

STIPULATION OF CLASS AND REPRESENTATIVE ACTION SETTLEMENT AND RELEASE

This Stipulation of Class and Representative Action Settlement and Release (“Settlement” or “Settlement Agreement”) is made and entered into by and between Plaintiff Rowena Klar (“Klar” or “Plaintiff”), on behalf of herself and the putative class and as a proxy/agent for the State of California and the California Labor Workforce Development Agency (“LWDA”), and Defendant KPMG LLP (“KPMG” or “Defendant”) (collectively, the “Settling Parties”). This Settlement Agreement is subject to the terms and conditions set forth below and to the approval of the Court. This Settlement Agreement supersedes any and all prior memoranda of understanding and accurately sets forth the Parties’ class and representative action settlement to resolve all claims as detailed below.

I. DEFINITIONS

The following definitions are applicable to this Settlement Agreement. Definitions contained elsewhere in this Settlement Agreement will also be effective:

1. “Action” means the case entitled *Rowena Klar v. KPMG, LLP*, Case No. C21-00303, filed on or about February 18, 2021, in Contra Costa County Superior Court.
2. “Approval Order” means an Order from the Court approving this Settlement Agreement.
3. “Applicable Pay Periods” means the number of pay periods of employment with Defendant during the Class Period that a Class Member and/or Aggrieved Employee worked.
4. “Attorneys’ Fees and Costs” means (1) attorneys’ fees agreed upon by the Settling Parties and approved by the Court for Class Counsel’s litigation and resolution of the Action in an amount not to exceed \$225,000, representing one-fourth (25%) of the Maximum Settlement Amount, and (2) all costs incurred and to be incurred by Class Counsel in the Action, including, but not limited to, costs associated with documenting the Settlement, securing the Court’s approval of the Settlement, administering the Settlement, and obtaining entry of the Judgment terminating the Action, in an amount not to exceed \$12,000.
5. “Class Counsel” means Craig J. Ackermann of Ackermann & Tilajef, P.C. and India Lin Bodien of India Lin Bodien Attorney at Law (to be admitted pro hac vice).

6. “Class Member(s)” or “Settlement Class” means Plaintiff and all other California employees who are or were employed by Defendant for at least one pay period during the time period from March 15, 2020 to July 12, 2021. The Class is estimated to include 4,875 Settlement Class Members who worked a total of 93,000 pay periods as of March 15, 2021.

7. “Class Notice” or “Notice of Settlement” means the Notice of Class and Representative Action Settlement, substantially in the form of Exhibit A.

8. “Class Representative,” “Plaintiff,” or “Named Plaintiff” means Plaintiff Rowena Klar, who has been designated by Plaintiff’s Counsel as the Class Representative for settlement purposes.

9. “Class List” means a complete list of all Class Members that Defendant diligently and in good faith compiled from its records. This list includes the names of Class Members, their last known addresses, their social security numbers, and their dates of employment. Defendant will provide the Class List to the third-party Settlement Administrator in Excel format.

10. “Class Period” means the period from March 15, 2020 to July 12, 2021.

11. “Class Settlement Payment” is the allocation from the Net Settlement Amount paid to Settlement Class Members.

12. “Complaint” means the initial representative complaint filed in this Action with the Contra Costa County Superior Court seeking damages for failure to provide timely and/or complete reimbursement for necessary business-related expenditures, including all such claims for recovery of expenses and/or all penalties under the California Private Attorney General Act..

13. “Court” means the Superior Court of the State of California, Contra Costa County, or any other court taking jurisdiction of the Action.

14. “Covered Class Pay Periods” will mean, as reflected on Defendant’s internal records, all pay periods from March 15, 2020 to July 12, 2021 in which a Class Member worked for Defendant in California.

15. “Covered PAGA Pay Periods” will mean, as reflected on Defendant’s internal records, all pay periods from March 15, 2020 to July 12, 2021 in which a PAGA Member worked for Defendant in California.

16. “Defendant’s Counsel” means Morgan, Lewis & Bockius LLP.

17. “Defendant Releasees” or “Releasees” means Defendant and all of its former, current, and future related organizations, companies, divisions, subsidiaries, affiliates, insurers, related entities, and parents, and each of their respective predecessors, successors, and assigns, as well as each of their respective former, current, and future partners, principals, owners, directors, officers, employees, agents, representatives, attorneys, fiduciaries, assigns, heirs, executors, administrators, beneficiaries, benefit plans, plan administrators, insurers, legal and/or authorized representatives and trustees.

18. “Deficient Request for Exclusion” means a Request for Exclusion that is not signed by the Class Member submitting the Request for Exclusion or cannot be verified by the Settlement Administrator as being an authentic submission by the Class Member.

19. “Effective Date” means the latest of: (i) if an appeal, review, or writ is not sought from the Approval Order and Judgment, the 61st day after service of notice of entry of the Approval Order and Judgment; or (ii) if an appeal, review, or writ is sought from the Approval Order and Judgment, the day after the Approval Order and Judgment is affirmed or the appeal, review, or writ is dismissed or denied, and the Approval Order and Judgment is no longer subject to further judicial review.

20. “Enhancement Payment” means the amount the Court approves to be paid to the Class Representative in recognition of the Class Representative’s efforts in coming forward as a Class and State Representative and participating in the Action in an amount not to exceed \$10,000. The Enhancement Payment will be paid to Plaintiff in addition to her pro rata portion of the Net Settlement Amount.

21. “Fairness Hearing” means the hearing to be scheduled by the Court after granting preliminary approval of the Settlement.

22. “Final Approval” or “Final Approval Order” means the Court order granting final approval of the Settlement Agreement.

23. “First Amended Complaint” means the amended Complaint for which the Parties will request leave from the Court within 5 days of execution of this Settlement Agreement for Plaintiff to file in this Action to include a class claim seeking damages for failure to provide timely and/or complete reimbursement for necessary business-related expenditures, including all such claims for recovery of expenses and/or all penalties under California Labor Code section 2802, and California’s Wage Orders, based upon the same factual allegations as currently pleaded in the Complaint and First Amended

1 Complaint.

2 24. "Individual Settlement Payment" means all Individual Settlement Class Payments and
3 Individual Settlement PAGA Payments.

4 25. "Individual Settlement Class Payment" means each Participating Class Member's share of
5 the remaining Net Settlement Amount (less the PAGA Group Payment), to be distributed to Participating
6 Class Members.

7 26. "Individual Settlement PAGA Payment" means each PAGA Member's share of the
8 PAGA Group Payment, to be distributed to PAGA Members.

9 27. "Judgment" means the judgment to be executed and entered by the Court pursuant to this
10 Agreement.

11 28. "Late Request for Exclusion" means a Request for Exclusion that is submitted to the
12 Settlement Administrator after the end of the Claims Period.

13 29. "LWDA" means the California Labor and Workforce Development Agency.

