MESSRELIAN LAW
ATTORNEYS AT LAW

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VIA ELECTRONIC FILING **February 10, 2026**

California Labor & Workforce Development Agency (LWDA)
Attn. PAGA Administrator
800 Capitol Mall, MIC-55
Sacramento, California 95814

VIA U.S. CERTIFIED MAIL (RETURN RECEIPT REQUESTED)

TAYLOR FARMS RETAIL, INC.
c/o – CSC Lawyers Incorporating Service
2710 Gateway Oaks Drive, Suite 150N
Sacramento, CA 95833

RE: PRIVATE ATTORNEYS GENERAL ACT

ADOLFO ESQUIVEL ILLU v. TAYLOR FARMS RETAIL, INC.
Private Attorneys General Act: LWDA-CM-894590-22

To Whom It May Concern:

This is a supplemental notice. The original notice dated July 11, 2022 is enclosed herewith and incorporated by reference.

Please be informed that our client, Mr. Adolfo Esquivel Illu ("Mr. Illu" or "our client") seeks penalties on behalf of the State of California and all current and former employees ("aggrieved employees"), including those employees who were supposed to be paid on an hourly basis and were classified as hourly, non-exempt employees and who worked for TAYLOR FARMS RETAIL, INC. (hereinafter collectively "TAYLOR FARMS") during the relevant time period pursuant to California Labor Code section 2698, et. seq., the Labor Code Private Attorneys General Act of 2004 ("PAGA"). The purpose of this letter is to comply with the statutory requirements of California Labor Code section 2699.3 and shall constitute notice of the same.

Mr. Illu started working for TAYLOR FARMS on or around 2017 in the maintenance area in San Juan Bautista. He was classified as an hourly, non-exempt employee and his latest rate of pay was $24.00 per hour. Mr. Illu's employment ended on or around August 2025. Mr. Illu generally worked Sunday through Friday, from 930pm to 6am and was paid weekly. Mr. Illu worked overtime on a weekly basis.

TAYLOR FARMS has committed the following labor code violations against our client and other similarly situated aggrieved employees, including all hourly, non-exempt employees who worked for TAYLOR FARMS at any of their California locations during the applicable PAGA period:

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TAYLOR FARMS did not provide our client and other similarly situated aggrieved employees with the minimum wages to which they were entitled for all work performed and as such did not compensate our client and others for all hours worked at the minimum wage rate pursuant to California Labor Code sections 1194, 1197 and 1197.1. This is so because the company had a policy and practice of rounding down work hours to the detriment of employees, resulting in minimum wage violations. As such, our client did not get compensated for all the hours they actually worked and did not receive at least the minimum wage for all the hours they worked in contravention of California law. In addition and apart from the rounding, Mr. Illu performed "off the clock" work both before and after shifts in that he would work about 10 minutes before clocking in by helping other employees. Moreover, after punching out, Mr. Illu would spent about 10-15 minutes helping employees with the chemicals they needed. Management was unequivocally aware of Mr. Illu's off the clock work but did not compensate him at all for those hours, which is considered a minimum wage violation.

Due to the above "off the clock" violations and as a matter of company policy and practice, TAYLOR FARMS also violated Labor Code §510 and the appropriate Industrial Welfare Commission Wage Order because it failed to pay our client and other similarly situated aggrieved employees overtime, even though they worked more than 8 hours per day. 12 hours per day, or 40 hours per week throughout their employment. Despite their work hours, Mr. Illu and others did not receive proper and accurate overtime compensation at 1.5 times their regular rate of pay for hours worked past 8 in a workday or 40 in a workweek and 2 times their regular rate for hours worked past 12 in a workday. In addition, the company did have a program for non-discretionary bonuses and did provide bonuses to employees, however, those bonuses were not factored into the regular rate of pay for purposes of deciphering the accurate overtime rate of pay. Mr. Illu generally received bonus payments ranging from $450 to $500 during his employment.

