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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
4 RELIEF, MILLENNIA TAX RELIEF DBA LIMITED LIABILITY CO., Robert Kim aka Rob
5 King, Calen Meza, and Jimmy Perez on the other (collectively "the Parties"), hereby agree to the
6 following binding Joint Stipulation of Class Action Settlement and Release of the class action
7 designated *Safier v. NSA Doc Prep LLC et al.*, Los Angeles County Superior Court Case No.
8 21STCV27782.

9 **I. DEFINED TERMS**

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

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

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

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

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

27 5. "Claims Administrator" means CPT Group, Inc.; Telephone: (800) 542-0900, or
28 such other settlement administrator as selected by the Parties, subject to Court approval. The
Claims 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 identification number and file an Internal Revenue Service Form W-9. The Claims Administrator shall meet all of the requirements to establish a Qualified Settlement Fund pursuant to Internal Revenue Code Section 1.468B-1.

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

7. “Class” and “Class Members” mean and refer to: All current and former non-exempt Inside Sales Representatives who worked for Defendants in California during the period July 29, 2017 through August 23, 2023, which is coextensive with the Court-certified class and subclasses, and only for purposes of the claims actually certified and alleged in the Operative Complaint.

7.1 “PAGA Aggrieved Employees” mean all persons employed by Defendants in California during the PAGA Period alleged in the LWDA notice, who were aggrieved by one or more of the Labor Code violations alleged in the LWDA notice and the Operative Complaint.

8. “Class Counsel” and “Plaintiff’s Counsel” means Law Offices of Devon K. Roepcke, PC and Law Offices of Eric A. LaGuardia.

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

10. “Class Period” means the period July 29, 2017 through August 23, 2023, consistent with the Court’s class certification order.

10.1 “PAGA Period” means the period July 21, 2020 through August 23, 2023.

11. “Court” means the Superior Court of the State of California, for the County of Los Angeles.

12. “Defendants” means and refers to Defendants NSA DOC PREP LLC dba

1 MILLENNIA TAX RELIEF, MILLENNIA TAX RELIEF DBA LIMITED LIABILITY CO.,
2 Robert Kim aka Rob King, Calen Meza, and Jimmy Perez.

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

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

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

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

17. "Final Approval Order" means the final order by the Court approving the

Settlement following the Final Approval Hearing/Settlement Fairness Hearing.

18. “Final Judgment” or “Judgment” mean the Court’s Final Judgment approving the Settlement in conjunction with the entry of the Final Approval Order.

19. “Gross Settlement Amount” means the total amount available to be paid by Defendants pursuant to the Settlement and equals Two Hundred and Ninety-Five Thousand Dollars and No Cents (\$295,000.00). All payments associated with the Settlement shall be paid from the Gross Settlement Amount, including all payments to Participating Settlement Class Members, the Named Plaintiff, Class Counsel, the California Labor and Workforce Development Agency, the Claims Administrator, and employment taxes including the employer FICA, FUTA, and SUTA obligations and all ordinary and regular taxes required to be withheld from an employee’s compensation on the wage portion of the Settlement.

20. “Individual Settlement Payment” means the amount of each Participating Settlement Class Member’s Net Class Settlement Fund, less applicable employee portions of state and federal withholding taxes, (e.g., FICA, FUTA, etc.), and any other applicable payroll deductions required by law as a result of the payment of the amount allocated to such Participating Settlement Class Member under the terms of the Settlement. The Individual Settlement Payment shall be paid from the Net Class Settlement Fund.

21. “Named Plaintiff” means Plaintiff David Safier.

22. “Net Class Settlement Fund” refers to the funds available to be distributed to Participating Settlement Class Members under this Stipulation after payment of any Attorneys’ Fees and Cost Award, Claims Administration Costs, Enhancements to the Named Plaintiff, and the State of California’s portion of the PAGA Payment. The employer’s share of payroll taxes will be paid from the Gross Settlement Amount through the Claims Administrator.

22.1 “Allocation Formula.” Individual Settlement Payments shall be calculated strictly based on Qualifying Workweeks worked by each Participating Settlement Class Member during the Class Period, divided by the total Qualifying Workweeks worked by all Participating Settlement Class Members, multiplied by the Net Class Settlement Fund. No alternative or discretionary allocation methodology shall be used.

