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6 Attorneys for Plaintiff

7 SUPERIOR COURT OF THE STATE OF CALIFORNIA

8 COUNTY OF ALAMEDA

9
10 DANIEL JENSEN, on behalf of the State of
California,

11 Plaintiff,

12 vs.
13

14 CTS CEMENT MANUFACTURING
CORPORATION,

15 Defendant.
16

Case No.

COMPLAINT

DEMAND FOR JURY TRIAL

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I. INTRODUCTION

1. Plaintiff Daniel Jensen brings this representative action against Defendant CTS Cement Manufacturing Corporation (“CTS Cement”) for civil penalties under the Private Attorney General Act, California Labor Code §§ 2698 *et seq.* (“PAGA”), on behalf of himself and other Technical Service Representatives (“Reps”) who stock and display CTS Cement products in Home Depot stores in California.

2. CTS Cement consistently misclassifies Reps as exempt from overtime and other protections under the California Labor Code. Reps should not be classified as exempt: Reps do not manage other CTS Cement employees nor exercise discretion with respect to matters of significance; rather, Reps follow CTS Cement’s instructions when performing manual labor and customer service tasks, such as cleaning the product display area and stocking products onto Home Depot shelves. Reps’ job duties do not require any specialized skill or technical training. Reps do not make any sales; Reps stock and maintain products that CTS Cement has already sold to Home Depot to resell to Home Depot customers.

3. Plaintiff alleges that he and other Reps in California were misclassified as exempt from the overtime protections of the California Labor Code and that CTS Cement owes civil penalties under PAGA for its: (1) failure to pay overtime in violation of Labor Code § 510, Cal. Code Regs. tit. 8 § 11040 (“Wage Order 4”) § 3, and Cal. Code Regs. tit. 8 § 11090 (“Wage Order 7”) § 3; (2) failure to provide duty-free meal periods and rest periods, or in their absence to pay premium wages in violation of Labor Code §§ 512, 226.7, Wage Order 4 §§ 11, 12, and Wage Order 7 §§ 11, 12; (3) failure to pay all wages due twice per month in violation of Labor Code § 204; (4) failure to provide properly itemized pay statements in violation of Labor Code § 226; (5) failure to maintain proper time/pay records in violation of Labor Code § 1174; (6) failure to pay all wages due upon separation in violation of Labor Code §§ 201, 202; and (7) failure to provide suitable seating in violation of Wage Order 4 § 14 and Wage Order 7 § 14.

II. THE PARTIES

4. Plaintiff Daniel Jensen is an adult individual residing in Novato, California. Plaintiff has worked for CTS Cement since 2005. Plaintiff has been assigned to work in Home Depot stores

1 throughout northern California, including stores in and around Novato, Vacaville, Colma, Ukiah,
2 Emeryville, El Cerrito, Hercules, Vallejo, and Fairfield.

3 5. Defendant CTS Cement Manufacturing Corporation is a Nevada corporation
4 headquartered in Garden Grove, California.

5 III. VENUE

6 6. Venue is proper pursuant to Code of Civil Procedure Section 395(a) because Defendant
7 does business in and employs Reps to work in Alameda County. Plaintiff has worked in Home Depot
8 stores in Alameda County, including in Emeryville, Oakland, San Leandro, and Hayward within the
9 statutory period.

10 IV. FACTUAL BACKGROUND

11 A. CTS Cement Sells Products to Home Depot and Home Depot Sells CTS Cement Products 12 to Retail Customers.

13 7. CTS Cement is a manufacturing company that produces cement products, as well as
14 adhesive and construction tools. A significant portion of CTS Cement's sales are to Home Depot
15 under a contract negotiated and executed at the corporate level without involvement from Reps. Home
16 Depot then sells CTS Cement products to Home Depot's customers at its retail stores.

17 8. CTS Cement does not own or operate retail stores and retail customers cannot purchase
18 CTS Cement products directly from CTS Cement. Retail customers can search for products on CTS
19 Cement's website but are directed to local retail stores if they want to make a purchase.

20 9. The contract between CTS Cement and Home Depot happens at the corporate level and
21 Reps take no part in negotiating that contract. Home Depot uses an automated system (the Computer
22 Automated Reorder system) to reorder CTS Cement supplies from the regional distribution system.

