

EXHIBIT C

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

**IN RE GIGACLOUD TECHNOLOGY
INC SECURITIES LITIGATION**

No. 1:23-cv-10645-JMF

**THIS DOCUMENT RELATES TO:

ALL ACTIONS**

**DECLARATION OF
MEIR SPEAR**

I, Meir Spear, declare as follows:

1. I respectfully submit this declaration in support of final approval of the settlement of this Action. I have personal knowledge of the matters set forth in this declaration.

2. I am a CPA and CEO of Spear CPA CFP, as well as a resident of New York. I am a sophisticated investor with over 25 years of experience. My hourly rate, as CEO, is \$500.00.

3. I have been involved in the prosecution of this case since my filing of a lead plaintiff motion on December 4, 2023. On January 19, 2024, the Court appointed me and Sashi Rajan as Co-Lead Plaintiffs. ECF No. 54.

4. As Co-Lead Plaintiff, I have worked closely with The Rosen Law Firm, P.A. (“Rosen Law”), to prosecute this Action. In particular, I: (a) communicated with my attorneys regarding the case, as well as strategy; (b) reviewed information about the case; (c) produced information and documents to my attorneys; (d) reviewed significant filings in the Action; (e) consulted with my attorneys regarding the settlement negotiations; and (f) evaluated and approved the proposed Settlement.

5. I have evaluated the risks of continued litigation and trial, including the risk of no recovery at all, and, in light of that evaluation, authorized the attorneys at Rosen Law to settle the Action on the terms set forth in the Stipulation. I believe the Settlement is fair and reasonable, represents an exceptional result, and is in the best interest of the Settlement Class. Accordingly, I strongly endorse approval of the Settlement by the Court.

6. I believe that Co-Lead Counsel's request for an award of attorneys' fees in the amount of 33.4% of the \$2,750,000 Settlement Amount is fair and reasonable in light of the result and work Co-Lead Counsel performed on behalf of the Settlement Class. I have evaluated Co-Lead Counsel's fee request by considering the work performed, the recovery obtained for the Settlement Class, and the risks of continued litigation, and have authorized this fee request for the Court's ultimate determination.

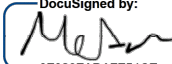
7. I further believe that the litigation expenses that Co-Lead Counsel have requested reimbursement for are reasonable, and represent costs and expenses necessary for the prosecution and resolution of the claims in the Action. Based on the foregoing, and consistent with my obligation to the Settlement Class to obtain the best result at the most efficient cost, I fully support Co-Lead Counsel's request for an award of attorneys' fees and reimbursement of litigation expenses.

8. I understand that reimbursement of a class representative's reasonable costs and expenses is authorized under the PSLRA, 15 U.S.C. §78u-4(a)(4). For this reason, in connection with Co-Lead Counsel's request for reimbursement of litigation expenses, I am seeking reimbursement for the costs and expenses that I incurred directly relating to my representation of the Settlement Class in the Action.

9. The time that I devoted to the representation of the Settlement Class in this Action was time that I otherwise would have spent working. I seek reimbursement in the amount of \$7,500 for the time I devoted to participating in the Action. I make this request based on the conservative effort that I devoted over 30 hours to the litigation-related activities described above. It is my belief that this request for reimbursement is fair and reasonable.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge.

Executed on 9/3/2025, in Woodmere, New York.

DocuSigned by:

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Meir Spear