ever in the information technology industry, the Court approved a \$24 million settlement with Computer Sciences Corporation in 2005.

BUTTRAM V. UPS, NO. C-97-01590 MJJ (N.D. CAL.)

Lieff Cabraser and several co-counsel represented a class of approximately 14,000 African- American part-time hourly employees of UPS's Pacific and Northwest Regions alleging race discrimination in promotions and job advancement. In 1999, the Court approved a \$12.14 million settlement of the action. Under the injunctive relief portion of the settlement, Class Counsel monitored the promotions of African-American part-time hourly employees to part-time supervisor and full-time package car drivers.



CURTIS-BAUER V. MORGAN STANLEY & CO., NO. C-06- 3903 (TEH)

In October 2008, the Court approved a \$16 million settlement in the class action against Morgan Stanley. The complaint charged that Morgan Stanley

discriminated against African-American and Latino Financial Advisors and Registered Financial Advisor Trainees in the Global Wealth Management Group of Morgan Stanley in compensation and business opportunities. The settlement included comprehensive injunctive relief regarding account distributions, partnership arrangements, branch manager promotions, hiring, retention, diversity training, and

complaint processing. The settlement also provided for the appointment of an independent Diversity Monitor and an independent Industrial Psychologist to effectuate the terms of the agreement.



CHURCH V. CONSOLIDATED FREIGHTWAYS, NO. C90-2290 DLJ (N.D. CAL.)

Lieff Cabraser was the Lead Court-appointed Class Counsel in this class action on behalf of the exempt employees of Emery Air Freight, a freight forwarding company acquired by Consolidated Freightways in 1989. On behalf of the employee class, Lieff Cabraser prosecuted claims for violation of the Employee Retirement Income Security Act, the securities laws, and the Age Discrimination in Employment Act. The case settled in 1993 for \$13.5 million.

GODDARD, ET AL. V. LONGS DRUG STORES CORPORATION, ET AL., NO. RG04141291 (CAL. SUPR. CT.)

Store managers and assistant store managers of Longs Drugs charged that the company misclassified them as exempt from overtime wages. Managers regularly worked in excess of 8 hours per day and 40 hours per week without compensation for their overtime hours. Following mediation, in 2005, Longs Drugs agreed to settle the claims for a total of \$11 million. Over 1,000 current and former Longs Drugs managers and assistant managers were eligible for compensation under the settlement, and over 98% of the class submitted claims.

GERLACH V. WELLS FARGO & CO., NO. C 05-0585 CW (N.D. CAL.)

In January 2007, the Court granted final approval to a \$12.8 million settlement of a class action suit by current and former business systems employees of Wells Fargo seeking unpaid overtime. Plaintiffs alleged that Wells Fargo illegally misclassified those employees, who maintained and updated Wells Fargo's business tools according to others' instructions, as "exempt" from the overtime pay requirements of federal and state labor laws.

BUCCELLATO V. AT&T OPERATIONS, NO. C10-00463-LHK (N.D. CAL.)

Lieff Cabraser represented a group of current and former AT&T technical support workers who alleged that AT&T misclassified them as exempt and failed to pay them for all overtime hours worked, in violation of federal and state overtime pay laws. In June 2011, the Court approved a \$12.5 million collective and class action settlement.

**GOTTLIEB V. SBC COMMUNICATIONS, NO. CV-00-04139 AHM (MANX) (C.D. CAL.)**

With co-counsel, Lieff Cabraser represented current and former employees of SBC and Pacific Telesis Group ("PTG") who participated in AirTouch Stock

Funds, which were at one time part of PTG's salaried and non-salaried savings plans. After acquiring PTG, SBC sold AirTouch, which PTG had owned, and caused the AirTouch Stock Funds that were included in the PTG employees' savings plans to be liquidated. Plaintiffs alleged that in eliminating the AirTouch Stock Funds, and in allegedly failing to adequately communicate with employees about the liquidation, SBC breached its duties to 401k plan participants under the Employee Retirement Income Security Act. In 2002, the Court granted final approval to a \$10 million settlement.

**ELLIS V. COSTCO WHOLESALE CORP., NO. 04-03341-EMC (N.D. CAL.)**

Lieff Cabraser served as Co-Lead Counsel for current and former female employees who charged that Costco discriminated against women in promotion to management positions. In January 2007, the Court certified a class consisting of over 750 current and former female Costco employees nationwide who were denied promotion to General Manager or Assistant Manager since January 3, 2002. Costco appealed.

In September 2011, the U.S. Court of Appeals for the Ninth Circuit remanded the case to the District Court to make class certification findings consistent with the U.S. Supreme Court's ruling in *Wal-Mart v. Dukes*, 131 S. Ct. 2541 (2011). In September 2012, U.S. District Court Judge Edward M. Chen granted plaintiffs' motion for class certification and certified two classes of over 1,250 current and former female Costco employees, one for injunctive relief and the other for monetary relief. On May 27, 2014, the Court approved an \$8 million settlement.

**TROTTER V. PERDUE FARMS, NO. C 99-893-RRM (JJF) (MPT) (D. DEL.)**

Lieff Cabraser represented a class of chicken processing employees of Perdue Farms, Inc., one of the nation's largest poultry processors, for wage

and hour violations. The suit challenged Perdue's failure to compensate its assembly line employees for putting on, taking off, and cleaning protective and sanitary equipment in violation of the Fair Labor Standards Act, various state wage and hour laws, and the Employee Retirement Income Security Act. Under a settlement approved by the Court in 2002, Perdue paid \$10 million for wages lost by its chicken processing employees as well as attorneys' fees and costs. The settlement was in addition to a \$10 million settlement of a suit brought by the Department of Labor in the wake of Lieff Cabraser's lawsuit.

ZUCKMAN V. ALLIED GROUP, NO. 02-5800 SI (N.D. CAL.)

Plaintiffs, claims representatives of Allied / Nationwide, alleged that the company misclassified them as exempt employees and failed to pay them and other claims representatives in California overtime wages for hours they worked in excess of eight hours or forty hours per week. In September 2004, the Court approved a settlement with Allied Group and Nationwide Mutual Insurance Company of \$8 million plus Allied/Nationwide's share of payroll taxes on amounts treated as wages, providing plaintiffs a 100% recovery on their claims.

In approving the settlement, U.S. District Court Judge Susan Illston commended counsel for their "really good lawyering" and stated that they did "a splendid job on this" case.

THOMAS V. CALIFORNIA STATE AUTOMOBILE ASSOCIATION, NO. CH217752 (CAL. SUPR. CT.)

With co-counsel, Lieff Cabraser represented 1,200 current

and former field claims adjusters who worked for the California State Automobile Association (“CSAA”). Plaintiffs alleged that CSAA improperly classified their employees as exempt, therefore denying them overtime pay for overtime worked. In May 2002, the Court approved an \$8 million settlement of the case.



**IN RE FARMERS
INSURANCE
EXCHANGE CLAIMS
REPRESENTATIVES’
OVERTIME PAY
LITIGATION, MDL NO.
1439 (D. OR.)**

Lieff Cabraser and co-counsel represented claims representatives of Farmers’ Insurance

Exchange seeking unpaid overtime. Lieff Cabraser won a liability phase trial on a classwide basis, and then litigated damages on an individual basis before a Special Master. The judgment was partially upheld on appeal. In August 2010, the Court approved an \$8 million settlement.



**ZABOROWSKI V.
MHN GOVERNMENT
SERVICES, NO. 12-CV-
05109-SI (N.D. CAL.)**

Lieff Cabraser represented current and former Military and Family Life Consultants (“MFLCs”) in a class action lawsuit against MHN Government

Services, Inc. (“MHN”) and Managed Health Network, Inc., seeking overtime pay under the federal Fair Labor Standards Act and state laws. The complaint charged that MHN misclassified the MFLCs as independent contractors and as “exempt” from overtime and failed to pay them overtime pay for hours worked over 40 per week. In April 2013, the Court denied MHN’s motion to compel arbitration and granted plaintiff’s motion for conditional certification of a FLSA collective action. In December 2014, the U.S. Court of Appeals for the Ninth Circuit upheld the district court’s determination that the arbitration clause in MHN’s employee contract was procedurally and substantively unconscionable. MHN appealed to the United States Supreme Court. MHN did not contest that its agreement had several unconscionable components; instead, it asked the Supreme Court to sever the unconscionable terms of its arbitration agreement and nonetheless send the MFLCs’ claims to arbitration. The Supreme Court granted MHN’s petition for certiorari on October 1, 2015, and was

scheduled to hear the case in the 2016 spring term in *MHN Gov’t Servs., Inc. v. Zaborowski*, No. 14-1458. While the matter was pending before the Supreme Court, an arbitrator approved a class settlement in the matter, which resulted in payment of \$7,433,109.19 to class members.

**HIGAZI V. CADENCE DESIGN SYSTEMS, NO. C 07-2813
JW (N.D. CAL.)**

Plaintiffs alleged that Cadence illegally misclassified its employees who install, maintain, or support computer hardware or software as “exempt” from the overtime pay requirements of federal and state labor laws. In July 2008, the Court granted final approval to a \$7.664 million settlement of a class action suit by current and former technical support workers for Cadence seeking unpaid overtime.

KAHN V. DENNY’S, NO. BC177254 (CAL. SUPR. CT.)

Lieff Cabraser brought a lawsuit alleging that Denny’s failed to pay overtime wages to its General Managers and Managers who worked at company-owned restaurants in California. The Court approved a \$4 million settlement of the case in 2000.

**SANDOVAL V. MOUNTAIN CENTER, INC., ET AL., NO.
03CC00280 (CAL. SUPR. CT.)**

Cable installers in California charged that defendants owed them overtime wages, as well as damages for missed meal and rest breaks and reimbursement for expenses incurred on the job. In 2005, the Court approved a \$7.2 million settlement of the litigation, which was distributed to the cable installers who submitted claims.



**LEWIS V. WELLS FARGO, NO. 08-CV- 2670 CW (N.D.
CAL.)**

Lieff Cabraser served as Lead Counsel on behalf of approximately 330 I/T workers who alleged that Wells Fargo had a common practice of misclassifying them as exempt and failing to pay them for all overtime hours worked, in violation of federal and state overtime pay laws. In April 2011, the Court granted collective action certification of the FLSA claims and approved a \$6.72 million settlement of the action.

MARTIN V. BOHEMIAN CLUB, NO. SCV-258731 (CAL. SUPR. CT.)

Lieff Cabraser and co-counsel represented a class of approximately 659 individuals who worked seasonally as camp valets for the Bohemian Club. Plaintiffs alleged that they had been misclassified as independent contractors, and thus were not paid for overtime or meal-and-rest breaks as required under California law. The Court granted final approval of a \$7 million settlement resolving all claims in September 2016.

**HOLLOWAY V. BEST BUY, NO. C05- 5056 PJH (N.D. CAL.)**

Lieff Cabraser, with co-counsel, represented a class of current employees of Best Buy that alleged Best Buy stores nationwide discriminated against women, African Americans, and Latinos. The complaint charged that these employees were assigned to less desirable positions and denied promotions, and that class members who attained managerial positions were paid less than white males. In November 2011, the Court approved a settlement of the class action in which Best Buy agreed to changes to its personnel policies and procedures to enhance the equal employment opportunities of the tens of thousands of women, African Americans, and Latinos employed by Best Buy nationwide.

SHERRILL V. PREMIER BLUE CROSS, NO. 2:10-CV-00590-TSZ (W.D. WASH.)

In April 2010, a technical worker at Premier Blue Cross filed a lawsuit against Premier seeking overtime pay from its misclassification of technical support workers as exempt. In June 2011, the Court approved a collective and class action settlement of \$1.45 million.

LYON V. TMP WORLDWIDE, NO. 993096 (CAL. SUPR. CT.)

Lieff Cabraser served as Class Counsel for a class of certain non-supervisory employees in an advertising firm. The suit alleged that TMP failed to pay overtime wages to these employees. The settlement, approved in 2000, provided almost a 100% recovery to class members.

LUSARDI V. MCHUGH, SECRETARY OF THE ARMY, NO. 0120133395 (U.S. EEOC)

Lieff Cabraser and the Transgender Law Center represented Tamara Lusardi, a transgender civilian software specialist employed by the U.S. Army. In a groundbreaking decision in April 2015, the Equal Employment Opportunity Commission reversed a lower agency decision and held that the employer subjected Lusardi to disparate treatment and harassment based on sex in violation of Title VII of the Civil Rights Act of 1964 when (1) the employer restricted her from using the common female restroom (consistent with her gender identity) and (2) a team leader intentionally and repeatedly referred to her by male pronouns and made hostile remarks about her transition and gender.



ENVIRONMENTAL & TOXIC EXPOSURES

Environmental spills and other industry-created disasters wreak havoc on the living world around us with alarming regularity. These avoidable disasters include wildfires caused by negligently located, maintained, or designed utility equipment, oil spills, coal ash and other industrial spills, refinery and rig explosions, and long-term leakage of industrial pollutants and toxic and mutagenic chemicals into precious groundwater supplies and lifeblood rivers used by wildlife and communities for drinking water.

Lieff Cabraser possesses the expertise and financial resources to thoroughly investigate fires and environmental exposure cases and hold those responsible accountable. We have successfully prosecuted cases against many of the world's most powerful corporations, obtaining multiple billions of dollars in recoveries, including for families, businesses, and property owners throughout the U.S.

Representative Current Cases



CAMP LEJEUNE TOXIC WATER LITIGATION

In July 2023, Lieff Cabraser was appointed co-lead counsel in the federal multidistrict litigation over toxic water exposure at Camp Lejeune. This landmark case, made possible by the Camp Lejeune

Justice Act of 2022, represents a historic effort to hold parties accountable for decades of environmental harm. The Act allows Marines, military families, and civilian workers who spent at least 30 days at the base between 1953 and 1987 to seek compensation for illnesses caused by toxic water exposure. Fact discovery is almost complete, and cases are currently being reassigned to specific judges for Track 1 trials.



FUEL INDUSTRY CLIMATE CASES, J.C.C.P. NO. 5310

Lieff Cabraser has been retained by the California Attorney General's office to support its litigation against five of the largest oil and gas companies in the world over allegations the companies misled

the public about climate change. The lawsuit alleges that Exxon Mobil, Shell, Chevron, ConocoPhillips, BP, and the American Petroleum Institute (API) have known for decades that reliance on fossil fuels would cause catastrophic harm to the country, including California, but suppressed that information while also actively

pushing disinformation that caused a delayed societal response to global warming. The State is suffering terrible climate harms as a result. The lawsuit, filed on behalf of the People of the State of California, seeks to hold the companies accountable for the lies they have told and the damage they have caused.



BRAZIEL V. WHITMER, ET AL., CASE 1:21-CV-00960-JTN-PJG (W.D. MICHIGAN, SOUTHERN DIVISION)

In late May 2022, Lieff Cabraser and civil rights legends Edwards & Jennings, P.C. filed a proposed Second Amended Class Action

Complaint on behalf of the residents of Benton Harbor, Michigan, in the federal public health emergency litigation arising from the poisoning of the Benton Harbor, Michigan, water supply caused by lead, bacteria, and other contaminants. As described in the Complaint, since at least 2018, Benton Harbor residents, including children and infants, have been exposed, through ingestion and other uses of water, to dangerously high levels of lead and other contaminants that exceed those permissible under the state and national Safe Drinking Water Acts.

An environmental justice community maximally impacted by environmental harms and risks, with a population composed of 85% African-American residents, 27% of Benton Harbor's population are children. The plaintiffs, many of whom are children and infants, have been and continue to be exposed to extreme toxicity from lead and other hazardous contaminants, causing an "imminent and substantial endangerment to their health."



STERLING, ET AL. V. THE CITY OF JACKSON, MISSISSIPPI, ET AL., CASE NO. 3:22-CV-00531-KHJ-MTP (S.D. MISS., NORTHERN DIVISION)

On September 16, 2022, Lieff Cabraser and co-counsel filed the first federal class

action lawsuit on behalf of the residents of Jackson, Mississippi over the extreme water crisis in and around Jackson that left residents without running water for weeks and which arose out of decades of alleged neglect and administrative and political failure. The lawsuit seeks injunctive relief and monetary damages against various

government and private engineering defendants over the neglect, mismanagement, and maintenance failures that led to an environmental catastrophe leaving over 153,000 Jackson-area residents without access to safe running water.

As described in the Complaint, the City of Jackson's water supply has been neglected for decades, culminating in a complete shutdown in August 2022 that left over 153,000 residents, 82% of whom are Black, without access to running water. These residents lacked safe drinking water, or water for making powdered baby formula, cooking, showering, or laundry. During the long period where the city had no water pressure—and was unable to facilitate the flow of water—residents of Jackson could not flush their toilets for days at a time. The litigation is ongoing.

ENVIRONMENTAL & TOXIC EXPOSURES

Representative Achievements & Successes



GUTIERREZ V. AMPLIFY, NO. 8:21-CV-01628 (C.D. CAL.)

On Saturday October 2nd, 2021, a failure occurred in a pipeline running from the Port of Long Beach to an offshore oil platform known as Elly, owned by Amplify Energy

and operated by Beta Operating Company. The failure caused what is now estimated to be tens of thousands of gallons of oil to gush into the Catalina Channel, creating a slick that spanned over 8,000 acres. The spill left oil along long stretches of beach in Newport Beach, Laguna Beach and Huntington Beach, killing fish and birds and threatening ecologically sensitive wetlands in what officials called an environmental disaster. Commercial fishing off this part of the coast was closed, severely affecting fishers and fish processors throughout the region. Homeowners with beachfront properties or easements were also impacted, as were city beaches.

On December 20, 2021, U.S. District Judge David O. Carter of the Central District of California appointed Lieff Cabraser partner Lexi J. Hazam as Interim Co-Lead Counsel in the Orange County Oil Spill Litigation. Judge Carter also appointed three Special Masters to assist the Court in the litigation.

On January 28, 2022, Interim Co-Lead Counsel filed a Consolidated Class Action Complaint on behalf of commercial fishers, local property owners, and waterfront tourism businesses against Amplify Energy Corporation and related co-defendants, as well as shipping companies and their related codefendants and ships. That Complaint was amended on March 21, 2022 and stated numerous liability claims, and sought all recoverable compensatory, statutory, and other damages, including remediation costs, as well as injunctive relief.

On April 24, 2023, Hon. David O. Carter of the Central District of California approved the Class Plaintiffs' \$50 million settlement with Amplify Energy Corporation, Beta Operating Company, LLC, and San Pedro Bay Pipeline Company. Under the Settlement, Amplify will pay \$34 million to the Fisher Class, \$9 million to the Property

Class, and \$7 million to the Waterfront Tourism Class. In addition, Amplify has agreed to injunctive relief to help prevent future spills, including installation of a new leak detection system, use of remotely-operated vehicles to detect pipeline movement and allow rapid reporting to federal and state authorities, increased staffing on the off-shore platform and control room, and the establishment of a one-call alert system to report any threatened release of hazardous substances.



ANDREWS, ET AL. V. PLAINS ALL AMERICAN PIPELINE, ET AL., NO. 2:15-CV-04113-PSG-JEM (C.D. CAL.)

Lieff Cabraser served as Court-appointed Class Counsel in this action arising from an oil spill in Santa Barbara County in May 2015. A pipeline

owned by Plains ruptured, and oil from the pipeline flowed into the Pacific Ocean, soiling beaches and impacting local fisheries. Lieff Cabraser represented homeowners who lost the use of the beachfront amenity for which they pay a premium, local oil platform workers who were laid off as a result of the spill and subsequent closure of the pipeline, as well as fishers whose catch was impacted by the oil spill. Plaintiffs alleged that defendants did not follow basic safety protocols when they installed the pipeline, failed to properly monitor and maintain the pipeline, ignored clear signs that the pipeline was corroded and in danger of bursting, and failed to promptly respond to the oil spill when the inevitable rupture occurred.

A settlement was reached in 2022 to provide \$184 million to a class of Fishers and Fish Processors injured as a result of the spill, and \$46 million to beachfront property owners and lessees whose properties were impacted by the spill.

On September 16, 2022, the Court granted final approval to the \$230 million settlement.



IN RE OIL SPILL BY THE OIL RIG “DEEPWATER HORIZON” IN THE GULF OF MEXICO, MDL NO. 2179 (E.D. LA.)

Lieff Cabraser served on the Plaintiffs’ Steering Committee (“PSC”) and, with co-counsel, represented fishermen,

property owners, business owners, wage earners, and other harmed parties in class action litigation against BP, Transocean, Halliburton, and other defendants involved in the Deepwater Horizon oil rig blowout and resulting oil spill in the Gulf of Mexico on April 20, 2010. The Master Complaints alleged that the defendants were careless in addressing the operations of the well and the oil rig, ignored warning signs of the impending disaster, and failed to employ and/or follow proper safety measures, worker safety laws, and environmental protection laws in favor of cost-cutting measures. In 2012, the Court approved two class action settlements to fully compensate hundreds of thousands of victims of the tragedy. The settlements resolved the majority of private economic loss, property damage, and medical injury claims stemming from the Deepwater Horizon Oil Spill, and held BP fully accountable to individuals and businesses harmed by the spill.

Under the settlements, there was no dollar limit on the amount BP would have to pay. In 2014, the U.S. Supreme Court denied review of BP’s challenge to its own class action settlement. The settlement received final approval, and has so far delivered \$11.2 billion to compensate claimants’ losses. The medical settlement also received final approval, and an additional \$1 billion settlement was reached with defendant Halliburton.



2014 KINGSTON, TENNESSEE TVA COAL ASH SPILL LITIGATION, NO. 3:09-CV-09 (E.D. TENN.)

Lieff Cabraser represented hundreds of property owners and businesses harmed by the largest coal ash spill in U.S. history. On December 22, 2008, more than a billion gallons of coal ash slurry spilled when a dike burst on a retention pond at the Kingston Fossil Plant operated by the Tennessee Valley Authority (TVA) in Roane County, Tennessee. A wall of coal ash slurry traveled across the Emory River, polluting the river and nearby waterways, and covering nearly 300 acres with toxic sludge, including 12 homes, and damaging hundreds of properties. In March 2010, the Court denied in large part TVA’s motion to dismiss the litigation. In the Fall of 2011, the Court conducted a four week bench trial on the question of

whether TVA was liable for releasing the coal ash into the river system.

The issue of damages was reserved for later proceedings. In August 2012, the Court found in favor of plaintiffs on their claims of negligence, trespass, and private nuisance. In August 2014, the case came to a conclusion with TVA's payment of \$27.8 million to settle the litigation.



SOUTHERN CALIFORNIA GAS LEAK CASES, JCCP NO. 4861

Lieff Cabraser was selected by the Los Angeles County Superior Court to help lead two important class action cases on behalf of homeowners

and businesses that suffered economic injuries in the wake of the massive Porter Ranch gas leak, which began in October of 2015 and lasted into February of 2016. During this time, huge quantities of natural gas spewed out of an old well at Southern California Gas's Aliso Canyon Facility and into the air of Porter Ranch, a neighborhood located adjacent to the Facility and 25 miles northwest of Los Angeles.

This large-scale environmental disaster forced thousands of residents to leave their homes for months on end while the leak continued, and for several months thereafter. It also caused local business to dry up during the busy holiday season, as many residents had evacuated the neighborhood and visitors avoided the area. Evidence suggests the leak was caused by at least one old and malfunctioning well used to inject and retrieve gas. Southern California Gas Company allegedly removed the safety valve on the well that could have prevented the leak. As a result, the gas leak left a carbon footprint larger than that of the Deepwater Horizon oil spill.

Together with other firms chosen to pursue class relief for these victims, Lieff Cabraser filed two class action complaints – one on behalf of Porter Ranch homeowners, and another on behalf of Porter Ranch businesses. Southern California Gas argued in response that the injuries suffered by homeowners and businesses could not proceed as class actions. In May 2017, the Superior Court rejected these arguments. In 2022, the class of property owners and lessees reached a settlement of \$40 million. The claims of the class of business owners were ultimately denied by the California Supreme Court.

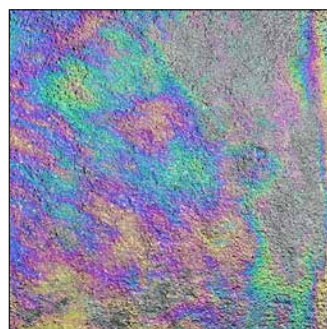


IN RE IMPRELIS HERBICIDE MARKETING, SALES PRACTICES AND PRODUCTS LIABILITY LITIGATION, MDL NO. 2284 (E.D. PA.)

Lieff Cabraser served as Co-Lead Counsel for homeowners, golf course companies, and other property owners in a nationwide class action lawsuit against E.I. du Pont de Nemours & Company ("DuPont"), charging that its herbicide Imprelis caused widespread death among trees and other non-targeted vegetation across the country.

DuPont marketed Imprelis as an environmentally friendly alternative to the commonly used 2,4-D herbicide. Just weeks after Imprelis' introduction to the market in late 2010, however, complaints of tree damage began to surface. Property owners reported curling needles, severe browning, and dieback in trees near turf that had been treated with Imprelis. In August 2011, the U.S. Environmental Protection Agency banned the sale of Imprelis.

The complaint charged that DuPont failed to disclose the risks Imprelis posed to trees, even when applied as directed, and failed to provide instructions for the safe application of Imprelis. In response to the litigation, DuPont created a process for property owners to submit claims for damages. Approximately \$600 million was paid to approximately 25,000 claimants. In October 2013, the Court approved a settlement of the class action that substantially enhanced the DuPont claims process, including by adding an extended warranty, a more limited release of claims, the right to appeal the denial of claim by DuPont to an independent arborist, and publication of DuPont's tree payment schedule.



IN RE EXXON VALDEZ OIL SPILL LITIGATION, NO. 3:89-CV-0095 HRH (D. AL.)

The Exxon Valdez ran aground on March 24, 1989, spilling 11 million gallons of oil into Prince William Sound. Lieff Cabraser served as one

of the Court-appointed Plaintiffs' Class Counsel. The class consisted of fisherman and others whose livelihoods were gravely affected by the disaster. In addition, Lief Cabraser served on the Class Trial Team that tried the case before a jury in federal court in 1994. The jury returned an award of \$5 billion in punitive damages.

In 2001, the Ninth Circuit Court of Appeals ruled that the original \$5 billion punitive damages verdict was excessive. In 2002, U.S. District Court Judge H. Russell Holland reinstated the award at \$4 billion. Judge Holland stated that, "Exxon officials knew that carrying huge volumes of crude oil through Prince William Sound was a dangerous business, yet they knowingly permitted a relapsed alcoholic to direct the operation of the Exxon Valdez through Prince William Sound." In 2003, the Ninth Circuit again directed Judge Holland to reconsider the punitive damages award under United States Supreme Court punitive damages guidelines. In January 2004, Judge Holland issued his order finding that Supreme Court authority did not change the Court's earlier analysis.

In December 2006, the Ninth Circuit Court of Appeals issued its ruling, setting the punitive damages award at \$2.5 billion. Subsequently, the U.S. Supreme Court further reduced the punitive damages award to \$507.5 million, an amount equal to the compensatory damages. With interest, the total award to the plaintiff class was \$977 million.



WEST V. G&H SEED CO., ET AL., NO. 99-C-4984-A (LA. STATE CT.)

With co-counsel, Lief Cabraser represented a certified class of 1,500 Louisiana crawfish farmers who alleged that Fipronil, an insecticide sold

under the trade name ICON, damaged their pond-grown crawfish crops. In Louisiana, rice and crawfish are often farmed together, either in the same pond or in close proximity to one another. After its introduction to the market in 1999, ICON was used extensively in Louisiana to kill water weevils that attacked rice plants. The lawsuit alleged that ICON also had a devastating effect on crawfish harvests with some farmers losing their entire crawfish crop.

In 2004, the Court approved a \$45 million settlement with Bayer CropScience, which during the litigation purchased Aventis CropScience, the original manufacturer of ICON. The settlement was reached after the parties

had presented nearly a month's worth of evidence at trial and were on the verge of making closing arguments to the jury.



KENTUCKY COAL SLUDGE LITIGATION, NO. 00-CI-00245 (CMMW. KY.)

On October 11, 2000, near Inez, Kentucky, a coal waste storage facility ruptured, spilling 1.25 million tons of coal sludge (a wet mixture produced by

the treatment and cleaning of coal) into waterways in the region and contaminating hundreds of properties. This was one of the worst environmental disasters ever in the Southeastern United States. With co-counsel, Lief Cabraser represented over 400 clients in property damage claims, including claims for diminution in the value of their homes and properties. In April 2003, the parties reached a confidential settlement agreement on terms favorable to the plaintiffs.



IN RE GCC RICHMOND WORKS CASES, JCCP, NO. 2906 (CAL. SUPR. CT.)

Lief Cabraser served as Co-Liaison Counsel and Lead Class Counsel in coordinated litigation arising out of the July 26, 1993, release of a massive toxic sulfuric acid cloud which injured an estimated 50,000 residents of Richmond, California. In 1995, the Coordination Trial Court granted final approval to a \$180 million class settlement for exposed residents.

