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Attorneys for Plaintiff and the Class

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

CELIA STEWART, as an individual and on behalf
of all others similarly situated, and as a private
attorney general;

Plaintiff,

vs.

RITCHIE BROS AUCTIONEERS (AMERICA)
INC., a Washington corporation; RITCHIE BROS
AUCTIONEERS INC., a Washington corporation
upon information and belief, and DOES 1 through
50, inclusive,

Defendants.

Case No. RG21086650

[Hon. Evelio Grillo, Department 21]

**DECLARATION OF KEVIN LEE WITH
RESPECT TO NOTICE AND SETTLEMENT
ADMINISTRATION**

Date: March 1, 2023
Time: 10:00 a.m.
Department: 21

Reservation ID: 79371674381

Complaint Filed: January 25, 2021

1
2 **DECLARATION OF KEVIN LEE**

3 I, Kevin Lee, declare as follows:

4 1. I am a Case Manager at Phoenix Settlement Administrators (“Phoenix”), the Court-
5 appointed Class Action Settlement Administrator for *Cecilia Stewart v. Ritchie Bros. Auctioneers*
6 (*America*), *Inc., et al.* (the “Action”). I have personal knowledge of the facts stated herein and, if
called upon to testify, I could and would testify competently to such facts.

7 2. Phoenix was selected by the Parties to provide notice of the Settlement and perform
8 class administration duties in this Action. Pursuant to the Amended Joint Stipulation of Class Action
9 and PAGA Settlement (“Settlement Agreement” or “Settlement”) for this matter, Phoenix was
10 responsible for: (i) preparing, printing, and mailing the *Notice of Class Action Settlement* (“Notice”);
11 (ii) responding to inquiries from Class Members; (iii) calculating the number of pay periods each
12 Class Member worked during the period from April 4, 2021 to February 3, 2022 (“Class Period”)
13 and the number of pay periods that each Aggrieved Employee worked during the time period from
14 April 4, 2021 to February 3, 2022 (“PAGA Period”); (iv) determining the validity of letters
15 indicating a request to be excluded from the Class Settlement (“Requests for Exclusion”), written
16 objections to the Class Settlement (“Objections”), and/or dispute regarding the number of Pay
17 Periods submitted by Class Members; (v) calculating the Net Settlement Amount and the Individual
18 Settlement Shares to Class Members; (vi) calculating and issuing the Individual Settlement
19 Payments and distributing them to Settlement Class Members and Individual PAGA Payments to
20 Aggrieved Employees; (vii) issuing the payment to Class Counsel for attorneys’ fees and costs, the
21 Enhancement Payments to Plaintiff, and the employer/employee payroll taxes to the appropriate
22 taxing authorities; and (viii) such other tasks as set forth in the Settlement Agreement or as the
23 Parties mutually agree or as the Court orders.

24 3. On December 2, 2022, Phoenix received a data file from Defense Counsel that
25 contained names, last known mailing addresses, Social Security numbers, and pay periods for each
26
27

1 Class Member (“Class List”) during the Class Period. The final mailing list contained one hundred
2 fifty-one (151) individuals identified as Class Members.

3 4. On December 7, 2022, Phoenix conducted a National Change of Address (“NCOA”)
4 search in an attempt to update the class list of addresses as accurately as possible. A search of this
5 database provides updated addresses for any individual who has moved in the previous four (4)
6 years and notified the U.S. Postal Service of their change of address.

7 5. On December 7, 2022, Phoenix mailed the Notice via U.S. first class mail to all one
8 hundred fifty-one (151) Class Members on the Class List. A true and correct copy of the mailed
9 Notice is attached hereto as **Exhibit A**.

10 6. As of the date of this declaration, two (2) Notices have been returned to Phoenix.
11 None were returned with a forwarding address. For the two (2) Notices returned from the Post Office
12 without a forwarding address, Phoenix attempted to locate a current mailing address using
13 TransUnion TLOxp, one of the most comprehensive address databases available for skip tracing.
14 Of the two (2) Notices that were skip traced, two (2) updated addresses were obtained and the Notice
15 was promptly re-mailed to those Class Members via first class mail.

16 7. As of the date of this declaration, zero (0) Notices remain undeliverable.

17 8. As of the date of this declaration, Phoenix has received zero (0) Requests for
18 Exclusion from Class Members. The deadline to request exclusion from the Class Settlement was
19 January 21, 2023.

