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SUPERIOR COURT OF THE STATE OF CALIFORNIA

COUNTY OF ALAMEDA

JASON KINGSLEY, individually, and on behalf of other members of the general public similarly situated, Plaintiff, vs. IKEA US RETAIL LLC, a Virginia Limited Liability Company; IKEA US WEST, an unknown business entity; IKEA NORTH AMERICA SERVICES, LLC, an unknown business entity; IKEA DISTRIBUTION SERVICES INC.; an unknown business entity; and DOES 1 through 100, inclusive, Defendants.	Case No. 24CV089765 **<u>CLASS ACTION</u>** **DECLARATION OF TAYLOR MITZNER IN SUPPORT OF PLAINTIFF'S MOTION FOR FINAL APPROVAL OF CLASS ACTION SETTLEMENT** Judge: Hon. Michael Markman Dept: 23 Date: August 14, 2025 Time: 10:00 a.m. Complaint Filed: August 30, 2024 Trial Date: None

DECLARATION OF TAYLOR MITZNER

I, Taylor Mitzner, declare as follows:

1. I am a Case Manager at Phoenix Settlement Administrators ("Phoenix"), the Court-appointed Class Action Settlement Administrator for *Jason Kingsley, et al. v. IKEA US Retail, LLC, et al.* (the "Action"). I have personal knowledge of the facts stated herein and, if called upon to testify, I could and would testify competently to such facts.

2. Phoenix was selected by the Parties to provide notice of the Settlement and perform class administration duties in this Action. Pursuant to the Stipulation of Class Action and PAGA Settlement ("Settlement Agreement" or "Settlement") for this matter, Phoenix was responsible for: (i) preparing, printing, and mailing the *Notice of Class Action Settlement* ("Notice"); (ii) responding to inquiries from Class Members; (iii) reviewing the number of weeks each Class Member worked during the period from August 24, 2016 to January 31, 2023 ("Class Period") and the number of workweeks that each Aggrieved Employee worked during the time period from September 1, 2019 to January 31, 2023 ("PAGA Period"); (iv) determining the validity of letters indicating a request to be excluded from the Class Settlement ("Requests for Exclusion"), written objections to the Class Settlement ("Objections"), and/or dispute regarding the number of Workweeks submitted by Class Members; (v) calculating the Net Settlement Amount and the Individual Settlement Shares to Class Members; (vi) calculating and issuing the Individual Settlement Payments and distributing them to Settlement Class Members and Individual PAGA Payments to Aggrieved Employees; (vii) issuing the payment to Class Counsel for attorneys' fees and costs, the Enhancement Payments to the Plaintiffs, and the employer/employee payroll taxes to the appropriate taxing authorities; and (viii) such other tasks as set forth in the Settlement Agreement or as the Parties mutually agree or as the Court orders.

3. On June 9, 2025, Phoenix received a data file from Defense Counsel ("Class List") that contained names, last known mailing addresses, Social Security numbers, dates of employment, and Workweeks for each Class Member during the Class Period. The final mailing list contained eight thousand one hundred eighty-seven (8,187) individuals identified as Class Members.

4. The Escalator Clause of the Settlement Agreement indicates if the total number of weeks worked by the Class Members through the date of the Parties' mediation exceeds the total number of workweeks as represented at mediation by more than ten percent (10%), Defendants will increase the Total Class Action Settlement Amount by the percentage over ten percent (10%). The Workweeks represented at mediation was 782,943. The total weeks worked by the Class Members up to the mediation date was 804,072, which exceeded the representation by about three percent (3%). Therefore, the Escalator Clause was not triggered.

5. On June 10, 2025, Phoenix conducted a National Change of Address ("NCOA") search in an attempt to update the class list of addresses as accurately as possible. A search of this database provides updated addresses for any individual who has moved in the previous four (4) years and notified the U.S. Postal Service of their change of address.

6. On June 20, 2025, Phoenix mailed the Notice via U.S. first class mail to all eight thousand one hundred eighty-seven (8,187) Class Members on the Class List. A true and correct copy of the mailed Notice is attached hereto as **Exhibit A**.

