

EXHIBIT D

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I, Eric R. Lietzow, declare as follows:

1. I am a Principal at Desmond, Marcello & Amster (DM&A), a valuation and litigation consulting firm. I am a Certified Public Accountant (CPA) and have an undergraduate degree in business with an emphasis in accounting from California State University, Long Beach. Attached hereto as Exhibit A is a true and correct copy of my *Curriculum Vitae* which accurately and truthfully sets forth my education, background, and training. I make this declaration based on my personal knowledge, and if called to testify, I could and would testify competently to the facts stated in this declaration.

2. I have practiced in the valuation and litigation consulting profession since 1997 and have focused primarily on providing business valuation, economic damage, and forensic accounting services to attorneys and their clients. Of particular relevance to this matter is my substantial experience computing economic damages in connection with wage and hour litigation matters.

3. I was retained by Phillips, Erlewine, Given & Carlin, LLP (Plaintiffs' Counsel) to consult on economic damages in connection with the *Huy Tran, Jennifer Avila, Soulinthong Soungpanya, and Frank Williams III v. Wise Auto Group, et al.* matter (Solano County Superior Court, Case No. FCS055892). Currently, I have been asked to analyze time and payroll data produced in this matter for putative class members in order to identify various potential wage-and-hour issues.

4. According to the First Consolidated Amended Complaint filed in this matter, Wise Auto Group (“WAG” or the “Defendant”) is a “conglomerate of auto dealerships all owned and operated by the same people...as a single enterprise which collectively own and operate at least twenty “Wise” automobile and motorcycle dealerships in Northern California.” The named plaintiffs in the class action matter (Tran, Avila, and Soungpanya) worked variously at eight different WAG dealerships in California between March 2017 and June 2022 as service advisors and used car reconditioning specialists.

1 period analyzed. Under this assumption, I have assumed that employees were required
2 to receive an initial meal break on shifts greater than five hours and a second meal
3 break on shifts greater than 10 hours. I have assumed that a valid meal break must be
4 uninterrupted and at least 30 minutes in duration and that the first required meal break
5 must be started before the end of the fifth hour of work and the second required meal
6 break must be started before the end of the tenth hour of work.

7 13. I have limited my analysis to the time data reported in the 5,366 pay
8 periods with matching time and payroll data, as described above. As such, I analyzed
9 52,349 shifts withing these pay periods with dates between January 7, 2017 and
10 November 30, 2023 for 367 unique employees. A summary of my analysis is shown
11 on Exhibit B, attached hereto.

12 14. I identified 49,651 shifts with greater than five work hours that would
13 require an initial meal break and 2,612 shifts with greater than 10 hours that would
14 require a second meal break. Within these shifts, 2,018 shifts had no reported meal
15 break (“missing”), 9,059 shifts had a meal break that started after the end of the fifth
16 hour of work (“late”), and 2,524 shifts had a meal break less than 30 minutes in
17 duration (“short”). Of the shifts that required a second meal break, 2,577 shifts had no
18 recorded second meal break, seven (7) shifts had a late second meal break, and seven
19 (7) shifts had a short second meal break. The non-compliant second meal breaks
20 represent approximately 99% of the shifts requiring a second meal break. In total,
21 14,468 shifts¹ were identified with a missing, late, or short meal break, which
22 represents 27.6% of the shifts analyzed. These non-compliant meal breaks were
23 identified in 3,333 pay periods, representing 62.1% of the 5,366 pay periods analyzed.

24 15. Based on my analysis of the payroll data, Defendants began making meal
25 premium payments in November 2021, and there are no indications that meal break
26 premiums were paid prior to November 2021. 555 hours of meal break premium
27

28 ¹ Meal break events were grouped on a daily basis, where any given shift can have a meal break with multiple issues (e.g., late and short) or can have issues with multiple meals on the same shift (e.g., short first meal and missing second meal).