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SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF LOS ANGELES – CIVIL DIVISION

DAVID SAFIER, individually and on
behalf of all others similarly situated;

Plaintiff,

vs.

NSA DOC PREP LLC dba MILLENNIA
TAX RELIEF, a Nevada Limited Liability
Company; MILLENNIA TAX RELIEF
DBA LIMITED LIABILITY CO.; Robert
Kim aka Rob King, an individual; Calen
Meza, an individual; Jimmy Perez, an
individual; and DOES 1 through 50,
inclusive;

Defendants.

CASE NO.: 21STCV27782

**JOINT STIPULATION OF CLASS ACTION
SETTLEMENT AND RELEASE**

Action Filed: July 29, 2021

1 Subject to final approval by the Court, which counsel and the parties agree to pursue and
2 recommend in good faith, Plaintiff David Safier, individually and on behalf of all others similarly
3 situated, on the one hand, and Defendants NSA DOC PREP LLC dba MILLENNIA TAX RELIEF,
4 MILLENNIA TAX RELIEF DBA LIMITED LIABILITY CO., Robert Kim aka Rob King, Calen
5 Meza, and Jimmy Perez on the other (collectively "the Parties"), hereby agree to the following
6 binding Joint Stipulation of Class Action Settlement and Release of the class action designated
7 *Safier v. NSA Doc Prep LLC et al.*, Los Angeles County Superior Court Case No. 21STCV27782.

8 **I. DEFINED TERMS**

9 As used herein, the following terms are defined as:

10 1. "Action" or "Lawsuit" means *Safier v. NSA Doc Prep LLC et al.*, Los Angeles
11 County Superior Court Case No. 21STCV27782.

12 2. "Agreement," "Settlement," or "Stipulation" means this Joint Stipulation of Class
13 Action Settlement and Release.

14 3. "Attorneys' Fees and Cost Award" means the amount authorized by the Court to be
15 paid to Class Counsel for the services they have rendered and expenses they have incurred in
16 prosecuting the Action. Class Counsel shall request, and Defendants will not oppose, an award of
17 attorneys' fees of up to one-third (33.33%) of the Gross Settlement Amount, or Ninety-Eight
18 Thousand and Three Hundred and Twenty-Three Dollars and Fifty Cents (\$98,323.50) as well as
19 reasonable litigation costs actually incurred by Class Counsel, not to exceed Twenty-Thousand
20 Dollars and No Cents (\$20,000.00). The Attorneys' Fees and Cost Award shall be paid from the
21 Qualified Settlement Fund and Class Counsel will be issued an IRS Form 1099 for the Fees and
22 Costs Award. Named Plaintiff expressly consents to this payment of the Attorneys' Fees and Cost
23 Award.

24 4. "Claims" means all claims which have been, will be pursuant to Paragraph II.2 *infra*,
25 or could have been asserted in the Action based on the facts alleged.

26 5. "Claims Administrator" means CPT Group, Inc.; Telephone: (800) 542-0900, or
27 such other settlement administrator as selected by the Parties, subject to Court approval. The Claims
28 Administrator shall perform the notice, claims administration, and distribution of payment functions
further described in this Agreement. The Claims Administrator shall establish its own employer

1 identification number and file an Internal Revenue Service Form W-9. The Claims Administrator
2 shall meet all of the requirements to establish a Qualified Settlement Fund pursuant to Internal
3 Revenue Code Section 1.468B-1.

4 6. "Claims Administration Costs" means all costs incurred in administering the
5 Settlement. All Claims Administration Costs shall be paid out of the Gross Settlement Amount. If
6 the Settlement is not completed for any reason, Defendants shall be solely responsible for the Claims
7 Administration Costs.

8 7. "Class" and "Class Members" mean and refer to: All current and former Inside Sales
9 Representatives who worked for Defendants from July 29, 2017 to the date on which the Court
10 enters a Preliminary Approval Order granting preliminary approval of the class action Settlement.

11 8. "Class Counsel" and "Plaintiff's Counsel" means Law Offices of Devon K. Roepcke,
12 PC and Law Offices of Eric A. LaGuardia.

13 9. "Class List and Data Report" means a list of the names, most current mailing address
14 and telephone number, social security number, and the respective earnings of each Class Member
15 during the applicable Class Period. Defendants will diligently and in good faith compile the Class
16 List and Data Report from its records and provide it to the Claims Administrator and Class Counsel
17 within twenty (20) business days of the Court's entry of the Preliminary Approval Order. The Class
18 List and Data Report shall be provided in a computer-readable format.

19 10. "Class Period" means the period from July 29, 2017 through the date this settlement
20 is preliminarily approved.

21 11. "Court" means the Superior Court of the State of California, for the County of Los
22 Angeles.

23 12. "Defendants" means and refers to Defendants NSA DOC PREP LLC dba
24 MILLENNIA TAX RELIEF, MILLENNIA TAX RELIEF DBA LIMITED LIABILITY CO.,
25 Robert Kim aka Rob King, Calen Meza, and Jimmy Perez.

26 13. "Defendants' Counsel" means and refers to Cliff Capdevielle, Esq. For purposes of
27 providing any notices required under this Agreement, Defendants Counsel shall refer to Cliff
28 Capdevielle, Esq., attorneyc@yahoo.com, located at 1921 Quail Creek Court, Reno, NV 89519.

14. "Effective Date" means the date on which the Settlement will become final and
effective, which shall be upon the occurrence of all of the following events: (i) this Stipulation has

1 been executed by all Parties and by Class Counsel and Defendants' Counsel; (ii) entry of the
2 Preliminary Approval Order; (iii) Class Notice has been given to the members of the Class,
3 providing them with an opportunity to correct address information, object to the Settlement, or to
4 opt-out of the Settlement; (iv) the court has held a Final Approval Hearing/Settlement Fairness
5 Hearing and entered a Final Approval Order and Judgment dismissing this Class Action with
6 prejudice and approving this Stipulation; and (v) the Court's Final Judgment becomes final. For
7 purposes of this paragraph, the Court's Final Judgment "becomes final" upon the later of: (i) the
8 time period for appeal of the Court's entry of Final Judgment has been exhausted without any
9 appeals having been filed or noticed; (ii) the date the appropriate appellate court or courts have
10 entered a final judgment affirming an appeal (including any requests for rehearing and/or petitions
11 for review) of the Court's Final Judgment and the final judgment of such appellate court or courts
12 is no longer subject to any further appellate challenge or procedure under the California Rules of
13 Court; (iii) the date of final dismissal of any appeal from the Judgment; or (iv) the final dismissal of
14 any proceeding on review of any court of appeal decision relating to the Judgment.

