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SUPERIOR COURT OF CALIFORNIA

COUNTY OF SAN DIEGO

GAIL WILKERSON, on behalf of herself
and all other similarly-situated employees,

Plaintiff,

v.

INTUIT, INC., a Delaware Corporation; and
DOES 1 through 100, Inclusive,

Defendants.

Case No. 37-2020-00030371-CU-OE-CTL
ASSIGNED FOR ALL PURPOSES TO:
The Honorable Gregory W. Pollack
Department C-71

CLASS ACTION

**DECLARATION OF ISAM C. KHOURY IN
SUPPORT OF MOTION FOR ORDER
GRANTING FINAL APPROVAL OF CLASS
ACTION AND PAGA SETTLEMENT AND
ENTERING JUDGMENT**

Hearing Set By Court Order ROA # 59

Date: February 3, 2023

Time: 9:30 a.m.

Dept: C-71

Judge: Honorable Gregory W. Pollack

[IMAGED FILE]

Complaint filed: August 28, 2020

Trial date: Not set

1 I, Isam C. Khoury, declare as follows:

2 1. I am a Partner with the law firm of Cohelan Khoury & Singer, co-counsel of
3 record for Plaintiff and the Settlement Class. I submit this Declaration in Support of Plaintiff's
4 Motion for Order Granting Final Approval of Class Action and PAGA Settlement. The
5 following facts are within my personal knowledge and if called to testify I could and would
6 competently testify to them.

7 2. I am a 1973 Hastings School of Law graduate and was admitted to the California
8 State Bar in 1974 and am admitted to practice in all state courts in California and in the all
9 federal courts in California, as well as the First Circuit Court of the State of Hawaii and the
10 United States Court of Appeals for Sixth Circuit.

11 3. In 1981, Timothy D. Cohelan and I formed Cohelan & Khoury, a Partnership of
12 Professional Law Corporations, in 1981 and within a few years began to focus on class actions.
13 Cohelan & Khoury became Cohelan Khoury & Singer in 2009. Our firm represents plaintiffs in
14 class and representative action litigation, including wage and hour, labor and employment,
15 antitrust, consumer protection, construction defect and other public interest class and
16 representative actions.

17 4. I, along with Partner Diana M. Khoury have been selected by our peers based on
18 ethics, experience and reputation as Super Lawyers in Civil Litigation by the Southern
19 California Super Lawyers Magazine for the years 2012 through the present. Michael D. Singer,
20 Managing Partner, was named to the Daily Journal 2012, 2013, and 2018 list of Top California
21 Labor and Employment Attorneys and selected to the Southern California Super Lawyers in
22 2010, 2012-2019. Mr. Singer was admitted as a fellow to the College of Labor and Employment
23 Attorneys in 2020. I am AV – Preeminent rated by Martindale-Hubbell, as are many attorneys
24 in our firm.

25 5. Cohelan Khoury & Singer has been certified by the State Bar of California to
26 provide the Mandatory Continuing Legal Education activity entitled "Litigating California Class
27 Actions" and has conducted MCLE certified seminars on this topic. Senior Partner, Timothy D.
28 Cohelan, is the author of Cohelan on California Class Actions (1997-2022, updated annually),

1 part of Thomson Reuters Expert Series updated annually. Michael D. Singer is a contributing
2 author on the CEB publication California Wage and Hour Law: Compliance and Litigation
3 (2010-2022 updated annually), in which he wrote the opening chapter overview on California
4 Wage and Hour laws, including the public policy underpinnings for those laws, and the Private
5 Attorneys General Act (PAGA) Claim chapter. He is also a contributing author to the CEB
6 Practitioner (2020), including guidelines for oral argument and forms for PAGA litigation. Mr.
7 Singer has served as a columnist for the California State Bar, Litigation Section on wage and
8 hour litigation and has contributed articles on wage and hour and class action issues through the
9 years to numerous California publications.

10 6. Prior to COVID, Mr. Singer typically lectured several times per year for
11 continuing education courses on wage and hour and class action issues at events in San Diego,
12 Orange County, Los Angeles, and San Francisco. For over twelve years, Mr. Singer has served
13 as wage and hour amicus co-chair and liaison for the California Employment Lawyers
14 Association, drafting, reviewing, and coordinating amicus filings on wage and hour issues in the
15 California Supreme Court and Courts of Appeal. He has been engaged in the practice of labor
16 and employment law since 2000, handling well over 300 wage and hour class and PAGA
17 actions and several individual labor cases. He has litigated several types of employment actions,
18 including complex ERISA employee welfare benefit plan cases, as well as wage and hour class
19 actions before Federal and State Courts in California. In 2014, Mr. Singer, along with former
20 Associate Attorney J. Jason Hill, tried a wage and hour class action involving claims for
21 illegally deducted wages and unreimbursed expenses. *Dilts v Penske Logistics LLC, Inc.* Mr.
22 Singer successfully appealed the trial court ruling in *Dilts* finding state laws preempted by the
23 FAAAA for truck drivers.

24 7. As a part of our overall firm philosophy lawyers perform community service and
25 pro bono work. Firm volunteer work includes service through the Legal Aid at Work, San
26 Diego Volunteer Lawyer Program, the San Diego County Bar Foundation and Consumer
27 Attorneys of San Diego. Partner Jeff Geraci is a past recipient of the Wiley W. Manuel Award
28 for Pro Bono Service. Mr. Singer has served on the Legal Aid at Work Board of Directors since

2011. Mr. Cohelan served as the Chair of the San Diego Volunteer Lawyers Program from 2015-2018, and currently sits on the Board as past Chair. He completed 24 years of volunteer judicial service as a Judge Pro Tem of the San Diego Superior Court. Since admission to the California Bar, Partner Diana M. Khoury has been a member of the San Diego County Bar Association, Consumer Attorneys of San Diego, Consumer Attorneys of California, and American Association for Justice serving and chairing various committees through the years for these organizations. For six years from 2010 through 2015, Ms. Khoury served on the Board of Directors for Consumer Attorneys of San Diego. Since 2013, Ms. Khoury actively serves on the Board of Directors for the San Diego County Bar Foundation, the 501(c)(3) charitable arm of the San Diego County Bar Association providing access to justice to the underserved and impoverished in the San Diego County region. Our firm's recent pro bono victories include a settlement which prohibits the City of San Diego from targeting homeless people for illegal lodging tickets under Penal Code Section 467(j). (*Spencer v. City of San Diego*, USDC Case No 04CV-2314 BEN (WMC).) The *Spencer* settlement had the effect of increasing the number of available shelter beds in San Diego.