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

24. “Notice Packet” means the packet that will be sent via regular mail to all Class Members and shall include the Notice, including opt-out and objection procedures.

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

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

27. “PAGA Payment” means Defendants’ payment of Sixteen Thousand Dollars and No Cents (\$16,000.00), with 25%, or Four Thousand Dollars and No Cents (\$4,000.00) to the PAGA Aggrieved Employees, and 75%, or Twelve Thousand Dollars and No Cents (\$12,000.00), to the California Labor and Workforce Development Agency, all to be paid from the Gross Settlement Amount. This PAGA Payment is made pursuant to the California Private Attorney General Act of 2004 (“PAGA”), California Labor Code §2699(1) within ten (10) calendar days after the Gross Settlement Amount is fully funded and the Settlement becomes Effective.

28. “Participating Settlement Class Member(s)” means a Class Member who has not opted out of the Settlement.

29. “Parties” means Defendants, the Named Plaintiff, and the Class Members.

30. “Preliminary Approval Hearing” means the hearing at which the Court considers whether to preliminarily approve the Settlement and enter the Preliminary Approval Order.

31. “Preliminary Approval Order” means the judicial order to be issued and entered by the Court, upon the Plaintiff’s motion, preliminarily approving the terms of the Settlement set forth in this Stipulation and authorizing the Notice.

32. “Qualified Settlement Fund” shall be the fund established by the Claims Administrator pursuant to Internal Revenue Code Section 1.468B-1, and funded by Defendants

1 within ten (10) calendar days after the Court enters a Final Approval Order granting final approval
2 of the class action Settlement. This amount equals Two Hundred and Ninety-Five Thousand
3 Dollars and No Cents (\$295,000.00) and includes all funds available for Settlement payments, any
4 Attorneys' Fees and Cost Award, Claims Administration Costs, the Enhancement, the PAGA
5 Payment, and employer-owed taxes on the wage portion of the Settlement.

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

11 34. "Released Class Claims" means the Class Members claims for overtime wages,
12 wage statement penalties, and restitution under Business & Professions Code section 17200, for
13 which the Court granted certification on August 23, 2023.

14 34.1 "Released PAGA Claims" means the PAGA Aggrieved Employees' claims for
15 unpaid wages, overtime, meal and rest period premiums, waiting time penalties, wage statement
16 penalties, and related derivative claims that could have been premised on the facts alleged in the
17 Plaintiff's Notice provided to the LWDA on July 21, 2021.

18 34.1 "Released Individual Claims" means the full release of the individual claims of the
19 named Plaintiff, David Safer, which were brought in this action, or could have been brought in
20 this action, including the release of Safer's unknown claims under Civil Code section 1542.

21 35. "Released Parties" means Defendants NSA DOC PREP LLC dba MILLENNIA
22 TAX RELIEF, MILLENNIA TAX RELIEF DBA LIMITED LIABILITY CO. and their past,
23 present, or future parents, subsidiaries, divisions, and affiliated corporations, and its past, present,
24 or future officers, directors, employees, partners, members, shareholders, attorneys, insurers,
25 trustees, representatives, administrators, fiduciaries, agents, and any other successors,
26 predecessors, assigns, subrogees, executors, privies, and/or legal representatives and Robert Kim
27 aka Rob King, Calen Meza, and Jimmy Perez.

28 36. "Uncashed Funds" means the amount of all Individual Settlement Payment checks
not cashed within 180 calendar days of issuance. Such funds shall be distributed to ProPublica, a
nonprofit organization whose mission includes investigative reporting on labor practices and

1 worker protections, which bears a direct nexus to the claims asserted in this Action, and shall be
2 used solely for purposes consistent with that mission.

3 4 **II. STIPULATION AND AGREEMENT**

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

11 1. **Full Investigation.** Named Plaintiff and Plaintiff's Counsel have investigated the
12 factual and legal bases for the causes of action asserted in the Action.

13 2. **Release as to All Class Members.** As of the date the Gross Settlement Amount is
14 fully funded into the Qualified Settlement Fund, and not before, Participating Settlement Class
15 Members shall be deemed to have released the Released Class Claims as narrowly defined above.