IN RE UNOCAL REFINERY LITIGATION, NO. C 94-04141 (CAL. SUPR. CT.)

Lief Cabraser served as one of two Co-Lead Class Counsel and on the Plaintiffs' Steering Committee in this action against Union Oil Company of California ("Unocal") arising from a series of toxic releases from Unocal's

San Francisco refinery in Rodeo, California. The action was settled in 1997 on behalf of approximately 10,000 individuals for \$80 million.



**IN RE SACRAMENTO
RIVER SPILL CASES I
AND II, JCCP NOS. 2617
& 2620 (CAL. SUPR. CT.)**

On July 14, 1991, a Southern Pacific train tanker car derailed in northern California, spilling 19,000 gallons of a toxic pesticide, metam sodium, into

the Sacramento River near the town of Dunsmuir at a site along the rail lines known as the Cantara Loop. The metam sodium mixed thoroughly with the river water and had a devastating effect on the river and surrounding ecosystem. Within a week, every fish, 1.1 million in total, and all other aquatic life in a 45-mile stretch of the Sacramento River was killed. In addition, many residents living along the river became ill with symptoms that included headaches, shortness of breath, and vomiting. The spill is considered the worst inland ecological disaster in California history.

Lieff Cabraser served as Court appointed Plaintiffs' Liaison Counsel and Lead Class Counsel, and chaired the Plaintiffs' Litigation Committee in coordinated proceedings that included all of the lawsuits arising out of this toxic spill. Settlement proceeds of approximately \$16 million were distributed pursuant to Court approval of a plan of allocation to four certified plaintiff classes: personal injury, business loss, property damage/diminution, and evacuation.



**TOMS RIVER
CHILDHOOD CANCER
INCIDENTS, NO.
L-10445-01 MT (SUP. CT.
NJ)**

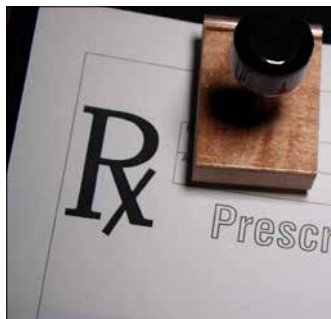
With co-counsel, Lieff Cabraser represented 69 families in Toms River, New Jersey, each who had a child with cancer, that claimed the cancers

were caused by environmental contamination in the Toms River area. Commencing in 1998, the parties—the 69 families, Ciba Specialty Chemicals, Union Carbide and United Water Resources, Inc., a water distributor in the area—participated in an unique alternative dispute resolution process, which lead to a fair and efficient consideration of the factual and scientific issues in the matter. In December 2001, under the supervision of a mediator, a confidential settlement favorable to the families was reached.

FALSE CLAIMS ACT

Lieff Cabraser represents whistleblowers in a wide range of False Claims Act cases, including Medicare kickback and healthcare fraud, defense contractor fraud, and securities and financial fraud. We have more than a dozen whistleblower cases currently under seal and investigation in federal and state jurisdictions across the U.S. For that reason, we do not list all of our current False Claims Act and qui tam cases in our firm resume.

Representative Current Cases



STATE OF CALIFORNIA V. ABBVIE, INC., NO. RG18893169 (CAL. SUP. CT.)

On September 18, 2018, Lieff Cabraser and California Insurance Commissioner Dave Jones sued AbbVie, Inc. for violations of the Insurance Frauds

Prevention Act ("IFPA") by providing kickbacks to healthcare providers throughout California relating to sale of the immunosuppressive drug Humira. The lawsuit, filed in California Superior Court in Alameda, California, alleged that AbbVie engaged in a far-reaching scheme to maximize profits and the number of prescriptions of Humira via "classic" kickbacks—including cash, meals, drinks, gifts, trips, and patient referrals—as well as more sophisticated kickbacks, including professional services to physicians, to induce and reward Humira prescriptions. The Complaint further alleged that AbbVie deployed so-called "Ambassadors" directly into patients' homes, ostensibly to provide a helping hand, but in fact to provide valuable services to benefit health care providers, ensure prescriptions were filled, and deflect patient concerns. In addition, AbbVie directed its Ambassadors to avoid patient questions about risks for the dangerous drug. These kickbacks saved time and money for doctors and their staff.

Defendants sought removal to federal court, but in July 2019 Northern District Judge James Donato issued an order remanding the case back to California Superior Court, noting that plaintiffs brought suit against AbbVie only for its conduct in California, that of pursuing its two illicit schemes to "pump up" the sales of Humira with the state. In August 2020, the California Department of Insurance Fraud announced a \$24 million settlement of the case that included meaningful Humira marketing reforms. "AbbVie's prior practices in marketing HUMIRA

egregiously put profits ahead of transparency in patient care and violated California law," noted California Insurance Commissioner Ricardo Lara. "This settlement delivers important reforms to AbbVie's business practices and a substantial monetary recovery that will be used to continue to combat insurance fraud."

UNITED STATES EX REL. MATTHEW CESTRA V. CEPHALON, NO. 14-01842 (E.D. PA.); UNITED STATES EX REL. BRUCE BOISE ET AL. V. CEPHALON, NO. 08-287 (E.D. PA.)

Lieff Cabraser, with co-counsel, represented four whistleblowers bringing claims on behalf of the U.S. Government and various states against Cephalon, Inc., a pharmaceutical company. Relators alleged that Cephalon engaged in improper or off-label marketing of a cancer drug and two wakefulness drugs. Motions to dismiss were denied in large part and the cases proceeded to discovery before resolving via settlement in 2017.



UNITED STATES EX REL. MARY HENDOW AND JULIE ALBERTSON V. UNIVERSITY OF PHOENIX, NO. 2:03-CV-00457-GEB-DAD (E.D. CAL.)

Lieff Cabraser obtained a record whistleblower settlement against the University of Phoenix in a case that charged the university had violated the incentive in a case that compensation ban of the Higher Education Act (HEA) by providing improper incentive pay to its recruiters. The HEA prohibits colleges and universities whose students receive

federal financial aid from paying their recruiters based on the number of students enrolled, which creates a risk of encouraging recruitment of unqualified students who, Congress has determined, are more likely to default on their loans. High student loan default rates not only result in wasted federal funds, but the students who receive these loans and default are burdened for years with tremendous debt without the benefit of a college degree.

The complaint alleged that the University of Phoenix defrauded the U.S. Department of Education by obtaining federal student loan and Pell Grant monies from the federal government based on false statements of compliance with HEA. In December 2009, the parties announced a \$78.5 million settlement. The settlement constitutes the second-largest settlement ever in a False Claims Act case in which the federal government declined to intervene in the action and largest settlement ever involving the Department of Education. The University of Phoenix case led to the Obama Administration passing new regulations that took away the so-called “safe harbor” provisions that for-profit universities relied on to justify their alleged recruitment misconduct. For his outstanding work as Lead Counsel and the significance of the case, California Lawyer magazine recognized Lief Cabraser attorney Robert J. Nelson with a California Lawyer of the Year (CLAY) Award.



STATE OF CALIFORNIA EX REL. SHERWIN V. OFFICE DEPOT, NO. BC410135 (CAL. SUPR. CT.)

In February 2015, the Court approved a \$77.5 million settlement with Office Depot to settle a whistleblower lawsuit brought under the California False Claims Act. The whistleblower was a former Office Depot account manager. The City of Los Angeles, County of Santa Clara, Stockton Unified School District, and 16 additional California cities, counties, and school districts intervened in the action to assert their claims (including common-law fraud and breach of contract) against Office Depot directly. The governmental entities purchased office supplies from Office Depot under a nationwide supply contract known as the U.S. Communities contract. Office Depot promised in the U.S. Communities

contract to sell office supplies at its best governmental pricing nationwide. The complaint alleged that Office Depot repeatedly failed to give most of its California governmental customers the lowest price it was offering other governmental customers. Other pricing misconduct was also alleged.



**STATE OF CALIFORNIA
EX REL. ROCKVILLE
RECOVERY
ASSOCIATES V.
MULTIPLAN, NO.
34-2010-00079432
(SACRAMENTO SUPR.
CT., CAL.)**

Lieff Cabraser
represented
whistleblower Rockville

Recovery Associates in a qui tam suit for civil penalties under the California Insurance Frauds Prevention Act (“IFPA”), Cal. Insurance Code § 1871.7, against Sutter Health, one of California’s largest healthcare providers, and obtained the largest penalty ever imposed under the statute. The parties reached a \$46 million settlement that was announced in November 2013, shortly before trial was scheduled to commence.

The complaint alleged that the 26 Sutter hospitals throughout California submitted false, fraudulent, or misleading charges for anesthesia services (separate from the anesthesiologist’s fees) during operating room procedures that were already covered in the operating room bill.

After Lief Cabraser defeated Sutter Health’s demurrer and motion to compel arbitration, California Insurance Commissioner Dave Jones intervened in the litigation in May 2011. Lief Cabraser attorneys continued to serve as lead counsel, and litigated the case for over two more years. In all, plaintiffs defeated no less than 10 dispositive motions, as well as three writ petitions to the Court of Appeals.

In addition to the monetary recovery, Sutter Health agreed to a comprehensive series of billing and transparency reforms, which California Insurance Commissioner Dave Jones called “a groundbreaking step in opening up hospital billing to public scrutiny.” On the date the settlement was announced, the California Hospital Association recognized its significance by issuing a press release stating that the settlement “compels industry-wide review of anesthesia billing.” Defendant Multiplan, Inc., a large leased network Preferred Provider Organization, separately paid a \$925,000 civil penalty for its role in enabling Sutter’s alleged false billing scheme.

UNITED STATES EX REL. DYE V. ATK LAUNCH SYSTEMS, NO. 1:06-CV-39-TS (D. UTAH)

Lieff Cabraser served as co-counsel for a whistleblower who alleged that ATK Launch Systems knowingly sold defective and potentially dangerous illumination flares to the United States military in violation of the federal False Claims Act. The specialized flares were used in nighttime combat, covert missions, and search and rescue operations. A key design specification set by the Defense Department was that these highly flammable and dangerous items ignite only under certain conditions. The complaint alleged that the ATK flares at issue could ignite when dropped from a height of less than 10 feet—and, according to ATK's own analysis, from as little as 11.6 inches—notwithstanding contractual specifications that they be capable of withstanding such a drop. In April 2012, the parties reached a settlement valued at \$37 million.

**UNITED STATES EX REL. MAURO VOSILLA AND STEVEN ROSSOW V. AVAYA, INC., NO. CV04-8763 PA JTLX (C.D. CAL.)**

Lieff Cabraser represented a whistleblower in litigation alleging that



defendants Avaya, Lucent Technologies, and AT&T violated the Federal False Claims Act and state false claims statutes. The complaint alleged that defendants charged governmental agencies for the lease, rental, and post-warranty maintenance of telephone

communications systems and services that the governmental agencies no longer possessed and/or were no longer maintained by defendants. In November 2010, the parties entered into a \$21.75 million settlement of the litigation.

STATE OF CALIFORNIA EX REL. ASSOCIATES AGAINST FX INSIDER STATE STREET CORP., NO. 34-2008-00008457 (SACRAMENTO SUPR. CT., CAL.) ("STATE STREET I")

Lieff Cabraser served as co-counsel for the whistleblowers in this action against State Street Corporation. The Complaint alleged that State Street violated the California False Claims Act with respect to certain foreign exchange transactions it executed with two California public pension fund custodial clients. The California Attorney General intervened in the case in October 2009.

FALSE CLAIMS ACT

Representative Achievements & Successes

GOLD COAST HEALTH PLAN QUI TAM MISUSE OF GOVERNMENT FUNDS LITIGATION

Lieff Cabraser represented Relators in a False Claims Act whistleblower lawsuit against Gold Coast Health Plan and certain California medical providers over allegations that the defendants knowingly misused Medi-Cal funds they received from the federal government and California State Government in 2014 and 2015 for newly-enrolled adult Medi-Cal patients under the Affordable Care Act. In August 2022, the defendants' agreed to a \$70.7 million

settlement, in which Gold Coast will pay \$17.2 million to state and federal governments, and providers that received allegedly illegal payments—Ventura County Medical Center, Dignity Health, and Clinicas del Camino Real Inc.—were to pay an additional \$53.5 million.

PERSONAL INJURY

Over the last 50 years, Lief Cabraser has played a leading role in many of the largest, most important mass tort, personal injury law, and wrongful death lawsuits in the U.S. These cases have involved negligent conduct as well as injuries from a vast range of dangerous defective products—from prescription drugs, products like talcum powder linked to ovarian cancer, and faulty medical devices, to unsafe vehicles and consumer products. In many cases, we also compelled corporate defendants to improve their safety procedures and/or issue nationwide recalls for the protection of all consumers and patients.

Representative Current Cases



SOCIAL MEDIA LITIGATION: WESTWOOD V. META PLATFORMS INC. AND INSTAGRAM LLC, 2:22-CV-00556-JCB (D. UTAH)

In September 2022, Lief Cabraser and co-counsel filed a federal injury lawsuit in Utah on behalf of Mandy

and Douglas Westwood and their minor daughter, B.W., a teen Instagram user, alleging that Meta/Facebook's Instagram platform is designed to hook young users like B.W. in a manner that endangers their health and welfare, leading B.W. and many others to suffer from severe eating disorders such as anorexia.

As detailed in the complaint, studies and internal documents from Instagram "confirmed what social scientists have long suspected: social media products like Instagram—and Instagram in particular—can cause serious harm to the mental and physical health of young users, especially to teenage girls like B.W. Worse, this capacity for harm is not accidental but by design: what makes Instagram a profitable enterprise for Meta is precisely what harms its young users."

In November 2022, Lief Cabraser partner Lexi Hazam was named Co-Lead Counsel for plaintiffs in the nationwide multidistrict teen/youth social media addiction litigation. The MDL alleges that social media apps such as Facebook and TikTok cause addiction and mental health problems in young users, including suicidal thoughts, body image issues, anxiety, and depression.

UBER SEX ASSAULT

Lief Cabraser and cocounsel have filed lawsuits alleging that Uber misled plaintiff and the public into believing it provided safe rides and that it was

addressing safety issues, including sexual assault. In December 2023, Lief Cabraser partner Sarah London was appointed Plaintiffs' Co-Lead and Liaison Counsel in the aggregate litigation against Uber in federal court in San Francisco arising from sexual harassment, physical attack, sexual assault, and battery committed by Uber drivers. The complaint alleges Uber hires drivers without interviewing them, fingerprinting them, or running them through the FBI databases, and that it knew or should have known it was highly probable that harm would result.



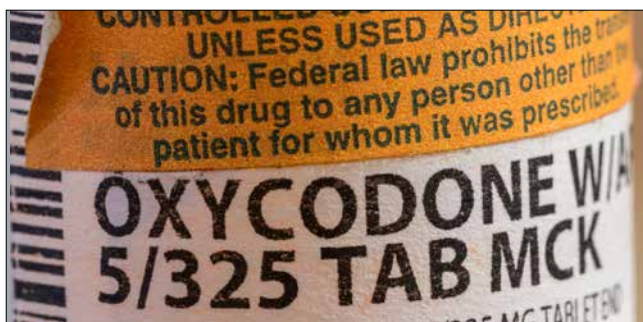
GLOVER, ET AL., V. BAUSCH & LOMB INC., ET AL., NO. 3:18-CV-00352 (D. CONN.)

Lief Cabraser represents an injured patient who suffered severe complications after receiving eye lens implants from Bausch & Lomb Inc. In July of 2023, court found that the plaintiffs' third amended complaint sufficiently alleged a failure-to-warn claim. The plaintiff had Bausch Trulign lenses implanted in each eye during cataract procedures in 2014.

After her second surgery, the plaintiff began to experience severe complications, including significant vision loss and eye pain, undergoing ultimately unsuccessful surgeries to bring back her vision and being diagnosed with Z syndrome, which causes a lens to twist or tilt. Her suit further alleges defendants failed to file adverse event reports with the Food and Drug Administration, including for "known incidents of Z Syndrome," quickly enough. "The [third amended complaint] alleges relevant date

ranges in which adverse events occurred but were not reported to the FDA and identifies at least four instances of Z syndrome occurring, but only one adverse event report filed by defendants to the FDA,” the Court’s order said.

In 2021, the Second Circuit Court of Appeals certified to the Connecticut Supreme Court the question of whether the plaintiffs’ allegations that a medical device manufacturer failed to timely report adverse events to the FDA stated a claim under Connecticut law. In 2022, the Connecticut Supreme Court held for the first time that such allegations do state a claim under the Connecticut Products Liability Act.



NATIONAL PRESCRIPTION OPIATE LITIGATION, MDL NO. 2804

We represent cities, counties, Native American tribes, and tribal health organizations across the U.S. seeking justice and restitution from opioid makers and distributors for their role in the devastating opioid addiction and overdose crisis that has ravaged the nation for nearly two decades. We were also instrumental as part of the plaintiff team that won a \$26 billion national settlement with opioid distributors and manufacturers that will provide thousands of U.S. communities with opioid recovery and remediation funds. In 2022, we also served on the negotiating committee responsible for additional national settlements with Teva/Allergan and the three major chain pharmacies, bringing the total of opioids litigation settlements to date to nearly \$50 billion.

IN RE MCKINSEY & CO., INC., NAT’L PRESCRIPTION OPIATE CONSULTANT LITIGATION, (MDL NO. 2996)

In August 2021, Elizabeth Cabraser was appointed Plaintiffs’ Lead Counsel and Chair of the Plaintiffs’ Steering Committee in *In re McKinsey & Co., Inc., Nat’l Prescription Opiate Consultant Litigation* (MDL No. 2996), multidistrict litigation pending in the Northern District of California. The transferred actions allege that McKinsey & Company, a management consulting firm, played an integral role in creating and deepening the opioid crisis, including working closely with the major

opioid manufacturers, such as Purdue Pharmaceutical, to promote, market, and sell opioids, despite knowing the risks associated with over-prescribing these controlled substances. The plaintiff subgroups include Political Subdivisions, School Districts, Tribes, Third Party Payors, and Native American Services-administered Children. These cases have been assigned to Judge Charles R. Breyer for coordinated discovery and pretrial matters. A settlement of \$78 million was announced in August 2024.



MEDLEY V. ABBOTT LABORATORIES, INC., NO. 2:22-CV-00273 (D. NV.)

In February 2022, Lieff Cabraser and co-counsel filed a personal injury lawsuit against Abbott Laboratories relating to the manufacture, marketing, and sale of Similac Neosure Formula for infants alleging infant KM’s horrific necrotizing enterocolitis (“NEC”) was caused by his consumption of the cow-based infant formula. NEC is a potentially fatal disease that largely affects low birth weight babies who are fed cow-based formula or products. KM, a premature-born, low birth weight baby, was fed Similac Neosure and developed NEC shortly thereafter. The complaint alleges Abbott’s negligent, willful, and wrongful conduct in connection with the design, development, manufacture, testing, packaging, promotion, marketing, distribution, labeling, and/or sale of the product known as Similac Neosure.

The complaint further alleges that Abbott specifically marketed its formula and fortifier as necessary to the growth and development of premature infants when in fact its products pose a known and substantial risk to these babies, conduct which led to life-threatening ongoing injuries suffered by the plaintiffs’ son KM. The complaint also details Abbott’s practice of trying to get parents to choose formula over breast milk goes back decades, during which time the company has promoted its formula as healthier, necessary for adequate nutrition, and the choice for the modern, sophisticated mother. Abbott’s advertising has even at times attempted to portray breastfeeding as an inferior and “less sophisticated” choice, against substantial medical evidence.



**IN RE JUUL LABS
INC. MARKETING
SALES PRACTICES
AND PRODUCTS
LIABILITY
LITIGATION, NO.
19-MD-02913-WHO
(N.D. CAL.)**

Lieff Cabraser
represents
multiple plaintiffs

who suffered devastating lung, stroke, and other cardiovascular injuries from their use of Juul e-cigarettes. The lawsuits allege Juul Labs, Inc. manufactures and markets unsafe and inherently defective products in marked contrast to Juul's vast, pervasive, and deceptive marketing as well as failure to warn users about Juul dangers, negligence in the manufacture, labeling, and promotion of its highly addictive products, and improperly enticing youths to consume e-cigarettes so as to build a new market of nicotine-addicted consumers. In December 2019, Lieff Cabraser partner Sarah R. London was named Co-Lead Counsel for Plaintiffs in the nationwide multidistrict Juul e-cigarette fraud and injury litigation.

In September 2020, Lieff Cabraser filed a subsequent federal lawsuit in U.S. District Court in Colorado against JLI, Altria, and culpable managing and director defendants on behalf of the Boulder Valley School District for violations of Colorado law and of the federal Racketeer Influenced and Corrupt Organizations Act ("RICO") as well as negligence and nuisance laws relating to the companies' creation and youth-targeted marketing of a new nicotine delivery product to maximize profits through addiction. Lieff Cabraser also represents the State of Hawaii and the Yurok Tribe in their related actions regarding Juul e-cigarettes. In June of 2022, District Court Judge William H. Orrick issued an order formally certifying four classes of plaintiffs in the sprawling national Juul case.

In early December 2022, four major settlements with Juul labs were announced to benefit the injured, consumers, government entities, and native tribes in the MDL and California JCCP matters.

On March 14, 2024, U.S. District Judge William Orrick of the Northern District of California issued an order granting final approval to a comprehensive \$235 million settlement with Altria in the nationwide JUUL e-cigarette youth vaping predatory advertising, fraud, addiction and injury litigation. Unprecedented in scope, speed, and significance, the global settlement,

reached just after plaintiffs concluded their case in the bellwether trial in San Francisco, was the culmination of four years of a vast, unrelenting effort by plaintiffs and their counsel to hold Altria accountable for the 21st century's 'cigarettes redux' youth nicotine plague.

The settlement will resolve all remaining personal injury, consumer class action, and government entity cases brought in the national MDL and the JCCP in California against Altria. The settlement includes over 8,500 personal injury cases, and over 1,400 government entity cases, and a massive class of consumers. "The scope of these suits is beyond vast," noted Co-Lead Counsel and Lieff Cabraser partner Sarah R. London: "This settlement, in combination with the earlier JUUL settlements, marks a stunning and complete resolution of the JUUL/Altria litigation, and adds substantial additional compensation for victims and their families, get real funds to schools for abatement programs, and help local governments further prevent youth use of e-cigarettes across America."



**IN RE PACIFIC
FERTILITY CENTER
LITIGATION, NO.
3:18-CV-01586-JSC
(N.D. CAL.)**

In April 2018, Lieff
Cabraser and co-counsel
filed a federal class
action lawsuit against
Pacific Fertility Center on
behalf of eight individual

plaintiffs over the Center's March 2018 destruction of or serious threat to hundreds of cryogenically preserved eggs and embryos stored at its facility in San Francisco that occurred as a result of liquid nitrogen depletion in one of its storage tanks. Pacific Fertility Center has admitted that embryos and eggs may have been destroyed when Tank 4 failed. As noted in the amended complaint filed in May 2018, one month after the tank failure incident, in April 2018, Chart Industries, the manufacturer of the tank, issued a recall of several cryopreservation tanks citing reports of issues with "vacuum leak."

On May 1st, 2018, Judge Jacqueline Scott Corley of the U.S. District Court for the Ninth Circuit consolidated three separately filed class action cases including the cases filed by Lieff Cabraser on behalf of women and families who stored their frozen eggs and embryos in the malfunctioning equipment at Pacific Fertility Center in San Francisco. On May 15, 2018, Judge Corley named Lieff Cabraser partner Sarah R. London as Interim Co-Lead Class Counsel in the consolidated proposed class action lawsuits charging Pacific Fertility Clinic with breach of contract and negligence relating to the destruction

of stored eggs and embryos in the wake of cryogenic storage tank failures in early March 2018.

Individual cases related to the Tank 4 failure are also pending in JCCP 5021, *Pacific Fertility Cases*, in San Francisco Superior Court. Lief Cabraser partner Sarah R. London serves in a leadership role in JCCP 5021, where she was appointed Co-Liaison Counsel. In August 2021, Plaintiffs reached a historic, confidential settlement with Pacific Fertility Center and related defendants.



3M DEFECTIVE MILITARY EAR PLUGS INJURY LITIGATION

After 3M revealed it would pay \$9.1 million to resolve allegations it knowingly sold defective military-grade ear plugs to the U.S. military, tens of thousands of veterans and servicemembers

brought claims against the company for hearing losses caused by use of the Combat Arms Earplugs, which were standard-issue from 2003 to 2015 and were used by troops around the world, including in Afghanistan and Iraq. These lawsuits were consolidated before a single federal judge set to oversee over 200,000 claims, making this the largest MDL in history. The judge appointed a team of attorneys to coordinate the lawsuits against 3M. Lief Cabraser partner Kenny Byrd serves on the Plaintiffs' Early Vetting Subcommittee in the aggregated litigation, which is ongoing.

WOOLSEY FIRE CASES, JCCP NO. 5000 (CAL. SUPR. CT.)

Judge William F. Highberger named Lexi J. Hazam as Co-Lead Counsel for Individual Plaintiffs in the coordinated Woolsey Fire Cases against Southern California Edison relating to the devastating 2018 fire that burned more than 1000 homes and 96,000 acres in Los Angeles and Ventura Counties. The action includes claims for negligence, trespass, inverse condemnation, and violation of the California Public Utilities and Health and Safety codes, and seeks damages for the fires victims' losses.

GILEAD TENOFOVIR CASES, JCCP NO. 5043 (CAL. SUPERIOR COURT)

In these first-in-the-nation lawsuits, patients claim certain Gilead drugs were more harmful than newer drugs the company had created, but would not sell until its stock of the more harmful older drugs was exhausted. Plaintiffs allege that Gilead knew or should have known of a safer

alternative design for its TDF-containing drugs, and that Gilead failed to adequately warn of the known and knowable risks associated with its medications. The lawsuit alleges causes of action for strict products liability, negligent products liability, breach of implied warranty, and breach of express warranty.

In February 2020, the court in the Gilead HIV Drug Kidney & Bone Injuries litigation named Lief Cabraser partner Sarah R. London to the Plaintiffs' Executive Committee in the case filed on behalf of patients across California alleging kidney and bone injuries from outdated HIV drugs (Truvada and Atripla) made and distributed by pharmaceutical giant Gilead Sciences. Fourteen individual test cases are being scheduled for what are known as "bellwether" trials, with the goal of moving the overall litigation towards resolution.

The first bellwether trial was scheduled for October 2022, and the parties are still working to identify the additional cases that will serve as bellwethers. During a July 9, 2021 case management conference held to address various pending issues, the Judge issued several favorable orders for plaintiffs in the litigation, and denied Gilead's request for a burdensome set of requirements for obtaining the testimony of plaintiffs facing extreme and urgent health problems who face the risk of not surviving to see their case go to trial, ruling that these special circumstances will be determined on a case-by-case basis.



RETRIEVABLE INFERIOR VENA CAVA BLOOD FILTER INJURIES, IN RE BARD IVC FILTERS PRODS. LIAB. LITIG., MDL NO. 2641 (D. ARIZ.)

Inferior Vena Cava ("IVC") blood filters are small, basket-like medical devices that are inserted into the inferior

vena cava, the main blood vessel that returns blood from the lower half of the body to the heart. Tens of thousands of patients in the U.S. have been implanted with IVC filters in order to provide temporary protection from pulmonary embolisms. However, these devices have resulted in multiple complications including device fracture, device migration, perforation of various organs, and an increased risk for venous thrombosis. Due to these complications, patients may have to undergo invasive device removal surgery or suffer heart attacks, hemorrhages, or other major injuries. We represent injured patients and their families in individual personal injury and wrongful death lawsuits against IVC filter manufacturers.

POWER MORCELLATORS LITIGATION, MDL NO. 2652 (D. KAN.)

Lieff Cabraser represents women who underwent a hysterectomy (the removal of the uterus) or myomectomy (the removal of uterine fibroids) in which a laparoscopic power morcellator was used. In November 2014, the FDA warned surgeons that they should avoid the use of laparoscopic power morcellators for removing uterine tissue in the vast majority of cases due to the risk of the devices spreading unsuspected cancer.



Based on current data, the FDA estimates that 1 in 350 women undergoing hysterectomy or myomectomy for the treatment of fibroids have an unsuspected uterine sarcoma, a type of uterine cancer that includes leiomyosarcoma.

PERSONAL INJURY

Representative Achievements & Successes



CITY AND COUNTY OF SAN FRANCISCO ET AL. V. PURDUE PHARMA L.P. ET AL., NO. 3:18-CV-07591-CRB (N.D. CAL.)

