MATTHEW RIGHETTI (SBN: 121012)
matt@righettilaw.com
JOHN GLUGOSKI (SBN: 191551)
jglugoski@righettilaw.com
RIGHETTI GLUGOSKI, P.C.
2001 Union Street, Suite 400
San Francisco, CA 94123
Telephone: (415) 983-0900

Reuben D. Nathan, Esq. (SBN: 208436)
rnathan@nathanlawpractice.com
NATHAN & ASSOCIATES, APC
2901 W. Coast Hwy., Suite 200
Newport Beach, California 92663
TEL: (949) 270-2798

Attorneys for Plaintiffs, IGNACIO MACIEL and RUTH TORRES

UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

IGNACIO MACIEL, RUTH TORRES, on behalf of themselves and all other similarly situated persons,

Plaintiffs,

vs.

M.A.C. COSMETICS INC., a New York corporation; and DOES 1-50, inclusive,

Defendants.

CASE NO. 3:23-cv-03718-AMO

[Assigned to Hon. Judge Araceli Martinez-Olguin]

DECLARATION OF REUBEN D. NATHAN IN SUPPORT OF:

1) **PLAINTIFFS' MOTION FOR FINAL APPROVAL OF CLASS ACTION AND PAGA SETTLEMENT; AND**

2) **MOTION FOR ATTORNEYS' FEES AND COSTS, CLASS REPRESENTATIVE ENHANCEMENTS, AND CLAIMS ADMINISTRATOR'S EXPENSES**

Hearing Date: January 15, 2026
Time: 2:00 p.m.
Ctrm: 10

DECLARATION OF REUBEN D. NATHAN

I, REUBEN D. NATHAN, declare that:

1. I make this declaration of my personal knowledge and could testify thereto if called as a witness and I possess the experience and personal knowledge necessary to make the statements herein.

2. I am the principal attorney at the law firm of Nathan & Associates, APC ("RN"). I am co-counsel of record for Plaintiffs IGNACIO MACIEL and RUTH TORRES ("Plaintiffs") in this class action against M.A.C. COSMETICS INC. ("Defendant"). I am an attorney at law licensed to practice in the State of California and the District of Columbia, and I am a member of the bar of this Court. I have personal knowledge of the facts set forth in this declaration and, if called as a witness, I could and would testify competently thereto. I make this declaration in support of Plaintiffs' Motion for Final Approval of Class Action and PAGA Settlement.

I. CASE HISTORY

3. MAC Cosmetics, Inc. ("MAC"), a subsidiary of the Estée Lauder Companies, is headquartered in New York. MAC sells products at retail locations located throughout the United States. Plaintiffs were each employed by MAC for several years during the statutory period as retail store employees in MAC California stores.

4. In September 2021, Ignacio Maciel contacted my office in connection with this case. After being retained, Mr. Maciel provided me the names of individuals that he worked with over the course of more than15 years of being employed with MAC. Around the same time, my firm initiated multiple campaigns informing members of the public that my office was investigating claims against MAC for failure to reimburse business expenses.

5. My firm began investigating Mr. Maciel's complaint which included conducting research of reimbursement law in California and supporting cases.

6. From September 2021 through February 2022, I interviewed 68 witnesses and former employees of MAC. It was during this time that my firm was retained by Ruth Torres.

7. Mr. Maciel was an employee at MAC for several years before becoming a manager and continued to be promoted to MAC stores in prominent locations with a higher volume of sales. There are several potential defenses available when the class representative has been employed as a manager and

employee, including, but not limited to a conflict of interest. This is why it was necessary for Ruth Torres to also serve as a class representative.

8. From January 2022 through April 2022, I researched makeup products and the companies that sell them, including investigating online and in store products, reviewed publicly available sales figures and metrics, and determined which companies imposed uniform requirements.

9. In the beginning of April 2022, Matt Righetti and John Glugoski of Righetti Glugoski P.C.(RG) were onboarded as co-counsel to represent Plaintiffs Ignacio Maciel ("Maciel") and Ruth Torres ("Torres").