16 3. **Release of PAGA Claims.** Upon the funding of the Gross Settlement Amount,
17 the State of California, through the Named Plaintiff acting as a private attorney general, releases
18 Defendants from PAGA penalties only for the Labor Code violations alleged in the LWDA
19 notice and Operative Complaint, for the PAGA Period. This PAGA release is not affected by
20 any Class Member's decision to opt out of the Class Settlement.

21 4. **Release of Individual Claims of Named Plaintiff.** Upon the Gross Settlement
22 Amount, and not before, Named Plaintiff David Safier fully releases all claims, against the
23 Released Parties. This full release by Safier shall apply to all known and unknown claims.
24 Safier fully waives any rights that he may have under Civil Code section 1542. This release
25 does not apply to the rest of the Class Members.

26 5. **Creation and Funding of Qualified Settlement Fund.** Defendants shall fund
27 the Gross Settlement Amount. No release shall become effective unless and until the Gross
28 Settlement Amount is fully funded.

6. **Enhancement.** Subject to Court approval, Named Plaintiff shall request Ten

1 Thousand Dollars and No Cents (\$10,000.00) for his time and effort in bringing and prosecuting
2 this matter, or such other distribution or lower amount as the Court may order. This time-and-
3 effort payment shall be paid to the Named Plaintiff by the Claims Administrator no later than ten
4 (10) days after Defendants fully fund the Gross Settlement Amount to the Claims Administrator
5 for deposit into the Qualified Settlement Fund. The Enhancement shall be made solely from the
6 Qualified Settlement Fund. The Parties agree that a decision by the Court to award Named Plaintiff
7 an amount less than the amount stated above shall not be a basis for Class Counsel to void this
8 Stipulation. The Claims Administrator shall issue a Form 1099 - MISC, Box 3 for the
9 Enhancement. As set forth in Paragraph II.5 *infra*, any amount awarded for an Enhancement to
10 the Named Plaintiff less than Ten Thousand Dollars and No Cents (\$10,000.00) will result in the
11 non-awarded funds being part of the Net Class Settlement Fund available for distribution to the
12 Class Members. The Named Plaintiff shall be solely and legally responsible to correctly
13 characterize the Enhancement for tax purposes, to pay any and all applicable taxes on the
14 Enhancement, and shall hold Defendants harmless from any claim or liability for taxes, penalties,
15 or interest arising as a result of the Enhancement. This Enhancement shall be in addition to the
16 Named Plaintiff's share of the Net Class Settlement Fund as a Participating Settlement Class
Member.

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

22 8. **Creation of the Qualified Settlement Fund and Administration of the**
23 **Settlement.** Within ten (10) calendar days after the Court enters a Final Approval Order granting
24 final approval of the class action Settlement, Defendant shall deliver the Gross Settlement Amount
25 as required by this Stipulation, into the Qualified Settlement Fund created by the Claims
26 Administrator. Payments from the Qualified Settlement Fund shall be made for: (1) the
27 Enhancement to the Named Plaintiff, as specified in this Agreement and approved by the Court;
28 (2) Attorneys' Fees and Cost Award paid to Class Counsel, as specified in this Agreement and
approved by the Court; (3) the Claims Administration Costs, as specified in this Agreement and

1 approved by the Court; and (4) the State of California's portion of the amount allocated to PAGA
2 penalties, as specified in this Agreement and approved by the Court. The balance remaining shall
3 constitute the Net Class Settlement Fund from which Individual Settlement Payments are available
4 to be made to the Participating Settlement Class Members.