14 30. "Labor and Workforce Development Agency Payment" or "LWDA Payment" means the
15 Seventy-Five Percent (75%) portion (\$67,500) of the PAGA Settlement Amount that the Settling Parties
16 will pay to the LWDA in connection with the cause of action brought under the California Labor Code
17 Private Attorneys General Act of 2004, Cal. Lab. Code §§ 2698, *et seq.*, ("PAGA").

18 31. "Maximum Settlement Amount" means the maximum settlement amount of Nine
19 Hundred Thousand Dollars (\$900,000.00), inclusive of: (1) all payments to the Participating Class
20 Members; (2) all attorneys' fees not to exceed \$225,000, representing one-fourth (25%) of the Maximum
21 Settlement Amount; (3) all litigation costs not to exceed \$12,000; (4) an Enhancement Payment to the
22 Class Representative not to exceed \$10,000; (5) an allocation for the PAGA cause of action in the
23 Complaint and First Amended Complaint, 75% of which will be paid to the State of California under
24 Labor Code Section 2699 *et seq.* (*i.e.*, the "LWDA Payment") and the remaining 25% which be allocated
25 to the PAGA Members; (6) Reserve Fund; and (7) all third-party settlement administration costs, including
26 any costs for settlement distribution.

27 32. "Net Settlement Amount" means the portion of the Maximum Settlement Amount
28 remaining after deducting the approved Attorneys' Fees and Costs, Settlement Administration Costs (as

defined in Paragraph 49), Enhancement Payment, the Reserve Fund, and the LWDA Payment. The Net Settlement Amount includes the PAGA Group Payment. Settlement payments from a Qualified Settlement Fund (“QSF”) to Participating Class Members and PAGA Members will be distributed from the Net Settlement Amount and will be allocated as non-wages (expense reimbursement, penalties and interest) for which an IRS Form 1099 will be issued, if applicable.

33. “Notice of Objection” means a Class Member’s valid and timely written objection to the Settlement Agreement. For the Notice of Objection to be valid, it must include: (a) the objector’s full name, signature, address, telephone number, and last four digits of his/her Social Security number; (b) a written statement of all grounds for the objection; (c) copies of any papers, briefs, or other documents upon which the objection is based; and (d) a statement whether the objector intends to appear at the Final Approval Hearing. To be considered timely, the Notice of Objection must be submitted at least 10 days prior to Final Approval.

34. “PAGA” means the California Labor Code Private Attorneys General Act, California Labor Code §§ 2698 *et seq.*

35. “PAGA Group Payment” is the 25% share of the \$90,000 (or \$22,500) allocated from the Net Settlement Amount for PAGA penalties that will be paid to PAGA Members.

36. “PAGA Member” means all California employees who are or were employed by Defendant, according to Defendant’s records, for at least one pay period between March 15, 2020 to July 12, 2021.

37. “PAGA Settlement Amount” means the \$90,000 amount of the Maximum Settlement Amount that the Settling Parties have agreed to allocate to the resolution of any PAGA Members’ claims arising under PAGA and includes the LWDA Payment and the PAGA Group Payment..

38. “Participating Class Members” means all Class Members who do not submit valid and timely requests for exclusion.

39. “Preliminary Approval Date” means the date the Court approves this Stipulation of Settlement, and the exhibits thereto, and enters an Order providing for notice to the Class, an opportunity to opt-out of the Class, an opportunity to submit timely objections to the settlement, a procedure for submitting claims, and setting a hearing for Final Approval of the Settlement, including approval of

1 attorneys' fees and costs.

2 40. "Qualified Settlement Fund" means the Qualified Settlement Fund ("QSF") created under
3 Internal Revenue Code Section 468B, to be overseen by the Settlement Administrator.

4 41. "Release Period" means the period from March 15, 2020 to July 12, 2021.

5 42. "Released Class Claims" means any and all claims, obligations, demands, rights, causes
6 of action, and liabilities against Defendant and/or Releasees during the Class Period under Labor Code
7 Section 2802 that have been asserted or that could have been asserted in the Complaint, the First Amended
8 Complaint, and any amendments thereto, based on the facts, claims and/or allegations pled therein,
9 including for failure to provide timely and/or complete reimbursement for necessary business-related
10 expenditures, and includes all such claims for recovery of expenses under California Labor Code section
11 2802 and California's Wage Orders, from March 15, 2020 through July 12, 2021.

12 43. "Released PAGA Claims" means any and all claims, obligations, demands, rights, causes
13 of action, and liabilities against Defendant and/or Releasees during the Class Period, under PAGA that
14 have been asserted or that could have been asserted in the Complaint, the First Amended Complaint, and
15 any amendments thereto, based on the facts, claims and/or allegations pled therein, including for failure to
16 provide timely and/or complete reimbursement for necessary business-related expenditures, from March
17 15, 2020 through July 12, 2021.

18 44. "Request for Exclusion" means a timely letter submitted by a Class Member requesting to
19 be excluded from the Settlement Class. The Request for Exclusion must: (a) be signed by the Class
20 Member; (b) contain the name, address, telephone number and the last four digits of the Social Security
21 Number of the Class Member requesting exclusion; (c) clearly state that the Class Member does not wish
22 to be included in the Settlement; (d) be returned by mail to the Settlement Administrator at the specified
23 mailing address; and (e) be postmarked on or before the Response Deadline. The date of the postmark on
24 the return mailing envelope will be the exclusive means to determine whether a Request for Exclusion has
25 been timely submitted. A Class Member who does not request exclusion from the Settlement will be
26 deemed a Participating Class Member and will be bound by all terms of the Settlement Agreement if the
27 Court grants Final Approval of the Settlement, meaning that the Class Member's Released Class Claims
28 and Released PAGA Claims will be deemed released, barred, and extinguished by the Court's Final

1 Approval Order and by the operation of law. There shall be no right to seek exclusion from the PAGA
2 component of the settlement.

3 45. "Reserve Fund" means the amount to be used to pay any disputed claims as set forth in
4 this Agreement, including paragraph 67. The Reserve Fund is not to exceed \$5,000 and is the maximum
5 amount to be used to pay such disputes.

6 46. "Response Deadline" means the deadline by which Class Members must postmark valid
7 Requests for Exclusion or postmark Notices of Objection to the Settlement. The Response Deadline will
8 be forty-five (45) calendar days from the Settlement Administrator's initial mailing of the Notice of
9 Settlement, unless the 45th day falls on a Sunday or Federal holiday, in which case the Response Deadline
10 will be extended to the next day on which the U.S. Postal Service is open. The Response Deadline for
11 Requests for Exclusion will be extended fifteen (15) calendar days for any Class Member who is re-mailed
12 a Notice of Settlement by the Settlement Administrator due to an incorrect mailing address, unless the 15th
13 day falls on a Sunday or Federal holiday, in which case the Response Deadline will be extended to the
14 next day on which the U.S. Postal Service is open. The Response Deadline may also be extended by
15 express, written agreement between Class Counsel and Defendant's Counsel. Under no circumstances,
16 however, will the Settlement Administrator have the authority to unilaterally extend the deadline for Class
17 Members to submit a Request for Exclusion or Notice of Objection to the Settlement.