23 B. CTS Cement Regularly Requires Reps to Work Overtime Hours.

24 10. CTS Cement assigns Reps to specific region of Home Depot stores, where they are
25 expected to stock and merchandise CTS Cement products on the shelving, or bay, assigned to CTS
26 Cement. Reps are expected to clean and organize the products, install signs, build product displays,
27 train Home Depot employees on CTS products, and conduct presentations to Home Depot employees
28 and customers.

1 11. Stocking products requires Reps to climb ladders to reach products stored on the
2 shelving above the product bay, cut open plastic wrap, and lift and lower the product to the floor.
3 Once the product is on the shelves, Reps must wipe down the products and surrounding area and turn
4 each product to face the customers in the aisle. The cement is stored in bags, which frequently break
5 or are opened and let out dry cement onto the display and surrounding floor. Reps must sweep the dry
6 cement (a dangerous task because of the chemicals in the cement products) and put the product into
7 replacement boxes.

8 12. Sometimes Reps also “reset” the product display, requiring Reps to lift and maneuver
9 heavy metal beams to adjust the shelving that Home Depot provides. CTS Cement’s job description
10 for Reps require that they be able to lift 25 pounds overhead and occasionally lift or move one hundred
11 or more pounds.

12 13. Reps also demonstrate how to use CTS Cement products to Home Depot employees and
13 customers, requiring Reps to mix the cement or other product and spread it along a demonstration
14 surface with the appropriate tool. Reps are generally told which products to promote in stores by their
15 supervisors.

16 14. CTS Cement requires Reps to visit around five or six of their assigned Home Depot
17 stores per day and be present in each store for at least an hour. The time it takes to travel between
18 stores varies but can take anywhere between fifteen minutes to forty-five minutes or longer.

19 15. Reps occasionally work off-site to show Home Depot customers how to use CTS
20 Cement products. For example, Reps sometimes drive directly to construction sites to give
21 construction professionals instructions on how to use the CTS Cement products for their specific
22 project needs. Reps often leave their business cards with their cell phone numbers on the CTS Cement
23 display so that Home Depot customers can call and ask questions about CTS Cement products. CTS
24 Cement provides cell phones to each Rep or contributes to the cost of a cell phone so that they can be
25 available to answer calls and emails throughout the day.

26 16. Reps frequently work from home. CTS Cement often sends supplies directly to Reps’
27 homes so they can bring the supplies to their assigned stores. For example, CTS Cement sends
28 replacement boxes for dry cement when the cement bags break or are torn open. Reps are expected to

1 open and prepare the supplies at home before they head out to their stores. Reps also frequently check
2 and answer emails from their supervisors at home and take work-related phone calls from home,
3 including weekly calls with their district and monthly calls with the Mountain West region.

4 17. As a result of all these duties, Reps frequently work more than eight hours per day
5 and/or forty hours per week.

6 **C. CTS Cement Misclassified Reps as Exempt from Overtime.**

7 18. CTS Cement classifies all Reps as exempt from overtime, but Reps should be classified
8 as non-exempt under California law. Reps are paid a salary and do not receive overtime pay for hours
9 worked over eight per day or forty per week.

10 19. Reps' job duties primarily involve manual labor. Reps are expected to climb to reach
11 the products stored on high shelves, reach and lift the product down to place it on to a lower shelf, lift
12 broken cement bags to pour their contents into replacement boxes, sweep spilled cement and other
13 product, and other manual tasks. These tasks do not require any technical or specialized skill, or the
14 exercise of independent judgment.

15 20. CTS Cement closely supervises Reps, tracking which stores they visit and the frequency
16 of the visits. Reps are expected to check in with their district supervisor regularly and have weekly
17 meetings with the colleagues in their district. Reps also have monthly meetings with their regional
18 supervisor.

19 21. Reps have little control or discretion over the display of CTS Cement products at Home
20 Depot stores because CTS Cement designs and produces the products and marketing materials and
21 gives Reps detailed instructions about how to display and demonstrate the products. CTS Cement
22 controls the pricing of its products. Additionally, Home Depot has its own restrictions over how Reps
23 can display CTS Cement products in the stores.

24 22. Reps have no control over the amount of CTS Cement product Home Depot orders for
25 their stores. Home Depot operates its own software system that controls an automated replenishment
26 process.