5 **9. Attorneys' Fees and Cost Award.** Defendants agree not to oppose or impede any
6 application or motion by Class Counsel for attorneys' fees not in excess of 33.33%, or Ninety-
7 Eight Thousand and Three Hundred and Twenty-Three Dollars and Fifty Cents (\$98,323.50), of
8 the Gross Settlement Amount, as well as an additional amount for reasonable litigation costs
9 actually incurred by Class Counsel, not to exceed Twenty-Thousand Dollars and No Cents
10 (\$20,000.00). Named Plaintiff expressly consents to this distribution of the Attorneys' Fees and
11 Cost Award. As set forth in Paragraph II.5 *infra*, any amount awarded for attorneys' fees to Class
12 Counsel less than Ninety-Eight Thousand and Three Hundred and Twenty-Three Dollars and Fifty
13 Cents (\$98,323.50) will result in the non-awarded amounts to be part of the Net Class Settlement
14 Fund, available for distribution to Participating Settlement Class Members. Class Counsel shall
15 be paid any Court-approved fees and costs no later than ten (10) calendar days after Defendant
16 delivers the Gross Settlement Amount to the Claims Administrator for deposit into the Qualified
17 Settlement Fund. Attorneys' Fees and Cost Award shall be paid notwithstanding the existence of
18 any timely filed objections thereto, or potential for appeal therefrom, or collateral attack on the
19 settlement agreement or any part thereof, subject to Plaintiff's counsel's obligation to make
20 appropriate refunds or repayments plus accrued interest, if and when, as a result of any appeal
21 and/or further proceedings on remand, or successful collateral attack, the fee or cost award is
22 reduced or reversed. In the event the Attorneys' Fees and Cost Award is reversed or reduced, those
23 amounts must be repaid within thirty (30) business days. Class Counsel shall be solely and legally
24 responsible to pay all applicable taxes on the payment made pursuant to this paragraph. A Form
25 1099-MISC, Box 14 shall be provided to Class Counsel for the payment made pursuant to this
26 Paragraph.

27 **10. Claims Administrator.** The Parties request that the Court appoint CPT Group,
28 Inc. as Claims Administrator. Claims administrator submitted a very competitive bid, and also
agreed to further discount their bid and offer a flat rate for their services. The Claims Administrator
shall be paid for the costs of administration of the Settlement from the Gross Settlement Amount.

1 This includes distributing all required notices and forms to Class Members; receiving and
2 reviewing disputes and written objections or opt-out notices from Class Members; handling any
3 inquiries by Class Members regarding disputes or Settlement payments; auditing the list of
4 Participating Settlement Class Members; preparing all Settlement checks; distributing all required
5 payments under this Stipulation; and performing such other tasks as the Parties mutually agree or
6 that the court orders to Claims Administrator to perform. CPT Group, Inc. has proposed that the
7 Claims Administration Costs will not exceed \$10,000, based on a written bid received from the
8 Claims Administrator. This estimate includes the required tax reporting on the settlement
9 amounts/payments, including the issuing of W-2 and 1099 Forms (if any), as well as calculation
10 of employee withholding taxes and the employer payroll taxes for Defendant to be remitted to the
11 tax authorities. Ten (10) court days prior to the Final Approval Hearing, the Claims Administrator
12 shall provide the Court and all counsel for the Parties with a statement detailing the Claims
13 Administration Costs of the Gross Settlement Amount. The Claims Administrator will print and
14 issue Form 1099 - MISC, Box 7 to Participating Settlement Class Members and Class Counsel via
15 U.S. Mail. The Claims Administrator will report all payments hereunder to the appropriate
16 governmental authorities in accordance with the provisions of this Stipulation. The Claims
17 Administrator will determine, based on the database provided by Defendants, the amount of the
18 Settlement Payments.

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

26 **11. Preliminary Approval Hearing.** As part of this Settlement, the Parties agree to
27 the following procedures for obtaining preliminary Court approval of the Settlement, entering the
28 Preliminary Approval Order, giving Notice to Class Members, obtaining final Court approval of
the Settlement and entering the Final Approval Order, and processing the Individual Settlement
Payments:

1 a. As soon as practicable, Named Plaintiff shall file a Motion for Preliminary
2 Approval of Settlement to request a hearing before the Court to request preliminary approval of
3 the Settlement and to request the entry of the Preliminary Approval Order.

4 b. Named Plaintiff will request the Court to enter the Preliminary Approval
5 Order, preliminarily approving and conditionally certifying the class for Settlement purposes only,
6 preliminarily approve the proposed Settlement, and set a date for a Final Approval Hearing.