18 47. "Response Period" shall mean the period of forty-five (45) days following the mailing of
19 the Class Notice by the Settlement Administrator. If the 45th day falls on a Sunday or holiday, the
20 Response Period shall end on the next business day that is not a Sunday or holiday.

21 48. "Settlement Administrator" means CPT Group, Inc. or any other third-party class action
22 settlement administrator that the Settling Parties jointly select. The Settling Parties represent that they do
23 not have any financial interest in the Settlement Administrator or otherwise have a relationship with the
24 Settlement Administrator that could create a conflict of interest.

25 49. "Settlement Administration Costs" means the costs payable from the Maximum
26 Settlement Amount to the Settlement Administrator for administering this Settlement, including, but not
27 limited to, printing, distributing, and tracking documents for this Settlement; calculating estimated
28 Individual Settlement Payments; tax reporting; distributing the Individual Settlement Payments, LWDA

Payment, Enhancement Payment, and Attorneys' Fees and Costs; and providing necessary reports and declarations, and other duties and responsibilities set forth herein to process this Settlement, and as requested by the Settling Parties. The Settlement Administration Costs will be paid from the Maximum Settlement Amount, including, if necessary and approved by the Court, any such costs in excess of the amount represented by the Settlement Administrator as being the maximum costs necessary to administer the Settlement, and in an amount not to exceed \$27,000.

50. "Stipulation of Settlement" and "Settlement Agreement" shall mean this Joint Stipulation of Settlement and Release.

II. TERMS OF AGREEMENT

Plaintiff, on behalf of herself, the State of California and the LWDA, and the Settlement Class, and Defendant, in consideration of the mutual covenants, promises, and undertakings set forth herein agree, subject to the Court's approval, as follows:

51. **Amendment of Complaint.** In connection with this settlement, for settlement purposes only, Plaintiff will amend her Complaint to include a class claim seeking damages for failure to provide timely and/or complete reimbursement for necessary business-related expenditures, including all such claims for recovery of expenses and/or all penalties under California Labor Code section 2802 and California's Wage Orders based upon the same factual allegations as currently pleaded in the initial Complaint (the "First Amended Complaint"). If the Settlement does not receive Approval, Defendant reserves the right to challenge the First Amended Complaint as well as any class status. "Approval" here means that the Settlement is approved, regardless of whether Class Counsel fees and/or costs, and/or Plaintiff's Enhancement Payment, are lowered by the Court.

52. **Stipulation to Class Certification for Settlement Purposes.** The Settling Parties agree that, for settlement purposes only, the Court shall certify a Settlement Class consistent with this Settlement Agreement. For purposes of settlement only, Plaintiff's counsel may be appointed as Class Counsel, and Plaintiff may be appointed as Class Representative. The Settling Parties agree that nothing in this Settlement Agreement, including the Settling Parties' agreement regarding certification for settlement purposes, is in any way an admission that class certification is proper. Certification for settlement purposes cannot be cited or used as evidence for any other reason or in any other proceeding. If the Court

1 does not approve the Settlement, this stipulation to certification will be void.

2 53. **Maximum Settlement Amount.** Defendant agrees to pay no more than the Maximum
3 Settlement Amount, as provided for in this Settlement Agreement unless Defendant chooses to increase
4 the Maximum Settlement Amount pursuant to Paragraph 69.

5 54. **Funding of the Maximum Settlement Amount.** Within twenty (20) business days after
6 the Effective Date, Defendant will deposit the Maximum Settlement Amount into a Qualified Settlement
7 Fund established by the Settlement Administrator for the purpose of administering the Settlement.

8 55. **Attorneys' Fees and Costs.** Within forty-five (45) days of the Effective Date, the
9 Settlement Administrator shall pay the Court-approved Attorneys' Fees and Costs to Class Counsel, in an
10 amount not to exceed 25% (one-fourth) of the Maximum Settlement Amount (or \$225,000), plus the
11 reimbursement of costs and expenses associated with Class Counsel's litigation and settlement of the
12 Action not to exceed \$12,000, both of which will be paid from the Maximum Settlement Amount. In the
13 event that the Court reduces or does not approve the requested award to Class Counsel for attorneys' fees
14 and costs, Class Counsel shall not have the right to revoke this Settlement, and it will remain binding with
15 this modification (or these modifications), and its terms will be otherwise unchanged. Plaintiff agrees that
16 she will not appeal any reduction in the attorneys' fees and/or litigation costs. Any amount not awarded in
17 attorneys' fees or expenses will revert to the Net Settlement Amount and be paid to the Class Members.

18 56. **Enhancement Payment.** Defendant agrees not to oppose or impede any application or
19 motion by Plaintiff for an Enhancement Payment not to exceed Ten Thousand Dollars (\$10,000.00) in
20 recognition of her effort and work in prosecuting the Action on behalf of Class Members and PAGA
21 Members. The Enhancement Payment will be paid from the Maximum Settlement Amount within forty-
22 five (45) days of the Effective Date, provided Plaintiff has not breached and is in compliance with this
23 Settlement Agreement. The Enhancement Payment will be characterized as a non-wage payment and
24 reported on a Form 1099. Plaintiff will be solely and legally responsible to pay any and all applicable
25 taxes on the payments made pursuant to this section and will indemnify and hold Defendant and Releasees
26 harmless from any claim or liability for taxes, penalties, or interest arising as a result of the payments. In
27 the event that the Court reduces or does not approve the requested award to Plaintiff for the Enhancement
28 Payment, Plaintiff shall not have the right to revoke this Settlement, and it will remain binding with this

modification (or these modifications), and its terms will be otherwise unchanged. Plaintiff agrees that she will not appeal any reduction in the Enhancement Payment. Any amount not awarded in the Enhancement Payment will revert to the Net Settlement Amount and be paid to the Class Members. Plaintiff's Enhancement Payment will be in addition to Plaintiff's pro rata portion of the Net Settlement Amount.

57. **Settlement Administration Costs.** The Settlement Administrator will be paid for the reasonable costs of administration of the Settlement and distribution of payments from the Maximum Settlement Amount, in an amount not to exceed Twenty-Seven Thousand Dollars (\$27,000.00). These costs, which will be paid from the Maximum Settlement Amount, will include, *inter alia*, the required tax reporting on the Individual Settlement Payments, the issuing of 1099 forms, distributing the Notice of Settlement, calculating and distributing the Maximum Settlement Amount and Individual Settlement Payments, administering the Qualified Settlement Fund, and providing necessary reports and declarations.