TAYLOR FARMS violated Labor Code § 226.7 and the applicable Industrial Welfare Commission Wage Order because it failed to provide our client and other similarly situated aggrieved employees 10-minute rest periods for every four hours of work, or majority portion thereof, throughout their employment. TAYLOR FARMS did not completely relieve our client of all duty during said rest periods. TAYLOR FARMS did not pay to our client one additional hour of pay at our client's regular rate of compensation for each workday that one or more statutory rest periods were not provided. It was not part of the company policy and culture for employees such as our client and others to consistently take timely, uninterrupted rest breaks, especially due to the continuous work obligations. In fact, if rest breaks were provided, they were lumped together and added on to meal breaks in contravention of California law. Mr. Illu and others simply did not receive 2 independent 10-minute rest periods per shift as the rest breaks were seemingly tagged on to meal periods. As such, the culture and environment at TAYLOR FARMS did not lend itself to the employees receiving statutory breaks wherein they were relieved of all work duties. It was the normal practice and custom of TAYLOR FARMS not to authorize, permit, and enforce timely, uninterrupted statutory rest periods that were separate and apart from meal breaks.

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TAYLOR FARMS violated Labor Code §§ 512 and 226.7 and the applicable Industrial Welfare Commission Wage Order because it failed to provide our client and other similarly situated aggrieved employees the requisite 30-minute, uninterrupted meal periods for every five (5) hours of work throughout their employment, and our client did not validly waive said meal periods. TAYLOR FARMS did not completely relieve our client of all duties during said meal periods. TAYLOR FARMS did not pay to our client one additional hour of pay at our client's regular rate of compensation for each workday that one or more statutory meal periods were not provided. Mr. Illu and others did not always receive a timely, uninterrupted meal period before the 5th hour wherein they were relieved of all work duties. In fact., there were occasions wherein Mr. Illu's meal periods would be interrupted due to emergency work that needed to be done. Moreover, there were occasions wherein Mr. Illu did not receive a meal break at all. Furthermore, when Mr. Illu and others would receive meal breaks, they would start shortly after the beginning of their scheduled shifts (within the first 30 minutes or so). The issue with the latter schedule is that Mr. Illu and other employees then ended up working for 8 hours or more without taking an actual meal break. The policy and purpose behind the law is that employees do not go longer than 5 hours without getting a meal break. As such, it was the normal practice and custom of TAYLOR FARMS not to consistently authorize, permit, and enforce timely statutory meal periods.

Furthermore, during the relevant time period, and due to the above labor code violations, TAYLOR FARMS failed to pay our client and other similarly situated aggrieved employees all wages due to them within any time period specified by California Labor Code section 204. TAYLOR FARMS was also in violation of California Labor Code section 226(a) by failing to include pertinent information on the wage statements, including but not limited to, the correct hourly rate, all hours worked, overtime hours worked, correct overtime pay, gross wages earned, net wages earned, premium pay for missed meal and rest breaks, all deductions, the correct start and end of the pay period, all employee identifying information, the correct name and address of the legal employer, and reimbursement for business expenses, among others. As such, TAYLOR FARMS did not provide our client and other similarly situated aggrieved employees with complete, accurate itemized wage statements.

TAYLOR FARMS violated Labor Code § 203 because it willfully failed to pay our client and other similarly situated aggrieved employees earned and due wages upon separation of employment, either immediately upon involuntary termination, or within 72 hours of resignation. These earned but unpaid wages include the unpaid minimum wages/compensation for all hours worked, overtime, premium pay for missed meal and rest breaks, and business expense reimbursement, among others.

During the relevant time period, TAYLOR FARMS also failed to keep accurate and complete payroll records showing the correct wages paid to our client and other aggrieved employees pursuant to California Labor Code sections 1174(d).

Additionally, during the relevant time period, our client and other aggrieved employees incurred necessary, business-related expenses and costs that were not reimbursed by TAYLOR FARMS.

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These costs include, but are not limited to, the purchase of boots for work purposes as well as latex and cutters. In addition, Mr. Illu also utilized his personal cell phone for work purposes in terms of speaking to supervisors/managers and for scheduling purposes. Mr. Illu also took photos of the tasks that were being performed on his personal phone, but was not reimbursed. Accordingly, TAYLOR FARMS was in violation of California Labor Code sections 2800 and 2802.

Furthermore, TAYLOR FARMS did not provide proper and correct/accurate sick pay (inclusive of all bonuses/shift differentials/incentive payments) that was also delineated on employee pay stubs and also failed to provide proper sick leave in violation of Labor Code §§ 233 and 246. In addition, there was no suitable seating and proper rest facilities under the applicable Wage Order.

