

EXHIBIT K

UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

IN RE WILLIAMS SECURITIES
LITIGATION

This Document Relates To: WMB Subclass

Case No. 02-CV-72-SPF-FHM

Lead Case

Judge Stephen P. Friot

**DECLARATION OF ROBERT D. KLAUSNER
IN SUPPORT OF JOINT PETITION FOR
ATTORNEYS' FEES AND REIMBURSEMENT OF LITIGATION EXPENSES
FILED ON BEHALF OF KLAUSNER & KAUFMAN, P.A.**

I, Robert D. Klausner, hereby declare as follows:

1. I am a member of the law firm of Klausner & Kaufman, P.A. I respectfully submit this affidavit in support of my firm's application for an award of attorneys' fees in connection with services rendered in this case, as well as the reimbursement of expenses incurred by my firm in connection with this litigation.

2. My firm provided support in prosecuting this case under the direction of Lead Counsel Bernstein Litowitz Berger & Grossmann LLP.

3. The schedule attached hereto as Exhibit 1 is a detailed summary indicating the amount of time that I spent on this case and the lodestar calculation based on my current billing rates. The schedule was prepared from contemporaneous, daily time records regularly prepared and maintained by my firm, which are available at the request of the Court. Time expended in preparing this application for fees and reimbursement of expenses has not been included in this request.

4. The hourly rates included in Exhibit 1 are the same as the regular current rates charged for their services in non-contingent matters and/or which have been accepted and approved in other securities or shareholder litigation.

5. The total number of hours expended on this litigation by my firm is seventy-one (71). The total lodestar for my firm is \$400.00, consisting of \$28,400.00 for attorneys' time and \$ -0- for professional support staff time.

6. My firm's lodestar figures are based upon the firm's billing rates, which rates do not include charges for expense items. Expense items are billed separately and such charges are not duplicated in my firm's billing rates.

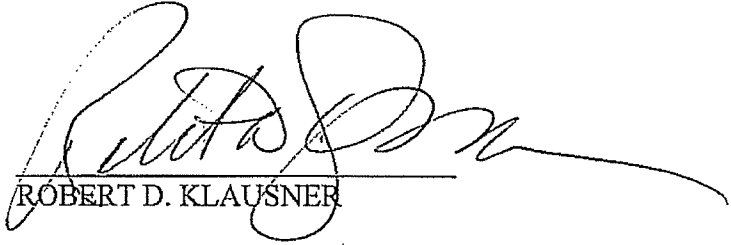
7. As detailed in Exhibit 2, my firm has incurred a total of \$ -0- in un-reimbursed expenses in connection with the prosecution of this litigation.

8. The expenses incurred in this action are reflected on the books and records of my firm. These books and records are prepared from expense vouchers, check records and other source materials and represent an accurate recordation of the expenses incurred.

9. Attached hereto as Exhibit 3 is a brief biography of my firm and attorneys in my firm who were principally involved in this litigation.

10. My client, City of Miami General Employees' and Sanitation Employees' Retirement Trust ("Miami Retirement"), served as a proposed class representative. In accordance with the PSLRA, 15 U.S.C. §78u-4(a)(4), class representatives may request reimbursement of certain expenses, including lost wages. In connection with this case, Ronald A. Silver, a representative of Miami Retirement, devoted approximately 20 hours to monitoring the case and participating in the discovery process, including preparing for and appearing at his deposition. The total amount of estimated lost wages attributable to Miami Retirement's

participation as a proposed class representative in this case is \$4,000.00. We respectfully request reimbursement of this amount on behalf of Miami Retirement.



ROBERT D. KLAUSNER

EXHIBIT 1

In re Williams Securities Litigation

Case No. 02-CV-72-SPF-FHM

Klausner & Kaufman, P.A.

TIME REPORT
2004 through 2006

NAME	HOURS	HOURLY RATE	LODESTAR
Partners			
Robert D. Klausner	71.0	\$ 400.00	\$ 28,400.00
Associates			
Professional Support Staff			
TOTAL LODESTAR	71.0	\$ 400.00	\$ 28,400.00

EXHIBIT 2

In re Williams Securities Litigation
Case No. 02-CV-72-SPF-FHM

[NOTE: This list may contain items that do not apply to your firm. Please delete items that do not apply.]

Klausner & Kaufman, P.A.

EXPENSE REPORT
November 2, 2004 through May 25, 2006

<u>Categories:</u>	<u>Amount</u>
Photocopies/Reproduction	
Postage/Notice Costs	
Telephone	
Messengers/Express Services	
Filing/Witness Fees	
Court Reporters/Transcript/Video	
Lexis/Westlaw/Legal Research	
Experts/Consultants	
Meals, Hotels & Transportation	
Secretarial Overtime/Word Processing	
Assessments	
Facsimile Charges	
TOTAL EXPENSES:	<hr/> \$ -0-

EXHIBIT 3

[FIRM RESUME AND BIOGRAPHIES]

PLEASE SEE ATTACHMENT



Klausner & Kaufman
PROFESSIONAL ASSOCIATION
ATTORNEYS AT LAW

The law firm of Klausner & Kaufman, P.A., is among the highly regarded in the country in the area of public pension issues.