7. As of the date of this declaration, twenty-nine (29) Notices have been returned to Phoenix. None were returned with a forwarding address. For the twenty-nine (29) Notices returned from the Post Office without a forwarding address, Phoenix attempted to locate a current mailing address using TransUnion TLOxp, one of the most comprehensive address databases available for skip tracing. Of the twenty-nine (29) Notices that were skip traced, twenty-six (26) updated addresses were obtained and the Notice was promptly re-mailed to those Class Members via first class mail.

8. As of the date of this declaration, three (3) Notices remain undeliverable since an updated address could not be obtained via skip trace.

9. As of the date of this declaration, Phoenix has received <u>three (3) Requests for Exclusion</u> from Class Members. The deadline to request exclusion from the Class Settlement is July 21, 2025.

10. As of the date of this declaration, Phoenix has received <u>zero (0) Notices of Objection</u> from Class Members. The deadline for objecting to the Class Settlement is July 21, 2025.

11. As of the date of this declaration, Phoenix has received zero (0) Workweek disputes from Class Members. The deadline for submitting a dispute is July 21, 2025.

12. As of the date of this declaration, there are eight thousand one hundred eighty-four (8,184) Class Members who did not submit timely and valid Requests for Exclusion and are therefore deemed Settlement Class Members, representing 99.96% of the Class. Settlement Class Members have worked a collective total of 842,918 Workweeks during the Class Period. Each Workweek is valued at approximately $1.84.

13. The Net Settlement Amount of $1,559,833.33 available to pay Settlement Class Members was determined by subtracting the requested Class Counsel attorneys' fees ($916,666.67), and Class Counsel costs ($30,000.00), requested Enhancement Payments to Plaintiffs ($10,000.00 each totaling $30,000.00), the PAGA Amount ($150,000.00), and the requested Settlement Administration Costs ($63,500.00) from the Gross Settlement Amount ($2,750,000.00).

14. Based upon the calculations stipulated in the Settlement, the highest Individual Settlement Share to be paid is approximately $623.62, the lowest Individual Settlement Share to be paid is approximately $1.85, while the average Individual Settlement Share to be paid is approximately $190.60. Settlement Class Members will be issued payment of their Individual Settlement Shares subject to reduction for the employee's share of taxes and withholdings with respect to the wages portion of the Individual Settlement Share (the net payment is their "Individual Settlement Payment").

15. Additionally, $150,000.00 of the Gross Settlement Amount has been allocated toward penalties under the Private Attorneys General Act ("PAGA Amount"), of which 75%, or $112,500.00, shall be paid to the Labor and Workforce Development Agency ("LWDA"), and 25%, or $37,500.00, of which shall be paid to the Aggrieved Employees. There are four thousand eight hundred seventy-eight (4,878) Aggrieved Employees who worked a total of 188,013 pay periods during the PAGA Period. The highest Individual PAGA Payment to be paid is approximately $17.95, and the average Individual PAGA Payment to be paid is approximately $7.69.

16. Pursuant to the Settlement, Defendant has agreed to fund the employer-side taxes due separately and apart from the Gross Settlement Amount.

17. Phoenix's costs associated with the administration of this matter are $63,500.00. This includes all costs incurred to date, as well as estimated costs involved in completing the settlement distribution. A true and correct copy of the invoice from Phoenix is attached hereto as **Exhibit B**.

18. Phoenix will provide a supplemental declaration after the deadline to request exclusion from the Class Settlement, object to the Class Settlement, and submit a Workweek dispute has passed.

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

Executed this July 21, 2025, at Orange, California.

Taylor Mitzner
TAYLOR MITZNER

Exhibit A

«PSA_ID»
«Pre_Sort_Tray_ID»
«Pre_Sort_Order»

SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF ALAMEDA

NOTICE OF CLASS ACTION SETTLEMENT

PLEASE READ CAREFULLY AS
THIS NOTICE MAY AFFECT YOUR RIGHTS

I. WHY DID I GET THIS NOTICE?

This notice explains that a settlement has been reached in the case entitled *Kingsley v. IKEA US Retail LLC, et al*., Alameda Superior Court Case No. 24CV089765. You are receiving this notice because the records of IKEA US Retail LLC, IKEA US WEST, IKEA North America Services, LLC, , and IKEA Distribution Services Inc. (together "Defendants" or "IKEA") indicate that you are a current or former hourly-paid or non-exempt employee who worked for IKEA or its affiliates within the State of California at any time during the time period of August 24, 2016 through January 31, 2023 ("Class Period") (the "Class") and September 1, 2019 through January 31, 2023 ("PAGA Period") (the "PAGA Group Members"). As a result, you are eligible to receive a portion of the settlement amount.