10. On April 27, 2022, Plaintiffs filed this putative class action in the San Francisco Superior Court (Case No. CGS-22-599387) (the "Maciel action") against MAC[1].

11. MAC removed the Maciel action to the United States District Court for the Northern District of California on June 30, 2022 (Dkt. No. 7, Case No.: 3:22-cv-03885-JSC). Plaintiffs filed a motion for remand. On November 30, 2022, the Hon. Jacqueline Scott Corley granted Plaintiffs' Motion to Remand and remanded the case back to San Francisco County Superior Court. (Dkt. No. 20) after extensive briefing which included supplemental filings.

12. While in state court, the Parties continued to aggressively litigate the case through written discovery and deposition. Plaintiffs' efforts resulted in further developing the case, which resulted in Plaintiffs filing amended complaints including adding new causes of action with each amendment.

13. On July 26, 2023, MAC filed another removal which was not opposed (Dkt. No. 3).

14. On February 21, 2024, Plaintiffs filed a Third Amended Complaint ("TAC"), for damages and penalties alleging failure to reimburse expenses, wage statement violations, overtime pay violations, minimum wage violations, failure to provide meal periods, and/or pay meal period premiums and failure to authorize/permit rest breaks or pay rest break premiums, unfair business practices, and claims under the California Private Attorney General Act ("PAGA"). (Dkt. No. 36).

/ /

[1] Months later, on July 14, 2022, Plaintiff Ignacio Maciel filed a separate PAGA only action in state court that was litigated contemporaneously with this litigation in the Alameda County Superior Court; Maciel v. M.A.C. Cosmetics Inc., 22CV014282. This action was later dismissed as Maciel's PAGA claims were subsumed into the operative Third Amended Complaint in this Action.

15. On August 16, 2023, Plaintiff Ebony Byrd filed an action ("the Byrd action") in Los Angeles Superior Court, Case No. 23STCV16114.1 The Byrd action was removed to federal court in the Central District of California, case number 2:23-cv-06720-GW-E and was assigned to the Honorable Judge Wu in Courtroom 9D. There were three stipulations to reschedule scheduling conferences filed from September 23, 2023, through January 17, 2024. (Dkt. Nos. 12, 14, 17). From the docket in the Byrd Action and from discussions with Defendant's counsel, it appears that no discovery has been conducted in the Byrd action. On February 22, 2024, Defendant filed a motion to dismiss or stay the Byrd action due to the early-filed and more developed Maciel action. (Dkt. No. 31). On March 14, 2024, the Honorable Judge Wu ruled that the first to file rule applied and transferred the Byrd action to the Northern District of California because of the earlier-filed Maciel action. (Dkt. No. 37). The Byrd action was transferred to the Northern District of California and assigned case number 24-cv-01639-PHK. The Byrd action was then referred to this Court by Judge Kang for a determination as to whether the Byrd action should be related to the Maciel action. (Dkt. No. 42). On April 10, 2024, this Court determined that the Byrd action was "related" to the Maciel action. (Dkt. No. 43).

16. On April 24, 2024, Plaintiffs filed a Motion for Appointment of Interim Class Counsel pursuant to Fed. R. Civ. P. Rule 23(g). (Dkt. No. 44). On October 15, 2024, the Court granted Plaintiffs' Motion for Appointment of Interim Class Counsel appointing Righetti Glugoski, P.C. and Nathan & Associates, APC as Interim Co-Lead Counsel. (Dkt. No. 56).

17. On January 15, 2025, Plaintiffs and MAC executed the Settlement Agreement.

18. On January 16, 2025, Plaintiffs filed their Motion for Preliminary Approval of Class Action and PAGA Settlement and supporting documents (Dkt. Nos. 63 – 65). On June 3, 2025, the Court issued its Order Requiring Supplemental Submission in Support of Preliminary Approval and Continuing Hearing (Dkt. No. 74). On June 18, 2025, Plaintiffs filed their Supplemental Brief Re: Motion for Preliminary Approval of Class Action and PAGA Settlement and supporting documents (Dkt. Nos. 75 – 75-2).

