

Exhibit 5

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION**

INTERNATIONAL BROTHERHOOD OF
ELECTRICAL WORKERS LOCAL 98
PENSION FUND on behalf of itself and all
others similarly situated,

Plaintiff,

vs.

DELOITTE & TOUCHE, LLP;
DELOITTE LLP,

Defendants.

Case No. 3:19-cv-3304-JDA

CLASS ACTION

**DECLARATION OF WILLIAM P. TINKLER IN SUPPORT OF LEAD COUNSEL'S
MOTION FOR AN AWARD OF ATTORNEYS' FEES AND PAYMENT OF
LITIGATION EXPENSES, FILED ON BEHALF OF TINKLER LAW FIRM LLC**

I, William P. Tinkler, declare under penalty of perjury as follows:

1. I am a partner of the Tinkler Law Firm LLC (“Tinkler Law Firm,” “my Firm,” or “Liaison Counsel”). I respectfully submit this declaration in support of Lead Counsel’s Motion for an Award of Attorneys’ Fees and Payment of Litigation Expenses incurred by my Firm in connection with the Action. I have knowledge of the matters set forth herein based on personal knowledge, my review of the Firm’s records, and consultation with other Firm personnel.¹
2. My Firm, as Liaison Counsel for Lead Plaintiff International Brotherhood of Electrical Workers Local 98 Pension Fund (“Lead Plaintiff”), was involved in all aspects of the prosecution and resolution of the Action and served at the direction of Lead Counsel.
3. As laid out in detail in Exhibit 1 attached to this Declaration, herein, I am providing an accounting of my Firm’s time, which was based on daily time records that my Firm maintains as standard practice and in the ordinary course of business. Those records are kept contemporaneously throughout the year. I oversaw my Firm’s activities in the Action, and I reviewed these records to confirm their accuracy.
4. Based on that review, I am assured of the accuracy of the time accounting and that the time spent on this Action was necessary and reasonable for the diligent but efficient prosecution and resolution of this Action. The accounting includes only time that inured to the benefit of Lead Plaintiff and the Class, including time that advanced the claims toward resolution, in my Firm’s lodestar calculation. Accordingly, some reductions were made to time in the exercise of billing judgment. For example, time expended after the date of November 18, 2025, the date that this Court granted preliminary approval of the Settlement—including time spent preparing Lead

¹ Unless otherwise stated, all capitalized terms herein shall have the same meanings as in the Stipulation and Agreement of Settlement, dated October 17, 2025 (ECF No. 315-2).


Plaintiff's Motion for an Award of Attorneys' Fees and Payment of Litigation Expenses—has not been included in this report.

5. The time invested in this Action, reflected in these lodestar calculations, was reasonable in amount and was necessary for the effective and efficient prosecution and resolution of this litigation. The total number of hours expended on this Action by my Firm's attorneys and professional support staff employees from its inception through November 18, 2025, was 136.50 hours. Based on prevailing rates, that produces a total lodestar of \$64,837.50, at an hourly rate of \$475.00. Exhibit 1 provides a summary of my time spent on the Action. The lodestar calculation is based on my current hourly rate.
6. The hourly rate shown in Exhibit 1 reflects my current hourly rate set by my Firm. This hourly rate reflects the prevailing hourly rates accepted by this and other courts in class action litigation, securities litigation or shareholder litigation. Tinkler Law Firm sets this rate based on periodic analysis of rates charged by firms similar in size and practice and performing comparable work that have been approved by courts in other securities class actions and complex actions.
7. As to expenses, the lodestar calculation does not include expense items. Those items are separately reflected in Exhibit 2.
8. My Firm has incurred a total of \$666.28 in unreimbursed litigation expenses in connection with this Action from the beginning of Tinkler Law Firm's involvement in the Action through today, the details of which are catalogued in Exhibit 2 attached hereto.
9. The litigation expenses in this Action are reflected in the books and records of Tinkler Law Firm, which are regularly prepared and maintained in the ordinary course of business. These records are prepared from expense vouchers, check records, and other source materials and are an accurate record of the monetary value of the expenses incurred.

10. With respect to the standing of my Firm, attached hereto as Exhibit 3 is Tinkler Law Firm's Firm Resume, as well as a copy of my biography.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 21st day of January, 2026, at Charleston, South Carolina.



William P. Tinkler

EXHIBIT 1

International Brotherhood of Electrical Workers Local 98 Pension Fund v. Deloitte & Touche, LLP, et al., 3:19-cv-3304-JDA (D.S.C.)