This is not a notice of a lawsuit against you. **<u>You are not being sued</u>**. Your participation in this Settlement will not affect your employment with IKEA in any way whatsoever.

The Court has ordered that this notice be sent to you because IKEA's records indicate that you are a member of the Class who has not already released any and all claims you may have possessed against IKEA and/or its affiliates. The purpose of this notice is to inform you of the proposed Settlement of the Action. The notice is also intended (i) to describe the Settlement, including how the Settlement monies will be allocated and how the Settlement may affect you, and (ii) to advise you of your rights and options with respect to the Settlement.

II. WHAT IS THIS LAWSUIT ABOUT?

On August 24, 2020, plaintiffs Wilson and Guerrero filed the putative class action entitled *Kyree Wilson, et al. vs. IKEA North America Services, LLC, et al.*, Case No. 20STCV32154 ("*Wilson I*"), in the Superior Court for the County of Los Angeles. *Wilson I* alleges the following causes of action against Defendants: (1) failure to pay overtime wages; (2) failure to provide legally required meal periods; (3) failure to provide legally required rest periods; (4) failure to pay minimum wages; (5) failure to pay wages upon termination or separation of employment; (6) failure to pay wages twice monthly; (7) failure to provide accurate, itemized wage statements; (8) failure to maintain complete and accurate payroll records; (9) failure to reimburse necessary business expenses; and (10) unfair, and deceptive business practices.

On November 5, 2020, plaintiffs Wilson and Guerrero filed the PAGA action entitled *Kyree Wilson, et al. vs. IKEA North America Services, LLC, et al.*, Case No. 20BBCV00789 ("*Wilson II*") in the Los Angeles Superior Court. *Wilson II* alleges a single cause of action for civil penalties under the PAGA for alleged violations of California's Labor Code. On December 23, 2020, plaintiff Kingsley filed a putative class action entitled *Jason Kingsley, et al. vs. IKEA US RETAIL, LLC, et al.*, Case No. 3:20-cv-09327 ("*Kingsley*"), in the United States District Court, Northern District of California, Northern Division. Kingsley alleges the following causes of action against Defendants IKEA US Retail, LLC and IKEA US West: (1) failure to pay minimum wages; (2) failure to pay overtime; (3) failure to provide meal periods; (4) failure to provide rest periods; (5) failure to timely pay wages; (6) failure to pay accurate wage statements; and (7) unfair, and deceptive business practices. On December 28, 2021, the *Kingsley* action amended its complaint to add its eighth cause of action for a representative action under PAGA due to underlying violations of the California Labor Code.

Thereafter on August 30, 2024, the Plaintiffs filed a new lawsuit in the Alameda Superior Court entitled *Kingsley v. IKEA US Retail LLC, et al*., given case number 24CV089765, which covered all aforementioned causes of action.

IKEA contends that the members of the Class have been paid all monies that were due to them, maintains that it has at all times complied with California's wage-and-hour laws, and vigorously denies any wrongdoing alleged by Plaintiffs.

The Court has not ruled on whether Plaintiffs' allegations have any merit. However, for the purpose of avoiding the time and expense of further litigation, the ultimate outcome of which is uncertain, and to provide a fair and reasonable resolution of this legal dispute, Plaintiffs and IKEA have negotiated a settlement whereby IKEA has agreed to pay $2,750,000.00 to resolve the Action, and Class members will be eligible to claim a portion of this amount. This settlement is not an admission by IKEA or its affiliates of any liability.

III. WHO IS INCLUDED IN THIS ACTION?

All persons who work or worked as hourly-paid or non-exempt employees who worked for IKEA in California at any time during the period of April 24, 2016 through January 31, 2023, who have not already released any and all claims they may have possessed against IKEA and/or affiliates.