7 c. In conjunction with this hearing, Named Plaintiff will submit this
8 Stipulation, which sets forth the terms of this Settlement Agreement, and will include proposed
9 forms of all notices and other documents, as attached hereto, necessary to implement the
10 Settlement. Such submission shall include such motions, pleadings, and evidence as may be
11 required for the Court to determine that the Stipulation is fair, adequate, reasonable, and that it
12 constitutes a “good faith settlement.”

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

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

17 **12. Settlement Administration Management.** The Individual Settlement Payments
18 shall be managed and administered as follows:

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

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

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

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

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

8 f. The Parties agree to cooperate in the Settlement administration process and to
9 make all reasonable efforts to control and minimize the costs and expenses incurred in
10 administration of the Settlement.

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

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

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

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

28 **13. Calculation of Individual Settlement Payment.** To determine the Individual
Settlement Payment for each Participating Settlement Class Member:

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

5 b. The Net Class Settlement Fund shall be divided among all Participating
6 Settlement Class Members based on the number of Qualifying Workweeks worked during the
7 Settlement Class Period. An Individual Settlement Payment for each Participating Settlement
8 Class Member will then be determined by multiplying the Net Settlement Fund by a fraction, the
9 numerator of which is the total number of Qualifying Workweeks the Participating Settlement
10 Class Member worked as a non-exempt hourly-paid employee during the Class Period and the
11 denominator of which is the total number of Qualifying Workweeks worked by all Participating
Settlement Class Members as non-exempt hourly-paid employees during the Class Period.

12 c. The Individual Settlement Payment to each Participating Settlement Class
13 Member shall be allocated as follows: forty percent (40%) shall be attributed to penalties and forty
14 percent (40%) shall be attributed to interest, to be reported on a 1099 Form; and twenty percent
15 (20%) shall be attributed to wages ("Wage Component"), to be reported on a W-2 Form.

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

20 e. The Individual Settlement Payments will be reduced by any employee
21 payroll deductions for state and federal withholding taxes. The Claims Administrator will issue a
22 check and W-2 Form to each Class Member for the Wage Component. Employee taxes will be
23 withheld from the wages portion only in accordance with the most recent W-4 or withholding
24 instructions provided to Defendants, unless none is available, in which case a Form 1099 shall be
25 used. All wages paid to Settlement Class Members shall be reflected on their individual W-2
26 forms. All remaining portions of any Individual Settlement Payments made to Settlement Class
27 Members shall, if required by applicable state and/or federal law, be reported on a federal form
28 1099 that shall be provided to the Individual Class Members.

 f. No withholding shall be made on the interest and penalty portion of the

1 Individual Settlement Payment. The Claims Administrator will issue a second check and IRS Form
2 1099 for the remaining interest and penalty component, as required and to the extent required by
3 law.

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

8 h. The Claims Administrator shall be responsible for issuing the payments and
9 calculating and withholding all required state and federal taxes. The Administrator will pay the
10 Participating Settlement Class Members' portion of normal payroll withholding taxes out of each
11 person's Individual Settlement Payment. The Administrator shall also pay out of the Gross
12 Settlement Amount, Defendants' portion of payroll taxes as the current or former employer
13 (including the employer's payment of applicable FICA, FUTA, and SUI contributions, etc.) to the
14 appropriate local, state, and federal taxing authorities, estimated to be less than \$5,000.00..

15 **14. Calculation of Individual PAGA Payment.** The \$4,000.00 employee portion of
16 the PAGA Payment shall be divided among all PAGA Aggrieved Employee based on the number
17 of Qualifying Workweeks worked during the PAGA Period. The amount will be determined by
18 multiplying the \$4,000.00 by a fraction, the numerator of which is the total number of Qualifying
19 Workweeks the PAGA Aggrieved Employee worked during the PAGA Period and the
20 denominator of which is the total number of Qualifying Workweeks worked by all PAGA
21 Aggrieved during the Class Period.

22 a. The Claims Administrator shall determine the eligibility for, and the
23 amounts of any PAGA Payments under the terms of this Settlement Agreement. Any disputes not
24 resolved by the Claims Administrator concerning the administration of the Settlement will be
25 referred to mediator James Johnston.

26 b. No withholding shall be made on the PAGA penalty portion of the
27 Individual Settlement Payment. The Claims Administrator will issue a second check and IRS Form
28 1099 for the remaining interest and penalty component, as required and to the extent required by
law.