15 15. "Enhancement" means the amount that the Court authorizes to be paid to the Named
16 Plaintiff over and above their Individual Settlement Payment, in recognition of his efforts in
17 assisting with the prosecution of the Action on behalf of the Class Members. Named Plaintiff will
18 request an Enhancement up to Ten Thousand Dollars and No Cents (\$10,000.00). The Enhancement
19 shall be deducted from the Gross Settlement Amount and Named Plaintiff will be issued an IRS
20 Form 1099 in connection with their Enhancement.

21 16. "Final Approval Hearing/Settlement Fairness Hearing" means the hearing at which
22 the Court considers whether to approve the Settlement and to enter the Final Judgment.

23 17. "Final Approval Order" means the final order by the Court approving the Settlement
24 following the Final Approval Hearing/Settlement Fairness Hearing.

25 18. "Final Judgment" or "Judgment" mean the Court's Final Judgment approving the
26 Settlement in conjunction with the entry of the Final Approval Order.

27 19. "General Release" means the Named Plaintiff, in his individual capacity and with
28 respect to his individual claims only, agrees to release the Released Parties from all claims, debts,
penalties, liens, demands, rights, actions, obligations, damages, guarantees, costs, expenses,
attorneys' fees, liabilities, and causes of action of every nature and description whatsoever, known

1 or unknown, asserted or that might have been asserted in the Action, whether arising in tort, contract,
2 or for violation of any international, state, local, or federal statute, rule, ordinance, common law,
3 principle of equity, regulation or otherwise, arising out of, relating to, or in connection with any act
4 or omission by or on the part of any of the Released Parties committed or omitted prior to the
5 execution hereof including a waiver of Civil Code §1542.

6 20. "Gross Settlement Amount" means the total amount available to be paid by
7 Defendants pursuant to the Settlement and equals Two Hundred and Ninety-Five Thousand Dollars
8 and No Cents (\$295,000.00). All payments associated with the Settlement shall be paid from the
9 Gross Settlement Amount, including all payments to Participating Settlement Class Members, the
10 Named Plaintiff, Class Counsel, the California Labor and Workforce Development Agency, the
11 Claims Administrator, and employment taxes, including the employer FICA, FUTA, and SDI
12 contributions, on the wage portion of the Settlement.

13 21. "Individual Settlement Payment" means the amount of each Participating Settlement
14 Class Member's Net Class Settlement Fund, less employee and employer portions of state and
15 federal withholding taxes, including the employer FICA, FUTA, and SDI contributions, and any
16 other applicable payroll deductions required by law as a result of the payment of the amount
17 allocated to such Participating Settlement Class Member under the terms of the Settlement. The
18 Individual Settlement Payment shall be paid from the Net Class Settlement Fund.

19 22. "Named Plaintiff" means Plaintiff David Safier.

20 23. "Net Class Settlement Fund" refers to the funds available to be distributed to
21 Participating Settlement Class Members under this Stipulation after payment of any Attorneys' Fees
22 and Cost Award, Claims Administration Costs, Enhancements to the Named Plaintiff, and the State
23 of California's portion of the PAGA Payment. The employer's share of payroll taxes will be paid
24 from the Gross Settlement Amount through the Claims Administrator. The allocation or formula to
25 be used to determine Individual Settlement Payment to Participating Settlement Class Members
26 shall be based on Qualifying Workweeks worked or other alternatives to be determined by Class
27 Counsel and Defendants' Counsel.

28 24. "Notice" means the Notice of Pendency of Class Action Settlement to be directed to
all Class Members pursuant to the terms of the Preliminary Approval Order. The Notice describes
the procedure and time period for Class Members to opt-out of or object to the Settlement, and the

1 date set for the Final Approval Hearing (substantially in the form annexed hereto as Exhibit A). The
2 Notice is mailed to all Class Members in the Notice Packet.

3 25. "Notice Packet" means the packet that will be sent via regular mail to all Class
4 Members and shall include the Notice, including opt-out and objection procedures.

5 26. "Notice Response Deadline" means the date forty-five (45) calendar days after all
6 Notice Packets are mailed to Class Members by the Claims Administrator, and is synonymous with
7 Opt-Out Objection Deadline Date, as defined immediately below.

8 27. "Opt-Out/Objection Deadline Date" means the date forty-five (45) calendar days
9 after the date all Notice Packets are mailed to Class Members, on or before which any written
10 objection or opt-out to this Settlement filed by Class Members must be signed and submitted in
11 order to be effective. A written objection or opt-out to the Notice must be mailed to Class Counsel
12 and Defendants' Counsel within the time limitations as set forth in this Agreement.

13 28. "PAGA Payment" means Defendants' payment of Sixteen Thousand Dollars and No
14 Cents (\$16,000.00), with 25%, or Four Thousand Dollars and No Cents (\$4,000.00) to the Class
15 Members, and 75%, or Twelve Thousand Dollars and No Cents (\$12,000.00), to the California
16 Labor and Workforce Development Agency, all to be paid from the Gross Settlement Amount. This
17 PAGA Payment is made pursuant to the California Private Attorney General Act of 2004 ("PAGA"),
18 California Labor Code §2699(1).

19 29. "Participating Settlement Class Member(s)" means a Class Member who has not
20 opted out of the Settlement.

21 30. "Parties" means Defendants, the Named Plaintiff, and the Class Members.

22 31. "Preliminary Approval Hearing" means the hearing at which the Court considers
23 whether to preliminarily approve the Settlement and enter the Preliminary Approval Order.