27 23. Reps are at the bottom of CTS Cement's organizational hierarchy. Reps do not
28 supervise any other workers, nor do they have authority to hire or fire. Reps do not have the authority

1 to formulate management policies or bind CTS Cement on any significant matters.

2 24. Reps do not make sales. Reps help to make CTS Cement product displays visually
3 pleasing, but it is Home Depot that sells CTS Cement products to its customers. While Reps may help
4 a Home Depot customer carry items to the checkout, Reps do not themselves ring customers up when
5 the customers want to purchase CTS Cement products – Home Depot employees are responsible for
6 completing the sale. Reps do not receive commission or other incentive pay for sales made by Home
7 Depot at their assigned Home Depot stores.

8 **D. CTS Cement Fails to Pay Reps Overtime.**

9 25. Reps frequently work more than eight hours per day and forty hours per week.

10 26. Although CTS Cement knows that Reps work more than eight hours per day and/or
11 forty hours per week, CTS Cement does not pay them overtime.

12 **E. CTS Cement Fails to Provide Off-Duty Meal or Rest Periods.**

13 27. CTS Cement's assignment of tasks to Reps required that Reps work during meal
14 periods and skip rest breaks to get all of their work done. CTS Cement expects that Reps be available
15 to answer phone calls and emails at all times.

16 28. CTS Cement is aware that Reps do not take meal and rest breaks but does not pay
17 premium wages when Reps miss their meal or rest breaks.

18 **F. CTS Cement Fails to Provide Reps with Accurate Itemized Wage Statements.**

19 29. CTS Cement fails to provide Reps with accurate wage statements that show the total
20 and actual hours worked, accurate gross and net wages earned, and applicable hourly rates in effect
21 during the pay period and the corresponding number of hours worked at each hourly rate.

22 **G. CTS Cement Fails to Pay All Wages Owed Twice Each Calendar Month.**

23 30. CTS Cement fails to pay Reps all wages owed twice each calendar month, including
24 overtime wages.

25 **H. CTS Cement Fails to Keep Accurate Payroll Records for Reps.**

26 31. CTS Cement fails to keep accurate payroll records of Reps' daily hours worked,
27 including total hours worked per day, overtime hours worked, and wages owed for missed meal and
28

1 rest periods.

2 **I. CTS Cement Fails to Pay all Wages Due Upon Separation.**

3 32. CTS Cement has failed to pay Reps who leave the company all wages owed, including
4 overtime wages, at or near the time they stop working for CTS Cement.

5 **J. CTS Cement Fails to Provide Adequate Seating to Reps.**

6 33. CTS Cement does not provide seating to Reps while performing their job duties at
7 Home Depot stores. CTS Cement sometimes provides a step ladder for Reps to use to reach higher
8 shelves when restocking CTS Cement products but does not provide suitable seating for times when
9 their job duties allow them to sit or when they are idle between tasks.

10 **CAUSE OF ACTION**

11 **Violation of the Labor Code Private Attorney General Act of 2004**
12 **[Cal. Lab. Code §§ 2698 *et seq.*]**

13 34. Plaintiff incorporates by reference the allegations contained in the paragraphs above as
14 if fully set forth here.

15 35. Plaintiff is an “aggrieved employee” under PAGA, as he was employed by CTS Cement
16 during the applicable statutory period and suffered one or more Labor Code violations.

17 36. Plaintiff seeks to recover PAGA civil penalties through a representative action as
18 permitted by PAGA and the California Supreme Court in *Arias v. Superior Court*, 46 Cal. 4th 969
19 (Cal. Ct. App. 2009). Class certification of the PAGA claims is not required, but Plaintiff may seek
20 certification of the PAGA claims.

21 37. Plaintiff seeks to pursue remedies pursuant to PAGA for the following violations:

22 a. For Defendant’s failure to pay Reps daily and weekly overtime, Labor Code §
23 558 imposes a civil penalty of fifty dollars (\$50) for initial violations and one hundred dollars (\$100)
24 for subsequent violations of any provision regulating hours and days of work.

25 b. For Defendant’s failure to provide off-duty meal periods under Labor Code §
26 512 and Wage Order 9 § 11, Labor Code § 558 imposes a civil penalty of fifty dollars (\$50) for initial
27 violations and one hundred dollars (\$100) for subsequent violations. For Defendant’s failure to pay
28 premiums for meal period violations under Labor Code § 226.7, Labor Code § 2699 imposes a civil
penalty of one hundred dollars (\$100) per pay period, per aggrieved employee for the initial violation,

1 and two hundred dollars (\$200) for each subsequent pay period for each aggrieved employee.

