

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MINNESOTA**

SMARTMATIC USA CORP., SMARTMATIC  
INTERNATIONAL HOLDING B.V. and SGO  
CORPORATION LIMITED,

Plaintiffs,

v.

MICHAEL J. LINDELL and MY PILLOW,  
INC.,

Defendants.

Case No. 22-cv-00098- WMW-JFD

**DECLARATION OF ANDREW D. PARKER SUBMITTED IN SUPPORT OF  
MOTION TO WITHDRAW AS COUNSEL OF RECORD FOR DEFENDANTS**

I, Andrew D. Parker, being first duly sworn, state as follows:

1. I am an attorney with the law firm of Parker Daniels Kibort LLC (“PDK”). I am also an owner and named partner of PDK. I have personal knowledge of the dates, events, and facts stated below.
2. In February 2022, PDK was retained by Defendant My Pillow, Inc. to defend it against allegations of defamation in the above-captioned case.
3. At the time of PDK’s retention, PDK had already been retained to represent My Pillow in *US Dominion, Inc., et al. v. My Pillow, Inc., et al.*, No. 1:21-cv-00445-CJN, venued in the District of Columbia.

4. After My Pillow, Inc. retained PDK in the *Smartmatic* matter, PDK was retained by Defendant Michael Lindell to defend him in both the *Smartmatic* and *Dominion* matters.

5. Subsequently, PDK was retained to represent both Defendants, along with FrankSpeech LLC, in *Coomer v. Lindell, et al.*, No. 1:22-cv-01129-NYW-SKC, venued in the District of Colorado.

6. Plaintiffs Smartmatic USA Corp., Smartmatic International Holding B.V., and SGO Corporation Limited have claimed over \$1 billion in damages against Defendants in this matter. The plaintiffs in the *US Dominion, Inc., et al.* case are also claiming over \$1 billion in damages against Defendants.

7. The above-captioned matter along with *US Dominion, Inc.* and *Coomer* will be collectively referred to as the “Litigations.”

8. Since the date of PDK’s retention, we have diligently and aggressively defended Defendants in the Litigations.

9. PDK’s work on behalf of Defendants in the Litigations has included the following:

- a. collecting and producing hundreds of thousands of pages of documents using the services of various contractors, including ESI discovery platforms;
- b. receiving production of millions of pages of documents from the various plaintiffs and from non-parties, incurring costs associated with hosting the documents on litigation management software platforms, and paying

contract document reviewers as well as its own attorneys to review the documents;

- c. extensive motion practice;
- d. defending many hours of depositions for Defendants and taking many hours of deposition testimony of opposing parties and non-parties;
- e. retaining and working with experts to obtain important information about the issues in the Litigations and to obtain expert reports in support of the Defendants' defenses;
- f. communication with opposing counsel and non-party witnesses;
- g. factual investigation and legal research regarding the issues in the litigation; and
- h. many other litigation administration tasks and obligations.

10. For the work PDK has completed on behalf of Defendants in the Litigations to this point, Defendants have incurred millions of dollars in fees and costs.

11. Defendants regularly paid PDK in a timely manner (within 30 days of invoicing) all amounts owed for representation in the above-captioned case, up to the end of 2022. In 2023, Defendants' payments began to slow. In addition, around this time, litigation fees and costs in the above-captioned case dramatically increased. In May 2023 payments slowed to more than 60 days and began to be only partial payments.

12. No payment has been made for PDK's July 2023 and August 2023 invoices in the above-captioned case. A similar situation exists in the *Dominion* and *Coomer* cases.

13. PDK has worked with Defendants over the past few months in hopes that Defendants would find a way to secure the financing to pay their debts to PDK and pay for PDK's continued representation.

14. Beginning in August 2023 and again in September 2023, PDK warned Defendants that if they did not pay the outstanding invoices and continue to pay new invoices as they came due, PDK would have to withdraw its representation of Defendants. Two relatively small payments were made in August 2020 and two relatively small payments were made in September 2023, but these were only a fraction of the total owed.

15. During the week of September 25, 2023, PDK engaged in further discussions with Defendants concerning the debt. PDK again warned Defendants that PDK would have to withdraw its representation if the outstanding invoices were not paid. On October 2, 2023, PDK was informed by Defendants that they are not able to get caught up with or make any payment on the large amount they owe in arrears nor pay for anywhere near the estimated expense of continuing to defend against the lawsuits going forward, including either the legal fees or litigation costs.

16. At this time, Defendants are in arrears millions of dollars to PDK.

17. PDK is a small, 16-attorney litigation law firm in Minneapolis, MN.

18. PDK cannot afford to carry this large of a debt nor to finance Defendants' defense in the Litigations going forward.

19. If forced to continue its representation, PDK would be required to fund all personnel and payroll costs, as well as the costs and fees associated with dispositive and

numerous nondispositive motions; numerous depositions noticed by both the Plaintiffs and Defendants; document review of millions of documents, including the hosting of those documents on litigation management software; and the preparation and submission of rebuttal expert reports as well as additional expert discovery, such as depositions.

20. These future fees and costs will amount to millions of dollars in addition to the millions of dollars already owed.

21. Forcing PDK to continue funding Defendants' defense in the above-captioned matter through the conclusion of this billion-dollar litigation would place PDK in serious financial risk and could threaten the very existence of the firm.

22. PDK brought in Nathan Lewin of Lewin & Lewin, LLP as part of the PDK team, and Mr. Lewin entered an appearance *pro hac vice* on behalf of My Pillow, Inc. Mr. Lewin and his law firm's representation of My Pillow, Inc. is dependent upon PDK's representation and will terminate in conjunction with PDK's representation of My Pillow, Inc. I am informed that Mr. Lewin's firm is also owed money by My Pillow, Inc. Accordingly, Mr. Lewin has instructed PDK that he joins the motion to withdraw.

23. Defendants have been made fully aware of this filing by PDK. Defendants have indicated that they understand PDK's position, do not object, and are in the process of finding new counsel.

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

Executed on October 5, 2023 in Hennepin County, Minnesota.

/s/ Andrew D. Parker  
Andrew D. Parker