19. On July 24, 2025, the Court issued its Order Granting Motion for Preliminary Approval (Dkt. 77).

20. On July 31, 2025, the Parties filed the Joint Statement Re: Proposed Deadlines (Dkt. No.

78).

21. On August 8, 2025, the Court issued its Order Setting Deadlines for Final Approval of Settlement (Dkt. No. 79).

II. DISCOVERY

22. Plaintiffs' Counsel provided this Court with an itemized breakdown of all the discovery propounded [Doc# 63-1] and responded to during the litigation including all depositions taken and defended.

III. SETTLEMENT

23. The proposed settlement is a $12,000,000.00 non-reversionary paid to resolve the claims of the 3,436 Class Members who worked a total of approximately 202,664 workweeks. There were only 3 opt outs and 0 objections to the settlement.

IV. EDUCATION AND EXPERIENCE

24. I graduated from Western State University School of Law in 1999 after pursuing undergraduate studies in the United Kingdom. I am admitted to practice law before all courts in the State of California and in Washington D.C.

25. I have been practicing law full time for approximately 25 years. My practice has been devoted to complex class action and/or representative action litigation for the past twenty-eight years. Much of this litigation has involved class action and representative action prosecution of wage and hour laws (state and federal), state and federal privacy laws (FCRA, CCPA and CCCRA) and consumer laws.

26. I have been named a Super Lawyer from 2014-2022, 2025 and won awards such as Class Action Attorney of the Year. I have represented and continue to represent plaintiffs in various types of class action cases.

27. I have served as lead class counsel in several cases and as counsel in PAGA representative actions, including some of the following, which are set forth below:

a. *Reid v. Diedrich Coffee, Inc., et al.*, U.S. District Court, Central District of California, Case No. SACV06-888 AG (MLGx);

b. *Scerca v. Town & Country, et al.,* U.S. District Court, Central District of California, Case No. SACV06-889 AG (MLGx);

c. *Hilliard v. Ameriquest, et al. and Torok v. Ameriquest, et al.,* U.S. District Court Central District of California, Case No. SACV06-892 JVS (ANx);

d. *Strich v. Solstice Capital*, *et al.,* U.S. District Court Central District of California, Case No. CV05-8757 SGL (RNBx);

e. *The Parking Concepts Wage & Hour Cases*, Los Angeles County Superior Court, Case No. JCCP 4531;

f. *Griffin et al. v 725 Baker LLC, Orange County County Superior Court,* Case No. 30-2010-00397655-CU-OE-CXC;

g. *Leon v. Allied Exhaust Systems*, Los Angeles Superior Court, Case No.: BC438653;

h. *De Los Santos v. Lala's Argentine Grill,* Los Angeles Superior Court, Case No. BC472215;

i. *Duarte v. Heroes Restaurants, Inc.,* Orange County Superior Court, Case No.: 30-2012-00581304;

j. *Lopez v. My World Enterprises, Inc*., Los Angeles Superior Court, Case No. BC506687;

k. *Taylor v. Loandepot.com, llc*., Orange County Superior Court, Case No. 30-2013-00648925;

l. *Soto v. Wild Planet, Inc*., Northern District of California, Case No. 5:15-cv-05082, resulting in a settlement on behalf of class members;

m. *Tran v. Paramount Mortgage, LLC*, Orange County Superior Court, Case No. 30-00827323 resulting in a settlement on behalf of class members;

n. *Morris v. SolarCity Corporation*, Northern District of California, Case No. 5:15-cv-005107, resulting in a $15,000,000.00 settlement on behalf of class members;

o. *Santoli v. The Money Source, Inc., et al.*, Orange County Superior Court, Case No. 30-2017-00917450 resulting in a $1,500,000.00 settlement on behalf of class members;

p. *Lavelle v. Nationstar Mortgage, et al*., Orange County Superior Court, Case No. 30-2017-00917438 resulting in a $10,050,000.00 settlement on behalf of class members;

q. *Arnold v. Guaranteed Rate Inc., et al*., Ventura County Superior Court, Case No. 56-2019-00523081-CU-OE-VT;