1 **15. Notice to Class Members.** Notice of the Settlement shall be provided to
2 all Class Members using the following procedures:

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

11 b. **Opt-Out/Objection Deadline Date.** Class Members will have sixty (60)
12 calendar days from the initial mailing of the Notice Packet to opt-out of or object to the Settlement
13 in writing. The written objection or opt-out must be postmarked to Class Counsel and Defendants'
14 Counsel within the time limitations. Any Class Member who does not receive the notice in the
15 initial mailing shall have fourteen (14) from the latest subsequent described below to opt out or
16 object to the settlement in writing.

17 c. **Procedure for Undeliverable Notices.** Any Notices returned to the Claims
18 Administrator as non-delivered, on or before the Opt-Out/Objection Deadline Date, shall be sent
19 to the forwarding address affixed thereto within five (5) business days. If no forwarding address
20 is provided, then the Claims Administrator shall promptly attempt to determine a correct address
21 using a single skip-trace, computer, or other search using the name, address, and/or Social Security
22 number of the individual involved, and shall then perform a single re-mailing within five (5)
23 business days. In the event the procedures in this paragraph are followed and the intended recipient
24 of a Notice still does not receive the Notice, the intended recipient shall be considered a
25 Participating Settlement Class Member and shall be bound by all terms of the Settlement and any
26 Final Judgment entered by the Court if the Settlement is approved by the Court and his or her
27 Individual Settlement Payment shall be distributed to the charity selected by the Named Plaintiff.

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

e. **Administrator Report.** As mentioned herein, at least five (5) days prior to

1 the Final Approval Hearing, the Claims Administrator shall provide Defendants' Counsel and
2 Class Counsel a report showing: (i) the names and number of Class Members objecting in writing
3 to the Settlement; (ii) the names and number of Class Members opting out of the Settlement in
4 writing; and (iii) the Individual Settlement Payment owed to each Participating Settlement Class
5 Member.

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

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

1 objector. No later than five (5) calendar days before the Final Approval Hearing/Settlement
2 Fairness Hearing, the Claims Administrator shall provide counsel for the Parties with complete
3 copies of all compliant objections received, including the postmarked dates for each objection.
4 Class Members will have a right to appear in person or through counsel at the Final Approval
5 Hearing/Settlement Fairness Hearing in order to have their objections heard by the Court,
6 regardless of whether they submitted a written objection as described herein. Class Members may
7 withdraw their objections at any time.

8 **18. Procedure for Opting Out.** Class Members, with the exception of the Named
9 Plaintiff, may opt-out of the Settlement. The Notice shall provide that those Class Members who
10 wish to opt-out of the Settlement must mail a written signed statement expressing his or her desire
11 to opt-out from the Settlement, and any such statement shall include the following: full name,
12 current address, telephone number, last four digits of the Class Member's Social Security
13 Number, most recent job position held with Defendants, and the dates (or approximate dates)
14 of employment. It must clearly state "I wish to opt-out from the Safier v. NSA Doc Prep LLC,
15 et al. Settlement," be addressed to the Claims Administrator, and postmarked on or before the
16 Opt-Out/Objection Deadline Date. Any Class Member who submits a valid and timely opt-out
17 request shall no longer be a member of the Class, shall be barred from participating in this
18 Settlement, shall be barred from objecting to this Settlement, and shall receive no benefit from
19 the Class Claims resolved by this Settlement. Class Members who are also PAGA Aggrieved
20 Employees who opt out of this Settlement will still be subject to the waiver and release of their
21 PAGA claims under this settlement, and will receive their pro-rata portion of the PAGA amount.

22 **19. No Solicitation of Settlement Objections or Opt-Outs.** The Parties agree to use
23 their best efforts to carry out the terms of this Settlement. At no time shall any of the Parties or
24 their counsel seek to solicit or otherwise encourage or influence Class Members to submit written
25 objections to the Settlement, to opt-out of the Settlement, or to appeal from the Final Approval
26 Order and Final Judgment.