24 32. "Preliminary Approval Order" means the judicial order to be issued and entered by
25 the Court, upon the Plaintiff's motion, preliminarily approving the terms of the Settlement set forth
26 in this Stipulation and authorizing the Notice.

27 33. "Qualified Settlement Fund" shall be the fund established by the Claims
28 Administrator pursuant to Internal Revenue Code Section 1.468B-1, and funded by Defendants
within ten (10) calendar days after the Court enters a Final Approval Order granting final approval
of the class action Settlement. This amount equals Two Hundred and Ninety-Five Thousand Dollars

1 and No Cents (\$295,000.00) and includes all funds available for Settlement payments, any
2 Attorneys' Fees and Cost Award, Claims Administration Costs, the Enhancement, the PAGA
3 Payment, and employer-owed taxes on the wage portion of the Settlement.

4 34. "Qualifying Workweek(s)" means a seven-day period commencing on a Monday and
5 ending on the following Sunday in which a Class Member was employed during the respective Class
6 Period. The number of Qualifying Workweeks of any Class Member who was absent for five
7 consecutive workdays shall be reduced by the number of weeks in which the Class Member was
8 absent. There are no fractional Qualified Workweeks under the terms of this Agreement.

9 35. "Released Claims" is defined as follows: The Class Members shall fully and finally
10 release and discharge Defendants and their former and present parents, subsidiaries, and affiliated
11 corporations, including without limitation NSA DOC PREP LLC dba MILLENNIA TAX RELIEF,
12 MILLENNIA TAX RELIEF DBA LIMITED LIABILITY CO. and their officers, directors,
13 employees, partners, shareholders, and agents, and any other successors, assigns, or legal
14 representatives ("the Released Parties of any and all wage and hour claims, debts, penalties, liens,
15 rights, actions, obligations, demands, guarantees, costs, expenses, attorneys' fees, damages, charges,
16 lawsuits, complaints, fines, promises, agreements, controversies, liabilities, and wage and hour
17 related causes of action of any nature or description, whether known or unknown, arising under any
18 international, federal, state, or local statute, ordinance, common law, regulation, principle of equity,
19 including California Industrial Welfare Commission Wage Orders, the California Labor Code, and
20 California Business & Professions Code, or otherwise during the period July 29, 2017 through the
21 date this Settlement is preliminarily approved by the Court, and related in any way to the claims
22 asserted in the Lawsuit against Defendants, whether dismissed or not, or that could have been
23 asserted in the Action against Defendants that arise out of the allegations, transactions, facts, matters
24 or occurrences, representations or omissions involved, set forth, or referred to in the Action,
25 including without limitation claims for wages, hours worked, damages, unpaid costs, penalties,
26 liquidated damages, interest, attorneys' fees, litigation costs, restitution, equitable relief or other
27 relief under Business & Professions Codes 17200 *et seq.*, based on the following categories: (a) any
28 and all claims involving any alleged failure to pay or overtime wages; (b) any and all claims
involving waiting time penalties; (c) any and all claims involving meal and rest break violations; (d)
any and all claims involving wage statement violations; (e) any and all claims involving failure to

1 reimburse work expenses; (f) any and all claims for unfair business practices in violation of Business
2 and Professions Code sections 17200 *et seq.*; and (g) any and all penalties pursuant to the PAGA
3 arising out of any or all of the aforementioned claims

4 36. “Released Parties” means Defendants NSA DOC PREP LLC dba MILLENNIA
5 TAX RELIEF, MILLENNIA TAX RELIEF DBA LIMITED LIABILITY CO. and their past,
6 present, or future parents, subsidiaries, divisions, and affiliated corporations, and its past, present,
7 or future officers, directors, employees, partners, members, shareholders, attorneys, insurers,
8 trustees, representatives, administrators, fiduciaries, agents, and any other successors, predecessors,
9 assigns, subrogees, executors, privies, and/or legal representatives and Robert Kim aka Rob King,
10 Calen Meza, and Jimmy Perez.

11 37. “Uncashed Funds” means the amount of all Individual Settlement Payment checks
12 paid to Class Members but not cashed within 180 calendar days of their postmarked date. 180 days
13 after the postmarked date of the initial mailing of the Individual Settlement Payment checks,
14 proceeds from any uncashed checks will be transferred to charity designated by Plaintiff.

15 **II. STIPULATION AND AGREEMENT**

16 **NOW, THEREFORE, IT IS HEREBY STIPULATED**, by and among the Named
17 Plaintiff on behalf of the Class Members on the one hand, and Defendants on the other hand, and
18 subject to the approval of the Court, that the Action is hereby being compromised and settled
19 pursuant to the terms and conditions set forth in this Agreement and that upon the Effective Date,
20 and the payment by Defendants of all monies due under the Agreement, the Parties shall dismiss
21 the Action and claims of Class Members with prejudice, subject to the continuing jurisdiction of
22 the Court as set forth below, and subject to the following terms and conditions:

23 1. **Full Investigation.** Named Plaintiff and Plaintiff’s Counsel have investigated the
24 factual and legal bases for the causes of action asserted in the Action.

25 2. **Release as to All Class Members.** As of the date the Final Approval Order and
26 Judgment are entered by the Court, Class Members, and their respective executors, administrators,
27 representatives, agents, heirs, successors, assigns, trustees, spouses, or guardians, shall be deemed
28 to have fully, finally, and forever released and dismissed the Released Parties from all Released
Claims.

1 In addition to the Released Claims, Named Plaintiff makes the additional following general
2 release of all claims, known or unknown: Named Plaintiff releases the Released Parties from all
3 claims, debts, penalties, liens, demands, rights, actions, obligations, guarantees, costs, expenses,
4 attorneys' fees, damages, liabilities, and causes of action of every nature and description whatsoever,
5 known or unknown, asserted or that might have been asserted, whether in tort, contract, or for
6 violation of any state or federal statute, rule, or regulation arising out of, relating to, or in connection
7 with any act or omission by or on the part of any of the Released Parties committed on or prior to
8 the execution of this Agreement. This general release includes any unknown claims relating to the
9 subject matter of the Released Claims that Named Plaintiff does not know or suspect to exist in his
10 favor at the time of this general release which, if known by Named Plaintiff might have affected
11 their settlement with, and release of, Released Parties, or might have affected his decision not to
12 object to this Agreement.