The firm is frequently called upon as an educational consultant by state and local governments throughout the United States on some of the newest and most sophisticated issues involving public retirement systems. The examples of those areas are:

A. Legislative Drafting.

The firm provides services to dozens of public employee pension plans throughout the United States in the area of plan review and legislative drafting. On both the state and local level, statutes and ordinances are reviewed for the purposes of maintaining compliance with current and pending Internal Revenue Code Regulations affecting public plans, as well as compliance with provisions of Florida Statutes. When benefit changes occur we prepare all necessary legislative drafts and appear before the appropriate legislative body to answer questions concerning those drafts.

B. Fiduciary Education.

The primary duty of a pension fund lawyer is to ensure that the trustees do not do the wrong thing. It is our practice to prepare for all of the boards of trustees which we represent, trustee handbooks which explain the general principles of fiduciary responsibility, as well as more specific principles regarding voting conflicts, compliance with

10059 NORTHWEST 1ST COURT, PLANTATION, FLORIDA 33324

PHONE: (954) 916-1202 • FAX: (954) 916-1232
www.robertdklausner.com



open meeting laws, conflict of interest laws, etc. We regularly apprise the boards of trustees through newsletters, memoranda and other vehicles of changes in the law, both legislatively and judicially, which impact upon their duties. Our website, www.robertdklausner.com, contains regularly updated educational articles and outlines. We also conduct training workshops to improve the trustees' skills in conducting disability and other benefit hearings. As a result of our regular participation and educational programs on a monthly basis, all of the materials prepared as speaker materials for those programs are distributed without additional charge to our clients. Our firm provides its clients, at no cost, an annual pension education conference held in South Florida. This national event draws internationally known legal and financial experts and is attended by more than 200 trustees and administrators from throughout the United States.

C. Administrative Rule Making.

It has been our experience that boards of trustees find themselves in litigation because of inconsistency in the administration of the fund. Accordingly, we have worked with our trustee clients in developing rules and regulations for the administration of the trust fund. The development of these administrative rules ensures uniformity of procedure and guarantees the due process rights of persons appearing before the board. They also serve to help organize and highlight those situations in which the legislation creating the fund may be vague or incomplete. By utilizing rule making powers, the board of trustees can help give definition and more practical application to sometimes vague legislative language.

D. Legal Counseling.

In the course of its duties, the board of trustees will be called upon from time to time to interpret various provisions of the ordinance or statute which governs its conduct. The board will also be presented with various factual situations which do not lend themselves to easy interpretation. As a result, counsel to the board is responsible for issuing legal opinions to assist the trustees in performing their function in managing the trust. It is our practice to maintain an orderly system of the issuance of legal opinions so that they can form part of the overall body of law that guides the trustees. As changes in the law occur, it is our practice to update those legal opinions to ensure that the subjects which they cover are in conformance with the current state of the law.

We have done considerable work in advising plans of the impact of Internal Revenue Code provisions on the plan, including compliance with Section 401(a) qualification rules and Sections 415 and 401(a)17 limitations. This work is enhanced by our role as general counsel of the National Conference of Public Employee Retirement Systems. This role involves us on a daily basis with issues concerning tax legislation.

E. Litigation.

Despite the best efforts and intentions of the staff and trustees, there will be times when the pension fund finds itself as either a plaintiff or defendant in a legal action. We have successfully defended boards of trustees in claims for benefits, actions regarding under-funding, securities matters and alleged failure of plan fiduciaries to fulfill their responsibilities to the trust. The lawyers in the firm have not only substantial state and federal court trial experience, but regularly argue complex appellate matters on both the state and federal levels. We pride ourselves on the vigorous representation of our clients

while maintaining close watch on the substantial costs that are often associated with litigation. There are often times when a settlement would be in the best interest of the Plan(s). The firm will advise the Plan(s) of all pros and cons reference accepting a settlement as opposed to proceeding with litigation.

ROBERT D. KLAUSNER: Born Jacksonville, Florida, December 20, 1952; admitted to Bar 1977, Florida, 1977; U.S. District Court, Southern District of Florida, 1978; U.S. Court of Appeals, Fifth Circuit, 1981; U.S. Court of Appeals, Eleventh Circuit, 1997; U.S. Court of Claims, 1998; U.S. Court of Appeals, Eighth Circuit, 2000; U.S. Supreme Court, 2000; U.S. Court of Appeals, Sixth Circuit, 2004; U.S. District Court, Middle District of Florida, 2005.

Education: University of Florida (B.A. with honors, 1974); University of Florida College of Law (J.D., 1977). Adjunct professor, Nova University Law School (1987 - 2005); adjunct professor, New York Institute of Technology, School of Labor Relations (1999-2003); instructor, Florida State University Center for Professional Development and Public Service (1980 - present); instructor, International Foundation of Employee Benefit Plans (1986 - present); instructor, National Conference on Public Employee Retirement Systems (1987 - present); instructor, Public Safety Officers Benefits Conference (1988 - present); instructor, Labor Relations Information Systems (1990 - present); instructor, National Education Association Benefit Conferences (1989 - present); instructor,; instructor, Florida Division of Retirement Pension Trustees School (1980 - present);

Member: The Florida Bar; American Bar Association; Phi Beta Kappa; Phi Kappa Phi.

Publication: Co-Author, State and Local Government Employment Liability, West Publishing Co.