IV. WHAT DOES THE PROPOSED SETTLEMENT OFFER?

Under the terms of the parties' proposed Settlement, the following will occur if the Settlement is given final approval by the Court:

A. IKEA will pay Two Million Seven Hundred Fifty Thousand Dollars and no cents ($2,750,000.00) to settle the claims of all Class members.

B. A claims administrator has been appointed by the Court to administer the settlement. The claims administrator will pay from the $2,750,000.00: (1) Plaintiffs' counsel's attorneys' fees, up to $916,666.67; (2) Plaintiffs' counsel's costs, up to $30,000.00; (3) the expenses of administering the settlement, up to the amount of $75,000; (4) An enhancement award of $10,000.00 to each Plaintiff ($30,000.00 total); (5) A payment of $112,500.00 to the California Labor & Workforce Development Agency, representing 75% of the $150,000.00 allocated to the settlement of Plaintiffs' claim for penalties under PAGA, and $37,500.00 to PAGA Group Members, representing 25%. The remainder of the $2,750,00.00 will be available to make individual settlement payments to Class members.

C. The amount to be distributed to Class members will be divided among all Class members. The amount of money you will receive will be based on the total amount to be distributed to Class members, after the amounts described in paragraph IV.B, above, are deducted, divided by the number of aggregate qualified weeks worked by all Class members during the Class Period to produce a "Weekly Settlement Value." A "Qualified Workweek" is any week in which a Class member was employed by IKEA in California in a non-exempt job position during the Class Period. If you do not opt out of the settlement, you will be eligible to receive a settlement payment in the amount of the total number of your Qualified Workweeks multiplied by the Weekly Settlement Value, less applicable withholdings**.**

According to IKEA's records, you worked «Total_Weeks» Qualified Weeks. Your estimated individual settlement payment is: «ESA_Before_Paga».

D. The amount to be distributed to PAGA Group Members will be divided among all PAGA Group Members. The amount of money you will receive will be based on the amount to be distributed to the PAGA Group Members, $37,500.00, divided by the number of aggregate qualified pay periods worked by all Class members during the Class Period to produce a "Pay Period Settlement Value." A "Qualified Pay Period" shall be a pay period where a PAGA Group Member was employed by Defendant in California as a non-exempt employee, at any time from September 1, 2019 through January 31, 2023. Even if you opt out of the settlement, you will receive a settlement payment in the amount of the total number of your Qualified Pay Periods multiplied by the Pay Period Settlement Value.

According to IKEA's records, you worked «PAGA_Pay_Periods» qualified pay periods. Your estimated share of the PAGA allocation is: «PAGA_Amount».

E. If you disagree with the number of Qualified Weeks or Qualified Pay Periods attributed to you from April 24, 2016 or September 1, 2019, respectively, through January 31, 2023, you must submit a dispute to the Settlement Administrator in writing on or before July 21, 2025 (*30 calendar days after mailing this notice*) stating the dates you contend you worked for IKEA from April 24, 2016 or September 1, 2019 through January 31, 2023, and you should produce any available supporting evidence of these dates (e.g., copies of paper pay checks or wage statements). The Settlement Administrator will evaluate the evidence submitted and make the decision as to which dates should be applied.

F. If the Court grants final approval of the settlement agreement and you do not opt out of the settlement, then you will release IKEA and all of IKEA's current or former parent companies, subsidiary companies and/or related companies, partnerships, joint ventures, affiliates, divisions, and, with respect to each of them, all of their and/or such related entities' predecessors and successors, and, with respect to each such entity, all of its past, present, and/or future, officers, partners, principals, directors, stockholders, managers, owners, representatives, assigns, attorneys, agents, insurers, employee benefit programs (and the trustees, administrators, fiduciaries, and insurers of such programs), and any other persons acting by, through, under, or in concert with any of the persons or entities listed herein, and their successors (the "Released Parties"), from all causes of action and factual or legal theories/allegations that were alleged in the operative complaint in the Action, including but not limited to all of the following claims for relief: (a) failure to pay minimum wages or overtime wages; (b) failure to provide all legally required meal periods or pay premiums in lieu thereof; (c) failure to provide all legally required rest periods or pay premiums in lieu thereof; (d) failure to pay final wages due at time of separation; (e) failure to pay all wages timely during employment; (f) failure to provide accurate itemized wage statements; (g) failure to maintain complete and accurate payroll records; (h) failure to indemnify for necessary business expenditures; (i) unfair, and unlawful business practices in violation of California's Business & Professions Code section 17200, et seq.; (j) any other claims or penalties under the wage and hour laws pleaded in the Action or primary rights associated with such laws; and (k) all damages, penalties, interest and other amounts recoverable under said causes of action under California and federal law, to the extent permissible, including but not limited to the California Labor Code, the applicable Wage Orders, the California Unfair Competition Law, and the Fair Labor Standards Act as to the facts alleged in the Action (collectively, the "Released Claims"). You will be barred from prosecuting any of the Released Class Claims against the Released Parties.