58. **Labor and Workforce Development Agency Payment.** Subject to Court approval, and pursuant to PAGA, the Settling Parties agree that Seventy-Five Percent (75%) of the PAGA Settlement Amount ("LWDA Payment") will be paid to the LWDA; and the remaining Twenty-Five Percent (25%) of the PAGA Settlement Amount ("PAGA Group Payment") will be included in the Net Settlement Amount and be used to satisfy Individual Settlement Payments to PAGA Members from the Settlement Class. Class Members who Request Exclusion from the Settlement will still receive their pro rata share of the PAGA Group Payment. In connection with Settlement approval, Class Counsel shall notify the LWDA of the existence of the Settlement. Class Counsel will provide a copy of this Stipulation for Settlement and the Motion for Preliminary Approval with the LWDA pursuant to the requirements specified in Labor Code §§ 2698-2699.5. If the LWDA objects to the amount of its payment and the Court sustains the objection, or if the Court denies approval of the Settlement Agreement based on the sufficiency of the PAGA Settlement Amount or LWDA Payment, the Settling Parties will negotiate a different portion of the Maximum Settlement Amount to be allocated to the PAGA Settlement Payment. In no event will the allocation result in an increase in the Maximum Settlement Amount.

59. **Net Settlement Amount.** The Net Settlement Amount will be used to satisfy Individual Settlement Payments to Participating Class Members and PAGA Members from the Settlement Class a in

1 accordance with the terms of this Settlement. No portion of the Net Settlement Amount will revert or be
2 retained by Defendant.

3 60. **Individual Settlement Payment Calculations.**

4 60(a) **Total Pay Periods.** All of the Net Settlement Amount will be allocated to
5 Participating Class Members and PAGA Members based on the number of Applicable Pay Periods
6 worked during the Class Period. The Settlement Administrator shall calculate the total number of pay
7 periods worked by each Settlement Class Member based on the Class List provided by Defendant. For
8 purposes of calculating the Individual Settlement Payment, a multiplier will be applied to the Applicable
9 Pay Periods prior to November 15, 2020, such that those pay periods will be multiplied by two (the “Total
10 Pay Periods”). The Settlement Administrator will use this information to calculate Individual PAGA
11 Settlement Payments for the PAGA Members based on each PAGA Member’s Total Pay Periods during
12 the Class Period. The Settlement Administrator will also use this information to calculate Individual Class
13 Settlement Payments for the Participating Class Members based on each Participating Class Member’s
14 Total Pay Periods during the Class Period.

15 60(b) **Individual PAGA Settlement Payments.** First, the PAGA Group Payment
16 (\$22,500) shall be divided among all PAGA Members on a pro rata basis from the Net Settlement
17 Amount (the “Individual PAGA Settlement Payment”). The Individual PAGA Settlement Payments of
18 the PAGA Group Payment shall be based on the ratio of the Total Pay Periods worked by each PAGA
19 Member during the Class Period, to the total number of Total Pay Periods worked by all PAGA Members
20 during the Class Period (including the multipliers, as described above). The Individual PAGA Settlement
21 Payments will be made to all Class Members, including individuals who Request Exclusion from the
22 Settlement if they are PAGA Members.

23 60(c) **Individual Class Settlement Payments.** Then, the remaining Net Settlement
24 Amount (less the PAGA Group Payment) shall be divided among all Participating Class Members on a
25 pro rata basis (the “Individual Class Settlement Payment”). The Individual Class Settlement Payments
26 will be based on the ratio of the Total Pay Periods worked by each Participating Class Member during the
27 Class Period, to the total number of Total Pay Periods worked by all Participating Class Members during
28 the Class Period (including the multipliers described above).

1 61. The Settlement Administrator shall issue Individual Settlement Payments to Participating
2 Class Members and PAGA Members in the form of a check within forty-five (45) days after the Effective
3 Date.

4 62. **Administration Process.** The Settling Parties have mutually agreed on a Settlement
5 Administrator (CPT Group, Inc.) and jointly will manage the Settlement Administrator's work. The
6 Settling Parties agree to cooperate in the administration of the Settlement and to make all reasonable
7 efforts to control and minimize the costs and expenses incurred in the administration of the Settlement.
8 The Settling Parties agree that communications to and from the Settlement Administrator will include both
9 Class Counsel and Defendant's Counsel, except for communications containing sensitive information
10 such as Defendant's tax rate and i.d. information, class information, and the Class List (which the
11 Settlement Administrator will maintain as confidential).

12 63. **Delivery of the Class List.** Within thirty (30) days after the Court issues the Preliminary
13 Approval Order, Defendant shall provide the Class List to the Settlement Administrator. The Class List
14 shall only be used by the Settlement Administrator for the purpose of calculating Individual Settlement
15 Payments, notifying the Class Members of the Settlement, and for mailing the Settlement Payments.
16 Contact information, including addresses for the Class Members, shall not be disclosed to Class Counsel,
17 Plaintiff, any Class Members or their counsel, or to any other third party. The Class List shall be kept
18 confidential by the Settlement Administrator.

19 64. **Notice by First-Class U.S. Mail.** Within fifteen (15) calendar days after receiving the
20 Class List from Defendant, the Settlement Administrator will mail a Notice of Settlement to all Class
21 Members via regular First-Class U.S. Mail, using the most recently known mailing addresses identified in
22 the Class List.

23 65. **Confirmation of Contact Information in the Class List.** Prior to mailing the Notice of
24 Settlements, the Settlement Administrator will perform a search based on the National Change of Address
25 Database for information to update and correct for any known or identifiable address changes. Any Notice
26 of Settlements returned to the Settlement Administrator as non-deliverable on or before the Response
27 Deadline will be sent promptly via regular First-Class U.S. Mail to the forwarding address affixed thereto
28 and the Settlement Administrator will indicate the date of such re-mailing on the Notice of Settlement. If

1 no forwarding address is provided, the Settlement Administrator will promptly attempt to determine the
2 correct address using a skip-trace, or other search using the name, address and/or Social Security Number
3 of the Class Member involved, and will then perform a single re-mailing. The Class Notice shall be
4 deemed mailed and received by the Class Member to whom it was sent on the initial date the notice is
5 mailed by the Settlement Administrator.

6 **66. Notice of Settlement.** All Class Members will be mailed a Notice of Settlement. Each
7 Notice of Settlement will provide: (a) information regarding the nature of the Action; (b) a summary of
8 the Settlement's principal terms; (c) the Settlement Class definition; (d) the total number of Applicable Pay
9 Periods each respective Class Member worked for Defendant during the Class Period; (e) each Class
10 Member's estimated Individual Class and PAGA Settlement Payments and the general formula for
11 calculating Individual Settlement Payments; (f) the dates which comprise the Class Period; (g) instructions
12 on how to submit Requests for Exclusion or Notices of Objection; (h) the deadlines by which the Class
13 Member must postmark Requests for Exclusions or postmark Notices of Objection to the Settlement; (i)
14 the claims to be released, as set forth herein; and (j) the date for the Final Approval Hearing set by the
15 Court as of the date the Notice of Settlement is mailed.