8. Cohelan Khoury & Singer has been certified Class Counsel in the following contested proceedings: *Aguilar v. Atlantic Richfield, et al.*, San Diego County Superior Court Case No. 00700810; *Andino v. Kaiser Foundation Hospitals*, Alameda County Superior Court Case No. RG11580548; *Arellano, et al. v. Container Connection of Southern California, Inc.*, Los Angeles County Superior Court Case No. BC500675; *BANK OF AMERICA WAGE AND HOUR EMPLOYMENT PRACTICES LITIGATION*, United States District Court, District of Kansas MDL Case No. 2138 (FLSA Condition Certification); *Czuchaj v. Conair Corporation*, United States District Court, Southern District of California Case No. 13CV1901; *Dilts, et al. v. Penske Logistics, L.L.C., et al.*, United States District Court, Southern District of California Case No. 08CV0318; *Englert, et al. v. AT&T Wireless Services, Inc., et al.*, Circuit Court of the Second Circuit, State of Hawaii Case No. 02-1-0074; *Evans v. Washington Mutual Bank*, Orange County Superior Court Case No. 02CC15415; *Filion v. Ethan Allen Retail Inc.*, United States District Court, Southern District of California Case No. 05CV2340; *Gerard v. Les*

1 *Schwab Tire Centers of California, Inc.*, Sacramento County Superior Court Case No. 2007-
2 300000003; *Grana, et al. v. PICO Enterprises, Inc. dba Phyle Inventory Control Specialist and*
3 *PICS L.A.S.C.* Case No. BC472891; *Gutierrez v. Save Mart Supermarkets* San Mateo Superior
4 Case No. CIV530955; *Wilcox v Albertsons*, San Diego County Superior Court Case No.
5 GIC833922; *Gonzalez, et al. v. Freedom Communications, Inc. d/b/a The Orange County*
6 *Register*, Orange County Superior Court Case No. 03CC08756; *Graham, et al. v. Overland*
7 *Solutions, Inc.*, United States District Court, Southern District of California Case No.
8 10CV0672 (FLSA Conditional Certification); *Hicks v. Kaufman and Broad Home Corp.*, Los
9 Angeles County Superior Court Case No. B198414; *Hohnbaum, et al. v. Brinker Restaurant*
10 *Corporation, et al.*, San Diego County Superior Court Case No. GIC834348; *KEMP, et al. v.*
11 *CSEA, et al.*, Circuit Court of the First Circuit, State of Hawaii Case No. 98-3815-08; *LIBERTY*
12 *MUTUAL OVERTIME CASES*, Los Angeles County Superior Court Case No. JCCP 4234;
13 *Mitchell, et al. v. Acosta, Inc., dba Acosta Sales and Marketing Company*, United States District
14 Court, Central District of California Case No.11CV07196 (FLSA Conditional Certification);
15 *Santana v. Rady Children's Hospital-San Diego*, San Diego County Superior Court Case No.
16 37-2014-00022411; *Schaffer v. Rady Children's Hospital-San Diego*, San Diego County
17 Superior Court Case No. 337-2015-00022978; *Schneider, et al. v. Catholic Healthcare West*,
18 San Francisco County Superior Court Case No. CGC-10-506243; *Salucci v. Amada Senior*
19 *Care, Inc.*, Orange County Superior Court Case No. 37-2015-00778081; *Smith v. California*
20 *Pizza Kitchen*, San Diego County Superior Court Case No. 37-2008-00083992; *STEROID*
21 *HORMONE PRODUCT CASES*, Los Angeles County Superior Court Case No. JCCP 4363;
22 *Stevenson Aibangbee v. Victoria Apartments, et al.*, Los Angeles County Superior Court Case
23 No. BC299498; *Swift v. Liebert Corp.*, Orange County Superior Court Case No. 00CC04588;
24 *Sylvia, et al. v. Wells Fargo Home Mortgage, Inc.*, Orange County Superior Court Case No.
25 03CC05747; *Vaquero v. Ashley Furniture Industries, Inc., et al.*, United States District Court,
26 Central District of California Case No. 12CV8590; *Vaquero v. Stoneledge Furniture LLC*, Los
27 Angeles County Superior Court Case No. BC522676; *Vazquez v. Kraft Heinz Foods Company*,
28 Unites States District Court, Southern District of California Case No. 16-CV-02749; *Watson v.*

1 *Raytheon Company*, United States District Court, Southern District of California Case No.
2 1OCV0634; and *Weigle v. FedEx Ground Package System, Inc.*, United States District Court,
3 Southern District of California Case No. 06CV1330, among others, as well as being appointed
4 Class Counsel in connection with well over 200 class action settlements.

5 9. As Class and PAGA Representative Counsel, Cohelan Khoury & Singer has
6 actively commenced, prosecuted and concluded numerous state and federal class and
7 representative actions. Since 2016, Cohelan Khoury & Singer has played a central role in the
8 resolution of over 200 such cases, including the following, which have received court approval:

9 (a) *Arellano, et al. v. Container Connection of Southern California, Inc.*, Los Angeles County
10 Superior Court, Case No. BC500675, Hon. Anne I. Jones; (b) *Castro v. Home Depot U.S.A.,*
11 *Inc.*, Los Angeles County Superior Court, Case No. BC577885, Hon. Elihu M. Berle; (c)
12 *Czuchaj v. Conair Corporation*, United States District Court, Southern District of California,
13 Case No. 13-CV-1901 BEN, Hon. Roger T. Benitez; (d) *Gardiner v. TSYs*, United States
14 District Court, Central District of California, Case No. 18-cv-00415, Hon. David O. Carter; (e)
15 *Grana v. PICO Enterprises, Inc.*, Los Angeles County Superior Court, Case No. BC472891,
16 Hon. Stephanie M. Bowick; (f) *Gutierrez v. Save Mart Supermarkets*, San Mateo County
17 Superior Court, Case No. CIV530955, Hon. Marie S. Weiner; (g) *Hernandez v. Workforce*
18 *Enterprises WFE, Inc.*, Los Angeles County Superior Court Case No. BC590913, Hon. Elihu
19 M. Berle; (h) *Hicks v. Poway Academy of Hair Design, Inc.*, San Diego County Superior Court,
20 Case No. 2014-00026517, Hon. Ronald L. Styn; (i) *Hubbard v. Caliber Home Loans, Inc.*,
21 Orange County Superior Court, Case No. 2018-01017838; (j) *Klein v. Loomis Armored US,*
22 *LLC*, San Bernardino County Superior Court, Case No. CIVDS1704547, Hon. David Cohn; (k)
23 *Laureano v. The Art of Shaving*, Los Angeles County Superior Court, Case No. BC550093,
24 Hon. Amy D. Hogue; (l) *Lopez, et al. v. Management & Training Corporation, et al.*, United
25 States District Court, Southern District of California, Case No. 17-CV-010624 JM, Hon. Jeffrey
26 T. Miller; (m) *Magdaleno v. Shelly Automotive, LLC*, Orange County Superior Court Case No.
27 2013-0043958, Hon. Kim. G. Dunning; (n) *McGrath, et al. v. Wyndham Resort Development*
28 *Corporation, et al.*, United States District Court, Southern District of California, Case. No. 15-