Plaintiffs as the representatives of the State of California, and the State of California, will also release claims for civil penalties pursuant to the Private Attorneys General Act of 2004 against the Released Parties, including causes of action, claims, and/or legal theories for civil penalties, both potential and actual, that were alleged or reasonably could have been alleged based on the facts and theories identified in any of Plaintiffs' written notices to the LWDA, including but not limited to claims for: (a) failure to pay minimum wages or overtime wages; (b) failure to provide legally required meal periods or pay premiums in lieu thereof; (c) failure to provide legally required rest periods or pay premiums in lieu thereof; (d) failure to pay final wages due at time of separation; (e) failure to pay all wages timely during employment; (f) failure to provide accurate itemized wage statements; (g) failure to maintain complete and accurate payroll records; (h) failure to indemnify for necessary business expenditures; (i) failure to provide a day of rest pursuant to Labor Code sections 551 and 552; (j) failure to pay split shift premiums; (k) any other claims for civil penalties under the wage and hour laws pleaded in the Action or that are based on the same predicate facts or primary rights associated with such laws; and (l) all statutory penalties and other amounts recoverable under said causes of action under California law, to the extent permissible, including but not limited to the California Labor Code and the applicable Wage Orders (collectively, the "PAGA Released Claims").

These PAGA Released Claims will be released for you regardless of whether you request exclusion from the Settlement as a Class member. The final Judgment will have the same effect under *Arias v. Superior Court* (2009) 46 Cal.4th 969 as if the government litigated the matter toward judgment, which includes all non-party PAGA Group Members. This means, by operation of the final Judgment, neither the Plaintiffs, the PAGA Group Members, nor the State of California may pursue recovery of civil penalties from Defendants or any of the Released Parties for the PAGA Released Claims, to the extent permissible by law.

V. WHAT ARE MY OPTIONS?

A. ***You may accept your share of the $2,750,00.00 settlement and be bound by the release of all claims described above.*** Settlement awards will be paid by check after the settlement is given final approval by the Court. The checks will be mailed to you by the claims administrator. Your check will remain valid and negotiable for one hundred eighty (180) days from the date on which it is issued. After those one hundred eighty (180) days expire, the check will becomes void and the unclaimed funds shall be redistributed to the Class and/or sent to the *cy pres* recipient Legal Aid at Work ***or***

B. ***You may exclude yourself from the settlement, in which case you will not receive your share of the settlement and you will not be bound by the settlement***. If you choose to be excluded, by no later than July 21, 2025 (30 calendar days after mailing of this Notice), you must send a written request for exclusion, by mail, to the claims administrator, Phoenix Settlement Administrators, P.O. Box 7208, Orange, CA 92863. In order to be considered valid, your request for exclusion ***must*** be timely sent and ***must*** include your name, your address, a request for exclusion, and your signature.

C. ***You may object to the settlement.*** The procedures for objecting to the settlement are described below in Section VIII of this form.

VI. WHAT ARE THE PROCEDURES FOR PAYMENT?

A. The claims administrator will calculate your share of the settlement and will issue you a check.

B. One-third of your share of the settlement will be considered wages from which ordinary tax withholdings will be deducted. No tax deductions shall be made from the remaining two-thirds of your share of the settlement. You will be given IRS tax forms for each of these amounts. You are responsible for paying the correct amount of taxes on each portion of your share of the settlement.

C. It is important for the parties to have your current address in order to be able to send you other mailings regarding the Action. **You should contact the claims administrator to report any change of your address after you receive this Notice.** Failure to report a change of address may result in you not receiving your share of the settlement money.