20 9. As of the date of this declaration, Phoenix has received zero (0) Notices of Objection
21 from Class Members. The deadline for objecting to the Class Settlement was January 21, 2023.

22 10. As of the date of this declaration, Phoenix has received zero (0) Pay Period disputes
23 from Class Members. The deadline for submitting a dispute was January 21, 2023.

24 11. There are one hundred fifty-one (151) Class Members who did not submit timely
25 and valid Requests for Exclusion and are therefore deemed Settlement Class Members, representing
26 100% of the Class. Settlement Class Members have worked a collective total of one thousand seven
27

1 hundred eighty-three (1,783) pay periods during the Class Period. Each Pay Period is valued at
2 approximately \$59.61.

3 12. The Escalator Clause of the Settlement Agreement indicates if the actual number of
4 pay periods worked by Class Members during the Class Period exceeds one thousand six hundred
5 thirty-five (1,635) by more than 10%, the Gross Settlement Amount shall increase on a pro rata
6 basis. Since the total number of Pay Periods did not exceed this amount, the Escalator Clause was
7 not triggered.

8 13. The Net Settlement Amount of \$106,284.76 available to pay Settlement Class
9 Members was determined by subtracting the requested Class Counsel attorneys' fees (\$76,300.00),
10 and Class Counsel costs (\$10,065.24), requested Enhancement Payment to Plaintiff Cecilia Stewart
11 (\$10,000.00), the PAGA Amount (\$20,000.00), and the requested Settlement Administration Costs
12 (\$6,250.00) from the Gross Settlement Amount (\$228,900.00).

13 14. Based upon the calculations stipulated in the Settlement, the highest Individual
14 Settlement Share to be paid is approximately \$3,187.44, the lowest Individual Settlement Share to
15 be paid is approximately \$31.28, while the average Individual Settlement Share to be paid is
16 approximately \$703.87. Settlement Class Members will be issued payment of their Individual
17 Settlement Shares subject to reduction for the employee's share of taxes and withholdings with
18 respect to the wages portion of the Individual Settlement Share (the net payment is their "Individual
19 Settlement Payment").

20 15. Additionally, \$20,000.00 of the Gross Settlement Amount has been allocated toward
21 penalties under the Private Attorneys General Act ("PAGA Amount"), of which 75%, or
22 \$15,000.00, shall be paid to the Labor and Workforce Development Agency ("LWDA"), and 25%,
23 or \$5,000.00, of which shall be paid to all current and former hourly non-exempt individuals who
24 are or were employed by Defendant during the PAGA Period. There are one hundred fifty-one (151)
25 Aggrieved Employees. Pursuant to the Settlement, all Aggrieved Employees received a flat payment
26 of \$33.11 (\$5,000.00 *divided by* 151 Aggrieved Employees).

1 16. Pursuant to the Settlement, Defendant has agreed to fund the employer-side taxes in
2 addition to the Gross Settlement Amount.

3 17. Phoenix's costs associated with the administration of this matter are \$6,250.00. This
4 includes all costs incurred to date, as well as estimated costs involved in completing the settlement
5 distribution. A true and correct copy of the invoice from Phoenix is attached hereto as **Exhibit B**.

6
7 I declare under penalty of perjury of the laws of the State of California that the foregoing is
8 true and correct.

9 Executed on February 1, 2023, at Orange, California.

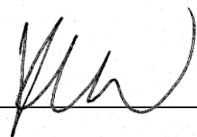
10
11
12
13 
14 _____
15 KEVIN LEE

Exhibit A

This notice is being sent pursuant to court order. This is not a solicitation from a lawyer.

NOTICE OF CLASS ACTION SETTLEMENT

«PSA_ID»

Celia Stewart v. Ritchie Bros. Auctioneers (America), Inc. et al,
Superior Court of the State of California for the County of Alameda Case No. RG21086650

If you were an hourly, non-exempt employee for Ritchie Bros. Auctioneers (America) Inc. and Ritchie Bros. Auctioneers Inc. in the State of California from April 4, 2021, through February 3, 2022 (“Class Period”), you could receive a payment from a class action settlement (hereinafter, “Settlement”).

Read this notice carefully, as your legal rights could be affected whether you act or not.

The Superior Court of the State of California for the County of Alameda (the “Court”) has preliminarily approved a Settlement that could affect your rights. The proposed Settlement resolves a class action and Labor Code Private Attorneys General Act of 2004 (“PAGA”) action filed by Plaintiff, Celia Stewart, against Defendants Ritchie Bros. Auctioneers (America) Inc. and Ritchie Bros. Auctioneers Inc., which has been designated Case No. 20CV369854 (the “Action”).