r. *Sicairos v. Staffmark Investment, LLC, et al*., Orange County Superior Court, Case No. 30-2019-01050988, PAGA only action, resulting in a $1,500,000 settlement on behalf of aggrieved employees, resulting in $350 per pay period and approximately $2,000 per aggrieved employee;

s. *Louka v. Nations Direct Mortgage, et al.,* Orange County Superior Court, Case No. 30-2019-01042277-CU-OE-CXC;

t. *Arevalos v. Americor Funding, Inc., et al.*, Orange County Superior Court, Case No. 30-2019-01068606-CU-OE-CX;

u. *Nelson v. Bridgestone Retail Operations, LLC, et al*. San Diego Superior Court, Case No. 37-2020-00035994-CU-OE-CTL, coordinated with *Bridgestone Retail Wage and Hour Cases*, JCCP Action, San Bernardino Superior Court, Case No. JCCP 5054, consolidated with *Strawn v. Bridgestone Retail Operations, LLC, et al*., Sacramento Superior Court, Case No. 34-2018-00242049;

v. *Jones v. Apple, Inc.*, et al., Merced County Superior Court, Case No. 18CV-0455;

w. *Sandoval v. Home Depot U.S.A., Inc., et al.*, Alameda County Superior Court, Case No. 22CV015414, PAGA only action;

x. *Vasquez v. Xpress Global Systems LLC, et al*., Alameda County Superior Court, Case No. 23CV034375; and

y. *Brew v. Rocket Mortgage, et al. San Mateo Superior Court*, Case No. 24-CIV-00893.

V. LODESTAR, RATE, AND JUSTIFICATION FOR MULTIPLIER

28. My firm incurred **1,607.5** hours in litigating this matter for Plaintiffs and class members.

29. Plaintiffs' counsel requests attorneys' fees of $35% of the Gross Settlement or $4,200,000.00. Plaintiffs' counsel incurred a total of $3,553,895.00 in fees. Plaintiffs are requesting an award of 35% or $4,200,000.00 which will result in a 1.183 multiplier. Plaintiffs' counsel's total costs are $40,394.93.

30. In calculating the lodestar for Nathan & Associates, APC, my billing rate of $1,050.00 per hour was used to calculate my total attorney's fees incurred to date, which is **$ 1,687,875.00.**

31. My detailed billing records are attached hereto as "**Exhibit 1**," and my detailed correspondences / communications chart is attached hereto as "**Exhibit 2**." A summary of my lodestar set forth in the chart below:

Work Categories	**Hours**
1. Case Investigation (Including Interviewing Witnesses / Putative Class Members) / Factual Research	149.4
2. Discovery (Written & Depositions)	418.3
3. Document/Data Review/Analysis / Communications with Expert	329.8
4. Case Management/Mediation	35.3
5. Pleadings / Hearings and Motion Practice / Correspondence / Legal Research	301.6
6. Settlement/Preliminary Approval	21.3
7. Final Approval/Confer with Class Admin/Attend Hearing	26.7
8. Correspondences / Communications (Categories 2 - 6 – See Exhibit 2)	325.1
TOTAL TIME	**1,607.5**
Hourly Rate	$1,050.00
LODESTAR	**$1,687,875.00**

32. The total costs incurred by Nathan & Associates, APC, to date, is $13,236.02.

33. The Settlement provides for reimbursement of litigation costs and expenses of up to $150,000.00. Class Counsel have collectively incurred a total of $40,394.93 in litigation costs and expenses. This amount was reasonable and necessary in the prosecution of the cases and to obtain the Settlement and is less than the maximum amount allocated under the Settlement Agreement. Accordingly, Plaintiffs request that the Court award reimbursement of litigation costs and expenses in

the total amount of $40,394.93 to Class Counsel, of which $13,236.02 shall be paid to Nathan & Associates APC and $27,158.91 shall be paid to Righetti Glugoski, P.C.

34. My firm's costs are itemized in the below chart:

M.A.C. COSMETICS INC.