VII. HEARING ON PROPOSED SETTLEMENT

A final fairness hearing will be held before the Court on August 14, 2025, at 10:00 a.m., in Department 23 of the Alameda Superior Court, located at 1221 Oak Street, Oakland, CA 94612 to decide whether or not the proposed settlement is fair, reasonable, and adequate. The Court may adjourn or continue the hearing without further notice to you.

You are not required to attend the hearing. Counsel for Plaintiffs and the Class will answer any questions the Court may have. However, you are welcome to attend the hearing at your own expense, and may do so either in person, or virtually by audio or video. Should you decide to appear in person, please check the Court's COVID-19 related rules regarding face masks and social distancing. For more information and directions on how to appear, visit https://www.alameda.courts.ca.gov/general-information/remote-appearances.

VIII. PROCEDURES FOR OBJECTING TO SETTLEMENT

If you don't think the Settlement is fair, you can object to the Settlement and tell the Court that you don't agree with the Settlement or some part of it. The Court will consider your views. To object, you can send a letter, which you sign, saying that you object to the settlement of *Kingsley v. IKEA US Retail LLC, et al*., Alameda Superior Court Case No. 24CV089765. Be sure to include the case name and case number (as shown in the preceding sentence), your name, your address, the specific reasons you object to the terms of the Settlement, and your signature. If you wish to speak at the Final Approval Hearing, you can also indicate in your objection letter that you intend to appear at the Final Approval Hearing. Mail the objection to the address listed below postmarked or faxed to Phoenix Settlement Administrators, P.O. Box 7208, Orange, CA 92863, Fax: (949) 209-2503 on or before July 21, 2025 (*30 days after mailing this notice*).

The Court does not require a written objection or notice of intent to appear and will consider any oral objections at made at the hearing.

IX. EXAMINATION OF COURT PAPERS AND QUESTIONS

This Notice summarizes the Settlement. For more detailed information, you may view a complete copy of the settlement agreement, and any papers filed in the Action, which are on file with the Clerk of the Court, case number 24CV089765. The pleadings and all other records from this litigation may be examined by inspecting the Court file in Alameda Superior Court, located at 1221 Oak Street, Oakland, CA 94612.

The pleadings and other records in this litigation may be examined online on the Alameda County Superior Court's website, known as "eCourt Public Portal," at https://eportal.alameda.courts.ca.gov.

After arriving at the website, click the "Search" tab at the top of the page, then select the Document Downloads link, enter the case number and click "Submit." Images of every document filed in the case may be viewed at a minimal charge. You may also view images of every document filed in the case free of charge by using one of the computer terminal kiosks available at each court location that has a facility for civil filings.

If you have any questions, you can call the Claims Administrator at (800) 523-5773 or any of Class Counsel (see below for phone numbers.) PLEASE DO NOT CALL THE COURT, IKEA, OR IKEA'S COUNSEL REGARDING THIS SETTLEMENT.

<u>Class Counsel:</u> **SCHNEIDER WALLACE COTTRELL KONECKY LLP** Carolyn Cottrell (State Bar No. 166977) ccottrell@schneiderwallace.com Esther Lee Bylsma (State Bar No. 264308) ebylsma@schneiderwallace.com 2000 Powell Street, Suite 1400 San Francisco, California 94608 Telephone: (415) 421-7100 Facsimile: (415) 421-7105	<u>Counsel for IKEA</u> **OGLETREE, DEAKINS, NASH, SMOAK & STEWART, P.C.** ALEXANDER M. CHEMERS, CA Bar No. 263726 alexander.chemers@ogletree.com OMAR M. ANIFF, CA Bar No. 315446 omar.aniff@ogletreedeakins.com 400 South Hope Street, Suite 1200 Los Angeles, CA 90071 Telephone: 213-239-9800 Facsimile: 213-239-9045

Exhibit B

CLASS ACTION ADMINISTRATION SOLUTIONS

CASE ASSUMPTIONS	
Class Members	8,187
Opt Out Rate	0%
Opt Outs Received	0
Total Class Claimants	8,187
Subtotal Admin Only	**$64,042.57**
Not-to-Exceed Total	**$63,500.00**