27 **20. No Opt-Outs Or Subsequent Lawsuits By Any Parties Represented by Class**
28 **Counsel.** Class Counsel represents and warrants that as of the date of signing this Agreement,
none of the Class Counsel represents any individual with regard to wage-and-hour claims against
Defendants, excepting Named Plaintiff. Class Counsel further represents and warrants that as of

1 the date of the signing of this Agreement, none of the Class Counsel has consulted with, advised,
2 or spoken to any current or former employee of Defendants regarding potential wage-and-hour
3 claims against Defendants, excepting Named Plaintiff.

4 **21. Procedure for Payment of Individual Settlement Payments.** The procedure for
5 payment to Class Members of Individual Settlement Payments is as follows:

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

8 b. All PAGA Aggrieved Employees will receive their portion of the PAGA
9 Payment from Defendants, distributed through the Claims Administrator.

10 c. Individual Settlement Payments and PAGA Payment for Class Members
11 and PAGA Aggrieved Employees shall be paid pursuant to the Settlement formulas set forth
12 herein, and shall be mailed within ten (10) calendar days after Defendants deliver the Gross
13 Settlement Amount to the Claims Administrator for deposit into the Qualified Settlement Fund.

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

19 e. If a mailed Individual Settlement Payment check is not cashed within one
20 hundred and eighty (180) days of the postmarked date of the initial mailing, the check shall be
21 cancelled and the corresponding amount shall be distributed to ProPublica, a nonprofit
22 organization engaged in investigative journalism concerning labor practices and worker
23 protections.

24 **22. Certification By Claims Administrator.** Upon completion of administration of
25 the Settlement and distribution of the Gross Settlement Amount, the Claims Administrator shall
26 provide written certification of such completion to the Court and counsel for all Parties.

27 **23. Final Approval Hearing/Settlement Fairness Hearing and Entry of Final**
28 **Approval Order and Final Judgment.** Upon expiration of the Opt-Out/Objection Deadline Date,
with the Court's permission, a hearing ("Final Approval Hearing/Settlement Fairness Hearing")
shall be conducted to determine final approval of the Settlement along with the amount properly

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

11 **24. No Retaliation.** Defendants shall not take any adverse action against any Class
12 Member because of the Action or because of the existence of, and/or participation in, the
13 Settlement, or because they choose to benefit from the Settlement, or to object to the Settlement.
14 Defendants shall not take action to discourage Class Members from participating in the Settlement.

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

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

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

26 **28. Entire Agreement.** This Agreement and any attached exhibits constitute the entire
27 agreement among these Parties, and no oral or written representations, warranties, or inducements
28 have been made to any Party concerning this Agreement, or its exhibits, other than the
representations, warranties, and covenants contained and memorialized in such documents.

29. Authorization to Enter into Settlement Agreement. Counsel for all parties

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

10 **30. Binding on Successors and Assigns.** This Agreement shall be binding upon, and
11 inure to the benefit of, the successors and assigns of the named Parties hereto, as previously
12 defined.

13 **31. California Law Governs.** All terms of this Agreement and the exhibits hereto shall
14 be governed by and interpreted according to the laws of the State of California.

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

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

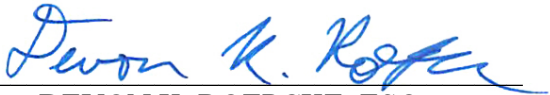
23 **34. Jurisdiction of the Court.** The Court shall retain jurisdiction with respect to the
24 interpretation, implementation, and enforcement of the terms of this Agreement and all orders and
25 judgments entered in connection therewith, and the Parties and their counsel hereto submit to the
26 jurisdiction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

28 **35. Cooperation and Drafting.** Each of the Parties has cooperated in the drafting and
preparation of this Agreement. Hence, in any construction made to this Agreement, the same shall
not be construed against any of the Parties.

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

5 DATED: March 3, 2026

LAW OFFICES OF DEVON K. ROEPCKE, PC

7
8 By: 
9 DEVON K. ROEPCKE, ESQ.

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

12 Attorneys for Plaintiff

13 DATED: March 3, 2026

LAW OFFICES OF CLIFF CAPDEVIELLE

15
16 By: 
17 CLIFF CAPDEVIELLE, ESQ.

18 Attorneys for Defendants