13 With respect to the general release, Named Plaintiff agrees that upon the entry of the Final
14 Approval Order, Named Plaintiff shall be deemed to have, and by operation of the Final Judgment
15 shall have, expressly waived and relinquished, to the fullest extent permitted by law, the provisions,
16 rights, and benefits of Section 1542 of the California Civil Code, or any other similar provision
under federal or state law. Civil Code section 1542 provides:

17 A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE
18 CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER
19 FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN
BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER
SETTLEMENT WITH THE DEBTOR.

20 By signing this Agreement, Named Plaintiff is bound by the terms herein, and
21 further agrees not to request to be excluded from the Participating Settlement Class
22 Members and agrees not to object to any term of this Agreement.

23 3. **Enhancement.** Subject to Court approval, Named Plaintiff shall request Ten
24 Thousand Dollars and No Cents (\$10,000.00) for his time and effort in bringing and prosecuting
25 this matter, or such other distribution or lower amount as the Court may order. This time-and-effort
26 payment shall be paid to the Named Plaintiff by the Claims Administrator no later than ten (10) days
27 after Defendants deliver the Gross Settlement Amount to the Claims Administrator for deposit into
28 the Qualified Settlement Fund. The Enhancement shall be made solely from the Qualified
Settlement Fund. The Parties agree that a decision by the Court to award Named Plaintiff an amount

1 less than the amount stated above shall not be a basis for Class Counsel to void this Stipulation. The
2 Claims Administrator shall issue a Form 1099 - MISC, Box 3 for the Enhancement. As set forth in
3 Paragraph II.5 *infra*, any amount awarded for an Enhancement to the Named Plaintiff less than Ten
4 Thousand Dollars and No Cents (\$10,000.00) will result in the non-awarded funds being part of the
5 Net Class Settlement Fund available for distribution to the Class Members. The Named Plaintiff
6 shall be solely and legally responsible to correctly characterize the Enhancement for tax purposes,
7 to pay any and all applicable taxes on the Enhancement, and shall hold Defendants harmless from
8 any claim or liability for taxes, penalties, or interest arising as a result of the Enhancement. This
9 Enhancement and general release payment shall be in addition to the Named Plaintiff's share of the
10 Net Class Settlement Fund as a Participating Settlement Class Member.

11 4. **Tax Liability.** Defendants make no representations as to the tax treatment or legal
12 effect of the payments called for herein, and Named Plaintiff is not relying on any statement or
13 representation by Defendants in this regard. Named Plaintiff understands and agrees that Named
14 Plaintiff will be solely responsible for the payment of any taxes and penalties assessed on the
15 payments described herein.

16 5. **Creation of the Qualified Settlement Fund and Administration of the**
17 **Settlement.** Within ten (10) calendar days after the Court enters a Final Approval Order granting
18 final approval of the class action Settlement, Defendant shall deliver the Gross Settlement Amount
19 as required by this Stipulation, into the Qualified Settlement Fund created by the Claims
20 Administrator. All payments that Defendants are required to make pursuant to the Settlement
21 Agreement, including but not limited to, FICA, FUTA, and SDI contributions, shall be made from
22 the Qualified Settlement Fund. Payments from the Qualified Settlement Fund shall be made for: (1)
23 the Enhancement to the Named Plaintiff, as specified in this Agreement and approved by the Court;
24 (2) Attorneys' Fees and Cost Award paid to Class Counsel, as specified in this Agreement and
25 approved by the Court; (3) the Claims Administration Costs, as specified in this Agreement and
26 approved by the Court; and (4) the State of California's portion of the amount allocated to PAGA
27 penalties, as specified in this Agreement and approved by the Court. The balance remaining shall
28 constitute the Net Class Settlement Fund from which Individual Settlement Payments are available
to be made to the Participating Settlement Class Members, less applicable taxes.

6. **Attorneys' Fees and Cost Award.** Defendants agree not to oppose or impede any

1 application or motion by Class Counsel for attorneys' fees not in excess of 33.33%, or Ninety-Eight
2 Thousand and Three Hundred and Twenty-Three Dollars and Fifty Cents (\$98,323.50), of the Gross
3 Settlement Amount, as well as an additional amount for reasonable litigation costs actually incurred
4 by Class Counsel, not to exceed Twenty-Thousand Dollars and No Cents (\$20,000.00). Named
5 Plaintiff expressly consents to this distribution of the Attorneys' Fees and Cost Award. As set forth
6 in Paragraph II.5 *infra*, any amount awarded for attorneys' fees to Class Counsel less than Ninety-
7 Eight Thousand and Three Hundred and Twenty-Three Dollars and Fifty Cents (\$98,323.50) will
8 result in the non-awarded amounts to be part of the Net Class Settlement Fund, available for
9 distribution to Participating Settlement Class Members. Class Counsel shall be paid any Court-
10 approved fees and costs no later than ten (10) calendar days after Defendant delivers the Gross
11 Settlement Amount to the Claims Administrator for deposit into the Qualified Settlement Fund.
12 Attorneys' Fees and Cost Award shall be paid notwithstanding the existence of any timely filed
13 objections thereto, or potential for appeal therefrom, or collateral attack on the settlement agreement
14 or any part thereof, subject to Plaintiff's counsel's obligation to make appropriate refunds or
15 repayments plus accrued interest, if and when, as a result of any appeal and/or further proceedings
16 on remand, or successful collateral attack, the fee or cost award is reduced or reversed. In the event
17 the Attorneys' Fees and Cost Award is reversed or reduced, those amounts must be repaid within
18 thirty (30) business days. Class Counsel shall be solely and legally responsible to pay all applicable
19 taxes on the payment made pursuant to this paragraph. A Form 1099-MISC, Box 14 shall be
20 provided to Class Counsel for the payment made pursuant to this Paragraph.