2 c. For Defendant's failure to provide off-duty rest breaks under Wage Order 9 §
3 12, Labor Code § 558 imposes a civil penalty of fifty dollars (\$50) for initial violations and one
4 hundred dollars (\$100) for subsequent violations. For Defendant's failure to pay premiums for rest
5 break violations under Labor Code § 226.7, Labor Code § 2699 imposes a civil penalty of one hundred
6 dollars (\$100) per pay period, per aggrieved employee for the initial violation, and two hundred dollars
7 (\$200) for each subsequent pay period for each aggrieved employee.

8 d. For Defendant's failure to provide accurate wage statements, California Labor
9 Code § 226.3 imposes a civil penalty of two hundred fifty dollars (\$250) for initial violations of Labor
10 Code § 226(a), and one thousand dollars (\$1,000) per aggrieved employee for each subsequent
11 violation.

12 e. For Defendant's failure to pay all wages due and payable twice each calendar
13 month, including overtime wages, in violation of Labor Code § 204, Labor Code § 210 imposes a civil
14 penalty of one hundred dollars (\$100) for each failure to pay each employee and two hundred dollars
15 (\$200) for each subsequent violation or for any willful or intentional violation, plus 25% of the amount
16 unlawfully withheld.

17 f. For Defendant's willful failure to pay all wages to an employee who is
18 discharged or quits, Labor Code § 256 imposes a civil penalty in an amount not exceeding thirty (30)
19 days' pay.

20 g. For Defendant's willful failure to keep accurate records as required by
21 California Labor Code § 1174(d), including records of Reps' regular hours worked, overtime hours,
22 and meal periods, Defendant is subject to a civil penalty of five hundred dollars (\$500) under Labor
23 Code § 1174.5.

24 h. For Defendant's failure to provide Reps with suitable seats under the applicable
25 Wage Order, Labor Code § 558 imposes a civil penalty of fifty dollars (\$50) for initial violations and
26 one hundred dollars (\$100) for subsequent violations.

27 38. On November 2, 2020, Plaintiff submitted a claim notice with the California Labor and
28 Workforce Development Agency ("LWDA"), Case Number LWDA-CM-811416-20, a copy of which

1 was sent via certified mail to Defendant. A true and correct copy of the claim notice is attached hereto
2 as **Exhibit A**. As of today's date, the LWDA has provided no notice to Plaintiff regarding its intention
3 to investigate or not investigate Plaintiff's claims.

4 39. Enforcement of statutory provisions to protect workers and to ensure proper and prompt
5 payment of wages is a fundamental public interest. Plaintiff's successful enforcement of important
6 rights affecting the public interest will confer a significant benefit upon the general public. Private
7 enforcement of these rights is necessary, as no public agency has pursued enforcement. Plaintiff is
8 incurring a financial burden in pursuing this action, and it would be against the interests of justice to
9 require the payment of attorneys' fees and costs from any recovery obtained.

10 40. As a result of the violations alleged, Plaintiff, on behalf of himself and other aggrieved
11 employees, seeks all relief available pursuant to California Labor Code § 2699, including all civil
12 penalties, attorneys' fees, expenses, and costs of suit.

13 **PRAYER FOR RELIEF**

14 WHEREFORE, Plaintiffs respectfully request this Court to grant the following relief against
15 Defendant as follows:

- 16 A. Award civil penalties as provided by the Private Attorney General Act of 2004;
17 B. Award pre-judgment and post-judgment interest;
18 C. Award costs and expenses of this action;
19 D. Award reasonable attorneys' fees; and
20 E. Award such other relief as this Court deems just and proper.