Lieff Cabraser served as co-lead counsel representing San Francisco in the City/County's litigation

against opioid manufacturers, distributors, and dispensers for creating the Bay Area's devastating opioid epidemic. One of a select few cases remanded from the Opioids MDL, it served a critical function in advancing the most complex civil litigation in U.S. history. The lawsuit alleged the defendant pharmaceutical manufacturers and national drug distributors orchestrated a vast and ongoing lethal fraud in which they made billions by deceptively marketing these fundamentally unsafe drugs to the people of San Francisco while representing the drugs as safe and effective, creating thousands upon thousands of addicts and leading to horrific deaths as well as unprecedented strains on the city/county's public services. The Lieff Cabraser team played an instrumental role leading the City's many briefing efforts, arguing pretrial motions in court on a monthly basis, and orchestrating complex,

multi-party discovery. San Francisco thereby survived the defendants' myriad motion to dismiss, and the case began trial in federal court in April 2022. Most of the defendants chose to settle their cases during the trial. In August 2022, the Court found Walgreens liable for substantially contributing to the opioid epidemic in San Francisco, making this the second such trial to decide in a plaintiff's favor in the national opioid litigation, and the first bench trial to find Walgreens liable. Subsequently, Walgreens and the two other major chain pharmacies agreed to settle the national opioids litigation for a combined total of nearly \$14 billion.



NORTHERN AND SOUTHERN CALIFORNIA WILDFIRE CASES

Horrific unprecedented wildfires have blazed devastation through California over the last several years. Lieff Cabraser has been successful in representing wildfire

victims throughout the state, including serving as Co-Lead Counsel in the coordinated Woolsey and Thomas Fire

cases in Southern California against SoCal Edison, and as Class Action Committee Chair and on the Individual Plaintiffs' Executive Committee in lawsuits against PG&E over Northern California wildfires. In 2019, we helped guide negotiations with PG&E that culminated in an historic \$13.5 billion trust settlement on behalf of wildfire victims.



SOUTHERN CALIFORNIA FIRE CASES (CALIFORNIA THOMAS WILDFIRE & MUDSLIDE LITIGATION), JCCP NO. 4965 (CAL. SUPR. CT.)

Lieff Cabraser serves as Co-Lead Counsel for Individual Plaintiffs in litigation involving thousands of Plaintiffs against Southern California Edison over the role of the utility's equipment in starting the devastating Thomas Fire that destroyed over a thousand homes in Southern California in December 2017, and the resulting mudslides in Montecito that destroyed additional homes and killed 23 people. Plaintiffs surmounted a demurrer to their inverse condemnation claim. After extensive discovery, including relating to the official investigation, and shortly before multipoint bellwether trials were to occur, the litigation entered into a settlement protocol, which has resolved over 1,600 cases to date. Together with the individual plaintiffs in the Woolsey Fire, these plaintiffs have recovered well over \$1 billion to date.



2017 CALIFORNIA NORTH BAY FIRE CASES, JCCP NO. 4955 (CAL. SUPR. CT.)

Lieff Cabraser attorneys served as Chairs of the Class Action Committee in the consolidated lawsuits against Pacific Gas & Electric relating to losses from the

2017 North Bay Fires, and also served on the Individual Plaintiffs' Executive Committee.

In January of 2019, in the face of overwhelming liability from pending wildfire litigation, PG&E and its parent filed

for bankruptcy. *In re PG&E Corporation*, Case No. 19-30088 and *In re Pacific Gas and Electric Company*, Case No. 19-30089 (N.D. Cal. Bankr. 2019). The bankruptcy trustee appointed a Torts Claimants' Committee to represent persons with tort claims, largely wildfire victims, in the bankruptcy.

Lieff Cabraser represented a member of the Committee who lost her father in the Camp Fire, advocating for fire victims to be treated fairly and equitably in the bankruptcy. We helped negotiate a settlement with PG&E of \$13.5 billion to compensate fire victims for their losses. Our firm also served on the Trust Oversight Committee that has monitored and assisted the Trustee in administering the gargantuan and complex claims process.

CAMP FIRE CASES, JCCP NO. 4995 (CAL. SUPR. COURT)

Lieff Cabraser represented the family of Ernest Francis "Ernie" Foss, beloved father and musician, who was killed in the November 2018 Camp Fire, the deadliest and most destructive wildfire in modern California history. The fire broke out in Northern California near Chico in early November 2018 and quickly grew to massive size, affecting over 140,000 acres and killing at least 80 people, destroying nearly 14,000 homes and nearly obliterating the town of Paradise, and causing the evacuation of over 50,000 area residents.

In addition, Lieff Cabraser represented plaintiffs in a class action lawsuit as well as hundreds of individual suits filed against PG&E for the devastating property damage, economic losses, and disruption to homes, businesses, and livelihoods caused by the Camp wildfire. The lawsuits alleged the Camp Fire was started by unsafe electrical infrastructure owned, operated, and improperly maintained by PG&E. The plaintiffs further claimed that despite PG&E's knowledge that electrical infrastructure was aging, unsafe, and vulnerable to environmental conditions, PG&E failed to take action that could have prevented the deadliest and most destructive wildfire in California's history.

IN RE PG&E CORPORATION, CASE NO. 19-30088, AND IN RE PACIFIC GAS AND ELECTRIC COMPANY, CASE NO. 19-30089 (U.S. BANKRUPTCY COURT, N.D. CAL. – SAN FRANCISCO DIVISION)

In January of 2019, in the face of overwhelming liability from pending wildfire litigation, including the North Bay and Camp Fire JCCPs, PG&E Corporation and Pacific Gas and Electric Company filed voluntary petitions for relief under Chapter 11 of the federal Bankruptcy Code. As a result of the bankruptcy filing, the Camp Fire and

North Bay Fires proceedings in state court were stayed. In February 2019, Andrew R. Vara, the Acting United States Trustee for Region 3, appointed an official committee of tort claimants to represent the interests and act on behalf of all persons with tort claims against PG&E, including wildfire victims in the bankruptcy proceedings. Lief Cabraser represented Angela Foss Loo as a member of the Official Committee of Tort Claimants.



FLORIDA TOBACCO CASES/IN RE ENGLE CASES, NO. 3:09-CV-10000-J-32 JBT (M.D. FL.)

Lief Cabraser represented Florida smokers, and the spouses and families of loved ones who died, in litigation against the tobacco companies for their 50-year conspiracy to conceal the hazards of smoking and the addictive nature of cigarettes. On February 25th, 2015, a settlement was announced of more than 400 Florida smoker lawsuits against the major cigarette companies Philip Morris USA Inc., R.J. Reynolds Tobacco Company, and Lorillard Tobacco Company. As a part of the settlement, the companies had to pay \$100 million to injured smokers or their families. This was the first settlement ever by the cigarette companies of smoker cases on a group basis.

Lief Cabraser attorneys tried over 20 cases in Florida federal court against the tobacco industry on behalf of individual smokers or their estates, and with co-counsel obtained over \$105 million in judgments for our clients. Two of the jury verdicts Lief Cabraser attorneys obtained in the litigation were ranked by The National Law Journal as among the Top 100 Verdicts of 2014.

In 2020, the Eleventh Circuit found in favor of the plaintiff in one of our Engle progeny tobacco injury lawsuits against cigarette manufacturer Philip Morris, holding that a punitive damages award of over \$20 million was constitutionally appropriate and not unconstitutionally excessive as Philip Morris had repeatedly argued after losing the original injury trial in 2013. In addition to defeating Philip Morris' challenges in that case, we briefed, argued, and secured other trial verdicts against the tobacco industry in the 11th Circuit, including a \$41 million verdict against R.J. Reynolds that was the largest

ever rendered against a tobacco company in federal court.



**GENERAL MOTORS
IGNITION SWITCH
DEFECT INJURY
LAWSUITS, MDL NO.
2543 (S.D.N.Y.)**

Lief Cabraser served as Co-Lead Counsel for plaintiffs in multidistrict litigation involving economic loss and personal injury/wrongful death (PI/WD) cases arising out of GM's manufacture and sale of vehicles with defective ignition switches and other defects. Our firm had primary co-responsibility for consumer claims, representing five nationwide classes of GM vehicle owners and lessees whose claims resolved for \$121 million, plus fees, in a settlement granted final approval by Judge Jesse M. Furman, S.D.N.Y., on December 18, 2020. Judge Furman also oversaw a series of bellwether PI/WD trials, as well as litigation resulting in multiple individual and group PI/WD settlements.



**IN RE: ABILIFY
(ARIPRAZOLE)
PRODUCTS LIABILITY
LITIGATION, MDL NO.
2734 (N.D. FLA.)**

We represented clients who incurred crippling financial losses and pain and suffering from compulsive gambling caused by the drug Abilify. In May 2016 the FDA warned that Abilify can lead to damaging compulsive behaviors, including uncontrollable gambling. The gambling addictions could be so severe that patients lost their homes, livelihoods, and marriages. The \$6+ billion a year-earning drug was prescribed for nearly 9 million patients in 2014 alone. In December 2016, Lief Cabraser partner Lexi Hazam was appointed by the court overseeing the nationwide Abilify gambling injuries MDL litigation to the Plaintiffs Executive Committee and as Co-Chair of the Science and Expert Sub-Committee for the nationwide Abilify MDL litigation. The Court issued a Daubert decision admitting almost all of Plaintiffs' experts in 2018, and on the eve of bellwether trials, the parties entered settlement negotiations. Almost all of the Abilify cases have been resolved through settlement.



RISPERDAL LITIGATION

In 2013, Johnson & Johnson and its subsidiary Janssen Pharmaceuticals, the manufacture of the antipsychotic prescription drugs Risperdal and Invega, entered into a \$2.2 billion settlement with the U.S. Department of Justice for improperly promoting the drugs. The government alleged that J&J and Janssen knew Risperdal triggered the production of prolactin, a hormone that stimulates breast development (gynecomastia) and milk production. Lieff Cabraser represented parents whose sons developed abnormally large breasts while prescribed Risperdal and Invega in lawsuits charging that Risperdal was a defective and dangerous prescription drug and seeking monetary damages for the mental anguish and physical injuries the young men suffered. The cases were settled favorably in 2018.



BENICAR LITIGATION, MDL NO. 2606 (D. N.J.)

Lieff Cabraser represented patients who experienced substantial side-effects from the blood pressure medication Benicar, including substantial weight loss, severe gastrointestinal

problems, and life-threatening conditions, in litigation against Japan-based Daiichi Sankyo, Benicar's manufacturer, and Forest Laboratories, which marketed Benicar in the U.S. The complaints alleged that Benicar was insufficiently tested and not accompanied by adequate instructions and warnings to apprise consumers of the full risks and side effects associated with its use. Lieff Cabraser served on the Plaintiffs' Steering Committee for the nationwide Benicar MDL litigation and Lieff Cabraser partner Lexi J. Hazam served as Co-Chair of the Benicar MDL Plaintiffs' Science and Experts Committee. In August 2017, the parties reached a settlement valued at \$300 million covering approximately 2,300 Benicar injury cases in both state and federal U.S. courts.

DEFECTIVE HIP IMPLANT CASES/STRYKER METAL HIP IMPLANT LITIGATION, MDL NO. 2441 (D. MINN.)

Lieff Cabraser represented 60+ hip replacement patients nationwide who received the recalled Stryker Rejuvenate and ABG II modular hip implant systems, served on the Plaintiffs' Lead Counsel Committee in the multidistrict litigation, and successfully secured settlements that included a base payment of \$300,000 to patients that received the defective hip systems. Stryker's liability under the settlement was not capped; the total amount of payments under the settlement far exceeded \$1 billion dollars.



DEFECTIVE HIP IMPLANT CASES/DEPUY METAL HIP IMPLANTS LITIGATION, MDL NO. 2244 (N.D. TEX.)

Lieff Cabraser represented approximately 200 patients nationwide who received defective ASR XL Acetabular and ASR Hip Resurfacing systems manufactured by DePuy Orthopedics, a unit of Johnson & Johnson which were implanted in approximately 40,000 U.S. patients. The complaints alleged that DePuy was aware its implants were failing at a notably high rate, yet continued to manufacture and sell the devices. Serving on the litigation's Plaintiffs' Steering Committee, our firm helped secure over \$2.5 billion in settlement payments to individual implant recipients, including base awards to each of \$250,000.

YAZ AND YASMIN LITIGATION

Lieff Cabraser represented women prescribed Yasmin and Yaz oral contraceptives who suffered blood clots, deep vein thrombosis, strokes, and heart attacks, as well as the families of loved ones who died suddenly while taking these medications. The complaints alleged that Yaz and Yasmin manufacturer Bayer failed to adequately warn patients and physicians of the increased risk of serious adverse effects from Yasmin and Yaz. The complaints also charged that these oral contraceptives posed a greater risk of serious side effects than other widely available birth control drugs. The litigation led to settlements of 7,660 claims with a total value of \$1.6 billion.



**IN RE NEW ENGLAND
COMPOUNDING
PHARMACY INC.
PRODUCTS LIABILITY
LITIGATION, MDL NO.
2419 (D. MASS.)**

Lieff Cabraser represented patients injured or killed by a nationwide 2012 fungal meningitis outbreak

after more than 14,000 patients across the U.S. were injected with a contaminated epidural steroid back pain medication manufactured and sold by The New England Compounding Center in Framingham, Massachusetts. Nearly 800 patients across multiple clinics developed fungal meningitis, and more than 70 of those patients died. Lieff Cabraser served on the Plaintiffs' Steering Committee in the multi-district litigation, and our attorneys acted as federal-state liaison counsel. In May 2015, the U.S. Bankruptcy Court approved a \$200 million partial settlement for victims of the outbreak.



**IN RE TOYOTA MOTOR
CORP. UNINTENDED
ACCELERATION
MARKETING, SALES
PRACTICES, AND
PRODUCTS LIABILITY
LITIGATION, MDL NO.
2151 (C.D. CAL.)**

Lieff Cabraser serves as Co-Lead Counsel for the plaintiffs in the Toyota

injury cases in federal court representing individuals injured, and families of loved ones who died, in Toyota unintended acceleration accidents. The complaints charge that Toyota took no action despite years of complaints that its vehicles accelerated suddenly and could not be stopped by proper application of the brake pedal. The complaints further allege that Toyota breached its duty to manufacture and sell safe automobiles by failing to incorporate a brake override system and other readily available safeguards that could have prevented unintended acceleration.

In December 2013, Toyota announced its intention to begin to settle the cases. In 2014, Lieff Cabraser played a key role in turning Toyota's intention into a reality through assisting in the creation of an innovative resolution process that has settled scores of cases in streamlined, individual conferences. The settlements are confidential. Before Toyota agreed to settle the litigation, plaintiffs'

counsel overcame significant hurdles in the challenging litigation. In addition to defeating Toyota's motion to dismiss the litigation, Lieff Cabraser and co-counsel demonstrated that the highly-publicized government studies that denied unintended acceleration, or attributed it to mechanical flaws and driver error, were flawed and erroneous.



**IN RE ACTOS (PIOGLITAZONE) PRODUCTS LIABILITY
LITIGATION, MDL NO. 2299 (W.D. LA.)**

Lieff Cabraser represented 90 diabetes patients who developed bladder cancer after exposure to the prescription drug pioglitazone, sold as Actos by Japan-based Takeda Pharmaceutical Company and its American marketing partner, Eli Lilly. We served on the Plaintiffs' Steering Committee in the Actos MDL. In 2014, Lieff Cabraser served on the trial team in the case of *Allen v. Takeda*, working closely with lead trial counsel in federal court in Louisiana. The jury awarded \$9 billion in punitive damages, finding that Takeda and Lilly failed to adequately warn about the bladder cancer risks of Actos and had acted with wanton and reckless disregard for patient safety. The trial judge reduced the punitive damage award but upheld the jury's findings of misconduct, and ruled that a multiplier of 25 to 1 for punitive damages was justified.

In April 2015, Takeda agreed to resolve all timely bladder cancer claims via a settlement valued at \$2.4 billion. Average payments of about \$250,000 per person were increased for those with more severe injuries.

SIMPLY THICK LITIGATION

Lieff Cabraser represented parents whose infants died or suffered injuries linked to Simply Thick, a thickening agent for adults that was promoted to parents, caregivers, and health professional for use by infants to assist with swallowing. The individual lawsuits alleged that Simply Thick when fed to infants caused necrotizing enterocolitis (NEC), a life-threatening condition characterized by the inflammation and death of intestinal tissue. In 2014, the litigation was resolved on confidential terms.

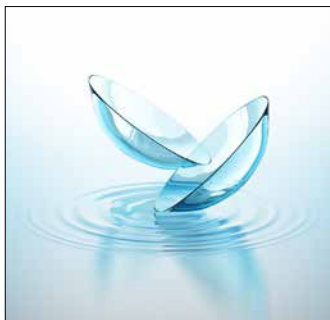
MEDTRONIC INFUSE LITIGATION

Lieff Cabraser represented patients who suffered serious injuries from the off-label use of the Infuse bone graft, manufactured by Medtronic Inc. The FDA approved Infuse for only one type of spine surgery, the anterior lumbar fusion. Many patients, however, received an off-label use of Infuse and were never informed of the off-label nature of the surgery. Serious complications associated with Infuse included uncontrolled bone growth and chronic pain from nerve injuries. In 2014, the litigation was settled on confidential terms.

**WRIGHT MEDICAL HIP LITIGATION**

The Profemur-Z system manufactured by Wright Medical Technology consisted of three separate components: a femoral head, a modular neck, and a femoral stem. Prior to 2009, Profemur-Z hip system

included a titanium modular neck adapter and stem which was implanted in 10,000 patients. Lieff Cabraser represented patients whose Profemur-Z hip implant fractured, requiring a revision surgery. In 2013 and 2014, the litigation was resolved on confidential terms.

**ADVANCED MEDICAL OPTICS COMPLETE MOISTUREPLUS LITIGATION**

Lieff Cabraser represented consumers nationwide in personal injury lawsuits filed against Advanced Medical Optics arising out of the May 2007

recall of AMO's Complete MoisturePlus Multi-Purpose Contact Lens Solution. The product was recalled due to reports of a link between a rare but serious eye infection, Acanthamoeba keratitis, caused by a parasite and use of AMO's contact lens solution. Though AMO promoted Complete MoisturePlus Multi-Purpose as "effective against the introduction of common ocular microorganisms," the complaints charged that AMO's lens solution was ineffective and vastly inferior to other multipurpose solutions on the market. In many cases, patients were forced to undergo painful corneal transplant surgery to save their vision and some lost all or part of their vision permanently. The patients represented by Lieff Cabraser

resolved their cases with AMO on favorable, confidential terms.

IN RE ZIMMER DUROM CUP PRODUCT LIABILITY LITIGATION, MDL NO. 2158 (D. N.J.)

Lieff Cabraser served as Co-Liaison Counsel for patients nationwide injured by the defective Durom Cup manufactured by Zimmer Holdings. First sold in the U.S. in 2006, Zimmer marketed its 'metal-on-metal' Durom Cup implant as providing a greater range of motion and less wear than traditional hip replacement components. In July 2008, Zimmer announced the suspension of Durom sales. The complaints charged that the Durom cup was defective and led to the premature failure of the implant. In 2011 and 2012, the patients represented by Lieff Cabraser settled their cases with Zimmer on favorable, confidential terms.

**GOL AIRLINES FLIGHT 1907 AMAZON CRASH**

Lieff Cabraser served as Plaintiffs' Liaison Counsel and represented over twenty families whose loved ones died in the Gol Airlines Flight 1907 crash. On September 29, 2006, a brand-new Boeing 737-800 operated by Brazilian air carrier Gol plunged into the Amazon jungle after colliding with a smaller plane owned by the American company ExcelAire Service, Inc. None of the 149 passengers and six crew members on board the Gol flight survived the accident.

The complaint charged that the pilots of the ExcelAire jet were flying at an incorrect altitude at the time of the collision, failed to operate the jet's transponder and radio equipment properly, and failed to maintain communication with Brazilian air traffic control in violation of international civil aviation standards. If the pilots of the ExcelAire aircraft had followed these standards, the complaint charged that the collision would not have occurred.

At the time of the collision, the ExcelAire aircraft's transponder, manufactured by Honeywell, was not functioning. A transponder transmits a plane's altitude and operates its automatic anti-collision system. The complaint charged that Honeywell shared responsibility for the

tragedy because it defectively designed the transponder on the ExcelAire jet, and failed to warn of dangers resulting from foreseeable uses of the transponder. The cases settled after they were sent to Brazil for prosecution.



**BLOOD FACTOR
VIII AND FACTOR IX
LITIGATION, MDL NO.
986 (N.D. IL.)**

Working with counsel in Asia, Europe, Central and South America and the Middle East, Lief Cabraser represented over 1,500 hemophiliacs worldwide, or their

survivors and estates, who contracted HIV and/or Hepatitis C (HCV), and Americans with hemophilia who contracted HCV, from contaminated and defective blood factor products produced by American pharmaceutical companies. In 2004, Lief Cabraser was appointed Plaintiffs' Lead Counsel of the "second generation" Blood Factor MDL litigation presided over by Judge Grady in the Northern District of Illinois. The case was resolved through a global settlement signed in 2009.

LUISI V. MEDTRONIC, NO. 07 CV 4250 (D. MINN.)

Lief Cabraser represented over seven hundred heart patients nationwide who were implanted with recalled Sprint Fidelis defibrillator leads manufactured by Medtronic Inc. Plaintiffs charged that Medtronic had misrepresented the safety of the Sprint Fidelis leads and a defect in the device triggered their receiving massive, unnecessary electrical shocks. A settlement of the litigation was announced in October 2010.



**IN RE YAMAHA MOTOR CORP. RHINO ATV PRODUCTS
LIABILITY LITIGATION, MDL NO. 2016 (W.D. KY.)**

Lief Cabraser served as Plaintiffs' Lead Counsel in the litigation in federal court and Co-Lead Counsel

in coordinated California state court litigation arising out of serious injuries and deaths in rollover accidents involving the Yamaha Rhino. The complaints charged that the Yamaha Rhino contained numerous design flaws, including the failure to equip the vehicles with side doors, which resulted in repeated broken or crushed legs, ankles, or feet for riders. Plaintiffs alleged also that the Yamaha Rhino was unstable due to a narrow track width and high center of gravity leading to rollover accidents that killed and/or injured scores of persons across the nation.

On behalf of victims and families of victims and along with the Center for Auto Safety, and the San Francisco Trauma Foundation, Lief Cabraser advocated for numerous safety changes to the Rhino in reports submitted to the U.S. Consumer Product Safety Commission (CPSC). On March 31, 2009, the CPSC, in cooperation with Yamaha Motor Corp. U.S.A., announced a free repair program for all Rhino 450, 660, and 700 models to improve safety, including the addition of spacers and removal of a rear-only anti-sway bar.



**IN RE RENU WITH
MOISTURELOC
CONTACT LENS
SOLUTION PRODUCTS
LIABILITY LITIGATION,
MDL NO. 1785 (D. S.C.)**

Lief Cabraser served on the Plaintiffs' Executive Committee in federal litigation arising out of Bausch & Lomb's 2006

recall of its ReNu With MoistureLoc contact lens solution. Consumers who developed Fusarium keratitis, a rare and dangerous fungal eye infection, as well as other serious eye infections, alleged the lens solution was defective. Some consumers were forced to undergo painful corneal transplant surgery to save their vision; others lost all or part of their vision permanently. The litigation was resolved under favorable, confidential settlements with Bausch & Lomb.

**IN RE VIOXX PRODUCTS LIABILITY LITIGATION, MDL NO.
1657 (E.D. LA.)**

Lief Cabraser represented patients injured or killed after using the arthritis and pain medication Vioxx manufactured by Merck. Our clients alleged Merck falsely promoted the safety of Vioxx, and failed to disclose the full range of the drug's dangerous side effects. Lief Cabraser partner Elizabeth J. Cabraser served on the Plaintiffs' Steering Committee in the federal multidistrict litigation, sharing responsibility for all pretrial discovery of Vioxx

cases in federal court and pursuing all settlement options with Merck. In August 2006, Lieff Cabraser served as Co-Counsel in *Barnett v. Merck*, tried in federal court in New Orleans; the jury in the case found that Vioxx caused the plaintiff's heart attack, and that Merck's conduct justified an award of punitive damages. In November 2007, Merck announced it had entered into an agreement with the Executive Committee of the Plaintiffs' Steering Committee as well as representatives of plaintiffs' counsel in state coordinated proceedings that led to a settlement fund of \$4.85 billion for qualifying claims.



**IN RE BAYCOL
PRODUCTS LITIGATION,
MDL NO. 1431 (D. MINN.)**

Baycol was one of a group of drugs called statins, intended to reduce cholesterol. In August 2001, Bayer A.G. and Bayer Corporation, the manufacturers of Baycol, withdrew the

drug from the worldwide market based upon reports that Baycol was associated with serious side effects and linked to the deaths of over 100 patients worldwide. In the federal multidistrict litigation, Lieff Cabraser served as a member of the Plaintiffs' Steering Committee (PSC) and the Executive Committee of the PSC. In addition, Lieff Cabraser represented approximately 200 Baycol patients who suffered injuries or family members of patients who died allegedly as a result of ingesting Baycol. In these cases, our clients reached confidential favorable settlements with Bayer.



**IN RE BEXTRA/
CELEBREX MARKETING
SALES PRACTICES AND
PRODUCTS LIABILITY
LITIGATION, MDL NO.
1699 (N.D. CAL.)**

Lieff Cabraser served as Plaintiffs' Liaison Counsel and Elizabeth J. Cabraser chaired the Plaintiffs'

Steering Committee (PSC) charged with overseeing all personal injury and consumer litigation in federal courts nationwide arising out of the sale and marketing of the COX-2 inhibitors Bextra and Celebrex, manufactured by Pfizer, Inc. and its predecessor companies Pharmacia Corporation and G.D. Searle, Inc.

Under the global resolution of the multidistrict tort and consumer litigation announced in October 2008, Pfizer paid over \$800 million to claimants, including over \$750 million to resolve death and injury claims.

In a report adopted by the Court on common benefit work performed by the PSC, the Special Master stated:

"[L]eading counsel from both sides, and the attorneys from the PSC who actively participated in this litigation, demonstrated the utmost skill and professionalism in dealing with numerous complex legal and factual issues. The briefing presented to the Special Master, and also to the Court, and the development of evidence by both sides was exemplary. The Special Master particularly wishes to recognize that leading counsel for both sides worked extremely hard to minimize disputes, and when they arose, to make sure that they were raised with a minimum of rancor and a maximum of candor before the Special Master and Court."



**MRAZ V.
DAIMLERCHRYSLER,
NO. BC 332487 (CAL.
SUPR. CT.)**

In March 2007, the jury returned a \$54.4 million verdict, including \$50 million in punitive damages, against DaimlerChrysler for intentionally failing to

cure a known defect in millions of its vehicles that led to the death of Richard Mraz, a young father. Mr. Mraz suffered fatal head injuries when the 1992 Dodge Dakota pickup truck he had been driving at his work site ran him over after he exited the vehicle believing it was in park. The jury found that a defect in the Dodge Dakota's automatic transmission, called a park-to-reverse defect, played a substantial factor in Mr. Mraz's death and that DaimlerChrysler was negligent in the design of the vehicle for failing to warn of the defect and then for failing to adequately recall or retrofit the vehicle.

In March 2008, a Louisiana-state jury found DaimlerChrysler liable for the death of infant Collin Guillot and injuries to his parents Juli and August Guillot and their then 3-year-old daughter, Madison. The jury returned a unanimous verdict of \$5,080,000 in compensatory damages. The jury found that a defect in the Jeep Grand Cherokee's transmission, called a park-to-reverse defect, played a substantial factor in Collin Guillot's death and the severe injuries suffered by Mr. and Mrs. Guillot and their daughter. Lieff Cabraser served as plaintiffs' co-counsel in the trial.

**IN RE GUIDANT IMPLANTABLE DEFIBRILLATORS
PRODUCTS LIABILITY LITIGATION, MDL NO. 1708 (D.
MINN.)**

Lieff Cabraser served as Plaintiffs' Co-Lead Counsel in litigation in federal court arising out of the recall of Guidant cardiac defibrillators implanted in patients because of potential malfunctions in the devices. At the time of the recall, Guidant admitted it was aware of 43 reports of device failures, and two patient deaths. Guidant subsequently acknowledged that the actual rate of failure might have been higher than the reported rate and that the number of associated deaths might have been underreported since implantable cardio-defibrillators are not routinely evaluated after death. In January 2008, the parties reached a global settlement of the action. Guidant's settlements of defibrillator-related claims totalled \$240 million.



**FEN-PHEN ("DIET
DRUGS") LITIGATION**

Lieff Cabraser represented individuals who suffered injuries from the "Fen-Phen" diet drugs fenfluramine (sold as Pondimin) and/or dexfenfluramine (sold as Redux), and served as counsel for

the plaintiff who filed the first nationwide class action lawsuit against the diet drug manufacturers alleging a widespread failure to adequately warn physicians and consumers of the risks associated with the drugs. In *In re Diet Drugs (Phentermine/ Fenfluramine/Dexfenfluramine) Products Liability Litigation*, MDL No. 1203 (E.D. Pa.), the Court appointed Elizabeth J. Cabraser to the Plaintiffs' Management Committee which organized and directed the Fen-Phen diet drugs litigation in federal court.

In August 2000, the Court approved a \$4.75 billion settlement offering both medical monitoring relief for persons exposed to the drug and compensation for persons with qualifying damage. Lieff Cabraser represented over 2,000 persons that suffered valvular heart disease, pulmonary hypertension or other problems (such as needing echocardiogram screening for damage) due to and/or following exposure to Fen-Phen, and obtained more than \$350 million in total for our individual clients.