16 **67. Disputed Claims.** All disputes postmarked on or before the Response Deadline will be
17 resolved by the time of the Final Approval Hearing. Defendant's records, however, are presumed to be
18 correct and accurate unless a Participating Class Member proves otherwise with documentary evidence. If
19 an individual disputes Defendant's records, he or she has the burden of proof to establish otherwise. The
20 decision by Defendant regarding disputes shall be binding on the Class Member and no additional rights
21 of appeal shall exist. Payments will be made at Defendant's discretion following a conference with Class
22 Counsel. Payments shall be satisfied from the Reserve Fund after other payments made. The Reserve
23 Fund is the maximum amount used to pay disputed Individual Settlement Payments and individuals who
24 were inadvertently not included in the Class List who have a good-faith claim. The Reserve Fund is not to
25 exceed \$5,000 and is the maximum amount to be used to pay such disputes.

26 **68. Request for Exclusion Procedures.** Any Class Member wishing to opt out from the
27 Settlement Agreement must sign and postmark a written Request for Exclusion to the Settlement
28 Administrator on or before the Response Deadline. Plaintiff may not opt out from the Settlement

1 Agreement. The postmark date on the return mailing envelope will be the exclusive means to determine
2 whether a Request for Exclusion has been timely submitted. All Requests for Exclusion will be submitted
3 to the Settlement Administrator, who will certify jointly to Class Counsel and Defendant's Counsel the
4 Requests for Exclusion that were timely submitted. All Class Members who do not submit a valid and
5 timely Request for Exclusion will be deemed Participating Class Members and will be entitled to receive
6 an Individual Class Settlement Payment. No Individual Class Settlement Payment will be provided to a
7 Class Member who submits a valid and timely Request for Exclusion. Any funds associated with Class
8 Members who submit valid and timely Requests for Exclusions shall remain in the Net Settlement
9 Amount for distribution to the Class Members. No PAGA Member can opt out of the PAGA portion of
10 the Settlement Agreement. All Individual PAGA Settlement Payments to the PAGA Members will be
11 paid out.

12 69. **Revocation of Settlement Agreement.** Defendant has the right to withdraw from or
13 rescind the Settlement Agreement if, prior to Final Approval, any of the following occurs: (a) the
14 Settlement is construed in such a fashion that Defendant is required to pay more than the Maximum
15 Settlement Amount as described herein; (b) 2% (two percent) or more of all Class Members submit valid
16 and timely Requests for Exclusion (Defendant pays any administrative costs incurred by the Settlement
17 Administrator); (c) the Court does not certify the Settlement Class or does not certify a class releasing the
18 claims set forth herein, or otherwise makes an order inconsistent with any of the material terms of this
19 Settlement Agreement; (d) Plaintiff or Class Counsel materially breach any term herein; (e) the LWDA or
20 any other state or government agency seeks to intervene in the action and/or commence an enforcement
21 action; or (f) to the extent the number of Applicable Pay Periods exceeds 135,000 or the total number of
22 Class Members exceeds 5,500 individuals during the specific period of March 15, 2020 to July 12, 2021
23 (*i.e.*, the PAGA limitations period) as verified by the Settlement Administrator. If the number of
24 Applicable Pay Periods exceeds 135,000 or the total number of Class Members exceeds 5,500 individuals
25 during the specific period of March 15, 2020 to July 12, 2021 (*i.e.*, the PAGA limitations period) as
26 verified by the Settlement Administrator, Defendant will have the option of: (1) increasing the Maximum
27 Settlement Amount proportionally for any Class Members more than 5,500 individuals or Applicable Pay
28 Periods more than 135,000; (2) cutting off the scope of the Released PAGA Claims and Released Class

Claims as of the date of the 135,000 Applicable Pay Periods are exceeded; or (3) withdrawing from the settlement. If Defendant does not elect one of the three preceding options, Plaintiff can withdraw from the settlement. The Parties shall confer and confirm which option shall apply prior to the Settlement Administrator sending out the class notices. The Settlement Administrator shall notify the Parties within one week of receipt of the Class Data from Defendant if the number of Applicable Pay Periods exceeds 135,000 and/or if the total number of Class Members exceeds 5,500 individuals during the specific period of March 15, 2020 to July 12, 2021.

70. **Settlement Terms Bind All Class Members Who Do Not Opt Out.** Any Class Member who does not affirmatively opt out of the Settlement Agreement by submitting a timely and valid Request for Exclusion, regardless of whether they cash their settlement check, will be a Participating Class Member and will be bound by all of the terms of the Settlement Agreement, including those pertaining to the Released Class Claims, as well as any Judgment that may be entered by the Court if it grants final approval to the Settlement. All PAGA Members, regardless of whether they cash their settlement check for the Individual PAGA Settlement Payment, will be bound by all of the terms of the Settlement Agreement, including those pertaining to the Released PAGA Claims, as well as any Judgment that may be entered by the Court if it grants final approval to the Settlement.

71. **Objection Procedures.** To object to the Settlement Agreement, a Class Member may postmark a valid Notice of Objection to the Settlement Administrator on or before the Response Deadline. The Class Member must sign the Notice of Objection, and the Notice of Objection must contain all information this Settlement Agreement requires. The postmark date will be deemed the exclusive means for determining that the Notice of Objection is timely. Filing the Notice of Objection is not necessary to preserve Class Members' right to appear at the Final Approval Hearing in order to have the Court hear their objections. At no time will any of the Settling Parties or their counsel seek to solicit or otherwise encourage Class Members to submit written objections to the Settlement Agreement or appeal from the Final Approval Order. Class Counsel will not represent any Class Members with respect to any such objections to this Settlement. Plaintiff will not submit a Notice of Objection to the Settlement.

72. **Certification Reports Regarding Individual Settlement Payment Calculations.** The Settlement Administrator will provide Defendant's Counsel and Class Counsel a weekly report which

certifies the number of Class Members who have submitted valid Requests for Exclusion, Notices of Objections, and whether any Class Member has submitted a challenge to any information contained in their Notice of Settlement.

73. **Uncashed Settlement Checks.** Any checks the Settlement Administrator issues to Participating Class Members or PAGA Members will be negotiable for one hundred and twenty (120) calendar days, after which they will become void. Those funds represented by settlement checks returned as undeliverable and those settlement checks remaining un-cashed for more than one hundred twenty (120) calendar days after issuance will be handled in accordance with Code of Civil Procedure Section 384. The portion allocated under Section 384(b)(3)(C) shall go to the California Office of the Controller Unclaimed Property Fund as unclaimed property with, if possible, an identification of the Class Member who failed to cash the check. Any unclaimed Reserve Fund amounts shall go to Legal Aid at Work, earmarked exclusively to fund legal aid clinics and educational functions.