CV-1631 JM, Hon. Jeffrey T. Miller; (o) *Mena v. Wolfgang Puck Catering*, Los Angeles County Superior Court Case No. BC582743, Hon. John Shepard Wiley, Jr.; (p) *Morales v. The Los Angeles Country Club*, Los Angeles County Superior Court, Case No. BC566493, Hon. William F. Highberger; (q) *Nijmeh v. Bon Appetit Management Company, Inc.*, Santa Clara County Superior Court, Case No. 16CV294127, Hon. Thomas E. Kuhnle; (r) *Plascencia v. Aramark Services, Inc.*, Santa Clara County Superior Court, Case No. 2015-1-CV-288310, Hon. Brian C. Walsh; (s) *Plimpton v. Gordon Trucking, Inc.*, San Bernardino County Superior Court, Case No. CIV-DS-1511918, Hon. Donald Alvarez; (t) *Raya v. Amazon*, USDC, Northern District of California, Case No. 15-CV-02005 MMC, Hon. Maxine M. Chesney; (u) *Rivas v. ESA Management*, USDC, Central District of California, Case No. 14-CV-5767, Hon. Dale S. Fischer; (v) *Rodriguez v Healthcare Partner Medical Group, Inc.*, Los Angeles County Superior Court, Case No. BC541313, Hon. Kenneth Freeman; (w) *Ryan v. Dignity Health*, Sacramento County Superior Court Case No. 2013-00147371, Honorable Alan G. Perkins; (x) *Santana v. Rady Children's Hospital-San Diego*, San Diego County Superior Court Case No. 37-2014-00022411, Hon. Joel R. Wohlfeil; (y) *Schaffer v. Rady Children's Hospital-San Diego*, San Diego County Superior Court Case No. 337-2015-00022978; Hon. Joel R. Wohlfeil; (z) *Schneider v. Catholic Healthcare West*, San Francisco County Superior Court, Case No. CGC-10-506243, Hon. Angela Bradstreet; (aa) *Schwartz v Bank of the West*, San Francisco County Superior Court, Case No. CGC-14-538955, Hon. Harold E. Kahn; (bb) *Syed v. M.I. Swaco*, USDC, Eastern District of California, Case No. 12-CV-01718 DAD, Hon. Dale A. Drozd; (cc) *Vaquero, et al. v. Stoneledge Furniture, LLC*, Los Angeles County Superior Court Case No. BC522676, Hon. Elihu M. Berle; (dd) *Vazquez v. Kraft Heinz Foods Company*, USDC, Southern District of California Case No. 16-CV-02749, Hon. William Q. Hayes; (ee) *Walsh v. Cedars-Sinai Medical Center*, Los Angeles County Superior Court Case No. BC487290, Hon. William F. Highberger; among others.

10. Plaintiff Gail Wilkerson, ("Plaintiff"), seeks final approval of a \$150,000.00 non-reversionary wage and hour class and Private Attorney Generals Act ("PAGA") settlement with Defendant Intuit Inc. ("Defendant" or "Intuit") on behalf of 99 non-exempt "Tax Support"

employees (Job Code “CTS11”) employed by Intuit in the State of California at any time from August 28, 2016 to August 7, 2020 (“Class Period”).

11. The Class response to the Settlement was extremely favorable. There were zero objections and only one request for exclusion. Participating Class Members can expect to receive an average estimated payment of \$666.67, with the highest payment estimated to be \$2,810.73. Plaintiff’s estimated individual settlement amount is estimated to be \$171.81.

12. Plaintiff Gail Wilkerson was employed by Intuit as a seasonal, remote Tax Support employee (job code CTS11) from January 2020 through March 2020.

13. Intuit is a leading financial technology company that helps consumers and small businesses overcome important financial challenges by offering a wide range of resources and products, including TurboTax, QuickBooks, and Mint.

14. The Class is defined as all non-exempt employees employed by Intuit Inc. in the State of California in the role of “Tax Support” (job code CTS11) from August 28, 2016 to August 7, 2020. There are 99 Participating Class Members who worked 1,268 pay periods during the Class Period.

15. PAGA Employees means Class Members employed during the time period of August 27, 2019 through August 7, 2020 (“PAGA Period”). There are 53 PAGA Employees who worked a combined 479 pay periods during the PAGA Period.

16. The parameters of the Class Members and Class Period at issue in the Joint Stipulation of Class and PAGA Representative Action Settlement and Release, (“Settlement Agreement”), not only are informed by the period from December 14, 2017, through August 7, 2020 when the Tax Support role (job code CTS11) existed, but also a prior class and PAGA settlement – *Wade Shumway v. Intuit*, Santa Clara Superior Court Case No. 18-cv-330368 (the “*Shumway* action”) – which included a release that covered many of Plaintiff’s claims in this action.

17. On February 14, 2020, the Santa Clara Superior Court granted final approval of a previous statewide class and PAGA settlement in the *Shumway* action. The *Shumway* action primarily involved a technical wage calculation claim stemming from Intuit’s peer to peer

1 recognition program where employees could reward coworkers for exemplifying the company's
2 values, and redeem them for a variety of gift cards from a third-party vendor. The *Shumway*
3 plaintiffs also alleged various related wage and hour claims, including for direct and indirect
4 wage statement violations and waiting time penalties. The case ultimately settled shortly after
5 Intuit filed a motion for summary judgment while the motion was still pending. The release in
6 the approved *Shumway* settlement included a Civil Code section 1542 release as to all claims
7 that were alleged or could have been alleged, including claims for direct or indirect wage
8 statement violations, waiting time penalties, and related PAGA penalties. The *Shumway* release
9 covered all non-exempt California employees of Intuit from before the beginning of the
10 limitations period in this case through February 14, 2020.