**COMAIR CRJ-100 COMMUTER FLIGHT CRASH IN
LEXINGTON, KENTUCKY**

A Bombardier CRJ-100 commuter plane operated by Comair, Inc., a subsidiary of Delta Air Lines, crashed on

August 27, 2006 shortly after takeoff at Blue Grass Airport in Lexington, Kentucky, killing 47 passengers and two crew members. The aircraft attempted to take off from the wrong runway. The families represented by Lieff Cabraser obtained substantial economic recoveries in a settlement of the case.



**HELIOS AIRWAYS
FLIGHT 522 ATHENS,
GREECE CRASH**

On August 14, 2005, a Boeing 737 operating as Helios Airways flight 522 crashed north of Athens, Greece, resulting in the deaths of all passengers and crew.

The aircraft was heading from Larnaca, Cyprus to Athens International Airport when ground controllers lost contact with the pilots, who had radioed in to report problems with the air conditioning system. Press reports about the official investigation indicate that a single switch for the pressurization system on the plane was not properly set by the pilots, and eventually both were rendered unconscious, along with most of the passengers and cabin crew.

Lieff Cabraser represented the families of several victims, and filed complaints alleging that a series of design defects in the Boeing 737-300 contributed to the pilots' failure to understand the nature of the problems they were facing. Foremost among those defects was a confusing pressurization warning "horn" which uses the same sound that alerts pilots to improper takeoff and landing configurations. The families represented by Lieff Cabraser obtained substantial economic recoveries in a settlement of the case.

**SULZER HIP AND KNEE PROSTHESIS LIABILITY
LITIGATION**

In December 2000, Sulzer Orthopedics, Inc., announced the recall of approximately 30,000 units of its Inter-Op Acetabular Shell Hip Implant, followed in May 2001 with a notification of failures of its Natural Knee II Tibial Baseplate Knee Implant. Lieff Cabraser served as Court-appointed Plaintiffs' Liaison Counsel and Co-Lead Counsel in coordinated litigation in California state court over defective hip and knee implants, *In re Hip Replacement Cases*, JCCP 4165. In the federal litigation, *In re 2002 Sulzer Hip Prosthesis and Knee Prosthesis Liability Litigation*, MDL No. 1410, after objecting to the initial settlement on behalf of our clients, Lieff Cabraser played a significant role in negotiating a revised global settlement of the litigation valued at more than \$1 billion.

The revised settlement, approved by the Court in May 2002, provided patients with defective implants almost twice the cash payment as under the initial settlement.

IN RE TELELECTRONICS PACING SYSTEMS INC., ACCUFIX ATRIAL “J” LEADS PRODUCTS LIABILITY LITIGATION, MDL NO. 1057 (S.D. OHIO)

Lieff Cabraser served on the Plaintiffs’ Steering Committee in a nationwide products liability action alleging that defendants placed into the stream of commerce defective pacemaker leads. In April 1997, the District Court re-certified a nationwide class of “J” Lead implantees with subclasses for the claims of medical monitoring, negligence and strict product liability. A summary jury trial, utilizing jury instructions and interrogatories designed by Lieff Cabraser, occurred in February 1998. A partial settlement was approved thereafter by the District Court but reversed by the Court of Appeals. In March 2001, the District Court approved a renewed settlement that included a \$58 million fund to satisfy all past, present and future claims by patients for their medical care, injuries, or damages arising from the leads.



CRAFT V. VANDERBILT UNIVERSITY, CIV., NO. 3-94-0090 (M.D. TENN.)

Lieff Cabraser served as Lead Counsel for a certified class of over 800 pregnant women and their children who were intentionally fed radioactive iron isotopes without

consent while receiving prenatal care at the Vanderbilt University hospital as part of a study on iron absorption during pregnancy. The women were not informed of the nature and risks of the study. Instead, they were told that the solution they were fed was a “vitamin cocktail.” In the 1960’s, Vanderbilt conducted a follow-up study to determine the health effects of the plaintiffs’ prior radiation exposure. Throughout the follow-up study, Vanderbilt concealed from plaintiffs the fact that they had been involuntarily exposed to radiation, and that the purpose of the follow-up study was to determine whether there had been an increased rate of childhood cancers among those exposed in utero. Vanderbilt also did not inform plaintiffs of the results of the follow-up study, which revealed a disproportionately high incidence of cancers among the children born to the women fed the radioactive iron.

The facts surrounding the administration of radioactive iron to the pregnant women and their children in utero only came to light as a result of U.S. Energy Secretary Hazel

O’Leary’s 1993 disclosures of government-sponsored human radiation experimentation during the Cold War. Defendants’ attempts to dismiss the claims and decertify the class were unsuccessful. 18 F. Supp.2d 786 (M.D. Tenn. 1998). The case was settled in July 1998 for a total of \$10.3 million and a formal apology from Vanderbilt.



MULTI-STATE TOBACCO LITIGATION

Lieff Cabraser represented the Attorneys General of Massachusetts, Louisiana and Illinois, several additional states, and 21 cities and counties across California, in litigation

against Philip Morris, R.J. Reynolds and other cigarette manufacturers. The suits were part of the landmark \$206 billion settlement announced in November 1998 between the tobacco industry and the states’ attorneys general. The states, cities and counties sought both to recover the public costs of treating smoking-related diseases and require the tobacco industry to undertake extensive modifications of its marketing and promotion activities in order to reduce teenage smoking. In California alone, Lieff Cabraser’s clients were awarded an estimated \$12.5 billion to be paid through 2025.

IN RE COPLEY PHARMACEUTICAL, INC., “ALBUTEROL” PRODUCTS LIABILITY LITIGATION, MDL NO. 1013 (D. WYO.)

Lieff Cabraser served on the Plaintiffs’ Steering Committee in a class action lawsuit against Copley Pharmaceutical, which manufactured Albuterol, a bronchodilator prescription pharmaceutical. Albuterol was the subject of a nationwide recall in January 1994 after a microorganism was found to have contaminated the solution, allegedly causing numerous injuries including bronchial infections, pneumonia, respiratory distress and, in some cases, death. In October 1994, the District Court certified a nationwide class on liability issues. *In re Copley Pharmaceutical*, 161 F.R.D. 456 (D. Wyo. 1995). In November 1995, the District Court approved a \$150 million settlement of the litigation.

Additional Personal Injury Case Information is available on our website at lieffcabraser.com

SECURITIES AND FINANCIAL FRAUD

Corporate misconduct, securities fraud, and other related financial fraud cause investors to lose billions every year. Lief Cabraser's Securities and Financial Fraud team is committed to holding the parties responsible for financial fraud accountable. Over the last 50 years, we have developed unparalleled experience, expertise, and the resources necessary for achieving successes in meaningful and effective complex litigation against the world's largest corporations.

We have successfully represented the nation's largest public pension funds, Taft-Hartley funds, private institutional investors, and high net worth individual investors in securities and financial fraud cases. We work to obtain meaningful recoveries for our clients and to secure meaningful governance reforms at the companies in which they invest.

We take a highly-tailored approach to investigating and prosecuting financial fraud. After thorough research and a deep analysis of the facts, we determine feasible litigation options, conduct loss and damage calculations, and develop litigation strategies that respond to the unique circumstances of each client and case. Our track record of successfully litigating financial fraud cases spans five decades, including trying securities fraud class actions through to verdict. We are one of few plaintiffs' law firms anywhere that possess this experience.

Representative Current Cases



GONSALVES V. BLOCK, INC., ET AL., NO. 5:25-CV-00642-NW (N.D. CAL.)

Lief Cabraser serves as Court-appointed Co-Lead Counsel for Lead Plaintiff the New York City Pension Funds in securities fraud class action litigation alleging Block and certain of its senior executives knowingly misrepresented the Company's compliance and anti-money laundering programs on its payment platforms Square and Cash App. As revealed through a series of partial disclosures including multiple whistleblower allegations, Block intentionally ignored its compliance obligations in order to expand its user base and increase revenues by facilitating payments linked to drug and sex trafficking, terrorist organizations, money laundering, and other illicit activities. Block's compliance failures subjected the Company to regulatory scrutiny and enforcement, including investigations by the SEC, the DOJ, the Financial Crimes Enforcement Network, and the Commodities Futures Trading Commission, and enforcement actions by the Consumer Financial Protection Bureau and 48 state financial regulators, resulting in settlements totaling \$250 million.

EMPLOYEES' RETIREMENT SYSTEM OF RHODE ISLAND V. ELON MUSK, ET AL., 2024-0631 (DEL CH.)

Lief Cabraser represents Plaintiff the Employees' Retirement System of Rhode Island in this recently-filed stockholder derivative action against Elon Musk and certain current and former members of the Board of Directors of Tesla, Inc. ("Tesla"). The action alleges breaches of fiduciary duties including: (a.) unlawful stock sales in connection with Elon Musk's purchase of Twitter, Inc. ("Twitter," rebranded as "X"); (b.) usurpation of corporate opportunity properly belonging to Tesla by investment in X.AI, an artificial intelligence company; (c.) diversion of Tesla's employees to work for Twitter and X.AI; (d.) breaches of contractual obligations established by Tesla's Code of Business Ethics ("Code"); (e.) bad faith implementation and oversight regarding Tesla's Code; and (f.) bad faith implementation and oversight regarding the 2018 Consent Decree with the Securities Exchange Commission that required Musk to obtain Tesla's preapproval on tweets relating to his disposition of Tesla stock.





DANSKE BANK A/S SECURITIES LITIGATION

Lieff Cabraser, together with co-counsel, represents a large coalition of institutional investors, including state and government pension and treasury systems, in litigation pending in Denmark against Danske Bank A/S (“Danske”). The litigation arises from Danske’s failure to disclose that its reported financial performance was inflated by illegal sources of income and that it was subject to significant risks as a result of such business activities. In late 2022, Danske pleaded guilty to defrauding American banks and was fined \$2 billion by the U.S. Justice Department. Danske also agreed to pay the U.S. Securities and Exchange Commission \$413 million to settle charges that it misled investors about its compliance with anti-money laundering requirements. The litigation is ongoing.



DISCOVER FINANCIAL SERVICES SECURITIES CLASS ACTION LITIGATION, NO. 1:23-CV-06788 (N.D. ILL.)

Lieff Cabraser is Co-Lead Counsel for a proposed class of injured investors in securities class litigation against Discover Financial Services (“DFS”), the financial services company that owns and operates Discover Bank. The action, co-led by five New York City pension funds, alleges that DFS made false or misleading statements concealing that the Company’s risk management and compliance protocols were inadequate, and that DFS did not meet industry standards for servicing student loans, did not categorize credit card accounts correctly, and failed

to curb its surging credit card delinquency rate. When these issues were revealed to the marketplace, the company’s total market capitalization sank by more than \$1 billion, harming investors. The court will consider arguments on the sufficiency of plaintiffs’ claims in 2024.

MFS SERIES TRUST I, OBO MFS VALUE FUND, ET AL. V. FIRSTENERGY CORP., ET AL., NO. 2:21-CV-05839-ALM-KAJ (S.D.N.Y.)

Lieff Cabraser represents certain MFS funds and trusts in this individual action against FirstEnergy Corp. (“FirstEnergy”) and certain of its senior executives for violations of the Securities Exchange Act of 1934 (the “Exchange Act”). The action arises from defendants’ misstatements and omissions that concealed their participation in a massive bribery and money laundering scheme to pay tens of millions of dollars to Ohio public officials in exchange for legislative and regulatory favors, including a billion-dollar relief package called House Bill 6 (“HB 6”), that benefited the Company. As the truth about defendants’ fraud was revealed, FirstEnergy lost approximately \$10 billion in market capitalization. The parties are currently engaged in discovery.

IN RE FOX CORPORATION DERIVATIVE LITIGATION, C.A. NO. 2023-0418-JTL (DEL. CH.)

Lieff Cabraser serves as Co-Lead Counsel on behalf of Co-Lead Plaintiffs the New York City Funds and the State of Oregon in this shareholder derivative action against certain directors and officers of Fox Corporation. In connection with Fox News’ propagation of unfounded, defamatory conspiracy theories concerning the U.S. presidential election of 2020, the action alleges breach of fiduciary duties for: (1) the adoption of an illegal business model by which Fox News pursues profits by committing actionable defamation; (2) the lack of good faith efforts to establish systems or practices for minimizing, mitigating, or monitoring defamation risk; and (3) inaction in the face of red flags of defamation risk.



SECURITIES AND FINANCIAL FRAUD

Representative Achievements & Successes



BLACKROCK GLOBAL ALLOCATION FUND, INC., ET AL. V. VALEANT PHARMACEUTICALS INTERNATIONAL, INC., ET AL., NO. 3:18-CV-00343 (D.N.J.)

Lieff Cabraser represented certain funds and accounts of institutional investor BlackRock in a direct (non-class) action against Valeant Pharmaceuticals International, Inc. (n/k/a Bausch Health Companies Inc.) and former senior executives for violations of the Securities Exchange Act of 1934 arising from a scheme to generate revenues through massive price increases for Valeant-branded drugs while concealing the truth of the company's business operations, financial results, and other material facts. The court denied defendants' partial motions to dismiss. In May 2023, the court-appointed special master issued reports and recommendations largely denying the parties' respective motions for summary judgment and denying in full defendants' motions to exclude the testimony of certain of plaintiffs' experts. The court largely adopted the special master's rulings. Lieff Cabraser also represented a number of BlackRock entities in substantively similar litigation in Canada against Valeant and several individual defendants. After fact and expert discovery were completed in both actions, they were settled in 2025 on favorable confidential terms.

BLACKROCK GLOBAL ALLOCATION FUND, INC., ET AL. V. PERRIGO COMPANY PLC, ET AL., NO. 2:20-CV-4748 (D.N.J.)

Lieff Cabraser represented certain funds and accounts of BlackRock in a direct (non-class) action against Perrigo Company plc and former senior executives for violations of the Securities Exchange Act of 1934. Plaintiffs alleged defendants concealed from investors that (contrary to their public statements) Perrigo was engaged in a price-fixing scheme with respect to generic

drugs, was impacted by pricing pressures in the generic pharmaceuticals industry, and had failed to successfully integrate Omega Pharma NV, Perrigo's largest acquisition. After completion of fact and expert discovery, the case settled in 2025 on favorable confidential terms.

STEINHOFF INTERNATIONAL HOLDINGS N.V. SECURITIES LITIGATION

Lieff Cabraser, together with co-counsel, underwrote a vehicle for investor recovery against Steinhoff International Holdings N.V. ("Steinhoff"), a Dutch corporation based in South Africa that sells retail brands of furniture and household goods throughout the world. The vehicle, called the Stichting Steinhoff Investors Losses Foundation, is a Dutch legal entity governed by an independent board of directors. The proceedings sought recovery of investor losses caused by the massive, multi-year accounting fraud at Steinhoff that has wiped out billions of dollars in shareholder value. The litigation resolved via settlement in 2022.



HOUSTON MUNICIPAL EMPLOYEES PENSION SYSTEM V. BOFI HOLDING, INC., ET AL., NO. 3:15-CV-02324-GPC-KSC (S.D. CAL.)

Lieff Cabraser served as Class Counsel for court-appointed lead plaintiff and Class Representative Houston Municipal Employees Pension System ("HMEPS"), in this securities fraud class action against BofI Holding, Inc. and certain of its senior officers and directors. The action charged defendants with issuing materially false or misleading statements about the Company's loan underwriting standards, system of internal controls, and compliance infrastructure.

On August 24, 2021, Judge Gonzalo P. Curiel certified a class of investors that purchased or otherwise acquired

shares of the publicly traded common stock of BofI, as well as purchasers of BofI call options and sellers of BofI put options, between September 4, 2013 and October 13, 2015. In the same order, Judge Curiel appointed HMEPS as Class Representative and Lieff Cabraser as Class Counsel. On October 14, 2022, Judge Curiel granted final approval to a \$14.1 million settlement of the litigation. The settlement compares several times more favorably, on a percentage of-loss basis, to the typical securities class settlement for a case of its size.



IN RE THE BOEING COMPANY DERIVATIVE LITIGATION, CONSOL. C.A., NO. 2019-0907-MTZ (DELAWARE CHANCERY COURT)

Lieff Cabraser served as Court-appointed Co-Lead Counsel representing Co-Lead Plaintiffs the New York State Comptroller Thomas P. DiNapoli, as trustee of the New York State Common Retirement, and the Fire and Police Pension Association of Colorado, in shareholder derivative litigation against current and former officers and directors of The Boeing Company (“Boeing”). Co-Lead Plaintiffs’ amended complaint, filed January 2021, alleged that Boeing’s officers and directors breached their fiduciary duties to the company by dismantling Boeing’s lauded safety-engineering corporate culture in favor of what became a financial-engineering corporate culture. Despite numerous safety-related red flags, the Board and officers failed to monitor the safety of Boeing’s aircraft. Ultimately, the Board and officers’ consistent disregard for safety resulted in the flawed design of Boeing’s 737 MAX, leading to the tragic deaths of 346 passengers and the grounding of all 737 Max aircraft.

On September 8, 2021, Vice Chancellor Morgan T. Zurn upheld Co-Lead Plaintiffs’ claim for breach of fiduciary duty against the Company’s directors. In February 2022, the court approved a settlement comprised of a \$237.5 million monetary payment and extensive corporate governance reforms including a new board director and an ombudsperson program.

IN RE WELLS FARGO & COMPANY SHAREHOLDER DERIVATIVE LITIGATION, NO. 3:16-CV-05541 (N.D. CAL.)

Lieff Cabraser was appointed as Co-Lead Counsel for Lead Plaintiffs FPPACO and The City of Birmingham Retirement and Relief System in this consolidated shareholder derivative action alleging that, since at least 2011, the Board and executive management of Wells Fargo knew or consciously disregarded that Wells Fargo employees were illicitly creating millions of deposit and credit card accounts for their customers, without those customers’ consent, as part of Wells Fargo’s intense effort to drive up its “cross-selling” statistics. Revelations regarding the scheme, and the defendants’ knowledge or blatant disregard of it, deeply damaged Wells Fargo’s reputation and cost it millions of dollars in regulatory fines and lost business.

In May and October 2017, the court largely denied Wells Fargo’s and the Director and Officer Defendants’ motions to dismiss Lead Plaintiffs’ amended complaint. In April 2020, U.S. District Judge Jon S. Tigar granted final approval to a settlement of \$240 million cash payment, the largest insurer-funded cash settlement of a shareholder derivative action, and corporate governance reforms.



ARKANSAS TEACHER RETIREMENT SYSTEM V. STATE STREET CORP., CASE NO. 11CV10230 (MLW) (D. MASS.)

Lieff Cabraser served as co-counsel for a nationwide class of institutional custodial clients of State Street, including public pension funds and ERISA plans, who alleged that defendants deceptively charged class members on FX trades done in connection with the purchase and sale of foreign securities. The complaint charged that between 1999 and 2009, State Street consistently incorporated hidden and excessive mark-ups or mark-downs relative to the actual FX rates applicable at the times of the trades conducted for State Street’s custodial FX clients.

State Street allegedly kept for itself, as an unlawful profit, the “spread” between the prices for foreign currency available to it in the FX marketplace and the rates it charged to its customers. Plaintiffs sought recovery under Massachusetts’ Consumer Protection Law and common law tort and contract theories. On November 2, 2016, U.S. District Senior Judge Mark L. Wolf granted final approval to a \$300 million settlement of the litigation.



**IN RE BANK OF NEW YORK MELLON CORP.
FOREIGN EXCHANGE TRANSACTIONS LITIGATION,
MDL 2335 (S.D.N.Y.)**

Lieff Cabraser served as Co-Lead Class Counsel for a proposed nationwide class of institutional custodial customers of The Bank of New York Mellon Corporation (“BNY Mellon”). The litigation stemmed from alleged deceptive overcharges imposed by BNY Mellon on foreign currency exchanges (FX) that were done in connection with custodial customers’ purchases or sales of foreign securities. Plaintiffs alleged that for more than a decade, BNY Mellon consistently charged its custodial customers hidden and excessive mark-ups on exchange rates for FX trades done pursuant to “standing instructions,” using “range of the day” pricing, rather than the rates readily available when the trades were actually executed.

In addition to serving as Co-Lead Counsel for a nationwide class of affected custodial customers, which included public pension funds, ERISA funds, and other public and private institutions, Lieff Cabraser was one of three firms on Plaintiffs’ Executive Committee, tasked with managing all activities on the plaintiffs’ side in the multidistrict consolidated litigation. Prior to the cases being transferred and consolidated in the Southern District of New York, Lieff Cabraser defeated, in its entirety, BNY Mellon’s motion to dismiss claims brought on behalf of ERISA and other funds under California’s and New York’s consumer protection laws.

The firm’s clients and class representatives in the consolidated litigation included the Ohio Police & Fire Pension Fund, the School Employees Retirement System of Ohio, and the International Union of Operating Engineers, Stationary Engineers Local 39 Pension Trust Fund.

In March 2015, a global resolution of the private and governmental enforcement actions against BNY Mellon was announced, in which \$504 million would be paid back to BNY Mellon customers (\$335 million of which was directly attributable to the class litigation).

On September 24, 2015, U.S. District Court Judge Lewis A. Kaplan granted final approval to the settlement.

Commenting on the work of plaintiffs’ counsel, Judge Kaplan stated,

“This really was an extraordinary case in which plaintiff’s counsel performed, at no small risk, an extraordinary service. They did a wonderful job in this case, and I’ve seen a lot of wonderful lawyers over the years. This was a great performance. They were fought tooth and nail at every step of the road. It undoubtedly vastly expanded the costs of the case, but it’s an adversary system, and sometimes you meet adversaries who are heavily armed and well financed, and if you’re going to win, you have to fight them and it costs money. This was an outrageous wrong committed by the Bank of New York Mellon, and plaintiffs’ counsel deserve a world of credit for taking it on, for running the risk, for financing it and doing a great job.”



**IN RE FACEBOOK, INC. IPO SECURITIES AND
DERIVATIVE LITIGATION, MDL NO. 12-2389 (RWS)
(S.D.N.Y.)**

Lieff Cabraser was counsel for two individual investor class representatives in the securities class litigation arising under the Private Securities Litigation Reform Act of 1995 (the “PSLRA”) concerning Facebook’s initial public offering in May 2012. In 2018, the court final approval to a settlement of the litigation.



THE REGENTS OF THE UNIVERSITY OF CALIFORNIA V. AMERICAN INTERNATIONAL GROUP, NO. 1:14-CV-01270-LTS-DCF (S.D.N.Y.)

Lieff Cabraser represented The Regents of the University of California in this individual action against American International Group, Inc. ("AIG") and certain of its officers and directors for misrepresenting and omitting material information about AIG's financial condition and the extent of its exposure to the subprime mortgage market. The complaint charged defendants with violations of the Exchange Act, as well as common law fraud and unjust enrichment. The litigation settled in 2015.

HONEYWELL INTERNATIONAL INC. DEFINED CONTRIBUTION PLANS MASTER SAVINGS TRUST. V. MERCK & CO., NO. 14-CV 2523-SRC-CLW (S.D.N.Y.); JANUS BALANCED FUND V. MERCK & CO., NO. 14-CV-3019-SRC-CLW (S.D.N.Y.); LORD ABBETT AFFILIATED FUND V. MERCK & CO., NO. 14-CV-2027-SRC-CLW (S.D.N.Y.); NUVEEN DIVIDEND VALUE FUND (F/K/A NUVEEN EQUITY INCOME FUND), ON ITS OWN BEHALF AND AS SUCCESSOR IN INTEREST TO NUVEEN LARGE CAP VALUE FUND (F/K/A FIRST AMERICAN LARGE CAP VALUE FUND) V. MERCK & CO., NO. 14-CV-1709-SRC-CLW (S.D.N.Y.)

Lieff Cabraser represented certain Nuveen, Lord Abbett, and Janus funds, and two Honeywell International trusts in these individual actions against Merck & Co., Inc. ("Merck") and certain of its senior officers and directors for misrepresenting the cardiovascular safety profile and commercial viability of Merck's purported "blockbuster" drug, Vioxx. The actions charged defendants with violations of the Exchange Act. The action settled on confidential terms.

NORMAND, ET AL. V. BANK OF NEW YORK MELLON CORP., NO. 1:16-CV-00212-LAK-JLC (S.D.N.Y.)

Lieff Cabraser, together with co-counsel, represented a proposed class of holders of American Depositary Receipts ("ADRs") (negotiable U.S. securities representing ownership of publicly traded shares in a

non-U.S. corporation), for which BNY Mellon served as the depository bank. Plaintiffs alleged that under the contractual agreements underlying the ADRs, BNY Mellon was responsible for "promptly" converting cash distributions (such as dividends) received for ADRs into U.S. dollars for the benefit of ADR holders, and was required to act without bad faith. Plaintiffs alleged that, instead, when doing the ADR cash conversions, BNY Mellon used the range of exchange rates available during the trading session in a manner that was unfavorable for ADR holders, and in doing so, improperly skimmed profits from distributions owed and payable to the class. In 2019, the court granted final approval to a \$72.5 million settlement of the action.

IN RE DIAMOND FOODS, INC., SECURITIES LITIGATION, NO. 11-CV-05386-WHA (N.D. CAL.)

Lieff Cabraser served as local counsel for Lead Plaintiff Public Employees' Retirement System of Mississippi ("MissPERS") and the class of investors it represented in this securities class action lawsuit arising under the PSLRA. The complaint charged Diamond Foods and certain senior executives of the company with violations of the Exchange Act for knowingly understating the cost of walnuts Diamond Foods purchased in order to inflate the price of Diamond Foods' common stock. In January 2014, the Court granted final approval of a settlement of the action requiring Diamond Foods to pay \$11 million in cash and issue 4.45 million common shares worth \$116.3 million on the date of final approval based on the stock's closing price on that date.



IN RE A-POWER ENERGY GENERATION SYSTEMS, LTD. SECURITIES LITIGATION, NO. 2:11-ML-2302-GW- (CWX) (C.D. CAL.)

Lieff Cabraser served as Lead Counsel for Lead Plaintiff in this securities class action that charged defendants with materially misrepresenting A-Power Energy Generation Systems, Ltd.'s financial results and business prospects in violation of the antifraud provisions of the Securities Exchange Act of 1934. The Court approved a \$3.675 million settlement in August 2013.



BANK OF AMERICA-MERRILL LYNCH MERGER SECURITIES CASES

In two cases—*DiNapoli, et al. v. Bank of America Corp.*, No. 10 CV 5563 (S.D.N.Y.) and *Schwab S&P 500 Index Fund, et al. v. Bank of America Corp., et al.*, No. 11-cv- 07779 PKC (S.D.N.Y.), Lief Cabraser sought recovery on a direct, non-class basis for losses that a number of public pension funds and mutual funds incurred as a result of Bank of America's alleged misrepresentations and concealment of material facts in connection with its acquisition of Merrill Lynch & Co., Inc. Lief Cabraser represented the New York State Common Retirement Fund, the New York State Teachers' Retirement System, the Public Employees' Retirement Association of Colorado, and fourteen mutual funds managed by Charles Schwab Investment Management. Both cases settled in 2013 on confidential terms favorable for our clients.

SCHWAB SHORT-TERM BOND MARKET FUND, ET AL. V. BANK OF AMERICA CORP., ET AL., NO. 11 CV 6409 (S.D.N.Y.); CHARLES SCHWAB BANK, N.A., ET AL. V. BANK OF AMERICA CORP., ET AL., NO. 11 CV 6411 (S.D.N.Y.); SCHWAB MONEY MARKET FUND, ET AL. V. BANK OF AMERICA CORP., ET AL., NO. 11 CV 6412 (S.D.N.Y.); THE CHARLES SCHWAB CORP., ET AL. V. BANK OF AMERICA CORP., ET AL., NO. 13 CV 7005 (S.D.N.Y.); AND BAY AREA TOLL AUTHORITY V. BANK OF AMERICA CORP., ET AL., NO. 14 CV 3094 (S.D.N.Y.).

Lief Cabraser served as counsel for The Charles Schwab Corporation, its affiliates Charles Schwab Bank, N.A., and Charles Schwab & Co., Inc., and several series of The Charles Schwab Family of Funds, Schwab Investments, and Charles Schwab Worldwide Funds plc (collectively, "Schwab"), as well as the Bay Area Toll Authority ("BATA"), in individual lawsuits against Bank of America Corporation, Credit Suisse Group AG, JPMorgan Chase & Co., Citigroup Inc., and other defendants for allegedly manipulating the London Interbank Offered Rate ("LIBOR").

The complaints alleged that beginning in 2007, the defendants conspired to understate their true costs of

borrowing, causing the calculation of LIBOR to be set artificially low. As a result, Schwab and BATA received less than their rightful rates of return on their LIBOR-based investments. The complaints asserted claims under federal and state antitrust laws as well as other statutory and common law claims. The actions were transferred to the Southern District of New York as part of coordinated multidistrict proceedings. As a result of numerous rulings by the district court and the Second Circuit Court of Appeals, certain of Schwab's and BATA's claims were upheld at the pleading stage and others were dismissed. After reaching favorable settlements with a number of the defendants, in 2024 Schwab and BATA settled or otherwise dismissed their remaining claims.