74. **Certification of Completion.** Upon completion of administration of the Settlement, the Settlement Administrator will provide a written declaration under oath to certify such completion to the Court and counsel for all Settling Parties.

75. **Tax Treatment of Individual Settlement Payments.** All Individual Settlement Payments will be allocated to or as penalties, interest, and/or other non-wages (expense reimbursements) and will be reported on an IRS Form-1099, if applicable, by the Settlement Administrator.

76. **Administration of Taxes by the Settlement Administrator.** The Settlement Administrator will be responsible for issuing to Plaintiff, Participating Class Members, PAGA Members, and Class Counsel any 1099 or other tax forms as may be required by law for all amounts paid pursuant to this Settlement. The Settlement Administrator will also be responsible for forwarding all penalties to the appropriate government authorities.

77. **Tax Liability.** Defendant, Defendant's Counsel, and Class Counsel make no representation as to the tax treatment or legal effect of the payments called for in this Settlement Agreement, and Plaintiff, Participating Class Members, and PAGA Members are not relying on any statement, representation, or calculation by Defendant, Defendant's Counsel, Class Counsel, or the Settlement Administrator in this regard. Plaintiff, Participating Class Members, and PAGA Members

1 understand and agree that, they will be solely responsible for the payment of any taxes and penalties
2 assessed on the payments described herein.

3 78. **Circular 230 Disclaimer.** EACH PARTY TO THIS AGREEMENT (FOR PURPOSES
4 OF THIS SECTION, THE “ACKNOWLEDGING PARTY” IS EACH PARTY TO THIS
5 AGREEMENT, AND AN “OTHER PARTY” IS ANY PARTY OTHER THAN THE
6 ACKNOWLEDGING PARTY) ACKNOWLEDGES AND AGREES THAT (1) NO PROVISION OF
7 THIS AGREEMENT, AND NO WRITTEN COMMUNICATION OR DISCLOSURE BETWEEN OR
8 AMONG THE SETTLING PARTIES OR THEIR ATTORNEYS AND OTHER ADVISERS, IS OR
9 WAS INTENDED TO BE, NOR WILL ANY SUCH COMMUNICATION OR DISCLOSURE
10 CONSTITUTE OR BE CONSTRUED OR BE RELIED UPON AS, TAX ADVICE WITHIN THE
11 MEANING OF UNITED STATES TREASURY DEPARTMENT CIRCULAR 230 (31 CFR PART 10,
12 AS AMENDED); (2) THE ACKNOWLEDGING PARTY (A) HAS RELIED EXCLUSIVELY UPON
13 HIS, HER OR ITS OWN, INDEPENDENT LEGAL AND TAX COUNSEL FOR ADVICE
14 (INCLUDING TAX ADVICE) IN CONNECTION WITH THIS AGREEMENT, (B) HAS NOT
15 ENTERED INTO THIS AGREEMENT BASED UPON THE RECOMMENDATION OF ANY
16 OTHER PARTY OR ANY ATTORNEY TO ANY OTHER PARTY OR ANY ADVISOR TO ANY
17 OTHER PARTY, AND (C) IS NOT ENTITLED TO RELY UPON ANY COMMUNICATION OR
18 DISCLOSURE BY ANY ATTORNEY OR ADVISER TO ANY OTHER PARTY TO AVOID ANY
19 TAX PENALTY THAT MAY BE IMPOSED ON THE ACKNOWLEDGING PARTY; AND (3) NO
20 ATTORNEY OR ADVISER TO ANY OTHER PARTY HAS IMPOSED ANY LIMITATION THAT
21 PROTECTS THE CONFIDENTIALITY OF ANY SUCH ATTORNEY’S OR ADVISER’S TAX
22 STRATEGIES (REGARDLESS OF WHETHER SUCH LIMITATION IS LEGALLY BINDING)
23 UPON DISCLOSURE BY THE ACKNOWLEDGING PARTY OF THE TAX TREATMENT OR
24 TAX STRUCTURE OF ANY TRANSACTION, INCLUDING ANY TRANSACTION
25 CONTEMPLATED BY THIS AGREEMENT.

26 79. **No Prior Assignments.** The Settling Parties and their counsel represent, covenant, and
27 warrant that they have not directly or indirectly assigned, transferred, encumbered, or purported to assign,
28 transfer, or encumber to any person or entity any portion of any liability, claim, demand, action, cause of

1 action or right herein released and discharged.

2 80. **Nullification of Settlement Agreement.** In the event that: (a) the Court does not finally
3 approve the Settlement as provided herein; (b) either of the Settling Parties withdraws from or terminates
4 the Settlement pursuant to the terms herein, or (c) the Settlement does not become final for any other
5 reason, then this Settlement Agreement and all the terms and agreements contained therein, and any
6 documents generated to bring it into effect, will be null and void, except for the No Admission of Liability
7 provision contained in Paragraph 85 and the Confidentiality provisions contained in Paragraphs 86-88. In
8 this situation, all amounts deposited into the Qualified Settlement Fund will be returned to Defendant.
9 Any order or judgment the Court enters in furtherance of this Settlement Agreement will likewise be
10 treated as void from the beginning. The Settling Parties will be returned to their respective positions as if
11 no settlement had been contemplated. If a Settling Party withdraws from or terminates the Settlement, that
12 party shall bear any and all Settlement Administration Costs incurred in connection with this matter.

13 81. **Preliminary Approval Hearing.** Plaintiff and Class Counsel will obtain a hearing before
14 the Court to request Preliminary Approval of the Settlement Agreement, and the entry of a Preliminary
15 Approval Order that: (a) conditionally certifies the Settlement Class for settlement purposes only,
16 (b) preliminarily approves the Settlement Agreement, and (c) sets a date for a Final Approval Hearing.
17 The Preliminary Approval Order will provide for the Notice of Settlement to be sent to all Class Members
18 as specified herein. In conjunction with the Preliminary Approval Hearing, Plaintiff will submit this
19 Settlement Agreement, which sets forth the terms of this Settlement, and will include the proposed Notice
20 of Settlement in the form of the proposed Notice of Class Action Settlement document, attached as Exhibit
21 A. Class Counsel will prepare an initial draft of the motion for preliminary approval of the class action
22 settlement, and Defendant's Counsel agrees to review and comment on the draft motion for preliminary
23 approval within seven (7) days of receiving the draft motion for preliminary approval. In accordance with
24 Labor Code section 2699.3, Class Counsel will provide a copy of the preliminary approval motion to the
25 LWDA simultaneously with the motion's filing with the Court.

26 82. **Final Approval Hearing and Entry of Judgment.** Upon expiration of the deadlines to
27 postmark Requests for Exclusion or Notices of Objection to the Settlement Agreement, and with the
28 Court's permission, a Final Approval Hearing will be conducted to determine whether to grant final

1 approval of the Settlement Agreement along with the amounts properly payable for: (a) Individual
2 Settlement Payments; (b) the LWDA Payment; (c) the Attorneys' Fees and Costs; (d) the Enhancement
3 Payment; (e) the Reserve Fund, and (f) all Settlement Administration Costs. Class Counsel will be
4 responsible for drafting all documents necessary to obtain final approval, with review by and in
5 consultation with Defendant's Counsel. Class Counsel also will be responsible for drafting the Attorneys'
6 Fees and Costs and Enhancement Payment applications to be heard at the Final Approval Hearing.