Please take notice that, based upon the above-mentioned violations, and in addition to the penalties provided by those specific sections themselves, our client also intend to seek penalties under the following Labor Code sections which themselves are inviolable but provide for recovery of penalties for violating one or more of the above-mentioned Labor Code sections: Labor Code §§ 558, 226.3, 1197.1.

Should your agency choose not to pursue this matter, this law office intends to vigorously prosecute the aforementioned Labor Code violations on its behalf and vindicate the rights of all employees who have been subjected to these same Labor Code violations by TAYLOR FARMS.

If you have any questions or require additional information, please do not hesitate to contact us. Thank you in advance for your attention to this matter.

Very Truly Yours,

Harout Messrelian, Esq.

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VIA ELECTRONIC FILING **July 11, 2022**

California Labor & Workforce Development Agency (LWDA)
Attn. PAGA Administrator
800 Capitol Mall, MIC-55
Sacramento, California 95814

VIA U.S. CERTIFIED MAIL (RETURN RECEIPT REQUESTED)

TAYLOR FARMS RETAIL, INC.
JOHN MAZZEI
150 MAIN STREET, SUITE 400
SALINAS, CA 93901

<u>OSCAR DURAN RAMIREZ v. TAYLOR FARMS RETAIL, INC.</u>

RE: PRIVATE ATTORNEYS GENERAL ACT

To Whom It May Concern:

Please be informed that our client, Mr. Oscar Duran Ramirez ("Mr. Ramirez" or "our client") seeks penalties on behalf of the State of California and all current and former employees ("aggrieved employees"), including those employees who were supposed to be paid on an hourly basis and were classified as hourly, non-exempt employees and who worked for TAYLOR FARMS RETAIL, INC. (hereinafter collectively "TAYLOR FARMS") during the relevant time period pursuant to California Labor Code section 2698, et. seq., the Labor Code Private Attorneys General Act of 2004 ("PAGA"). The purpose of this letter is to comply with the statutory requirements of California Labor Code section 2699.3 and shall constitute notice of the same.

Mr. Ramirez started working for TAYLOR FARMS on or around early 2022 in the production area. He was classified as an hourly, non-exempt employee and his latest rate of pay was $17.26 per hour. Mr. Ramirez's employment ended on or around April 4, 2022.

TAYLOR FARMS has committed the following labor code violations against our client and other similarly situated aggrieved employees, including all hourly, non-exempt employees who worked for TAYLOR FARMS at any of their California locations during the applicable PAGA period:

TAYLOR FARMS did not provide our client and other similarly situated aggrieved employees with the minimum wages to which they were entitled for all work performed and as such did not compensate our client and others for all hours worked at the minimum wage rate pursuant to California Labor Code sections 1194, 1197 and 1197.1. This is so because the company had a policy and practice of rounding down work hours to the detriment of employees, resulting in

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minimum wage violations. As such, our client did not get compensated for all the hours they actually worked and did not receive at least the minimum wage for all the hours they worked in contravention of California law.

Due to the above "off the clock" violations and as a matter of company policy and practice, TAYLOR FARMS also violated Labor Code §510 and Industrial Welfare Commission Wage Order 14 because it failed to pay our client and other similarly situated aggrieved employees overtime, even though they worked more than 10 hours per day throughout their employment. Despite their work hours, Mr. Ramirez and others did not receive overtime compensation at 1.5 times their regular rate of pay for hours worked past 10 in a workday. In addition, the company did have a program for non-discretionary bonuses and did provide bonuses to employees, however, those bonuses were not factored into the regular rate of pay for purposes of deciphering the accurate overtime rate of pay.

TAYLOR FARMS violated Labor Code § 226.7 and the applicable Industrial Welfare Commission Wage Order no. 14 because it failed to provide our client and other similarly situated aggrieved employees 10-minute rest periods for every four hours of work, or majority portion thereof, throughout their employment. TAYLOR FARMS did not completely relieve our client of all duty during said rest periods. TAYLOR FARMS did not pay to our client one additional hour of pay at our client' regular rate of compensation for each workday that one or more statutory rest periods was not provided. It was not part of the company policy and culture for employees such as our client and others to consistently take <u>timely, uninterrupted</u> rest breaks, especially due to the continuous work obligations at the farm. As such, the culture and environment at TAYLOR FARMS did not lend itself to the employees receiving statutory breaks wherein they were relieved of all work duties. It was the normal practice and custom of TAYLOR FARMS not to authorize, permit, and enforce timely, uninterrupted statutory rest periods.