11 18. Plaintiff submitted a notice letter to the California LWDA on August 27, 2020,
12 (in an effort to exhaust her required administrative remedies to bring a PAGA claim) before
13 filing this lawsuit.

14 19. On August 28, 2020, Plaintiff filed a putative class action complaint alleging
15 Defendant: (1) failed to pay all minimum, regular, and overtime wages; (2) failed to provide
16 meal periods or premiums; (3) failed to provide rest periods or premiums; (4) failed to provide
17 one day's rest in seven; (5) made unlawful deductions; (6) failed to reimburse business
18 expenses; (7) failed to provide accurate wage statements; and (8) failed to timely pay all final
19 wages; which are (8) violations of California's Unfair Competition Laws. On November 2,
20 2020, Plaintiff filed a First Amended Complaint ("FAC") adding claims and causes of actions
21 under PAGA. Defendant filed an Answer on or about December 1, 2020.

22 20. As part of the proposed Settlement, on October 5, 2022, Plaintiff filed a Second
23 Amended Complaint that more directly specifies claims related to expense reimbursement for
24 use of home office by the tax support employee settlement Class Members during the Class
25 Period, which were raised and investigated prior to and during the Parties' mediation.

26 21. More specifically, the filed Second Amended Complaint asserts: (1) a separate
27 PAGA claim based on the same underlying allegations and violations set forth in Plaintiff's
28 Complaint, FAC, and August 27, 2022 letter to the Labor & Workforce Development Agency

1 (“LWDA”); and (2) Plaintiff’s allegations (raised prior to and during mediation) in support of
2 her expense reimbursement claim that she and other Class Members are entitled to
3 reimbursement for use of their residence and a reasonable portion of all related expenses (e.g.,
4 utilities, mortgage/rent, etc.).

5 22. Plaintiff’s counsel provided Intuit with a detailed list of requests for data,
6 documents and policies related to each of Plaintiff’s claims. On April 1, 2021, Intuit provided a
7 production that included responsive documents and policies related to Plaintiff’s claims (e.g.,
8 Intuit’s meal/rest period, timekeeping, and expense reimbursement policies, Intuit’s meal period
9 acknowledgement form, etc.) as well as key case statistics, including without limitation: the
10 number of Tax Support employees employed by Intuit in California during the relevant time
11 period, the number of Tax Support employee separations, the average base hourly pay rate for
12 these employees, and the number of workweeks and pay periods worked by these employees
13 during the relevant time period. Intuit also provided expense reimbursement information
14 confirming that from February 2020 through August 2020, (when the CTS11 role was
15 eliminated prior to Wilkerson’s lawsuit), the average monthly reimbursement payment(s) to Tax
16 Support employees was approximately \$49.50 (primarily for internet reimbursement). Prior to
17 mediation, Intuit also provided Wilkerson’s counsel with a copy of its mediation brief, which
18 included data and information related to the analysis of a random sample of 10 Tax Support
19 employees’ pay and time records (e.g., how many times the sample employees worked 7
20 consecutive days, their reimbursement information, etc.). The brief also provided data regarding
21 how often all Tax Support employees received pay for work conducted in a different pay period
22 (generally due to late time entries by the employees), which related to Plaintiff’s wage
23 statement, unpaid wages and overtime claims.

24 23. The Parties agreed to mediate with Michael D. Young, Esq., with Judicate West,
25 an experienced and respected wage and hour class action mediator. As noted above, to prepare,
26 the Parties exchanged documents and data, including relevant policies and procedures for the
27 class period; personnel file, pay data and time-keeping records for Plaintiff; pay information on
28 wages, workweeks, pay period totals and limitations (i.e., the *Shumway* settlement) for the

1 limited class period and the limited number of remote, CA-based, CTS11 Tax Support
2 employees at issue in this litigation. Plaintiff retained a consultant to analyze the time and pay
3 data and create a class-wide damage model.

4 24. With significant investigation, research, informal discovery, and analysis of the
5 data and information by Plaintiff and her damages consultant, the Parties mediated with Mr.
6 Young on May 13, 2021. After a full day of arms'-length negotiations facilitated by Mr. Young,
7 the Parties eventually reached an agreement with a memorandum of understanding, which the
8 parties eventually finalized in the proposed Settlement Agreement.

9 25. The Parties agreed, subject to Court approval, Defendant will pay \$150,000.00,
10 the Total Settlement Amount ("TSA"), which includes: (a) attorneys' fees up to \$50,000.00
11 (one-third of the TSA) to compensate Class Counsel for work performed and work remaining to
12 secure final Court approval; (b) litigation costs of \$8,000.00; (c) Class Representative Service
13 Award of \$10,000.00; (d) PAGA Payment of \$10,000.00 [\$7,500.00 to the LWDA (75%)
14 /\$2,500.00 to Aggrieved Employees (25%)] and (e) Phoenix Settlement Administrators'
15 ("Settlement Administrator") costs in an amount not to exceed \$6,000.00.

16 26. Plaintiff consented to apportion fees: 66 2/3% to Cohelan, Khoury & Singer, and
17 33 1/3% to Davtayan Law Firm, Inc.

18 27. In addition to the TSA, Defendant will pay the employer-sided taxes due on the
19 wage component of the Individual Settlement Payments.

20 28. After all Court-approved deductions from the TSA, the remaining Net
21 Distribution Fund ("NDF") estimated to be \$66,000.00 will be distributed to Participating Class
22 Members based on the number of Pay Periods worked at any time during the Class Period
23 without the need to return a claim form.

24 29. The \$2,500.00 PAGA Award will be distributed to PAGA Employees based on
25 the number of Pay Periods worked at any time during the PAGA Period.

26 30. The 99 Participating Class Members will receive an average estimated payment
27 of \$666.67, with a highest payment of \$2,810.73, upon Approval. Plaintiff's estimated
28 individual settlement amount is \$171.81.

31. Individual Settlement Payments will be characterized as 20% for payment of wages and reported using IRS Form W-2, and 80% for payment of penalties, interest and unpaid business expense reimbursement and will be reported using IRS Form 1099.