July 14, 2025

Case: Wilson v. Ikea INVOICE

Case & Database Setup / Toll Free Setup & Call Center / NCOA (USPS)			
Administrative Tasks:	**Rate**	**Hours/Units**	**Line Item Estimate**
Programming Manager	$100.00	4	$400.00
Programming Database & Setup	$100.00	4	$400.00
Toll Free Setup*	$164.25	1	$164.25
Call Center & Long Distance	$3.00	819	$2,456.10
NCOA (USPS)	$459.00	1	$459.00
		Total	**$3,879.35**

* Up to 120 days after disbursement

Data Merger & Scrub / Notice Packet, Opt-Out Form & Postage / Spanish Translation / Reporting			
Project Action	**Rate**	**Hours/Units**	**Line Item Estimate**
Notice Packet Formatting	$100.00	3	$300.00
Data Merge & Duplication Scrub	$0.17	8,187	$1,391.79
Notice Packet & Opt-Out Form	$1.00	8,187	$8,187.00
Estimated Postage (up to 2 oz.)*	$0.84	8,187	$6,877.08
Static Website	$275.00	1	$275.00
		Total	**$17,030.87**

* Prices good for 90 days. Subject to change with the USPS Rate or change in Notice pages or Translation, if any.

PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

Skip Tracing & Remailing Notice Packets / Tracking & Programming Undeliverables			
Project Action:	**Rate**	**Hours/Units**	**Line Item Estimate**
Case Associate	$55.00	3	$165.00
Skip Tracing Undeliverables	$1.00	57	$57.00
Remail Notice Packets	$1.00	57	$57.00
Estimated Postage	$0.84	57	$47.88
Programming Undeliverables	$50.00	3	$150.00
		Total	**$476.88**

Database Programming / Processing Opt-Outs, Deficiencies or Disputes			
Project Action:	**Rate**	**Hours/Units**	**Line Item Estimate**
Programming Claims Database	$135.00	3	$405.00
Non Opt-Out Processing	$200.00	2	$400.00
Case Associate	$55.00	2	$110.00
Opt-Outs/Deficiency/Dispute Letters	$10.00	3	$30.00
Case Manager	$85.00	4	$340.00
		Total	**$1,285.00**

Calculation & Disbursement Programming/ Create & Manage QSF/ Mail Checks			
Project Action:	**Rate**	**Hours/Units**	**Line Item Estimate**
Programming Calculations	$135.00	7	$945.00
Disbursement Review	$135.00	7	$945.00
Programming Manager	$95.00	7	$665.00
QSF Bank Account & EIN	$100.00	3	$300.00
Check Run Setup & Printing	$125.00	5	$625.00
Mail Class Checks *	$1.50	8,187	$12,280.50
Estimated Postage	$0.61	8,187	$4,994.07
Check Run Setup & Printing	$125.00	5	$625.00
Mail Class Checks *	$1.50	5,322	$7,982.33
Estimated Postage	$0.61	5,132	$3,130.52
		Total	**$32,492.42**

* Checks are printed on 8.5 x 11 in. sheets with W2/1099 Tax Filing

PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

Tax Reporting & Reconciliation / Re-Issuance of Checks / Conclusion Reports and Declarations			
Project Action:	**Rate**	**Hours/Units**	**Line Item Estimate**
Case Supervisor	$125.00	7	$875.00
Remail Undeliverable Checks (Postage Included)	$1.50	819	$1,228.05
Case Associate	$55.00	7	$385.00
Reconcile Uncashed Checks	$75.00	8	$600.00
Conclusion Reports	$100.00	3	$300.00
Case Manager Conclusion	$85.00	3	$255.00
Final Reporting & Declarations	$145.00	3	$435.00
IRS & QSF Annual Tax Reporting * (1 State Tax Reporting Included)	$2,250.00	2	$4,500.00
Check to Cy-Pres	$150.00	1	Included
Uncahsed Checks to the State of California Controllers Office	$300.00	1	$300.00
Estimated 9 Total Class Members			
		Total	**$8,878.05**

* All applicable California State & Federal taxes, which include SUI, ETT, and SDI, and FUTA filings. Additional taxes are Defendant's responsibilty.

Total:	**$64,042.57**