21 7. **Claims Administrator.** The Parties request that the Court appoint CPT Group, Inc.
22 as Claims Administrator. The Claims Administrator shall be paid for the costs of administration of
23 the Settlement from the Gross Settlement Amount. This includes distributing all required notices
24 and forms to Class Members; receiving and reviewing disputes and written objections or opt-out
25 notices from Class Members; handling any inquiries by Class Members regarding disputes or
26 Settlement payments; auditing the list of Participating Settlement Class Members; preparing all
27 Settlement checks; distributing all required payments under this Stipulation; and performing such
28 other tasks as the Parties mutually agree or that the court orders to Claims Administrator to perform.
CPT Group, Inc. has proposed that the Claims Administration Costs will not exceed \$10,000, based
on a written bid received from the Claims Administrator. This estimate includes the required tax

1 reporting on the settlement amounts/payments, including the issuing of W-2 and 1099 Forms (if
2 any), as well as calculation of employee withholding taxes and the employer payroll taxes for
3 Defendant to be remitted to the tax authorities. Ten (10) court days prior to the Final Approval
4 Hearing, the Claims Administrator shall provide the Court and all counsel for the Parties with a
5 statement detailing the Claims Administration Costs of the Gross Settlement Amount. The Claims
6 Administrator will print and issue Form 1099 - MISC, Box 7 to Participating Settlement Class
7 Members and Class Counsel via U.S. Mail. The Claims Administrator will report all payments
8 hereunder to the appropriate governmental authorities in accordance with the provisions of this
9 Stipulation. The Claims Administrator will determine, based on the database provided by
10 Defendants, the amount of the Settlement Payments.

11 The Parties agree that the Claims Administrator shall conduct all administration of the
12 Settlement, except as expressly provided herein, and that Class Counsel shall receive no fee or
13 payment relating to the administration of the Settlement outside of the Attorneys' Fees and Cost
14 Award. All disputes relating to the Claims Administrator's performance of its duties, after good-
15 faith efforts by the Parties to first resolve such disputes, will be referred to the Court, if necessary,
16 which will have continuing jurisdiction over this Agreement until all payments and obligations
contemplated by this Agreement have been fully completed.

17 8. **Preliminary Approval Hearing.** As part of this Settlement, the Parties agree to the
18 following procedures for obtaining preliminary Court approval of the Settlement, entering the
19 Preliminary Approval Order, giving Notice to Class Members, obtaining final Court approval of the
20 Settlement and entering the Final Approval Order, and processing the Individual Settlement
21 Payments:

- 22 a. As soon as practicable, Named Plaintiff shall file a Motion for Preliminary Approval
23 of Settlement to request a hearing before the Court to request preliminary approval
24 of the Settlement and to request the entry of the Preliminary Approval Order.
- 25 b. Named Plaintiff will request the Court to enter the Preliminary Approval Order,
26 preliminarily approving and conditionally certifying the class for Settlement
27 purposes only, preliminarily approve the proposed Settlement, and set a date for a
28 Final Approval Hearing.
- c. In conjunction with this hearing, Named Plaintiff will submit this Stipulation, which

1 sets forth the terms of this Settlement Agreement, and will include proposed forms
2 of all notices and other documents, as attached hereto, necessary to implement the
3 Settlement. Such submission shall include such motions, pleadings, and evidence as
4 may be required for the Court to determine that the Stipulation is fair, adequate,
5 reasonable, and that it constitutes a “good faith settlement.”

6 d. The Preliminary Approval Order shall provide for Notice of the Settlement and
7 related matters to be sent to Class Members as specified herein.

8 e. As soon as practicable following the Preliminary Approval Hearing, Named Plaintiff
9 shall prepare and file a Motion for Final Approval of Settlement.

10 9. **Settlement Administration Management.** The Individual Settlement Payments
11 shall be managed and administered as follows:

12 a. CPT Group, Inc., or such other settlement administrator as selected by the Parties,
13 subject to Court approval, shall be retained to serve as Claims Administrator. The Parties each
14 represent that they do not have any financial interest in the Claims Administrator or otherwise have
15 a relationship with the Claims Administrator that could create a conflict of interest.

16 b. Defendant shall provide the Claims Administrator and Class Counsel with the Class
17 List and Data Report within twenty (20) business days of the date the Court enters the Preliminary
18 Approval Order.

19 c. Within ten (10) days of receipt of the Class List and Data Report, the Claims
20 Administrator shall mail the Notice Packet to each Class Member in accordance with paragraph
21 II.11 *infra*. The Claims Administrator will, among other items, identify in the Notice Packet each
22 individual Class Member's estimated Individual Settlement Payment.

23 d. All Class Members who do not opt-out of the Settlement shall be Participating
24 Settlement Class Members.

25 e. Five (5) days prior to the Final Approval Hearing, the Claims Administrator shall
26 provide Defendants' Counsel and Class Counsel a report showing: (i) the names and number of
27 Class Members who have objected in writing to the Settlement; (ii) the names and number of Class
28 Members who chose to opt-out of the Settlement in writing; and (iii) the Individual Settlement
Payment owed to each Participating Settlement Class Member.

f. The Parties agree to cooperate in the Settlement administration process and to

1 make all reasonable efforts to control and minimize the costs and expenses incurred in
2 administration of the Settlement.

3 g. The Claims Administrator shall be responsible for: printing and mailing the
4 Notice Packet to Class Members as directed by the Court; receiving and reporting the written opt-
5 outs and objections submitted by Class Members; mailing Individual Settlement Payments to
6 Participating Settlement Class Members; posting notice of Final Judgment on the Class
7 Administrator's website; and other tasks as the Parties mutually agree or the Court orders the Claims
8 Administrator to perform. The Claims Administrator shall keep Defendants' Counsel and Plaintiff's
9 Counsel timely apprised of the performance of all Claims Administrator responsibilities.

10 h. The Claims Administrator, on Defendants' behalf, shall have the authority and
11 obligation to make payments, credits, and disbursements, including payments and credits in the
12 manner set forth herein, to Participating Settlement Class Members calculated in accordance with
13 the methodology set out in this Agreement and orders of the Court.