TAYLOR FARMS violated Labor Code §§ 512 and 226.7 and the applicable Industrial Welfare Commission Wage Order no. 14 because it failed to provide our client and other similarly situated aggrieved employees the requisite 30-minute, uninterrupted meal periods for every five (5) hours of work (and before the fifth hour) throughout their employment, and our client did not validly waive said meal periods. TAYLOR FARMS did not completely relieve our client of all duties during said meal periods. TAYLOR FARMS did not pay to our client one additional hour of pay at our client' regular rate of compensation for each workday that one or more statutory meal periods was not provided. Mr. Ramirez and others did not always receive a timely, uninterrupted meal period before the 5th hour wherein they were relieved of all work duties. It was the normal practice and custom of TAYLOR FARMS not to consistently authorize, permit, and enforce timely statutory meal periods.

Furthermore, during the relevant time period, and due to the above labor code violations, TAYLOR FARMS failed to pay our client and other similarly situated aggrieved employees all wages due to them within any time period specified by California Labor Code section 204. TAYLOR FARMS was also in violation of California Labor Code section 226(a) by failing to include pertinent information on the wage statements, including but not limited to, the correct hourly rate, all hours worked, overtime hours worked, correct overtime pay, gross wages earned, net wages earned,

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premium pay for missed meal and rest breaks, all deductions, the correct start and end of the pay period, all employee identifying information, the correct name and address of the legal employer, and reimbursement for business expenses, among others. As such, TAYLOR FARMS did not provide our client and other similarly situated aggrieved employees with complete, accurate itemized wage statements.

TAYLOR FARMS violated Labor Code § 203 because it willfully failed to pay our client and other similarly situated aggrieved employees earned and due wages upon separation of employment, either immediately upon involuntary termination, or within 72 hours of resignation. These earned but unpaid wages include the unpaid minimum wages/compensation for all hours worked, overtime, premium pay for missed meal and rest breaks, and business expense reimbursement, among others.

During the relevant time period, TAYLOR FARMS also failed to keep accurate and complete payroll records showing the correct wages paid to our client and other aggrieved employees pursuant to California Labor Code sections 1174(d).

Additionally, during the relevant time period, our client and other aggrieved employees incurred necessary, business-related expenses and costs that were not reimbursed by TAYLOR FARMS. These costs include, but are not limited to, the purchase of boots for work purposes. Accordingly, TAYLOR FARMS was in violation of California Labor Code sections 2800 and 2802.

In addition, our client would have individual claims against TAYLOR FARMS for wrongful termination in violation of public policy and for violations of the Fair Employment and Housing Act (FEHA), including discrimination based on a physical disability. Mr. Ramirez got injured on the job on or around March 15, 2022, and TAYLOR FARMS was unequivocally aware of this fact. Mr. Ramirez was actually put on light duty for a period of 15 days before being abruptly terminated. TAYLOR FARMS had a duty and obligation to engage in the interactive process and to continue to accommodate Mr. Ramirez's physical injury/disability. Despite the latter, Mr. Ramirez's employment was abruptly and wrongfully terminated.

Each of the aforementioned violations, except the Labor Code section 226(a) violations, is among the enumerated serious violations set forth in Labor Code § 2699.5, for which there is no statutory right to cure.

Please take notice that, based upon the above-mentioned violations, and in addition to the penalties provided by those specific sections themselves, our client also intend to seek penalties under the following Labor Code sections which themselves are inviolable but provide for recovery of penalties for violating one or more of the above-mentioned Labor Code sections: Labor Code §§ 558, 226.3, 1197.1.

Should your agency choose not to pursue this matter, this law office intends to vigorously prosecute the aforementioned Labor Code violations on its behalf and vindicate the rights of all employees who have been subjected to these same Labor Code violations by TAYLOR FARMS.

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If you have any questions or require additional information, please do not hesitate to contact us. Thank you in advance for your attention to this matter.

Very Truly Yours,

Harout Messrelian, Esq.