- The Action alleges Defendants underpaid sick pay wages and overtime and also failed to provide lawful wage statements to employees. Specifically, the sick pay and overtime claims allege Defendants at times fail to properly calculate employees’ regular rates of pay. The wage statement claim alleges Defendants’ wage statements fail to accurately itemize and show the name of the legal entity that is the employer. On these and related bases, the Action pursues class action and PAGA claims.
- Defendants deny Plaintiff’s allegations and maintain they have fully complied with the law. By agreeing to the Settlement, Defendants in no way admit any violation of law or any liability whatsoever to Plaintiff or others and expressly deny all such liability. Both Plaintiff and Defendants have agreed to the Settlement in light of all known facts and circumstances—including the uncertainty associated with litigation.
- If the Court grants final approval of the settlement, it would provide cash payments to Class Members, based on the number of relevant pay periods that they worked during the Class Period.
- Based on Defendants’ records, you worked «OvertimeSick_Pay» relevant sick pay and overtime pay periods and «Pay_Periods» relevant wage statement pay periods. An *estimate* of the amount that could be allocated to you is «Total_Amount». Whether you receive a payment depends on whether the Court grants final approval of the class action settlement, and the amount you ultimately receive depends on the terms the Court finally approves and whether you opt out of the class action settlement.

YOUR LEGAL RIGHTS AND OPTIONS IN THIS CLASS ACTION SETTLEMENT:	
DO NOTHING	You do not have to do anything in response to this notice. If you do nothing and the Court grants final approval of the class action settlement, you will remain eligible to automatically receive an Individual Class Payment and will be bound by the class action release provisions of the Settlement.
OPT OUT	You may opt out of the class action settlement by submitting a Request for Exclusion. If you opt out, you may not object to the class action settlement, will not be eligible to receive an Individual Class Payment, and will not be bound by the class action release provisions of the Settlement.
OBJECT	You may object to the class action settlement by submitting a written objection. If you object and the Court grants final approval of the class action settlement despite your objection, you will remain eligible to automatically receive an Individual Class Payment and will be bound by the class action release provisions of the Settlement.

If the Court approves the PAGA settlement, you will receive an Individual PAGA Payment and will be bound by the PAGA release provisions of the Settlement, regardless of whether you opt out of the class action settlement.

**THIS NOTICE IS NOT AN EXPRESSION OF ANY OPINION FROM THE COURT
AS TO THE MERITS OF THE CLAIMS.**

1. Why Did I Receive This Notice?

You are receiving this Notice of Class Action Settlement (the “Notice”) because Defendants’ records show that you were a Wage Statement Class Member because you were employed as a non-exempt employee by Defendants in the State of California from April 4, 2021, through February 3, 2022 (the “Class Period”). You may also be an Overtime Class Member

or Sick Pay Class Member if you earned sick pay wages or overtime wages in any workweek during the Class Period in which you also earned non-discretionary remuneration, including profit-sharing pay. All Class Members are also “Aggrieved Employees” under PAGA and may be entitled to share in the funds to be made available for the PAGA settlement.

Because the Settlement preliminarily approved by the Court would affect Settlement Class Members’ legal rights, the Court ordered that this Notice be sent to you. This Notice provides a brief description of the Action, informs you of the settlement terms preliminarily approved by the Court, and advises you of your legal rights with respect to the Settlement. If the Court finally approves the Settlement, the Settlement will fully resolve the Action, and your legal rights may be affected by the Settlement.

The Court has preliminary approved Larry W. Lee and Simon L. Yang of Diversity Law Group, P.C. and William L. Marder of Polaris Law Group as Class Counsel. Based on their investigation and evaluation, they are of the opinion that the terms of Settlement are fair, reasonable, adequate, and in the best interests of Class Members. The terms of the Settlement are set forth in detail in the Joint Stipulation of Class Action and PAGA Settlement (“Agreement”). You may obtain a copy of the Agreement from Phoenix Settlement Administrators, a neutral third-party appointed by the Court to administer the settlement (the “Administrator”).

