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Attorneys for Plaintiff Mireya Serrato Martinez

SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF ORANGE

MIREYA SERRATO MARTINEZ, on
behalf of herself and all “aggrieved
employees” pursuant to Labor Code § 2698
et seq.,

Plaintiffs,

v.

EM TORTILLAS, LLC, a California
limited liability company, and DOES 1
through 10, inclusive,

Defendants.

CASE NO: 30-2022-01263512-CU-OE-CXC

*Assigned to Hon. Melissa R. McCormick,
Dept. CX104*

**SUPPLEMENTAL DECLARATION OF
JODEY LAWRENCE IN SUPPORT OF
UNOPPOSED MOTION FOR AN ORDER
APPROVING SETTLEMENT OF CLAIMS
BROUGHT PURSUANT TO THE PRIVATE
ATTORNEYS GENERAL ACT OF 2004,
AWARDING ATTORNEYS’ FEES, COSTS,
ENHANCEMENT AWARD, AND
REIMBURSEMENT OF SETTLEMENT
ADMINISTRATION EXPENSES, AND
ENTERING JUDGMENT THEREON**

Date: January 23, 2025

Time: 2:00 p.m.

Dept.: CX104

Complaint Filed: June 3, 2022

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1. I have personal knowledge of the facts set forth herein and if called upon to testify, I could and would do so competently under oath.
2. I am employed by Phoenix Settlement Administrators (“PSA”), as President of Business Development.
3. I submit this supplemental declaration to provide the Court with an explanation regarding additional costs incurred for mailing and translation services in connection with the PAGA settlement administration of *Mireya Serrato Martinez v. EM Tortillas, LLC*.
4. **Mailing Costs:** As part of the PAGA settlement administration process, the volume of mailings exceeded initial estimates due to a second distribution to aggrieved employees. Additional rounds of notifications and checks will incur additional Notice Packet formatting, print setup, printing cost, additional calculation review, additional banking fees, additional postage cost, disbursement review and annual tax filings.
5. **Translation Costs:** In addition to mailing costs, translation services were necessary to ensure that all class members received notices in a language they could understand, in compliance with the Courts requirements. The Court required that the Notice and Mailing Documents be translated into Spanish by a Certified ATA translator, rather than a court-approved translator, to accommodate the diverse linguistic needs of the aggrieved employees. The initial estimate for translation services was \$250 for a court-approved translation service, but the final cost is \$600 for an ATA-certified translation.
6. **Supporting Documentation:** Attached to this declaration hereto as **Exhibit A** is a detailed invoice from Phoenix Settlement Administrators.
7. **Conclusion:** The additional costs incurred were necessary to ensure proper notification and compliance with legal requirements, and I respectfully request that the Court approve these additional expenses as part of the settlement administration process or cost recovery in this case.

1 I declare under penalty of perjury under the laws of the United States and state of
2 California that the foregoing is true and correct.

3 Executed on December 5, 2024 at Orange, California.
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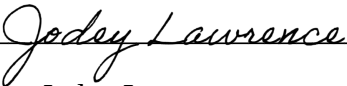
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EXHIBIT A



CASE ASSUMPTIONS

Aggrieved Members	55
Opt Out Rate	N/A
Opt Outs Received	
Total Aggrieved Claimants	55
Subtotal Admin Only	\$4,000.00

Not-to-Exceed Total \$4,000.00

For 55 Aggrieved Members

Pricing Good for Scope of Estimate Only

August 14, 2024

Case: Martinez v. EM Tortillas -PAGA wTranslation wATA and Notice

Phoenix Contact: Jarrod Salinas

Contact Number: 800-523-5773

Email: Jarrod@phoenixclassaction.com

Requesting Party: Amelia Booth

Firm: GAINES & GAINES, APLC

Contact Number: (818) 703-8985

Email: amelia@gaineslawfirm.com

Assumptions and Estimate are based on information provided by counsel. If class size changes, PHX will need to adjust this Estimate accordingly.

Estimate is based on 55 Aggrieved Members. Class data **Must** be sent in Microsoft Excel or uploaded in the same format. Class Data Must be sent in one spreadsheet, with no additional programming needed. A rate of \$150 per hour will be charged for any additional analysis or programming. Pricing good for 90 days.

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

Administrative Tasks:	Rate	Hours/Units	Line Item Estimate
Programming Manager	\$100.00	2	\$200.00
Programming Database & Setup	\$100.00	2	\$200.00
Toll Free Setup*	\$45.57	1	\$45.57
Call Center & Long Distance	\$2.00	6	\$11.00
NCOA (USPS)	\$10.00	2	\$20.00
ATA Cert Language Translation	\$750.00	1	\$750.00
Total			\$1,226.57

* Up to 120 days after disbursement

Data Merger & Scrub / Notice Packet, Check & Postage

Project Action	Rate	Hours/Units	Line Item Estimate
Notice Packet Formatting	\$100.00	2	\$200.00
Data Merge & Duplication Scrub	\$0.50	55	\$27.50
Notice Packet	\$1.25	55	\$68.75
Notice	\$0.76	55	\$41.80
Notice and Check Packet	\$1.00	55	\$55.00
Estimated Postage (up to 1 oz.)*	\$0.76	55	\$41.80
Notice and Check Packet	\$1.00	55	\$55.00
Estimated Postage (up to 1 oz.)*	\$0.76	55	\$41.80
Total			\$531.65

* Prices good for 90 days. Subject to change with the USPS Rate or change in Notice pages or Translation, if any.