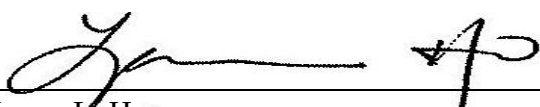
21 **JURY TRIAL DEMANDED**

22 Plaintiffs demand a trial by jury on claims so triable.

23 Dated: January 6, 2021

Respectfully submitted,

24 GOLDSTEIN, BORGEN, DARDARIAN & HO

25 
26 _____
Laura L. Ho

27 Attorneys for Plaintiff
28

EXHIBIT A

Shareholders
Linda M. Dardarian
Laura L. Ho
James Kan
Andrew P. Lee



Of Counsel
Barry Goldstein
David Borgen
Morris J. Baller

November 2, 2020

Via Online Submission

California Labor & Workforce Development Agency
800 Capitol Mall, MIC-55
Sacramento, CA 95814

Re: CTS Cement Manufacturing Corporation

Dear LWDA:

This firm represents Daniel Jensen (hereinafter "Plaintiff"), who is employed by CTS Cement Manufacturing Corporation ("CTS Cement"). Plaintiff intends to bring claims for civil penalties under the Labor Code Private Attorney General Act, California Labor Code §§ 2698 *et seq.* ("PAGA"), on behalf of himself and other Technical Service Representatives ("Reps") who stock and display CTS Cement products in Home Depot stores in California.

This letter provides notice of claims for penalties under PAGA for CTS Cement's (1) failure to pay overtime (Labor Code § 510; Wage Order 4 § 3; Wage Order 7 § 3)¹; (2) failure to provide duty-free meal/rest periods, or in their absence to pay premium wages (Labor Code §§ 512, 226.7; Wage Order 4 §§ 11, 12; Wage Order 7 §§ 11, 12); (3) failure to pay all wages due twice per month (Labor Code § 204); (4) failure to provide properly itemized pay statements (Labor Code § 226); (5) failure to maintain proper time/pay records (Labor Code § 1174); (6) failure to pay all wages due upon separation (Labor Code §§ 201, 202); and (7) failure to provide suitable seating (Wage Order 4 § 14; Wage Order 7 § 14).

CTS Cement Misclassifies Reps as Exempt

CTS Cement classifies all Reps as exempt from overtime, but Reps should be classified as non-exempt under California law. Reps are assigned to Home Depot stores in California, where they are expected to stock and merchandise CTS Cement products on the shelving, or bay, assigned to CTS Cement. CTS Cement sells a variety of cement products, as well as adhesive and construction tools in Home Depot stores. Reps are expected to clean and organize the products, install signs, build product displays, train Home Depot employees on CTS products, and conduct presentations to Home Depot customers.

¹ Wage Order 4 is found at California Code of Regulations, tit. 8 § 11040, and Wage Order 7 is found at California Code of Regulations, tit. 8 § 11070.

Reps' job duties primarily involve manual labor. Stocking products requires Reps to climb ladders to reach the products stored on the shelving above the product bay, cut open plastic wrap, and lift and lower the product to the floor. The cement is stored in bags, which are frequently cut open or break, requiring Reps to sweep up the cement and put the product into replacement boxes. Reps also demonstrate how to use CTS Cement products, requiring Reps to mix the cement and spread it along a demonstration surface. Sometimes Reps also have to reset the product display, requiring Reps to lift and maneuver heavy metal beams. CTS Cement's job description for Reps requires that they be able to lift 25 pounds overhead and occasionally lift or move one hundred or more pounds.

Reps do not make sales. Reps help to make CTS Cement product displays visually pleasing, but it is Home Depot and its employees who make sales to Home Depot customers. Reps do not ring customers up when they want to purchase CTS Cement products. The contract between CTS Cement and Home Depot happens at the corporate level and Reps take no part in negotiating that contract. Reps do not receive incentive pay for sales at their assigned Home Depot stores.

Reps are at the bottom of CTS Cement's organizational hierarchy. Reps do not supervise any other workers, nor do they have the authority to hire or fire. Reps do not have the authority to formulate management policies or bind CTS Cement on any significant matters.

Failure to Pay Overtime Wages

CTS Cement violated and continues to violate Wage Order 4 & 7 and Labor Code § 510 by failing to compensate Reps for all overtime hours worked. Reps frequently work more than eight hours per day and forty hours per week. In addition to the many hours Reps spend in Home Depot stores, Reps also often work from home to prepare the merchandising materials that CTS Cement sends to their homes to bring to their stores.

Although CTS Cement knows that Reps work more than eight hours per day and/or forty hours per week, CTS Cement fails to pay them overtime. As a result, CTS Cement is liable for civil penalties under Labor Code § 558.