2. What Is the Action About?

On January 25, 2021, Plaintiff filed a complaint in Court that alleged Defendants fail to consider all compensation when calculating employees’ regular rates of pay for purposes of paying sick pay wages and overtime. Specifically, Plaintiff alleged Defendants do not consider certain non-discretionary remuneration, including profit-sharing pay, when calculating sick pay and overtime rates of pay. The initial complaint also alleged both derivative and standalone wage statement violations. In addition to the derivative failure to accurately show the gross and net wages earned resulting from miscalculated and underpaid sick pay wages and overtime wages, Plaintiff alleged Defendants’ wage statements fail to show the name of the legal entity that was the employer.

Defendants deny and continue to deny (i) all of the allegations made by Plaintiff, (ii) that it violated any applicable laws, or (iii) that it is liable or owes damages, penalties, or other compensation or remedies to anyone with respect to the alleged facts or claims asserted in the Action. Nonetheless, without admitting or conceding any liability or wrongdoing whatsoever, Defendants have agreed to settle the Action, to avoid the burden, expense, and uncertainty of continuing the Action.

3. What Are the Payments Under the Settlement?

Defendants agree to pay a Gross Settlement Amount of \$228,900.00, which is inclusive of any Administration Costs, Attorneys’ Fees and Costs Award, Class Representative Award, PAGA Penalty Fund, and Individual Class Payments awarded by the Court. The Court may approve payment of (i) Administration Costs to the Administrator for administering the settlement (e.g., printing, distributing, or tracking Notices, distributing payments, etc.); (ii) an Attorneys’ Fees and Costs Award to Class Counsel for litigation and resolution of the Action; (iii) a Class Representative Award to Plaintiff both for her efforts in prosecuting the Action for Class Members and for Plaintiff’s additional general release of claims inapplicable to Class Members; and (iv) a PAGA Penalty Fund.

PAGA Penalty Fund: The Settlement requests that the Court approve a PAGA Penalty Fund of \$20,000.00. Pursuant to Labor Code requirements, 75% of the PAGA Penalty Fund will be allocated to the California Labor & Workforce Development Agency (“LWDA”) as an LWDA Payment. The remainder of the PAGA Penalty Fund will be allocated and entirely payable to Aggrieved Employees in equal shares as Individual PAGA Payments. These payments shall be classified for tax reporting purposes as penalties.

Individual Class Payments: Individual Class Payments shall be distributed to Settlement Class Members, without the need to submit a claim form. 50% of the Net Settlement Amount shall be designated for payments to Wage Statement Class Members, and 50% of the Net Settlement Amount shall be designated for payments to Sick Pay Class Members or Overtime Class Members.

The portion designated for payments to Wage Statement Class Members shall be distributed to Settlement Class Members as Individual Class Payments and proportionally allocated among Settlement Class Members based on the number of pay periods worked by each Settlement Class Member during the Class Period. These allocations shall be classified for tax reporting purposes as penalties.

The portion designated for payments to Sick Pay Class Members and Overtime Class Members shall be distributed to Settlement Class Members as Individual Class Payments and proportionally allocated among Settlement Class Members based on the number of pay periods worked by each Settlement Class Member during the Class Period in which they were paid either sick pay wages or overtime wages in any workweek in which they also earned non-discretionary remuneration, including profit-sharing pay. 20% of these allocations shall be classified for tax reporting purposes as wages.

Through this settlement, each Class Member shall agree to be solely and legally responsible for paying all other applicable taxes on their respective Individual Settlement Payments and shall indemnify and hold harmless the Parties from any claim or liability for taxes, penalties, or interest arising as a result of the payments.

All uncashed or undeliverable settlement checks will expire 180 days after the postmarked date of their initial mailing. After 180 days, the sum value of all expired checks will be tallied by the Administrator. The Administrator shall direct the principal for any expired checks in accordance with the Final Approval Order. The Parties shall request that the Court order that the principal for any expired checks, plus any interest that has accrued thereon, to be distributed pursuant to Code of Civil Procedure section 384 with 100% of the sum to be paid to the LWDA..

Attorneys' Fees and Costs Award: You do not need to individually pay any portion of Class Counsel's attorneys' fees and costs. Any payments for those attorneys' fees and costs will be determined by the Court. Class Counsel intends to request that the Court approve an Attorneys' Fees and Costs Award in the amount of (a) 33⅓% of the Gross Settlement Amount (or \$76,300.00) and (b) litigation costs of up to \$12,500.00.

Class Representative Award: Any Class Representative Award is to be determined by the Court and would be supplemental to Plaintiff's Individual Settlement Payments. Class Counsel intends to request that the Court approve a Class Representative Award of \$10,000.00 for Plaintiff's efforts in prosecuting the Action for Class Members and for Plaintiff's additional general release of claims inapplicable to Class Members.