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CLASS ACTION ADMINISTRATION SOLUTIONS

Skip Tracing & Remailing Notice Packets / Tracking & Programming Undeliverables

Project Action:	Rate	Hours/Units	Line Item	Estimate
Case Associate	\$55.00	2		\$110.00
Skip Tracing Undeliverables	\$1.00	8		\$8.25
Remail Notice Packets	\$1.00	8		\$8.25
Estimated Postage	\$0.64	8		\$5.28
Programming Undeliverables	\$50.00	2		\$100.00
			Total	\$231.78

Database Programming

Project Action:	Rate	Hours/Units	Line Item	Estimate
Programming Claims Database	\$125.00	1		\$125.00
Case Manager	\$125.00	1		\$125.00
			Total	\$250.00

Calculation & Disbursement Programming/ Create & Manage QSF/ Mail Checks

Project Action:	Rate	Hours/Units	Line Item	Estimate
Programming Calculations	\$125.00	1		\$125.00
Disbursement Review	\$75.00	2		\$150.00
Programming Manager	\$75.00	2		\$150.00
QSF Bank Account & EIN	\$50.00	2		\$100.00
Check Run Setup & Printing	\$100.00	2		\$200.00
			Total	\$725.00

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



PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

Tax Reporting & Reconciliation / Re-Issuance of Checks / Conclusion Reports and Declarations				
Project Action:	Rate	Hours/Units	Line Item	Estimate
Case Supervisor	\$125.00	1		\$125.00
Remail Undeliverable Checks (Postage Included)	\$2.00	5		\$10.00
Case Associate	\$100.00	1		\$100.00
Reconcile Uncashed Checks	\$100.00	1		\$100.00
Conclusion Reports	\$100.00	1		\$100.00
Case Manager Conclusion	\$75.00	1		\$75.00
Final Reporting & Declarations	\$75.00	1		\$75.00
QSF Annual Tax Reporting * (State Tax Reporting Included)	\$225.00	2		\$450.00
Total				\$1,035.00

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

Estimate Total: \$4,000.00



TERMS AND CONDITIONS

Provisions: The case estimate is in good faith and does not cover any applicable taxes and fees. The estimate does not make any provision for any services or class size not delineated in the request for proposal or stipulations. Proposal rates and amounts are subject to change upon further review, with Counsel/Client, of the Settlement Agreement. Only pre-approved changes will be charged when applicable. No modifications may be made to this estimate without the approval of PSA (Phoenix Settlement Administrators). All notifications are mailed in English language only unless otherwise specified. Additional costs will apply if translation into other language(s) is required. Rates to prepare and file taxes are for Federal and California State taxes only. Additional charges will apply if multiple state tax filing(s) is required. **Pricing is good for ninety (90) days.**

Data Conversion and Mailing: The proposal assumes that data provided will be in ready-to-use condition and that all data is provided in a single, comprehensive Excel spreadsheet. PSA cannot be liable for any errors or omissions arising due to additional work required for analyzing and processing the original database. A minimum of two (2) business days is required for processing prior to the anticipated mailing date with an additional two (2) business days for a National Change of Address (NCOA) update. Additional time may be required depending on the class size, necessary translation of the documents, or other factors. PSA will keep counsel apprised of the estimated mailing date.

Claims: PSA's general policy is to not accept claims via facsimile. However, in the event that facsimile filing of claims must be accepted, PSA will not be held responsible for any issues and/or errors arising out of said filing. Furthermore, PSA will require disclaimer language regarding facsimile transmissions. PSA will not be responsible for any acts or omissions caused by the USPS. PSA shall not make payments to any claimants without verified, valid Social Security Numbers. All responses and class member information are held in strict confidentiality.

Payment Terms: All postage charges and 50% of the final administration charges are due at the commencement of the case and will be billed immediately upon receipt of the data and/or notice documents. PSA bills are due upon receipt unless otherwise negotiated and agreed to with PSA by Counsel/Client. In the event the settlement terms provide that PSA is to be paid out of the settlement fund, PSA will request that Counsel/Client endeavor to make alternate payment arrangements for PSA charges that are due at the onset of the case. The entire remaining balance is due and payable at the time the settlement account is funded by Defendant, or no later than the time of disbursement. Amounts not paid within thirty (30) days are subject to a service charge of 1.5% per month or the highest rate permitted by law.

Tax Reporting Requirements

PSA will file the necessary tax returns under the EIN of the QSF, including federal and state returns. Payroll tax returns will be filed if necessary. Under the California Employment Development Department, all taxes are to be reported under the EIN of the QSF with the exception of the following taxes: Unemployment Insurance (UI) and Employment Training Tax (ETT), employer-side taxes, and State Disability Insurance (SDI), an employee-side tax. These are reported under Defendant's EIN. Therefore, to comply with the EDD payroll tax filing requirements we will need the following information:

1. Defendant's California State ID and Federal EIN.
2. Defendant's current State Unemployment Insurance (UI) rate and Employment Training Tax (ETT) rate. This information can be found in the current year DE 2088, Notice of Contribution Rates, issued by the EDD.
3. Termination dates of the class members, or identification of current employee class members, so we can account for the periods that the wages relate to for each class member.
4. An executed Power of Attorney (Form DE 48) from Defendant. This form is needed so that we may report the UI, SDI, and ETT taxes under Defendant's EIN on their behalf. If this form is not provided we will work with the EDD auditors to transfer the tax payments to Defendant's EIN.
5. Defendant is responsible for reporting the SDI portion of the settlement payments on the class member's W-2. PSA will file these forms on Defendant's behalf for an additional fee and will issue an additional W-2 for each class member under Defendant's EIN, as SDI is reported under Defendant's EIN rather than the EIN of the QSF. The Power of Attorney (Form DE 48) will be needed in order for PSA to report SDI payments.