JANUS OVERSEAS FUND, ET AL. V. PETRÓLEO BRASILEIRO S.A. - PETROBRAS, ET AL., NO. 1:15-CV-10086-JSR (S.D.N.Y.); DODGE & COX GLOBAL STOCK FUND, ET AL. V. PETRÓLEO BRASILEIRO S.A. - PETROBRAS, ET AL., NO. 1:15-CV-10111-JSR (S.D.N.Y.)

Lief Cabraser represented certain Janus and Dodge & Cox funds and investment managers in individual actions against Petróleo Brasileiro S.A. – Petrobras, related Petrobras entities, and certain of Petrobras's senior officers and directors, for misrepresenting and failing to disclose a pervasive and long-running scheme of bribery and corruption at Petrobras. As a result of the misconduct, Petrobras overstated the value of its assets by billions of dollars and materially misstated its financial results during the relevant period. The actions charged defendants with violations of the Securities Act of 1933 (the "Securities Act") and/or the Securities Exchange Act of 1934 ("Exchange Act"). The action settled on confidential terms favorable to plaintiffs.



BIOTECHNOLOGY VALUE FUND, L.P. V. CELERA CORP., 3:13-CV-03248-WHA (N.D. CAL.)

Lief Cabraser represented a group of affiliated funds investing in biotechnology companies in this individual action arising from misconduct in connection with Quest Diagnostics Inc.'s 2011 acquisition of Celera Corporation.

Celera, Celera's individual directors, and Credit Suisse were charged with violations of Sections 14(e) and 20(a) of the Exchange Act and breach of fiduciary duty. In February 2014, the Court denied in large part defendants' motion to dismiss the second amended complaint. In September 2014, the plaintiffs settled with Credit Suisse for a confidential amount. After the completion of fact and expert discovery, and prior to a ruling on defendants' motion for summary judgment, the plaintiffs settled with the Celera defendants in January 2015 for a confidential amount.



IN RE BROADCOM CORPORATION DERIVATIVE LITIGATION, NO. CV 06-3252-R (C.D. CAL.)

Lieff Cabraser served as Lead Counsel in a shareholders derivative action arising out of stock options backdating in Broadcom securities. The complaint alleged that defendants intentionally manipulated their stock option grant dates between 1998 and 2003 at the expense of Broadcom and Broadcom shareholders. By making it seem as if stock option grants occurred on dates when Broadcom stock was trading at a comparatively low per share price, stock option grant recipients were able to exercise their stock option grants at exercise prices that were lower than the fair market value of Broadcom stock on the day the options were actually granted. In December 2009, U.S. District Judge Manuel L. Real granted final approval to a partial settlement in which Broadcom Corporation's insurance carriers paid \$118 million to Broadcom. The settlement released certain individual director and officer defendants covered by Broadcom's directors' and officers' policy.

Plaintiffs' counsel continued to pursue claims against William J. Ruehle, Broadcom's former Chief Financial Officer, Henry T. Nicholas, III, Broadcom's co-founder and former Chief Executive Officer, and Henry Samueli, Broadcom's co-founder and former Chief Technology Officer. In May 2011, the Court approved a settlement with these defendants. The settlement provided substantial consideration to Broadcom, consisting of the receipt of cash and cancelled options from Dr. Nicholas and Dr. Samueli totaling \$53 million in value, plus the release of a claim by Mr. Ruehle, which sought damages in excess of \$26 million.

Coupled with the earlier \$118 million partial settlement, the total recovery in the derivative action was \$197 million, which at the time constituted the third-largest settlement ever in a derivative action involving stock options backdating.

BLACKROCK GLOBAL ALLOCATION FUND V. TYCO INTERNATIONAL LTD., ET AL., NO. 2:08-CV-519 (D. N.J.); NUVEEN BALANCED MUNICIPAL AND STOCK FUND V. TYCO INTERNATIONAL LTD., ET AL., NO. 2:08-CV-518 (D. N.J.)

Lieff Cabraser represented multiple funds of the investment firms BlackRock Inc. and Nuveen Asset Management in separate, direct securities fraud actions against Tyco International Ltd., Tyco Electronics Ltd., Covidien Ltd., Covidien (U.S.), L. Dennis Kozlowski, Mark H. Swartz, and Frank E. Walsh, Jr. Plaintiffs alleged that defendants engaged in a massive criminal enterprise that combined the theft of corporate assets with fraudulent accounting entries that concealed Tyco's financial condition from investors. As a result, plaintiffs purchased Tyco common stock and other Tyco securities at artificially inflated prices and suffered losses upon disclosures revealing Tyco's true financial condition and defendants' misconduct. In 2009, the parties settled the claims against the corporate defendants (Tyco International Ltd., Tyco Electronics Ltd., Covidien Ltd., and Covidien (U.S.)). The litigation concluded in 2010. The total settlement proceeds paid by all defendants were in excess of \$57 million.



IN RE AXA ROSENBERG INVESTOR LITIGATION, NO. CV 11-00536 JSW (N.D. CAL.)

Lieff Cabraser served as Co-Lead Counsel for a class of institutional investors, ERISA-covered plans, and other investors in quantitative funds managed by AXA Rosenberg Group, LLC and its affiliates ("AXA"). Plaintiffs alleged that AXA breached its fiduciary duties and violated ERISA by failing to discover a material computer error that existed in its system for years, and then failing to remedy it for months after its eventual discovery in 2009. By the time AXA disclosed the error in 2010, investors had suffered losses and paid substantial investment management fees

to AXA. After briefing motions to dismiss and working with experts to analyze data obtained from AXA relating to the impact of the error, Lief Cabraser reached a \$65 million settlement with AXA that the Court approved in April 2012.



IN RE CABLEVISION SYSTEMS CORP. SHAREHOLDER DERIVATIVE LITIGATION, NO. 06-CV-4130-DGT-AKT (E.D.N.Y.)

Lief Cabraser served as Co-Lead Counsel in a shareholders' derivative action against the board of directors and numerous officers of Cablevision. The suit alleged that defendants intentionally manipulated stock option grant dates to Cablevision employees between 1997 and 2002 in order to enrich certain officer and director defendants at the expense of Cablevision and Cablevision shareholders. According to the complaint, Defendants made it appear as if stock options were granted earlier than they actually were in order to maximize the value of the grants. In September 2008, the Court granted final approval to a \$34.4 million settlement of the action. Over \$24 million of the settlement was contributed directly by individual defendants who either received backdated options or participated in the backdating activity.

IN RE QWEST COMMUNICATIONS INTERNATIONAL SECURITIES AND "ERISA" LITIGATION (NO. II), NO. 06-CV-17880-REB-PAC (MDL NO. 1788) (D. COLO.)

Lief Cabraser represented the New York State Common Retirement Fund, Fire and Police Pension Association of Colorado, Denver Employees' Retirement Plan, San Francisco Employees' Retirement System, and over thirty BlackRock managed mutual funds in individual securities fraud actions ("opt out" cases) against Qwest Communications International, Inc., Philip F. Anschutz, former co-chairman of the Qwest board of directors, and other senior executives at Qwest. In each action, the plaintiffs charged defendants with massively overstating Qwest's publicly-reported growth, revenues, earnings, and earnings per share from 1999 through 2002. The cases were filed in the wake of a \$400 million settlement of a securities fraud class action against Qwest that was announced in early 2006. The cases brought by Lief

Cabraser's clients settled in October 2007 for recoveries totaling more than \$85 million, or more than 13 times what the clients would have received had they remained in the class.

IN RE NATIONAL CENTURY FINANCIAL ENTERPRISES, INC. INVESTMENT LITIGATION, MDL NO. 1565 (S.D. OHIO)

Lief Cabraser served as outside counsel for the New York City Employees' Retirement System, Teachers' Retirement System for the City of New York, New York City Police Pension Fund, and New York City Fire Department Pension Fund in this multidistrict litigation arising from fraud in connection with NCFE's issuance of notes backed by healthcare receivables. The New York City Pension Funds recovered more than 70% of their \$89 million in losses, primarily through settlements achieved in the federal litigation and another NCFE-matter brought on their behalf by Lief Cabraser.



MERRILL LYNCH FUNDAMENTAL GROWTH FUND AND MERRILL LYNCH GLOBAL VALUE FUND V. MCKESSON HBOC, NO. 02-405792 (CAL. SUPR. CT.)

Lief Cabraser served as counsel for two Merrill Lynch sponsored mutual funds in a private lawsuit alleging that a massive accounting fraud occurred at HBOC & Company before and following its 1999 acquisition by McKesson Corporation. The funds charged that defendants, including the former CFO of McKesson HBOC, the name McKesson adopted after acquiring HBOC, artificially inflated the price of securities in McKesson HBOC, through misrepresentations and omissions concerning the financial condition of HBOC, resulting in approximately \$135 million in losses for plaintiffs.

In a significant discovery ruling in 2004, the California Court of Appeal held that defendants waived the attorney-client and work product privileges in regard to an audit committee report and interview memoranda prepared in anticipation of shareholder lawsuits by disclosing the information to the U.S. Attorney and *SEC. McKesson HBOC, Inc. v. Supr. Court*, 115 Cal. App. 4th 1229 (2004).

Lieff Cabraser's clients recovered approximately \$145 million, representing nearly 104% of damages suffered by the funds. This amount was approximately \$115-120 million more than the Merrill Lynch funds would have recovered had they participated in the federal class action settlement.

IN RE NETWORK ASSOCIATES, INC. SECURITIES LITIGATION, NO. C-99-1729-WHA (N.D. CAL.)

Following a competitive bidding process, the Court appointed Lieff Cabraser as Lead Counsel for the Lead Plaintiff and the class of investors. The complaint alleged that Network Associates improperly accounted for acquisitions in order to inflate its stock price. In May 2001, the Court granted approval to a \$30 million settlement.

In reviewing the Network Associates settlement, U.S. District Court Judge William H. Alsup observed, "[T]he class was well served at a good price by excellent counsel . . . We have class counsel who's one of the foremost law firms in the country in both securities law and class actions. And they have a very excellent reputation for the conduct of these kinds of cases . . ."



IN RE MEDIA VISION TECHNOLOGY SECURITIES LITIGATION, NO. CV-94-1015 (N.D. CAL.)

Lieff Cabraser served as Co-Lead Counsel in a class action lawsuit which alleged that certain Media Vision's officers, outside directors, accountants and underwriters engaged in a fraudulent scheme to inflate the company's earnings and issued false and misleading public statements about the company's finances, earnings and profits. By 1998, the Court had approved several partial settlements with many of Media Vision's officers and directors, accountants and underwriters which totaled \$31 million and which were distributed to eligible class members. The evidence that Lieff Cabraser developed in the civil case led prosecutors to commence an investigation and ultimately file criminal charges against Media Vision's former Chief Executive Officer and Chief Financial Officer.

The civil action against Media Vision's CEO and CFO was stayed pending the criminal proceedings against them. In the criminal proceedings, the CEO pled guilty on several counts, and the CFO was convicted at trial. In October 2003, the Court granted Plaintiffs' motions for summary judgment and entered a judgment in favor of the class against the two defendants in the amount of \$188 million.



IN RE FPI/AGRETECH SECURITIES LITIGATION, MDL NO. 763 (D. HAW., REAL, J.)

Lieff Cabraser served as Lead Class Counsel for investors defrauded in a "Ponzi-like" limited partnership investment scheme. The Court approved \$15 million in partial, pretrial settlements. At trial, the jury returned a \$24 million verdict, which included \$10 million in punitive damages, against non-settling defendant Arthur Young & Co. for its knowing complicity and active and substantial assistance in the marketing and sale of the worthless limited partnership offerings. The Appellate Court affirmed the compensatory damages award and remanded the case for a retrial on punitive damages. In 1994, the Court approved a \$17 million settlement with Ernst & Young, the successor to Arthur Young & Co.

IN RE CALIFORNIA MICRO DEVICES SECURITIES LITIGATION, NO. C-94-2817-VRW (N.D. CAL.)

Lieff Cabraser served as Liaison Counsel for the Colorado Public Employees' Retirement Association and the California State Teachers' Retirement System, and the class they represented. Prior to 2001, the Court approved \$19 million in settlements. In May 2001, the Court approved an additional settlement of \$12 million, which, combined with the earlier settlements, provided class members an almost complete return on their losses. The settlement with the company included multi-million dollar contributions by the former Chairman of the Board and Chief Executive Officer.

Commenting in 2001 on Lieff Cabraser's work in Cal Micro Devices, U.S. District Court Judge Vaughn R. Walker stated, "It is highly unusual for a class action in the securities area to recover anywhere close to the percentage of loss that has been recovered here, and

counsel and the lead plaintiffs have done an admirable job in bringing about this most satisfactory conclusion of the litigation.” One year later, in a related proceeding and in response to the statement that the class had received nearly a 100% recovery, Judge Walker observed, “That’s pretty remarkable. In these cases, 25 cents on the dollar is considered to be a magnificent recovery, and this is [almost] a hundred percent.”



ALASKA STATE DEPARTMENT OF REVENUE V. AMERICA ONLINE, NO. 1JU-04-503 (ALASKA SUPR. CT.)

In December 2006, a \$50 million settlement was reached in a securities fraud action brought by the Alaska State Department of Revenue, Alaska State Pension Investment Board and Alaska Permanent Fund Corporation against defendants America Online, Inc., Time Warner Inc., Historic TW Inc. When the action was filed, the Alaska Attorney General estimated total losses at \$70 million. The recovery on behalf of Alaska was approximately 50 times what the state would have received as a member of the class in the federal securities class action settlement. The lawsuit, filed in 2004 in Alaska State Court, alleged that defendants misrepresented advertising revenues and growth of AOL and AOLTW along with the number of AOL subscribers, which artificially inflated the stock price of AOL and AOLTW to the detriment of Alaska State funds.

The Alaska Department of Law retained Lief Cabraser to lead the litigation efforts under its direction. “We appreciate the diligence and expertise of our counsel in achieving an outstanding resolution of the case,” said Mark Morones, spokesperson for the Department of Law, following announcement of the settlement.

ALBERT V. ALEX. BROWN MANAGEMENT SERVICES; BAKER V. ALEX. BROWN MANAGEMENT SERVICES (DEL. CH. CT.)

In May 2004, on behalf of investors in two investment funds controlled, managed and operated by Deutsche Bank and advised by DC Investment Partners, Lief Cabraser filed lawsuits for alleged fraudulent conduct that resulted in an aggregate loss of hundreds of millions of dollars. The suits

named as defendants Deutsche Bank and its subsidiaries Alex. Brown Management Services and Deutsche Bank Securities, members of the funds’ management committee, as well as DC Investments Partners and two of its principals. Among the plaintiff-investors were 70 high net worth individuals. In the fall of 2006, the cases settled by confidential agreement.

INFORMIX/ILLUSTRA SECURITIES LITIGATION, NO. C-97-1289-CRB (N.D. CAL.)

Lief Cabraser represented Richard H. Williams, the former Chief Executive Officer and President of Illustra Information Technologies, Inc., and a class of Illustra shareholders in a class action suit on behalf of all former Illustra securities holders who tendered their Illustra preferred or common stock, stock warrants or stock options in exchange for securities of Informix Corporation in connection with Informix’s 1996 purchase of Illustra. Pursuant to that acquisition, Illustra stockholders received Informix securities representing approximately 10% of the value of the combined company. The complaint alleged claims for common law fraud and violations of Federal securities law arising out of the acquisition. In October 1999, U.S. District Judge Charles E. Breyer approved a global settlement of the litigation for \$136 million, constituting one of the largest settlements ever involving a high technology company alleged to have committed securities fraud. Our clients, the Illustra shareholders, received approximately 30% of the net settlement fund.



NGUYEN V. FUNDAMERICA, NO. C-90-2090 MHP (N.D. CAL., PATEL, J.), 1990 FED. SEC. L. REP. (CCH) ¶ 95,497, 95,498 (N.D. CAL. 1990)

Lief Cabraser served as Plaintiffs’ Class Counsel in this securities/RICO/tort action seeking an injunction against alleged unfair “pyramid” marketing practices and compensation to participants. The District Court certified a nationwide class for injunctive relief and damages on a mandatory basis and enjoined fraudulent overseas transfers of assets. The Bankruptcy Court permitted class proof of claims. Lief Cabraser obtained dual District Court and Bankruptcy Court approval of settlements distributing over \$13 million in FundAmerica assets to class members.



**IN RE FIRST CAPITAL HOLDINGS CORP.
FINANCIAL PRODUCTS SECURITIES LITIGATION,
MDL NO. 901 (C.D. CAL.)**

Lieff Cabraser served as Co-Lead Counsel in a class action brought to recover damages sustained by policyholders of First Capital Life Insurance Company and Fidelity Bankers Life Insurance Company policyholders resulting from the insurance companies' allegedly fraudulent or reckless investment and financial practices, and the manipulation of the companies' financial statements. This policyholder settlement generated over \$1 billion in restored life insurance policies. The settlement was approved by both federal and state courts in parallel proceedings and then affirmed by the Ninth Circuit on appeal.

**KOFUKU BANK AND NAMIHAYA BANK V.
REPUBLIC NEW YORK SECURITIES CORP.,
NO. 00 CIV 3298 (S.D.N.Y.); AND KITA HYOGO
SHINYO-KUMIAI V. REPUBLIC NEW YORK
SECURITIES CORP., NO. 00 CIV 4114 (S.D.N.Y.)**

Lieff Cabraser represented Kofuku Bank, Namihaya Bank and Kita Hyogo Shinyo-Kumiai (a credit union) in individual lawsuits against, among others, Martin A. Armstrong and HSBC, Inc., the successor-in-interest to Republic New York Corporation, Republic New York Bank and Republic New York Securities Corporation, for alleged violations of federal securities and racketeering laws.

Through a group of interconnected companies owned and controlled by Armstrong—the Princeton Companies—Armstrong and the Republic Companies promoted and sold promissory notes, known as the “Princeton Notes,” to more than eighty of the largest companies and financial institutions in Japan. Lieff Cabraser’s lawsuits, as well as the lawsuits of dozens of other Princeton Note investors, alleged that the Princeton and Republic Companies made fraudulent misrepresentations and non-disclosures in connection with the promotion and sale of Princeton Notes, and that investors’ monies were commingled and misused to the benefit of Armstrong, the Princeton Companies and the Republic Companies.

In December 2001, the claims of our clients and those of the other Princeton Note investors were settled. As part of the settlement, our clients recovered more than \$50 million, which represented 100% of the value of their principal investments, less money they received in interest or other payments.

**IN RE SCORPION TECHNOLOGIES SECURITIES
LITIGATION I, NO. C-93-20333-EAI (N.D. CAL.);
DIETRICH V. BAUER, NO. C-95-7051-RWS
(S.D.N.Y.); CLAGHORN V. EDSACO, NO. 98-3039-
SI (N.D. CAL.)**

Lieff Cabraser served as Lead Counsel in class action suits arising out of an alleged fraudulent scheme by Scorpion Technologies, Inc., certain of its officers, accountants, underwriters and business affiliates to inflate the company’s earnings through reporting fictitious sales.

In *Scorpion I*, the Court found plaintiffs had presented sufficient evidence of liability under Federal securities acts against the accounting firm Grant Thornton for the case to proceed to trial. *In re Scorpion Techs.*, 1996 U.S. Dist. LEXIS 22294 (N.D. Cal. Mar. 27, 1996). In 1988, the Court approved a \$5.5 million settlement with Grant Thornton. In 2000, the Court approved a \$950,000 settlement with Credit Suisse First Boston Corporation.

In April 2002, a federal jury in San Francisco, California returned a \$170.7 million verdict against Edsaco Ltd. The jury found that Edsaco aided Scorpion in setting up phony European companies as part of a scheme in which Scorpion reported fictitious sales of its software to these companies, thereby inflating its earnings. Included in the jury verdict, one of the largest verdicts in the U.S. in 2002, was \$165 million in punitive damages. Richard M. Heimann conducted the trial for plaintiffs.

On June 14, 2002, U.S. District Court Judge Susan Illston commented on Lieff Cabraser’s representation: “[C]ounsel for the plaintiffs did a very good job in a very tough situation of achieving an excellent recovery for the class here. You were opposed by extremely capable lawyers. It was an uphill battle. There were some complicated questions, and then there was the



tricky issue of actually collecting anything in the end. I think based on the efforts that were made here that it was an excellent result for the class. . . [T]he recovery that was achieved for the class in this second trial is remarkable, almost a hundred percent.”



ALLOCCO V. GARDNER, NO. GIC 806450 (CAL. SUPR. CT.)

Lieff Cabraser represented Lawrence L. Garlick, the co-founder and former Chief Executive Officer of Remedy Corporation, and 24 other former senior executives and directors of Remedy Corporation in a private (non-class) securities fraud lawsuit against Stephen P. Gardner, the former Chief Executive Officer of Peregrine Systems, Inc., John J. Moores, Peregrine's former Chairman of the Board, Matthew C. Gless, Peregrine's former Chief Financial Officer, Peregrine's accounting firm Arthur Andersen, and certain entities that entered into fraudulent transactions with Peregrine.

The lawsuit, filed in California state court, arose out of Peregrine's August 2001 acquisition of Remedy. Plaintiffs charged that they were induced to exchange their Remedy stock for Peregrine stock on the basis of false and misleading representations made by defendants. Within months of the Remedy acquisition, Peregrine began to reveal to the public that it had grossly overstated its revenue during the years 2000-2002, and eventually restated more than \$500 million in revenues.

After successfully defeating demurrers brought by defendants, including third parties who were customers of Peregrine who aided and abetted Peregrine's accounting fraud under California common law, plaintiffs reached a series of settlements. The settling defendants included Arthur Andersen, all of the director defendants, three officer defendants and the third party customer defendants KPMG, British Telecom, Fujitsu, Software Spectrum and Bindview. The total amount received in settlements was approximately \$45 million.

SURVIVOR RIGHTS & ADVOCACY

Lieff Cabraser has brought successful lawsuits on behalf of minor victims of sexual abuse, including against schools, hospitals/doctors and behavioral health facilities. Lieff Cabraser was one of the principal architects of the historic \$215 million settlement reached in 2020 on behalf of a class of approximately 18,000 female students who were sexually assaulted at the University of Southern California by Dr. George Tyndall, and continues to advance litigation across the U.S. on behalf of victims of sexual assault and predatory conduct, including in Michigan against the University of Michigan and its Regents for allowing and enabling a University physician, Dr. Robert E. Anderson, to sexually abuse students while employed by the University for more than 30 years (1968-2003); against Devereux behavioral health facilities; against the Branson private school in Marin County; and against airlines including Frontier for sexual assaults against passengers occurring on commercial flights across the U.S.

Representative Current Cases



HILLSDALE CAMPUS SEXUAL ASSAULT LITIGATION

Lieff Cabraser represents two individuals and a putative class of current and former female students of Hillsdale College, a private university in Western

Michigan that prides itself on its conservative Christian values. The complaint alleges that female students at Hillsdale face a heightened risk of sexual assault, and that when students come forward to report such incidents—as the named plaintiffs did—Hillsdale fails to properly respond. Plaintiffs' claims include traditional torts, violations of state civil rights and consumer protection laws, and violations of Title IX. For the Title IX claim, Plaintiffs argue that Hillsdale's tax-exempt status as 501(c)(3) operates as a subsidy, subjecting it to the statute's obligations regarding sex discrimination and sexual assault in schools.

DEVEREUX ADVANCED BEHAVIORAL HEALTH STAFF SEXUAL ABUSES

Lieff Cabraser represents six individuals and a putative class of thousands of other children across the U.S. in a federal class action sexual abuse lawsuit in Pennsylvania against Devereux Foundation (a/k/a Devereux Advanced Behavioral Health) and QualityHealth Staffing, LLC. The complaint details multiple alleged violations of state and federal law, including assault; battery; failure to report child abuse; creation of a sexually hostile culture/heightened risk of sexual harassment; deliberate indifference to prior sexual harassment; negligence and failure to provide safe environment with adequate protection,

supervision, and care; negligent hiring of unsuitable personnel; negligent retention of unsuitable personnel; negligent supervision; gross negligence; and negligent misrepresentation. One of the largest behavioral health organizations in the country, Devereux has more than 7,500 staff members across 13 states.

The complaint includes allegations of the rape and sexual abuse of inpatient clients as well as abuses committed by fellow inpatients that were ignored and/or suppressed by Devereux staff and management. Some patients who raised such allegations claim they were not only disregarded but punished for initiating complaints, including the withholding of food, physical restraint, isolation, and even physical abuse.



SEX TRAFFICKING OF MINORS VIA SOCIAL MEDIA

Lieff Cabraser is investigating reports of sex trafficking and sexual exploitation occurring on social media platforms across the country, including on Twitter, TikTok, Instagram,

Snapchat, WhatsApp, OnlyFans, Facebook, Backpage, and Craigslist. The firm represents a client who was trafficked through advertisements on Craigslist as a minor teenager. The case, *J.B. v. craigslist, Inc.*, 4:19-cv-07848-HSG, is now pending in the Ninth Circuit on the issue of whether an internet company can be held responsible for benefitting from sex trafficking it knew or should have known was ongoing on its platform.

HOTCHKISS SCHOOL SEXUAL ABUSE LAWSUITS

We represent former students in a sexual abuse class action lawsuit against The Hotchkiss School, a college

preparatory school in Lakeville, Connecticut. The suit alleges that, during their time Hotchkiss, the former students were subjected to grooming, inappropriate touching, assault, and rape by English teacher and athletic trainer Roy Smith, who was known to the School as a pedophile who had abused numerous other male students at the School.

The suit seeks to certify the issues of Hotchkiss's duty to its students, and its breach of that duty, on a classwide basis, so others coming forward will not have to prove those elements again from scratch each time. This will make it easier for other Smith victims to hold Hotchkiss accountable for what it allowed to happen to them at Smith's hands.

Lieff Cabraser has been successful in prior litigation against Hotchkiss concerning Roy Smith. On March 8, 2019, U.S. District Judge Victor Bolden (D. Conn.) ruled that a former student's sexual abuse lawsuit against Hotchkiss could move forward to trial on counts of breach of fiduciary duty, recklessness, negligence, and negligent infliction of emotional distress. That case subsequently resolved. And on July 8, 2019, the same Court ruled that another former student's sexual abuse lawsuit against Hotchkiss concerning Smith could proceed past the pleading stage; that case also subsequently resolved. A third case resolved pre-litigation.



SACRED HEART SCHOOLS SEXUAL ABUSE CLAIMS

Lieff Cabraser represents survivors of alleged sexual abuse at the elite Sacred Heart schools in Atherton and San Francisco, California, involving sexual abuse of children and

teens by teachers and volunteers. Sacred Heart Atherton is now the subject of an independent investigation by a third-party firm that is investigating alleged sexual misconduct going back to at least the 1990s against students. Lieff Cabraser is working with students and their families to bring accountability and change to this important institution.

THACHER SCHOOL OJAI CALIFORNIA STUDENT SEXUAL ABUSE

Lieff Cabraser represents two victims of sexual abuse at Ojai's elite Thacher School after shocking revelations of a 91-page report compiled by an outside firm following a months-long investigation into allegations of sexual abuse, molestation, harassment, groping, and rape of

teenage students at the Thacher School over the last forty years. The report includes details about a 16-year-old student who was repeatedly raped by her English teacher at Thacher, and further notes that the former head of the school, who died in 2014, faced accusations of inappropriate touching and making improper comments.



UNIVERSITY OF SAN FRANCISCO AND NCAA STUDENT-ATHLETE ABUSE

In June of 2022, nine former USF baseball players joined the class action lawsuit filed in March 2022 against their two (now former) baseball coaches, USF, and the NCAA.

Lieff Cabraser and co-counsel represent the plaintiff players who allege that USF coaches Anthony Giarratano and Troy Nakamura created an intolerable sexualized environment on the team over the course of 22 years, that USF knew about their misconduct and did nothing to stop it, and that the NCAA has inadequate policies in place to protect student-athletes from such abuse or prevent coaches from moving on to another member institution with impunity. The amended complaint includes the claims brought by the original three plaintiffs, and provides vivid and disturbing details of an environment rife with emotional abuse and highly sexualized behavior, with the earliest allegations dating back to 1999—Giarratano's first year as coach. The original complaint was filed on March 11, 2022, in the U.S. District Court for the Northern District of California, San Francisco Division. Since the filing, Giarratano and Nakamura have been fired, and USF athletic director, Joan McDermott, has left her position.

The lawsuit seeks to address the systemic institutional failures at USF that allowed such abuse to continue unabated despite complaints up to and including those made to the Athletic Director and Title IX office, and includes allegations that the NCAA failed to protect the student-athletes from abuse and harassment, and also failed to create and enforce prohibitions of sexual contact between coaches and student-athletes. The complaint also details multiple attempts made by parents and others to demand the Jesuit university step in to protect the student-athletes from ongoing abuse, only to have the school administration repeatedly ignore calls for assistance. In January of 2023, the Court determined that Indiana-based NCAA's ties to California were too threadbare to keep it as a defendant, but held that the case should continue against the University of San Francisco.