LODESTAR REPORT

FIRM: Tinkler Law Firm LLC

REPORTING PERIOD: INCEPTION THROUGH November 18, 2025

| PROFESSIONAL | CURRENT RATE | HOURS | LODESTAR |
|---------------------|---------------------|---------------|--------------------|
| Partners | | | |
| Tinkler, William P. | \$475.00 | 136.50 | \$64,837.50 |
| TOTALS: | | 136.50 | \$64,837.50 |

EXHIBIT 2

International Brotherhood of Teamsters Local 98 Pension Fund v. Deloitte & Touche, LLP, et al.,
No. 3:19-cv-3304-JDA (D.S.C.)

EXPENSE REPORT

FIRM: Tinkler Law Firm LLC

REPORTING PERIOD: INCEPTION THROUGH January 21, 2026

| EXPENSE | AMOUNT |
|-----------------------|-----------------|
| Shipping and postage | \$113.14 |
| Mileage for travel | \$149.34 |
| Lodging | \$288.71 |
| Printing fees | \$115.09 |
| TOTAL EXPENSES | \$666.28 |

EXHIBIT 3

International Brotherhood of Teamsters Local 98 Pension Fund v. Deloitte & Touche, LLP, et al.,
No. 3:19-cv-3304-JDA (D.S.C.)

TINKLER LAW FIRM LLC'S FIRM RESUME & ATTORNEY BIOGRAPHY



FIRM RESUME

TINKLER LAW combines the legal experience of Paul Tinkler and William Tinkler to provide people, estates, and businesses with personalized and effective legal representation that emphasizes value. Paul and William provide over a half-century of experience trying cases and arguing appeals in South Carolina and federal courts. We handle cases involving wrongful death and serious personal injury, professional malpractice, property disputes, and business disputes. We also argue appeals and provide local counsel services.

Paul Tinkler – For over four decades, Paul tried many cases and argued numerous appeals in South Carolina’s state and federal courts. His focus throughout his career has been helping people injured—both physically and financially—from the actions of others, as well as helping people involved in business and property disputes. He obtained multi-million-dollar verdicts and settlements for his clients, and many of the cases that he argued before South Carolina’s appellate courts became published opinions. His representative reported cases include *Simmons v. Simmons*, 709 S.E.2d 666 (S.C. 2011); *Callen v. Callen*, 620 S.E.2d 59 (S.C. 2005); *Anthony v. Padmar*, 465 S.E.2d 745 (S.C. Ct. App. 1995); *Ludwick v. This Minute of Carolina, Inc.*, 337 S.E.2d 213 (S.C. 1985); *United States v. Lott*, 751 F.2d 717 (4th Cir. 1985).

Before entering private practice in 1979, Paul clerked for the Honorable Klyde Robinson, the resident circuit judge in Charleston County. Paul’s peers have recognized his legal work. He received an AV rating from Martindale-Hubbell, the highest rating offered, and he was listed as a “Super Lawyer” for his work in personal injury litigation.

Paul attended the University of South Carolina School of Law, where he served as an Editor on the *South Carolina Law Review* and earned his Juris Doctorate in 1978. Before law school, Paul graduated from Erskine College in 1974, where he majored in history. He is a member of the South Carolina Bar and the Charleston County Bar Association. He is also admitted to the United States District Court for the District of South Carolina, as well as the United States Court of Appeals for the Fourth Circuit and the United States Supreme Court.

William Tinkler – William’s practice concerns financial recovery for catastrophic injury and death, as well as representing people and businesses in business and property disputes. His goal is to implement creative and effective strategies to achieve recoveries and beneficial results for his clients. He has handled cases involving alcohol- and trucking-related accidents, nursing home abuse and neglect, and civil rights violations. William also brings experience handling securities fraud and consumer class actions; commercial litigation; and *qui tam* and other whistleblower actions.

William began his private practice at one of the country’s largest plaintiffs’ firms, where he worked with people and financial institutions on a wide range of complex cases, achieving recoveries that totaled in the hundreds of millions of dollars. Before private practice, William served as a law clerk for the Honorable R. Bryan Harwell, currently the chief judge on the U.S. District Court for the District of South Carolina, and as a staff attorney for the South Carolina Court of Appeals.

In 2010, William earned his Juris Doctorate, graduating *cum laude* from the University of South Carolina School of Law. During law school, William obtained membership in the Order of the Wig and Robe and on the *South Carolina Law Review*. William earned his bachelor’s degree from Emory University in 2005, majoring in political science. He is a member of the South Carolina Bar, the Charleston County Bar Association, and the South Carolina Association for Justice. He is also admitted to the United States Courts of Appeals for the Third, Fourth, and Fifth Circuits, as well as the United States District Court for the District of South Carolina.