14 i. Any tax return filing required by this Agreement shall be made by the Claims
15 Administrator. Any expenses incurred in connection with such filing shall be Claims Administration
16 Costs of the Settlement.

17 j. No person shall have any claim against Defendants or Defendants' Counsel, the
18 Named Plaintiff, Class Members, the Class, Class Counsel, or the Claims Administrator based on
19 distributions and payments made in accordance with this Agreement.

20 10. **Calculation of Individual Settlement Payment.** To determine the Individual
21 Settlement Payment for each Participating Settlement Class Member:

22 a. The Net Class Settlement Fund shall be the funds available to Participating
23 Settlement Class Members after deducting any Attorneys' Fees and Cost Award, Claims
24 Administration Costs, the Enhancement, and the State of California's portion of the PAGA Payment
25 from the Gross Settlement Amount.

26 b. The Net Class Settlement Fund shall be divided among all Participating
27 Settlement Class Members based on the number of Qualifying Workweeks worked during the
28 Settlement Class Period. An Individual Settlement Payment for each Participating Settlement Class
Member will then be determined by multiplying the Net Settlement Fund by a fraction, the
numerator of which is the total number of Qualifying Workweeks the Participating Settlement Class

1 Member worked as a non-exempt hourly-paid employee during the Class Period and the
2 denominator of which is the total number of Qualifying Workweeks worked by all Participating
3 Settlement Class Members as non-exempt hourly-paid employees during the Class Period.

4 c. The Individual Settlement Payment to each Participating Settlement Class
5 Member shall be allocated as follows: forty percent (40%) shall be attributed to penalties and forty
6 percent (40%) shall be attributed to interest, to be reported on a 1099 Form; and twenty percent
7 (20%) shall be attributed to wages (“Wage Component”), to be reported on a W-2 Form.

8 d. The Claims Administrator shall determine the eligibility for, and the amounts
9 of any Individual Settlement Payments under the terms of this Settlement Agreement. Any disputes
10 not resolved by the Claims Administrator concerning the administration of the Settlement will be
11 referred to mediator James Johnston.

12 e. The Individual Settlement Payments will be reduced by any required
13 deductions for each Class Member. All standard employer and employee payroll deductions will be
14 made for state and federal withholding taxes, including all employer-owed tax liabilities, as well as
15 any other applicable payroll deductions owed by the employer and Participating Settlement Class
16 Members as a result of the Wage Component, resulting in a “Net Wage Component.” The Claims
17 Administrator will issue a check and W-2 Form to each Class Member for the Wage Component.
18 Employee taxes will be withheld from the wages portion only in accordance with the most recent
19 W-4 or withholding instructions provided to Defendants, unless none is available, in which case a
20 Form 1099 shall be used. Defendants’ employer contributions of all federal, state, and local taxes
21 (including, but not limited to, FICA, FUTA, and SDI) in regard to the wage portion of the Individual
22 Settlement Payments shall also be withheld from the Individual Settlement Payment. To the extent
23 necessary to ensure the payment of all such tax obligations on the Individual Settlement Payments,
24 the Individual Settlement Payments will be reduced by any such required tax obligations for wages
25 for each Settlement Class Member. All wages paid to Settlement Class Members shall be reflected
26 on their individual W-2 forms. All remaining portions of any Individual Settlement Payments made
27 to Settlement Class Members shall, if required by applicable state and/or federal law, be reported
28 on a federal form 1099 that shall be provided to the Individual Class Members.

f. No withholding shall be made on the interest and penalty portion of the
Individual Settlement Payment. The Claims Administrator will issue a second check and IRS Form

1 1099 for the remaining interest and penalty component, as required and to the extent required by
2 law.

3 g. For each Class Member who opts out of the Settlement, the Claims
4 Administrator shall proportionately increase the payment to each Participating Settlement Class
5 Member so that the total Settlement payout equals one hundred (100) percent of the Net Class
6 Settlement Amount.

7 h. The Claims Administrator shall be responsible for issuing the payments and
8 calculating and withholding all required state and federal taxes.

9 11. **Notice to Class Members.** Notice of the Settlement shall be provided to all Class
10 Members using the following procedures:

11 a. **Notice by First-Class Mail.** Within ten (10) days after receipt of the Class
12 List and Data Report, the Claims Administrator shall mail the Notice Packet to the Class Members
13 via first-class regular U.S. mail. Prior to mailing, the Claims Administrator will perform a search
14 based on the National Change of Address database to update and correct any known or identifiable
15 Class Member address changes. If a new address is obtained by way of a returned Notice Packet,
16 then the Claims Administrator shall promptly forward the original Notice Packet to the updated
17 address via first-class regular U.S. mail indicating on the original Notice Packet the date of initial
18 mailing.

19 b. **Opt-Out/Objection Deadline Date.** Class Members will have forty-five (45)
20 calendar days from the initial mailing of the Notice Packet to opt-out of or object to the Settlement
21 in writing. The written objection or opt-out must be postmarked to Class Counsel and Defendants'
22 Counsel within the time limitations.

23 c. **Procedure for Undeliverable Notices.** Any Notices returned to the Claims
24 Administrator as non-delivered, on or before the Opt-Out/Objection Deadline Date, shall be sent to
25 the forwarding address affixed thereto within five (5) business days. If no forwarding address is
26 provided, then the Claims Administrator shall promptly attempt to determine a correct address using
27 a single skip-trace, computer, or other search using the name, address, and/or Social Security
28 number of the individual involved, and shall then perform a single re-mailing within five (5)
business days. In the event the procedures in this paragraph are followed and the intended recipient
of a Notice still does not receive the Notice, the intended recipient shall be considered a Participating

1 Settlement Class Member and shall be bound by all terms of the Settlement and any Final Judgment
2 entered by the Court if the Settlement is approved by the Court and his or her Individual Settlement
3 Payment shall be distributed to the charity selected by the Named Plaintiff.

4 d. **Binding Effect.** Class Members shall be bound by all terms of the Settlement
5 and any Final Judgment entered by the Court if the Settlement is approved by the Court.