32. After 180 days of issuance, all proceeds from uncashed checks will be forwarded to Race Forward, a non-profit organization whose mission includes supporting youth education to help ensure racial equality as well as developing research and recommendations for racially equitable communications in workforce development.

33. On September 30, 2022, the Court preliminarily approved the proposed Settlement and Notice of Class Action Settlement.

34. On November 4, 2022, after searching the National Change of Address database, and updating Class Member addresses, the Settlement Administrator mailed the Notice of Class Action Settlement to 100 Class Members. The Notice informed them of the (1) pendency of the Action; (2) proposed settlement terms; (3) automatic payment of Settlement shares unless a Class Member requests exclusion; (4) released claims; (5) right to object or request exclusion, and (6) date, time and place of the final approval hearing.

35. The Class response to the Settlement was extremely favorable. No class member submitted an objection and only a single request for exclusion was received.

36. Class Counsel requests attorneys' fees of \$50,000.00, one-third of the TSA, and actual litigation costs not to exceed \$8,000.00. Class Counsel have expended 120.9 hours, a lodestar of \$77,521.00. Additional time and expense will likely be incurred completing the approval process, including preparing for and appearing at the final approval hearing, answering class member questions following distribution, and working with the administrator and defense counsel to resolve any issues related to distributions. Exhibit 1 is a true and correct copy of the Consolidated Summary of Class Counsel's Hours and Costs; Exhibit 2, a true and correct copy of Cohelan Khoury & Singer's Itemization of Costs.

37. Class Counsel's request for one-third of the common fund is in the mid-range of fee awards which commonly range from 20% to 50%, and fair compensation for undertaking complex, risky, time-consuming litigation on a contingent basis for three years, and for the

1 results achieved. Many California state and federal courts routinely approve fee requests equal
2 to or greater than sought here.

3 **California cases:** *Estrada, Alvarez vs. Burrtec Waste Group, Inc., et al.*, San Diego
4 Super. Ct., Case No. 37-2011-00096268-CU-OE-CTL (Hon. Joel M. Pressman – approving
5 attorneys’ fees of 33-1/3% of \$2,789,000 in a pre-certification meal violation class action);
6 *White v. Edco Disposal Corp., et al.*, San Diego Super. Ct., Case No. 37-2011-00088803-CU-
7 OE-CTL (Hon. Judith Hayes – approving attorneys’ fees of 33-1/3% of \$3,500,000 in a pre-
8 certification meal violation class action); *Parker v. City of L.A.*, 44 Cal. App. 3d 556, 567-68
9 (1974) (33.3%); *Tokar v. GEICO*, No. GIC 810166 (San Diego County Super. Ct. July 9, 2004)
10 (approving award of attorney’s fees of 33-1/3% of recovery in a wage and hour class action);
11 *Marroquin v. Bed Bath & Beyond*, No. RG04145918 (Alameda County Super. Ct. June 22,
12 2004) (in a wage and hour class action, 33.3%); *Crandall v. U-Haul Int’l, Inc.*, No. BC178775
13 (Los Angeles County Super. Ct. Aug. 17, 2001) (in a wage and hour class action, 40%); *Davis*
14 *v. The Money Store, Inc.*, No. 99AS01716 (Sacramento County Super. Ct. Dec. 26, 2000) (in a
15 wage and hour class action, awarding 33.3% of \$6,000,000 settlement); *Kenemixay v.*
16 *Nordstrom, Inc.*, (L.A. County Super. Ct., No. BC318850) (50% award); *Albrecht v. Rite Aid*
17 *Corp.*, No. 729219 (San Diego County Super. Ct.) (35% award).

18 **Federal cases:** *Wren v. RGIS Inventory Specialists*, No. C-06-05778 JCS, 2011 WL
19 1230826, at *28 (N.D. Cal. April 1, 2011) (approving fee that amounted to 42% of common
20 fund in wage and hour class action); *Vasquez v. Coast Valley Roofing*, 266 F.R.D. 482, 491-93
21 (wage-and-hour action putative class-action settlement where court approved award of
22 attorneys’ fees in the amount of 33.3% of the common fund); *In re Ampicillin Antitrust Litig.*,
23 526 F. Supp. 494 (D.D.C. 1981) (45%); *Beech Cinema, Inc. v. Twentieth-Century Fox Film*
24 *Corp.*, 480 F. Supp. 1195(S.D.N.Y. 1979), aff’d, 622 F.2d 1106 (2d Cir. 1980) (in a Sherman
25 Act case, approximately 53%); *In re Heritage Bond*, 2005 WL 1594389, at *20 (C.D. Cal. June
26 10, 2005) (award of attorneys’ fees of one-third of \$27,783,000-the Settlement Fund is fair and
27 reasonable); *Fernandez v. Victoria Secret Stores, LLC*, No. CV 06-04149 MMM (SHx), 2008
28 WL 8150856, at *16 (C.D. Cal. July 21, 2008) (awarding 34% in fees of common fund); *Martin*
v. FedEx Ground Package Sys., Inc., No. C06-6883 VRW, 2008 WL 5478576, at *8 (N.D. Cal.

1 Dec. 31, 2008) (truck driver meal break class action where the court approved attorneys' fees of
2 1/3 of common fund); *Singer v. Becton Dickinson & Co.*, No. 08-CV-821-IEG (BLM), 2010
3 WL 2196104, at *8 (S.D. Cal. Jun. 1, 2010) (noting 33.33% of common fund for a wage and
4 hour class action settlement "falls within the typical range of 20% to 50% awarded in similar
5 cases").

6 38. Since 2020, Cohelan Khoury & Singer has been awarded one-third of a common
7 fund, in the following class and representative action settlements:

8 a) *Hubbard v. Caliber Home Loans, Inc.*, Orange County Superior Court, Case No.
9 2018-01017838 (Hon. Glenda Sanders – approving attorneys' fees of 33-1/3% of \$175,000
10 settlement in a PAGA action).

11 b) *Redin v. Accountabilities Professional Group, Et al.*, Orange County Superior
12 Court, Case No. 2017-00929734 (Hon. Glenda Sanders –attorneys' fees of 33-1/3% of \$255,000
13 settlement in Class action).

14 c) *White v. Sacramento Regional Transit District*, Sacramento County Superior
15 Court, Case No. 234-2018-00240461 (Hon. David D. Alba –attorneys' fees of 33-1/3% of
16 \$385,000 settlement in Class action).