NATHAN & ASSOCIATES, APC - COSTS

TOTAL:

$13,236.02

ITEM:	Cost	ATTORNEY:	CASE:
Case Filing Fee (PAGA Action - Alameda) [$1,000 Complex Fee Refunded by Alameda Court]	$435.00	RDN	M.A.C.
Case Filing Fee (Class Action - San Francisco) [Includes Complex Fee]	$1,435.00	RDN	M.A.C.
Jury Deposit Fee (Class Action - San Francisco)	$150.00	RDN	M.A.C.
PAGA Notice Filing Fee [LWDA]	$75.00	RDN	M.A.C.
Attorney Service Fees (Service on M.A.C. Cosmetics Inc. [Class Action CGC-22-599387])	$78.15	RDN	M.A.C.
Attorney Service Fees (Service on M.A.C. Cosmetics Inc. [PAGA Action 22CV014282])	$98.80	RDN	M.A.C.
Briscoe Economics (Expert)	$737.00	RDN	M.A.C.
Focus Litigation Solutions (Ruth Torres Deposition Transcript)	$1,322.00	RDN	M.A.C.
Focus Litigation Solutions (Ignacio Maciel Deposition Transcript)	$841.50	RDN	M.A.C.
Scanlan Stone Reporters (Deposition; Inv. No. 108891)	$527.07	RDN	M.A.C.
Scanlan Stone Reporters (Deposition; Inv. No. 109099)	$644.03	RDN	M.A.C.
Mediation (Jeffrey A. Ross)	$6,437.50	RDN	M.A.C.
One Legal Fees (Includes Court Techology Fees, Filing Fees, E-Service Fees, etc.)	$425.45	RDN	M.A.C.
Postage/Courior Fees	$29.52	RDN	M.A.C.

/ /

/ /

/ /

VI. REASONABLENESS OF FEE AND LODESTAR CROSS-CHECK

35. Under Ninth Circuit standards, a District Court may award attorneys' fees under either the "percentage-of-the-benefit" method or the "lodestar" method. *Fischel v. Equitable Life Assur. Soc'y*, 307 F.3d 997, 1006 (9th Cir. 2002); *Hanlon v. Chrysler Corp*., 150 F.3d 1011, 1029 (9th Cir. 1998). Class Counsel's fee request is fair and reasonable under either of these methods.

36. As Class Counsel, I devoted 1,607.5 total hours @ $1,050.00 per hour which totals $1,687,875.00 in billable time.

37. The attorneys worked collectively to prepare the motion for final approval including the construction of all documents in support of final approval.

38. It is well established that that courts do not typically require a review of actual billing records before ruling on motion for attorneys' fees, however, Class Counsel is providing this Court with detailed billing records. *See Winterrowd v. American General Annuity Ins. Co.*, 556 F.3d 815, 827 (9th Cir. 2009) ("In California, an attorney need not submit contemporaneous time records in order to recover attorneys' fees."). The requested percentage of 35% is reasonable and is within general standard for contingency agreements across the board. The 35% fee request is within the general bar (33.3%-40%) for plaintiff civil attorneys with their clients. Courts in the Ninth Circuit look to the following factors when determining what a proper percentage is for an award of attorneys' fees: (1) the results achieved; (2) the risks of litigation; (3) whether there are benefits to the class beyond the immediate generation of a cash fund; (4) whether the percentage rate is above or below the market rate; (5) the contingent nature of the representation and the opportunity cost of bringing the suit; (6) reactions from the class; and (7) a lodestar cross-check. (*Vizcaino v. Microsoft Corp.* (9th Cir. 2002).290 F.3d 1043, 1048).