6 e. **Administrator Report.** As mentioned herein, at least five (5) days prior to
7 the Final Approval Hearing, the Claims Administrator shall provide Defendants' Counsel and Class
8 Counsel a report showing: (i) the names and number of Class Members objecting in writing to the
9 Settlement; (ii) the names and number of Class Members opting out of the Settlement in writing;
10 and (iii) the Individual Settlement Payment owed to each Participating Settlement Class Member.

11 12. **Procedure for Objecting to or Opting Out of the Class Action Settlement.** The
12 Class Members shall submit objections to the Settlement and/or opt-out of the Settlement, using the
13 following procedures:

14 a. **Procedure for Objecting.** The Notice shall provide that those Class Members
15 who wish to object to the Settlement must mail a written statement of objection ("Notice of
16 Objection") to the Claims Administrator no later than the Opt-Out/Objection Deadline Date. The
17 postmarked date of the mailing shall be deemed the exclusive means for determining that a Notice
18 of Objection is timely. The Notice of Objection must (a) identify the Class Member's full name,
19 current address, telephone number, and last four digits of Social Security Number; (b) dates of
20 employment and most recent job position held with Defendants; (c) the name and case number of
21 this Action; (d) contain a statement of the specific reason(s) the Class Member objects to this
22 Settlement, and any and all evidence and supporting legal briefs (including, without limitation, all
23 briefs, memoranda, written evidence, and declarations) the objecting Class Member proposes to
24 submit for the Court to consider, as well as statement advising whether the objecting Class Member
25 or his or her legal counsel plans to address the Court at the Final Approval Hearing/Settlement
26 Fairness Hearing; and (e) a detailed list of any other objection by the objecting Class Member, or
27 the Objecting Class Member's counsel, to any class actions submitted in any court, whether state or
28 otherwise, in the United States in the previous five (5) years. If the objecting Class Member or
objecting Class Member's counsel has not objected to any other class action settlement in any court
in the United States in the previous five (5) years, objecting Class Member shall affirmatively state

1 so in the written materials provided in connection with the objection to the Settlement. This
2 information is requested to assist the Court in determining whether the objection is made by a
3 professional objector seeking financial consideration for their efforts. Failing to provide this
4 information will not affect the validity of the objection, but may result in the Court presuming that
5 the objection is made by a professional objector. Class Members who timely submit an objection
6 must be available for deposition within 75 miles of the address of the Court if Defendants choose to
7 take their deposition. Any Class Member who timely submits an objection and refuses to be
8 available for deposition shall be deemed to have withdrawn his or her objection. Class Members
9 who fail to make objections in the manner specified above shall be deemed to have waived any
10 objections and shall be foreclosed from making any objection (whether by appeal or otherwise) to
11 the Settlement Agreement. No later than five (5) calendar days before the Final Approval
12 Hearing/Settlement Fairness Hearing, the Claims Administrator shall provide counsel for the Parties
13 with complete copies of all compliant objections received, including the postmarked dates for each
14 objection. Class Members who submit a timely Notice of Objection, as specified above, will have a
15 right to appear in person or through counsel at the Final Approval Hearing/Settlement Fairness
16 Hearing in order to have their objections heard by the Court. Class Members may withdraw their
objections at any time.

17 b. **Procedure for Opting Out.** Class Members, with the exception of the Named
18 Plaintiff, may opt-out of the Settlement. The Notice shall provide that those Class Members who
19 wish to opt-out of the Settlement must mail a written signed statement expressing his or her desire
20 to opt-out from the Settlement, and any such statement shall include the following: full name, current
21 address, telephone number, last four digits of the Class Member's Social Security Number, most
22 recent job position held with Defendants, and the dates (or approximate dates) of employment. It
23 must clearly state "I wish to opt-out from the Safier v. NSA Doc Prep LLC, et al. Settlement," be
24 addressed to the Claims Administrator, and postmarked on or before the Opt-Out/Objection
25 Deadline Date. Any Class Member who submits a valid and timely opt-out request shall no longer
26 be a member of the Class, shall be barred from participating in this Settlement, shall be barred from
27 objecting to this Settlement, and shall receive no benefit from this Settlement.

28 c. **No Solicitation of Settlement Objections or Opt-Outs.** The Parties agree to
use their best efforts to carry out the terms of this Settlement. At no time shall any of the Parties or

1 their counsel seek to solicit or otherwise encourage or influence Class Members to submit written
2 objections to the Settlement, to opt-out of the Settlement, or to appeal from the Final Approval Order
3 and Final Judgment.

4 d. **No Opt-Outs Or Subsequent Lawsuits By Any Parties Represented by**
5 **Class Counsel.** Class Counsel represents and warrants that as of the date of signing this Agreement,
6 none of the Class Counsel represents any individual with regard to wage-and-hour claims against
7 Defendants, excepting Named Plaintiff. Class Counsel further represents and warrants that as of the
8 date of the signing of this Agreement, none of the Class Counsel has consulted with, advised, or
9 spoken to any current or former employee of Defendants regarding potential wage-and-hour claims
10 against Defendants, excepting Named Plaintiff.

11 13. **Procedure for Payment of Individual Settlement Payments.** The procedure for
12 payment to Class Members of Individual Settlement Payments is as follows:

13 a. All Class Members who do not opt-out of the Settlement will receive an
14 Individual Settlement Payment from Defendants, distributed through the Claims Administrator.

15 b. Individual Settlement Payments for Class Members shall be paid pursuant to
16 the Settlement formula set forth herein, and shall be mailed within ten (10) calendar days after
17 Defendants deliver the Gross Settlement Amount to the Claims Administrator for deposit into the
18 Qualified Settlement Fund.

19 c. Should any question arise regarding the determination of eligibility for, or the
20 amounts of any Individual Settlement Payment under the terms of this Agreement, Class Counsel
21 and Defendants' Counsel shall meet and confer in an attempt to reach agreement. If they cannot
22 agree, the Claims Administrator shall make the final determination, and that determination shall be
23 conclusive, final, and binding on all Parties, including all Class Members.