17 d) *Burris v. Resort Vacations, Inc.*, Orange County Superior Court, Case No. 30-
18 2018-00997260 (Hon. Randall J. Sherman –attorneys' fees of 33-1/3% of \$1,485,000 settlement
19 in Class action).

20 e) *Jimenez v. Reyes Holdings, LLC, et al.*, San Diego County Superior Court, Case
21 No. 37-2019-00051577 (Hon. Joel R. Wohfeil –attorneys' fees of 33-1/3% of \$650,000
22 settlement in Class and Representative action).

23 f) *Santos, et al. v. National General Management Corp.*, San Bernardino County
24 Superior Court, Case No. CIVDS 1918865 (Hon. David Cohn –attorneys' fees of 33-1/3% of
25 \$680,000 settlement in PAGA action).

26 g) *Loreto v. General Dynamics Information Technology, Inc.*, USDC Southern
27 District of California, Case No. 3:19-cv-01366-GPC-MSB (Hon. Gonzalo P. Curiel – approving
28 attorneys' fees of 33-1/3% of \$900,000 settlement in a pre-certification wage and hour class
action).

h) *Romanov v. Amazon Services LLC.*, USDC Central District of California, Case
No. 2:20-cv-02692-SB-KS (Hon. Stanley Blumenfeld, Jr. – approving attorneys' fees of 33-
1/3% of \$700,000 settlement in a pre-certification wage and hour class action).

i) *Olson v. Wrike, Inc.*, Santa Clara County Superior Court, Case No. 20CV366599
(Hon. Patricia M. Lucas – approving attorneys' fees of 33-1/3% of \$2,000,000 settlement in a
pre-certification wage and hour class action).

j) *Gutierrez v. Kite Electric Incorporated*, Orange County Superior Court, Case
No. 30-2020-01133960 (Hon. Peter J. Wilson – approving attorneys' fees of 33-1/3% of
\$458,991 settlement in a pre-certification wage and hour class action).

1 k) *Ramos Gonzalez v. Staff Pro, LLC, et al.*, San Diego County Superior Court,
2 Case No. 37-2019-00044561 (Hon. Joel R. Wohfeil –attorneys’ fees of 33-1/3% of \$1,500,000
settlement in Class and Representative action).

3 l) *Gutierrez v. Kite Electric Incorporated*, Orange County Superior Court, Case No.
4 30-2020-01133960 (Hon. Peter J. Wilson – approving attorneys’ fees of 33-1/3% of \$458,991
settlement in a pre-certification wage and hour class action).

5 m) *Dolan v. Abacus Data Systems, Inc.*, San Diego County Superior Court, Case No.
6 37-2019-00051447 (Hon. Katherine Bacal –attorneys’ fees of 33-1/3% of \$600,000 settlement
in Class and Representative action).

7 n) *Lopez, et al. v. Pacific Gas and Electric Company.*, San Francisco County
8 Superior Court, Case No. CGC-17-562970 (Hon. Richard B. Ulmer, Jr. –attorneys’ fees of 33-
1/3% of \$350,000 settlement in Class and Representative action).

9 o) *Popal v. Wells Fargo Bank, National Associate*, San Diego County Superior
10 Court, Case No. 37-2020-00038101 (Hon. Gregory W. Pollack –attorneys’ fees of 33-1/3% of
11 \$3,000,000 settlement in Class and Representative action).

12 39. If this were non-representative litigation, the customary fee would be a
13 contingent percentage basis in the range of one-third to 40% of recovery. Class Counsel’s fee
14 request is in line with, if not lower than, awards in similar cases. This also supports the request.

15 40. Unlike Defense counsel, who are regularly paid a fair-market hourly rate, Class
16 Counsel received no compensation for over two years, and no reimbursement of expenses. The
17 contingent representation, and risks of the litigation, fully warrant approval of the fee request.

18 41. Class Counsel’s lodestar is \$77,521.00, \$27,521.00 greater than the \$50,000.00
19 fee award sought. If the fee award were calculated using the lodestar, rather than the common
20 fund method, no multiplier would be needed. Class Counsel’s work to obtain a class settlement
21 was reasonable and necessary and is reflected in the excellent result achieved for Class
22 Members.

23 42. Class Counsel’s skill and experience support their hourly rates and are in line
24 with rates typically approved in California wage and hour class actions. Cohelan Khoury &
25 Singer’s practice is limited to litigating class and representative actions on behalf of employees
26 and consumers, and has been appointed Class Counsel or co-Class Counsel in over 200 such
27 cases.

28 ///

43. Mr. Davtyan's office almost exclusively represents plaintiffs in wage and hour actions with the same or similar causes of actions brought forth in the matter pending before this Court.

44. Further, Class Counsel's rates (Cohelan Khoury & Singer: Founding Partner, Isam C. Khoury - \$900; Managing Partner, Michael D. Singer - \$900; Former Associate Attorney, J. Jason Hill - \$600. Davtyan Law Firm, Inc.: Managing Attorney, Emil Davtyan - \$695) are warranted based and their years of experience in a highly specialized area of law and is line with those typically approved in wage-and hour class action litigation in California the Laffey Matrix. In fact, the Laffey Matrix would provide for an increase of hourly rates. (Cohelan Khoury & Singer: Founding Partner, Isam C. Khoury, 20+ years' experience - \$997; Managing Partner, Michael D. Singer 20+ years' experience - \$997; Former Associate Attorney, J. Jason Hill 20+ years' experience - \$997. Davtyan Law Firm, Inc.: Managing Attorney, Emil Davtyan 8-10 years' experience - \$733). Attached as Exhibit 3 is a true and correct copy of the Laffey Matrix (accessed January 6, 2023, available at [matrix \(laffeymatrix.com\)](https://laffeymatrix.com)).

45. The Settlement allows Class Counsel to recover \$8,000.00 in costs. Although counsel's costs of \$8,577.14 exceed this amount, the request remains \$8,000.00. These costs were reasonable and necessary.

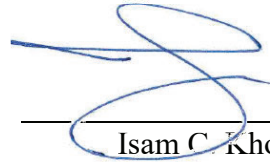
46. The settlement of PAGA penalties for \$10,000.00, of which \$7,500.00 (75%) will be paid to the LWDA and \$2,500.00 (25%) to aggrieved employees, is reasonable and appropriate. The Parties negotiated a good faith amount for PAGA penalties, which was not the result of self-interest at the expense of Class Members.