7 83. **Judgment and Continued Jurisdiction.** Upon the Court's final approval of the
8 Settlement or after the Final Approval Hearing, the Settling Parties will present the Judgment to the Court
9 for its approval. After entry of the Judgment, the Court will have continuing jurisdiction until all payments
10 and obligations provided for in the Settlement have been fully completed solely for purposes of
11 addressing: (a) the interpretation and enforcement of the Settlement's terms, (b) Settlement administration
12 matters, and (c) such post-Judgment matters as may be appropriate under court rules or as set forth in this
13 Settlement Agreement.

14 84. **Release by Participating Class Members and PAGA Members.** Upon Defendant's
15 deposit of the Maximum Settlement Amount with the Settlement Administrator, the Participating Class
16 Members and PAGA Members will release and forever discharge the Releasees of the Released Class
17 Claims and Released PAGA Claims.

18 85. **No Admission of Liability.** Defendant and all of the Releasees deny any and all claims
19 asserted or that could have been asserted on behalf of the Settlement Class and deny all wrongdoing
20 whatsoever. This Settlement Agreement is not a concession or admission, and will not be used against
21 Defendant or any of the Releasees as an admission or indication, with respect to any claim of any fault,
22 concession, or omission by Defendant or any of the Releasees, or of the appropriateness of class or
23 collective action certification in this Action. Regardless of whether the Settlement Agreement is finally
24 approved, neither the Settlement Agreement, nor any document, statement, proceeding, or conduct related
25 to this Settlement Agreement, nor any reports or accounts thereof, shall in any event be construed as,
26 offered or admitted in evidence as, received as, or deemed to be, evidence of a presumption, concession,
27 indication, or admission by Defendant or any of the Releasees of any liability, fault, wrongdoing,
28 omission, concession, or damage, including the appropriateness of class or collective action certification in

1 this Action. The Settling Parties agree that this is a settlement of disputed claims and California Labor
2 Code section 206.5 therefore is inapplicable.

3 86. **Confidentiality and Publicity.** Plaintiff and Class Counsel agree to strict confidentiality
4 and to not to disclose any information related to, including the terms of this settlement before papers
5 and/or motions are filed with the Court in seeking approval of the Settlement or as required by legal
6 process. After papers and/or motions are filed seeking approval of the Settlement, neither Plaintiff nor
7 Class Counsel, directly or indirectly, shall issue a press release or hold a press conference, publish
8 information about the Settlement on any website, or otherwise publicize the Settlement. Plaintiff and
9 Class Counsel agree not to respond to any press inquiries concerning the Settlement except other to
10 respond, if necessary, that the matter was resolved.

11 87. **Communications about Settlement.** To the extent any Class Members inquire
12 regarding the status of the case, the Settling Parties and their counsel may indicate that a tentative
13 settlement has been reached subject to approval by the Court (or that a settlement has been preliminarily
14 approved, if applicable) but may not disclose the terms prior to preliminary approval. Notwithstanding the
15 foregoing, Defendant shall have the right to disclose the terms of the Settlement for accounting, tax, or
16 public filing purposes.

17 88. **Data and Documents Produced by Defendant.** Plaintiff and Class Counsel agree to
18 keep confidential all data and documents produced by Defendant as “confidential” in connection with the
19 mediation and/or settlement of this matter. Unless otherwise ordered by a court or permitted in writing by
20 Defendant, Plaintiff agrees to not disclose the confidential information or documents, and Class Counsel
21 agrees to not disclose the confidential information or documents under any circumstances except as
22 necessary if threatened with or named in a lawsuit alleging malpractice and/or if their malpractice carrier
23 requests to see the file. In the event that Plaintiff or Class Counsel believe she or they are legally obligated
24 by statutory or regulatory requirements (including compulsory legal process), to make such disclosures,
25 Plaintiff and Class Counsel shall so notify Defendant in writing immediately, and in no event less than ten
26 (10) days prior to the date for disclosure. If it is not possible to do so at least ten (10) days in advance,
27 Plaintiff and Class Counsel will notify David Fine, Deputy General Counsel- Litigation, at
28 davidfine@KPMG.com and 212.909.5266 within twenty-four (24) hours of receiving notice that Plaintiff

1 or Class Counsel are so obligated. If Defendant takes any action to challenge such disclosure or intervene
2 in any manner, Plaintiff shall defer making such disclosure until Defendant's challenge or intervention is
3 finally resolved, unless ordered by a Court to give the information notwithstanding Defendant's challenge
4 or intervention. Notwithstanding any other provision in this paragraph, Class Counsel is allowed to use
5 the information that they received regarding the class size and the number of Applicable Pay Periods
6 worked by the Class Members in its motions for preliminary and final approval of the Settlement or if it is
7 needed to uphold the Settlement. Class Counsel also reserves the right to use any information the Court
8 requests in order to evaluate whether or not to grant approval of the Settlement.

9 89. **Exhibits Incorporated by Reference.** The terms of this Settlement include the terms set
10 forth in any attached Exhibits, which are incorporated by this reference as though fully set forth herein.
11 Any Exhibits to this Settlement are an integral part of the Settlement.

12 90. **Entire Agreement.** This Settlement Agreement and any attached Exhibits constitute the
13 entirety of the Settling Parties' settlement terms, and replace any prior settlement agreements between the
14 Settling Parties. No other prior or contemporaneous written or oral agreements may be deemed binding
15 on the Settling Parties. Except as otherwise provided herein, each party shall bear its own costs and
16 attorneys' fees.

17 91. **Amendment or Modification.** This Settlement Agreement may be amended or modified
18 only by a written instrument, to be signed either by authorized representatives of all Settling Parties or their
19 respective successors-in-interest.

20 92. **Authorization to Enter into Settlement Agreement.** Counsel for all Settling Parties
21 warrant and represent they are expressly authorized by the Settling Parties whom they represent to
22 negotiate this Settlement Agreement and to take all appropriate action required or permitted to be taken by
23 such Settling Parties pursuant to this Settlement Agreement to effectuate its terms and to execute any other
24 documents required to effectuate the terms of this Settlement Agreement.

25 93. **Use of Best Efforts.** The Settling Parties and their counsel will cooperate with each other
26 and use their best efforts to effect and implement all terms and conditions of the Settlement and to exercise
27 their best efforts to accomplish the foregoing terms and conditions of the Settlement.

28 94. **Binding on Successors and Assigns.** This Settlement Agreement will be binding upon,

1 and inure to the benefit of, the successors or assigns of the Settling Parties, as previously defined.