SURVIVOR RIGHTS & ADVOCACY

Representative Achievements & Successes

BRANSON SCHOOL STUDENT SEXUAL ABUSE LAWSUIT

Lieff Cabraser represented an alumna in her lawsuit against the elite Branson School in Marin County. The case followed an independent investigation into Branson that revealed decades of sexual abuse by teachers, administrators, and coaches against female students from the 1970s to 2010s. The report named four men whom investigators concluded had engaged in sexual misconduct with at least 10 girls. The firm's client alleged that in the late 1980s she was subject to sexual abuse by one of the men named in the report, assistant basketball coach Richard Manoogian, and that Branson failed to protect her from this abuse. The case also alleged that the abuse was known to head basketball coach Jonas Honick, a "local legend" who remained in his coaching role until recently. The case resolved in 2022.



JOHN DOE V. UNIVERSITY OF MICHIGAN AND THE REGENTS OF THE UNIVERSITY OF MICHIGAN, CASE NO. 2:20-CV-10629 (E.D. MICH.)

Lieff Cabraser served as Plaintiffs' Interim Co-Class Counsel in the sexual abuse litigation against the University of Michigan and Dr. Robert E. Anderson in the U.S. District Court for the Eastern District of Michigan. The lawsuit, brought on behalf of former student-patients, alleged that Anderson abused his position to repeatedly and regularly sexually assault University students in the guise of providing medical care, and that the University of Michigan and its Regents allowed and enabled that abuse during his employment at the University from 1968 through 2003. A University of Michigan press release noted that the sexual abuse allegations against Anderson were said to be "disturbing and very serious," and include claims of unnecessary and intimate exams by a doctor with unrestricted access to male college athletes over a period extending over three decades.

On August 3, 2022, U.S. District Judge Victoria A. Roberts issued an Order granting final approval to a settlement of the University of Michigan campus sexual misconduct class action that included the establishment and implementation of landmark policy and procedural reforms at the University.



JANE DOE ET AL. V. GEORGE TYNDALL AND THE UNIVERSITY OF SOUTHERN CALIFORNIA, NO. 2:18-CV-05010 (C.D. CAL.)

Lieff Cabraser and co-counsel represented a class of women sexually abused, harassed, and molested by gynecologist George Tyndall, M.D. while they were students at University of Southern California ("USC"). The complaint alleged USC actively and deliberately concealed Tyndall's sexual abuse for years, continuing to grant Tyndall unrestricted sexual access to the female USC students in his care, despite publicly admitting that it had received numerous complaints of Tyndall's sexually abusive behavior dating back to at least the year 2000. In February 2020, plaintiffs secured final approval of a settlement on behalf of nearly 18,000 women requiring USC to adopt and implement significant and permanent procedures for identification, prevention, and reporting of sexual and racial misconduct, as well as recognize all of Tyndall's patients through a \$215 million fund that gives every survivor a choice in how to participate via a tiered claim structure that allows victims to choose the level of engagement they wish to have with the claims process and how they wish to communicate their stories. The settlement was designed to provide victims with a safe process within which to come forward, where they would have complete control over how much they wanted to engage at their chosen level of comfort.

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Full online bio: <https://lieffcabraser.com/attorneys/tiseme-zegeye/>

RAND ZUMWALT, Staff Attorney. *Office*: Nashville. *Education*: St. Mary's University School of Law (J.D., 2006); The University of Texas at Austin (B.A., 2003).

Full online bio: <https://www.lieffcabraser.com/attorneys/rand-zumwalt/>

LIEFF CABRASER IN THE COMMUNITY

Lieff Cabraser proudly supports the goals of civil rights, human rights, increased access to legal services, and initiatives by the legal community to improve civil justice.

Lieff Cabraser has sponsored the Bay Area Minority Law Student Scholarship Program conducted by the Bar Association of San Francisco (BASF). We also support the National Association for Public Interest Law fellowship program. Fellowships made possible by Lieff Cabraser's sponsorship have included work at the East Bay Community Law Center in Oakland, California, the Employment Law Center in San Francisco, California, and the NOW Legal Defense in New York, New York.

HOW TO BE A GOOD ALLY: A STRATEGIC ENGAGEMENT CONFERENCE

In late 2016 San Francisco office managing partner [Kelly Dermody](#) conceived and coordinated the enormously successful SF Bay Area "How to be a Good Ally" Strategic Engagement Conference, attended by 1,200 lawyers. Held at the Bill Graham Civic Auditorium in January 2017, the symposium united scores of California and national non-profit organizations with the legal community in an effort to assist communities in need, including in the areas of hate crimes and Anti-Semitism, government targeting of Muslims, attacks on immigrants and the undocumented, domestic violence and sexual assault, healthcare for people with disabilities and medical vulnerabilities, backlash against the LGBT community, criminalization of communities of color, reproductive rights, worker justice, and saving the environment.

Lieff Cabraser's Additional Community Sponsorships

For over 20 years, Lieff Cabraser has sponsored the radio series "[Perspectives](#)," airing on the public broadcasting station [KQED-FM](#) in the San Francisco Bay Area. The series offers listeners social and political opinion on a broad spectrum of contemporary issues. We remain committed to sponsoring public radio.

In 2007, Lieff Cabraser attorneys assisted in the launching of the Carver HEARTS Project. The project is a partnership among interested community members, George Washington Carver Elementary School in San Francisco, and UCSF's Department of Infant, Child and Adolescent Psychiatry. The project provides a therapist skilled in treating trauma and post-traumatic stress disorder (PTSD) on-site at Carver Elementary School.

In addition to the above-listed organizations, Lieff Cabraser supports the following:

[AIDS Legal Referral Panel](#)
[American Constitution Society](#)
[American Association for Justice](#)
[Anti-Defamation League](#)
[Asian Law Caucus](#)
[Bay Area Lawyers for Individual Freedom](#)
[Consumer Attorneys of California](#)

[East Bay Community Law Center](#)
[Equal Rights Advocates](#)
[Family Violence Appellate Project](#)
[Health Law Advocates](#)
[The Impact Fund](#)
[Lawyers' Committee for Civil Rights of the San Francisco Bay Area](#)
[La Raza Centro Legal](#)
[Law Center to Prevent Gun Violence](#)
[Legal Aid Society of San Francisco – Employment Law Center](#)
[National Center for Lesbian Rights](#)
[National Employment Lawyers Association](#)
[New York State Trial Lawyers Association](#)
[Pride Law Fund](#)
[Public Justice](#)
[SeniorLiving.org – Preventing Elder Abuse](#)
[United Policyholders](#)
[Volunteer Legal Services Program](#)
[Workplace Fairness](#)

We have been honored to receive the 2005 AIDS Legal Referral Panel "Firm of the Year" award and the 1998 Navigator of Civil Rights Award presented by the NAACP Legal Defense and Educational Fund.

Firm Acknowledgments

Lawdragon

Lawdragon 500 Leading Litigators: 22
Lawdragon Leading Plaintiff Financial Lawyers: 24
Lawdragon Leading Plaintiff Consumer Lawyers: 28
Global Plaintiff Lawyers: 14
Leading Plaintiff Employment & Civil Rights Lawyers: 10
Lawdragon 500X, The Next Generation: 13
Lawdragon 500 Leading Lawyers: 9 (7+2)

National Law Journal

Elite Trial Lawyers 2024: Employee Rights and Anti-Discrimination
50 Leading Plaintiffs Firms in America
Plaintiffs' Hot List Hall of Fame

New York Law Journal

Class Action Litigation Department of the Year

Benchmark

Labor & Employment Litigator of the Year
Tier 1 for Labor & Employment Litigation
Top 20 Firms for Litigation
Top Plaintiffs Firms

Best Lawyers

38 Outstanding Attorney Leaders
Top Tier Listing for Product Liability Law
Ones to Watch (9 lawyers)

The Daily Journal

California Lawyers of the Year: Juul Team (2023, 2024)
Leading Commercial Litigators (2)
Top Women Lawyers in California
Top Plaintiffs Lawyers in California
Top 40 Under 40 in California
Top 100 Lawyers in California
Top Labor & Employment Lawyers
Law360 Product Liability Practice Group of the Year
Law360 Practice Group of the Year – Product Liability
Law360 Practice Group of the Year – Class Action
Law360 Practice Group of the Year – Cybersecurity & Privacy
Product Liability Rising Stars
Titans of the Plaintiffs Bar

Nashville Post

In Charge Legal

Juve

20 Leading Lawyers in Cartel Damages Litigation in Germany

Chambers

Tier 1 for Plaintiffs' Litigation
Tier 1 for Products Liability
Tier 1 for General Litigation
Tier 1 for Labor & Employment / Plaintiffs

EXHIBIT D



Global Guidance for International Mail

Background

Pursuant to the EO 14324 of July 30, 2025, ([“Suspending Duty-Free De Minimis Treatment for All Countries”](#)), the Secretary of Commerce has notified President Trump that adequate systems are now in place to fully and expeditiously process and collect duties for articles otherwise eligible for duty-free *de minimis* treatment on a global basis, including for products described in section 2(a) and section 2(b) of Executive Order 14193, section 2(a) of Executive Order 14194, and section 3(a) of Executive Order 14257. Effective August 29, 2025, *de minimis* duty-free treatment under 19 U.S.C. § 1321(a)(2)(C) will no longer be available for shipments entering into the United States not covered by 50 U.S.C. § 1702(b), including those entering through international mail.

Carriers delivering shipments to the United States through the international postal network, or other qualifying parties that are approved by CBP, must collect and remit duties to CBP using one of the two methodologies described below.

- Methodology 1: A duty equal to the effective International Emergency Economic Powers Act (50 U.S.C. § 1701 et seq.) (IEEPA) tariff rate applicable to the country of origin of the product shall be assessed on the value of each dutiable postal item (package) containing goods entered for consumption, or
- Methodology 2: A specific duty shall be assessed on each package containing goods entered for consumption, based on the effective IEEPA tariff rate applicable to the country of origin of the product as follows:
 - Countries with an effective IEEPA tariff rate of less than 16 percent: \$80 per item;
 - Countries with an effective IEEPA tariff rate between 16 and 25 percent (inclusive): \$160 per item; and
 - Countries with an effective IEEPA rate above 25 percent: \$200 per item.
- If products from multiple countries of origin are contained within the package, only the highest IEEPA rate will be used to determine the specific duty rate.
- For all international postal shipments, the country of origin of the article must be declared to CBP as part of the monthly worksheet provided to CBP as described further below.
- The specific duty methodology (Methodology 2) shall only be available for selection for a period of 6 months from the effective date of EO 14324. After such time, effective on February 28, 2026, all covered shipments to the United States through the international postal network must comply with the *ad valorem* duty methodology (Methodology 1).
- Shipments subject to antidumping and countervailing duties or a quota and any other shipments that would not otherwise be eligible for the *de minimis* duty exemption are ineligible for the entry process described in Sections 2(b) and 3 of EO 14324. Such shipments must continue to be entered under an appropriate informal (19 C.F.R. § 145.12(b)) or formal (19 C.F.R. § 145.12(a)) entry type.

Any carrier that transports international postal shipments to the United States, by any mode of transportation, must have an international carrier bond (19 C.F.R. § 113.64) to ensure payment of

the duties in accordance with EO 14324. For other qualified parties approved by CBP to remit these duties in lieu of such transportation carriers, CBP will require a basic importation and entry bond as described in 19 C.F.R. § 113.62. CBP is authorized to ensure that the required bond is sufficient to account for the duties owed.

The process by which CBP prepares informal entries for dutiable mail shipments (19 C.F.R. § 145.12(b)) will no longer be available as of August 29, 2025, for products covered by EO 14324. A formal entry continues to be required for any shipments valued at over \$2,500.

Each carrier or other qualified party shall apply the same methodology across all covered shipments during any given period (i.e., the duty rate under either Section 3(b) or (c) of EO 14324) to all postal items but may change the duty collection methodology no more than once per calendar month (from Section 3(b) to 3(c), or vice versa), or on another schedule determined to be appropriate by CBP, upon providing at least 24 hours' notice to CBP. The 24-hour notice shall be provided through CBPDM@cbp.dhs.gov and IntlMailDutyHelp@cbp.dhs.gov.

When a CBP-approved Qualified Party is designated pursuant to Executive Order 14324 (dated July 30, 2025), that Qualified Party shall assume full responsibility and liability for all obligations related to duty collection remittance and reporting for shipments sent through the international postal network. Accordingly, CBP will direct any enforcement actions—including the assessment of penalties or fines—to the Qualified Party, not to the transportation carrier.

Transition of Pay.gov forms:

Starting on August 29, 2025, Pay.gov will have a new International Mail Duty worksheet and detailed page. This new worksheet will be required to submit the data to CBP.

Process for Filing Data and Remitting Duty to CBP

Notification to CBP:

Carriers or Qualified Parties must notify CBP of all international mail importations prior to arrival. Submit arrivals to CBPDM@cbp.dhs.gov.

To enable CBP to implement the duties consistent with EO 14324, carriers or qualified parties will provide the total numbers of items (packages) containing goods within all receptacles (this equates to the total number of items with an S-10 bar code per Universal Postal Union (UPU) Article 08-002). The country of origin of goods must be listed for every product contained within the package. Aggregate value for all postal items containing goods is also required if the carrier or qualified party is electing to use the duty equal to the effective IEEPA tariff rate.

Qualified Parties:

Qualified Parties are companies working with or independently of a carrier, foreign postal operator, or the United States Postal Service; those companies assume liability for remittance of the duties under one of the two methodologies described above via Pay.gov and submission of the worksheet for postal items (packages) containing goods to CBP. Qualified parties must have

a basic importation and entry bond sufficient to secure the imports, be able to remit payment of all duties and must be able to submit the worksheet with all required data elements listed. A qualified party is approved once a CBP Form 5106 has been processed, a basic importation bond is obtained, and both are on file with CBP.

In accordance with 19 C.F.R. § 24.5, CBP Form 5106 is used to establish an identification number and an account with CBP via the Automated Commercial Environment (ACE). Members of the trade community use the “Create/Update Importer Identification Form,” commonly referred to as the “CBP Form 5106,” to register an entity. The identification number will be either an Internal Revenue Service (IRS) Employer Identification Number (EIN), a Social Security Number (SSN), or a CBP-Assigned Number (CAN), in accordance with 19 C.F.R. § 24.5(b)-(c). Once an account has been established, the entity can begin conducting business with CBP and establish a bond.

Process for Qualified Parties to register with CBP by submitting CBP Form 5106:

- Qualified parties can find the CBP Form 5106 online at: [CBP Form 5106 - Create/Update Importer Identity Form](#)
- Once completed, the CBP Form 5106 should be submitted to CBP via email at: bondquestions@cbp.dhs.gov, with the subject line: “New Bond IR#.”
 - This email submission process is only for the qualified parties allowed for in EO 14324. Transportation carriers must continue to manage their transportation bonds using existing processes.
 - CBP will review the information in the CBP Form 5106 and notify the qualified party once it is processed and a CBP importer account has been created.

Qualified Party Approval Process:

A qualified party may be approved after: its CBP Form 5106 has been processed; its basic importation bond is obtained; both are on file with CBP; and CBP determines that the party is otherwise qualified to remit duties described in Executive Order 14324. An applicant to become a qualified party is not approved until CBP issues notice of approval by issuing a CSMS Message or adding the party to the list of qualified parties maintained on CBP.gov. Applicants will be informed of their approval by CSMS Message or an update to CBP.gov by email – the email will be sent from CBPDM@cbp.dhs.gov.

Additional information about the approval process for qualified parties:

1. Application requirements:
 - a. Must be able to obtain and submit all required data on the worksheet for postal items;
 - b. Must be able to obtain a sufficient basic importation and entry bond and accurately complete a CBP Form 5106; and
 - c. Must be able to pay applicable duties via Pay.gov
2. In determining whether an applicant is qualified to remit duties described in Executive Order 14324, CBP may, in its discretion, consider:
 - a. The applicant’s record of liquidated damages claims, if any;

- b. The applicant's record of penalties issued by CBP, if any;
 - c. The applicant's record of delinquent bills issued by CBP, if any;
 - d. The record of seizures of goods imported by the applicant, if any;
 - e. The applicant's Customs Trade Partnership Against Terrorism (CTPAT) status;
 - f. The applicant's record of compliance from the Entry Type 86 Test or the Section 321 Data Pilot;
 - g. Any other information relevant to the application.
3. CBP will continue to review the above criteria, in its discretion, in relation to approved Qualified Parties as part of monitoring their compliance with applicable requirements. CBP will notify any party whose approval is withdrawn by email from CBPDM@cbp.dhs.gov.
4. Denied Applications. Notice of denial will be given to the applicant by email from CBPDM@cbp.dhs.gov.
- a. Upon the denial of an application to become a qualified party, the applicant may re-apply no earlier than 180 days from the date of denial.
 - b. There is no administrative appeal process.

Qualified Party Bond Requirements:

Any qualified party, who collects and remits duties to CBP for shipments sent through the international postal network, and thereby accepts liability for payment of said duties, must have an activity code 1 - basic importation and entry (19 C.F.R. § 113.62) single transaction or continuous bond to ensure remittance of duties in accordance with Sections 3(b) and 3(c) of Executive Order 14324 and compliance with all other applicable requirements as determined by CBP.

Continuous bonds secure transactions for a period of up to one year and renew automatically for successive one-year periods unless they are terminated sooner. Single transaction bonds secure only one transaction.

The amount of such bond must equal or exceed the following guidelines:

Continuous bond: The minimum continuous basic importation and entry bond amount for any qualified party who collects and remits duties to CBP for shipments sent through the international postal network, and thereby accepts liability for payment of said duties, is \$50,000 or 10% of the total duties due on such packages over the previous 12-month period, whichever is greater. If no duties were due in the previous 12-month period, the minimum bond amount is \$50,000 or 10% of the duties on such packages that the bond principal estimates will accrue during the next 12-month period, whichever is greater. In no event can the bond amount be less than \$50,000.

Single transaction bond: The minimum single transaction basic importation and entry bond amount for any qualified party who collects and remits duties to CBP for shipments sent through the international postal network, and thereby accepts liability for payment of said duties, is 100% of the value of the shipment plus 100% of the duties due on the shipment.

If the qualified party is conducting other activities that are also required to be secured by the basic importation and entry bond, the required basic importation and entry bond amount to ensure the payment of the duty described in EO 14324 will be *in addition to* the bond amount otherwise required under sections 6.4.1 and 6.4.2 of [A Guide for the Public: How CBP Sets Bond Amounts](#).

For example, if qualified party already has a sufficient continuous basic importation and entry bond on file and active in ACE eBond equal to \$2,000,000, which covers existing activities, and that qualified party is also collecting and remitting duties to CBP for shipments sent through the international postal network, and thereby accepts liability for payment of said duties, for which there has not been any duties due on such packages over the previous 12-month period, the basic importation and entry bond will need to be terminated and replaced with a new basic importation and entry bond which includes an additional amount equal to \$50,000 or 10% of the duties on such packages that the qualified party estimates will accrue during the next 12-month period, whichever is greater. If the qualified party estimates that \$5,000,000 in duties on such packages will accrue during the next 12-month period, then the additional amount required is greater than or equal to 10% x \$5,000,000 or \$500,000. The new basic importation and entry bond should then be greater than or equal to \$2,500,000 (\$2,000,000 plus \$500,000).

Obtaining the Required Bond for Qualified Parties:

A CBP single transaction or continuous bond ([CBP Form 301](#) or its electronic equivalent) may be obtained from a surety company. CBP cannot recommend any particular surety. Please visit the [U.S. Department of the Treasury, Bureau of the Fiscal Service website](#) and research the [List of Certified Surety Companies](#) to find a company to work with. Sureties will charge a fee for their services, and CBP does not know or control those rates.

To obtain the bond, the qualified party will have to provide the surety with either a Social Security Number (SSN), Employer Identification Number (EIN), or a CBP-Assigned Number (CAN). This is the same number used on the CBP Form 5106 to establish the importer account. If requesting a CAN, qualified parties will have to ensure that the CBP Form 5106 has been processed before they will be able to finalize the bond with the surety.

The qualified party will purchase the bond, the surety will issue the bond, and that bond must then be submitted electronically to CBP. Most sureties have the ability, as ACE eBond test participants, to transmit the bond directly to CBP ACE eBond, on your behalf. If a surety is not an ACE eBond test participant, the bond must be emailed to CBP's Office of Finance – Revenue Division at bondquestions@cbp.dhs.gov by either the surety, surety agent, or qualified party for manual input into ACE eBond. It is important that the bond be on file in ACE eBond before any activity being secured by the bond occurs.

For additional information about CBP bonds, reference may be made to the [ACE Entry Summary Business Process Document](#) (Version 12.0, Chapter 3) and [A Guide for the Public: How CBP Sets Bond Amounts](#).

For bond policy questions, please reach out to Office of Trade – Trade Policy and Programs at otbond@cbp.dhs.gov.

For bond administration questions, please reach out to Office of Finance – Revenue Division at bondquestions@cbp.dhs.gov.

Carrier Bond Requirements:

Pursuant to Section 4(d) of Executive Order 14324, any carrier who transports international postal packages to the United States, by any mode of transportation, must have an activity code 3 - international carrier (19 C.F.R. § 113.64) single transaction or continuous bond on file and active in ACE eBond to ensure payment of the duty in accordance with Section 3 of EO 14324.

Continuous bonds secure transactions for a period of up to one year and renew automatically for successive one-year periods unless they are terminated sooner. Single transaction bonds secure only one transaction.

The amount of such bond must equal or exceed the following guidelines:

Continuous bond: The minimum continuous international carrier bond amount for any carrier who transports international postal packages to the United States, by any mode of transportation, is \$50,000 or 10% of the total duties due on such packages over the previous 12-month period, whichever is greater. If no duties were due in the previous 12-month period, the minimum bond amount is \$50,000 or 10% of the duties on such packages that the bond principal estimates will accrue during the next 12-month period, whichever is greater. In no event can the bond amount be less than \$50,000.

Single transaction bond: The minimum single transaction international carrier bond amount for any carrier who transports international postal packages to the United States, by any mode of transportation, is 100% of the value of the shipment plus 100% of the duties due on the shipment.

If the carrier is conducting other activities that are also required to be secured by the international carrier bond, the required international carrier bond amount to ensure the payment of the duty described in EO 14324 will be ***in addition to*** the bond amount otherwise required under sections 6.4.6 and 6.4.7 of [A Guide for the Public: How CBP Sets Bond Amounts | U.S. Customs and Border Protection](#).

For example, if an international air carrier is currently conducting commercial aircraft activity and already has a sufficient continuous international carrier bond on file and active in ACE eBond equal to \$8,000,000, which covers twice the average collection of passenger user fees, based on the previous four quarters, and that international air carrier is also transporting international postal packages to the United States, for which there has not been any duties due on such packages over the previous 12-month period, the international carrier bond will need to be terminated and replaced with a new international carrier bond which includes an additional amount equal to \$50,000 or 10% of the duties on such packages that the international air carrier estimates will accrue during the next 12-month period, whichever is greater. If the international

air carrier estimates that \$15,000,000 in duties on such packages will accrue during the next 12-month period, then the additional amount required is greater than or equal to 10% x \$15,000,000 or \$1,500,000. The new international carrier bond should then be greater than or equal to \$9,500,000 (\$8,000,000 plus \$1,500,000).

Obtaining the Required Bond for Carriers:

A CBP single transaction or continuous bond ([CBP Form 301](#) or its electronic equivalent) may be obtained from a surety company. CBP cannot recommend any particular surety. Please visit the [U.S. Department of the Treasury, Bureau of the Fiscal Service website](#) and research the [List of Certified Surety Companies](#) to find a company to work with. Sureties will charge a fee for their services, and CBP does not know or control those rates.

The carrier will purchase the bond, the surety will issue the bond, and that bond must then be submitted electronically to CBP. Most sureties have the ability, as ACE eBond test participants, to transmit the bond directly to CBP ACE eBond, on your behalf. If a surety is not an ACE eBond test participant, the bond must be emailed to CBP's Office of Finance – Revenue Division at bondquestions@cbp.dhs.gov by either the surety, surety agent, or carrier for manual input into ACE eBond. It is important that the bond be on file in ACE eBond before any activity being secured by the bond occurs.

For additional information about CBP bonds, reference may be made to the [ACE Entry Summary Business Process Document](#) (Version 12.0, Chapter 3) and [A Guide for the Public: How CBP Sets Bond Amounts](#).

For bond policy questions, please reach out to Office of Trade – Trade Policy and Programs at otbond@cbp.dhs.gov.

For bond administration questions, please reach out to Office of Finance – Revenue Division at bondquestions@cbp.dhs.gov.

Payment Due Date:

The carrier or qualified party must tender payment to CBP for the duties described in subsection 3 of the EO 14324 (referred to herein as “International Mail Duty”) no later than the 7th business day of the month following the month of entry. For example: International Mail Duty for an entry during the month of September 2025 will be due no later than October 9, 2025. Interest will be assessed for late payments at the rate provided in 19 C.F.R. § 24.3a. All payments require the completion and submission of the CBP International Mail Duty worksheet which is to be submitted by the payment due date.

Payment:

PAY.GOV is the preferred mechanism for the carrier or qualified party to tender payment of the International Mail Duty to CBP.

[Pay.gov](https://pay.gov) is a secure internet payment platform provided by the Department of the Treasury's Bureau of the Fiscal Service for payments to federal agencies using ACH debit transactions. To request access:

1. Create a Pay.gov account which requires utilizing ID.me or LOGIN.GOV as a login.
2. Provide to IntlMailDutyHelp@cbp.dhs.gov your full name and email address used for the pay.gov registration.
3. Your company will be notified by CBP when access is granted to the CBP International Mail Duty worksheet that is available via a Pay.gov worksheet.

If you currently have a Pay.gov account, please provide your full name and email address from your Pay.gov registration to IntlMailDutyHelp@cbp.dhs.gov to obtain access to the CBP International Mail Duty worksheet that is available via a Pay.gov form.

Pay.gov provides the worksheet to fill out with the required information.

The first and second page of the CBP International Mail Duty worksheet must be submitted to CBPDM@cbp.dhs.gov and IntlMailDutyHelp@cbp.dhs.gov.

CBP reserves the right to audit the spreadsheet and individual package count through physical verification or electronically through ACE.

If you are unable to pay via Pay.gov, please contact IntlMailDutyHelp@cbp.dhs.gov. Regardless of how payment is made to CBP, page 1 of the worksheet is required to be filled out and submitted via Pay.gov.

Worksheet Guidelines:

The worksheet is where the carrier or qualified party will declare its duty collection methodology (i.e., ad valorem or specific duty) for the given month, postal items count, and total International Mail Duty amount and submit to CBP. Only one duty collection methodology may be selected per month.

The second page will be utilized to list the specifics of imported postal items. This includes fields for:

Carrier Code (for airlines)= IATA designated 2 letter combination

Carrier Code (for trucks)= SCAC 4 letter, number combination

Flight Number= number to a specific flight

Trip Number= number to a specific truck crossing

Tracking Number= Mail Tracking Number of the individual international postal item containing goods (ex. LX12345679HK)

Arrival Port Code= Arrival port of the conveyance

Arrival Date= Arrival date of the conveyance

Only required if using ad valorem to calculate duty: Declared Value (USD) (if applicable) = Declared value of the individual international postal item containing goods.

Country of Origin= Country of Origin of the goods, not the export country

Tariff rate= A percentage equal to the effective IEEPA tariff rate applicable to the country of origin.

Duties Owed= The duty of the goods based on the declared value and the IEEPA tariff rate of the country of origin.

Carriers or qualified parties will also provide the total value of all the shipments (possible informal and formal) on page 2. Carriers or qualified parties will also provide the total count of all the shipments on page 2.

Please see worksheet for examples on how to submit information and pay with multiple countries of origin in one package.

Debt Collection:

If payment of the International Mail Duty is not received by CBP on or before the due date, interest charges will be assessed upon the delinquent principal amount of the duty in accordance with 19 C.F.R. § 24.3a.

If a delinquent debt is not paid, the debt is subject to being set off by a diverted refund, if available, per 19 C.F.R. § 24.72, and/or may result in other consequences provided for by law, such as suspension of immediate release privileges in accordance with 19 C.F.R. § 142.14 and 19 C.F.R. § 142.26.

EXHIBIT E



Countdown to America's 250th
Anniversary!

11 days 3 hours 26 minutes



U.S. Customs and
Border Protection

[Home](#) » [Trade](#) » [Basic Importing and Exporting](#) » E-Commerce

E-Commerce

Recognize E-Commerce Announcements

Guidance and important announcements pertaining to e-commerce compliance measures, import laws and regulations.

[Guidance and Announcements](#)

⚠ International Mail Guidance for Carriers and Qualified Parties

CBP issued detailed guidance for duties on international mail in accordance with Executive Order 14324 that suspends duty-free de minimis treatment.

[CSMS # 66311990](#)

[↑ Back to top](#)

Visit the dropdown menu below for approved qualified parties.