24 d. If a mailed Individual Settlement Payment check is not cashed within one
25 hundred and eighty (180) days of the postmarked date of the initial mailing, the check shall be
26 cancelled and the corresponding amount shall be distributed to a charity selected by the Named
27 Plaintiff.

28 14. **Certification By Claims Administrator.** Upon completion of administration of the
Settlement and distribution of the Gross Settlement Amount, the Claims Administrator shall provide

1 written certification of such completion to the Court and counsel for all Parties.

2 15. **Final Approval Hearing/Settlement Fairness Hearing and Entry of Final**
3 **Approval Order and Final Judgment.** Upon expiration of the Opt-Out/Objection Deadline Date,
4 with the Court's permission, a hearing ("Final Approval Hearing/Settlement Fairness Hearing")
5 shall be conducted to determine final approval of the Settlement along with the amount properly
6 payable for: (i) any Attorneys' Fees and Cost Award; (ii) any Enhancements; (iii) Claims
7 Administration Costs; and (iv) the State of California's portion of the PAGA Payment. The Final
8 Fairness Hearing shall not be held earlier than thirty (30) calendar days from the Opt-Out/Objection
9 Deadline Date. Upon final approval of the Settlement by the Court, the Parties shall present the Final
10 Approval Order to the Court for its approval and Final Judgment. After the Court's entry of the Final
11 Approval Order and Final Judgment approving the Settlement, the Court shall have continuing
12 jurisdiction solely for purposes of addressing: (i) the interpretation and enforcement of the terms of
13 the Settlement, (ii) Settlement administration matters, and (iii) such post-Final Judgment matters as
14 may be appropriate under Court rules or as set forth in this Agreement.

15 16. **No Retaliation.** Defendants shall not take any adverse action against any Class
16 Member because of the Action or because of the existence of, and/or participation in, the Settlement,
17 or because they choose to benefit from the Settlement, or to object to the Settlement. Defendants
18 shall not take action to discourage Class Members from participating in the Settlement.

19 17. **Exhibits and Headings.** The terms of this Agreement include the terms set forth in
20 any attached exhibits, which are incorporated by this reference as though fully set forth herein. Any
21 exhibits to this Agreement are an integral part of the Settlement. The descriptive headings of any
22 paragraphs or sections of this Agreement are inserted for convenience of reference only and do not
23 constitute a part of this Agreement.

24 18. **Interim Stay of Proceedings.** The Parties agree to the Court staying and holding all
25 proceedings in the Action, except such proceedings necessary to implement and complete the
26 Settlement, in abeyance pending the Final Approval Hearing/Settlement Fairness Hearing to be
27 conducted by the Court.

28 19. **Amendment or Modification.** This Agreement may be amended or modified only
by written instrument signed by counsel for all Parties or their successors-in-interest.

 20. **Entire Agreement.** This Agreement and any attached exhibits constitute the entire

1 agreement among these Parties, and no oral or written representations, warranties, or inducements
2 have been made to any Party concerning this Agreement, or its exhibits, other than the
3 representations, warranties, and covenants contained and memorialized in such documents.

4 21. **Authorization to Enter into Settlement Agreement.** Counsel for all parties warrant
5 and represent that they are expressly authorized by the Parties whom they represent to negotiate this
6 Agreement and to take all appropriate action required or permitted to be taken by such Parties
7 pursuant to this Agreement to effectuate its terms, and to execute any other documents required to
8 effectuate the terms of this Agreement. The Parties and their counsel will cooperate with each other
9 and use their best efforts to effect the implementation of the Settlement. In the event the Parties are
10 unable to reach agreement on the form or content of any document needed to implement the
11 Settlement, or on any supplemental provisions that may become necessary to effectuate the terms
12 of this Settlement, the Parties will seek the assistance of mediator James Johnston.

13 22. **Binding on Successors and Assigns.** This Agreement shall be binding upon, and
14 inure to the benefit of, the successors and assigns of the Parties hereto, as previously defined.

15 23. **California Law Governs.** All terms of this Agreement and the exhibits hereto shall
16 be governed by and interpreted according to the laws of the State of California.

17 24. **Counterparts.** This Agreement may be executed in one or more counterparts. All
18 executed counterparts and each of them shall be deemed to be one and the same instrument, provided
19 that counsel for the Parties to this Agreement shall exchange among themselves original signed
20 counterparts.

21 25. **This Settlement is Fair, Adequate, and Reasonable.** The Parties believe this
22 Settlement is a fair, adequate, and reasonable Settlement of this Action and have arrived at this
23 Settlement after extensive arms-length negotiations, taking into account all relevant factors, present
24 and potential.

25 26. **Jurisdiction of the Court.** The Court shall retain jurisdiction with respect to the
26 interpretation, implementation, and enforcement of the terms of this Agreement and all orders and
27 judgments entered in connection therewith, and the Parties and their counsel hereto submit to the
28 jurisdiction of the Court for purposes of interpreting, implementing, and enforcing the Settlement
embodied in this Agreement and all orders and judgments entered in connection therewith.

27. **Cooperation and Drafting.** Each of the Parties has cooperated in the drafting and

1 preparation of this Agreement. Hence, in any construction made to this Agreement, the same shall
2 not be construed against any of the Parties.

3 28. **Invalidity of Any Provision.** Before declaring any provision of this Agreement
4 invalid, the Court shall first attempt to construe the provisions as valid to the fullest extent possible,
5 consistent with applicable precedents, so as to define all provisions of this Agreement valid and
6 enforceable.

7 DATED: August 19, 2025

LAW OFFICES OF DEVON K. ROEPCKE, PC

9
10 By: 
DEVON K. ROEPCKE, ESQ.

11 **LAGUARDIA LAW**
12 ERIC A. LAGUARDIA, ESQ.

13 Attorneys for Plaintiff

14 Sept 8
15 DATED: ~~August~~ Sept 8, 2025

LAW OFFICES OF CLIFF CAPDEVIELLE

17
18 By: 
CLIFF CAPDEVIELLE, ESQ.

19 Attorneys for Defendants
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