39. In *Thieriot v. Celtic Ins. Co*., No. 4:10-cv-04462-LB, (N.D. Cal.), the Honorable Laurel Beeler awarded class counsel 33% of the settlement fund even though class counsel did not meet all of the *Vizcaino* factors. Here, Class Counsel has met each and every *Vizcaino* factor such as (1) making sure each Class Member gets a monetary award without having to file a claim; (2) assuming great risk in almost four years of litigation while having to turn down other cases; (3) ensuring Defendant is enforcing policies that will comply with the requirements of the Labor Code which serves to benefit members of both the Class and the general public; (4) seeking a percentage rate that is consistent with the market rate;

(5) taking the matter wholly on a contingent basis at great opportunity cost; (6) virtually no negative class reaction; and (7) meeting the lodestar reasonableness check. *See also, Cifuentes* v. *CEVA Logistics U.S., Inc*. (S.D. Cal. October 23, 2017) 2017 WL 4792425; *Good Morning to You Prods. Corp. v. Warner/Chappell Music, Inc*. (C.D. Cal. Aug. 16, 2016). No. CV 13-4460-GHK (MRWx), 2016 WL 6156076, at *2–5; *Bautista v. Harvest Management Sub LLCs* (C.D. Cal. July 14, 2014) 2014 WL 12579822 at *13-14.

40. Even though 25% is the benchmark, 35% is reasonable and necessary given the complexity of the (multiple) cases, the volume of production, and overall amount of work involved, the risk of non-payment, inability to represent other clients, and a $4,200,000.00 fee award is also reasonable under the lodestar cross-check.

41. The total fees incurred by both firms is $3,553,895.00. Under the lodestar approach, the requested multiplier is 1.183 for a total fee award of $4,200,000.00.

42. Federal courts have consistently recognized that the lodestar method is the presumptive standard for calculating reasonable attorney's fees, but enhancements or multipliers may be justified in rare and exceptional circumstances. The United States Supreme Court in *Perdue v. Kenny A.* (2010) 559 U.S. 542, 552-554, clarified that while the lodestar is presumed reasonable, a multiplier may be awarded only where the fee applicant demonstrates that the lodestar does not adequately account for factors such as superior attorney performance, extraordinary results, or exceptional circumstances. The Court emphasized that such enhancements must be supported by specific evidence and are not to be awarded routinely or based on subjective impressions alone. Federal appellate courts have further elaborated on these principles. In *Blum v. Stenson* (1984) 465 U.S. 886, 897-899, the Supreme Court held that enhancements may be appropriate only in cases where the lodestar fails to reflect the true market value of the attorney's services or where there is an extraordinary outlay of expenses or delay in payment. The Ninth Circuit in Levine v. City of Alameda (2006) 525 F.3d 903, 907-908, affirmed that lodestar enhancements may be warranted for exceptional results, but only if the applicant provides specific evidence that the enhancement is necessary to attract competent counsel. Similarly, the Ninth Circuit in *Fischel v. Equitable Life Assurance Soc'y* (2002) 307 F.3d 997, 1007, upheld the use of a multiplier above the lodestar in a common fund case, but only where the circumstances were truly exceptional,

and the enhancement was justified by specific evidence. Other circuits have also addressed the issue. The Seventh Circuit in *Dutchak v. Central States, S.E. & S.W. Areas Pension* (1991) 932 F.2d 591, 596-597, upheld a lodestar multiplier to compensate for the contingent nature of the case, but only because the settlement agreement specifically adopted as guideposts lower court decisions that had approved contingency multipliers. Here, Plaintiffs have produced exceptional results which was confirmed in this Court's Order [Doc. 77] on preliminary approval, which is set forth on pg. 8. Not only were the results on behalf of the class exceptional in this case, but MAC has changed its business practices to correct the regular rate issue. This is a large settlement which generally attracts objectors for a variety of reasons. The settlement is exceptional from a value standpoint, but through the administration process has now been acknowledged as such by the class members, because no class member filed an objection.

43. Similarly, the California Supreme Court in *Ketchum* held that multipliers are often necessary to fairly compensate counsel for the risk of contingency, explaining that without them, the market value of legal services rendered on contingency is not met. *Ketchum v.* M*oses* ("*Ketchum*") (2001) 24 Cal.4th 1122, 1133.

44. With the risks of nonpayment and the many uncertainties involved in litigating a case of this type, the 1.183 multiplier is more reasonable.