Administration Costs: Class Counsel intends to request that the Court approve Administration Costs of up to \$6,750.00, payable to the Administrator for administering the settlement, including, but not limited to, printing, distributing, or tracking Notices, providing any required tax forms, processing any required tax payments, or reporting, and calculating and distributing all payments under the Settlement.

All Payments Subject to Court Approval: The above payments will be made if and only if the Court concludes the settlement is reasonable, fair, and adequate for the Class. The Court may adjust the amounts of certain payments.

4. What Do I Release Under the Settlement?

If the Court grants final approval of the class action settlement and concludes it is reasonable, fair, and adequate for Class Members, Settlement Class Members would release Defendants and all of their affiliated agents, employees, servants, officers, directors, partners, trustees, representatives, shareholders, stockholders, attorneys, parents, subsidiaries, equity sponsors, related companies/corporations and/or partnerships (defined as a company/corporation and/or partnership that is, directly or indirectly, under common control with Defendants or any of their parents and/or affiliates), divisions, assigns, predecessors, successors, insurers, consultants, joint ventures, joint employers, affiliates, and alter-egos (a "Released Party") from any and all claims during the Class Period that were alleged in the Action or that reasonably could have been alleged based on the facts alleged in the Action, including, but not limited to, claims under any state, federal, or local law for failing to pay or timely pay all sick pay wages, failing to pay or timely pay all overtime wages, and failing to provide accurate itemized wage statements, as well as any penalties, attorneys' fees, or costs premised on such claims.

This means that, if you do not timely and formally exclude yourself from the class action settlement, you cannot sue, continue to sue, or be part of any other lawsuit against Defendant about the legal issues resolved by this Settlement. It also means that all of the Court's orders in this Action will apply to you and legally bind you.

Upon approval, the LWDA fully releases Defendants and each Released Party from any and all claims for civil penalties during the PAGA Period that were alleged in the Action or that reasonably could have been alleged based on the facts alleged in the Action, including for failing to pay or timely pay all sick pay wages, failing to pay or timely pay all overtime wages, and failing to provide accurate itemized wage statements.

5. How Do I Object to the Class Action Settlement?

If you want to participate in the Settlement, you do not have to do anything and do not have to appear at the final approval hearing before the Court. You will automatically receive your Individual Class Payment and Individual PAGA Payment if the Court grants final approval of the class action settlement and approves the PAGA settlement.

If you want to object to the class action settlement, you may appear at the final approval hearing to object to the class action settlement. Alternatively, you must take the steps below:

- (1) You must mail a written statement to the Administrator listed below.
- (2) The written statement must include: your name, address, last four digits of your Social Security number, and the basis for your objection.
- (3) If you object, you may but are not required to appear at the final approval hearing either in person or through counsel, paid for at your own expense.
- (4) The written statement must be postmarked by January 21, 2023.

If you object, you will remain bound by the class action settlement if finally approved and bound by the PAGA settlement if approved. If you do not want to be bound by the class action settlement if finally approved, you must opt out of the class action settlement. Regardless of whether you object to the class action settlement, you will be bound by the PAGA settlement if approved.

6. How Do I Opt Out of the Class Action Settlement?

If you do not want to participate in the class action settlement, you may opt out of the class action settlement. If you opt out of the class action settlement, you may not object to the class action settlement, will not receive any Individual Class Payment, and will not be bound by the class action release provisions of the Settlement.

In order to opt out, you MUST express your desire to be excluded from the class action settlement by mailing to the Administrator a "Request for Exclusion," which must state "Request for Exclusion," include your name, current address, current telephone number, and last four digits of your social security number. Any such Request for Exclusion must be postmarked by January 21, 2023.

Any Request for Exclusion that does not include all required information or that is not submitted on a timely basis will be deemed null, void, and ineffective. A Request for Exclusion shall be deemed to be submitted as of the postmarked date. If you submit both a Request for Exclusion and an objection, your Request for Exclusion will be valid and be deemed to invalidate the objection.