Failure to Provide Meal and Rest Periods or to Provide Pay Premiums for Missed Meal and Rest Periods

CTS Cement has failed to provide off-duty meal and rest periods in violation of Labor Code § 512 and Wage Orders 4 & 7. CTS Cement's assignment of tasks to Reps required that Reps frequently work during meal periods and skip rest breaks in order to get all of their work done. CTS Cement is aware that Reps do not take meal and rest periods. CTS Cement does not pay premium wages when Reps miss their meal or rest breaks.

For CTS Cement's failure to provide off-duty meal and rest periods, CTS Cement is liable for civil penalties under Labor Code § 558. For its failure to pay premium wages for missed meal and rest periods, CTS Cement is liable for civil penalties under Labor Code § 2699.

Failure to Provide Accurate Wage Statements

CTS Cement fails to provide Reps with accurate wage statements that show the total and actual hours worked, accurate gross and net wages earned, and applicable hourly rates in effect during the pay period and the corresponding number of hours worked at each hourly rate in violation of Labor Code § 226. Reps' wage statements are blank under "Rate" and "Hours/Units" and do not show the number of regular and overtime hours worked. As a result, CTS Cement is liable for civil penalties under Labor Code § 226.3.

Failure to Pay All Wages Due Twice Per Month

CTS Cement fails to pay *all wages* due and payable twice each calendar month, including overtime wages, in violation of Labor Code § 204. As a result, CTS Cement is liable for civil penalties under Labor Code § 210.

Failure to Pay All Wages Owed at Separation

CTS Cement violated Labor Code §§ 201 and 202 by failing to pay all compensation due to former Reps at the time their employment was terminated, including all overtime wages. Under Labor Code section 256, CTS Cement is liable for civil penalties of up to thirty days of wages for each violation.

Failure to Keep Accurate Payroll Records of Daily Hours Worked

CTS Cement fails to keep accurate payroll records showing total hours worked, including overtime hours and meal periods taken, in violation of Labor Code section 1174 and Wage Orders 4 & 7. As a result, CTS Cement is liable for civil penalties pursuant to Labor Code § 1174.5.

Failure to Provide Suitable Seating

CTS Cement fails to provide Reps with suitable seats while Reps are working, or to at least provide seats in reasonable proximity to the area where Reps are working in violation of Wage Order 4 § 14 and Wage Order 7 § 14. As a result, CTS Cement is liable for civil penalties under Labor Code § 558.

Plaintiff, as an aggrieved employee on behalf of himself and others similarly situated, hereby invites the LWDA to take any action it deems appropriate.

Sincerely,

A handwritten signature in black ink, appearing to read 'Laura L. Ho', followed by a small star-like flourish.

Laura L. Ho

LLH/GG

November 2, 2020

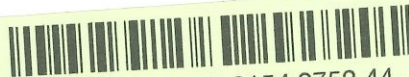
cc: CTS Cement Manufacturing Corporation (via Certified Mail)
12442 Knott Street
Garden Grove, CA 92841

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

CTS Cement Manufacturing
Corporation
12442 Knott Street
Garden Grove, CA 92841



9590 9402 5269 9154 9752 44

2. Article Number (Transfer from service label)

7020 1810 0000 8533 2026

PS Form 3811, July 2015 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature

☒ X

[Signature]

☐ Agent

☐ Addressee

B. Received by (Printed Name)

PH#4106/C.19

C. Date of Delivery

11/05/20

D. Is delivery address different from item 1?

If YES, enter delivery address below:

☐ Yes
☐ No

3. Service Type

☐ Adult Signature

☐ Adult Signature Restricted Delivery

☐ Certified Mail®

☐ Certified Mail Restricted Delivery

☐ Collect on Delivery

☐ Collect on Delivery Restricted Delivery

Insured Mail

Insured Mail Restricted Delivery
(over \$500)

☐ Priority Mail Express®

☐ Registered Mail™

☐ Registered Mail Restricted
Delivery

☐ Return Receipt for
Merchandise

☐ Signature Confirmation™

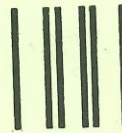
☐ Signature Confirmation
Restricted Delivery

Domestic Return Receipt

USPS TRACKING #



9590 9402 5269 9154 9752 44



First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

**United States
Postal Service**

• Sender: Please print your name, address, and ZIP+4® in this box•

Goldstein, Borgen, Dardarian
and Ho
155 Grand Avenue, Suite 900
Oakland, CA 94612

II