45. I have been awarded multipliers in other Northern District federal cases for producing exceptional results and for the risk of non-payment. For example, in *Morris v. SolarCity, et al.*, a case that I served as lead counsel with Bursor Fisher P.C., I was awarded a 3 times multiplier along with my co-counsel. Similarly, in *Soto v. Wild Planet, Inc*., for similar exceptional results and the risks associated with the litigation, I was awarded a 2.8 multiplier. There are other cases (including recent cases approved in 2025) wherein I was awarded a multiplier on behalf of my firm for the work performed, risks undertaken, and the results achieved.

46. With the risks of nonpayment and the many uncertainties involved in litigating a case of this type, the 1.183 multiplier is more than reasonable.

47. This case has produced outstanding results for the class which was supported by the supplemental briefing and information associated therewith in support of preliminary approval. The comparable cases illustrate the exceptional results produced in this case which was acknowledged by this

Court on page 8 of the Order granting preliminary approval.

48. Class counsel will seek a multiplier of 1.183 and request a total fee award of $4,200,000.00.

VII. MARKET RATES

49. Based on my knowledge and experience, the hourly rates charged by my firm are within the range of market rates charged by attorneys of equivalent experience, skill, and expertise.

50. My hourly rate for non-contingent matters is $1,050.00.

51. I have personal knowledge of the range of hourly rates typically charged by counsel in our field in California and I have weighted the market rates into account and have aligned my rate with that of the market.

52. Non-contingent market rates charged by attorneys in California are as follows: (1) by the attorneys' fee applications of counsel of record; (2) by discussing fees with other attorneys; (3) by obtaining declarations regarding prevailing market rates filed by other attorneys seeking fees; and (4) by reviewing attorneys' fee applications and awards in other cases, as well as surveys and articles on attorney's fees in the legal newspapers and treatises.

53. Market rates for experienced attorneys in 2024 range from $1,070.00 to $2,620.00. *Above The Law* (2024) reports that many attorney rates in major markets are now in the same ballpark. https://abovethelaw.com/2024/11/the-biglaw-firms-with-the-highest-hourly-rates-2024/?utm_source=chatgpt.com

54. A common way for federal courts to determine reasonable hourly rates is by reference to the Laffrey Matrix, which adjusts for variables such as inflation and can be found at http://www.laffeymatrix.com/. The billing rate for an attorney with my experience according to the matrix is $1,141.00.

55. My billing rate is $1,050.00 and I have been awarded $1,050.00 as my hourly rate by other courts as a part of the fee request in class action litigation.

56. My firm undertook this representation on a contingent basis recognizing that the risk of non-payment has been high throughout this litigation, especially considering Defendant's policies appeared to be facially compliant. I recognized that there were substantial uncertainties in the viability

of this case as a class action. A realistic assessment shows that the risks in the resolution of the liability issues, protracted litigation in this action as well as the probable appeals process, are great.

57. If this case had not resolved through settlement, I and my colleagues would have vigorously prosecuted the case through class certification, summary judgment, and trial. My firm was therefore at great risk for non-payment.

58. In addition to dealing with the complexity of this case and novel issues to some extent, Class Counsel has borne the entire cost of this litigation in prosecuting the rights of the putative class members, took on the risk of non-payment, and were not able to accept other cases due to the sheer amount of work involved in this case.

VIII. PLAINTIFFS' ENHANCEMENT

59. The Court should award both Plaintiffs the requested enhancement of $20,000, each. Both Plaintiffs spent a substantial amount of time locating other employees and witnesses, searching for documents, both being available to Class Counsel for several meetings each taking several hours at time, subjected themselves to reading deposition transcripts and attended lengthy depositions, preparing for those depositions (including three times – two of which were cancelled), responding to discovery and supplemental discovery, and appearing at the mediation. These Plaintiffs went above and beyond for the class by cancelling their own personal appointments, pre-planned events for their industry, work appointments, which caused them to either lose money or incur pocket expenses. The details to support the class representative awards are set forth in the Declaration of Ignacio Maciel and Declaration of Ruth Torres, filed concurrently herewith.

I declare under penalty of perjury under the laws of the State of California and the United States of America that the foregoing is true and correct.

Executed on November 17, 2025, at Newport Beach, California.

Reuben D. Nathan

EXHIBIT 1

EXHIBIT 2