47. Class Counsel provided the LWDA with the Motion for Preliminary Approval and the Settlement Agreement. The LWDA raised no objection to the amount of civil penalties. Attached as Exhibit 4 is a true and correct copy of the LWDA Confirmation of Receipt, March 29, 2022.

48. The Class received notice Plaintiff would request \$10,000.00 for "for service as a named Plaintiff and in consideration of her agreeing to a general release of all claims." No Class Member objected.

1 49. On the same date this motion and its supporting documents and exhibits are filed
2 with the Court, they will be served upon Defendant and provided to the LWDA via the
3 LWDA's website, using the appropriate intake form. Attached as Exhibit 5 is a true and correct
4 copy of the LWDA confirmation of Receipt.

5 I declare under the penalty of perjury under the laws of the State of California the
6 foregoing is true and correct and this declaration is executed January 11, 2023, in San Diego,
7 California.



Isam C. Khoury

EXHIBIT 1

SUMMARY OF TIME AND COSTS

Wilkerson v. Intuit, Inc.

S.D.S.C. Case No. 37-2020-00030371-CU-OE-CTL

Total Hours: 120.9

Total Lodestar Fees: \$ 77,521.00

Total Costs: \$ 8,577.14

FIRM/ ATTORNEYS	YEAR ADMITTED	HOURS	HOURLY RATE	TOTAL
COHELAN KHOURY & SINGER				
Isam C. Khoury (Founding Partner)	1974	13.5	\$900	\$ 12,150.00
Michael D. Singer (Managing Partner)	1984	8.2	\$900	\$ 7,380.00
J. Jason Hill (Former Associate)	1995	38.1	\$600	\$ 22,860.00
Amber Worden, Certified Paralegal	N/A	2.3	\$200	\$ 460.00
Matthew Atlas, Paralegal	N/A	11.8	\$170	\$ 2,006.00
COHELAN KHOURY & SINGER TOTAL:		73.9		\$ 44,856.00

FIRM/ ATTORNEYS	YEAR ADMITTED	HOURS	HOURLY RATE	TOTAL
DAVTYAN LAW FIRM, INC.				
Emil Davtyan	2014	47.0	\$695	\$ 32,665.00
DAVTYAN LAW FIRM, INC. TOTAL:		47.0		\$ 32,665.00

Total Aggregate Hours: 120.9	Total Lodestar: \$77,521.00
-------------------------------------	------------------------------------

LITIGATION EXPENSES	
Cohelan Khoury & Singer	\$ 8,577.14
Davtyan Law Firm, Inc.	\$ 0.00
TOTAL COSTS	\$ 8,577.14

EXHIBIT 2

COHELAN KHOURY SINGER
Litigation Costs
Wilkerson v. Intuit, Inc.
S.D.S.C. Case No. 37-2020-00030371-CU-OE-CTL

<u>Date</u>	<u>Payee</u>	<u>Details</u>	<u>Amount</u>
8/27/2020	LWDA	PAGA Fee Notice	\$75.00
8/31/2020	One Legal	Complaint/Summons/Svc. Fees	\$1,492.31
10/30/2020	One Legal	Notice and Acknowledgment of Rec.	\$9.95
11/3/2020	One Legal	Amended Complaint	\$9.95
11/12/2020	One Legal	Notice and Acknowledgment of Rec.	\$9.95
2/25/2021	One Legal	Case Management Statement	\$12.00
3/1/2021	CourtCall	CMC JJH 3/12/21	\$94.00
3/18/2021	Judicate West	Mediation Fee 5/13/21	\$6,250.00
9/17/2021	SDSC	Document download	\$7.00
9/24/2021	One Legal	Notice-Other	\$12.35
11/22/2021	One Legal	Stipulation	\$32.94
1/26/2022	One Legal	Stipulation	\$32.94
2/2/2022	One Legal	Notice-Other	\$12.35
3/16/2022	One Legal	Stipulation	\$32.94
3/17/2022	One Legal	Notice-Other	\$12.87
3/30/2022	One Legal	Motion for Approval of Class Sett.	\$74.64
3/31/2022	One Legal	Stipulation	\$42.21
3/31/2022	One Legal	Notice of Motion Prelim. Approval	\$109.90
4/8/2022	One Legal	Notice of Errata; Declaration	\$12.87
4/14/2022	One Legal	Stipulation	\$12.87
5/5/2022	One Legal	Stipulation	\$33.46
10/4/2022	SDSC	Document download	\$5.40
10/5/2022	One Legal	Notice of Entry of Order	\$12.87
10/20/2022	One Legal	Amended Complaint	\$12.87
	In House	Postage	\$17.10
	In House	Photocopies (124@.25)	\$31.00
<i>Est</i>	<i>SDSC</i>	<i>Fina Order Purchase</i>	<i>\$5.40</i>
<i>Est</i>	<i>One Legal</i>	<i>Final Approval Motion</i>	<i><u>\$110.00</u></i>
	Total:		\$8,577.14

EXHIBIT 3

LAFFEY MATRIX

[History](#)
[Case Law](#)
[See the Matrix](#)
[Contact us](#)
[Home](#)