 [Close all](#)  [Open all](#)

Approved Qualified Parties



Qualified Party	Point of Contact	E-Mail	Telephone
Advance Customs Broker & Logistics, Inc	Bina Shah	shahbina10@gmail.com	+1 630-965-4311
Anzakuami Inc.	Anuar Insepov	anuar_insepov@postchain56.com	+1 917-402-3666
Beyond Logix LLC	Noelle Huang	noelle.huang@beyondlogix.com getcleared@beyondclearance.com	+1 832-382-8877
BoxC Logistics, Inc.	Chad Schofield	customs@boxc.com	+1 646-600-5030
Cargowise Logistics	Nicole Bancalari	nicole@cargowiselogistics.com	+1 917-912-4433
Customs Now Inc.	Karin Smith	karin.smith@customsnow.com	+1 888-669-7501 ext. 302
De Well Container Shipping Inc.	Brett Herring	brett.herring@us.dewell.com	+1 310-

 [Back to top](#)

Qualified

Point of



Understand E-Commerce Regulations and Programs

Find answers to questions you have regarding CBP's e-commerce capabilities.

**E -Commerce
FAQs**



Consider E-Commerce Strategy

Read more about how CBP regulates e-commerce shipments and enforces compliance measures.

**E-Commerce
Strategy
Guidance**



Ensure E-Commerce Elements of Compliance

When you buy goods online, you become an importer. Check out our import guidance to avoid delays!

**E-Commerce
Compliance
Guidance**

E-Commerce Challenges

[↑ Back to top](#)

Prior to the boom in e-commerce, low-value shipments were largely confined to express consignment and international mail modes of entry, entering through hubs designed and staffed specifically for these types of imports. These low-value shipments now enter through all modes of transportation, at all ports of entry, flooding locations that have not previously processed these shipments.

As the rise in e-commerce has made it easier for consumers to have their goods delivered right to their door, bad actors are increasingly using this process to smuggle illicit goods or circumvent payment of duties, taxes, and fees. Criminal groups are exploiting the explosive growth of e-commerce to sell counterfeit goods and other illicit products through online platforms and are using the unprecedented growth in the number of low value shipments entering the United States to smuggle dangerous, illicit goods.

CBP recognizes this is a high-risk environment and has focused its resources to better determine which of the nearly 4 million low value shipments entering the U.S. each day are safe and can proceed to the consumer or purchaser, and which should be held and further examined.



CBP De Minimis Shipments

How U.S. Customs and Border Protection tracks and enforces regulations on de minimis shipments being imported into the United States.

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De Minimis Statistics

De Minimis volume and values are based on the number of Bills of Lading (BOLs) and their declared value at the time of import. A BOL is a commercially available document issued by a carrier to a shipper, signed by the captain, agent, or owner of a vessel, furnishing written evidence regarding receipt of the goods, the conditions on which transportation is made (contract of carriage), and the engagement to deliver goods.

Section 321 BOL - De Minimis

The table below reflects De Minimis volumes and values spanning across a 3+ year timeline.

Fiscal Year	2020	2021	2022	2023	2024	2025
Total De minimis	636.7M	771.5M	685.4M	1B	1.36B	942.5M
Total De minimis Value	\$67B	\$43.5B	\$46.5B	\$54.5B	\$64.6B	\$48.1B
Total De minimis BOLs - Air	539M	661.1M	542.7M	880.2M	1.1B	794.8M
Total De minimis BOLs - Truck	96.7M	108.5M	140.7M	170.2M	174.2M	141.6M
Total De minimis BOLs - Vessel	950K	1.7M	1.9M	2.6M	3.7M	5.9M
Total De minimis BOLs - Rail	67K	43K	43.7K	15.2K	25K	5K
Entry Type 86 BOLs	122.1M	344.8M	333.7M	623.1M	948M	635.3M
321 Data Pilot	60.1M	169.5M	161.6M	162.5M	160.6M	112.6M
Total Express	184.2M	230.9M	213.7M	190.3M	189M	130M
Total Postal	264.1M	108.4M	83.6M	81.2M		

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E-Commerce Strategy

To address E-Commerce challenges, CBP developed an E-Commerce Strategy, which focuses on four primary goals.



This strategy highlights private industry and foreign governments as key resources in CBP's continuous assessment of the e-commerce environment. The strategy includes efforts to educate the public and trade community to ensure they understand their responsibilities as importers to comply with customs regulations. Additionally, the strategy enforcement initiatives, such as streamlining enforcement processes affected by increasing e-commerce volumes, leveraging enforcement partnerships with partner government agencies and foreign governments, and improving data collection from CBP targeting systems and field personnel.

Examples of Unacceptable vs Acceptable Cargo Descriptions

19 CFR § 4.7a, 122.48a, 123.91, 123.92 and 128.21 require a precise, or specific, description of merchandise regardless of value. A precise cargo description is a description of an item that is clear and concise. The description should be in plain language and detailed enough to allow U.S. Customs and Border Protection to identify the shape and characteristics of the commodity. Only the cargo description should be transmitted in electronic transmission. Superfluous information, not relevant to the commodity description e.g., personality

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identifiable information (PII), type of packaging, carrier disclaimers, etc., should not be transmitted in the commodity description field.

[List of Unacceptable vs Acceptable Cargo Descriptions](#)

Questions?

Contact the E-Commerce team at ecommerce@cbp.dhs.gov.

Last Modified: Jun 01, 2026

E-Commerce Resources

[E-Commerce Guidance and Announcements](#)

[CBP De Minimis Shipments Full Length Video](#) 

[CBP De Minimis Shipments Short Length Video](#) 

[World Customs Organization E-Commerce Package](#) 

[E-Commerce Compliance Guide for Online Sellers](#)

[Test Concerning Entry of Section 321 Low-Value Shipments Through ACE](#)

[Administrative Ruling Related to Domestic Warehouses and Fulfillment Centers](#)
[Frequently Asked Questions](#)

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EXHIBIT F



Dr. Shannon Wheatman

Partner

As a Partner at Signal Interactive Media, Shannon is an internationally court-recognized legal notice and media expert who has made significant contributions to the legal industry throughout her career.

With Signal, Shannon leads the company's legal notice division and spearheads the development of innovative solutions to meet the evolving needs of clients. **See her complete CV here.** To reach Shannon directly, please contact her at (202) 617-0743.

Shannon's pioneering work in the development and implementation of effective legal notice strategies has helped countless corporations and attorneys navigate the complex landscape of legal communications. She spent eighteen years working as an executive at two of the nation's leading professional service firms that offer legal advertising. She has developed and directed some of the largest and most complex national notification programs in the country.

Shannon has been involved in over 700 class actions and bankruptcies. She has worked on cases involving government at the state level (various Attorneys General, including California, Washington, Florida) and federal (Federal Trade Commission, Department of Justice, USDA, Department of Interior, and Department of Treasury), as well as some of the largest companies in the world, including AT&T, Bank of America, BP, Johnson & Johnson, JP Morgan, Microsoft, Toyota, Volkswagen, and Walmart.

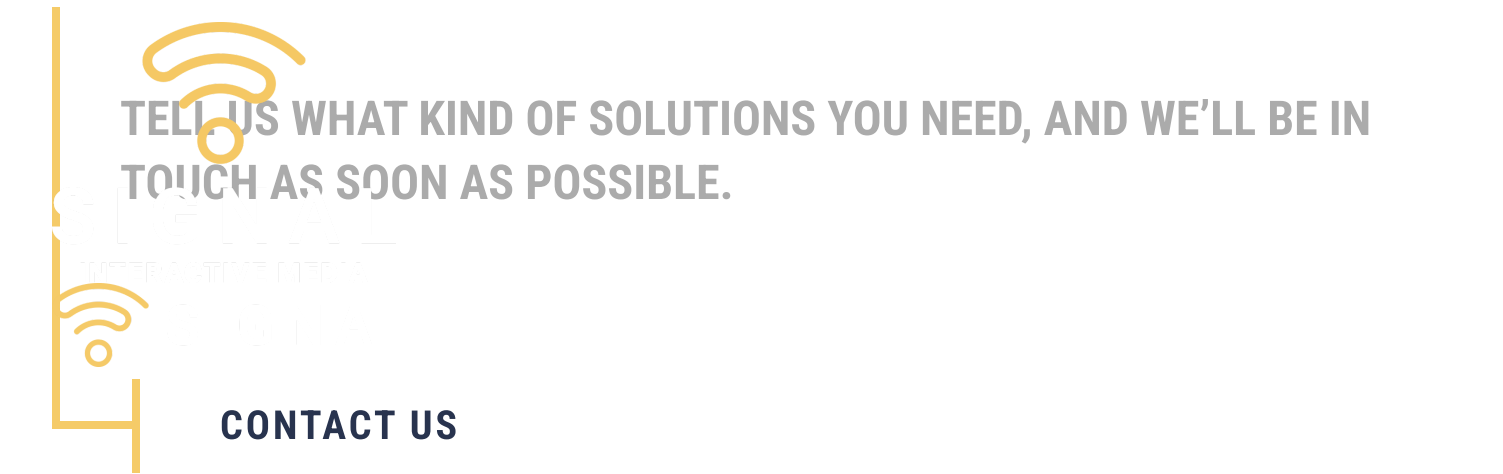
Shannon began her career in 2000 at the Federal Judicial Center, where she was instrumental in the development of model notices to satisfy the plain language amendment to Rule 23. Her plain language expertise was advanced by her education, including her doctoral dissertation on plain language drafting of class action notice and her master's thesis on comprehension of jury instructions.

She has a strong statistical background, having completed nine graduate level courses as well as teaching undergraduate statistics at the University of Georgia.

The legal notice industry is stagnant and Signal is on a mission to revolutionize it, bringing about a new era of innovation.



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EXHIBIT G



Shannon R. Wheatman, Ph.D.

Partner
Signal Interactive Media
1300 Connecticut Ave. NW, Suite 375
Washington, DC 20036
2023 – Present

Dr. Wheatman is an internationally court-recognized legal notice and media expert in mass tort, consumer, and product liability class actions and bankruptcies. She spent eighteen years working as an executive at two of the nation's leading professional service firms that offer legal advertising. She has developed and directed some of the largest and most complex national notification programs in the country. Dr. Wheatman began her career in 2000 at the Federal Judicial Center, where she was instrumental in the development of model notices to satisfy the plain language amendment to Rule 23. She has since developed plain language notices for mass tort bankruptcies. Her plain language expertise was advanced by her education, including her doctoral dissertation on plain language drafting of class action notice and her master's thesis on comprehension of jury instructions. Dr. Wheatman has been involved in over 700 class actions and bankruptcies.

Selected Case Experience

Antitrust

Allen v. Dairy Farmers of America, Inc., No. 09-CV-00230-CR (D. Vt.).

Blessing v. Sirius XM Radio, Inc., No. 09-CV-10035 HB (S.D.N.Y.).

Brookshire Bros. v. Chiquita, No. 05-CV-21962 (S.D. Fla.).

Cipro Cases I and II, No. 4154 and No. 4220 (Super. Ct. Cal.).

In re Automotive Parts Antitrust Litig., MDL No. 2311 (E.D. Mich.).

In re: Blue Cross Blue Shield Antitrust Litig., MDL No. 2406 (S.D. Ala.).

In re Domestic Airline Travel Antitrust Litig., MDL No. 2656 (N.D. Cal.).

In re Dynamic Random Memory (DRAM) Antitrust Litig., MDL No. 1486 (N.D. Cal.).

In re Flonase Antitrust Litig., No. 08-CV-3301 (E.D. Pa.).

In re LIBOR-Based Financial Instruments Antitrust Litig. (Barclays Bank, Citibank, Deutsche Bank and HSBC settlements), MDL No. 2262 (S.D.N.Y.).

In re Metoprolol Succinate End-Payor Antitrust Litig., No. 06-CV-71 (D. De.).

In re NYC Bus Tour Antitrust Litig., No. 13-CV-0711 (S.D. N.Y.).

In re Online DVD Rental Antitrust Litig., MDL No. 2029 (N.D. Cal.).

In re Parking Heaters Antitrust Litig., No. 1:15-mc-00940 (E.D. N.Y.).

In re TFT-LCD (Flat Panel) Antitrust Litig., MDL No. 1827 (N.D. Cal.).



In re Transpacific Passenger Air Trans. Antitrust Litig., MDL No. 1913 (N.D. Cal.).

Precision Associates, Inc. v. Panalpina World Transport, No. 08-CV-00042 (E.D. N.Y.).

Roos v. Honeywell Int'l, Inc., No. 04-0436205 (Super. Ct. Cal.).

The Shane Grp., Inc., v. Blue Cross Blue Shield of Michigan, No. 10-CV-14360 (D. Minn.).

Bankruptcy

In re: Aearo Technologies LLC, No. 22-02890 (Bankr. S.D. Ind.)(asbestos).

In re: BMI Oldco Inc., No. 23-90794 (Bankr. S.D. Tex.)(asbestos).

In re Boy Scouts of America and Delaware BSA, LLC, No. 20-10343 (Bankr. D. Del.)(sexual abuse).

In re: Eventide Credit Acquisitions, LLC, No. 23-90007 (Bankr. N.D. Tex.) (payday loans).

In re Energy Future Holdings Corp., No. 14-10979 (Bankr. D. Del.) (asbestos).

In re Garlock Sealing Techs. LLC, No. 10-31607 (Bankr. W.D.N.C.) (asbestos).

In re HONX, Inc., No. 22-90035 (Bankr. S.D. Tex.) (asbestos).

In re: Kidde-Fenwal, Inc., No. 23-10638 (Bankr. Del.) (forever chemicals).

In re: LTL Management LLC, No. 3:23-bk-12825 (D. NJ) (asbestos).

In re PG&E Corp. & Pacific Gas & Electric Co., No. 19-30088 (Bankr. N.D.Cal.) (Supplemental Notice Program to fire claimants).

In re Red River Talc LLC, No. 24-90505 (Bankr. S.D. Tex.) (asbestos).

In re SCBA Liquidation, Inc., f/k/a Second Chance Body Armor, Inc., No. 04-12515 (Bankr. W.D. Mich.) (class action within a bankruptcy/defective product).

In re The Roman Catholic Church of The Archdiocese of New Orleans, No. 20-10846 (Bankr. E.D. La.) (sexual abuse).

In re The Roman Catholic Diocese of Rockville Centre, New York, No. 20-12345 (Bankr. S.D.N.Y.) (sexual abuse).

In re Think Finance, LLC, No. 17-33964 (Bankr. N.D. Tex.) (payday loans).

In re: Whittaker, Clark & Daniels, Inc., No. 23-13575 (Bankr. D.N.J.)(asbestos).

In re W.R. Grace & Co., No. 01-01139 (Bankr. D. Del.) (asbestos).

Consumer and Personal Injury/Product Liability

Abbott v. Lennox Industs., Inc., No. 16-2011-CA-010656 (4th Jud. Cir. Ct., Dade Cty. Fla) (defective product).

Anderson v. Trans Union, LLC, No. 16-CV-00558 (E.D. Va.), and *Clark v. Trans Union, LLC*, No. 15-CV-00391 (E.D. Va.) (consumer finance).

Beringer v. Certegy Check Servs., Inc., No. 07-CV-1434 (M.D. Fla.) (data breach).

Chaudhri v. Osram Sylvania, Inc., No. 11-CV-05504 (D.N.J.) (false advertising).

Clark v. Experian Info. Sols., Inc., No. 3:16-cv-00032 (E.D. Va.) and *Brown v. Experian Info. Sols., Inc.*, No. 3:16-cv-00670 (E.D. Va.) (consumer finance).

CSS, Inc. v. FiberNet, L.L.C., No. 07-C-401 (Cir. Ct. W. Va.) (telecommunications).



Donovan v. Philip Morris USA, Inc., No. 06-CV-12234 (D. Mass.) (tobacco).

FIA Card Servs., N.A. v. Camastro, No. 09-C-233 (Cir. Ct. W.Va.) (credit card arbitration).

George v. Uponor Corp., No. 12-CV-249 (D. Minn.) (defective product).

Glazer v. Whirlpool Corp., No. 08-CV-65001 (N.D. Ohio) (defective product).

Grays Harbor v. Carrier Corp., No. 05-CV-21962 (W.D. Wash.) (defective product).

Hill-Green v. Experian Info. Sols., Inc., No. 3:19-cv-00708 (E.D. Va.) (consumer finance).

In Re: 3M Combat Arms Earplug Prods. Liab. Litig., MDL 2885 (N.D. Fla.)(personal injury).

In re Bldg. Materials Corp. of Am. Asphalt Roofing Shingle Prods. Liab. Litig., No. 11-CV- 02000 (D.S.C.) (defective product).

In re Checking Account Overdraft Litig., MDL No. 2036 (S.D. Fla.) (JP Morgan, U.S. Bank, BOA settlements; overdraft fees).

In re Chinese-Manufactured Drywall Prods. Liab. Litig., MDL No. 2047 (E.D. La.).

In re Enfamil LIPIL Mktg. & Sales Practs. Litig., MDL No. 2222 (S.D. Fla.) (false advertising).

In re M3Power Razor System Mktg. & Sales Practs. Litig., MDL No. 1704 (D. Mass.) (false advertising).

In re National Football League Players' Concussion Injury Litig., MDL No. 2323 (E.D. Pa.)(personal injury).

In re Netflix Privacy Litig., No. 11-CV-00379 (N.D. Cal.) (privacy).

In re Pharm. Industry Average Wholesale Price Litig., MDL No. 1456 (D. Mass.) (pharmaceutical).

In re Sony Gaming Networks & Customer Data Security Breach Litig., MDL No. 2258 (S.D. Cal.) (data breach).

In re Target Corp. Customer Data Sec. Breach Litig., MDL No. 2522 (D. Minn.) (data breach).

In re Toyota Motor Corp. Unintended Acceleration Mktg, Sales Practs., & Prods. Litig., No. 10-ml-2151 (C.D. Cal.) (product liability).

In re Volkswagen "Clean Diesel" Mktg., Sales Practs., and Prods. Liability Litig., MDL No. 2672 (N.D. Cal.) (false advertising).

In re Vioxx Prods. Liab. Litig., MDL No. 1657 (E.D. La) (pharmaceutical).

In re Wachovia Corp. "Pick-a-Payment" Mortgage Mktg & Sales Practs. Litig., MDL No. 2015 (N.D. Cal.) (consumer finance).

In re Wirsbo Non-F1807 Yellow Brass Fittings, No. 08-CV-1223 (D. Nev.) (defective product).

Jabbari v. Wells Fargo, No. 15-CV-02159 (N.D. Cal.) (consumer finance).

Keilholtz v. Lennox Hearth Prods., No. 08-CV-00836 (N.D. Cal.) (defective product).

Kramer v. B2Mobile, LLC, No. 10-CV-02722 (N.D. Cal.) (TCPA).

Lee v. Carter-Reed Co., L.L.C., No. UNN-L-39690-04 (N.J. Super. Ct.) (false advertising).

Mirakay v. Dakota Growers Pasta Co., Inc., No. 13-CV-4229 (D.N.J.) (false advertising).

Palace v. DaimlerChrysler, No. 01-CH-13168 (Cir. Ct. Ill.) (defective product).

Pauley v. Hertz Global Holdings, Inc., No. 13-C-236 (Cir. Ct. W.Va.) (administrative fees).

Rowe v. UniCare Life & Health Ins. Co., No. 09-CV-02286 (N.D. Ill.) (data breach).

Spillman v. Domino's Pizza, No. 10-CV-349 (M.D. La.) (robocall).



Thomas v. Equifax Info. Servs., LLC, No. 3:18-cv-00684 (E.D. Va.) (consumer finance).

Trammell v. Barbara's Bakery, Inc., No. 12-CV-02664 (N.D. Cal.) (false advertising).

United Desert Charities v. Sloan Valve Company, No. 12-CV-06878 (C.D. Cal.) (defective product).

Wolph v. Acer America Corp., No. 09-CV-01314 (N.D. Cal.) (false advertising).

Environmental/Property

Allen v. Monsanto Co., No. 041465 and *Carter v. Monsanto Co.*, No. 00-C-300 (Cir. Ct. W. Va.) (dioxin release).

Andrews v. Plains All Am. Pipeline, L.P., No. 15-CV-04113 (C.D. Cal.) (Santa Barbara Oil Spill).

Angel v. U.S. Tire Recovery, No. 06-C-855 (Cir. Ct. W.Va.) (tire fire).

Cather v. Seneca-Upshur Petroleum Inc., No. 09-CV-00139 (N.D. W.Va.) (oil & gas rights).

Ed Broome, Inc. v. XTO Energy, Inc., No. 09-CV-147 (N.D. W.Va.) (oil & gas rights).

Good v. West Virginia Am. Water Co., No. 14-CV-1374 (S.D.W. Va.) (water contamination).

In re Oil Spill by the Oil Rig "Deepwater Horizon" in the Gulf of Mexico on April 20, 2010, MDL No. 2179 (E.D. La.) (BP, Halliburton, and Transocean settlements).

Jones v. Dominion Transmission Inc., No. 06-CV-00671 (S.D. W.Va.) (oil & gas rights).

Kowall v. United States Steel Corp., No. 2017-3355 (Wash. County., Pa., Civ. Div.) (heavy metal contamination).

Thomas v. A. Wilbert & Sons, LLC, No. 55,127 (18th Jud. Dist. Ct., Iberville Parish) (vinyl chloride water contamination).

Government

Cobell v. Salazar, No. 96-CV-01285 (D.D.C.), Depts. of Interior and Treasury.

Countrywide Mortgage Settlement, Department of Justice.

Emerson v. Florida Department of Revenue, No. 2021-CA-487 (Fla. 2d Cir. Ct.).

In re Black Farmers Discrimination Litig., No. 08-511 (D.D.C.), United States Dept. of Agriculture.

Iovate Settlement, Federal Trade Commission.

Keepseagle v. Vilsack, No. 99-3119 (D.D.C.), United States Dept. of Agriculture.

LeanSpa Educational Program, Federal Trade Commission.

National Mortgage Settlement, Attorneys General.

Vaginal Mesh Settlement, Washington Attorney General.

Walgreens Settlement, Federal Trade Commission.

Insurance

Beasley v. Hartford Ins. Co. of the Midwest, No. CV-2005-58-1 (Cir. Ct. Ark.) (homeowners' insurance).

Bond v. Am. Family Ins. Co., No. 06-CV-01249 (D. Ariz) (property insurance).

Burgess v. Farmers Ins. Co., No. 2001-CV-292 (Dist. Ct. Okla.) (homeowners' insurance).



Cole's Wexford Hotel, Inc. v. UPMC, No. 10-CV-01609 (W.D. Pa.) (health insurance).

Campbell v. First Am. Title Ins. Co., No. 08-CV-311(D. Me.) (title insurance).

DesPortes v. ERJ Ins. Co., No. SU2004-CV-3564 (Ga. Super. Ct.) (credit premium insurance).

Fogel v. Farmers Grp., Inc., No. BC300142 (Super. Ct. Cal.) (management exchange fees).

Guidry v. Am. Public Life Ins. Co., No. 2008-3465 (14th Jud. Dist. Ct.) (cancer insurance).

Gunderson v. F.A. Richard & Assocs., Inc., No. 2004-2417-D. (14th Jud. D. Ct. La.) (PPO).

Johnson v. Progressive Casualty Ins., Co., No. CV-2003-513 (Cir. Ct. Ark.) (automobile insurance).

McFadden v. Progressive Preferred, No. 09-CV-002886 (Ct. C.P. Ohio) (UM/UIM).

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Press v. Louisiana Citizens Fair Plan Prop. Ins. Co., No. 06-5530 (Civ. Dist. Ct., Orleans Parish) (Hurricane Katrina property insurance).

Purdy v. MGA Ins. Co., No. D412-CV-2012-298 (4th Jud. Ct. N. Mex.) (UM/UIM).

Shaffer v. Continental Casualty Co., No. 06-CV-2235 (C.D. Cal.) (long-term care insurance).

Sherrill v. Progressive Northwestern Ins. Co., No. DV-03-220 (18th D. Ct. Mont.) (automotive premiums).

Soto v. Progressive Mountain Ins. Co., No. 2002-CV-47 (Dist. Ct. Mont.) (personal injury insurance).

Webb v. Liberty Mutual Ins. Co., No. CV-2007-418-3 (Cir. Ct. Ark) (bodily injury claims).

Securities

In re Municipal Derivatives Antitrust Litig., MDL No. 1950 (S.D.N.Y.).

In re Mutual Funds Inv. Litig., MDL No. 1586 (D. Md.) (Allianz Sub-Track).

Canada

Bechard v. Province of Ontario, No. CV-10-417343 (Ont. S.C.J.) (personal injury).

Clarke v. Province of Ontario, No. CV-10-411911 (Ont. S.C.J.) (personal injury).

Dolmage v. Province of Ontario, No. CV-09-376927CP00 (Ont. S.C.J.) (personal injury).

Donnelly v. United Technologies Corp., No. 06-CV-320045 CP (Ont. S.C.J.) (defective product).

Hall v. Gillette Canada Co., No. 47521CP (Ont. S.C.J.) (false advertising).

Wener v. United Technologies Corp., 2008 QCCS 6605 (Québec) (defective product).

UK

Boyle v. Govia Thameslink Railway Ltd., No. 1404/7/7/21(Comp. Appeal Trib.).



Articles and Presentations

Shannon Wheatman, Speaker, *Effective Communication with Laypersons*, Stretto Receiver Counsel, Cabo San Lucas, Mexico (April 2025).

Shannon Wheatman, Speaker, *Managing Large-Scale, Complex Communications in Receiverships*, Stretto Receiver Counsel, Bluffton, SC (May 2024).

Shannon Wheatman, Webinar Speaker, *Cutting Through the Clutter: Tips for Increasing Response*, Ontario Bar Association (Dec. 2022).

Shannon Wheatman, *Quantifying Notice Results in Class Actions*, in *A Practitioner's Guide to Class Actions*, 3rd Ed. 833 - 837 (Marcy Greer ed., 2021).

Shannon Wheatman & Tiffaney Janowicz, *Plain Language Toolkit for Class Action Notice*, in *A Practitioner's Guide to Class Actions*, 3rd Ed. 839 - 847 (Marcy Greer ed., 2021).

Shannon Wheatman & Elaine Pang, *Reality Check: The State of Media and Its Usage in Class Notice*, in *A Practitioner's Guide to Class Actions*, 3rd Ed. 849 - 858 (Marcy Greer ed., 2021).

Shannon Wheatman, Speaker, *Researching the Past and Predicting the Future*, Consumers and Class Action Notices: Federal Trade Commission Workshop, Washington, DC (Oct. 2019).

Shannon Wheatman, Speaker, *Looking Ahead – Challenges and Opportunities For Increasing Consumer Recovery Rates*, Consumers and Class Action Notices: Federal Trade Commission Workshop, Washington, DC (Oct. 2019).

Shannon Wheatman, Speaker, *How to Get Your Notice Actually Noticed: Claims Stimulation 3.0*, Women Antitrust Plaintiffs' Attorneys, Napa, CA (June 2018).

Joshua P. Davis, Shannon Wheatman, & Cristen Stephansky, *Writing Better Jury Instructions: Antitrust As An Example*, 119 W. VA. L. REV. 235 (Fall 2016).

Shannon Wheatman, Webinar Speaker, *Balancing Due Process and Claims: A Conversation on Strategies to Safeguard Your Settlement*, American Association for Justice (Sept. 2016).

Shannon Wheatman & Alicia Gehring, *Mixed Media: A Smarter Approach to Class Action Notice*, Law360.com (June 11, 2015).

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Joshua Davis, Shannon Wheatman & Cristen Stephansky, *Writing Better Jury Instructions: Antitrust as an Example*, Paper presented at 15th Annual Loyola Antitrust Colloquium, Chicago, IL (Apr. 2015).

Shannon R. Wheatman, Speaker, *Can Competition Concepts be Made Comprehensible to Juries (and Judges)*, American Antitrust Institute's Business Behavior & Competition Policy in the Courtroom: Current Challenges for Judges, Stanford, CA (Aug. 2014).

Shannon R. Wheatman, Webinar Speaker, *Crafting Class Settlement Notice Programs: Due Process, Reach, Claims Rates, and More*, Strafford Publications (Feb. 2014).



Shannon R. Wheatman, *Cutting Through the Clutter: Eight Tips for Creatively Engaging Class Members and Increasing Response*, CLASS ACTION LITIGATION REPORT, 15 CLASS 88 (Jan. 24, 2014).

Shannon Wheatman & Michelle Ghiselli, *Privacy Policies: How To Communicate Effectively with Consumers*, International Association of Privacy Professionals (2014).

Shannon R. Wheatman, Speaker, *Report on Model Jury Instructions in Civil Antitrust Cases, Presentation*, American Antitrust Institute's 7th Annual Private Antitrust Enforcement Conference, Washington, DC (Dec. 2013).

Shannon R. Wheatman, Speaker, *Class Action Notice*, Reach & Administration, CLE International's 9th Annual Class Action Conference, Washington, DC (Oct. 2013).

Shannon R. Wheatman, *Ensuring Procedural Fairness Through Effective Notice*, in NATIONAL CONFERENCE ON CLASS ACTIONS: RECENT DEVELOPMENTS IN QUÉBEC, IN CANADA AND IN THE UNITED STATES 83-99 (Yvon Blais ed., 2013).