7. Where Can I Get Additional Information?

This Notice summarizes the Settlement. For more information, you may contact the Administrator. Contact information for the Administrator and Class Counsel are as follows:

Administrator: PHOENIX SETTLEMENT ADMINSTRATORS P.O. Box 7208 Orange, CA 92863 Telephone: (800) 523-5773	Class Counsel: DIVERSITY LAW GROUP, P.C. Larry W. Lee (lwlee@diversitylaw.com) Simon L. Yang (sly@diversitylaw.com) 515 S. Figueroa St., Suite 1250 Los Angeles, California 90071 Telephone: (213) 488-6555	POLARIS LAW GROUP William L. Marder (bill@polarislawgroup.com) 501 San Benito Street, Suite 200 Hollister, California 95023 Telephone: (831) 531-4214
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PLEASE DO NOT TELEPHONE THE COURT OR DEFENDANT'S COUNSEL FOR INFORMATION REGARDING THIS SETTLEMENT.

Exhibit B



PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

CASE ASSUMPTIONS

Class Members	151
Opt Out Rate	0%
Opt Outs Received	0
Total Class Claimants	151
Subtotal Admin Only	\$6,908.65

TOTAL COSTS	\$6,250.00
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Fixed Fee

January 30, 2023

Case: Stewart v. Ritchie Bros. Auctioneers

Case & Database Setup / Toll Free Setup & Call Center / NCOA (USPS)

Administrative Tasks:	Rate	Hours/Units	Line Item Estimate
Programming Manager	\$100.00	3	\$300.00
Programming Database & Setup	\$100.00	3	\$300.00
Toll Free Setup*	\$140.00	1	\$140.00
Call Center & Long Distance	\$2.00	15	\$30.20
NCOA (USPS)	\$0.15	151	\$22.65
Total			\$792.85

Data Merger & Scrub / Notice Packet, Opt-Out Form & Postage /Translation

Project Action	Rate	Hours/Units	Line Item Estimate
Notice Packet Formatting	\$105.00	3	\$315.00
Data Merge & Duplication Scrub	\$0.15	151	\$22.65
Notice Packet & Opt-Out Form	\$0.95	151	\$143.45
Postage (up to 1 oz.)	\$0.60	151	\$90.60
Total			\$571.70

Skip Tracing & Remailing Notice Packets / Tracking & Programming Undeliverables

Project Action:	Rate	Hours/Units	Line Item Estimate
Case Associate	\$55.00	3	\$165.00
Skip Tracing Undeliverables	\$1.00	2	\$2.00
Remail Notice Packets	\$0.95	2	\$1.90
Estimated Postage	\$0.60	2	\$1.20
Programing Undeliverables	\$50.00	0	\$0.00
Total			\$170.10

Database Programming / Processing Opt-Outs, Deficiencies or Disputes

Project Action:	Rate	Hours/Units	Line Item Estimate
Programming Claims Database	\$100.00	3	\$300.00
Non Opt-Out Processing	\$200.00	1	\$200.00
Case Associate	\$55.00	3	\$165.00
Opt-Outs/Deficiency/Dispute Letters	\$5.00	0	\$0.00
Case Manager	\$85.00	3	\$255.00
Total			\$920.00

Calculation & Disbursement Programming/ Create & Manage QSF/ Mail Checks			
Project Action:	Rate	Hours/Units	Line Item Estimate
Programming Calculations	\$100.00	3	\$300.00
Disbursement Review	\$100.00	3	\$300.00
Programming Manager	\$95.00	2	\$190.00
QSF Fees, Bank Account & EIN	\$75.00	3	\$225.00
Check Run Setup & Printing	\$100.00	3	\$300.00
Mail Class Checks, W2 and 1099 *	\$1.00	151	\$151.00
Estimated Postage Checks, W2 and 1099	\$0.50	151	\$75.50
Total			\$1,541.50

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

Tax Reporting & Reconciliation / Re-Issuance of Checks / Conclusion Reports and Declarations			
Project Action:	Rate	Hours/Units	Line Item Estimate
Case Supervisor	\$100.00	3	\$300.00
Remail Undeliverable Checks (Postage Included)	\$1.50	15	\$22.50
Case Associate	\$55.00	2	\$110.00
Reconcile Uncashed Checks	\$85.00	3	\$255.00
Conclusion Reports	\$115.00	2	\$230.00
Case Manager Conclusion	\$85.00	2	\$170.00
Final Reporting & Declarations	\$115.00	1	\$115.00
Uncashed Check Notice Postcard (Postage Included)	\$1.50	40	\$60.00
Uncashed Check QSF Tax Filing	\$150.00	3	\$450.00
IRS & QSF Annual Tax Reporting * (State Tax Reporting Included)	\$1,200.00	1	\$1,200.00
Total			\$2,912.50

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

Total: \$6,908.65