			Years Out of Law School *				
Year	Adjustmt Factor**	Paralegal/ Law Clerk	1-3	4-7	8-10	11-19	20 +
6/01/22- 5/31/23	1.085091	\$225	\$413	\$508	\$733	\$829	\$997
6/01/21- 5/31/22	1.006053	\$208	\$381	\$468	\$676	\$764	\$919
6/01/20- 5/31/21	1.015894	\$206	\$378	\$465	\$672	\$759	\$914
6/01/19- 5/31/20	1.0049	\$203	\$372	\$458	\$661	\$747	\$899
6/01/18- 5/31/19	1.0350	\$202	\$371	\$455	\$658	\$742	\$894
6/01/17- 5/31/18	1.0463	\$196	\$359	\$440	\$636	\$717	\$864
6/01/16- 5/31/17	1.0369	\$187	\$343	\$421	\$608	\$685	\$826
6/01/15- 5/31/16	1.0089	\$180	\$331	\$406	\$586	\$661	\$796
6/01/14- 5/31/15	1.0235	\$179	\$328	\$402	\$581	\$655	\$789
6/01/13- 5/31/14	1.0244	\$175	\$320	\$393	\$567	\$640	\$771
6/01/12- 5/31/13	1.0258	\$170	\$312	\$383	\$554	\$625	\$753
6/01/11- 5/31/12	1.0352	\$166	\$305	\$374	\$540	\$609	\$734
6/01/10- 5/31/11	1.0337	\$161	\$294	\$361	\$522	\$589	\$709
6/01/09- 5/31/10	1.0220	\$155	\$285	\$349	\$505	\$569	\$686
6/01/08- 5/31/09	1.0399	\$152	\$279	\$342	\$494	\$557	\$671
6/01/07-5/31/08	1.0516	\$146	\$268	\$329	\$475	\$536	\$645
6/01/06-5/31/07	1.0256	\$139	\$255	\$313	\$452	\$509	\$614
6/1/05-5/31/06	1.0427	\$136	\$249	\$305	\$441	\$497	\$598
6/1/04-5/31/05	1.0455	\$130	\$239	\$293	\$423	\$476	\$574
6/1/03-6/1/04	1.0507	\$124	\$228	\$280	\$405	\$456	\$549
6/1/02-5/31/03	1.0727	\$118	\$217	\$267	\$385	\$434	\$522
6/1/01-5/31/02	1.0407	\$110	\$203	\$249	\$359	\$404	\$487
6/1/00-5/31/01	1.0529	\$106	\$195	\$239	\$345	\$388	\$468
6/1/99-5/31/00	1.0491	\$101	\$185	\$227	\$328	\$369	\$444
6/1/98-5/31/99	1.0439	\$96	\$176	\$216	\$312	\$352	\$424
6/1/97-5/31/98	1.0419	\$92	\$169	\$207	\$299	\$337	\$406
6/1/96-5/31/97	1.0396	\$88	\$162	\$198	\$287	\$323	\$389
6/1/95-5/31/96	1.032	\$85	\$155	\$191	\$276	\$311	\$375
6/1/94-5/31/95	1.0237	\$82	\$151	\$185	\$267	\$301	\$363

The methodology of calculation and benchmarking for this Updated Laffey Matrix has been approved in a number of cases. See, e.g., *DL v. District of Columbia*, 267 F.Supp.3d 55, 69 (D.D.C. 2017)

* $\frac{1}{2}$ Years Out of Law School $\frac{1}{2}$ is calculated from June 1 of each year, when most law students graduate. $\frac{1}{2}$ 1-3" includes an attorney in his 1st, 2nd and 3rd years of practice, measured from date of graduation (June 1). $\frac{1}{2}$ 4-7" applies to attorneys in their 4th, 5th, 6th and 7th years of practice. An attorney who graduated in May 1996 would be in tier $\frac{1}{2}$ 1-3" from June 1, 1996 until May 31, 1999, would move into tier $\frac{1}{2}$ 4-7" on June 1, 1999, and tier $\frac{1}{2}$ 8-10" on June 1, 2003.

** The Adjustment Factor refers to the nation-wide Legal Services Component of the Consumer Price Index produced by the Bureau of Labor Statistics of the United States Department of Labor.

EXHIBIT 4

From: [DIR PAGA Unit](#)
To: [Matthew Atlas](#)
Subject: [External] Thank you for your Proposed Settlement Submission
Date: Tuesday, March 29, 2022 1:13:45 PM

03/29/2022 01:13:14 PM

Thank you for your submission to the Labor and Workforce Development Agency.

Item submitted: Proposed Settlement

If you have questions or concerns regarding this submission or your case, please send an email to pagainfo@dir.ca.gov.

DIR PAGA Unit on behalf of
Labor and Workforce Development Agency

Website: https://urldefense.proofpoint.com/v2/url?u=http-3A__labor.ca.gov_Private-5FAttorneys-5FGeneral-5FAct.htm&d=DwIFaQ&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_Cdp gnVfiiMM&r=CkmVEddukKLexsqU9o1LOYeca1vZAEC-MO6PZ1f0-Jc&m=OK_0B-UIgxgqcJKwZu8-WDO3eUWjVEIE5FMxFYEWd_I&s=AzhbidJJeTSvWP4Zr2KApPq4Euv29oLhhJJPUj-9V5g&e=



Private Attorneys General Act (PAGA) – Filing

Proposed Settlement of PAGA case

PAGA Number (LWDA-CM-) : *

*Please enter only the eight digit number after "LWDA-CM-" in the following format, "XXXXXX-XX".
[Search for PAGA Case number](#)*

The timing of the deposit of settlement checks is governed by the provisions of the State Administrative Manual. This ministerial, administrative act of depositing a settlement check mandated by state procedures should not be construed as nor does it constitute an unconditional, voluntary and/or absolute acceptance of settlement proceeds or approval of the terms of any settlement agreement or judgment related to that check.

Your Information (Person Who is Filing)

Your First Name *

Your Last Name *

Your Email Address *

Your Street Name, Number and Suite/Apt *

Your Mobile Phone Number

Your City *

Your Work Phone Number

Your State *

California



Your Zip/Postal Code *

Court and Hearing Information

Court *

San Diego Superior

Court Case Number *

2020-00030371

Hearing Date (if any)

09/30/2022

Hearing Time

9:30 a.m.

Hearing Location

Number of aggrieved employees *

100

Gross settlement amount *

150000

Gross penalty amount *

10000

Penalties to LWDA *

7500

Date of proposed settlement *

09/30/2022

Proposed Settlement and Other Documents

Proposed Settlement *

1. NOM.pdf

Other Attachment (if any)

2. P's & A's.pdf

Other Attachment (if any)

[Remove](#)

3. Hill Dec.pdf

Other Attachment (if any)

[Remove](#)

4. Davtyan.pdf

Other Attachment (if any)

[Remove](#)

5. Wilkerson Dec.pdf

Other Attachment (if any)

[Remove](#)

6. Moore Dec.pdf

Other Attachment (if any)

[Remove](#)

7. Order.pdf

[Add Another Attachment](#)

Should you have questions regarding this online form, please contact PAGAInfo@dir.ca.gov

IMPORTANT NOTICE OF REDACTION RESPONSIBILITY: All filers must redact: Social Security or taxpayer identification numbers; personal addresses, personal telephone numbers, personal email addresses, dates of birth; names of minor children; & financial account numbers. This requirement applies to all documents, including attachments.

☒ **I understand that, if I file, I must comply with the redaction rules consistent with this notice.**

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EXHIBIT 5