2 95. **Execution and Counterparts.** The Settlement Agreement may be executed in one or
3 more counterparts. All executed counterparts and each of them, including facsimile and scanned copies of
4 the signature page, will be deemed to be one and the same instrument provided that counsel for the
5 Settling Parties will exchange among themselves original signed counterparts upon request.

6 96. **Acknowledgement that the Settlement Is Fair and Reasonable.** The Settling Parties
7 believe this Settlement Agreement is a fair, adequate, and reasonable settlement of the Action and have
8 arrived at this Settlement after extensive arm's-length negotiations through an impartial and experienced
9 mediator, and in the context of adversarial litigation, taking into account all relevant factors, present and
10 potential. The Settling Parties further acknowledge that they have had an opportunity to consult with their
11 counsel regarding the fairness and reasonableness of this Settlement.

12 97. **Full Payment of Attorneys' Fees and Costs.** Plaintiff and her counsel understand and
13 agree that any attorneys' fees and cost payments made under this Settlement will be the full, final, and
14 complete payment of all attorneys' fees and costs related to the Action, including all attorneys' fees and
15 costs arising from or relating to the representation of Plaintiff, the Class Members, or any other attorneys'
16 fees and costs associated with the investigation, discovery, and/or prosecution of the claims released under
17 the Settlement Agreement. Plaintiff and her counsel will release any claim they may have against
18 Defendant for attorneys' fees or costs arising from or relating to the representation of Plaintiff, the Class
19 Members, or any other attorneys' fees and costs associated with the investigation, discovery, and/or
20 prosecution of the claims released by the Settlement Agreement and the Action. Defendant's sole
21 obligations to Class Counsel and the Settlement Administrator are set forth in this Settlement. Class
22 Counsel shall not seek to recover any fees or costs awarded in excess of the terms in this Settlement.

23 98. **Continued Work From Home Payment.** In addition to payment of the Maximum
24 Settlement Amount, Defendant has made payments of \$83.00 per month per California employee required
25 to work from home from March 15, 2021 through July 12, 2021 in addition to the Maximum Settlement
26 Amount.

27 99. **Invalidity of Any Provision.** Before declaring any provision of this Settlement
28 Agreement invalid, the Court will first attempt to construe the provision as valid to the fullest extent

possible consistent with applicable precedents so as to define all provisions of this Settlement Agreement valid and enforceable.

100. **Waiver of Certain Appeals.** The Settling Parties agree to waive all appeals and to stipulate to class certification for purposes of this Settlement only; except, however, that either party may appeal any court order that materially alters the Settlement Agreement's terms.

101. **Captions.** The captions and section numbers in this Settlement Agreement are inserted for the reader's convenience, and in no way define, limit, construe or describe the scope or intent of the provisions of this Settlement Agreement.

102. **Waiver.** No waiver of any condition or covenant contained in this Settlement Agreement or failure to exercise a right or remedy by any of the Settling Parties will be considered to imply or constitute a further waiver by such party of the same or any other condition, covenant, right or remedy.

103. **Mutual Preparation.** The Settling Parties have had a full opportunity to negotiate the terms and conditions of this Settlement Agreement. Accordingly, this Settlement Agreement will not be construed more strictly against one party than another merely by virtue of the fact that it may have been prepared by counsel for one of the Settling Parties, it being recognized that, because of the arms'-length negotiations between the Settling Parties, all Settling Parties have contributed to the preparation of this Settlement Agreement.

104. **Representation by Counsel.** The Settling Parties acknowledge that they have been represented by experienced counsel throughout all negotiations that preceded the execution of this Settlement Agreement, and that this Settlement Agreement has been executed with the consent and advice of counsel, and reviewed in full. Further, Plaintiff and Class Counsel warrant and represent that there are no liens on the Settlement Agreement or on any amounts to be paid to them under the Settlement Agreement's terms.

105. **All Terms Subject to Final Court Approval.** All amounts and procedures described in this Settlement Agreement will be subject to final Court approval.

106. **Cooperation and Execution of Necessary Documents.** All Settling Parties will cooperate in good faith and sign all documents to the extent reasonably necessary to effectuate the terms of this Settlement Agreement.

107. **Binding Agreement.** The Settling Parties warrant that they understand and have full authority to enter into this Settlement, and further intend that this Settlement Agreement will be fully enforceable and binding on all parties, and agree that it will be admissible and subject to disclosure in any proceeding to enforce its terms, notwithstanding any mediation confidentiality provisions that otherwise might apply under federal or state law.

108. **Notice to Settling Parties.** Whenever this Settlement requires or contemplates that one party, the Court, or the Settlement Administrator shall or may give notice to another, notice shall be provided by email facsimile and/or next-day (excluding Sundays and Court holidays) express delivery service as follows:

To Plaintiff's Counsel:
 Craig Ackermann
 ACKERMANN & TILAJEF
 1180 South Beverly Drive, Suite 610
 Los Angeles, California 90035
 Tel: (310) 277-0614
 Fax: (310) 277-0635
cja@ackermanntilajef.com

India Lin Bodien
 India Lin Bodien Attorney At Law (to be admitted pro hac vice)
 2522 North Proctor Street, #387
 Tacoma, Washington
 Tel: (253) 212-7913
 Fax: (310) 276-0081
india@indialinbodienlaw.com

To Defendant's Counsel:

Carrie A. Gonell
 MORGAN, LEWIS & BOCKIUS LLP
 600 Anton Boulevard, Suite 1800
 Costa Mesa, CA 92626
 Tel: (714) 830.0600
 Fax: (714) 830.0700
carrie.gonell@morganlewis.com

David M. Fine
 Deputy General Counsel

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KPMG LLP
560 Lexington Avenue
New York, New York 10022
Tel: (212) 909-5266
davidfine@kpmg.com

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SIGNATURES

READ CAREFULLY BEFORE SIGNING

PLAINTIFF ROWENA KLAR

Dated: 9/23/2021 | 7:13 PM PDT

DocuSigned by:

Rowena Klar
Rowena Klar

DEFENDANT KPMG LLP

Dated: September 20, 2021

David M. Fine

Name: David M. Fine

Title: Deputy General Counsel

APPROVED AS TO FORM

ACKERMAN & TILAJEF, P.C.

Dated: 9/23/2021 | 2:23 PM PDT

DocuSigned by:

Craig J. Ackermann
Craig J. Ackermann

Attorneys for Plaintiff Rowena Klar

INDIA LIN BODIEN ATTORNEY AT LAW

Dated: 9/24/2021 | 10:18 AM PDT

DocuSigned by:

India Lin Bodien
India Lin Bodien

Attorneys for Plaintiff Rowena Klar

MORGAN, LEWIS & BOCKIUS LLP

Dated: September 22, 2021

Carrie A. Gonell

Carrie A. Gonell

Attorneys for Defendant KPMG, LLP