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Shannon R. Wheatman, Speaker, *Recent Trends in Class Actions in the United States*, National Conference on Class Actions: Recent Developments in Québec, in Canada and in the United States, Montreal, Canada (Mar. 2013).

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In re Red River Talc LLC, No. 24-90505 (Bankr. S.D. Tex.)
In re: Eventide Credit Acquisitions, LLC, No. 23-90007 (Bankr. N.D. Tex.)
In Re: 3M Combat Arms Earplug Prods. Liability Litig., MDL 2885 (N.D. Fla.)
In re Boy Scouts of America and Delaware BSA, LLC, No. 20-10343 (Bankr. D. Del.)
In re Chinese-Manufactured Drywall Products Liability Litig., MDL No. 2047 (E.D. La.)
In re The Roman Catholic Church of The Archdiocese of New Orleans, No. 20-10846 (Bankr. E.D. La.)
In re Think Finance, LLC, No. 17-33964 (Bankr. N.D. Tex.)
In re Volkswagen "Clean Diesel" Mktg., Sales Practs., and Prods. Liability Litig., MDL No. 2672 (N.D. Cal.)
Kowall v. United States Steel Corp., No. 2017-3355 (Wash. County., Pa., Civ. Div.)
State v. Farmer Group Inc., No. D-1-GV-02-002501 (D. Ct. Tex., Travis County)
Scharfstein v. BP West Coast Prods., LLC, No. 1112-17046 (Cir. Ct. Ore.)
Spillman v. Domino's Pizza, No. 10-CV-349 (M.D. La.)
PRC Holdings LLC v. East Resources, Inc., No. 06-C-81 (Cir. Ct. W. Va.)
Guidry v. Am. Public Life Ins. Co., No. 2008-3465 (14th Jud. Dist. Ct., Calcasieu Parish)
Webb v. Liberty Mutual Ins. Co., No. CV-2007-418-3 (Cir. Ct. Ark)
Beasley v. The Reliable Life Ins. Co., No. CV-2005-58-1 (Cir. Ct. Ark).

Depositions

In re Red River Talc LLC, No. 24-90505 (Bankr. S.D. Tex.)
In re Think Finance, LLC, No. 17-33964 (Bankr. N.D. Tex.)
Hale v. CNX Gas Co., LLC, No. 10-CV-59 (W.D. Va.)
Thomas v. A. Wilbert Sons, LLC, No. 55,127 (18th Jud. Dist. Ct., Iberville Parish).

Judicial Comments

In re Red River Talc LLC, No. 24-90505 (Bankr. S.D. Tex.)

"Wheatman Dec. in Support of Supplemental Notice Plan, Joint Exhibit 1458 ¶5, ECF No. 1203- 172. LLT hired an expert to create and advise on the advertisement campaign. Objecting parties spent precious trial time contesting a robust \$8 million campaign." - Hon. Christopher M. Lopez (2025)



***Ferrell v. U-Haul*, No. 11-C-1427 (Cir. Ct. W. Va.)**

In overruling objections to the notice program, the Court found that “Dr. Wheatman is one of the foremost experts on class notice and has been qualified as a class notice expert in both the courts of this state (including this Court) and nationwide.” - Hon. Joanna I. Tabit (2018)

***Jabbari v. Wells Fargo*, No. 15-CV-02159 (N.D. Cal.)**

“In addition to that robust direct mail and email notice program, the Settlement provided an extensive media and advertising component. See Wheatman Decl. (ECF 183). That included printing a color publication notice in national news outlets and Spanish-language outlets. Id. ¶¶ 17-19. “Banner ads” were also placed on websites, using targeted ad campaigns. Id. ¶ 23. Supplementing all of these efforts was a media outreach program designed to drive awareness of the Settlement and point Settlement Class Members to the Settlement Website, www.WFSettlement.com, which provided notice, frequently asked questions, and key court documents. Id. ¶¶ 28-33 . . . In short, the parties and their Court-appointed experts used every reasonable tool to create and implement and [sic] wide-ranging program to provide the best notice practicable to potential Settlement Class Members . . . Because the Court finds that the Notice complied with due process and the requirements of Rule 23, it overrules objections to the Notice.” - Hon. Vince Chhabria (2018)

***Good v. West Virginia American Water Co.*, No. 14-CV-1374 (S.D.W. Va.)**

“The Notice transmitted to the Settlement Class met the requirements of Fed. R. Civ. P. 23(c), constituted the best notice practicable under the circumstances, and satisfied the Constitutional due process requirements of notice with respect to all Settlement Class Members, . . . The Notice Program was executed by qualified and experienced Notice Administrators . . .” - Hon. John T. Copenhaver, Jr. (2018)

***In re Oil Spill by the Oil Rig “Deepwater Horizon” in the Gulf of Mexico on April 20, 2010*, MDL No. 2179 (E.D. La.) (Haliburton and Transocean settlements)**

“The Class Notices were ‘noticeable, clear, concise, substantive, and informative.’ Wheatman Decl. ¶ 4(b).14 The notice distribution method satisfied Rule 23(c)(2), as it was the ‘best notice that is practicable under the circumstances.’ Fed. R. Civ. P. 23(c)(2); see Wheatman Decl. ¶ 5. The notice contents satisfied Rule 23(c)(2)(B)(i)–(vii) . . .” - Hon. Carl J. Barbier (2017)

***In re Automotive Parts Antitrust Litig.*, MDL No. 2311 (E.D. Mich.)**

“EPPs, through EPPs’ class action notice expert consultant, Kinsella Media, LLC (“Kinsella”), implemented a class-notice program utilizing paid and earned media. See, e.g., Declaration of Shannon R. Wheatman, Ph.D. . . . Notice was published in *Field & Stream*, *ESPN The Magazine*, *People*, *Reader’s Digest*, *Southern Living*, *Woman’s Day*, *The Wall Street Journal*, *Auto Rental News*, *Automotive Fleet*, *Reuters*, *NBC Money*, *Consumer Reports*, and *Automotive Weekly*, and online media efforts through banner advertisements on outlets like Facebook and Yahoo!. The banner advertisements . . . have been seen a total estimated 354,593,140 times. The earned media component of this notice program included a multimedia news release distributed on PR Newswire’s US1 National Circuit on November 29, 2016. Id. [T]he release was republished across 171 news websites and received over 11,415 views. Id. A total of 248 journalists engaged with the multimedia news release, and major national outlets that covered the Settlements, include: *Reuters*, *Associated Press*, *Boston Globe*, *Chicago Tribune*, *The Today Show*, *NBC Money*, *Consumer Reports*, and *Automotive Weekly*. Other earned media efforts . . . included statewide press releases in the EPP States as well as outreach to 275 national and local reporters for print and television.” - Hon. Marianne O. Battani (2017)

***In re Volkswagen “Clean Diesel” Mktg., Sales Practs., and Prods. Liability Litig.*, MDL No. 2672 (N.D. Cal.)**

“The Notice Program included 811,944 mailings, 453,797 emails, 125 newspaper insertions and targeted



online advertising. The Court is satisfied that the extensive Notice Program was reasonably calculated to notify Class Members of the proposed Settlement. The Notice 'appris[e]d interested parties of the pendency of the action and afford them an opportunity to present their objections.' *Mullane v. Cent. Hanover Bank & Trust Co.*, 339 U.S. 306, 314 (1950). Indeed, the Notice Administrator reports the Notice Program reached more than 90% of potential Class Members." - Hon. Charles R. Breyer (2016)

***In re National Football League Players' Concussion Injury Litig.*, No. 2:12-md-02323 (E.D. Pa.)**

"The content of the Long-Form Notice and Summary Notice satisfy the requirements of Rule 23 and due process. Each was written in plain and straightforward language.... The purpose of the one-page Summary Notice is...to alert Class Members to the suit and direct them to more detailed information. The Summary Notice does exactly that.... [The Long-Form Notice] repeatedly instructs readers to sources that can answer their questions. Like the Summary Notice, the Long-Form Notice contains a banner at the bottom of each page directing those with "Questions?" to call a toll-free support number or visit the Settlement Website.... The Settlement Class Notice clearly described of the terms of the Settlement and the rights of Class Members to opt out or object. [The] notice program ensured that these materials reached those with an interest in the litigation." - Hon. Anita B. Brody (2015)

***In re Transpacific Passenger Air Trans. Antitrust Litig.*, MDL No. 1913 (N.D. Cal.)**

In overruling an objection that direct notice should have been done, the Court found "[T]he notice program, which the Court already approved, reached 80.3% of the potential class members in the United States an average of 2.6 times and "at least 70%" of members of the Settlement Classes living in Japan. See Mot. for Final Approval at 4; Wheatman Decl. ¶¶ 8, 18. The notice also included paid media in 13 other countries. Id.; ¶ 25. There were 700,961 unique visits to the website, toll-free numbers in 15 countries received over 2,693 calls, and 1,015 packages were mailed to potential class members. Id. ¶¶ 6, 9, 10. It was therefore adequate." - Hon. Charles R. Breyer (2015)

***In re Target Corp. Customer Data Security Breach Litig.*, MDL No. 2522 (D. Minn)**

"The parties accomplished notice here through direct notice, paid and earned media, and an informational website . . . [T]he notice program reached 83% of potential class members. The notice here comports with Rule 23(e) . . . Class notice reached more than 80 million people, with direct notice sent to 61 million consumers . . . [The] infinitesimally small amount of opposition weighs in favor of approving the settlement." - Hon. Paul A. Magnuson (2015)

***The Shane Grp., Inc., v. Blue Cross Blue Shield of Mich.*, No. 10-CV-14360 (D. Minn.)**

"The notice to Settlement Class Members consisted of postcard notices to millions of potential class members, as well as advertisements in newspapers and newspaper supplements, in *People* magazine, and on the Internet . . . The Court finds that this notice . . . was reasonable and constituted due, adequate, and sufficient notice to all persons entitled to be provided with notice; and . . . fully complied with due process principles and Federal Rule of Civil Procedure 23." - Hon. Denise Page Hood (2015)

***Mirakay v. Dakota Growers Pasta Co., Inc.*, No. 13-CV-4229 (D. N.J.)**

"Having heard the objections made, the Court is unimpressed with the Objectors argument that there was somehow insufficient notice . . . This notice program has fully informed members of their rights and benefits under the settlement, and all required information has been fully and clearly presented to class members. Accordingly, this widespread and comprehensive campaign provides sufficient notice under the circumstances, satisfying both due process and Rule 23 and the settlement is therefore approved by this Court." - Hon. Joel A. Pisano (2014)

***Spillman v. Dominos Pizza, LLC.*, No. 10-CV-349 (M.D. La.)**

"At the fairness hearing notice expert Wheatman gave extensive testimony about the design and drafting



of the notice plan and its implementation, the primary goal of which was to satisfy due process under the applicable legal standards . . . Wheatman, who has extensive experience developing plain-language jury instructions, class action notices and rules of procedure, testified that the notice was composed at a ninth grade reading level because many adults read below a high school level.” - Hon. Stephen C. Riedlinger (2013)

***Loef v. Am. Title Ins. Co.*, 281 F.R.D. 58 (D. Me. 2012)**

“Dr. Wheatman's Declaration has also provided the Court with other helpful information that is properly considered in determining how to proceed with notice in this case. Defendant's suggestion that the Court strike the declaration and ignore all of this information leaves the Court less able to determine how to move forward with class notice. In short, Dr. Wheatman has provided specialized knowledge that will assist the Court in fashioning a class notice plan.” (2012)

***Kramer v. B2Mobile, LLC*, No. 10-CV-02722 (N.D. Cal.)**

“The Court approved Notice Plan to the Settlement Classes . . . was the best notice practicable under the circumstances, including comprehensive nationwide newspaper and magazine publication, website publication, and extensive online advertising. The Notice Plan has been successfully implemented and satisfies the requirements of Federal Rule of Civil Procedure 23 and Due Process.” - Hon. Claudia A. Wilken (2012)

***Cather v. Seneca-Upshur Petroleum, Inc.*, No. 09-CV-00139 (N.D. W. Va.)**

“The Court finds that Class Members have been accorded the best notice as is practical under the circumstances, and have had the opportunity to receive and/or access information relating to this Settlement by reading the comprehensive written notice mailed to them . . . or by reading the published Notice in the local newspapers . . . The Court further finds that the Notice provided to the members of the Settlement Class had been effective and has afforded such class members a reasonable opportunity to be heard at the Final Fairness Hearing and to opt-out of the subject settlement should anyone so desire.” - Hon. Irene M. Keeley (2012)

***In re Checking Account Overdraft Fee Litig.*, MDL No. 2036 (S.D. Fla.) (JP Morgan Settlement)**

“The Court finds that the Settlement Class Members were provided with the best practicable notice; the notice was “reasonably calculated, under [the] circumstances, to apprise interested parties of the pendency of the action and afford them an opportunity to present their objections.” *Shutts*, 472 U.S. at 812 (quoting *Mullane*, 339 U.S. at 314-15). This Settlement with Chase was widely publicized, and any Settlement Class Member who wished to express comments or objections had ample opportunity and means to do so.” - Hon. James Lawrence King (2012)

***Purdy v. MGA Ins. Co.*, No. D412-CV-2012-298 (N.M. 4th Jud. Dist. Ct.)**

“Notice of the Settlement Class was constitutionally adequate, both in terms of its substance and the manner in which it was disseminated. The Notice contained the essential elements necessary to satisfy due process . . . [T]he Notice also contained a clear and concise Claim Form, and a described a clear deadline and procedure for filing of Claims. Notice was directly mailed to all Class Members whose current whereabouts could be identified by reasonable effort. Notice reached a large majority of the Class Members. The Court finds that such notice constitutes the best notice practicable.” - Hon. Eugenio Mathis (2012)

***Cobell v. Salazar*, No. 1:96CV01285 (D.D.C.)**

“I have never seen, and I handled the largest price-fixing case in the history of the United States, the In re:



Vitamins case, notice to the extent sent out in this case, I allowed them to provide notice in every possible way, including personally going out and visiting all of the affected tribal areas. It is just not a letter from Washington. It is a tremendous effort that was undergone, both by the plaintiffs principally and some by the government, to not only give notice but to explain what happened . . . There is just no question that this was covered in all of the local papers constantly. It was covered in all of the local advertising outlets. It was hard to miss. As a side note, I go to Montana two or three times a year, and you could not miss.... I have already found that there is extensive and extraordinary notice here. We even had a notice expert retained in how to do it properly.” - Hon. Thomas F. Hogan (June 2011)

Keepseagle v. Vilsack, No. 99–3119 (D.D.C.)

“I’m not going to review in detail the exhaustive notice plan created and implemented by Plaintiffs’ counsel at this time. For those interested, I invite you to examine the several motions on the docket relating to notice with affidavits from Kinsella Media, who class counsel have hired as Notice Administrators.” - Hon. Emmet G. Sullivan (2011)

“In my view, the notice program was excellent and it persuades the Court that the parties worked extremely hard to notify the entire class about the settlement so that as many class members as possible can obtain monetary and other relief under the settlement.” - Hon. Emmet G. Sullivan (2011)

Soto v. Progressive Mountain Ins. Co., No. 2002-CV-47 (Dist. Ct. Colo.)

“Notice of the Settlement Class was constitutionally adequate, both in terms of its substance and the manner in which it was disseminated. The Notice contained the essential elements necessary to satisfy due process . . . Finally, the Notice also contained a clear and concise Claim Form, and described a clear deadline and procedure for filing of claims . . . Notice reached a large majority of the Class Members. The Court finds that such notice constitutes the best notice practicable.” - Hon. J. Steven Patrick (2010)

Jones v. Dominion Transmission Inc., No. 06-CV-00671 (S.D. W. Va.)

“The Parties’ notice expert Shannon R. Wheatman, Ph.D. . . . testified that in this case . . . that the mailed notices reached approximately 95.4 percent of the potential class . . . I HOLD that personal jurisdiction exists over the Class Members because notice was reasonable and afforded the Settlement Class an opportunity to be heard and to opt out.” - Hon. Joseph R. Goodwin (2009)

Guidry v. Am. Public Life Ins. Co., No. 2008-3465 (14th Jud. Dist. Ct.)

“The facts show that the notice plan . . . as adequate to design and implementation . . . Dr. Shannon R. Wheatman, a notice expert, also testified at the fairness hearing as to the sufficiency of the notice plan. Dr. Wheatman testified that the notice form, content, and dissemination was adequate and reasonable, and was the best notice practicable.” - Hon. G. Michael Canaday (2008)

Webb v. Liberty Mutual Ins. Co., (March 3, 2008) No. CV-2007-418-3 (Cir. Ct. Ark)

“Ms. Wheatman’s presentation today was very concise and straight to the point . . . that’s the way the notices were . . . So, I appreciate that . . . Having admitted and reviewed the Affidavit of Shannon Wheatman and her testimony concerning the success of the notice campaign, including the fact that written notice reached 92.5% of the potential Class members, the Court finds that it is unnecessary to afford a new opportunity to request exclusion to individual Class members who had an earlier opportunity to request exclusion but failed to do so . . . The Court finds that there was minimal opposition to the settlement. After undertaking an extensive notice campaign to Class members of approximately 10,707 persons, mailed notice reached 92.5% of potential Class members.” - Hon. Kirk D. Johnson (2008)

Sherrill v. Progressive Northwestern Ins. Co., No. DV-03-220 (18th D. Ct. Mont.)

“Dr. Wheatman’s affidavit was very informative, and very educational, and very complete and thorough



about the process that was undertaken here . . . So I have reviewed all of these documents and the affidavit of Dr. Wheatman and based upon the information that is provided . . . and the significant number of persons who are contacted here, 90 percent, the Court will issue the order." - Hon. Mike Salvagni (2008)

Beasley v. The Reliable Life Ins. Co., No. CV-2005-58-1 (Cir. Ct. Ark)

"[T]he Court has, pursuant to the testimony regarding the notification requirements, that were specified and adopted by this Court, has been satisfied and that they meet the requirements of due process. They are fair, reasonable, and adequate. I think the method of notification certainly meets the requirements of due process . . . So the Court finds that the notification that was used for making the potential class members aware of this litigation and the method of filing their claims, if they chose to do so, all those are clear and concise and meet the plain language requirements and those are completely satisfied as far as this Court is concerned in this matter." - Hon. Joe Griffin (2007)

Education and Experience

Education

Ph.D., Social Psychology, 2001; The University of Georgia, Athens, GA

Dissertation Title: *The effects of plain language drafting on layperson's comprehension of class action notices.*

M.S., Social Psychology, 1999; The University of Georgia, Athens, GA

Thesis Title: *Effects of verdict choice, dispositional instructions, opportunity to deliberate, and locus of control on juror decisions in an insanity case.*

M.L.S., Legal Studies, 1996; The University of Nebraska-Lincoln, Lincoln, NE

B.A., Psychology, 1993; Millersville University of Pennsylvania, Millersville, PA

Honor's Thesis Title: *The effects of inadmissible evidence and judicial admonishment in individual versus group decisions in a mock jury simulation.*

Related Experience

Kinsella Media, LLC

Washington, DC

2010-2022

Dr. Wheatman was the Vice President (2010-2012), Senior Vice President (2012-2014), and President (2014-2022) at Kinsella Media, a legal notification firm.

Hilsoft Notifications

Souderton, PA

2004-2009

Dr. Wheatman was the Vice President (2006-2009) and Notice Director (2004-2009) at Hilsoft Notifications, a legal notification firm.



Federal Judicial Center
Washington, DC
2000-2004

Dr. Wheatman was a Research Associate at the Federal Judicial Center. The Federal Judicial Center is the education and research agency for the Federal Courts. The Research Division performs empirical and explanatory research on federal judicial processes and court management. Dr. Wheatman worked with the Civil Rules Advisory Committee on a number of class action studies and with the Bankruptcy Administration Committee on judicial evaluations.

Supplementary Background

Dr. Wheatman has a strong statistical background, having completed nine graduate-level courses as well as teaching undergraduate statistics at the University of Georgia.

EXHIBIT H

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Biography Summary Publications



Larry's practice concentrates on litigation before the U.S. Court of International Trade (CIT) and resolving disputes with U.S. Customs and Border Protection (CBP). These disputes include the tariff classification and customs valuation of merchandise, country of origin marking, and Customs investigations, audits, and penalty proceedings. Larry holds an LL.M. degree in intellectual property law and assists U.S. trademark and copyright holders in protecting their intellectual property from infringement by imports. He has also assisted importers resisting attempts to bar merchandise for alleged copyright and trademark infringement.

An area of particular expertise for Larry is the commercial application of free-trade agreements. He has assisted clients in the creation and maintenance of FTA compliance systems and has assisted clients dealing with verifications by U.S. and foreign authorities.

Larry served as a law clerk to the Honorable Dominick L. DiCarlo of the United States Court of International Trade. He is an adjunct professor at the University of Illinois Chicago School of Law. From 2016 through 2018 he served as President of the Customs and International Trade Bar Association and is former Co-Chaire of the American Bar Association Customs Law Committee. He writes the [Customs Law Blog](#) and is co-author of the text book "Customs Law." Lastly, he is the President of the Illinois-Chicago Chapter of the [International Network of Boutique Law Firms](#).

Since 2013, Larry has been named a Leading Individual by [Chambers USA](#) and is included in [Who's Who Legal](#).

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Biography Summary Publications

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Sep. 25, 2025

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Feb. 29, 2024

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Lawrence Friedman

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February 20, 2015

Partner Larry Friedman Moderates Panel on the Role of Use in Tariff Classification

By: Lawrence M. Friedman

November 21, 2014

Larry Friedman Presented Webinar for International Compliance Professionals Association

By: Lawrence M. Friedman

November 21, 2014

BRC Chicago Presents Customs Enforcement in Civil and Common Law Jurisdictions at Recent ABA Fall Meeting

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Presentation on Right to Make Entry and Customs Business

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Customs Law (Dec. 2011)

"The Administrative Procedure Act and Judicial Review in Customs Cases at the Court of International Trade," University of Pennsylvania Journal of International Economic Law, Vol. 28, Issue No. 1, Page 1, 2007 (with Christine Martinez)

"What is Persuasive? Pushing World Customs Organization Materials through the Skidmore Sieve," Tulane Journal of International and Comparative Law, Vol. 17, Issue No. 2, Page 515, Spring, 2009 (with Christine Martinez)

Challenging Customs Denial of Prior Disclosure, Georgetown University Law Center International Trade Update 2011

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Education:

University of Illinois at Urbana-Champaign (B.A., 1986)
John Marshall Law School (J.D., 1989)
Honors: Distinction; Editor-in-Chief, Software Law Journal; Staff, John Marshall Law Review
John Marshall Law School (LL.M. in Intellectual Property Law, 2001)

Bar memberships:

Illinois State Bar Association (1989)
Customs and International Trade Bar Association (1991)
Chicago Bar Association (1989)
Illinois (1989)

Court memberships:

U.S. Court of Appeals for the Federal Circuit (1990)
U.S. Court of International Trade (1990)
U.S. District Court for the Northern District of Illinois (1992)
U.S. Supreme Court (1995)

Previous Experience:

Judge Dominick L. DiCarlo, U.S. Court of International Trade, Law Clerk (1989-1991)

Memberships:

Customs and International Trade Bar Association, President (2017-2019)
Customs and International Trade Bar Association, Chair, Trials and Appeals (2010-2012)
American Bar Association, Co-Chair, Customs Law Committee (2002-2005)
Chicago Bar Association (1898 - Present)

EXHIBIT I

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“Justice is a bone-deep urge towards fairness in things large and small. It’s the human journey toward a better world.”

Elizabeth J. Cabraser



Under Elizabeth Cabraser’s leadership, Lieff Cabraser has become one of the country’s largest law firms serving clients seeking redress for financial and consumer fraud, anti-competitive practices, harmful drugs and products, environmental disasters, and illegal employment practices. For four decades, Elizabeth has made sure that our firm remains dedicated to its clients and its core values.

Possessing unparalleled expertise in complex civil litigation, Elizabeth has served as court-appointed lead, co-lead, or class counsel in scores of federal multi-district and state coordinated proceedings. These cases include [multi-state tobacco](#), the [Exxon Valdez disaster](#), [Breast Implants](#), [Fen-Phen \(Diet Drugs\)](#), [Vioxx](#), [Toyota sudden acceleration](#), numerous securities/investment fraud cases, and [Holocaust litigation](#).

More recently, Elizabeth has served in court-appointed leadership positions in several of the nation’s highest profile civil cases, including serving as a settlement class counsel in the [Deepwater Horizon MDL](#), as Plaintiffs’ Co-Lead Counsel in the [GM ignition switch defect litigation](#), and as Plaintiffs’ Lead Counsel in the [Volkswagen “Clean Diesel”](#) and [Fiat Chrysler Ecodiesel Emissions MDLs](#).

She is also currently immersed in nationwide [Opioids litigation](#). In January 2018, she was appointed to the Plaintiffs’ Executive Committee and Settlement Negotiating Committee in the National Prescription Opiates MDL, and in 2022 was appointed Plaintiffs’ Lead Counsel in the McKinsey & Co. National Prescription Opiate MDL. In addition, Elizabeth currently serves as a Plaintiffs’ Co-Lead Counsel in the Camp Lejeune Water Litigation.

A Pillar of the Plaintiffs’ Bar

Elizabeth has been repeatedly recognized as one of the foremost litigators in our nation, including being selected an unprecedented four times as one of the 100 Most Influential Lawyers in America by the *National Law Journal*, which has called her “a pillar of the plaintiffs’ bar.”

A *Daily Journal* “Top California Woman Lawyer” since 2007, in 2018 *Law360* named her a “Titan of the Plaintiffs Bar,” the National Trial Lawyers Association selected her for its National Trial Lawyers Hall of Fame, and *California Lawyer* named her “California Lawyer of the Year” for her work on the Volkswagen “Clean Diesel” Emissions Fraud case. In 2017, Elizabeth received the *National Law Journal*’s Lifetime Achievement

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publication also named her to its lists for “Top 10 Women in Litigation,” “Top 250 Women in Litigation,” and “Top 100 Trial Lawyers in America.” The *National Law Journal* selected Elizabeth as a 2017 “Energy and Environmental Law Trailblazer,” and Chambers and Partners USA named her a “Leader in the Field” for General Litigation (California) and Product Liability (Nationwide).

Long form bio (click to open pdf).

+ Education	+ Admissions	+ Publications & Presentations	+ In the News
+ Practice Areas	+ Professional Associations	+ Honors & Awards	+ Classes/Seminars
			+ Representative Cases



Lieff Cabraser’s lawyers represent clients in individual, group, and class action lawsuits in federal courts nationwide. We have affiliations in specific cases with attorneys licensed to practice in almost every state court in the U.S. We do not engage in client data-sharing.

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EXHIBIT J

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Nicholas Diamand

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Nicholas Diamand is a partner in Lieff Cabraser's New York office with a practice focused on domestic and international securities fraud, digital privacy, and consumer fraud cases.

Nick is currently working on [derivative actions involving alleged misconduct at Fox Corp.](#), and international securities matters on behalf of leading public and private funds against Danske, Glencore, Indivior, Barclays, Boohoo Group, and Petrofac. His past case work concerning securities and financial fraud includes litigation in the U.S. or internationally against Emergent, Steinhoff, [Facebook](#), [AIG](#), [Bank of New York Mellon](#), and [Bank of America](#).

Nick represented the New York State Comptroller Thomas P. DiNapoli, as trustee of the New York State Common Retirement Fund, and the Fire and Police Pension Association of Colorado as Co-Lead Plaintiffs in [a shareholder derivative action against The Boeing Company's officers and directors](#). The action, alleging breach of fiduciary duty in connection with the board of directors' oversight of the 737 MAX's design and development, resulted in a 2022 settlement including a \$237.5 million cash payment and extensive corporate governance reforms including a new board director, mandated director expertise, and an ombudsperson program.

He was actively involved in the [Wells Fargo Shareholder Derivative Litigation](#) in which Lieff Cabraser served as Court-appointed Co-Lead Plaintiffs' Counsel; in April 2020, the Court granted final approval to a settlement including a \$240 million cash payment and corporate governance reforms. The settlement represents the largest insurer-funded derivative settlement in history.

He acts or has acted in digital privacy litigation against [Google](#), [Facebook](#), [LinkedIn](#), and [Sony](#), as well as on behalf of children and their parents in data breach litigation against [Disney](#), [Viacom and other online game and app producers](#) alleging violations of unlawful export, exploitation, and monetization of children's personal information from mobile games without parental consent. Leading nonprofit advocates described these settlements as "the biggest change to the children's app market," impacting Defendants' "business models" to prevent children from being "targeted with the most insidious and manipulative forms of marketing."

Nick is also working on consumer litigation against Volkswagen, and previously litigated against [British Airways](#), as well as against the nation's largest banks for their unfair and deceptive practices to maximize the occurrence of [overdraft fees](#), and against oil companies for the recovery of [gas royalty underpayment claims](#) in which plaintiffs recovered more than \$100 million in cash and future benefits.

[Long form bio](#) (click to open pdf).

+ Education	+ Admissions	+ Selected Classes/Seminars	+ In the News
+ Practice Areas	+ Professional Associations	+ Honors & Awards	+ Selected Published Works



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